

September 30, 2005



The **BANK**
of **NEW YORK**

SECURITIES SERVICING
DEPOSITARY RECEIPTS

Corporate Action

ATTENTION: International Research, Sales, Trading and Operations Staff

NAME CHANGE

	OLD	NEW
<u>Company</u>	Wacoal Corporation	Wacoal Holdings Corporation
Country:	Japan	Japan
Symbol:	WACLY	WACLY
CUSIP Number:	930004205	930004205
Exchange:	NASDAQ	NASDAQ
Ratio:	1 ADR: 5 ORDINARY SHARES	1 ADR: 5 ORDINARY SHARES

Please be advised that effective October 3, 2005 Wacoal Corporation will change it's name to Wacoal Holdings Corporation.

The current CUSIP and ISIN numbers will not change, and the ADRs will not be subject to a mandatory exchange. The Master Receipt representing the ADRs will be over stamped to reflect the new name.

To learn more about ADRs and issuer programs, please call our marketing desks:

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