

July 8, 2009

To whom it may concern

Listed Company Name TACHI-S CO., LTD.
Name of Representative Hiroshi Taguchi, Representative Director & President
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(Code: 7239; Tokyo Stock Exchange, 1st Section)
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Notice Regarding a Business Partner Filing For Seeking Relief Under the Provision of Chapter 11 of the United States Bankruptcy Code

Our business partner Lear Corporation (head office: Michigan State, US) filed for seeking relief under the provision of Chapter 11 of the United States Bankruptcy Code on July 7, 2009 local time. We announce the impact on our Company and our future response.

1. Business partner outline

- (1) Name: Lear Corporation
- (2) Location: Michigan State, United States
- (3) Representative: Robert E. Rossiter
- (4) Established: August 1917
- (5) Number of employees (globally): 80,000
- (6) Content of business: Production and sale of automotive seating systems, electrical distribution systems and electronic products

2. Content of partnership

TACHI-S entered into partnership with Lear Corporation in November 2004. The both companies have established the following joint ventures in the U.S., China, and the UK.

Company name	Established	Location	Capital	TACHI-S Investment ratio	Main suppliers
TACLE Seating U.S.A. LLC	November 2005	US Tennessee	22 million US\$	51%	Nissan Motor Manufacturing Corporation USA
TACLE Guangzhou Automotive Seat Co., Ltd	November 2004	China Guangdong	8 million US\$	51%	Dongfeng Motor Group Company, Ltd.
TACLE Seating UK LTD.	October 2005	UK Tyne and Wear	11,000 GBP	49%	Nissan Motor Manufacturing Corporation UK

3. Business partner claims and amounts (as of March 31, 2009)

No claims outstanding with our business partner.

4. Future response

We will continue to operate the joint ventures described in the table above. Moreover, we will promptly give notification of any changes in performance outlook.

TACHI-S CO., LTD.