

December 11, 2006

Best Bridal, Inc.
President and CEO Masayuki Tsukada

TSE Mothers Code: 2418

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Notice concerning establishment of consolidated subsidiary in Korea

Best Bridal will establish a consolidated subsidiary in Korea, as detailed below.

1. Objective of establishment

In May 2006 Best Bridal invested into MARIZIN Co., Ltd. of Korea (1,213.64 million won), taking the first step toward full entry into the high-growth Asian market outside Japan. At present MARIZIN directly manages a guest house operation in the Gangnam district of Seoul, and performance is sound. We believe that guest house weddings will exhibit strong growth in Korea as they have in Japan, and that there is a good chance that the rate of new outlet construction will accelerate in the future. The Best Bridal group controls a guest house via MARIZIN, and by entrusting MARIZIN with its operation and assisting them with our expertise in guest house weddings, we believe that we will experience rapid and sound outlet expansion in the future.

MARIZIN Co., Ltd. is an equity-method subsidiary of Best Bridal.

2. Outline of proposed subsidiary

1. Name: Best Bridal Korea
2. Address: 135-832 Beauty Plaza 4F, 244-4, Nonhyun-Dong, Gangnam-Gu, Seoul, Korea
3. Legal representative: Masayuki Tsukada (Best Bridal president)
4. Planned establishment date: Dec. 20, 2006
5. Financial year: Dec. 31
6. Capital: 200 million won

3. Effect on performance

The effect on corporate performance in the next term (ending Dec. 31, 2007) will be minimal.