

To whom it may concern

March 28, 2007

Mizuho Corporate Bank, Ltd.
Mizuho Bank, Ltd.

Response to the Request from Orient Corporation

In response to the request from Orient Corporation (“Orico”), Mizuho Bank, Ltd. and Mizuho Corporate Bank, Ltd. have decided on the following course of action, subject to approval at Orient Corporation’s relevant class shareholders meeting.

1. Information regarding Orient Corporation

(1) Head Office: 2-1, Kojimachi 5-chome, Chiyoda-ku, Tokyo

(2) Representative: Ikuo Kaminishi

(3) Capital Stock: JPY 220,202 million

2. Content of decision

(1) Subscription to a new share issuance through debt-equity swap for Orico
Debt-equity swap by Mizuho Corporate Bank of JPY 140 billion of loans to Orico for preferred shares to Orico.

(2) Share merger of Orico’s existing preferred shares (10 shares to be merged into 1 share)

Preferred shares owned by Mizuho Bank:	JPY 180 billion
<u>Preferred shares owned by Mizuho Corporate Bank:</u>	<u>JPY 140 billion</u>
Total:	JPY 320 billion

(3) Subscription to a new share issuance through third-party allocation

Subscription by Mizuho Bank:	JPY 22.5 billion
<u>Subscription by Mizuho Corporate Bank:</u>	<u>JPY 22.5 billion</u>
Total:	JPY 45.0 billion

3. Others

The amount to be waived by each bank in relation to the above 2 (2).

Mizuho Bank:	JPY 162 billion
<u>Mizuho Corporate Bank:</u>	<u>JPY 126 billion</u>
Total:	JPY 288 billion