

Sept. 25, 2006

Best Bridal, Inc.

President and CEO Masayuki Tsukada

TSE Mothers Code: 2418

For information, contact:

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<http://www.bestbridal.co.jp>

Notice Concerning Establishment of a Subsidiary Corporation

Best Bridal has established a subsidiary corporation as detailed below.

1. Reason for establishment of subsidiary

To improve customer service through our entry into installment sales.

2. Outline of subsidiary

(1) Name Life Create Bank, Inc.

(2) Legal representative Tomoharu Fujitani (director, Best Bridal)

(3) Address 4-1-4 Shinjuku, Shinjuku-ku, Tokyo

(4) Date of establishment Sept. 25, 2006 (planned)

(5) Major businesses Installment sales, installment sale agency, capital loans, leasing, etc.

(6) Financial year Ends December 31

(7) Employees Pending

(8) Major offices Head office

(9) Capitalization 30,000,000 yen

(10) Shares issues 600

(11) Major shareholders Wholly-owned subsidiary of Best Bridal Inc.

3. Schedule

Sept. 25, 2006 Planned date of establishment

4. Effect on future performance

As the corporation will be established this year, it is expected to have essentially no effect on consolidated corporate performance in the immediate future.