

(Translation)

April 10, 2007

Dear Sirs,

Name of Company: SEGA SAMMY HOLDINGS INC.
Name of Representative: Hajime Satomi,
Chairman, President and Representative
Director

(Code No. 6460, Tokyo Stock Exchange 1st Section)

Further Inquiry: Michael Masakimi Hotta,
Executive Officer
(TEL: 03-6215-9955)

Notice of Adjustment to the Forecasts of Operating Results
for the Whole-Year Period of the Year Ended
March 20, 2007 of the Company's Subsidiary (Nissho Inter Life Co., Ltd.)

Notice is hereby given that the forecasts of operating results of Nissho Inter Life Co., Ltd., a subsidiary of SEGA SAMMY HOLDINGS INC. (the "Company"), for the year ended March 20, 2007 (from March 21, 2006 to March 20, 2007), as given at the time of publication of its "Brief Statement of Interim Accounts for the Year Ending March 20, 2007 (Non-Consolidated)" on November 7, 2006 and its "Brief Statement of Financial and Operating Results for the Third Quarter of the Year Ending March 20, 2007 (Non-Consolidated)" on February 5, 2007, are adjusted as described in the attachment hereto.

The adjustment will have no significant effect on the operating results of the Company and no adjustment will be made to the forecasts of the operating results of the Company.



(Translation)

April 10, 2007

Dear Sirs,

Name of Company:	Nissho Inter Life Co., Ltd.
Name of Representative:	Seijin Tanno, President and Representative Director (JASDAQ, Code No. 1986)
Further Inquiry:	Tatsuyoshi Shono, Executive Officer and General Manager, Accounting Dept. (TEL: 03-3810-7111)

Notice of Adjustment to the Forecasts of Operating Results
for the Whole-Year Period of the Year Ended March 20, 2007

The forecasts of operating results of Nissho Inter Life Co., Ltd. (the "Company") for the year ended March 20, 2007 (from March 21, 2006 to March 20, 2007), as given at the time of publication of the "Brief Statement of Interim Accounts for the Year Ending March 20, 2007 (Non-Consolidated)" on November 7, 2006 and the "Brief Statement of Financial and Operating Results for the Third Quarter of the Year Ending March 20, 2007 (Non-Consolidated)" on February 5, 2007, are adjusted as described below:

1. Adjustment to the forecast of the operating results for the year ended March 20, 2007 (from March 21, 2006 to March 20, 2007):
 - (1) Whole-year period of the year ended March 20, 2007 (from March 21, 2006 to March 20, 2007):

(million yen)

	Net Sales	Ordinary Income	Net Income
Previous forecast (A)	16,460	(-) 280	(-) 200
Adjusted forecast (B)	14,900	(-) 430	(-) 380
Amount of increase or decrease (B-A)	(-) 1,560	(-) 150	(-) 180
Rate of increase or decrease	(-) 9.5%	-%	-%

(2) Reasons for the adjustment:

In the business of specialized works, net sales increased steadily. However, in the business of general works, net sales were substantially lower than projected due to decreased orders received as competition for receiving orders intensified and the Company was reluctant to undertake projects that would yield poor profits. Consequently, net sales for the whole-year period are expected to amount to ¥14,900 million, down ¥1,560 million from the previous forecast.

Ordinary income is expected to amount to a negative ¥430 million due to decreased net sales and the failure to reach the gross margin target.

Net income is expected to amount to a negative ¥380 million due to the abovementioned reasons though the Company registered extraordinary profits, including a gain on sale of fixed assets.

The Company, with the aim of definitely turning its accounts into a positive figure for the next fiscal year, intends to exert its efforts to change into a profitable company to achieve the aim. Through organizational and personnel changes, the Company will formulate divisions with defined objectives and recruit personnel familiar with the interior finish work industry from outside for the purposes of intensive profit management of projects and sharing of client information, whereby establishing a profit-making structure.

For reference: The operating results for the year ended March 20, 2006 (from March 21, 2005 to March 20, 2006):

(million yen)				
	Net Sales	Ordinary Income	Net Income	Dividend per share
Whole-year period (March 21, 2005 - March 20, 2006)	16,229	(-) 457	(-) 385	¥0

* The above forecasts of operating results are calculated based on the information available to management as of the date hereof. Actual results may differ from the above projected figures for a variety of factors in the future.

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