

(Translation)

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To all parties concerned:

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**Notification of Revision to Performance Projections and Year-End Dividend Projections
by D3 Inc. for the Year Ending March 31, 2009**

Fields Corporation hereby announces that one of its subsidiaries, D3 Inc., has revised its projections and year-end dividend projections as detailed in the attached document for the year ending March 31, 2009 (April 1, 2008 to March 31, 2009), which were reported in the “Summary of Business Results for the Six months ended September 30, 2008” on November 6, 2008.

For a discussion of the impact this may have on the Company’s consolidated performance results, please refer to the Company’s “Notification of Revisions to Performance Projections” announced as of today.

*February 12, 2009***Announcement of Revisions to Business Forecast and Year-end Dividend Forecast for the Year Ending March 2009**

D3 Inc. has made the following revisions to the forecast and year-end dividend for the year ending March 2009 (April 1, 2008 through March 31, 2009) that was announced on November 6, 2008 with the "Summary of Business Results for the Third Quarter Ended December 31, 2008".

1. Revisions to full year forecast for the year ending March 2009

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	15,000	650	550	50	2,380.39 yen
Revised forecast (B)	13,500	(50)	(800)	(2,100)	(99,976.20) yen
Difference (B-A)	(1,500)	(700)	(1,350)	(2,150)	—
Percentage change (%)	(10.0)%	—	—	—	—
(Reference)Previous FY results (Year ended Mar. 2008)	14,286	1,069	414	293	13,962.80 yen

*Non-consolidated figures are not provided because D3 is a holding company.

2. Reasons for revisions

Since the end of last year, D3's business environment is becoming even more challenging due mainly to economic recession associated with the global financial turmoil and decline in consumer spending.

Regarding D3's sales, there will be an overall decline in sales of game software in the Computer Gaming Software Business mainly because of decrease in sales volumes of new game software titles in Japan and decrease in sales volumes associated with retailers' reduction of inventories in North America. As a result, net sales forecast has been reduced to 13,500 million yen.

Regarding earnings, D3 is making efforts to reduce expenses company-wide but could not offset the decreased sales. Consequently, D3 expects operating income to be 50 million yen lower than the previous period.

In addition, in the previous forecast, D3 assumed a foreign exchange rate at 100 yen to the US dollar at the end of the current period (March 31, 2009). However, the dollar-yen exchange rate was 91.03 yen at the end of the third quarter (December 31, 2008) due to the sharp appreciation of the yen. Also, the assumptions for foreign exchange rate have been revised to 90 yen to the US dollar at the end of the current period expecting to post a foreign exchange loss of about 600 million yen for the full year. Therefore, D3 expects an ordinary loss of 800 million yen.

D3 expects a net loss of 2,100 million yen due to the effect of reversal of deferred income tax asset in addition to the above.

3. Revisions to dividend forecast

The return of earnings to shareholders is one of the highest management priorities of D3. The Company's basic policy is to return earnings by taking into consideration such as our environment, progress in performance and dividend payout ratio, while strengthening management base and financial standing.

Based on this policy, D3 was planning to pay a common dividend of 2,600 yen per share for the current period. However, in accordance with the revisions to business forecasts, D3 regrettably decided to pay no year-end dividend.

(Record date)	Dividend per share		
	End of 2Q	Year-end	Annual
Previous forecast (Announced on Nov. 6, 2008)	Yen —	Yen 2,600.00	Yen 2,600.00
Revised forecast	—	0.00	0.00
Current FY results	—	—	—
Previous FY (Year ended Mar. 2008) results	—	2,800.00	2,800.00