

(Translation)

April 24, 2009

Dear Sirs,

Name of Company: SEGA SAMMY HOLDINGS INC.

Name of Representative: Hajime Satomi,
Chairman, President and
Representative Director (CEO)

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

Further inquiry: Koichiro Ueda,
General Manager of Group
Communications Office
(TEL: 03-6215-9955)

Notice of Adjustment to the Forecasts of Whole-Year Operating Results
(Consolidated/Non-Consolidated) for the Year Ending March 31, 2009
of the Company's Subsidiary (TMS Entertainment, Ltd.)

Notice is hereby given that TMS Entertainment, Ltd., a subsidiary of SEGA SAMMY HOLDINGS INC. (the "Company") made an announcement on adjustment to the forecasts of its whole-year operating results for the year ending March 31, 2009 (from April 1, 2008 to March 31, 2009) publicized on October 29, 2008 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 by this adjustment.

<<Attached material: Press release of TMS Entertainment, Ltd..
"Notice of Adjustment to the Forecasts of Whole-Year Operating
Results (Consolidated/Non-Consolidated) for the Year Ending March
31, 2009">>

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(Translation)

April 24, 2009

Dear Sirs,

Name of Company: TMS Entertainment, Ltd.
Name of Representative: Hideki Okamura,
President and Representative
Director
Code No: 3585
Listing Exchange: Nagoya Stock Exchange 2nd
Section
Further Inquiry: Katsuhiro Yamada,
Managing Director and Division
Manager, Administration Division
(TEL: 03-5325-9111)

Notice of Adjustment to the Forecasts of Whole-Year Operating Results
(Consolidated/Non-Consolidated) for the Year Ending March 31, 2009

Notice is hereby given that TMS Entertainment, Ltd. (the "Company") made an announcement on adjustment to the forecasts of its whole-year operating results for the year ending March 31, 2009 (from April 1, 2008 to March 31, 2009) publicized on October 29, 2008 as described in the attachment hereto.

Description

1. Adjustment to the forecast of the consolidated operating results for the year ending March 31, 2009 (from April 1, 2008 to March 31, 2009):

(million yen except otherwise indicated)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	14,110	280	310	40	¥0.95
Adjusted forecast (B)	14,170	290	280	60	¥1.47
Amount of increase or decrease (B-A)	60	10	(-)30	20	¥0.52
Rate of increase or decrease (%)	0.4%	3.6%	(-)9.7%	50.0%	54.7%
(For reference) Whole year operating results for the year ended March 31, 2008	14,970	880	862	528	¥12.43

2. Adjustment to the forecast of the non-consolidated operating results for the year ending March 31, 2009 (from April 1, 2008 to March 31, 2009):

(million yen except otherwise indicated)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	11,490	180	330	380	¥9.02
Adjusted forecast (B)	11,550	220	280	380	¥9.02
Amount of increase or decrease (B-A)	60	40	(-)50	—	—
Rate of increase or decrease (%)	0.5%	22.2%	(-)15.2%	—	—
(For reference) Whole year operating results for the year ended March 31, 2008	14,589	819	839	512	¥12.04

3. Reason for the adjustment

Consolidated net sales and profit are expected to increase from previously publicized forecast with steady sales in its animation business. Non-consolidated net sales and profit are also expected to increase from previously publicized forecast with same reason.

On the other hand, both consolidated ordinary income and non-consolidated ordinary income are expected to be below previously publicized forecast due to foreign exchange loss by appreciation of the yen.

Consolidated net income is expected to increase by 20 million from the previously publicized forecast due to a decrease in tax expenses by tax consequence in spite of the decrease in ordinary income mentioned above.

- * The above forecast of operating results is made based on the information available to management as of the date hereof. Actual results may differ from the projected figures due to a variety of factors in the future.

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