

To whom it may concern,

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Notification of the Booking of an Allowance for Doubtful Receivable

IBJ Leasing Co., Ltd. (“the Company”) decided today that it will book an allowance for doubtful receivables for the three months ended June 30, 2012, for loans held in commercial mortgage backed securities (CMBS), as follows.

1. Booking of Allowance for Doubtful Receivables

The Company holds subordinate-priority loans in CMBS, which are assets in trust, mainly specified bonds backed by commercial real estate (hereinafter “real estate”) and issued by special purpose companies pursuant to the Act on Securitization of Assets.

Currently, real estate assets are being sold in order to repay the CMBS, but in light of the progress of such sales, the Company has decided to book a ¥3.2 billion allowance for doubtful receivables for the three months ended June 30, 2012, in order to account for the entire amount of the debt that is expected to be unrecoverable.

2. Future Outlook

No change has been made to the consolidated earnings forecast for the full fiscal year ending March 31, 2013 that was released on May 9, 2012.

(Reference)

Consolidated earnings forecasts of the current period (announced May 9, 2012) and actual consolidated earnings results of the previous fiscal year Revenues

	Revenues	Operating Income	Ordinary Income	Net Income
Consolidated earnings forecasts of the fiscal year ending March 31,2013	¥ million 350,000	¥ million 15,000	¥ million 15,500	¥ million 9,000
Actual consolidated earnings results of the fiscal year ended March 31,2012	¥ million 270,066	¥ million 10,691	¥ million 11,125	¥ million 4,296