Sep. 28, 2007

Best Bridal, Inc. President and CEO Masayuki Tsukada TSE Mothers Code: 2418 For information, contact: Director and Manager, Administration Division Tomoharu Fujitani Tel: 03 (5464) 0081 <u>http://www.bestbridal.co.jp</u>

## Notice concerning change in subsidiary

On this date Best Bridal Inc has solely capitalized an anonymous partnership operated by YMPJ LLC. As a result, the anonymous partnership has become a consolidated subsidiary on this date, as detailed below.

1. Reason for change

Best Bridal Inc. has solely capitalized an anonymous partnership operated by YMPJ LLC. Through the application of "Practical Solution on Application of the Control Criteria and Influence Criteria to Investment Associations" (Accounting Standards Board of Japan PITF No. 20), it has become a subsidiary as of Sept. 28, 2007, and treated as a consolidated subsidiary.

- 2. Outline of changed subsidiary
- (1) Name: Anonymous partnership of YMPJ LLC
- (2) Address: 1-9-13 Nihonbashi Honcho
- (3) Executing agent: Shirogane PSC Co., Ltd.
- (4) Executor: Masami Mikami
- (5) Capitalization of anonymous partnership: 3,300 million yen
- (6) Business lines: Real estate management, development and sale
- 3. Date of change

Sept. 28, 2007 Establishment of anonymous partnership and deposit of capitalization

4. Effect on company performance

Minimal for this financial year.