

November 21, 2008

To whom it may concern

Listed Company Name	TACHI-S CO., LTD.
Name of Representative	Kosaku Tarumi, Representative Director & President, COO
Head Office	3-3-7, Matsubara-cho, Akishima, Tokyo 196-8611 (Code: 7239; Tokyo Stock Exchange, 1st Section)
Contact	General Affairs Department/General Affairs Section (Tel.: 042-546-8111)

Notice Regarding Dissolution of Subsidiaries

This is to announce that we have decided to dissolve the nonconsolidated subsidiaries FK Co., Ltd. and Shisei Co., Ltd. as follows.

1. Reasons for dissolution

The companies noted above were established in September 2002 as subsidiaries of Fujitaka Kogyo (Now Nui Tec Corporation), a Tachi-S subsidiary, with the aim of strengthening the competitiveness of the sewing business. The initial aims of establishment have now been achieved, and the decision to dissolve both companies has been taken with a view to enhancing management efficiency.

2. Profile of subsidiaries

(1) Name	Shisei Co., Ltd.
(2) Representative	Kunihiko Okaniwa
(3) Address	4-110 Kitagashiracho, Minami-ku, Nagoya-shi, Aichi prefecture
(4) Established	September 12, 2002
(5) Business content	Sewing and sales
(6) End of fiscal year	March 31
(7) Capital	3 million yen
(8) Equity participation	Wholly owned subsidiary of Nui Tec Corporation

(1) Name	FK Co., Ltd.
(2) Representative	Yoshitaka Teranishi
(3) Head office	5-57-5 Tsutsumicho, Minami-ku, Nagoya-shi, Aichi prefecture
(4) Established	September 12, 2002
(5) Business content	Sewing and sales
(6) End of fiscal year	March 31
(7) Capital	3 million yen
(8) Equity participation	Wholly owned subsidiary of Nui Tec Corporation

3. Dissolution schedule

December 9, 2008	Dissolution decision taken by an extraordinary general shareholders' meeting
March 31, 2009	Completion of settlement

4. Impact on Tachi-S

Both subsidiaries are nonconsolidated companies, and so the impact of dissolution on the

performance of Tachi-S will be insignificant.