

(Translation)

October 17, 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 Interim Period of the Year Ending March 20, 2008 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 interim period of the fiscal year ending March 20, 2008 (March 21, 2007 to March 20, 2008), as announced in conjunction with an earnings announcement on May 8, 2007, have been 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

October 17, 2007

Dear sirs,

Name of Company: Nisshou 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 Regarding the Adjustment of the Earnings
Forecast for the Interim Period of the Fiscal Year Ending March 2008

With regards to the interim forecast for the fiscal year ending March 2008, as announced on May 8, 2007 in the company's flash report relating to the fiscal year ended March 2007 (non-consolidated) and on July 24, 2007 in the review of the company's first quarter results for the year ending March 2008 (non-consolidated), adjustments have been made as follows:

Adjustment to forecasts for the interim period of the fiscal year ending March 2008

(1) Interim Period (March 21, 2007 ~ September 20, 2007)

(Units: Yen millions)

	Net Sales	Operating Income	Ordinary Income	Net Profit	Interim Dividend
Prior Forecast (A)	7,520	10	20	10	0.00 Yen
Revised Forecast (B)	6,220	(120)	(110)	(150)	0.00 Yen
Increase/Decrease (B - A)	(1,300)	(130)	(130)	(160)	0.00 Yen
% Change	(17.2%)	- %	- %	- %	

(2) Reasons for adjustment:

In the interim period, as we work to expand orders and gross profits, we strengthened our human resources. In specialized construction, with strong activity related to the remodeling of department stores, sales and profits exceeded expectations. In the comprehensive construction business gross profitability improved as we planned, but due to very selective ordering patterns net sales fell well below plan. For this reason net sales are expected to fall below prior expectations at 6,220 million Yen. Due to the shortfall in net sales from the comprehensive construction business, operating loss and ordinary loss are expected to come in at 120 million yen and 110 million yen respectively. In regards to the net income during the period, in addition to the factors described above, reworking costs relating to a structure completed before the last fiscal year are being booked as an extraordinary loss, thereby leading to a forecast of 150 million yen in net operating loss.

Forecasts for the full fiscal year ending March 2008 are currently being reviewed in light of interim expectations and the difficult operating environment. The result of the review will be made known as soon as completed.

Reference : Prior fiscal period results (March 21, 2006 ~ March 20, 2007)

(Units: Yen millions)

	Net Sales	Operating Income	Ordinary Income	Net Profit	Interim Dividend
Interim (April 2006 ~ September 2006)	7,965	(378)	(357)	(266)	0.00 yen
Full Year (April 2006 ~ March 2007)	14,896	(463)	(440)	(446)	0.00 yen

(Note) The above forecasts of operating results are made based on the assumptions, prospects and plans for the future available as of the date hereof and involve risks and uncertainties. The actual results may differ from the forecasted figures due to various material factors.

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