

June 1, 2009

For Immediate Release

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Company Name: Atrium Co., Ltd.
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**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 of Atrium to Credit Saison (the “Second Capital Increase”) that was 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,” an amendment to Atrium’s Articles of Incorporation was approved at Atrium’s 30th Ordinary General Meeting of Shareholders held on May 28, 2009. The approved amendment stipulates that the maximum number of shares authorized to be issued shall be increased to 575,248,800 shares, thereby satisfying the condition for the Second Capital Increase. Accordingly, Credit Saison paid the consideration to Atrium in the form of payment in kind (a debt equity swap) on June 1, 2009, and the procedures necessary to conduct the Second 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 (Second Capital Increase)

(1)	Number of shares issued	431,248,800 shares of common stock
(2)	Issue price	¥112 per share
(3)	Aggregate issue price	¥48,299,865,600
(4)	Amount credited to capital stock	¥24,149,932,800
(5)	Method of offering or allocation	Third party allocation
(6)	Application due date	June 1, 2009
(7)	Date of distribution and effective date	June 1, 2009
(8)	Party to which new shares were allocated and the number thereof	Credit Saison: 431,248,800 shares

(9)	Consideration payable	Principal amount of loan receivable pursuant to the loan agreement dated March 25, 2009.
		Amount of claim: ¥48,299,865,600

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

(1)	Total number of issued and outstanding shares before third party allocation of new shares	143,812,200 shares (as of May 31, 2009)
(2)	Number of additional shares as a result of third party allocation of new shares	431,248,800 shares
(3)	Total number of issued and outstanding shares after third party allocation of new shares	575,061,000 shares

3. Amount of and Use of Funds Procured Through Third Party Allocation of New Shares (Second Capital Increase)

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

Because the Second 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 Second 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 ¥48,299 million, representing the aggregate issue price of the Second Capital Increase, as of the payment due date of the Second Capital Increase.

4. Elimination of Excess Liabilities

Atrium had incurred excess liabilities causing negative net worth of ¥55,912 million on a non-consolidated basis, and ¥54,398 million on a consolidated basis, as of the end of the fiscal year ended February 28, 2009. However, as a result of the completion of procedures in connection with the third party allocation of new shares conducted in April 2009 (the "First Capital Increase") and the Second Capital Increase (which represent a cumulative issue price of ¥59,390 million), Atrium's common stock has increased to ¥33,584 million and capital surplus has increased to ¥47,761 million. As a result of adding the amount increased from the First Capital Increase and the Second Capital Increase to the net assets as of the end of the fiscal year ended February 28, 2009, Atrium's net assets amount to a total of ¥3,478 million on a non-consolidated basis, and ¥4,992 million on a consolidated basis. Atrium's excess liabilities have been eliminated.