

December 9, 2005

Best Bridal, Inc.

President and CEO Masayuki Tsukada

TSE Mothers Code: 2418

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Notice of revision to dividend forecast for term ending Dec. 31, 2005

At the meeting of the board of directors held on this date, the forecast dividend per share to be paid as of the end of the term was revised as detailed below.

1. Reason for revision to dividend forecast

The aggressive expansion of Best Bridal, Inc. in the guest house business, its primary source of revenue, is expected to lead to significant increased in capital demand. Capital will therefore be retained instead of paid out as dividends, improving the financial health of the company and the value of the shares.

We intend to continue to retain profits to support expansion of our business, and will make decisions each term as the appropriateness of paying dividends, with consideration for the specific conditions in effect at that time, while recognizing the need to return profits to shareholders.

2. Content of revision

	Mid-term	Term end	Year
Prior forecast (Nov. 11, 2005)	0	0	0
Revised forecast	0	6,000 yen	6,000 yen
Dividends paid prior term (reference)	0	0	0