

April 29, 2009

Via U.S. Mail and Facsimile (011-81-3-5419-5901)

Tadao Tsuya
Attorney-In-Fact and Executive Officer
ORIX Corporation
Mita NN Bldg., 4-1-23 Shiba, Minato-ku
Tokyo 108-0014, Japan

**Re: ORIX Corporation
Form 20-F for the Fiscal Year Ended March 31, 2008
Filed July 2, 2008
File No. 1-14856
Response Letter Dated April 10, 2009**

Dear Mr. Tsuya:

We refer you to our comment letter dated March 31, 2009 regarding business contacts with Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Todd Schiffman
Assistant Director
Division of Corporation Finance