

July 24, 2009

To whom it may concern

Listed Company Name	TACHI-S CO., LTD.
Name of Representative	Hiroshi Taguchi, Representative Director & President
Head Office	3-3-7, Matsubara-cho, Akishima, Tokyo 196-8611 (Code: 7239; Tokyo Stock Exchange, 1st Section)
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Notice of Establishment of New Companies in Thailand and India

TACHI-S is pleased to announce that, at the Meeting of its Board of Directors held on July 24, 2009, it has resolved to establish new companies in Thailand and India.

1. Establishing a New Company in Thailand

(1) Purpose of the Establishment

TACHI-S is establishing a new automotive seats manufacturing company as a joint venture with Lear Corporation (Mauritius) Ltd. to provide its production with Nissan Motor (Thailand) Co., Ltd.

(2) Outline of New Company

- 1) Business name: TACLE Seating Thailand Co., Ltd.
- 2) Representative: Takashi Matsushita (Director of TACHI-S)
- 3) Location: Rayong Province, Thailand
- 4) Time of establishment: Scheduled for early August, 2009
- 5) Business description: Manufacturing and sales of automotive seats and seat components
- 6) Fiscal year: Year ending on December 31
- 7) Number of employees: About 90 (by fiscal 2011)
- 8) Main office: Headquarters and plant (same location as above)
- 9) Capital: About 5 million dollars
- 10) Equity participation: Lear Corporation (Mauritius) Ltd. 51%
TACHI-S Co., Ltd. 49%
- 11) Investment amount: 2.45 million dollars
- 12) Annual sales: About 36 million dollars by fiscal 2011
- 13) Main customer: Nissan Motor (Thailand) Co., Ltd.
- 14) Plant scale: Land area about 32,000 m²; building area about 5,000 m²
- 15) Production capacity: 100,000 to 140,000 units / year (by fiscal 2011)
- 16) Start of production: February 2010 (provisional)

Note: Lear Corporation (Mauritius) Ltd. is a subsidiary of Lear Corporation.

2. Establishing a New Company in India

(1) Purpose of the Establishment

TACHI-S is establishing a new automotive seats manufacturing company as a joint venture with Lear Corporation (Mauritius) Ltd. to provide its production with Renault Nissan Automotive India.

(2) Profile of New Company

- 1) Business name: TACLE Automotive India Private Limited
- 2) Representative: Undecided
- 3) Location: Tamil Nadu, India
- 4) Time of establishment: Scheduled for early August, 2009
- 5) Business description: Manufacturing and sales of automotive seats and seat components
- 6) Fiscal year: Year ending on March 31
- 7) Number of employees: About 140 (by fiscal 2011)
- 8) Main office: Headquarters and plant (same location as above)
- 9) Capital: About 7.3 million dollars
- 10) Equity participation: Lear Corporation (Mauritius) Ltd. 51%
TACHI-S Co., Ltd. 49%
- 11) Investment amount: 3.6 million dollars
- 12) Annual sales: About 55 million dollars (by fiscal 2011)
- 13) Main customer: Renault Nissan Automotive India
- 14) Plant scale: Land area about 24,000 m²; building area about 5,500 m²
- 15) Production capacity: 200,000 to 230,000 units / year by fiscal 2011
- 16) Start of production: May 2010 (provisional)

Note: Lear Corporation (Mauritius) Ltd. is a subsidiary of Lear Corporation.

3. Future Outlook

The impact of the newly established companies on consolidated results for the fiscal period ending March 2010 is anticipated to be slight.