

September 24, 2010

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 (Code: 7239; Tokyo Stock Exchange, 1st Section)
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Notice of Establishment of New Company in China

TACHI-S is pleased to announce that our board of directors meeting held on today resolved to establish a new company in China as follows:

1. Purpose of the Establishment

TACHI-S is establishing a new company of seat structure business to aim expanding the Chinese business and reinforce the competitiveness of core business.

2. Outline of the New Company

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|---------------------------|---|
| (1) Business name | Shanghai Tachi-S Automotive Parts Co., Ltd. |
| (2) Representative | To be dispatched by TACHI-S |
| (3) Location | The suburbs of Shanghai city, People's Republic of China |
| (4) Time of establishment | Scheduled for October 2010 |
| (5) Business description | Manufacturing and sales of automotive seat parts(structure) |
| (6) Fiscal year | December 31 |
| (7) Number of employees | 400 (fiscal 2015) |
| (8) Main office | Headquarters and plant (same location as above) |
| (9) Capital | 54 million yuan (Approximately 700 million yen) |
| (10) Equity participation | TACHI-S CO., LTD. 100% |
| (11) Annual sales | Approximately 9.5 billion yen (fiscal 2015) |
| (12) Main customer | Main customer is affiliated companies of TACHI-S, we will sequentially supply to affiliated companies of Japan and China. |
| (13) Plant scale | Undetermined |
| (14) Production capacity | 1 million units/year (fiscal 2015) |
| (15) Start of production | Scheduled for March 2011 |

3. Future Outlook

The impact of the newly established companies on consolidated results for the fiscal period ending March 2011 is anticipated to be slight.