(Translation)

To all parties concerned:

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Notification of the Revisions to Performance Projections by D3 Inc.

Fields Corporation hereby announces that one of its subsidiaries, D3 Inc., has revised its 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 Financial Information and Business Results for the Year Ended March 31, 2008" on May 8, 2008.

This revision will have little impact on results.

November 6, 2008

Announcement of Extraordinary Loss and Revision to Forecasts

D3 Inc. will record the following extraordinary loss in the fiscal year ending on March 31, 2009. In addition, the company has made the following revisions to the forecast announced on May 8, 2008 for this fiscal year.

1. Extraordinary loss

D3 has been forced to terminate work on the development of the home video game *MOSCOW RHAPSODY*, which was outsourced to an overseas company called Illusion Softworks. The reason is a change in the software development policy of Illusion Softworks following its acquisition by Take-Two Interactive Software, Inc. (Take 2), a large North American game publisher. D3 is currently negotiating with Take 2 for the return of all expenses for the development of *MOSCOW RHAPSODY*. However, based on progress made in developing this title, D3 has posted as a first half development termination loss the portion of development expenses that is unlikely to be returned.

In addition, due to recent changes in the operating environment in the home video game market, D3 has reexamined its lineup of game titles that are to be introduced. As a result, because of the game sales environment and other factors, D3 has decided to stop the production of other games in addition to *MOSCOW RHAPSODY*. Consequently, a first half production termination loss of 502 million yen has been recorded along with an extraordinary loss of 4 million yen for other items. This results in a total extraordinary loss of 507 million yen.

With regard to its lineup of home video game titles, D3 is currently aiming to improve profitability through efficient development activities that focus primarily on titles that are already proven hits in Japan and overseas. D3 is also taking steps to improve its financial position. By taking these actions, D3 is determined to continue growing in the global home video game market.

2. Revisions to consolidated forecast for fiscal year

(1) First half (April 1, 2008 to September 30, 2008)

(million yen)

	Net sales	Operating income	Ordinary income	Net income
Previous forecast (A)	4,846	(777)	(809)	(1,024)
Revised forecast (B)	4,056	(1,357)	(1,317)	(1,536)
Difference (B – A)	(789)	(580)	(508)	(511)
Pct. change	(16.3%)	—	—	—

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

(2) Reasons for differences

Regarding first half sales, the *BEN 10* series of video games, which are sold in Europe and North America, has been a big success with shipments of more than 2 million units since its October 2007 introduction. Consequently, this series made a large contribution to sales in the Computer Gaming Software Business.

Overseas, game sales volumes have been generally healthy, except for a few titles, despite the small number of new titles. However, several factors caused sales to fall short of the first half forecast. Major items include additional price-protection adjustments associated with weak sales of *darkSector*, a global title introduced in the previous fiscal year; a decline in sales of SIMPLE SERIES games in Japan; and delays in the launch of full-price titles. Overall, the first half sales were 4,056 million yen, 789 million yen less than the forecast.

Selling, general and administrative expenses were 244 million yen less than initially planned because of measures to hold down advertising and other marketing expenses. However, the decline in sales caused the operating loss to increase to 1,357 million yen, 580 million yen higher than the previous forecast.

There was an ordinary loss of 1,317 million yen, 508 million yen more than the forecast, despite a foreign exchange gain of 87 million yen (non-operating income) because the dollar-yen exchange rate was 103.57 yen at the end of the first half. After including the above extraordinary loss, there was a net loss of 1,536 million yen, 511 million yen more than the forecast.

(Note) Price protection payments are sales support expenses for reductions in retail prices. These payments are deducted from net sales.

(3) Fiscal year (April 1, 2008 to March 31, 2009)

(million yen)

	Net sales	Operating income	Ordinary income	Net income
Previous forecast (A)	15,382	1,206	1,155	550
Revised forecast (B)	15,000	650	550	50
Difference (B – A)	(382)	(556)	(605)	(500)
Pct. change	(2.5%)	(46.1%)	(52.4%)	(90.9%)

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

(4) Reasons for revisions

Regarding sales, D3 has increased the fiscal year sales volume forecast due to a review of the second half sales plan. This increase is mainly due to the planned launches of *BEN 10 Alien Force*, the newest addition to the popular *BEN 10* series, and other titles. Overall, though, the fiscal year sales forecast has been reduced by 382 million yen because of price protection payments for *darkSector*, a global title introduced in the previous fiscal year, and a decline in the sales volume of SIMPLE SERIES games.

D3 has reduced earnings forecasts by the same amount as the first half reductions based on the outlook for second half earnings that match the previous forecast. As a result, the operating income forecast is 650 million yen, down 556 million yen, and the ordinary income forecast is 550 million yen, down 605 million yen.

The fiscal year-end assumptions for foreign exchange rates have been revised from 155 yen to 140 yen to the euro and from 200 yen to 170 yen for the British pound. The U.S. dollar forecast is unchanged at 100 yen. Based on this outlook, D3 does not expect to record a foreign exchange gain or loss for the fiscal year.

The net income forecast has been reduced by 500 million yen to 50 million yen to reflect the lower net income in the first half.

(5) Reference: Performance in previous fiscal year (April 1, 2007 to March 31, 2008)

(million yen)

	Net sales	Operating income	Ordinary income	Net income
First half	3,976	(306)	(350)	(500)
Fiscal year	14,286	1,069	414	293

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