

(Translation)

To all parties concerned:

March 10, 2008

Fields Corporation
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**Notification of the Commemorative Dividend for the 20th Anniversary
of the Company's Establishment
(Revision to the forecast year-end dividends for the year ending March 31, 2008)**

Fields Corporation hereby announces that it has made revisions to its forecasts for the dividends per share for the year ending March 31, 2008, which were determined by resolution of the Board of Directors held on March 10, 2008, as shown below.

1. Reason for the revision

Fields Corporation will celebrate its 20th anniversary as of June 10, 2008, for which we truly appreciate our shareholders and other stakeholders for their support and cooperation.

To express our gratitude to shareholders, we will distribute a year-end dividend per share of ¥2,500 (annual dividend of ¥4,500) for the year ending March 31, 2008, adding a commemorative dividend of ¥500 for the 20th anniversary to the scheduled ordinary dividend per share of ¥2,000.

The proposal regarding the year-end dividend for the year ending March 31, 2008, will be made for approval at the 20th General Meeting of Shareholders to be held at the end of June 2008.

2. Detail of the revision

Record date	Dividends per share (Yen)		
	Interim dividend	Year-end dividend	Annual dividend
Previous forecast (Announced on November 6, 2007)	/	2,000	4,000
Revised forecast	/	2,500 (Ordinary dividend 2,000) (Commemorative dividend 500)	4,500 (Ordinary dividend 4,000) (Commemorative dividend 500)
The year ending March 31, 2008 (April 1, 2007 to March 31, 2008)	2,000	/	/
Results of the previous year (April 1, 2006, to March 31, 2007)	2,000	2,000	4,000

Note: The interim dividend has already been distributed.