



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 24, 2021

Hitomaro Yano
Executive Officer and Head of Treasury and Accounting
ORIX CORP
2-4-1 Hamamatsu-cho
Minato-ku
Tokyo 105-6135 Japan

Re: ORIX CORP
Form 20-F for the Fiscal Period Ending March 31, 2020
Filed June 29, 2020
File 001-14856

Dear Mr. Yano:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Finance