

June 30, 2009

To all parties concerned:

Fields Corporation
 President and COO: Takashi Oya
 (JASDAQ code 2767)
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Information Regarding Other Related Parent Company

1. Trade Name, etc. of Other Related Company

Trade name	Attribute	Percentage of voting rights owned by Other Related Company (%)	Stock exchanges, etc. on which stocks issued by Other Related Company are listed
SANKYO CO., LTD.	Other related company	15.5%	Tokyo Stock Exchange (First section)

Note: The above percentage of voting rights owned was calculated deducting its own stock of 10,643 shares.

2. Position of Listed Company in Other Related Company's Group and Relationship between Other Listed Company and Other Related Company

Our "Other Related Company" is SANKYO CO., LTD., which is our second major stockholder and holds 52,050 of our shares (15.5% voting rights). There is no personal relationship between the two companies in terms of concurrent positions of directors and employees or the acceptance of employees on loan. We purchase and sell pachinko/pachislot machines through SANKYO CO., LTD.'s 100% subsidiary, Bisty Co., Ltd., though the amount of such transactions is insignificant. The terms and conditions of business with Bisty Co., Ltd. have been reasonably determined based on discussions held between us with reference to market rates and prevailing prices in neighboring areas.

As a business model for the sales of pachinko/pachislot machines in our group, SANKYO CO., LTD. has been providing pachinko/pachislot machines that contribute to market stimulation and the creation of sounder markets, through alliances with multiple major pachinko/pachislot makers including Bisty Co., Ltd., its 100% subsidiary. Consequently, no restrictions are posed by SANKYO CO., LTD. on our business and our business activities have been conducted based on our own management decisions, and thus we recognize that a certain level of independence has been maintained.

3. Matters Regarding Transactions with Other Related Company

The amount of transactions with SANKYO CO., LTD. is insignificant. As for our transactions with its 100% subsidiary, Bisty Co., Ltd., please refer to "Transaction with related parties" of the Fields Corporation Summary of Financial Information and Business Results for the Year Ended March 31, 2009, dated May 12, 2009.