

April 10, 2009

For Immediate Release

Company Name: Credit Saison Co., Ltd.  
Name of Representative: Hiroshi Rinno, President  
and CEO  
(Stock Code: 8253, First Section of Tokyo Stock  
Exchange)  
Direct your queries to: Harumi Okada,  
General Manager of Public Relations Office  
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Company Name: Atrium Co., Ltd.  
Name of Representative: Tsuyoki Takahashi,  
President and CEO  
(Stock Code: 8993, First Section of Tokyo Stock  
Exchange)  
Direct your queries to: Takushi Fujita,  
General Manager of Corporate Planning Division  
(Tel: +81-3- 6205-0835)

**Notification with Respect to the Completion of Issuance of New Shares through Third Party  
Allocation of New Shares (Debt Equity Swap)**

In connection with the issuance of new shares to Credit Saison Co., Ltd. (“Credit Saison”) by Atrium Co., Ltd. (“Atrium”) by means of a third party allocation of new shares that was previously announced on March 25, 2009 in “Notification with Respect to the Conclusion of a Basic Agreement between Credit Saison Co., Ltd. and Atrium Co., Ltd. concerning an Assumption of Debt, Third Party Allocation of New Shares through a Debt Equity Swap and a Share Exchange”, consideration has been paid in the form of payment in kind (a debt equity swap), and the procedures necessary to effect the third party allocation of new shares (the “First Capital Increase”) have been completed. In connection with the foregoing, Credit Saison and Atrium would like to provide notice of the following.

**1. Outline of Issuance of New Shares (First Capital Increase)**

(1)	Number of shares issued	99,027,000 shares of common stock
(2)	Issue price	¥112 per share
(3)	Aggregate issue price	¥11,091,024,000
(4)	Amount credited to capital stock	¥5,545,512,000
(5)	Method of offering or allocation	Third party allocation
(6)	Application due date	April 10, 2009
(7)	Date of distribution and effective date	April 10, 2009
(8)	Party to which new shares were allocated and the number thereof	Credit Saison: 99,027,000 shares
(9)	Consideration payable	Principal amount of loan receivable pursuant to the loan agreement dated March 25, 2009.
		Amount of claim: ¥11,091,024,000

**2. Changes to Total Number of Issued and Outstanding Shares as a Result of Third Party Allocation of New Shares (First Capital Increase)**

(1)	Total number of issued and outstanding shares before third party allocation of new shares	44,785,200 shares (as of April 9, 2009)
(2)	Number of additional shares as a result of third party allocation of new shares	99,027,000 shares
(3)	Total number of issued and outstanding shares after third party allocation of new shares	143,812,200 shares

**3. Amount of and Use of Funds Procured through Third Party Allocation of New Shares (First Capital Increase)**

(1) Amount of Funds Procured (Estimated Balance of Proceeds)

Because the First Capital Increase was conducted through a debt equity swap, in which the partial amount of the loan that Atrium owes to Credit Saison pursuant to the loan agreement dated March 25, 2009 was served as payment in kind, no funds were procured.

(2) Use of Funds Procured

Because the First Capital Increase was conducted through a debt equity swap, in which the partial amount of the loan that Atrium owes to Credit Saison pursuant to the loan agreement dated March 25, 2009 was served as payment in kind, Atrium did not receive any proceeds. Instead, Atrium's interest-bearing debt was reduced by approximately ¥11,091 million, representing the aggregate issue price of the First Capital Increase, as of the payment due date of the First Capital Increase.

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