

January 11, 2007

To Whom It May Concern,

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Stock Code: 2318  
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## Notice Regarding Business Alliance between Orient Corporation and BB Net Subsidiary

BB Net corp. (the “Company”) announces that its subsidiary, Carhoo inc. (“Carhoo”), has entered into a business alliance agreement with Orient Corporation as follows.

### 1. Contents of Business Alliance

From January 2007, Orient Corporation will commence new services for “Orico Plus,” targeting automobile dealers who are the Orient Corporation’s cardmembers. Carhoo will develop the portion of this business that utilizes Internet functions and provide via OEM together with operation services. The “Orico Plus” product offers the following features:

- (a) A direct link from an Internet web page featuring product vehicles to “Web Autoloan,” where installment payment procedures can be performed
- (b) A function for the simple creation of Internet web pages featuring product vehicles with loan simulations, online estimates, online vehicle data, etc.
- (c) An Internet blog building function

The development, OEM provision and operation role of Carhoo will cover (b) and (c) above.

### 2. Process of Alliance

Orient Corporation is an industry-leading automobile finance corporation, with 1.64 million Autoloan customers, which accounts for the biggest numbers in the industry (as of March 31, 2006).

As part of its business strategy, Orient Corporation develops and supplies products with a competitive edge, targeting automobile dealers who are the Orient Corporation’s cardmembers. In addition to car loans, new services of “Orico Plus” will be launched in January 2007, utilizing the Internet to provide functions for simple creation of web pages featuring detailed

data on vehicles and blog building. The development of this product requires specialist knowledge of used car sales industries and expertise in Internet function development. For over 10 years, Carhoo, the Company's subsidiary, has developed management systems and provided ASP services for used car dealers, accumulating knowledge and experience in this business field. It also boasts development powers combining specialized management systems for used car sales, blog building and other services.

Taking into account of the development above, Orient Corporation decided to apply Carhoo's experience and acclaimed development expertise to the Internet functions of Orico Plus that is now marketed, through Carhoo's services of development, provision via OEM and operation. This will allow Carhoo to add fee income from Orico Plus sales in addition to its ASP provision income, thus boosting income and expanding business for Carhoo.

Orient Corporation is planning to boost sales of Orico Plus, through its sales network, with a first-year sales target of 1,000 companies.

### **3. Outline of Orient Corporation**

Company Name: Orient Corporation  
Head Office: 2-1, Kojimachi 5-chome, Chiyoda-ku, Tokyo  
Representative: Ikuo Kaminishi, President and CEO  
Date of Establishment: 1954  
Capital: ¥220,202,910,000 (as of March 31, 2006)  
Principal Business Areas: General and individual product brokerage, credit guarantee and financing services

### **4. Outline of Carhoo inc.**

Company Name: Carhoo inc.  
Head Office: 7-33, Oakashi-cho, 1-chome, Akashi-city, Hyogo  
Representative: Moriyoshi Yamaji, President and CEO  
Date of Establishment: 1996  
Capital: ¥320,490,000 (as of November 30, 2006)  
Principal Business Areas: Business support ASP development and sales for used car dealers

### **5. Impact on Profits**

Information will be disclosed when the influence of the business alliance on the Company's group profits becomes clear.