

(Translation)

To all parties concerned:

May 1, 2008

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**Notification of the Revisions to Performance Projections and Posting of Non-operating Expenses  
(Foreign Exchange Losses) by D3 Inc. for the Year Ended March 31, 2008**

Fields Corporation hereby announces that one of its subsidiaries, D3 Inc., has revised its projections as detailed in the attached document for the Year Ended March 31, 2008 (April 1, 2007 to March 31, 2008), which were reported in the “Summary of Interim Business Results for FY March 2008” on November 6, 2007.

Fields Corporation does not intend to revise its performance projections in accordance with the above revisions by D3 because they have little impact on the Company’s business results.

May 1, 2008

## Announcement of Revisions to Forecast and Posting of Non-operating Expenses (Foreign Exchange Loss)

D3 Inc. has revised its forecast for the fiscal year ending in March 2008 that was announced on November 6, 2007 with the first half earnings release as follows due to recent trends in operating results.

### 1. Forecast revisions

#### (1) Revisions to consolidated forecast

Revisions to forecast for consolidated performance in the year ended March 31, 2008  
(million yen)

	Net sales	Operating income	Ordinary income	Net income
Previous forecast (A)	15,673	1,252	1,071	589
Revised forecast (B)	14,286	1,069	414	293
Difference (A – B)	-1,387	-182	-656	-296
Pct. change (%)	-8.9	-14.6	-61.3	-50.3
(Ref.) Year ended March '07	9,784	542	594	147

\*As D3 has become a holding company, non-consolidated forecasts are no longer announced beginning with the fiscal year that ended in March 2008.

#### (2) Reasons for revisions

With regard to sales, *Ben10*, *NARUTO* and other titles have been selling well outside Japan. However, sales of the SIMPLE Series of games, which are distributed in Japan, have been lackluster. Furthermore, the company conducted the worldwide launch in March 2008 of *Dark Sector*, an original title for PlayStation 3 and Xbox360. But only the initial shipments of this title were recorded as sales in the March 2008 fiscal year because the timing of this product launch was later than originally planned. Moreover, *Dark Sector* will not be introduced in some regions until after March 2008. Due to these factors, D3 believes that total sales in the fiscal year that ended in March 2008 will be less than originally planned.

With regard to operating income, the cost of sales, advertising expenses and other expenses associated with *Dark Sector* that were recorded in the March 2008 fiscal year were less than originally planned. Although this had a positive effect on operating income, D3 has reduced the operating income forecast to 1,069 million yen because of the delay in some sales of *Dark Sector* to the following fiscal year.

In addition to the above factors, the ordinary income forecast reduction reflects a foreign exchange loss of 591 million yen, which is part of non-operating expenses, resulting from volatility in foreign exchange rates at the close of the fiscal year.

For these reasons, D3 has reduced the net income forecast to 293 million yen.

### 2. Year-end dividend

Although the net income forecast for the fiscal year that ended in March 2008 has been reduced as explained earlier, D3 has made no change to its planned year-end ordinary dividend payment of 2,800 yen per share.