Cabinet Office Ordinance on Disclosure of Corporate Affairs

(Ordinance of the Ministry of Finance No. 5 of January 30, 1973)

Pursuant to the provisions of the proviso to Article 4, paragraph (1), the proviso to Article 4, paragraph (2), Article 4, paragraph (4), Article 5, Article 7, Article 13, paragraph (2) to (4) inclusive, Article 24, paragraph (1) to (3) inclusive, Article 24-5, paragraph (1) and (2), Article 25, paragraph (1) to (3) inclusive of the Securities and Exchange Act, and Article 4, paragraph (1) and (3) of the Order for Enforcement of the Securities and Exchange Act, and for the purpose of enforcement of that Act and that Order, a Ministerial Ordinance for fully revising the Ordinance of the Ministry of Finance on Notification, etc. of the Public Offering or Secondary Distribution of Securities (Ordinance of the Ministry of Finance No. 32 of 1971) is enacted as follows.

(Definitions)

Article 1 In this Cabinet Office Ordinance, the meanings of the terms listed in the following items are as prescribed respectively in said items:

(i) Securities: among the Securities prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") and the rights regarded as Securities pursuant to paragraph (2) of that Article, those listed in the following sub-items (excluding those falling under the category of Regulated Securities as prescribed in Article 5, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter));

(a) those prescribed in Article 2-8 of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order");

(b) those listed in Article 2, paragraph (1), item (v) of the Act;

(c) those listed in Article 2, paragraph (1), item (vii) of the Act;

(d) those listed in Article 2, paragraph (1), item (ix) of the Act;

(e) those listed in Article 2, paragraph (1), item (xvii) of the Act which have the nature of the Securities listed in sub-item (a);

(f) those listed in Article 2, paragraph (1), item (xvii) of the Act which have the nature of the Securities listed in item (v), item (vii), or item (ix) of that paragraph;

(g) those listed in Article 2, paragraph (1), item (xix) of the Act;

(h) those prescribed in Article 2 of the Cabinet Office Ordinance on Definitions under Article 2 of the Financial Instruments and Exchange Act (Ordinance of the Ministry of Finance No. 14 of 1993; hereinafter referred to as the "Ordinance on Definitions");

(i) those listed in Article 2, paragraph (1), item (xvii) of the Act which have the nature of the Securities listed in item (xv) of that paragraph;

(j) those listed in Article 1, item (i) of the Order;

(k) those listed in Article 1, item (ii) of the Order;

(l) those listed in Article 2, paragraph (1), item (xx) of the Act which indicate the rights pertaining to Securities listed in item (i) to item (xix) of that paragraph;

(m) Beneficiary Certificates of Securities in Trust (meaning Beneficiary Certificates of Securities in Trust prescribed in Article 2-3, item (iii) of the Order; the same applies hereinafter) of which the Entrusted Securities (meaning the Entrusted Securities prescribed in that item; the same applies hereinafter) are those listed in sub-item (a) to sub-item (k) inclusive; and

(n) those prescribed in Article 1-3-4 of the Order.

(ii) Classes of Securities: the categorized classes for the Securities listed in the items of Article 2, paragraphs (1) and (2) of the Act. In this case, the Securities listed in paragraph (1), item (xvii) of that Article are of different classes based on the differences in their nature;

(ii)-2 Social Medical Care Corporation Bond Certificates: those listed in item (i), sub-item (a) or (e);

(iii) Corporate Bond Certificates: the corporate bond certificates listed in Article 2, paragraph (1), item (v) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

(iv) Share Certificates: the Share Certificates listed in Article 2, paragraph (1), item (ix) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

(iv)-2 Preferred Equity Investment Certificates: the Preferred Equity Investment Certificates listed in Article 2, paragraph (1), item (vii) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

(v) Share Option Certificates: the Share Option Certificates listed in Article 2, paragraph (1), item (ix) of the Act, including Securities listed in item (xvii) of that paragraph which are of the same nature;

(vi) Corporate Bond Certificates with Share Options: the Corporate Bond Certificates to which share options are attached;

(vi)-2 Covered Warrant: those listed in Article 2, paragraph (1), item (xix) of the Act;

(vi)-3 Depository Receipt: those listed in item (i), paragraph (l);

(vi)-4 Commercial Papers: those listed in item (i), sub-item (h) or (i);

(vi)-5 Foreign Negotiable Certificates of Deposit: those listed in item (i), sub-item (j);

(vi)-6 Educational Institution Bond Certificates: those listed in item (i), sub-item (k);

(vi)-7 Educational Institution Loan Claims: those listed in item (i), sub-item (n);

(vii) Shares: the rights to be indicated on Share Certificates;

(vii)-2 Preferred Equity Investment: the rights to be indicated on Preferred Equity Investment Certificates;

(vii)-3 Share Options: the rights to be indicated on Share Option Certificates;

(viii) Corporate Bonds: the rights to be indicated on Corporate Bond Certificates;

(viii)-2 Social Medical Care Corporation Bonds: the rights to be indicated on Social Medical Care Corporation Bond Certificates;

(ix) Corporate Bonds with Share Options: the rights to be indicated on Share Option Certificates;

(ix)-2 Options: Options as prescribed in Article 2, paragraph (1), item (xix) of the Act;

(x) Public Offering of Securities: Public Offering of Securities as prescribed in Article 2, paragraph (3) of the Act and the Specified Procedures Relating to Securities Issuance for Reorganization (meaning the Specified Procedures Relating to Securities Issuance for Reorganization as prescribed in Article 2-2, paragraph (4) of the Act; the same applies hereinafter);

(xi) Secondary Distribution of Securities: Secondary Distribution of Securities as prescribed in Article 2, paragraph (4) of the Act, general solicitation for securities acquired by qualified institutional investors as prescribed in Article 4, paragraph (2) of the Act (excluding those falling under the category of Secondary Distribution of Securities prescribed in Article 2, paragraph (4) of the Act), general solicitation for securities acquired by professional investors, etc. as prescribed in Article 4, paragraph (3) of the Act (excluding those falling under the category of Secondary Distribution of Securities prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter), and Specified Procedures Relating to Securities Delivery for Reorganization (meaning Specified Procedures Relating to Securities Delivery for Reorganization as prescribed in Article 2-2, paragraph (5) of the Act; the same applies hereinafter);

(xii) Issuer: an Issuer as prescribed in Article 2, paragraph (5) of the Act;

(xiii) Underwriter: an Underwriter as prescribed in Article 15, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act);

(xiii)-2 Designated Rating Organizations: rating organizations that are designated by the Commissioner of the Financial Services Agency by taking into consideration of their performance in rating, personnel structure, organization, rating method, capital structure, and other matters, etc. concerning their neutrality toward the Issuers and by specifying a valid period;

(xiv) Securities Registration Statement: a written notification as prescribed in Article 5, paragraph (1) of the Act, which relates to Securities;

(xiv)-2 Incorporated Documents: the documents to be inserted in the Securities Registration Statement pursuant to the provisions of Article 5, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 9-3);

(xiv)-3 Reference Documents: Reference Documents as prescribed in Article 5, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 9-4), which relate to Securities;

(xiv)-4 Foreign Company Registration Statement: a Foreign Company Registration Statement as prescribed in Article 5, paragraph (8) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter)

(xv) Prospectus: a Prospectus as prescribed in Article 2, paragraph (10) of the Act, which relates to Securities;

(xv)-2 Notifiable Prospectus: the Prospectus under Article 13, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) (excluding Prospectuses listed in the following item);

(xvi) Temporary Notifiable Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act, those used in a Public Offering or Secondary Distribution of Securities related to said Prospectuses before the day on which the notification under Article 4, paragraph (1) to (3) inclusive of the Act comes into effect;

(xvi)-2 Shelf Registration Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), those stating the contents to be stated in the Shelf Registration Statements set forth in Article 23-3, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) or in the amended Shelf Registration Statements under Article 23-4 of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) (excluding the Prospectus listed in the following item);

(xvi)-3 Temporary Shelf Registration Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act, those stating the contents to be stated in the Shelf Registration Statements set forth in Article 23-3, paragraph (1) of the Act or in the amended Shelf Registration Statements set forth in Article 23-4 of the Act which are used before the day on which the shelf registration set forth in Article 23-3, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) comes into effect;

(xvi)-4 Shelf Registration Supplementary Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act, those stating the contents to be stated in the Shelf Registration Supplements prescribed in Article 23-8, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

(xvii) Written Notice of Securities: a written notice under Article 4, paragraph (6) of the Act, which relates to Securities;

(xvii)-2 Written Notice of Shelf Registration: a written notice under Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 14-11), which relates to Securities;

(xvii)-3 Shelf Registration Statement: a Shelf Registration Statement as prescribed in Article 23-3, paragraph (1) of the Act, which relates to Securities;

(xvii)-4 Shelf Registration Supplements: Shelf Registration Supplements as prescribed in Article 23-8, paragraph (1) of the Act, which relate to Securities;

(xviii) Annual Securities Report: an Annual Securities Report as prescribed in Article 24, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relates to Securities;

(xviii)-2 Foreign Company Reports: Foreign Company Reports as prescribed in Article 24, paragraph (8) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relate to Securities;

(xviii)-3 Confirmation Letter: the Confirmation Letter prescribed in Article 24-4-2, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 24-4-8, paragraph (1) and Article 24-5-2, paragraph (1) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

(xviii)-4 Foreign Company Confirmation Letter: the Foreign Company Confirmation Letter prescribed in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 24-4-8, paragraph (1) and Article 24-5-2, paragraph (1) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

(xviii)-5 Quarterly Securities Report: a Quarterly Securities Report as prescribed in Article 24-4-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

(xviii)-6 Foreign Company Quarterly Securities Report: a Foreign Company Quarterly Securities Report as prescribed in Article 24-4-7, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

(xix) Semiannual Securities Report: a Semiannual Securities Report as prescribed in Article 24-5, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relates to Securities;

(xix)-2 Extraordinary Report: an Extraordinary Report as prescribed in Article 24-5, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relates to Securities;

(xix)-3 Foreign Company Semiannual Securities Reports: Foreign Company Semiannual Securities Reports as prescribed in Article 24-5, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relate to Securities;

(xix)-4 Foreign Company Ad Hoc Report: a Foreign Company Ad Hoc Report as prescribed in Article 24-5, paragraph (15) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relates to Securities;

(xx) Share Buyback Report: a Share Buyback Report as prescribed in Article 24-6, paragraph (2) of the Act, which relates to Securities;

(xx)-2 Status Report of Parent Company, etc.: a Status Report of Parent Company, etc. as prescribed in Article 24-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (6) of that Article and Article 27 of the Act; the same applies hereinafter);

(xx)-3 a Domestic Company: an Issuer of the Securities listed in item (i), sub-item (a), (b), (d), (h), (k), or (n) or an Issuer of the Securities (limited to a company) listed in item (i), sub-item (g), (l), or (m);

(xx)-4 a Foreign Company: an Issuer of the Securities listed in item (i), sub-item (e), (f), (i), or (j) (excluding an Issuer of the Securities listed in Article 2, paragraph (1), item (xvii) of the Act which have the nature of the Securities listed in item (vii) of that paragraph) or an Issuer of the Securities (limited to a foreign corporation) listed in item (i), sub-item (g), (l), or (m);

(xx)-4-2 Medical Care Corporation: an Issuer of the Securities listed in item (i), sub-item (a) or (e);

(xx)-4-3 Incorporated Educational Institution, etc.: an Issuer of the Securities listed in item (i), sub-item (k) or (n);

(xx)-5 Designated Corporation: a Designated Corporation as prescribed in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Financial Statements, etc. (Ordinance of the Ministry of Finance No. 59 of 1963; hereinafter referred to as "Ordinance on Financial Statements, etc.");

(xx)-6 Partnership, etc.: an Issuer of Rights in Securities Investment Business, etc. (meaning the Rights in Securities Investment Business, etc. as prescribed in Article 3, item (iii) of the Act);

(xx)-6-2 Partnership Agreement: the agreement pertaining to a Partnership, etc.;

(xx)-7 Reporting Company: a company (including a Designated Corporation) which submits the documents listed in item (xiv) and item (xvii) to item (xx) inclusive;

(xx)-8 Financial Statement: a Financial Statement prescribed in Article 1, paragraph (1) of the Ordinance on Financial Statements, etc.;

(xxi) Consolidated Financial Statements: Consolidated Financial Statements as prescribed in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 28 of 1976; hereinafter referred to as "Ordinance on Consolidated Financial Statements") when the Reporting Company is a Domestic Company (including a Designated Corporation that is a domestic corporation; the same applies hereinafter), and when the Reporting Company is a Foreign Company (including a Designated Corporation that is a foreign corporation; the same applies hereinafter), the finance and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof which have been consolidated and approved by the Commissioner of the Financial Services Agency;

(xxi)-2 Quarterly Consolidated Financial Statements: Quarterly Consolidated Financial Statements as prescribed in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Quarterly Consolidated Financial Statements (Cabinet Office Ordinance No. 64 of 2007; hereinafter referred to as "Ordinance on Quarterly Consolidated Financial Statements") when the Reporting Company is a Domestic Company, and when the Reporting Company is a Foreign Company, the finance and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof which have been consolidated and approved by the Commissioner of the Financial Services Agency;

(xxi)-2-2 Interim Consolidated Financial Statements: Interim Consolidated Financial Statements as prescribed in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Interim Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 24 of 1999; hereinafter referred to as "Ordinance on Interim Consolidated Financial Statements") when the Reporting Company is a Domestic Company, and when the Reporting Company is a Foreign Company, the finance and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof, which have been consolidated and approved by the Commissioner of the Financial Services Agency;

(xxi)-2-3 Quarterly Financial Statements: the Quarterly Financial Statements as prescribed in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Quarterly Financial Statements, etc. (Cabinet Office Ordinance No. 63 of 2007; hereinafter referred to as "Ordinance on Quarterly Financial Statements, etc.") when the Reporting Company is a Domestic Company, and when the Reporting Company is a Foreign Company, the finance and accounting documents which are approved by the Commissioner of the Financial Services Agency;

(xxi)-2-4 Interim Financial Statements: the Interim Financial Statements as prescribed in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Interim Financial Statements, etc. (Ordinance of the Ministry of Finance No. 38 of 1977; hereinafter referred to as "Ordinance on Interim Financial Statements, etc.") when the Reporting Company is a Domestic Company, and when the Reporting Company is a Foreign Company, the documents concerning finance and accounting which are approved by the Commissioner of the Financial Services Agency;

(xxi)-3 Consolidated Subsidiary Company: a Consolidated Subsidiary Company as prescribed in Article 2, item (iv) of the Ordinance on Consolidated Financial Statements;

(xxi)-4 Consolidated Companies: Consolidated Companies as prescribed in Article 2, item (v) of the Ordinance on Consolidated Financial Statements;

(xxii) Consolidated Fiscal Year: a Consolidated Fiscal Year as prescribed in Article 3, paragraph (2) of the Ordinance on Consolidated Financial Statements;

(xxii)-2 Quarterly Consolidated Accounting Period: a Quarterly Consolidated Accounting Period as prescribed in Article 3, item (v) of the Ordinance on Quarterly Financial Statements, etc.;

(xxii)-3 Interim Consolidated Accounting Period: an Interim Consolidated Accounting Period as prescribed in Article 3, paragraph (2) of the Ordinance on Interim Consolidated Financial Statements;

(xxii)-4 Quarterly Accounting Period: a Quarterly Accounting Period as prescribed in Article 3, item (iv) of the Ordinance on Quarterly Financial Statements, etc.;

(xxiii) Business Group: a Business Group as prescribed in Article 4, paragraph (1), item (i) of the Ordinance on Consolidated Financial Statements;

(xxiv) Equity Method: an Equity Method as prescribed in Article 2, item (viii) of the Ordinance on Consolidated Financial Statements;

(xxiv)-2 Cash Flow: a Cash Flow prescribed in Article 8, paragraph (18) of the Ordinance on Financial Statements, etc., Article 2, item (xiii) of the Ordinance on Consolidated Financial Statements, Article 2-2, item (iv) of the Ordinance on Interim Financial Statements, etc., Article 2, item (x) of the Ordinance on Interim Consolidated Financial Statements, Article 3, item (viii) of the Ordinance on Quarterly Financial Statements, etc. or Article 2, item (xiii) of the Ordinance on Quarterly Consolidated Financial Statements; (xxiv)-2 Business Segments: a classification prescribed in Article 15-2, paragraph (1) of the Ordinance on Consolidated Financial Statements;

(xxv) Segment Information: segment information prescribed in Article 8-29, paragraph (1) of the Ordinance on Financial Statements, etc., Article 15-2, paragraph (1) of the Ordinance on Consolidated Financial Statements, Article 5-20, paragraph (1) of the Ordinance on Interim Financial Statements, etc., Article 14, paragraph (1) of the Ordinance on Interim Consolidated Financial Statements, Article 22-3, paragraph (1) of the Ordinance on Quarterly Financial Statements, etc. or Article 15, paragraph (1) of the Ordinance on Quarterly Consolidated Financial Statements;

(xxvi) Parent Company: a Parent Company as prescribed in Article 8, paragraph (3) of the Ordinance on Financial Statements, etc.;

(xxvii) Subsidiary Company: a Subsidiary Company as prescribed in Article 8, paragraph (3) of the Ordinance on Financial Statements, etc. (excluding a Special Purpose Company that is presumed not to fall under the category of a Subsidiary Company pursuant to the provisions of paragraph (7) of that Article);

(xxvii)-2 Affiliated Company: an Affiliated Company as prescribed in Article 8, paragraph (5) of the Ordinance on Financial Statements, etc.;

(xxvii)-3 Associated Company: an Associated Company as prescribed in Article 8, paragraph (8) of the Ordinance on Financial Statements, etc.;

(xxvii)-4 Any Other Associated Company: Any Other Associated Company as prescribed in Article 8, paragraph (8) of the Ordinance on Financial Statements, etc.;

(xxvii)-5 Related Party: a Related Party as prescribed in Article 8, paragraph (17) of the Ordinance on Financial Statements, etc.;

(xxviii) Continuous Disclosure Company: a company (including a Designated Corporation) that has submitted a Securities Registration Statement or an Annual Securities Report before the date of said submission, and excluding a company that has obtained approval from the Director-General of the Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as the "Director-General of the Local Finance Bureau, etc." pursuant to the proviso to Article 24, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 6 and Article 15-3);

(xxix) Financial Instruments Exchange: a Financial Instruments Exchange as prescribed in Article 2, paragraph (16) of the Act including those that are established in an area outside Japan (meaning Japan as prescribed in Article 6, paragraph (1), item (i) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same applies hereinafter) and that are of the same nature as a Financial Instruments Exchange;

(xxx) Indication in Formula: the indication of the issue price or distribution price of Securities by the method of multiplying a certain rate by the closing price on a single Financial Instruments Exchange Market on a single day (when said Securities are Over-the-Counter Traded Securities (meaning Over-the-Counter Traded Securities as prescribed in Article 2, paragraph (8), item (x), sub-item (c) of the Act; the same applies hereinafter), the closing price of said Over-the-Counter Traded Securities on a single day that is to be publicized by a single Authorized Financial Instruments Firms Association (meaning an Authorized Financial Instruments Firms Association as prescribed in Article 2, paragraph (13) of the Act; the same applies hereinafter));

(xxxi) Special Stakeholders, etc.: the persons listed in the following sub-items:

(a) Special Stakeholders (meaning the Officers (including shareholding officers and meaning a director, accounting advisor (when an accounting advisor is a corporation, including the members who are to perform its duties), company auditor, or executive officer (including board members, auditors and any other person equivalent thereto); hereinafter the same applies in this item) of the company, the spouse and relatives by blood within the second degree of kinship of said Officers (hereinafter collectively referred to as the "Officer, etc." in this item, or the company in which the voting rights pertaining to Shares (including Preferred Equity Investment; the same applies hereinafter) or equity held by the Officer, etc. in its own name or in another person's name (or under a fictitious name; the same applies in sub-item (b)) exceeds 50 percent of the Voting Rights Held by All the Shareholders, etc. (meaning the Voting Rights Held by All the Shareholders, etc. as prescribed in Article 29-4, paragraph (2) of the Act; the same applies hereinafter) of the company, the Associated Company of said company, and the officers of said Associated Company; hereinafter the same applies in this item)) of the company (including a Designated Corporation; hereinafter the same applies in this item);

(b) a shareholder of the company (including Preferred Equity Investors as prescribed in the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions (Act No. 44 of 1993; hereinafter referred to as "Act on Preferred Equity Investment"); the same applies hereinafter, except in Article 19 and Article 22) who is within the top ten shareholders in order of the amount of voting rights pertaining to the Shares of said company held in its own name or in another person's name;

(c) a Company with Personnel Relationships (meaning another company when the company substantially has control over said other company or is substantially controlled by said other company through a relationship of personnel affairs, funds, transactions, etc.; hereinafter the same applies in this item) and a Company with Capital Relationships (meaning another company when the company (including Special Stakeholders of the company) substantially holds 20 percent or more of the Voting Rights Held by All the Shareholders, etc. of another company or when another company (including Special Stakeholders of said other company) substantially holds 20 percent or more of the Voting Rights Held by All the Shareholders, etc. of the company; hereinafter the same applies in this item) with the relevant company and the Officers thereof; and

(d) a Financial Instruments Business Operator (meaning a Financial Instruments Business Operator as prescribed in Article 2, paragraph (9) of the Act (limited to a person engaged in Securities-Related Business as prescribed in Article 28, paragraph (8) of the Act); the same applies hereinafter), Officers thereof, and a Company with Personnel Relationships or a Company with Capital Relationships of the Financial Instruments Business Operator;

(xxxii) Solicitation for Selling, etc. Only for Professional Investors: Solicitation for Selling, etc. Only for Professional Investors as prescribed in Article 2, paragraph (6) of the Act;

(xxxiii) Securities for Professional Investors: Securities for Professional Investors as prescribed in Article 4, paragraph (3) of the Act;

(xxxiv) Solicitation for Acquisition Only for Professional Investors: Solicitation for Acquisition Only for Professional Investors as prescribed in Article 4, paragraph (3), item (i) of the Act;

(xxxv) Specified Information on Securities, etc.: Specified Information on Securities, etc. as prescribed in Article 27-33 of the Act; and

(xxxvi) Issuer's Information, etc.: Issuer's Information, etc. as prescribed in Article 27-34 of the Act.

(Beneficiary Certificates of Securities in Trust)

Article 1-2 The matters specified by Cabinet Office Ordinance, referred to in Article 2-3, item (iii) of the Order, are the following matters:

(i) the trust property pertaining to Beneficiary Certificate of Securities in Trust does not include property other than the following properties:

(a) Entrusted Securities;

(b) dividends income, interests, or any other benefits pertaining to Entrusted Securities; or

(c) money or any other properties to be allocated for costs that are required for the measure prescribed in Article 127-32, paragraph (1) of the Act on Book-Entry of Corporate Bonds, Shares (Act No. 75 of 2001; hereafter referred to as the "Corporate Bond Transfer, etc. Act");

(ii) the Entrusted Securities pertaining to the relevant Beneficiary Certificate of Securities in Trust are the Same Class of Securities (meaning Securities of which the Issuers are the same and which have the same matters specified in the items of Article 10-2, paragraph (1) of the Ordinance on Definitions according to the category of Securities listed in the respective items and excluding Securities that satisfy both of the following requirements):

(a) that the Securities are those through which a trustee is entitled to the right to receive the allotment of Securities issued by the Issuer of Entrusted Securities as the holder of Entrusted Securities pursuant to the laws and regulations applied to the Issuer of Entrusted Securities, the articles of incorporation, the articles of endowment, or any other thing equivalent thereto of said Issuer, or by the decision of said Issuer (these Securities are referred to as the "Allotment Securities" in sub-item (b)); and

(b) that based on the instruction given by the beneficiary to the trustee to apply for subscription of Allotment Securities, the Securities are those which the trustee holds as a trust property on behalf of the beneficiary.

(iii) the content of each beneficial interest is equivalent according to the content of the rights pertaining to each Entrusted Security;

(iv) the procedure for exercising rights pertaining to Entrusted Securities that are contained in the content of beneficial interest and the method for notifying the trustee of the procedure concerning sending notices, reports, and other documents pertaining to said Entrusted Securities by an Issuer of said Entrusted Securities has been prescribed; and

(v) a beneficial interest of which the content is different from the content of the right pertaining to Entrusted Securities is not issued.

(Public Offering or Secondary Distribution of Securities for Which Notification May Be Omitted)

Article 2 (1) The conditions specified by Cabinet Office Ordinance, referred to in Article 2-12 of the Order, are that a restriction to prohibit the transfer of the Securities has been imposed.

(2) The company specified by Cabinet Office Ordinance, referred to in Article 2-12 of the Order is the following companies:

(i) when a company that is an Issuer of Share Option Certificates holds all of the issued shares of another company, said other company (such other company is referred to as a "Wholly-owned Subsidiary Company" in the following item); and

(ii) when a company that is an Issuer of Share Option Certificates and its Wholly-owned Subsidiary Company, or a Wholly-owned Subsidiary Company hold all of the issued shares of another company, said other company.

(3) The information specified by Cabinet Office Ordinance, referred to in Article 2-12-3, item (vi), sub-item (c) of the Order, is the information listed in the following:

(i) the name, and the location of the head office, of the Issuer of Overseas Issued Bond Certificates (meaning Overseas Issued Bond Certificates prescribed in Article 2-12-3, item (vi) of the Order; hereinafter the same applies in this paragraph) (hereinafter referred to as the "Bond Certificate Issuer" in this paragraph);

(ii) the law governing the incorporation of the Bond Certificate Issuer and the date of incorporation;

(iii) the content of the business of the Bond Certificate Issuer;

(iv) the name, and the location of the head office, of the Parent Company of the Bond Certificate Issuer that guarantees the redemption of the principal of the Overseas Issued Bond Certificates and the payment of interest thereon (meaning a Parent Company prescribed in Article 2-12-3, item (vi) sub-item (b) of the Order; hereinafter referred to as the "Guaranteeing Parent Company");

(v) a statement that the Guaranteeing Parent Company guarantees the redemption of the principal of said Overseas Issued Bond Certificates and the payment of interest thereon and the content thereof;

(vi) the name of the Financial Instruments Exchange or Designated Foreign Financial Instruments Exchange (meaning a Designated Foreign Financial Instruments Exchange prescribed in Article 2-12-3, item (iv), sub-item (b) of the Order; the same applies in Article 9-4, paragraph (5), item (iii)) on which Share Certificates of the Guaranteeing Parent Company are listed; and

(vii) the method for obtaining information on the Guaranteeing Parent Company (limited to such information that falls under information on the accounting of a Parent Company and other information on said Parent Company prescribed in Article 2-12-3, item (vi), sub-item (c) of the Order).

(4) The Public Offering or Secondary Distribution of Securities of which the total issue value or total distribution value is less than 100 million yen and which are specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (1), item (v) of the Act, is Public Offerings or Secondary Distributions of Securities other than those listed in the following items:

(i) when the Securities pertaining to Public Offering or Secondary Distribution are Share Option Certificates and when the amount obtained by totaling the total issue value or total distribution value of said Share Option Certificates and the total amount to be paid in on the exercise of share options pertaining to said Share Option Certificates is 100 million yen or more, said Public Offering or Secondary Distribution of Securities;

(ii) when the amount obtained by totaling the total issue value or total distribution value of Securities subject to Public Offering or Secondary Distribution (when said Securities are Share Option Certificates, the amount obtained by totaling the total issue value or total distribution value of said Share Option Certificates and the amount to be paid in on the exercise of share options pertaining to said Share Option Certificates; hereinafter the same applies in this Article, Article 9-2, item (ii) to (v) inclusive, Article 19, paragraph (2), item (i) to (ii)-2 inclusive, and Article 14-15, paragraph (2)) and the total issue value or total distribution value of the same class of Securities (notwithstanding the provisions of Article 1, item (ii), the Corporate Bond Certificates with Share Options in this Article are deemed to be the same class of Securities as the Securities listed in sub-item (d) of item (i) of that Article or as the Securities set forth in Article 2, paragraph (1), item (xvii) of the Act which have the nature of Securities set forth in Article 1, item (i), sub-item (d)) as the Securities subject to the Public Offering or Secondary Distribution conducted within one year before the day on which the aforementioned Public Offering or Secondary Distribution is to be commenced (excluding a Public Offering or Secondary Distribution which falls under the case prescribed in Article 2-12 of the Order, Public Offerings or Secondary Distributions for which the notification under Article 4, paragraph (1) of the Act has been given and which have been conducted before said notification, and Public Offerings or Secondary Distributions for which Shelf Registration Supplements have been submitted and which have been conducted before said submission) is 100 million yen or more, said Public Offering or Second Distribution;

(iii) when the amount obtained by totaling the total issue value of Securities subject to a Public Offering (limited to cases where such has come to fall under the category of a Public Offering by satisfying the requirements prescribed in Article 1-6 of the Order) and the total issue value of the Newly Issued Securities of the Same Class (meaning Newly Issued Securities of the Same Class as prescribed in that Article; the same applies in Article 9-2) that have been issued within six months prior to the day on which said Securities are to be issued is 100 million yen or more, said Public Offering of Securities;

(iii)-2 when the amount obtained by totaling the total distribution value of Securities subject to a Secondary Distribution (limited to cases where such has come to fall under the category of a Secondary Distribution by satisfying the requirements prescribed in Article 1-8-3 of the Order) and the total distribution value of the Already Issued Securities of the Same Class (meaning Already Issued Securities of the Same Class prescribed in Article 1-8-3 of the Order; the same applies in Article 9-2, item (iii)-2 and Article 19, paragraph (2), item (i)) for which a Solicitation for Selling, etc. (meaning a Solicitation for Selling, etc. prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter) (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which the Solicitation for Selling, etc. of said Securities is to be implemented is 100 million yen or more, said Secondary Distribution;

(iv) when two or more sets of Public Offerings or Secondary Distributions for the same class of Securities of which the total issue value or total distribution value is less than 100 million yen are conducted collaterally and when the total amount of the total issue value or total distribution value of the Securities subject to these Public Offerings or Secondary Distributions is 100 million yen or more, said Public Offerings or Secondary Distributions of Securities;

(v) a Public Offering or Secondary Distribution of Securities of the same class as the Securities subject to a Public Offering or Secondary Distribution of Securities for which the total issue value or distribution value is 100 million yen or more, or subject to the Public Offering or Secondary Distribution prescribed in item (ii), which is to be conducted collaterally with such Public Offerings or Secondary Distributions;

(vi) a Public Offering or Secondary Distribution of Securities conducted by a notifier who has been subject to the suspension of the effectiveness of notification under Article 10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) or to the suspension of the effectiveness of notification, the suspension of the effectiveness of the shelf registration, or the extension of the period under Article 11, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), which is to be newly conducted within the period under these dispositions;

(vii) a Public Offering or Secondary Distribution of Securities conducted by a registrant who has been subject to the suspension of the effectiveness of a shelf registration under Article 23-10, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) or the suspension of the effectiveness of a shelf registration, the suspension of the effectiveness of notification, or the extension of the period under Article 23-11, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), which is to be newly conducted within the period under these dispositions; and

(viii) a Public Offering or Secondary Distribution of issuing shares that is conducted by a company (including a Designated Corporation; hereinafter the same applies in this item) which intends to list issuing shares (including issuing Preferred Equity Investment; the same applies hereinafter) on a Financial Instruments Exchange in Japan, or by a company which intends to register its issuing shares as Over-the-Counter Traded Securities on an Authorized Financial Instruments Firms Association (excluding companies of which the issuing Shares have been listed on another Financial Instruments Exchange in Japan or a company for which the issuing shares are registered as Over-the-Counter Traded Securities on any Authorized Financial Instruments Firms Association; the same applies in Article 8, paragraph (2)), which are not Continuous Disclosure Companies, pursuant to the rules of said Financial Instruments Exchange or said Authorized Financial Instruments Firms Association.

(Agent of a Foreign Company Which Is an Issuer of the Securities for Which Solicitation Only for Qualified Institutional Investors Is Conducted)

Article 2-2 Any Foreign Company that issues Securities for which the Solicitation for Newly Issued Securities, etc. (meaning Solicitation for Newly Issued Securities, etc. as prescribed in Article 4, paragraph (2) of the Act; the same applies hereinafter) falls under the category of Solicitation Only for Qualified Institutional Investors (meaning Solicitation Only for Qualified Institutional Investors as prescribed in Article 23-13, paragraph (1) of the Act; the same applies hereinafter) (such Securities are referred to as the "Securities for Qualified Institutional Investors" in the following Article) must specify a person who has an address in Japan and who has the authority to represent said Foreign Company for acts concerning the transfer of said Securities (such a person is referred to as the "Agent of the Issuer" in that Article).

(Obligation to Give Notice of a Transfer Which Has Been Conducted in Violation of Article 4, Paragraph (2) of the Act)

Article 2-3 If an Issuer or an Agent of the Issuer of the Securities for Qualified Institutional Investors has learned that said Securities have been transferred in violation of Article 4, paragraph (2) of the Act, the Issuer or the Agent must notify the Director-General of the Kanto Local Finance Bureau to that effect without delay.

(Solicitation for General Investors of Securities for Qualified Institutional Investors for Which Notification May Be Omitted)

Article 2-4 The requirements specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (2) of the Act, are falling under cases listed in the following items:

(i) when a General Solicitation for Securities Acquired by Qualified Institutional Investors (meaning a General Solicitation for Securities Acquired by Qualified Institutional Investors prescribed in Article 4, paragraph (2) of the Act; the same applies in this Article hereinafter) is conducted for a company which is the Issuer of the Securities subject to said General Solicitation for Securities Acquired by Qualified Institutional Investors (limited to Securities listed in Article 1-4, item (i) of the Order); or

(ii) when the General Solicitation for Securities Acquired by Qualified Institutional Investors falls under a Secondary Distribution of Securities prescribed in Article 4, paragraph (1), item (iv) of the Act and said General Solicitation for Securities Acquired by Qualified Institutional Investors is implemented as said Secondary Distribution of Securities.

(Scope of Securities Which Are Excluded from Securities for Professional Investors)

Article 2-5 The Securities specified by Cabinet Office Ordinance, referred to in Article 2-12-4, paragraph (1) of the Order, are Specified Listed Securities (meaning Specified Listed Securities prescribed in Article 2, paragraph (33) of the Act; the same applies hereinafter) and Specified Over-the-Counter Traded Securities (meaning Specified Over-the-Counter Traded Securities prescribed in Article 2-12-4, paragraph (3), item (ii) of the Order; the same applies hereinafter).

(Procedure for Obtaining Approval to the Effect That the Securities Do Not Fall under the Category of Securities for Professional Investors)

Article 2-6 (1) When an Issuer of Securities as prescribed in Article 2-12-4, paragraph (1) of the Order intends to obtain the approval referred to in that paragraph, the Issuer must attach the following documents to a written application for approval and must submit them to the Director-General of the Local Finance Bureau, etc.:

(i) the articles of incorporation or anything equivalent thereto; and

(ii) a copy of the shareholder registry at the time of application (including a register of Preferred Equity Investors as prescribed in the Act on Preferred Equity Investment, or when the relevant Securities are Securities other than Share Certificates, a register of the holders thereof; the same applies in item (i) of the following paragraph).

(2) The number of holders referred to in Article 2-12-4, paragraph (1) of the Order is a number calculated pursuant to the following items according to the category of Securities listed in the respective items:

(i) Securities issued by a Domestic Company: the number of persons stated or recorded in a shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application and as of all of the last days of the business years commenced within two years before the day of commencement of the immediately preceding business year (such business years are referred to as the "Base Business Year" in the following item); or

(ii) Securities issued by a Foreign Company: the number of persons (excluding Non-Residents (meaning non-resident as prescribed in Article 6, paragraph (1), item (vi) of the Foreign Exchange and Foreign Trade Act; the same applies hereinafter)), as of the last day of the Base Business Year, who are stated or recorded in a register of the holders of said Securities held by the Financial Instruments Business Operator, etc. (meaning a Financial Instruments Business Operator, etc. as prescribed in Article 34 of the Act; the same applies hereinafter) that has been entrusted with the custody of said Securities.

(3) When documents listed in the items of paragraph (1) have not been written in Japanese or English, Japanese or English translations thereof must be attached.

(Solicitation for General Investors for Securities for Professional Investors for Which Notification May Be Omitted)

Article 2-7 (1) The cases specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (3) of the Act, are the cases which fall under any of those set forth in the following items:

(i) when a General Solicitation for Securities Acquired by Professional Investors, etc. is conducted toward a person who is an Issuer of Securities for Professional Investors, or the Officer (meaning a director, company auditor, executive officer, board member or auditor, or any person equivalent thereto; the same applies in Article 19, paragraph (2), item (i), sub-item (l), 2.) thereof, who holds Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of said Issuer in its own name or in another person's name (hereinafter referred to as a "Specified Officer" in this Article) or a Controlled Corporation, etc. (excluding said Issuer; hereinafter the same applies in this Article) of said Specified Officer;

(ii) when a General Solicitation for Securities Acquired by Professional Investors, etc. is conducted against a company that holds Shares or equity interest pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of an Issuer of said Securities for Professional Investors in its own name or in another person's name; or

(iii) when a holder of Securities (excluding the Issuer of said Securities) that have come to fall under Article 4, paragraph (3), item (iii) of the Act conducts a General Solicitation for Securities Acquired by Professional Investors, etc. for said Securities (limited to those held from the day prior to the day on which said Securities have come to fall under that item) for a period until the day on which one year has elapsed from said day.

(2) When a Specified Officer and the Controlled Corporation, etc. jointly hold Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of another corporation, etc. (meaning a corporation or other organization; the same applies hereinafter in this Article), said other corporation, etc. is deemed to be a Controlled Corporation, etc. of said Specified Officer and the provisions of item (i) of the preceding paragraph and this paragraph apply thereto.

(3) The term "Controlled Corporation, etc." as used in paragraph (1), item (i) and the preceding paragraph is, when a Specified Officer holds Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of said other corporation, etc. under its own name or another person's name, said other corporation, etc.

(4) Voting rights under items (i) and (ii) of paragraph (1) (excluding the Voting Rights Held by All the Shareholders, etc.) are to include voting rights pertaining to Shares or equity interest that may not be asserted against the Issuer pursuant to the provisions of Article 147, paragraph (1) or Article 148, paragraph (1) of the Corporate Bond Transfer, etc. Act (including as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Corporate Bond Transfer, etc. Act), and voting rights under the preceding two paragraphs (excluding the Voting Rights Held by All the Shareholders, etc.) are to include voting rights pertaining to Shares or equity interest that may not be asserted against the Issuer pursuant to the provisions of Article 147, paragraph (1) or Article 148, paragraph (1) of the Corporate Bond Transfer, etc. Act (including as applied mutatis mutandis pursuant to Article 228, paragraph (1), Article 235, paragraph (1), Article 239, paragraph (1) and Article 276 (limited to the part pertaining to item (ii)) of the Corporate Bond Transfer, etc. Act).

(Same Class of Securities)

Article 2-8 The Securities specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (3), item (iii) of the Act, are Securities for which the matters prescribed in the items of Article 10-2, paragraph (1) of the Ordinance on Definitions according to the category of Securities listed in the respective items are the same as the Securities listed in Article 4, paragraph (3), item (i) or (ii) of the Act.

(Special Provisions for the Due Date for Submission of a Written Notice)

Article 3 The cases specified by Cabinet Office Ordinance, referred to in the proviso to Article 4, paragraph (4) of the Act, are the cases where a Public Offering or Secondary Distribution of Securities listed in the following items is to be conducted:

(i) Securities other than Share Certificates (including Preferred Equity Investment Certificates; the same applies hereinafter), Share Option Certificates, and Corporate Bond Certificates with Share Options;

(ii) Share Certificates issued at market value or a certain price close to market value;

(iii) Corporate Bond Certificates with Share Options to acquire Share Certificates which are to be issued or transferred at market value or a certain price close to market value;

(iv) Securities issued by a company (including a Designated Corporation) other than a company (including a Designated Corporation) that is the Issuer of Securities listed in Article 24, paragraph (1), items (i) and (ii) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) (excluding those listed in the preceding three items and those listed on a Financial Instruments Exchange in an area outside Japan); or

(v) Share Option Certificates pertaining to an allotment of share option without contribution prescribed in Article 277 of the Companies Act (Act No. 86 of 2005) to be purchased and sold on a Financial Instruments Exchange Market (meaning a Financial Instruments Exchange Market as prescribed in Article 2, paragraph (17) of the Act; the same applies in Article 14-14-2, paragraph (1), item (i)).

(Written Notice of Securities)

Article 4 (1) A Written Notice of Securities that is to be submitted pursuant to the provisions of Article 4, paragraph (6) of the Act must be prepared using Form 1 in cases of a Domestic Company, or using Form 6 in cases of a Foreign Company, and must be submitted to the Director-General of the Local Finance Bureau, etc.

(2) The documents specified in the following items must be attached to the Written Notice of Securities according to the category of Issuer of the Securities listed in the respective items:

(i) a Domestic Company: the following documents

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, its articles of endowment);

(b) when a resolution, etc. by a board of directors (if a decision has been made by the executive officers at a company with committees based on their delegation under a resolution by the board of directors as set forth in Article 416, paragraph (4) of the Companies Act, the resolution of said board of directors and the decision of said executive officers; the same applies hereinafter) or a resolution made at a shareholders meeting is adopted with regard to the issuance of the Securities, a copy of the minutes of the board of directors meeting (when a resolution by the board of directors is deemed to have been adopted pursuant to the provisions of Article 370 of that Act, a document proving that this falls under said cases or a document (including the minutes of said board of directors meeting) proving that the decision has been made by the executive officers based on their delegation under a resolution by the board of directors as set forth in Article 416, paragraph (4) of that Act; the same applies hereinafter), or a copy of the minutes of the shareholders meeting (when a resolution made at a shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of that Act, a document proving that this falls under said cases; the same applies hereinafter), or a document (when there is consent from all incorporators as prescribed in Article 32 of the Companies Act, a document which is sufficient to show that said consent exists) proving that authorization of an administrative agency as prescribed in Article 6, paragraph (1) of the Act on Preferred Equity Investment (hereinafter referred to as the "Authorization of an Administrative Agency") has been obtained or documents similar thereto; and

(c) when a Prospectus is used for the Public Offering or Secondary Distribution of the relevant Securities, said Prospectus.

(ii) a Foreign Company: the following documents

(a) the documents specified in the preceding item (with regard to articles of incorporation, documents in which matters equivalent to the matters listed in the items of Article 27 of the Companies Act or Article 44, paragraph (2) of the Medical Care Act (Act No. 205 of 1948) are stated, and with regard to articles of endowment, documents in which matters equivalent to the matters listed in that paragraph are stated; hereinafter the same applies to articles of incorporation or articles of endowment attached by a Foreign Company);

(b) a legal opinion letter by legal experts stating that the Public Offering or Second Distribution of Securities is lawful; and

(c) when permission is required pursuant to the provisions of Article 21, paragraph (1) or (2) of the Foreign Exchange and Foreign Trade Act, a document proving that said permission has been obtained.

(3) When a document listed in item (ii), sub-item (b) of the preceding paragraph has not been written in Japanese, a Japanese translation thereof must be attached.

(4) The persons specified by Cabinet Office Ordinance, referred to in the proviso to Article 4, paragraph (6) of the Act, are the persons listed in the following items:

(i) the Issuer of Securities (limited to Share Certificates, Share Option Certificates, Securities to which share options are attached or Securities convertible to Share Certificates, or Securities which have the nature of those Securities among Securities listed in Article 2, paragraph (1), item (xvii) of the Act; the same applies in this paragraph) subject to the Secondary Distribution of Securities who is the holder of said Securities;

(ii) the following persons who are holders of the Securities subject to the Secondary Distribution of Securities:

(a) a Subsidiary Company, etc. (meaning a Subsidiary Company prescribed in Article 29-4, paragraph (3) of the Act and other corporation equivalent thereto; hereinafter the same applies in sub-item (c) of this item and Article 11-4, item (ii), sub-item (b)) or Major Shareholder (meaning a Major Shareholder prescribed in Article 163, paragraph (1) of the Act; the same applies in sub-item (c) of this item and Article 11-4, item (ii), sub-item (b)) of the Issuer of said Securities;

(b) an Officer (meaning an Officer prescribed in Article 21, paragraph (1), item (i) of the Act; hereinafter the same applies in this item and Article 11-4, item (ii), sub-item (b)) or incorporator (excluding an incorporator who has not fallen under the category of Officer or Shareholder of said Issuer for a period exceeding consecutive five years; hereinafter the same applies in sub-item (b), 2. of that item) of the Issuer of said Securities;

(c) an Officer or incorporator of a Subsidiary Company, etc. or a Major Shareholder (limited to a corporation) of the Issuer of said Securities, or any other person equivalent thereto (excluding an incorporator who has not fallen under the category of an Officer or shareholder or any other member of said Subsidiary Company, etc. or the corporation which is a Major Shareholder for a period exceeding consecutive five years; the same applies in Article 11-4, item (ii), sub-item (b), 3.); and

(d) when the Issuer of said Securities is a Foreign Company or any other person other than a company, a person similar to a person listed in sub-item (a) to sub-item (c) inclusive;

(iii) a Financial Instruments Business Operator, etc. who acquired said Securities from a person listed in the preceding two items for the purpose of having another person acquire said Securities;

(iv) a Financial Instruments Business Operator, etc. who falls under the category of Underwriter pertaining to a Secondary Distribution of Securities (excluding a person who performs the act listed in Article 2, paragraph (6), item (i) of the Act); and.

(v) a Financial Instruments Business Operator, etc. which implements a Secondary Distribution of Securities relating to Share Option Certificates acquired based on a contract prescribed in Article 2, paragraph (6), item (iii) of the Act (meaning Share Option Certificates prescribed in that item which fall under the category of Securities; hereinafter the same applies in this item and Article 11-4, item (ii), sub-item (e)) or relating to Securities acquired by exercising share options pertaining to said Share Option Certificates (limited to an operator which falls under the category of an Underwriter which concludes a contract prescribed in Article 2, paragraph (6), item (iii) of the Act).

(5) The amount specified by Cabinet Office Ordinance, referred to in the proviso to Article 4, paragraph (6) of the Act, is ten million yen (when said Securities are Share Option Certificates, the amount obtained by deducting the total amount to be paid in on exercise of the share options pertaining to said Share Option Certificates from ten million yen; the same applies in Article 14-11, paragraph (5)).

(Written Notice of Change)

Article 5 When there are any changes in the content stated in a Written Notice of Securities on or after the submission date of said Written Notice of Securities but before the payment date pertaining to the Public Offering or Secondary Distribution under said Written Notice of Securities, the person who has submitted said Written Notice of Securities must submit a written notice of change stating the contents of said change to the Director-General of the Local Finance Bureau, etc. without delay.

(If Disclosure Has Been Made)

Article 6 The cases specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (7) of the Act, are the following cases:

(i) if the notification under Article 4, paragraph (1) to (3) inclusive of the Act concerning a Secondary Distribution that has already been made for the Securities pertaining to the same issuance of the relevant Securities, or concerning a Public Offering or Secondary Distribution that has already been made for Securities of the same class as the relevant Securities (meaning other Securities for which the matters specified in the items of Article 10-2, paragraph (1) of the Ordinance on Definitions according to the category of Securities listed in the respective items are the same as the relevant Securities; hereinafter the same applies in this Article) (excluding cases where the proviso to Article 24, paragraph (1) of the Act applies to the Issuer of the relevant Securities) has come into effect;

(ii) if the registration under Article 23-3, paragraph (1) of the Act that has been made with regard to a Public Offering or Secondary Distribution of the relevant Securities or the Securities of the same class as the relevant Securities has come into effect and if Shelf Registration Supplements have already been submitted with regard to any of Public Offerings or Secondary Distributions of Securities subject to said registration (excluding cases where the proviso to Article 24, paragraph (1) of the Act applies to the Issuer of the relevant Securities);

(iii) when the relevant Securities fall under the category of Securities listed in Article 24, paragraph (1), item (i) or (ii) of the Act, and if an Annual Securities Report pertaining to the business year immediately preceding the business year which includes the day on which the relevant Securities came to fall under the category of Securities listed in Article 24, paragraph (1), item (i) or (ii) of the Act has been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to paragraph (3) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter); and

(iv) when the relevant Securities fall under the category of Securities listed in Article 24, paragraph (1), item (iv) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this item and Article 16-3), and if an Annual Securities Report pertaining to any business years after the business year in which the relevant Securities came to fall under the category of Securities listed in Article 24, paragraph (1), item (iv) of the Act has been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to that paragraph (excluding cases where the proviso to Article 24, paragraph (1) of the Act applies to the Issuer of the relevant Securities).

(Agent of a Foreign Company)

Article 7 (1) When a Foreign Company submits a Securities Registration Statement or Foreign Company Registration Statement (including documents relating to correction of these statements) pursuant to the provisions of Article 5, paragraph (1) or (6) (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) of the Act concerning the Public Offering or Secondary Distribution of Securities, the Foreign Company must specify a person who has an address in Japan and who has the authority to represent said Foreign Company for any acts concerning the notification of said Public Offering or Secondary Distribution.

(2) When a Foreign Company submits a Shelf Registration Statement or Shelf Registration Supplements (including an amended Shelf Registration Statement relating to these statements; hereinafter the same applies in this paragraph) concerning the Public Offering or Secondary Distribution of Securities, the Foreign Company must specify a person who has an address in Japan and who has the authority to represent said Foreign Company for any acts concerning submission of said Shelf Registration Statement or said Shelf Registration Supplements.

(3) When a Foreign Company submits the following documents, the Foreign Company must specify a person who has an address in Japan and who has the authority to represent said Foreign Company for any acts concerning the submission of said documents:

(i) an Annual Securities Report pursuant to the provisions of Article 24, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) or Article 24, paragraph (3) of the Act;

(ii) a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act;

(iii) a Confirmation Letter pursuant to the provisions of Article 24-4-2, paragraph (1) or (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act);

(iv) a Foreign Company Confirmation Letter pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act;

(v) a Quarterly Securities Report pursuant to the provisions of Article 24-4-7, paragraph (1) or (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act);

(vi) a Foreign Company Quarterly Securities Report pursuant to the provisions of Article 24-4-7, paragraph (6) of the Act;

(vii) a Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (1) of the Act;

(viii) an Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (4) of the Act;

(ix) a Foreign Company Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (7) of the Act;

(x) a Foreign Company Ad Hoc Report pursuant to the provisions of Article 24-5, paragraph (15) of the Act;

(xi) documents pertaining to the amendment of the documents listed in the preceding items; or

(xii) a written application for approval pursuant to the provisions of Article 4, paragraph (1) of the Order.

(Content of the Statements in the Securities Registration Statement)

Article 8 (1) An Issuer who intends to submit a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (1) of the Act must prepare three copies of the Securities Registration Statement using the form specified in the following items according to the category of cases listed in the respective items and must submit them to the Director-General of the Local Finance Bureau, etc.:

(i) when the Issuer is a Domestic Company (excluding the cases listed in the following item and item (iii)): Form 2;

(ii) when the Issuer is a Domestic Company and intends to submit a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (2) of the Act: Form 2-5;

(iii) when the Issuer is a Domestic Company and conducts Specified Procedures Relating to Securities Issuance for Reorganization or Specified Procedures Relating to Securities Delivery for Reorganization or when the Issuer intends to submit a Securities Registration Statement in the case referred to in Article 27-4, paragraph (1) of the Act (excluding cases listed in the preceding item): Form 2-6;

(iv) when the Issuer is a Foreign Company (excluding cases listed in the following item): Form 7; and

(v) when the Issuer is a Foreign Company and conducts Specified Procedures Relating to Securities Issuance for Reorganization or Specified Procedures Relating to Securities Delivery for Reorganization or when the Issuer intends to submit a Securities Registration Statement in the case referred to in Article 27-4, paragraph (1) of the Act: Form 7-4.

(2) Notwithstanding the provisions of the preceding paragraph, a company (including a Designated Corporation; the same applies hereinafter in this paragraph) which intends to list issuing Shares on a Financial Instruments Exchange in Japan, or a company which intends to register issuing shares as Over-the-Counter Traded Securities on an Authorized Financial Instruments Firms Association (limited to a Domestic Company) and submit a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (1) of the Act in order to conduct a Public Offering or Secondary Distribution of issuing shares pursuant to the rules of said Financial Instruments Exchange or said Authorized Financial Instruments Firms Association must prepare three copies of the Securities Registration Statements using the form specified in the following items according to the category of cases listed in the respective items and submit them to the Director-General of the Local Finance Bureau, etc.:

(i) when the Public Offering or Secondary Distribution does not fall under the category of Specified Procedures Relating to Securities Issuance for Reorganization or Specified Procedures Relating to Securities Delivery for Reorganization: Form 2-4; and

(ii) when the Public Offering or Secondary Distribution falls under the category of Specified Procedures Relating to Securities Issuance for Reorganization or Specified Procedures Relating to Securities Delivery for Reorganization: Form 2-7.

(Requirements for a Person Having a Close Relationship)

Article 8-2 (1) The requirements specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (1), item (ii) of the Act, are that the relevant company falls under the category of "other company, etc." as prescribed in the items of Article 8, paragraph (4) of the Ordinance on Financial Statements, etc. when the relevant company falls under the category of a company, etc. listed in the items of that paragraph.

(2) The company and other group specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (1), item (ii) of the Act, is a company, etc. as prescribed in Article 1, paragraph (3), item (v) of the Ordinance on Financial Statements, etc.

(Special Provisions for Statements in Securities Registration Statement)

Article 9 The cases specified by Cabinet Office Ordinance, referred to in the proviso to Article 5, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this paragraph), are the cases listed in the following items and the matters specified by Cabinet Office Ordinance, referred to in the proviso to that paragraph, the proviso to Article 13, paragraph (2), and Article 23-12, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters listed in the sub-items of each respective items:

(i) with regard to Share Certificates issued at market value or at a certain price close to market value, Beneficiary Certificates of Securities in Trust of which the Entrusted Securities are Share Certificates, or Depository Receipts which indicate Share Certificates (hereinafter collectively referred to as "Share Certificates, etc." in item (v)), when it is necessary to conduct a Public Offering before deciding the issue price:

(a) the issue price;

(b) the amount to be incorporated into the stated capital;

(c) the deposit for subscription;

(d) the subscription handling office;

(e) the names and addresses of Underwriters (excluding major Financial Instruments Business Operators who conclude the Wholesale Underwriting Contracts); and

(f) the number of underwritten Shares and the conditions of the underwriting.

(ii) with regard to Share Option Certificates with share options to acquire Share Certificates which are to be issued or transferred at market value or at a certain price close to market value, when it is necessary to conduct a Public Offering before deciding the issue price of said Share Certificates or the issue price of said Share Option Certificates:

(a) the issue price;

(b) the deposit for subscription;

(c) the subscription handling office;

(d) the names and addresses of Underwriters (excluding major Financial Instruments Business Operators who conclude the Wholesale Underwriting Contracts);

(e) the number of underwritten Shares and the conditions of the underwriting;

(f) the amount to be paid in on exercise of the share options;

(g) in cases of issuing Share Certificates by the exercise of share options, the issue price of said Share Certificates;

(h) in cases of issuing Share Certificates by the exercise of share options, the amount to be incorporated into the state capital out of the issue price of said Shares; and

(i) the places to accept or brokerage the claims for the exercise of share options, as well as the place to handle the payments thereof.

(iii) with regard to Corporate Bond Certificates with Share Options with share options to acquire Share Certificates which are to be issued or transferred at market value or at a certain price close to market value, when it is necessary to conduct a Public Offering before deciding the issue price of said Share Certificates:

(a) the issue price;

(b) the interest rate:

(c) the deposit for subscription;

(d) the subscription handling office;

(e) the place of payment of interest;

(f) the issue price of the share options;

(g) the amount to be paid in on exercise of the share options;

(h) in cases of issuing Share Certificates by the exercise of share options, the issue price of said Share Certificates;

(i) in cases of issuing Share Certificates by the exercise of share options, the amount to be incorporated into the stated capital out of the issue price of said Share Certificates;

(j) the places to accept or brokerage the claims for the exercise of share options as well as the place to handle the payments thereof;

(k) the names and addresses of Underwriters (excluding major Financial Instruments Business Operators who conclude the Wholesale Underwriting Contracts);

(l) the amount of underwriting and the conditions of underwriting;

(m) the name and address of the Corporate Bond manager or the Corporate Bond managing company; and

(n) the conditions of entrustment of the Corporate Bond manager or the Corporate Bond managing company.

(iii)-2 with regard to Corporate Bond Certificates with Share Options to acquire Share Certificates which are to be issued or transferred at market value or at a certain price close to market value, when it is necessary to conduct a Public Offering before deciding their issue price: the matters listed in sub-item (a) to sub-item (e) inclusive and sub-item (k) to sub-item (n) inclusive of the preceding item;

(iv) with regard to Corporate Bond Certificates (excluding the Corporate Bond Certificates with Share Options prescribed in the preceding two items), Social Medical Care Corporation Bond Certificates, Educational Institution Bond Certificates, or Educational Institution Loan Claims (hereinafter collectively referred to as "Corporate Bond Certificates, etc." in item (vi)), when it is necessary to conduct a Public Offering before deciding the issue price: the matters listed in the preceding item;

(iv)-2 with regard to Commercial Papers, when it is necessary to conduct a Public Offering before deciding the issue price: the matters listed in item (ii), sub-item (b);

(iv)-3 with regard to Covered Warrants, when it is necessary to conduct a Public Offering before deciding the issue price:

(a) the matters listed in item (ii), sub-items (a), (b), and (d); and

(b) the places to accept and to brokerage claims on exercising the Options.

(v) with regard to Shares, etc. or Share Option Certificates for which Secondary Distribution is conducted at market value or at a certain price close to market value, when it is necessary to conduct Secondary Distribution before deciding the distribution price:

(a) the distribution price;

(b) the deposit for subscription:

(c) the places to accept applications;

(d) the names and addresses of persons who have accepted entrustment of the Secondary Distribution (excluding major Financial Instruments Business Operators who conclude the Wholesale Underwriting Contracts); and

(e) the contents of the entrustment agreement for the Secondary Distribution.

(v)-2 with regard to Share Option Certificates with share options to acquire Share Certificates which are to be issued at market value or at a certain price close to market value, when it is necessary to conduct Secondary Distribution before deciding the distribution price: the matters listed in the preceding item;

(vi) with regard to Corporate Bond Certificates, etc., Commercial Papers, or Foreign Negotiable Certificates of Deposit, when it is necessary to conduct Secondary Distribution before deciding the distribution price: the matters listed in the preceding item;

(vii) when intending to submit a Securities Registration Statement in order to conduct a Public Offering of Share Certificates pursuant to the provisions of Article 8, paragraph (2): the matters listed in item (i); and

(viii) when intending to submit a Securities Registration Statement in order to conduct a Secondary Distribution of Share Certificates pursuant to the provisions of Article 8, paragraph (2): the matters listed in item (v).

(Public Offering or Secondary Distribution of Securities Falling under the Category of Small Amount Public Offering)

Article 9-2 A Public Offering or Secondary Distribution of Securities of which the total issue value or total distribution price is less than 500 million yen and which is specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (2) of the Act is a Public Offering or Secondary Distribution of Securities, conducted by a Domestic Company, other than those listed in the following:

(i) when Securities subject to the Public Offering or Secondary Distribution are Share Option Certificates and when the amount obtained by totaling the total issue value or total distribution value of said Share Option Certificates and the total amount to be paid in on the exercise of share options of said Share Option Certificates is 500 million yen or more, said Public Offering or Secondary Distribution;

(ii) when the amount obtained by totaling the total issue value or total distribution value of Securities subject to a Public Offering or a Secondary Distribution and the total issue value or total distribution value of the same class of Securities (notwithstanding the provisions of Article 1, item (ii), the Corporate Bond Certificates with Share Options in this Article are deemed to be the same class of Securities as the Securities listed in item (i), sub-item (d) of that Article) as said Securities subject to a Public Offering or Secondary Distribution (excluding those for which a notification under Article 4, paragraph (1) of the Act has been made, those which have been conducted before said notification, those for which the Shelf Registration Supplements have been submitted, and those which have been conducted before said submission) that have been conducted within one year before the day of commencement of said Public Offering or Secondary Distribution is 500 million yen or more, said Public Offering or Secondary Distribution;

(iii) when the amount obtained by totaling the total issue value of the Securities subject to the Public Offering (limited to cases where it falls under the category of a Public Offering by satisfying the requirements specified in Article 1-6 of the Order) and the total issue value of Newly Issued Securities of the Same Class which have been issued within six months before the issuance date of said Securities is 500 million yen or more, said Public Offering;

(iii)-2 when the amount obtained by totaling the total distribution value of Securities subject to the Secondary Distribution (limited to cases where such has come to fall under the category of a Secondary Distribution by satisfying the requirements specified in Article 1-8-3 of the Order) and the total distribution value of the Already Issued Securities of the Same Class for which a Solicitation for Selling, etc. was implemented within one month prior to the day on which the Solicitation for Selling, etc. of said Securities is to be implemented is 500 million yen or more, said Secondary Distribution;

(iv) when two or more sets of Public Offerings or Secondary Distributions for the same class of Securities of which the total issue value or total distribution value is less than 500 million yen is conducted collaterally and when the total amount of the total issue value or total distribution value of the Securities subject to these Public Offerings or Secondary Distributions is 500 million yen or more, said Public Offering or Secondary Distribution; and

(v) a Public Offering or Secondary Distribution of Securities of the same class as the Securities subject to a Public Offering or Secondary Distribution for which the total issue value or total distribution value is 500 million yen or more, or subject to the Public Offering or Secondary Distribution prescribed in item (i), which is to be conducted collaterally with such Public Offerings or Secondary Distributions.

(Securities Registration Statement by the Incorporation Method)

Article 9-3 (1) The period specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (3) of the Act, is one year.

(2) The Annual Securities Report specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (3) of the Act is an Annual Securities Report prescribed in the following items, according to the category of the companies listed in the respective items.

(i) Domestic Company: an Annual Securities Report prepared using Form 3 or 4 and submitted to the Director-General of the Local Finance Bureau, etc.;

(ii) Foreign Company (limited to a company other than a Foreign Company which has submitted a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act): an Annual Securities Report prepared using Form 8 or 9 and submitted to the Director-General of the Kanto Local Finance Bureau; or

(iii) Foreign Company (limited to a company other than a Foreign Company listed in the preceding item): a Foreign Company Report submitted to the Director-General of the Kanto Local Finance Bureau pursuant to the provisions of Article 24, paragraph (8) of the Act.

(3) Notwithstanding the provisions of the preceding two paragraphs, when the person who intends to submit a Securities Registration Statement is a Wholly Owning Parent Company Incorporated in a Share Transfer (meaning a Wholly Owning Parent Company Incorporated in a Share Transfer as prescribed in Article 773, paragraph (1), item (i) of the Companies Act; the same applies hereinafter) which has been established in the share transfer (limited to share transfers conducted within two years and three months before the submission date of the Annual Securities Report pertaining to the most recent business year of said person) and falls under either of the requirements listed in the following items, the period specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (3) of the Act, may be a period from the day on which, among the companies that have become Wholly Owned Subsidiary Companies Resulting from the Share Transfer (meaning a Wholly Owned Subsidiary Company Resulting from a Share Transfer as prescribed in Article 773, paragraph (1), item (v) of the Companies Act; the same applies hereinafter) through said share transfer (hereinafter referred to as "Said Wholly Owned Subsidiary Companies Resulting from the Share Transfer" in this paragraph), the company that has satisfied all of the requirements listed in the items of Article 5, paragraph (4) of the Act on the day immediately preceding the date of the share transfer (hereinafter such company is referred to as an "Eligible Wholly Owned Subsidiary Company Resulting from a Share Transfer" in this paragraph and Article 10, paragraph (1), item (ii), sub-item (c)) has submitted the latest Annual Securities Report prior to the date of share transfer (when there are two or more Eligible Wholly Owned Subsidiary Companies Resulting from a Share Transfer, the Annual Securities Report that has been submitted first) until the day on which the Eligible Wholly Owned Subsidiary Company Resulting from a Share Transfer intends to submit the Securities Registration Statement, and the Annual Securities Reports specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (3) of the Act, may be the Annual Securities Report (limited to those prescribed in the preceding paragraph) that has been submitted by an Eligible Wholly Owned Subsidiary Company Resulting from a Share Transfer or said Wholly Owning Parent Company Incorporated in the Share Transfer:

(i) that the number of the Eligible Wholly Owned Subsidiary Companies Resulting from the Share Transfer was two-thirds or more of the number of Said Wholly Owned Subsidiary Companies Resulting from the Share Transfer on the day before the date of the share transfer; or

(ii) that the total number of shareholders of the Eligible Wholly Owned Subsidiary Companies Resulting from the Share Transfer was two-thirds or more of the total number of shareholders of Said Wholly Owned Subsidiary Companies Resulting from the Share Transfer on the day before the date of the share transfer.

(4) When a person who has continuously submitted the Annual Securities Report which is prescribed in paragraph (2) for the period specified in paragraph (1) or a person who has continuously submitted the Annual Securities Report which is prescribed in the preceding paragraph for the period specified in that paragraph intends to submit a Securities Registration Statement, the person may prepare the Securities Registration Statement using Form 2-2 in the case of a Domestic Company, and using Form 7-2 in the case of a Foreign Company, pursuant to the provisions of Article 5, paragraph (3) of the Act.

(Securities Registration Statement by the Reference Method)

Article 9-4 (1) When a person who satisfies all of the requirements listed in the items of Article 5, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) intends to submit a Securities Registration Statement (when it falls under the criteria listed in Article 5, item (iv) among the criteria specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (ii) of the Act, this is limited to cases wherein a person intends to submit a Securities Registration Statement pertaining to Corporate Bond Certificates), the person may prepare a Securities Registration Statement using Form 2-3 in the case of a Domestic Company, and using Form 7-3 in the case of a Foreign Company, pursuant to the provisions of Article 5, paragraph (4) of the Act.

(2) The period specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (i) of the Act, is one year.

(3) The Annual Securities Reports specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (i) of the Act, are the Annual Securities Reports prescribed in paragraph (2) of the preceding Article.

(4) Notwithstanding the provisions of the preceding two paragraphs, when a person who intends to submit a Securities Registration Statement falls under the cases prescribed in paragraph (3) of the preceding Article, the period specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (i) of the Act, may be the period prescribed in paragraph (3) of the preceding Article, and Annual Securities Reports specified by Cabinet Office Ordinance, referred to in that item, may be Securities Registration Statements as prescribed in paragraph (3) of the preceding Article.

(5) The criteria specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (ii) of the Act, are any of the criteria listed in the following items:

(i) when the person who intends to submit a Securities Registration Statement is issuing Share Certificates listed on a Financial Instruments Exchange in Japan (excluding Specified Listed Securities; hereinafter referred to as the "Listed Share Certificates" in this paragraph) or Share Certificates registered as Over-the-Counter Traded Securities at an Authorized Financial Instruments Firms Association (excluding Specified Over-the-Counter Traded Securities; hereinafter referred to as "Over-the-Counter Registered Share Certificates" in this paragraph), and which fall under any of the following cases:

(a) when the Listing Date, etc. (meaning the day on which the Share Certificates issued by the relevant person have come to fall under the Securities listed in Article 24, paragraph (1), item (i) of the Act when they are Listed Share Certificates, and the day on which the Share Certificates have come to fall under the Securities listed in item (ii) of that paragraph when they are Over-the-Counter Registered Share Certificates; hereinafter the same applies in this item) is on or preceding the day three years and six months prior to the submission date of the relevant Securities Registration Statement, with regard to the issued Share Certificates of said person, the amount obtained by dividing the total trading value on the Financial Instruments Market or the total trading value announced by the Authorized Financial Instruments Firms Association (hereinafter referred to as the "Trading Value" in this item) within three years prior to any of the days between the day six months before the submission date of said Securities Registration Statement and the day preceding the submission date (hereinafter such day is referred to as the "Calculation Base Date" in this paragraph) by three is ten billion yen or more and the Average Market Capitalization for Three Years (meaning the amount obtained by dividing the aggregate Market Capitalization (meaning the Market Capitalization on the Financial Instruments Market or the Market Capitalization announced by the Authorized Financial Instruments Firms Association; hereinafter referred to as the "Market Capitalization" in this paragraph) of such Share Certificates as of the relevant Calculation Base Date, the day corresponding to such Calculation Base Date which falls within the year immediately prior to the year that includes the Calculation Base Date (hereinafter referred to as the "Calculation Base Year" in this paragraph), and the day corresponding to such Calculation Base Date which falls within the year two years prior to the relevant Calculation Base Year by three; hereinafter the same applies in this paragraph) is ten billion yen or more;

(b) when the Listing Date, etc. falls within the period between the day three years and six months before the submission date of the relevant Securities Registration Statement and the day that is on or preceding the day two years and six months before said submission date, with regard to the issued Share Certificates of the relevant person, the amount obtained by dividing the total Trading Value for the two years prior to the Calculation Base Date by two is ten billion yen or more, and the Average Market Capitalization for Two Years (meaning the amount obtained by dividing the aggregated Market Capitalization as of the relevant Calculation Base Date and the day corresponding to such Calculation Base Date which falls within the year immediately prior to the Calculation Base Year by two; hereinafter the same applies in this paragraph) is ten billion yen or more;

(c) when the Listing Date, etc. is after the day two years and six months before the submission date of the relevant Securities Registration Statement, with regard to the issued Share Certificates of the relevant person, the Trading Value of such issued Share Certificates for the year one year prior to the Calculation Base Date is ten billion yen or more and the Market Capitalization at the Base Time (meaning the Market Capitalization as of the relevant Calculation Base Date; hereinafter the same applies in this paragraph) is ten billion yen or more;

(d) that with regard to the issued Share Certificates of the relevant person, the Average Market Capitalization for Three Years (when the Listing Date, etc. falls within the period between the day after the day three years and six months before the submission date of the relevant Securities Registration Statement and the day that is on or preceding the day two years and six months before the submission date, the Average Market Capitalization for Two Years, and when the Listing Date, etc. is after the day two years and six months before the submission date of the relevant Securities Registration Statement, the Market Capitalization at the Base Time) is 25 billion yen or more;

(e) that the total amount of the face values of the Corporate Bond Certificates or the total amount of the book-entry corporate bonds that, during the five-year period prior to the submission date of said Securities Registration Statement, the relevant person issued or were delivered by submitting a Securities Registration Statement or Shelf Registration Supplements pertaining to the Public Offering or Secondary Distribution thereof in Japan is 10 billion yen or more; or

(f) that the relevant person has already issued Corporate Bond Certificates for which rights to receive preferential payment are guaranteed by laws and regulations (excluding Corporate Bond Certificates with Share Options).

(ii) when the Listing Date, etc. prescribed in sub-item (a) of the preceding item is the day after the day three years and six months before the submission date of the relevant Securities Registration Statement and the person who intends to submit a Securities Registration Statement falls under any of the cases listed in sub-item (a) to sub-item (d) inclusive of that item after replacing the phrases "Article 24, paragraph (1), item (i) of the Act," "item (ii) of that paragraph," "or the total Trading Value announced by the Authorized Financial Instruments Firms Association" and "or the Market Capitalization announced by the Authorized Financial Instruments Firms Association" in sub-item (a) of that item with "Article 24, paragraph (1), item (ii) of the Act," "(i) of that paragraph," "and the total Trading Value announced by the Authorized Financial Instruments Firms Association" and "and the Market Capitalization announced by the Authorized Financial Instruments Firms Association" respectively;

(iii) that the person who intends to submit a Securities Registration Statement has issued Share Certificates listed on a Designated Foreign Financial Instruments Exchange and, with regard to the issued Share Certificates of the relevant person, the Market Capitalization at the Base Time in a Foreign Financial Instruments Market (meaning a Foreign Financial Instruments Market as prescribed in Article 2, paragraph (8), item (iii), sub-item (b) of the Act; the same applies hereinafter) is 100 billion yen or more; and

(iv) when the relevant person falls under the cases prescribed in item (i), sub-item (e) (excluding cases falling under the preceding three items).

(Special Provisions for the Qualification Requirements for Use of the Reference Method Pertaining to Commercial Papers)

Article 9-5 When an Issuer of Commercial Papers intends to submit a Securities Registration Statement pertaining to a Public Offering or Secondary Distribution of Commercial Papers, even if the total amount of the issue value or distribution value of the Commercial Papers that, during the five-year period prior to the submission date of said Securities Registration Statement, said Issuer issued or were delivered by submitting a Securities Registration Statement or Shelf Registration Supplements pertaining to the Public Offering or Secondary Distribution thereof in Japan is 10 billion yen or more, the Issuer is to satisfy the criteria specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (ii) of the Act.

(Requirements for Submission of Foreign Company Report)

Article 9-6 (1) The cases specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (6) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Report in lieu of a written notification under paragraph (1) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) of that Article; the same applies hereinafter) by a Reporting Foreign Company (meaning a Reporting Foreign Company or Reporting Foreign Person prescribed in paragraph (6) of that Article; the same applies hereinafter) as a case that would not impair the public interest or the protection of investors in light of its terminology, forms and preparation methods.

(2) The persons specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (6), item (ii) of the Act, are the following persons:

(i) a person who establishes a Foreign Financial Instruments Market; and

(ii) a person who establishes a market which has the nature of an Over-the-Counter Securities Market (meaning an Over-the-Counter Securities Market as prescribed in Article 67, paragraph (2) of the Act; the same applies in Article 14-14-2, paragraph (1), item (ii)) which has been established in a foreign state as the equivalent of a Foreign Financial Instruments Market.

(Submission of Foreign Company Reports)

Article 9-7 (1) A Reporting Foreign Company which intends to submit a Foreign Company Report pursuant to the provisions of Article 5, paragraph (6) of the Act must submit three copies of the documents listed in item (i) of that paragraph (limited to documents prepared using Form 7-5), documents listed in item (ii) of that paragraph and the Supplementary Documents thereto (meaning Supplementary Documents prescribed in paragraph (7) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act); the same applies in Article 11-3, paragraph (2), item (i) and Article 12, paragraph (1, item (ii)) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters stated in the documents, referred to in Article 5, paragraph (7) of the Act, are the matters specified in the following items, according to the category of the matters listed in the respective items.

(i) Form 7: matters equivalent to the matters to be stated in the following items:

(a) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part II. Company Information";

(b) "4. Business-related Risks, etc." in "Section 3. Business Status" of "Part II. Company Information"; and

(c) among information contained in "Part II. Company Information," items other than those listed in sub-items (a) and (b), as the Reporting Foreign Company deems necessary and appropriate for the public interest or protection of investors.

(ii) Form 7-4: matters equivalent to the matters to be stated in the following items:

(a) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part III. Issuer's Information";

(b) "4. Business-related Risks, etc." in "Section 3. Business Status" of "Part III. Issuer's Information"; and

(c) among information contained in "Part III. Issuer's Information," items other than those set forth in sub-items (a) and (b), as the Reporting Foreign Company deems necessary and appropriate for the public interest or protection of investors.

(3) The matters specified by Cabinet Office Ordinance as those necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in the documents prescribed in Article 5, paragraph (7) of the Act are, among the matters to be stated in an Annual Securities Report prepared using the form listed in the items of the preceding paragraph (excluding the matters to be stated in "Part I. Information on Securities" in the case of Form 7, and excluding the matters to be stated in "Part I. Information on Securities" and "Part II. Information on Reorganization (Tender Offer Bid)" in the case of Form 7-4; referred to as "Issuer's Information" in item (ii) of the following paragraph) but which have not been stated in said document (referred to as "Unstated Information" in item (i) of that paragraph), the statement of the matters specified in the items of the preceding paragraph in Japanese or English (when such matters are written in English, a Japanese translation of the summary thereof is attached).

(4) The other documents specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (7) of the Act, are as follows:

(i) a document stating the Unstated Information (excluding the matters specified in the items of paragraph (2)) in Japanese or English; and

(ii) a comparative table of the Issuer's Information and the matters stated in the Foreign Company Report which correspond to said matters.

(Documents Attached to the Securities Registration Statement)

Article 10 (1) The documents specified by Cabinet Office Ordinance as the documents to be attached to a Securities Registration Statement (such documents are referred to as the "Attached Documents" in the following Article) pursuant to the provisions of Article 5, paragraph (13) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) are the documents specified in the following items according to the category of the Securities Registration Statement listed in the respective items. In this case, if the documents listed in sub-item (e) to sub-item (g) inclusive of item (iv) (including cases where they are cited in item (v) to item (viii) inclusive) cannot be attached to the Securities Registration Statement, the documents may be submitted by the day immediately preceding the day on which the notification comes into effect which is the day on or after the submission date of the Securities Registration Statement:

(i) a Securities Registration Statement using Form 2: the following documents

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, the articles of endowment);

(b) if a resolution by the board of directors has been adopted or a resolution has been adopted at a shareholders meeting with regard to the issuance of the relevant Securities, a copy of the minutes, etc. of the board of directors meeting, a copy of the minutes of the shareholders meeting, or a document proving that the Authorization of an Administrative Agency has been obtained (if consent of all incorporators as prescribed in Article 32, paragraph (1) of the Companies Act has been obtained, a document sufficient to show that said consent has been obtained) or documents similar thereto;

(c) with regard to the changes to the amount of stated capital of a company (including a Designated Corporation) due to the issuance of the relevant Securities, when permission, authorization, or approval of an administrative agency is required, a document sufficient to show that said permission, authorization, or approval has been granted;

(d) when the relevant Securities are Corporate Bonds, Social Medical Care Corporation Bonds, Educational Institution Bond Certificates, or Educational Institution Loan Claims (collectively referred to as "Corporate Bonds, etc." in item (iv) and Article 17, paragraph (1)) or are Commercial Papers and guarantees are attached thereto, the following documents:

1. the articles of incorporation of a company (including a Designated Corporation and Partnership, etc.; hereinafter referred to as a "Guarantor Company") (when the company is a Partnership, etc. other than a corporation, a copy of the contract pertaining to the Partnership Agreement) which provides the guarantee, and a copy of the minutes, etc. of the board of directors meeting or a copy of the minutes of the shareholders meeting pertaining to the resolution, etc. by said board of directors or the resolution made at said shareholders meeting adopted in order to provide said guarantee, or any other documents proving that procedures necessary for providing said guarantee have been undertaken; and

2. a document stating the content of the guarantee.

(e) when the relevant Securities are Covered Warrants and if a contract pertaining to the Options indicated on said Covered Warrants has been concluded, a copy of the written contract;

(f) when the relevant Securities are Beneficiary Certificates of Securities in Trust, a copy of the trust contract concluded concerning the issuance of said Beneficiary Certificates of Securities in Trust and a copy of any other major contracts; and

(g) when the relevant Securities are Depository Receipts, a copy of the depository contract concluded concerning the issuance of said Depository Receipts and a copy of any other major contracts.

(ii) a Securities Registration Statement prepared using Form 2-2: the following documents

(a) the documents listed in sub-item (a) of the preceding item (limited to cases where said documents are not included in the Incorporated Documents of the Securities Registration Statement pursuant to the proviso to Article 17, paragraph (1));

(b) the documents listed in sub-item (b) to sub-item (g) inclusive of the preceding item; and

(c) when the person who submits the Securities Registration Statement is a person who has been continuously submitting the Annual Securities Reports which are prescribed in Article 9-3, paragraph (3) for the period prescribed in that paragraph, documents containing the following matters (excluding the matters listed in 2. below if the requirements listed in item (i) of that paragraph have been satisfied):

1. the name, address, name of the representative person, stated capital, and content of the business of Said Wholly Owned Subsidiary Company Resulting from the Share Transfer and the Eligible Wholly Owned Subsidiary Company Resulting form the Share Transfer of said person who submits the Securities Registration Statement;

2. the number of shareholders of Said Wholly Owned Subsidiary Company Resulting from the Share Transfer and the Eligible Wholly Owned Subsidiary Company Resulting from the Share Transfer of said person who submits the Securities Registration Statement as of the day immediately preceding the day of share transfer as prescribed in Article 9-3, paragraph (3);

3. the purpose of said share transfer; and

4. the method of said share transfer and the details of the resolution made at a shareholders meeting of said Eligible Wholly Owned Subsidiary Company Resulting from the Share Transfer subject to said share transfer.

(iii) a Securities Registration Statement prepared using Form 2-3: the following documents

(a) the documents listed in item (i), sub-item (a) (limited to cases where said documents are not included in the Reference Documents of the Securities Registration Statement pursuant to the proviso to Article 17, paragraph (1));

(b) the documents listed in item (i), sub-item (b) to (g) inclusive;

(c) a document proving that the person who submits the Securities Registration Statement satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act;

(d) when the person who submits the Securities Registration Statement satisfies the requirements listed in Article 5, paragraph (4), item (i) of the Act pursuant to the provisions of Article 9-4, paragraph (4), the documents listed in sub-item (c) of the preceding item;

(e) when the circumstances listed in the following 1. or 2. occur on or after the submission date of an Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the Securities Registration Statement (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of the material facts listed in 1. or 2. is included in the Reference Documents of said Securities Registration Statement), a document stating the details of the material fact:

1. that with regard to a material fact to be contained in the relevant Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for said material fact to be stated; and

2. that a material fact concerning the matters to be stated in the relevant Annual Securities Report has occurred.

(f) a document explaining accurately and concisely the outline of the contents of business and the transition of the major management indicators, etc.

(iii)-2 a Securities Registration Statement prepared using Form 2-4: the documents specified in item (i);

(iii)-3 a Securities Registration Statement prepared using Form 2-5: the following documents

(a) the documents specified in item (i); and

(b) when the Reporting Company is a company other than the one that is implementing the Reorganization (meaning a Reorganization as prescribed in Article 2-2, paragraph (1) of the Act), the articles of incorporation of the company which is implementing said Reorganization.

(iii)-4 a Securities Registration Statement prepared using Form 2-6: the documents specified in the preceding item;

(iii)-5 a Securities Registration Statement prepared using Form 2-7: the documents specified in item (iii)-3;

(iv) a Securities Registration Statement prepared using Form 7: the following documents

(a) the documents specified in item (i);

(b) a document proving that the representative person of the Foreign Company which intends to submit the Securities Registration Statement as stated in said Securities Registration Statement (hereinafter referred to as the "Foreign Company" in this item), is a person who has legitimate authority concerning the notification of Public Offering or Secondary Distribution of the Securities;

(c) a document proving that a Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning the notification of Public Offering or Secondary Distribution of the Securities;

(d) a legal opinion letter by legal experts stating that the Public Offering or Secondary Distribution of Securities is lawful and that the matters concerning laws and regulations that are stated in the Securities Registration Statement are true and accurate;

(e) when permission is required pursuant to the provisions of Article 21, paragraph (1) or (2) of the Foreign Exchange and Foreign Trade Act, a document proving that said permission has been obtained;

(f) a copy of the Wholesale Underwriting Contract which the relevant Foreign Company has concluded with a Financial Instruments Business Operator; and

(g) when the relevant Securities are Corporate Bonds, etc., a copy of the contract in which the relevant Foreign Company has entrusted the duties of administration of claims or other duties to perform acts for obligees or acts for said Foreign Company and a copy of the contract concerning payment of principal and interest.

(v) a Securities Registration Statement prepared using Form 7-2 (limited to the statement prepared by a person listed in Article 9-3, paragraph (2), item (ii)): the following documents

(a) the documents listed in item (ii), sub-items (a) and (b);

(b) a legal opinion letter by legal experts stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

(c) the documents listed in sub-items (b), (c), and (e) to (g) inclusive of the preceding item.

(v)-2 a Securities Registration Statement prepared using Form 7-2 (limited to the statement prepared by a person specified in Article 9-3, paragraph (2), item (iii)): the following documents

(a) the documents listed in sub-items (b) and (c) of item (i);

(b) the documents listed in sub-items (b), (c), and (e) to (g) inclusive of item (iv); and

(c) the documents listed in sub-item (b) of the preceding item.

(vi) a Securities Registration Statement prepared using Form 7-3 (limited to the statement prepared by a person specified in Article 9-3, paragraph (2), item (iii)): the following documents

(a) the documents listed in item (iii);

(b) the documents listed in sub-items (b), (c), and (e) to (g) inclusive of item (iv); and

(c) the documents listed in item (v).

(vi)-2 a Securities Registration Statement prepared using Form 7-3 (limited to the one prepared by a person specified in Article 9-3, paragraph (2), item (iii)): the following documents

(a) the documents listed in sub-items (b) and (c) of item (i);

(b) the documents listed in sub-items (c) to (f) inclusive of item (iii);

(c) the documents listed in sub-items (b), (c), and (e) to (g) inclusive of item (iv); and

(d) the documents listed in sub-item (b) of item (v).

(vii) a Securities Registration Statement prepared using Form 7-4: the following documents

(a) the documents listed in item (iii)-3; and

(b) the documents listed in item (iv), sub-item (b) to (g) inclusive.

(viii) Foreign Company Registration Statement: the following documents

(a) the documents listed in sub-items (b), (c) and (f) of item (i);

(b) the documents listed in sub-items (b), (c), and (e) to (g) inclusive of item (iv);

(c) the document listed in sub-item (b) of item (iii)-3 (limited to the case falling under the case listed in Article 8, paragraph (1), item (v)); and

(d) the document listed in sub-item (b) of item (v).

(2) To the documents listed in the following items, the translations listed in the respective item must be attached.

(i) documents specified in items (iv), (v), (vi) and (vii) of paragraph (1) which are not written in Japanese: Japanese translations; and

(ii) documents specified in items (v)-2, (vi)-2 and (viii) of paragraph (1) which are not stated in Japanese or English: Japanese or English translations

(Voluntary Amendment of Securities Registration Statement)

Article 11 With regard to a Securities Registration Statement or the Attached Documents that have been submitted, the circumstances specified by Cabinet Office Ordinance as those that require submission of amendments pursuant to Article 7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) are the circumstances listed in the following items:

(i) that with regard to a material fact to be stated in the relevant Securities Registration Statement or its Attached Documents which occurred before the submission date thereof, the details of which could not be stated when submitting such documents, it has become possible for said material fact to be stated;

(ii) that a material fact concerning the matters to be stated in the relevant Securities Registration Statement or its Attached Documents has occurred; or

(iii) that with regard to the matters listed in the items of Article 9 which were not stated in the Securities Registration Statement, the details thereof have been determined.

(Requirements for Submission of Foreign Company Amended Statement)

Article 11-2 The cases specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 7, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a document similar to an amended statement written in English which has been disclosed (meaning a disclosure in a foreign state prescribed in item (ii) of that paragraph; the same applies in Articles 17-8 and 18-4) in a foreign state (referred to as "Foreign Company Amended Statement") in lieu of the amendment by a Reporting Foreign Company as a case that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(Submission of Foreign Company Amended Statement)

Article 11-3 (1) The provisions of Article 9-7 apply mutatis mutandis to the cases where a Reporting Foreign Company submits a Foreign Company Amended Statement.

(2) The other documents specified by Cabinet Office Ordinance, referred to in Article 5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 7, paragraph (2) of the Act, are the statement of the following matters in Japanese:

(i) the date of submission of the Foreign Company Registration Statement and Supplementary Documents thereto to be amended;

(ii) the reason for amendment; and

(iii) the portions and contents of the amendments.

(Secondary Distribution of Securities for Which the Preparation of a Prospectus May Be Omitted)

Article 11-4 The Secondary Distribution of Securities specified by Cabinet Office Ordinance, referred to in Article 13, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act), is a Secondary Distribution of Securities listed in the following items; provided, however, that this does not apply when, with regard to said Secondary Distribution of Securities, a Stabilizing Transaction prescribed in Article 20, paragraph (1) of the Order is conducted:

(i) that which does not fall under a Secondary Distribution of Securities prescribed in Article 2, paragraph (4) of the Act; and

(ii) that which does not fall under a Secondary Distribution of Securities listed as follows:

(a) a Secondary Distribution of Securities (limited to Share Certificates, Share Option Certificates, Securities to which share options are attached or Securities convertible to Share Certificates, or Securities which have the nature of those Securities among Securities listed in Article 2, paragraph (1), item (xvii) of the Act; hereinafter the same applies in this item) that the Issuer of the Securities subject to said Secondary Distribution of Securities who is the holder of said Securities implements;

(b) when the holder of the Securities subject to the Secondary Distribution of Securities falls under the following category of person, said Secondary Distribution of Securities:

1. a Subsidiary Company, etc. or Major Shareholder of the Issuer of said Securities;

2. an Officer or incorporator of the Issuer of said Securities;

3. an Officer or incorporator of a Subsidiary Company, etc. or a Major Shareholder (limited to a corporation) of the Issuer of said Securities, or any other person equivalent thereto; and

4. when the Issuer of said Securities is a Foreign Company or any other person other than a company, a person similar to a person listed in 1. to 3. inclusive;

(c) a Secondary Distribution of Securities that a Financial Instruments Business Operator, etc. who acquired from a person listed in sub-items (a) and (b) said Securities held by said person for the purpose of having another person acquire said Securities implements;

(d) a Secondary Distribution of Securities that a Financial Instruments Business Operator, etc. who falls under the category of Underwriter pertaining to said Secondary Distribution of Securities (excluding a person who performs the act prescribed in Article 2, paragraph (6), item (i) of the Act) implements; and

(e) a Secondary Distribution of Securities implemented by a Financial Instruments Business Operator, etc. (limited to an operator which falls under the category of an Underwriter which concludes a contract prescribed in Article 2, paragraph (6), item (iii) of the Act) which acquired Share Option Certificates based on a contract prescribed in that item or which acquired Securities by exercising share options, in relation to said Share Option Certificates or Securities.

(Matters to Be Publicized in Daily Newspapers in Relation to Public Offering of Share Option Certificates for Which Preparation of a Prospectus May Be Omitted)

Article 11-5 The matters specified by Cabinet Office Ordinance, referred to in Article 13, paragraph (1), item (ii) of the Act, are the following matters:

(i) the date of notification under the respective main clauses of Article 4, paragraph (1), (2) or (3) of the Act in relation to said Share Option Certificates;

(ii) the characters, marks, other codes, or a combination thereof, which are used to identify on the Internet the portion of the electronic data processing system for disclosure prescribed in Article 27-30-2 of the Act which was used for the electronic disclosure procedures prescribed in Article 27-30-2 of the Act (including the case where the procedure was implemented by submission of a magnetic disk (including media which are capable of making accurate records of certain information by a method similar thereto) pursuant to the provisions of Article 27-30-4 of the Act) in relation to the notification prescribed in the preceding item which is made available for public inspection for the matters identical with the matters recorded in the file by said electronic disclosure procedures, and which allows the recipient of information to inspect the content of the information by entering such characters, marks, codes, or combinations thereof into the computer used by such recipient; and

(iii) The issuer's contact information for receiving inquiries relating to the issuance of said Share Option Certificates.

(Content of Statements in the Prospectus to Be Delivered Pertaining to Securities Requiring Notification)

Article 12 The matters specified by Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (i), sub-item (a), 1. of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in the following items according to the category of Issuers listed in the respective items; provided, however, that the matters which are not to be made available for public inspection pursuant to the provisions of Article 25, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) and Article 21, paragraph (2) are excluded:

(i) a Domestic Company:

(a) the matters listed in Part I to Part III inclusive of Form 2;

(b) the matters listed in Part I to Part VI inclusive of Form 2-2;

(c) the matters listed in Part I to Part V inclusive of Form 2-3;

(d) the matters listed in Part I, Part II, and Part IV of Form 2-4;

(e) the matters listed in Part I to Part V inclusive and Part VII of Form 2-5;

(f) the matters listed in Part I to Part IV inclusive and Part VI of Form 2-6; and

(g) the matters listed in Part I to Part III inclusive, Part V, and Part VI of Form 2-7.

(ii) a Foreign Company:

(a) the matters listed in Part I to Part III inclusive of Form 7;

(b) the matters listed in Part I to Part VI inclusive of Form 7-2;

(c) the matters listed in Part I to Part V inclusive of Form 7-3;

(d) the matters listed in Part I to Part IV inclusive and Part VI of Form 7-4.

(e) the matters stated in the Foreign Company Registration Statement and Supplementary Documents thereto, which are equivalent to the matters specified in sub-item (a); and

(f) the matters stated in the Foreign Company Registration Statement and Supplementary Documents thereto, which are equivalent to the matters specified in sub-item (d).

(Notable Matters in the Prospectus to Be Delivered Pertaining to Securities Requiring Notification)

Article 13 (1) The matters specified by Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (i), sub-item (a), 2. of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are those specified in the following items according to the category of Prospectus listed in the respective items:

(i) a Notifiable Prospectus: the following matters:

(a) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the Prospectus, if the notification under Article 4, paragraph (1) to (3) inclusive of the Act has been made, a statement to the effect that said notification has come into effect;

(b) when the relevant Securities are indicated in a foreign currency, a statement to the effect that these may be affected by changes in the foreign exchange rates; and

(c) when Article 13, paragraph (3) of the Act applies to the Prospectus (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), the matters stated in the documents listed in Article 10, paragraph (1), item (iii), sub-item (c) to (f) inclusive.

(ii) a Temporary Notifiable Prospectus: the following matters:

(a) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the Temporary Notifiable Prospectus, if a notification under Article 4, paragraph (1) to (3) inclusive of the Act has been made, the day on which said notification was made and a statement to the effect that said notification has yet to come into effect;

(b) with regard to the contents stated in the Temporary Notifiable Prospectus, a statement to the effect that amendments may be made; and

(c) the matters listed in sub-item (b) or (c) of the preceding item.

(2) The matters listed in sub-item (c) of item (i) of the preceding paragraph (including as cited pursuant to item (ii) of that paragraph) must be stated following the reference information in the Notifiable Prospectus or Temporary Notifiable Prospectus, and other matters must be stated on the front page or in some other conspicuous place in the Notifiable Prospectus or Temporary Notifiable Prospectus.

(Notable Matters in the Prospectus to Be Delivered Pertaining to Securities That Have Already Been Disclosed)

Article 14 (1) The matters specified by Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (i), sub-item (b), 2. of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters listed in the following items according to the category of Prospectus listed in the respective items:

(i) Notifiable Prospectus: the following matters:

(a) in cases of a Prospectus pertaining to a Public Offering of Securities, a statement to the effect that notification under Article 4, paragraph (1) to (3) inclusive of the Act has not been made;

(b) when the relevant Securities are indicated in a foreign currency, a statement to the effect that these may be affected by changes in the foreign exchange rates; and

(c) when Article 13 (3) of the Act applies to the Prospectus, the matters stated in the documents listed in Article 10, paragraph (1), item (iii), sub-item (c) to (f) inclusive.

(ii) Temporary Notifiable Prospectus: the following matters:

(a) in cases of a Temporary Prospectus pertaining to a Public Offering of Securities, a statement to the effect that the notification under Article 4, paragraph (1) to (3) inclusive of the Act has not been made;

(b) with regard to the stated content, a statement to the effect that amendments may be made; and

(c) the matters listed in sub-item (b) and sub-item (c) of the preceding item.

(2) The matters listed in item (i), sub-item (c) of the preceding paragraph (including as cited pursuant to item (ii) of that paragraph) must be stated following the reference information in the Notifiable Prospectus or Temporary Notifiable Prospectus, and other matters must be stated on the front page or in some other conspicuous place in the Notifiable Prospectus or Temporary Notifiable Prospectus.

(Method of Publication of the Issue Price)

Article 14-2 (1) The methods specified by Cabinet Office Ordinance, referred to in Article 15, paragraph (5) and Article 23-12, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are as follows:

(i) publication in two or more of the daily newspapers that collectively report on matters of current affairs in Japan and the daily newspapers that report on general industrial and economic matters in Japan (referred to as "Daily Newspapers" in the following item);

(ii) publication in one or more of the Daily Newspapers, and making the matters that are recorded in a file stored on the computer used by an Issuer or by a person who intends to have the Securities acquired or to sell such Securities through a Public Offering or Secondary Distribution available for inspection via a telecommunications line; or

(iii) the method of making the matters which are recorded in a file stored on the computer used by an Issuer (when the Issuer is a Foreign Company, the Foreign Company or a person who has the authority to represent the Foreign Company pursuant to the provisions of Article 7, paragraph (1) or (2)) and a person who intends to have the Securities acquired or to sell such Securities through a Public Offering or Secondary Distribution available for inspection via a telecommunications line (limited to cases where said person confirms directly, by telephone or by any other means, with the counterparty by whom the person intends to have the Securities acquired or to whom said person intends to sell such Securities through a Public Offering or Secondary Distribution, to the effect that said counterparty has inspected said matters or has by any other method acquired information pertaining to said matters).

(2) With regard to the method of making the matters available for inspection via a telecommunications line as listed in item (ii) and item (iii) of the preceding paragraph, the condition in which the matters are available for inspection must be maintained until the period wherein the person intends to have the Securities acquired or to sell such Securities through a Public Offering or Secondary Distribution ends.

(Securities Equivalent to Share Option Certificates)

Article 14-2-2 (1) The Securities specified by Cabinet Office Ordinance, referred to in Article 21, paragraph (4), item (iii) of the Act are the following Securities:

(i) Corporate Bond Certificates with Share Options; and

(ii) Share Option Certificates issued by a foreign person.

(2) The right specified by Cabinet Office Ordinance, referred to in Article 21, paragraph (4), item (iii) of the Act, is share options for foreign persons.

(Content of the Statements in the Shelf Registration Statement)

Article 14-3 (1) A person who intends to register a Public Offering or Secondary Distribution of Securities pursuant to the provisions of Article 23-3, paragraph (1) of the Act must prepare three copies of the Shelf Registration Statement for each Public Offering or Secondary Distribution, using Form 11 if the person is a Domestic Company that issues the Securities listed in Article 1, item (i), sub-item (b) (excluding the Securities to which the provisions of Article 23-8, paragraph (2) of the Act apply) or the Securities listed in sub-item (c), (d), (g), (l), or (m) of that item, using Form 11-2 if the person is a Domestic Company that issues the Securities listed in sub-item (h) of that item, or using Form 14 if the person is a Foreign Company, and must submit them to the Director-General of the Local Finance Bureau, etc.

(2) A person who intends to register a Public Offering or Secondary Distribution of Securities to which the provisions of Article 23-8, paragraph (2) of the Act apply must prepare three copies of the Shelf Registration Statement using Form 11-2-2 if the person is a Domestic Company, or using Form 14-4 if the person is a Foreign Company, and must submit them to the Director-General of the Local Finance Bureau, etc.

(Documents Attached to the Shelf Registration Statement)

Article 14-4 (1) The documents specified by Cabinet Office Ordinance, referred to in Article 23-3, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) (such documents are referred to as the "Attached Documents" in the following Article), are the documents specified in the following items according to the category of Shelf Registration Statement listed in the respective items:

(i) a Shelf Registration Statement prepared using Form 11 and Form 11-2-2: the following documents

(a) the articles of incorporation (limited to cases where they are not included in the Reference Documents of the relevant Shelf Registration Statement pursuant to the proviso to Article 17, paragraph (1));

(b) a document indicating that the person who submits the Shelf Registration Statement satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act;

(c) when the circumstances listed in the following 1. or 2. occur after the submission date of the Annual Securities Report for which a statement to the effect that it should be referred to has been made in the Shelf Registration Statement (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the material facts listed in 1. or 2. is included in the Reference Documents of said Shelf Registration Statement), a document stating the content of the material fact:

1. that with regard to a material fact to be stated in the Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting said documents, it has become possible for said material fact to be stated; and

2. that a material fact concerning the matters to be stated in the relevant Annual Securities Report has occurred.

(d) a document explaining accurately and concisely the outline of the contents of business and the transition of the major management indicators, etc.; and

(e) when the person who submits the relevant Shelf Registration Statement satisfies the requirements prescribed in Article 5, paragraph (4), item (i) of the Act pursuant to the provisions of Article 9-4, paragraph (4), the documents listed in Article 10, paragraph (1), item (ii), sub-item (c).

(ii) the Shelf Registration Statement prepared using Form 14 and Form 14-4: the following documents

(a) the documents specified in the preceding item;

(b) a document proving that the representative person of the Foreign Company stated in the Shelf Registration Statement (meaning the Foreign Company that submits the Shelf Registration Statement; hereinafter the same applies in this item) is a person who has legitimate authority concerning the shelf registration;

(c) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning the shelf registration; and

(d) a legal opinion letter by legal experts stating that the shelf registration is lawful.

(2) The documents listed in the following items according to the category of Shelf Registration Statement specified in the respective items may be attached to the Shelf Registration Statement (including amended Shelf Registration Statements; the same applies in Article 14-11, paragraph (2) and Article 14-12, paragraph (1)):

(i) a Shelf Registration Statement prepared using Form 11 and Form 11-2-2: the following documents

(a) if a resolution, etc. by a board of directors or a resolution made at a shareholders meeting has been adopted concerning the issuance of the Securities, a copy of the minutes, etc. of said board of directors meeting or a copy of the minutes of said shareholders meeting; and

(b) the documents listed in Article 10, paragraph (1), item (i), sub-item (d).

(ii) a Shelf Registration Statement prepared using Form 14 and Form 14-4: the following documents

(a) the documents specified in the preceding item;

(b) a document proving that a Foreign Company that submits the Shelf Registration Statement has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning the submission of Shelf Registration Supplements pertaining to said Shelf Registration Statement;

(c) a legal opinion letter by legal experts stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

(d) the documents listed in Article 10, paragraph (1), item (iv), sub-item (e) to (g) inclusive.

(3) When documents specified in paragraph (1), item (ii) and item (ii) of the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached.

(Grounds for Submission of an Amended Shelf Registration Statement)

Article 14-5 (1) With regard to the Shelf Registration Statement and Attached Documents that have been submitted, the circumstances specified by Cabinet Office Ordinance as those that require the amendment of descriptions thereof, referred to in Article 23-4 of the Act, are the following circumstances:

(i) that part of an unissued portion of the planned amount of issue stated in the documents is no longer likely to be issued within the planned issue period;

(ii) that any circumstances under which the stated maximum amount of outstanding balance must be reduced has arisen;

(iii) that there were changes in the major Financial Instruments Business Operators which are planned to conduct the underwriting and have been stated in the documents; or

(iv) that the scheduled date for the shelf registration to come into effect stated in the documents has been changed.

(2) A Shelf Registration Holder (meaning a Shelf Registration Holder as prescribed in Article 23-4 of the Act; the same applies hereinafter) who intends to submit an amended Shelf Registration Statement pursuant to the provisions of that Article must prepare three copies of the Amended Shelf Registration Statement using Form 11-3 if the Shelf Registration Holder is a Domestic Company, or using Form 14-2 if the Shelf Registration Holder is a Foreign Company, and must submit them to the Director-General of the Local Finance Bureau, etc.

(3) The matters specified by Cabinet Office Ordinance as the matters stated in a Shelf Registration Statement and its Attached Documents that may not be amended for changes pursuant to the provisions of Article 23-4 of the Act are the following matters:

(i) an increase in the planned amount of issue or the maximum amount of outstanding balance;

(ii) changes to the planned issue period; and

(iii) changes to the Classes of Securities.

(Planned Issue Period Pertaining to Shelf Registration)

Article 14-6 The period specified by Cabinet Office Ordinance, referred to in Article 23-6, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), is one year or two years depending on the choice of the person who intends to make the shelf registration; provided, however, that in cases of registration for the Public Offering or Secondary Distribution of Commercial Papers, such period is one year.

(Content of Statements for a Written Withdrawal of Shelf Registration)

Article 14-7 A Shelf Registration Holder who intends to withdraw shelf registration pursuant to the provisions of Article 23-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) must prepare a written withdrawal of Shelf Registration using Form 11-4 if the holder is a Domestic Company, or using Form 14-3 if the holder is a Foreign Company, and must submit it to the Director-General of the Local Finance Bureau, etc.

(Content of the Statements in the Shelf Registration Supplements)

Article 14-8 A Shelf Registration Holder who intends to have the Securities that were registered pursuant to the provisions of Article 23-8, paragraph (1) of the Act acquired or who intends to sell such Securities must prepare three copies of the Shelf Registration Supplement for each Public Offering or Secondary Distribution of said Securities using Form 12 if the holder is a Domestic Company that issues the Securities listed in Article 1, item (i), sub-item (b), (c), (d), (g), (l), or (m), using Form 12-2 if the holder is a Domestic Company that issues the Securities listed in sub-item (h) of that item, or using Form 15 if the holder is a Foreign Company. and must submit them to the Director-General of the Local Finance Bureau, etc.

(Public Offering or Secondary Distribution for Which the Submission of Shelf Registration Supplements May Be Omitted)

Article 14-9 The Public Offering or the Secondary Distribution of Securities specified by Cabinet Office Ordinance, referred to in the proviso to Article 23-8, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), is Public Offerings or Secondary Distributions other than those listed in the items of Article 2, paragraph (4).

(Securities for Which the Submission of Shelf Registration Supplements May Be Omitted)

Article 14-9-2 The Securities specified by Cabinet Office Ordinance , referred to in Article 3-2-2, item (iv) of the Order, are Book-Entry Foreign Bonds (meaning book-entry transfer bonds in foreign currency as prescribed in Article 66 (excluding item (i)) of the Corporate Bond Transfer, etc. Act as applied mutatis mutandis pursuant to Article 127 of the Corporate Bond Transfer, etc. Act (limited to those that have the nature of book-entry corporate bonds as prescribed in Article 66 of that Act and the nature of Corporate Bonds of a mutual company provided in the Insurance Business Act (Act No. 105 of 1995) as prescribed in Article 66 of the Corporate Bond Transfer, etc. Act (excluding item (i), sub-item (a) to (d) inclusive of that Article) as applied mutatis mutandis pursuant to Article 117 of that Act; hereinafter the same applies in this Article) that satisfy all of the following requirements (such Book-Entry Foreign Bonds are referred to as "Short-Term Foreign Bonds" in Article 14-16):

(i) that the bond is issued in Japanese yen;

(ii) that the amount of each Book-Entry Foreign Bond is not less than 100 million yen;

(iii) that there are provisions setting forth that the fixed due date for the redemption of the principal is the day that comes within less than one year from the day of payment of the total value of the Book-Entry Foreign Bonds, and that there is no provision setting forth that the redemption of principal is to be made in installments; and

(iv) that there are provisions setting forth that the due date for the payment of interest is the same date as the due date for the redemption of the principal set forth in the preceding item.

(Special Provisions for the Due Date for Submission of Shelf Registration Supplements)

Article 14-10 The cases specified by Cabinet Office Ordinance, referred to in Article 23-8, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the cases where conducting a Public Offering or Secondary Distribution of Securities listed in the items of Article 3.

(Content of the Statements in a Written Notice of Shelf Registration)

Article 14-11 (1) The Written Notice of Shelf Registration to be submitted pursuant to the provisions of Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act must be prepared using Form 13 in the case of a Domestic Company or using Form 16 in the case of a Foreign Company, and must be submitted to the Director-General of the Local Finance Bureau, etc.

(2) The documents specified in the following items according to the category of the Issuer of Securities listed in the respective items (excluding documents whose contents are identical to those stated in the documents attached to the Shelf Registration Statement pursuant to Article 14-4, paragraph (1) or (2)) must be attached to the Written Notice of Shelf Registration:

(i) a Domestic Company:

(a) if a resolution, etc. by the board of directors or a resolution made at a shareholders meeting has been adopted for the issuance of the Securities, a copy of the minutes, etc. of said board of directors meeting, a copy of the minutes of said shareholders meeting, or a document proving that the Authorization of an Administrative Agency has been obtained; and

(b) when a Prospectus is used at the Public Offering or Secondary Distribution of the Securities, said Prospectus.

(ii) a Foreign Company:

(a) the documents listed in the preceding item;

(b) a legal opinion letter by legal experts stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

(c) when permission under Article 21, paragraph (1) or (2) of the Foreign Exchange and Foreign Trade Act is required, a document proving that said permission has been obtained.

(3) When a document listed in item (ii), sub-item (b) of the preceding paragraph has not been written in Japanese, a translation thereof must be attached.

(4) The provisions of Article 5 apply mutatis mutandis to cases where there are any changes in the content stated in a Written Notice of Shelf Registration.

(5) The amount specified by Cabinet Office Ordinance, referred to in the proviso to Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act, is ten million yen.

(Documents Attached to Shelf Registration Supplements)

Article 14-12 (1) The documents specified by Cabinet Office Ordinance, referred to in Article 23-8, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the documents specified in the following items according to the category of the Shelf Registration Supplements listed in the respective items (excluding documents whose contents are identical to those stated in the documents attached to a Shelf Registration Statement pursuant to the provisions of Article 14-4, paragraph (1) or (2)):

(i) a Shelf Registration Supplement prepared using Form 12:

(a) if a resolution, etc. by the board of directors or a resolution made at a shareholders meeting has been adopted for the issuance of said Securities, a copy of the minutes, etc. of the board of directors meeting, a copy of the minutes of the shareholders meeting, or a document proving that the Authorization of an Administrative Agency has been obtained;

(b) with regard to the changes in the amount of stated capital of a company (including a Designated Corporation) due to the issuance of Securities, when the permission, authorization, or approval of an administrative agency is required, a document sufficient to show that said permission, authorization or approval has been granted;

(c) when the following circumstances occur after the submission date of the Annual Securities Report for which a statement to the effect that it should be referred to has been made in the Shelf Registration Supplement (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the contents of the following material facts is included in the Reference Documents of said Shelf Registration Supplement), a document stating the contents of said material fact:

1. that with regard to a material fact to be stated in the Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting said documents, it has become possible for said material fact to be stated; and

2. that a material fact concerning the matters to be stated in the Annual Securities Report has occurred;

(d) a document explaining accurately and concisely the outline of the contents of business and the transition of the major management indicators, etc.; and

(e) the documents listed in Article 10, paragraph (1), item (i), sub-item (d), (e), (f), or (g).

(ii) Shelf Registration Supplements prepared using Form 15:

(a) the documents listed in the preceding item;

(b) a document proving that the representative person of the Foreign Company (meaning the Foreign Company that submits the Shelf Registration Supplement; hereinafter the same applies in this item) stated in the Shelf Registration Supplement is a person who has legitimate authority for the submission of said Shelf Registration Supplement;

(c) a document proving that the Foreign Company has granted a person who has an address in Japan, the authority to represent said Foreign Company for any acts concerning the submission of the Shelf Registration Supplement;

(d) a legal opinion letter by legal experts stating that the submission of the Shelf Registration Supplement is lawful; and

(e) the documents listed in Article 10, paragraph (1), item (iv), sub-item (e) to (g) inclusive.

(2) When a document specified in item (ii) of the preceding paragraph has not been written in Japanese, a Japanese translation thereof must be attached.

(Notable Matters in the Shelf Registration Prospectus)

Article 14-13 (1) The matters specified by Cabinet Office Ordinance, referred to in the main clause of Article 13, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act and as applied by replacing certain terms pursuant to that paragraph, are the matters listed in the following items according to the category of Prospectus listed in those respective items:

(i) a Shelf Registration Prospectus: the following documents

(a) a statement to the effect that the shelf registration under Article 23-3, paragraph (1) of the Act has come into effect concerning the Public Offering or Secondary Distribution of Securities pertaining to the Shelf Registration Prospectus;

(b) a statement to the effect that the content stated in the Shelf Registration Prospectus may be amended and the reference information for which a statement to the effect that it should be referred to has been made may be newly replaced;

(c) a statement to the effect that the Shelf Registration Supplementary Prospectus is delivered in cases of having the Securities acquired or of selling such Securities;

(d) when the Securities are indicated in a foreign currency, a statement to the effect that they may be influenced by changes in the foreign exchange rates;

(e) the matters stated in a document indicating that the person who submits a Shelf Registration Statement pertaining to the Shelf Registration Prospectus satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act;

(f) when the circumstances listed in the following 1. or 2. occur on or after the submission date of the latest Annual Securities Report for which a statement to the effect that it should be referred to has been made in the Shelf Registration Statement or the amended Shelf Registration Statement (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the contents of the material facts listed in 1. or 2. is included in the Reference Documents of said Shelf Registration Statement or where it is stated to refer to such documents in said amended Shelf Registration Statement), the contents of the material facts:

1. that with regard to a material fact to be stated in the Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting said documents, it has become possible for said material fact to be stated; and

2. that a material fact concerning the matters to be stated in the Annual Securities Report has occurred.

(g) the matters stated in a document explaining accurately and concisely the outline of the contents of business and the transition of the major management indicators, etc.

(ii) a Temporary Shelf Registration Prospectus: the following matters

(a) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the relevant Temporary Shelf Registration Prospectus, a statement to the effect that the shelf registration under Article 23-3, paragraph (1) of the Act has yet to come into effect;

(b) a statement to the effect that the content stated in the Temporary Shelf Registration Prospectus may be amended and the reference information for which a statement to the effect that it should be referred to has been made may be newly replaced; and

(c) the matters listed in sub-item (c) to sub-item (g) inclusive of the preceding item.

(iii) a Shelf Registration Supplementary Prospectus: the following matters

(a) when the circumstances listed in the following 1. or 2. occur on or after the submission date of the Annual Securities Report for which a statement to the effect that it should be referred to has been made in the Shelf Registration Supplements (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the content of the material facts listed in 1. or 2. is included in the Reference Documents of said Shelf Registration Supplements), the contents of the material facts:

1. that with regard to a material fact to be stated in the Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting said documents, it has become possible for said material fact to be stated; and

2. that a material fact concerning the matters to be stated in the Annual Securities Report has occurred.

(b) the matters listed in item (i), sub-item (d) to (g) inclusive.

(2) Among the matters listed in the items of the preceding paragraph, the matters concerning item (i), sub-item (e) to (g) inclusive of that paragraph (including as cited pursuant to item (ii) or (iii) of that paragraph) and the matters concerning item (iii), sub-item (a) of that paragraph must be stated following the reference information in the Prospectus listed in the items of that paragraph and other matters must be stated on the front page or in some other conspicuous place in the Prospectus.

(Content of Notification Pertaining to Solicitation Only for Qualified Institutional Investors)

Article 14-14 (1) The matters specified by Cabinet Office Ordinance, referred to in Article 23-13, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), are the fact that the Solicitation for Newly Issued Securities, etc. or Solicitation for Delivery of Existing Securities, etc. falls under a Solicitation Only for Qualified Institutional Investors and therefore the notification under Article 4, paragraph (1) of the Act has not been made for said Solicitation for Newly Issued Securities, etc. or Solicitation for Delivery of Existing Securities, etc. and the matters specified in the following items according to the category of cases listed in the respective items:

(i) if the conditions prescribed in Article 1-4, item (i), sub-item (c) of the Order have been imposed on said Solicitation for Newly Issued Securities, etc.: the details of the conditions imposed on said Solicitation for Newly Issued Securities, etc.;

(ii) if the conditions prescribed in Article 1-7-4, item (i), sub-item (c) of the Order have been imposed on said Solicitation for Delivery of Existing Securities, etc.: the details of the conditions imposed on said Solicitation for Delivery of Existing Securities, etc.;

(iii) if the restrictions concerning the transfer based on the method specified in Article 11, paragraph (1) or Article 13-4, paragraph (1) of the Ordinance on Definitions have been imposed on the Securities: the details of said restrictions; and

(iv) when the Securities fall under the requirements specified in Article 11, paragraph (2) or Article 13-4, paragraph (2) of the Ordinance on Definitions: the details of said requirements.

(2) The cases specified by Cabinet Office Ordinance, referred to in Article 23-13, paragraph (1) of the Act, are the cases where the amount obtained by totaling the total issue value or transfer value of the Securities subject to said General Solicitation for Securities Acquired by Qualified Institutional Investors and the total issue value or transfer value of the Same Class of Securities as said Securities for which a Solicitation Only for Qualified Institutional Investors (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which said General Solicitation for Securities Acquired by Qualified Institutional Investors is to be implemented is less than 100 million yen.

(Method of Notification Pertaining to Solicitation Only for Professional Investors)

Article 14-14-2 (1) A person who performs the acts listed in the items of Article 23-13, paragraph (3) of the Act must give notice of the matters listed in the items of the following paragraph or the items of paragraph (3) according to the category of cases listed in the respective items, by the method specified in those respective items:

(i) when implementing a Solicitation for Selling, etc. pertaining to the transactions conducted at a Financial Instruments Exchange Market or transactions closely related thereto (meaning Solicitation for Selling, etc. prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter): the method of notification through the Financial Instruments Exchange that establishes the Financial Instruments Exchange Market or any other method specified in the rules provided by said Financial Instruments Exchange;

(ii) when implementing a Solicitation for Selling, etc. pertaining to the transactions conducted on an Over-the-Counter Securities Market or transactions closely related thereto: the method of notification through the Authorized Financial Instruments Firms Association that establishes the Over-the-Counter Securities Market or any other methods specified in the rules provided by said Authorized Financial Instruments Firms Association; or

(iii) cases other than those listed in the preceding two items: the method of notification personally given by the person or by entrustment of notification to another person.

(2) The matters specified by Cabinet Office Ordinance, referred to in Article 23-13, paragraph (3), item (i) of the Act, are the matters listed in the following items:

(i) that with regard to the Solicitation for Acquisition Only for Professional Investors or said Solicitation for Selling, etc. Only for Professional Investors, the notification under Article 4, paragraph (1) to (3) inclusive of the Act has not been made;

(ii) that the Securities subject to the Solicitation for Acquisition Only for Professional Investors or the Solicitation for Selling, etc. Only for Professional Investors fall under or will fall under the category of Securities for Professional Investors;

(iii) when the conditions prescribed in Article 1-5-2, paragraph (2), item (i), sub-item (b) or item (ii), sub-item (b) of the Order, Article 12, item (i), sub-item (b) of the Ordinance on Definitions, or Article 1-8-2, item (i), sub-item (b) or item (ii), sub-item (b) of the Order, or Article 13-6, item (i), sub-item (b) of the Ordinance on Definitions are imposed on the Solicitation for Acquisition Only for Professional Investors or on the Solicitation for Selling, etc. Only for Professional Investors, the details thereof;

(iv) that with regard to a Solicitation for Delivery of Existing Securities, etc. of Securities subject to the Solicitation for Acquisition Only for Professional Investors or to the Solicitation for Selling, etc. Only for Professional Investors, Article 4, paragraphs (3), (5), and (6) of the Act apply;

(v) if Specified Information on Securities, etc. related to the Solicitation for Acquisition Only for Professional Investors or the Solicitation for Selling, etc. Only for Professional Investors or Specified Information on Securities, etc. pertaining to the Solicitation for Acquisition Only for Professional Investors or the Solicitation for Selling, etc. Only for Professional Investors that has already been implemented for Securities subject to said Solicitation for Acquisition Only for Professional Investors or the Solicitation for Selling, etc. Only for Professional Investors has been publicized pursuant to Article 27-31, paragraph (2) of the Act, or if the Issuer's Information, etc. has been publicized pursuant to Article 27-32, paragraph (1) to (3) inclusive of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and

(vi) that the Issuer's Information, etc. will be provided or publicized pursuant to the provisions of Article 27-32 of the Act to the holders of the Securities.

(3) The matters specified by Cabinet Office Ordinance, referred to in Article 23-13, paragraph (3), item (ii) of the Act, are the matters listed in the following items:

(i) that the Securities subject to the Solicitation for Delivery of Existing Securities, etc. fall under the category of Securities for Professional Investors;

(ii) that the act does not fall under the cases where disclosure concerning the Securities for Professional Investors has been made;

(iii) that when the Solicitation for Delivery of Existing Securities, etc. is implemented as that which falls under the cases listed in the items of Article 2-7, paragraph (1), a statement to that effect;

(iv) that with regard to the Solicitation for Delivery of Existing Securities, etc. of Securities for Professional Investors, Article 4, paragraphs (3), (5), and (6) of the Act apply;

(v) that if Specified Information on Securities, etc. pertaining to Solicitation for Acquisition Only for Professional Investors or to Solicitation for Selling, etc. Only for Professional Investors that has already been implemented for the Securities subject to the relevant Solicitation for the Delivery of Existing Securities, etc. has been publicized pursuant to Article 27-31, paragraph (2) of the Act, or if the Issuer's Information, etc. has been publicized pursuant to Article 27-32, paragraph (1) to (3) inclusive of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and

(vi) that the Issuer's Information, etc. is provided or publicized pursuant to Article 27-32 of the Act to the holders of the Securities.

(Content of the Notification Pertaining to a Solicitation for a Small Number of Investors)

Article 14-15 (1) The matters specified by Cabinet Office Ordinance, referred to in Article 23-13, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), are the fact that Solicitation for Newly Issued Securities, etc. or Solicitation for Delivery of Existing Securities, etc. of the relevant Securities falls under the category of Solicitation for Small Number of Investors (meaning Solicitation for Small Number of Investors as prescribed in Article 23-13, paragraph (4) of the Act) and therefore the notification under Article 4, paragraph (1) of the Act for the Solicitation for Newly Issued Securities, etc. or Solicitation for Delivery of Existing Securities, etc. has not been made, and the matters specified in the following items according to the category of cases listed in the respective items:

(i) when restrictions concerning a transfer based on the method specified in Article 13, paragraph (1) or Article 13-7, paragraph (1) of the Ordinance on Definitions are imposed on said Securities: the details of said restrictions; and

(ii) beyond the case listed in the preceding item, when the Securities satisfy the requirements specified in Article 13, paragraph (2) or (3) or Article 13-7, paragraph (2) or (3) of the Ordinance on Definitions: the details of the requirements that restrict the rights of the holders of the Securities.

(2) The cases specified by Cabinet Office Ordinance, referred to in Article 23-13, paragraph (4) of the Act, are cases where the amount obtained by totaling the total issue value or transfer value of Securities subject to said Solicitation for Small Number of Investors and the total issue value or transfer value of the Same Class of Securities as said Securities for which a Solicitation for Small Number of Investors (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which said Solicitation for Small Number of Investors is to be implemented is less than 100 million yen.

(Securities for Which the Notification Pertaining to a Solicitation for a Small Number of Investors May Be Omitted)

Article 14-16 The Securities specified by Cabinet Office Ordinance, referred to in Article 3-3, item (iii) of the Order, are Short-Term Foreign Bonds.

(The Content of Statements in the Annual Securities Report)

Article 15 A company (including a Designated Corporation) that is to submit an Annual Securities Report pursuant to the provisions of Article 24, paragraph (1) or (3) of the Act must prepare three copies of the Annual Securities Report using the form specified in the following items according to the category listed in the respective items and must submit them to the Director-General of the Local Finance Bureau, etc.:

(i) a Domestic Company:

(a) in cases referred to in Article 24, paragraph (1) of the Act and cases referred to in paragraph (3) of that Article, when Securities of which the Issuer is a company (including a Designated Corporation) to which the provisions of the main clause of paragraph (1) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 16-2) do not apply, fall under the category of Securities listed in Article 24, paragraph (1), item (iii) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 16-2) (excluding cases listed in sub-item (b)): Form 3;

(b) when the company intends to submit an Annual Securities Report pursuant to the provisions of Article 24, paragraph (2) of the Act: Form 3-2; or

(c) in cases referred to in Article 24, paragraph (3) of the Act that do not fall under the cases listed in sub-item (a) and sub-item (b): Form 4.

(ii) a Foreign Company:

(a) in cases listed in sub-item (a) of the preceding item: Form 8; or

(b) in cases listed in sub-item (c) of the preceding item: Form 9.

(Procedures for Approval of the Due Date for Submission of an Annual Securities Report)

Article 15-2 (1) When a Domestic Company which is an Issuer of the Securities listed in the items of Article 24, paragraph (1) of the Act intends to obtain the approval prescribed in the main clause of that paragraph, the Domestic Company must submit a written application for approval containing the matters listed in the following items to the Director-General of the Local Finance Bureau, etc.:

(i) the period for which the Domestic Company intends to obtain approval for the submission of the Annual Securities Report;

(ii) the day on which the business year pertaining to the Annual Securities Report ends;

(iii) the grounds for requiring approval for the submission of the Annual Securities Report; and

(iv) if the approval under paragraph (3) has been obtained or if the grounds prescribed in the preceding item have been extinguished or changed, the method for immediately letting a large number of persons know to that effect.

(2) The documents listed in the following items must be attached to the written application for approval prescribed in the preceding paragraph:

(i) the articles of incorporation or anything equivalent thereto; and

(ii) documents proving the grounds prescribed in item (iii) of the preceding paragraph.

(3) If the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that the Domestic Company is unable to submit an Annual Securities Report within three months after the end of the business year (when the approval under that paragraph is obtained for the submission of an Annual Securities Report pertaining to said business year, within the period approved) due to inevitable grounds, the Director-General of the Local Finance Bureau, etc. is to approve the Annual Securities Report pertaining to a business year(s) during the period from the business year which includes the date on which said application was filed (when the date is a day within three months after the commencement of a business year (when said approval is obtained for the submission of an Annual Securities Report pertaining to the immediately preceding business year, within the period approved), the immediately preceding business year thereof) to the business year immediately preceding the business year which includes the day on which the grounds prescribed in item (iii) of that paragraph pertaining to said application are to be extinguished or changed.

(4) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under the preceding paragraph have been extinguished or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under the preceding paragraph, or may cancel said approval from then on.

(Procedures for Approval of the Due Date for Submission of the Annual Securities Report of a Foreign Company)

Article 15-2-2 (1) When a Foreign Company which is an Issuer of the Securities listed in the items of Article 24, paragraph (1) of the Act intends to obtain the approval prescribed in the proviso to Article 3-4 of the Order, the Foreign Company must submit a written application for approval containing the following matters to the Director-General of the Kanto Local Finance Bureau:

(i) the period for which the Foreign Company intends to obtain the approval for the submission of the Annual Securities Report;

(ii) the day on which the business year pertaining to the Annual Securities Report ends;

(iii) matters concerning the laws and regulations or practices concerning the accounts of companies of the state of the Foreign Company or any other inevitable grounds that are grounds for requiring the approval for the submission of the Annual Securities Report; and

(iv) in cases other than the cases where the grounds prescribed in the preceding item are the laws and regulations or practices concerning the accounts of a company in its state, when the approval under paragraph (4) has been obtained and when the grounds prescribed in that item have been extinguished or changed, the method for immediately letting a large number of persons know to that effect.

(2) The provisions of Article 7, paragraph (3) apply mutatis mutandis to cases where a Foreign Company submits the written application for approval prescribed in the preceding paragraph.

(3) The documents listed in the following items must be attached to the written application for approval prescribed in paragraph (1):

(i) the articles of incorporation (in cases of a Foreign Company which is a foundation, the articles of endowment);

(ii) a document proving that the representative person of the Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;

(iii) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the written application for approval;

(iv) when the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state, a legal opinion letter by legal experts stating that the laws and regulations or practices stated in said written application for approval are true and accurate as well as the relevant provisions of the relevant laws and regulations set forth in said legal opinion letter; and

(v) in cases other than cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state, a document proving said grounds.

(4) If the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Kanto Local Finance Bureau finds that the Foreign Company is unable to submit an Annual Securities Report within six months after the end of the business year (when the approval set forth in that paragraph is obtained for the submission of the Annual Securities Report pertaining to said business year, within the period approved) due to laws and regulations or practices concerning the accounts of a company in its stated or any other inevitable grounds, the Director-General of the Kanto Local Finance Bureau is to approve the Annual Securities Report pertaining to each business year for the period from the business year which includes the date on which said application was filed (when the date is a day within six months after the commencement of the business year (when said approval is obtained for the submission of the Annual Securities Report for the immediately preceding business year, within the period approved), the immediately preceding business year thereof) to the business year immediately preceding the business year which includes the day on which the matters prescribed in item (iii) of that paragraph pertaining to said application are to be extinguished or changed.

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1), item (iii) are laws and regulations or practices concerning the accounts of a company in its state) is to be granted on the condition that the Foreign Company under the preceding paragraph submits a document stating the matters listed in the following items to the Director-General of the Kanto Local Finance Bureau within six months after the end of every business year; provided, however, that when a document stating the matters listed in item (ii) has the same content as documents which have been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

(i) a statement to the effect that the grounds for application pertaining to the approval have not been extinguished or changed during the relevant business year; and

(ii) a legal opinion letter by legal experts concerning the matters listed in the preceding item and the relevant provisions of the relevant laws and regulations listed in said legal opinion letter.

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have been extinguished or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

(7) When documents listed in paragraph (3) and paragraph (5) have not been written in Japanese, Japanese translations thereof must be attached.

(Procedures for Submission of the Written Application for Approval for the Omission of Submitting an Annual Securities Report)

Article 15-3 (1) When an Issuer of the Securities specified in Article 3-5, paragraph (1) of the Order or Article 4-10, paragraph (1) of the Order intends to obtain the approval prescribed in the proviso to Article 24, paragraph (1) of the Act, the Issuer must attach the documents listed in the following items, according to the category of Issuers listed in the respective items, to the written application for approval and must submit them to the Director-General of the Local Finance Bureau, etc.:

(i) Domestic Company: the following documents

(a) the articles of incorporation; and

(b) a copy of the shareholder registry (including a register of Preferred Equity Investor prescribed in the Act on Preferred Equity Investment; the same applies in the following paragraph) at the time of application.

(ii) Foreign Company: the following documents

(a) the document listed in sub-item (a) of the preceding item;

(b) a document proving the number of holders of said Securities (excluding non-residents) as of the last day of the business year immediately preceding the business year which includes the date of application, and as of all of the last days of the business years commenced within four years before the day of commencement of the immediately preceding business year;

(c) a document stating the fact that said Foreign Company has publicized its accounting information or any other information on said Foreign Company for each business year based on laws and regulations of a foreign state or rules of a Foreign Financial Instruments Market (limited to information written in Japanese or English), the outline of said laws and regulations of the foreign state or the rules of the Foreign Financial Instruments Market, and the method of obtaining said information in Japan (limited to the cases where the number specified in sub-item (b) is calculated based on the number specified in the proviso to paragraph (3));

(d) a document proving that the representative of said Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval; and

(e) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for all acts concerning the submission of the written application for approval.

(2) When the Issuer of Securities listed in item (i) of the preceding paragraph intends to obtain an approval under the proviso to Article 24, paragraph (1) of the Act, the number specified in Article 3-5, paragraph (2) of the Order and Article 4-10, paragraph (2) of the Order is the number of persons who are stated or recorded in the shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application and as of all of the last days of the business years which commenced within four years before the day of commencement of the immediately preceding business year.

(3) When the Issuer of Securities listed in item (ii) of paragraph (1) intends to obtain an approval prescribed in the proviso to Article 24, paragraph (1) of the Act, the number prescribed in Article 3-5, paragraph (2) of the Order and Article 4-10, paragraph (2) of the Order is the number of persons who hold said Securities (excluding non-residents) as of the last day of the business year immediately preceding the business year which includes the date of application and as of all of the last days of the business years which commenced within four years before the day of commencement of the immediately preceding business year; provided, however, that if said Securities issued by said Issuer are listed on a Foreign Financial Instruments Market at the time of the application, such number may be the number specified in the following items, according to the category listed in the respective items.

(i) if said Securities have once fallen under the category of the Securities listed in Article 24, paragraph (1), item (i) of the Act: the number of holders of said Securities (excluding non-residents, and, for the period on or after the date on which said Securities ceased to fall under the category of the Securities listed in said item, limited to persons who were holders of said Securities as of such date) as of the last day of the business year immediately preceding the business year which includes the date of application and as of all of the last days of the business years commenced within four years before the day of commencement of the immediately preceding business year; or

(ii) if said Securities have never fallen under the category of the Securities listed in Article 24, paragraph (1), item (i) of the Act: the number of persons stated or recorded in the register of holders of said Securities kept by a Financial Instruments Business Operator, etc. which has been entrusted with custody of said Securities (excluding non-residents, and, limited to those who acquired said Securities through Public Offering or Secondary Distribution) as of the last day of the business year immediately preceding the business year which includes the date of application and as of all of the last days of the business years commenced within four years before the day of commencement of the immediately preceding business year.

(4) When it is found that the number of holders of Securities listed in item (ii) of paragraph (1) approved under the proviso to Article 24, paragraph (1) of the Act (excluding non-residents) as of the last day of the business year of the issuer of said Securities is one thousand or more, the Commissioner of the Financial Services Agency may rescind the approval from then on.

(5) When the documents specified in in item (ii) of paragraph (1) (excluding the documents listed in sub-item (a) of said item) are not written in Japanese, and when the documents listed in sub-item (a) of said item are not written in Japanese or English, Japanese translations thereof (in the case of the documents listed in sub-item (a) of said item, Japanese or English translations) must be attached.

(Number of Professional Investors Excluded from the Number of Holders of Securities)

Article 15-4 The number of Professional Investors referred to in Article 3-6, paragraph (4) of the Order and Article 4-11, paragraph (5), item (i) of the Order is the total number of persons listed in the following items:

(i) the number of persons listed in Article 2, paragraph (31), item (i) to (iii) inclusive of the Act, who are stated in the shareholder registry of the Issuer of the relevant Securities, the beneficial interest register pertaining to Beneficiary Certificates of Securities in Trust, the register of holders of Depository Receipts, or the preferred equity investor register (hereinafter collectively referred to as the "Shareholder Registry, etc." in this Article);

(ii) the number of persons stated in the Shareholder Registry, etc. of the Issuers of the relevant Securities and listed in Article 2, paragraph (31), item (iv) of the Act (excluding persons known by said Issuer as those who are deemed to be customers other than Professional Investors pursuant to the provisions of Article 34-2, paragraph (5) of the Act by one or more Financial Instruments Business Operators, etc., with regard to a Contract for Financial Instruments Transaction (meaning a Contract for a Financial Instruments Transaction as prescribed in Article 34 of the Act; the same applies in the following item) that belongs to the class of contract prescribed in Article 53, item (i) of the Cabinet Office Ordinance on Financial Instruments Business, etc. (Cabinet Office Ordinance No. 52 of 2007), and;

(iii) the number of persons stated in the Shareholder Registry, etc. of the Issuer of Securities (limited to persons known by said Issuer as those who are deemed to be Professional Investors pursuant to the provisions of Article 34-3, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Act) by one or more Financial Instruments Business Operators, etc., with regard to a Contract for a Financial Instruments Transaction that belongs to the class of contract prescribed in Article 53, item (i) of the Cabinet Office Ordinance on Financial Instruments Business, etc.).

Article 16 (1) The documents specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (1) of the Order, are the documents listed in the following items according to the category of Issuers of Securities listed in the respective items:

(i) a Domestic Company: the following documents

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, the articles of endowment);

(b) a copy of the shareholder registry (including a preferred equity investor register as prescribed in the Act on Preferred Equity Investment, and when the relevant Securities are Securities other than Share Certificates, a register of the holders thereof; the same applies in paragraph (3) and paragraph (5)) at the time of application;

(c) with regard to a company (including a Designated Corporation) listed in Article 4, paragraph (2), item (i) of the Order, a copy of the minutes of the shareholders meeting (in cases of a mutual company, the general meeting of members or general meeting of representatives; in cases of a Medical Care Corporation which is an association, the general meeting of members) at which the resolution for dissolution was adopted (in cases of a Medical Care Corporation or Incorporated Educational Institution, etc. which is a foundation, a copy of a document sufficiently showing that it has fallen under the grounds for dissolution) and a certificate of registered matters in which the dissolution is registered or documents equivalent thereto;

(d) with regard to a company (including a Designated Corporation) listed in Article 4, paragraph (2), item (ii) of the Order, a document in which the particulars of the suspension of business and the future prospects are stated; and

(e) with regard to a company prescribed in Article 4, paragraph (4) of the Order, a copy of the public notice for the commencement of reorganization proceedings.

(ii) a Foreign Company: the following documents

(a) the documents specified in the preceding item (when there are none of the documents listed in sub-item (c) of that item, documents equivalent thereto);

(b) a document proving that the representative person of the Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval; and

(c) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning submission of the written application for approval.

(2) The number specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (2), item (iii) of the Order, is 25 persons.

(3) The number specified in the preceding paragraph is calculated pursuant to the provisions of the following items according to the category of Securities listed in the respective items:

(i) Securities issued by a Domestic Company: the number of persons stated or recorded in the shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application (referred to as the "Base Business Year" in the following item); and

(ii) Securities issued by a Foreign Company: the number of persons (excluding Non-Residents) stated in the register of the holders of the Securities held by a Financial Instruments Business Operator, etc. that is entrusted with the custody of said Securities, as of the last day of the Base Business Year.

(4) The period specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (3) of the Order, is four years.

(5) The documents specified by Cabinet Office Ordinance, referred to in Article 4, paragraph (3) of the Order, are the following documents:

(i) a copy of the shareholder registry as of the last day of the business year pertaining to the submission of the documents; and

(ii) the documents listed in Article 438, paragraph (1) of the Companies Act pertaining to the relevant business year, which have been reported at the Annual Shareholders Meeting or have obtained approval thereat (in cases of a Foreign Company and a Designated Corporation who is a domestic corporation, documents equivalent thereto).

(6) When documents listed in paragraph (1), item (ii) and the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached.

(When Submission of an Annual Securities Report May Be Omitted)

Article 16-2 The cases specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (3) of the Act, are the cases where the Securities issued by a company (including a Designated Corporation) to which the main clause of paragraph (1) of that Article do not apply, have come to fall under the category of Securities listed in item (iii) of that paragraph, which are listed in any of the following items:

(i) when the day on which the Securities had come to fall under the category of Securities listed in Article 24, paragraph (1), item (iii) of the Act is the day on which three months (in cases of Securities issued by a Foreign Company, six months, and if approval from the Director-General of the Kanto Local Finance Bureau has been obtained pursuant to Article 3-4 of the Order, the period approved) have elapsed from the day of commencement of the business year which includes the aforementioned date; or

(ii) when Financial Statements or Financial Documents (meaning financial documents prescribed in Article 1, paragraph (1) of the Ordinance on Financial Statements, etc. which are submitted by a Foreign Company) pertaining to the business year immediately preceding the business year which includes the day on which a written notification submitted pursuant to Article 5, paragraph (1) of the Act has been submitted, are listed in said written notification by applying the provisions of the main clause of Article 4, paragraph (1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article with regard to the Public Offering or Secondary Distribution of the Securities.

(Method of Calculating the Number of Holders of Securities)

Article 16-3 The number of holders prescribed in Article 24, paragraph (1), item (iv) of the Act is to be calculated pursuant to the provisions of the following items according to the category of Securities listed in the respective items; provided, however, that, with regard to Share Certificates for which the transferee may be limited to persons associated with the business of said company by articles of incorporation pursuant to special Acts, if said company has prepared a register pertaining to the holders of said Share Certificates who have a specific relationship with the business of said company in addition to the shareholder registry and when the transfer of said Share Certificates is managed according to said register in order to contribute to the studying of the holding status of said Share Certificates, the number of holders stated in said register may be calculated based on the numbers in said register:

(i) Share Certificates: the number obtained by totaling the following numbers:

(a) the number of shareholders stated or recorded in the shareholder registry for each Share Certificate for which the content of the rights (meaning the content of the dividend of surplus, distribution of residual assets, purchase of Shares, and matters on which voting rights may be exercised at the shareholder meeting; hereinafter referred to as the "Content of Rights" in this Article) pertaining to Share Certificates are the same;

(b) the number of beneficiaries stated or recorded in the register of beneficial interests pertaining to Beneficiary Certificates of Securities in Trust of which the Entrusted Securities are Share Certificates (limited to Share Certificates which have the same Content of Rights as the Share Certificates as prescribed in sub-item (a); the same applies in sub-item (c)) (when said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust); and

(c) the number of holders of the Securities stated in the register of the holders of Depository Receipts that indicate the rights pertaining to Share Certificates.

(ii) Beneficiary Certificates of Securities in Trust (limited to those for which the Entrusted Securities are Share Certificates): the number obtained by totaling the following numbers:

(a) the number of beneficiaries stated or recorded in the register of beneficial interests pertaining to the Beneficiary Certificates of Securities in Trust, for each Beneficiary Certificate of Securities in Trust, which have the same Content of Rights as the Share Certificates which are Entrusted Securities (when said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust);

(b) the number of shareholders stated or recorded in a shareholder registry of Share Certificates which have the same Content of Rights as the Share Certificates which are Entrusted Securities; and

(c) the number of holders of Depository Receipts stated in the register of the holders of said Depository Receipts that indicate the same rights as the Content of Rights of Share Certificates which are Entrusted Securities;

(iii) Depository Receipts (limited to those indicating rights pertaining to Share Certificates): the number obtained by totaling the following numbers:

(a) the number of holders of Depository Receipts stated in the register of the holders of said Depository Receipt for each Depository Receipt which indicates the same Content of Rights;

(b) the number of shareholders stated or recorded in a shareholder registry of Share Certificates which are the same as the Content of Rights indicated in the Depository Receipt; and

(c) the number of beneficiaries stated or recorded in the register for beneficial interest pertaining to the Beneficiary Certificates of Securities in Trust for which the Entrusted Securities are Share Certificates which are the same as the Content of Rights indicated on the Depository Receipt (when said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust).

(iv) Preferred Equity Investment Certificates: the number of preferred equity investors stated or recorded in the preferred equity investor register as prescribed in the Act on Preferred Equity Investment for each Preferred Equity Investment Certificate for which the details of the method of payment of the dividend of surplus, of distribution of residual assets, and of the cancellation of Preferred Investment pursuant to the provisions of Article 15, paragraph (1) of that Act (limited to the portion pertaining to item (ii) of that paragraph) are the same; and

(v) Educational Institution Loan Claims: the number of obligees pertaining to the Educational Institution Loan Claims stated in the register of said obligees for each Educational Institution Loan Claim which has the same due date and interest rate (when the loan pertaining to the Educational Institution Loan Claims are loans by the method of withholding the interest, the due date of performance).

(Documents Attached to the Annual Securities Report)

Article 17 (1) The documents specified by Cabinet Office Ordinance as the documents to be attached to Annual Securities Reports, referred to in Article 24, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this paragraph), are the documents specified in the following items according to the category of Issuer of Securities listed in the respective items; provided, however, that with regard to the documents listed in item (i), sub-items (a) and (c) to (f) inclusive and item (ii), sub-item (e) (hereinafter referred to as the "Articles of Incorporation, etc." in this Article), if attached documents have been submitted pursuant to the provisions of Article 24, paragraph (6) of the Act within five years before the submission date of the Annual Securities Report which is to be submitted with the Articles of Incorporation, etc. attached thereto (hereinafter referred to as the "Previously-Attached Documents" in this Article), these are the portion of content in which the Articles of Incorporation, etc. differ from the Previously-Attached Documents:

(i) a Domestic Company: the following documents:

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, its articles of endowment);

(b) the documents listed in Article 438, paragraph (1) of the Companies Act pertaining to the relevant business year, which have been reported at the Annual Shareholders Meeting or have obtained approval thereat (when an Annual Securities Report is submitted prior to the Annual Shareholders Meeting, the documents intended to be reported at the Annual Shareholders Meeting or to have obtain approval thereat) (in cases of a Designated Corporation who is a domestic corporation, the documents equivalent thereto);

(c) when guarantees are attached to the Corporate Bonds, etc. or Commercial Papers of which the Public Offering or Secondary Distribution of Corporate Bonds, etc. or Commercial Papers have been subject to the provisions of the main clause of Article 4, paragraph (1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article, or the main clause of Article 23-8, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in sub-item (e) of the following item), the following documents:

1. the articles of incorporation of a Guarantor Company (when the Guarantor Company is a Partnership, etc. other than a corporation, a copy of the contract pertaining to the Partnership Agreement) and a copy of the minutes, etc. of the board of directors meeting or a copy of the minutes of the shareholders meeting pertaining to the resolution, etc. by said board of directors or a resolution adopted at said shareholders meeting adopted to provide the guarantee, or any other documents proving that the procedures to provide said guarantee have been taken; and

2. a document stating the contents of the guarantee.

(d) if the Securities are Covered Warrants and a contract pertaining to the Options indicated on said Covered Warrants has been concluded, a copy of the contract;

(e) when the Securities are Beneficiary Certificates of Securities in Trust, a copy of the trust contract which has been concluded concerning the issuance of said Beneficiary Certificates of Securities in Trust and copies of other major contracts; and

(f) when the Securities are Depository Receipts, a copy of the deposit contract which has been concluded concerning the issuance of said Depository Receipts and copies of other major contracts.

(ii) a Foreign Company: the following documents:

(a) the documents specified in the preceding item;

(b) a document proving that the representative person of the Foreign Company stated in the Annual Securities Report is a person who has legitimate authority for the submission of said Annual Securities Report;

(c) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning the submission of the Annual Securities Report;

(d) a legal opinion letter by legal experts that the matters concerning the laws and regulations stated the Annual Securities Report are true and accurate; and

(e) when there are Corporate Bonds, etc. for which the Public Offering or Secondary Distribution has been subject to the provisions of the main clause of Article 4, paragraph (1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article, or the main clause of Article 23-8, paragraph (1) of the Act, a copy of the contract wherein the Foreign Company entrusts the administration of claims or duties to perform other acts for obligees or acts for the Foreign Company and a copy of the contract concerning the payment of principal and interests.

(2) When a document specified in item (ii) of the preceding paragraph has not been written in Japanese, a Japanese translation thereof must be attached, except for the documents listed in Article 16, paragraph (5), item (ii). With regard to a document listed in Article 16, paragraph (5), item (ii) or a summary thereof, even if a Japanese translation is sent to shareholders, obligees, or any other relevant persons in Japan, said Japanese translation must be attached.

(Requirements for Submission of Foreign Company Reports)

Article 17-2 The cases specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Report in lieu of an Annual Securities Report, etc. (meaning an Annual Securities Report, etc. as prescribed in Article 24, paragraph (8) of the Act) by a Reporting Foreign Company (meaning a Reporting Foreign Company or a Reporting Foreign Person as prescribed in that paragraph; the same applies in the following Article to Article 17-9 inclusive) as a case that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(Submission of Foreign Company Reports)

Article 17-3 (1) A Reporting Foreign Company which intends to submit a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act must submit three copies of the Foreign Company Report and the Supplementary Documents thereto (meaning the Supplementary Documents prescribed in paragraph (9) of that Article (including as applied mutatis mutandis pursuant to article 27 of the Act; the same applies hereinafter); the same applies in Article 17-9, paragraph (2), item (i)) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters stated in the Foreign Company Report, referred to in Article 24, paragraph (9) of the Act, are the matters equivalent to those to be stated in the following items from among the items in Form 8 and Form 9:

(i) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part I. Company Information"; and

(ii) "4. Business-related Risks, etc." in "Section 3. Business Status" of "Part I. Company Information."

(3) The matters specified by Cabinet Office Ordinance as those necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in the Foreign Company Report prescribed in Article 24, paragraph (9) of the Act are, among the matters to be stated in an Annual Securities Report prepared using Form 8 or Form 9 (referred to as "Issuer's Information" in item (ii) of the following paragraph) but which have not been stated in said Foreign Company Report (referred to as "Unstated Information" in item (i) of that paragraph), the statement of the matters specified in the items of the preceding paragraph in Japanese or English (when such matters are written in English, the Japanese translation of the summary thereof is attached).

(4) The other matters specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (9) of the Act, are as follows:

(i) Unstated Information (excluding those specified in paragraph (2)), in Japanese or English;

(ii) a comparative table of the Issuer's Information and the matters stated in a Foreign Company Report which correspond to said matters;

(iii) a document proving that the representative person of the Reporting Foreign Company stated in the Foreign Company Report is a person who has legitimate authority for the submission of said Foreign Company Report;

(iv) a document proving that the Reporting Foreign Company has granted a person who has an address in Japan the authority to represent said Reporting Foreign Company for any acts concerning the submission of the Foreign Company Report; and

(v) a document prepared using Form 8-2.

(5) When documents listed in item (iii) and item (iv) of the preceding paragraph have not been written in Japanese or English, Japanese or English translations thereof must be attached.

(Procedures for Approval of the Due Date for Submission of a Foreign Company Report)

Article 17-4 (1) When a Reporting Foreign Company which intends to submit a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act intends to obtain approval as prescribed in the proviso to Article 4-2-2 of the Order, the Reporting Foreign Company must submit a written application for approval containing the following matters to the Director-General of the Kanto Local Finance Bureau:

(i) the period for which the Foreign Reporting Company intends to obtain approval for the submission of the Foreign Company Report;

(ii) the day on which the business year pertaining to the Foreign Company Report ends;

(iii) the matters concerning the laws and regulations or practices concerning the accounts of a company of the state of the Reporting Foreign Company or any other inevitable grounds that are grounds for requiring the approval for submission of the Foreign Company Report; and

(iv) in cases other than the cases where the grounds specified in the preceding item are the laws and regulations or practices concerning the accounts of a company in its state, if the approval under paragraph (4) is obtained and if the grounds prescribed in that item have been extinguished or changed, the method for immediately letting a large number of persons know to that effect.

(2) The provisions of Article 7, paragraph (3) apply mutatis mutandis to cases where a Reporting Foreign Company submits the written application for approval prescribed in the preceding paragraph.

(3) The following documents must be attached to the written application for approval prescribed in paragraph (1):

(i) the articles of incorporation (in cases of a Reporting Foreign Company which is a foundation, the articles of endowment);

(ii) a document proving that the representative person of the Reporting Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;

(iii) a document proving that the Reporting Foreign Company has granted a person who has an address in Japan the authority to represent said Reporting Foreign Company for any acts concerning the submission of the written application for approval;

(iv) when the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state, a legal opinion letter by legal experts stating that the matters concerning the laws and regulations or practices stated in the written application for approval are true and accurate, as well as the relevant provisions of the relevant laws and regulations listed in said legal opinion letter; and

(v) in cases other than the cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state, a document proving said grounds.

(4) If the application for approval set forth in paragraph (1) has been filed, and when the Director-General of the Kanto Local Finance Bureau finds that the Reporting Foreign Company is not able to submit a Foreign Company Report within four months after the end of the business year (when the approval under that paragraph is obtained for the submission of the Foreign Company Report pertaining to the relevant business year, within the period approved) due to the laws and regulations or practices concerning accounts of a company in its state or any other inevitable grounds, the Director-General of the Kanto Local Finance Bureau is to approve the Foreign Company Report pertaining to each business year for the period from the business year which includes the day on which said application has been filed (if the day is a day within four months after the commencement of the business year (if said Reporting Foreign Company has obtained said approval for the submission of a Foreign Company Report pertaining to the immediately preceding business year, within the period approved), the immediately preceding business year) until the business year immediately preceding the business year which includes the day on which the matters prescribed in item (iii) of that paragraph pertaining to said application are to be extinguished or changed.

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state) is to be granted on the condition that the Reporting Foreign Company submits a document containing the following matters to the Director-General of the Kanto Local Finance Bureau within four months after the end of every business year; provided, however, that when a document containing the matters listed in item (ii) has the same content as documents which have been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

(i) that the grounds for application pertaining to the approval during the relevant business year have not been extinguished or changed; and

(ii) a legal opinion letter by legal experts concerning the matters listed in the preceding item and the relevant provisions of the relevant laws and regulations listed in said legal opinion letter.

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to approval under paragraph (4) have been extinguished or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval pursuant to the provisions of paragraph (4) or may cancel said approval from then on.

(7) When a document listed in the items of paragraph (3) or a document stating the matters listed in the items of paragraph (5) has not been written in Japanese or English, a Japanese or English translation thereof must be attached.

(Method of Public Notice)

Article 17-5 (1) The provisions of Article 1 of the Cabinet Office Ordinance on Special Provisions, etc. for Procedures by Use of an Electronic Data Processing System for Disclosure (Cabinet Office Ordinance No. 45 of 2002; hereinafter referred to as the "Ordinance on Electronic Procedures" in this paragraph) apply mutatis mutandis to a person who gives the public notice under Article 24-2, paragraph (2) of the Act by way of Electronic Public Notice (meaning the Electronic Public Notice as prescribed in Article 4-2-4, paragraph (1), item (i) of the Order; the same applies hereinafter); and the provisions of Article 2 of the Ordinance on Electronic Procedures (excluding paragraph (3)) apply mutatis mutandis to a person who gives the public notice under Article 24-2, paragraph (2) of the Act by way of Electronic Public Notice. In this case, the phrase "shall input the matters to be stated in the written documents in cases where the Electronic Disclosure Procedure or the Discretionary Electronic Disclosure Procedure is carried out in writing with an input-output device (meaning input-output device referred to in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person who carried out the Electronic Disclosure Procedure or Discretionary Electronic Disclosure Procedure, based on a method by the input-output device and the computer referred to in Article 27-30-2 of the Act can be connected over a telecommunications line by inputting an identification number and security number, and by which input can be performed from the input-output device; provided, however, that, among such matters, the signature and seal may be omitted" in Article 1 of the Ordinance on Electronic Procedures is deemed to be replaced with "must conduct such procedures by the method of connecting the Input/Output Device (meaning the input/output device set forth in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person who conducts such Electronic Disclosure Procedures or Discretionary Electronic Disclosure Procedures and the computer under Article 27-30-2 of the Act via a telecommunications line by the input of the identification number and password through such Input/Output Device, and inputting the matters through an Input/Output Device," the term "Form 1" in Article 2, paragraph (1) of the Ordinance on Electronic Procedures is deemed to be replaced with "Form 19 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs (Ordinance of the Ministry of Finance No. 5 of 1973)"; the term "Electronic Disclosure System Notice" in the same paragraph is deemed to be replaced with "Written Notice of an Electronic Public Notice"; the phrase "to whom such notification is to be submitted in a case where the Electronic Disclosure Procedure or Discretionary Electronic Disclosure Procedure is carried out in writing" in the same paragraph is deemed to be replaced with "to whom the amendment report for the Annual Securities Report which is the subject of the Electronic Public Notice is to be submitted; provided, however, that this does not apply to cases where the notification under Article 2, paragraph (1) of the Cabinet Office Ordinance on Special Provisions, etc. for Procedures by Use of an Electronic Data Processing System for Disclosure (including as applied mutatis mutandis pursuant to Article 9, paragraph (1) of the Cabinet Office Ordinance on the Disclosure Required for Tender Offer for Share Certificates, etc. by Person Other than the Issuer (Ordinance of the Ministry of Finance No. 38 of November 26, 1990), Article 27-5, paragraph (1) of the Cabinet Office Ordinance on Disclosure of Information, etc. on Regulated Securities (Ordinance of the Ministry of Finance No. 22 of 1993)), and Article 3, paragraph (1) of the Cabinet Office Ordinance on the Disclosure Required for Tender Offer for Listed Share Certificates, etc. by Issuer (Ordinance of the Ministry of Finance No. 95 of 1994)) has been already given"; the term "Electronic Disclosure System Notice" in Article 2, paragraph (2) of the Ordinance on Electronic Procedures is deemed to be replaced with "Written Notice of an Electronic Public Notice"; the phrase "Electronic Disclosure Procedure or Discretionary Electronic Disclosure Procedure" in that the same paragraph is deemed to be replaced with "Electronic Public Notice"; and the term "Electronic Disclosure System Notice" in paragraph (4) and paragraph (5) of the same Article is deemed to be replaced with "Written Notice of an Electronic Public Notice."

(2) When public notice is given by publication in a daily newspaper pursuant to the provisions of Article 4-2-4, paragraph (1), item (ii) of the Order, the publication must be made in a daily newspaper that publishes matters on current affairs nationwide.

(Approval When Public Notice Cannot Be Given by Electronic Public Notice)

Article 17-6 (1) A person who intends to obtain approval under Article 4-2-4, paragraph (3) of the Order must submit a document containing the following matters to the Director-General of the Local Finance Bureau, etc., to whom an amendment report pertaining to said public notice is to be submitted:

(i) the trade name or name of the person who gives public notice;

(ii) the location of the head office or principal office of the person who gives public notice;

(iii) the reason why the public notice cannot be given by way of an Electronic Public Notice; and

(iv) the method of public notice in lieu of an Electronic Public Notice.

(2) The means specified by Cabinet Office Ordinance, referred to in Article 4-2-4, paragraph (3) of the Order, are as follows:

(i) the method of publication in a daily newspaper that publishes matters on current affairs nationwide; or

(ii) a method designated by the Commissioner of the Financial Services Agency.

(Public Notice on the Details of an Interruption of a Public Notice)

Article 17-7 When giving a public notice on the details of the interruption of a public notice pursuant to the provisions of Article 4-2-4, paragraph (4), item (iii) of the Order, public notice of the following matters is to be given in said public notice in which the interruption occurred:

(i) the period of the interruption of the public notice; and

(ii) the cause of the interruption of the public notice.

(Requirements for Submitting a Foreign Company Amendment Report)

Article 17-8 The cases specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a document which is similar to the amendment report Disclosed in a Foreign State and which is written in English (such a document is referred to as a "Foreign Company Amendment Report" in (1) of the following Article) in lieu of an amendment report by a Reporting Foreign Company as a case that would not impair the public interest or protection of investors in light of its terminology, forms, and preparation methods.

(Submission of a Foreign Company Amendment Report)

Article 17-9 (1) The provisions of Article 17-3 (excluding items (iii) and (iv) of paragraph (4)) apply mutatis mutandis to cases where a Reporting Foreign Company submits a Foreign Company Amendment Report.

(2) The other documents specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act, are documents stating the following matters in Japanese:

(i) the submission date of a Foreign Company Report that is subject to the amendment and the Supplementary Documents thereto;

(ii) the reason for the amendment; and

(iii) the parts to be amended and the contents of the amendment.

(Content of the Statement of Confirmation Letter)

Article 17-10 (1) A company (including a Designated Corporation) that is to submit a Confirmation Letter with an Annual Securities Report pursuant to the provisions of Article 24-4-2, paragraph (1) of the Act or a company (including a Designated Corporation) that is to submit a Confirmation Letter with an Annual Securities Report pursuant to paragraph (2) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act) must prepare three copies of a Confirmation Letter using the form specified in the following items according to the category listed in the respective items and must submit them to the Director-General of the Local Finance Bureau, etc.:

(i) when the company is a Domestic Company: Form 4-2; or

(ii) when the company is a Foreign Company: Form 9-2.

(2) The following documents must be attached to the Confirmation Letter which is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, Japanese translations thereof must be attached:

(i) a document proving that the representative person of the Foreign Company stated in the Confirmation Letter is a person who has legitimate authority for the submission of said Confirmation Letter; and

(ii) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning the submission of the Confirmation Letter.

(3) The provisions of the preceding two paragraphs apply mutatis mutandis to a Confirmation Letter pertaining to the Quarterly Securities Report as applied mutatis mutandis pursuant to Article 24-4-8 of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) following the deemed replacement of terms.

(4) The provisions of paragraph (1) and paragraph (2) apply mutatis mutandis to a Confirmation Letter pertaining to a Semiannual Securities Report as applied mutatis mutandis pursuant to Article 24-5-2 of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) following the deemed replacement of terms.

(Requirements for Submission of a Foreign Company Confirmation Letter)

Article 17-11 The cases specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Confirmation Letter in lieu of a Confirmation Letter by a Foreign Company required to submit the Confirmation Letter, as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(Submission of a Foreign Company Confirmation Letter)

Article 17-12 (1) A Foreign Company which intends to submit a Foreign Company Confirmation Letter pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act must submit three copies of the Foreign Company Confirmation Letter and the Supplementary Documents thereto (meaning the Supplementary Documents prescribed in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters stated in the Foreign Company Confirmation Letter, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act, are the matters equivalent to the matters to be stated in the following items from among the items in Form 9-2:

(i) "1. Matters Concerning the Adequacy of the Content of Statements in the Annual Securities Report"; and

(ii) "2. Notable Matters."

(3) The other matters specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act, are as follows:

(i) a comparative table of the matters to be stated in a Confirmation Letter prepared using Form 9-2 and the matters stated in a Foreign Company Confirmation Letter which correspond to said matters; and

(ii) the matters that are found to be necessary in light of the public interest or protection of investors and instructed by the Commissioner of the Financial Services Agency, stated in Japanese.

(4) The provisions of items (iii) to (v) inclusive of Article 17-3, paragraph (4) apply mutatis mutandis to the cases where a Foreign Company submits a Foreign Company Confirmation Letter pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act.

(Requirements for Submission of a Foreign Company Amendment Confirmation Letter)

Article 17-13 The cases specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 24-4-8, paragraph (2) and Article 24-5-2, paragraph (2) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article and the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Amendment Confirmation Letter (meaning a Foreign Company Amendment Confirmation Letter as prescribed in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (3) of the Act; the same applies in paragraph (1) of the following Article) in lieu of an Amendment Confirmation Letter by a Foreign Company required to submit an Amendment Confirmation Letter (meaning an Amendment Confirmation Letter prescribed in the provisions of Article 7, paragraph (1), Article 9, paragraph (1), and Article 10, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act); hereinafter the same applies in this Article), as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(Submission of a Foreign Company Amendment Confirmation Letter)

Article 17-14 (1) The provisions of Article 17-3, paragraph (4) (limited to the portion pertaining to item (v)) and Article 17-12 apply mutatis mutandis pursuant to cases where a Foreign Company submits a Foreign Company Amendment Confirmation Letter pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (3) of the Act.

(2) The other documents specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (3) of the Act, are those stating the following matters in Japanese:

(i) the submission date of the Confirmation Letter that is subject to the amendment;

(ii) the reason for the amendment; and

(iii) the parts to be amended and the contents of the amendment.

(Content of the Statements in a Quarterly Securities Report)

Article 17-15 (1) A company (including a Designated Corporation) that is to submit a Quarterly Securities Report pursuant to the provisions of Article 24-4-7, paragraph (1) of the Act or a company (including a Designated Corporation) that submits a Quarterly Securities Report pursuant to the provisions of paragraph (2) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act) must prepare three copies of the Quarterly Securities Report using the form specified in the following items according to the category of cases listed in the respective items and submit them to the Director-General of the Local Finance Bureau, etc. In this case, when the Quarterly Consolidated Financial Statements are stated in said Quarterly Securities Report, it is not required for Quarterly Financial Statements to be stated:

(i) when the company is a Domestic Company: Form 4-3; and

(ii) when the company is a Foreign Company: Form 9-3.

(2) The businesses specified by Cabinet Office Ordinance, referred to in Article 24-4-7, paragraph (1) of the Act, are the following businesses:

(i) business affairs pertaining to the banking business as prescribed in Article 2, paragraph (2) of the Banking Act (Act No. 59 of 1981) (limited to business performed by a bank as specified in paragraph (1) of that Article (excluding a foreign bank that has obtained a license from the Prime Minister as set forth in Article 4, paragraph (1) of that Act pursuant to the provisions of Article 47, paragraph (1) of that Act)) and business pertaining to the business affairs specified in Article 52-21, paragraph (1) of that Act (limited to business performed by a bank holding company as specified in Article 2, paragraph (13) of that Act);

(ii) the insurance business as prescribed in Article 2, paragraph (1) of the Insurance Business Act (limited to business affairs performed by an Insurance Company (meaning an Insurance Company as prescribed in paragraph (2) of that Article; hereinafter the same applies in this item)); small-amount and short-term insurance business as prescribed in paragraph (17) of that Article (limited to business performed by a Small Amount and Short Term Insurance Provider (meaning a Small Amount and Short Term Insurance Provider as prescribed in paragraph (18) of that Article; hereinafter the same applies in this item)); business affairs specified in Article 271-21, paragraph (1) of that Act (limited to business performed by the Insurance Holding Company specified in Article 2, paragraph (16) of that Act (limited to an Insurance Holding Company for which the ratio of the total amount of the share value of the Insurance Company and the Small Amount and Short Term Insurance Provider(s) which are the Subsidiary Company of said Insurance Holding Company in the Annual Securities Report pertaining to the most recent business year of said Insurance Holding Company to the total amount of net assets of said Insurance Holding Company exceeds 50 percent)); and business affairs specified in Article 272-38, paragraph (1) of that Act (limited to business performed by a Small Amount and Short Term Insurance Holding Company as prescribed in Article 272-37, paragraph (1) of that Act (limited to a Small Amount and Short Term Insurance Holding Company for which the ratio of the total amount of the share value of a Small Amount and Short Term Insurance Provider which is a Subsidiary Company of said Small Amount and Short Term Insurance Holding Company in the Annual Securities Report pertaining to the most recent business year of said Small Amount and Short Term Insurance Holding Company to the total amount of net assets of said Small Amount and Short Term Insurance Holding Company exceeds 50 percent)); or

(iii) business pertaining to the operations specified in Article 54 of the Shinkin Bank Act (Act No. 238 of 1951) (limited to business affairs performed by the person listed in Article 6, paragraph (1), item (ii) of that Act).

(3) The documents listed in the following items must be attached to the Quarterly Securities Report which is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, Japanese translations thereof must be attached:

(i) a document proving that the representative person of the Foreign Company stated in the Quarterly Securities Report is a person who has legitimate authority for the submission of said Quarterly Securities Report; and

(ii) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning the submission of the Quarterly Securities Report.

(Procedures for Approval of the Due Date for Submission of a Quarterly Securities Report)

Article 17-15-2 (1) When a person required to submit a Quarterly Securities Report pursuant to the provisions of Article 24-4-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) intends to obtain the approval set forth in that paragraph (including as applied mutatis mutandis pursuant to Article 27 of the Act), or when a person required to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) intends to obtain the approval set forth in that paragraph (including as applied mutatis mutandis pursuant to Article 27 of the Act), the person must submit a written application for approval stating the matters listed in the following items, according to the category of Issuers of Securities listed in the respective items, to the Director-General of the Local Finance Bureau, etc.:

(i) Domestic Company; the following matters

(a) the period for which the person intends to obtain the approval for the submission of the Quarterly Securities Report or Semiannual Securities Report (hereinafter collectively referred to as the "Quarterly Securities Report, etc." in this Article);

(b) the last day of the period for the submission of the Quarterly Securities Report, etc. (hereinafter referred to as the "Due Date of Submission" in this Article);

(c) the grounds for requiring the approval in relation to the submission of the Quarterly Securities Report, etc.; and

(d) if the approval under paragraph (4) has been obtained and if the grounds prescribed in sub-item (c) have been extinguished or changed, the method for immediately letting a large number of persons know to that effect.

(ii) Foreign Company; the following matters

(a) the matters listed in sub-items (a) and (b) of the preceding item;

(b) matters concerning the laws and regulations or practices concerning the accounts of companies of the state of the Foreign Company or any other inevitable grounds, that are the grounds for requiring the approval for the submission of the Quarterly Securities Report, etc.; and

(c) when the ground prescribed in sub-item (b) is not the laws and regulations or practices concerning the accounts of companies of the state of the Foreign Company, if the approval under paragraph (4) has been obtained or if the grounds prescribed in sub-item (b) have been extinguished or changed, the method for immediately letting a large number of persons know to that effect.

(2) The provisions of Article 7, paragraph (3) apply mutatis mutandis to the cases where a Foreign Company submits the written application for approval prescribed in the preceding paragraph.

(3) The documents listed in the following items, according to the category of the Issuers of Securities respectively set forth therein, must be attached to the written application for approval prescribed in paragraph (1):

(i) Domestic Company: the following documents

(a) the articles of incorporation or documents equivalent thereto; and

(b) a document proving the grounds prescribed in paragraph (1), item (iii);

(ii) Foreign Company: the following documents

(a) the document listed in sub-item (a) of the preceding item;

(b) a document proving that the representative of the Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;

(c) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for all acts concerning the submission of the written application for approval;

(d) If the ground prescribed in sub-item (b), item (ii) of paragraph (1) is the laws and regulations or practices concerning the accounts of companies of the state of the Foreign Company, a document stating the relevant provisions of said laws and regulations, or a document sufficiently supporting the existence of said practice; and

(e) If the ground prescribed in sub-item (b), item (ii) of paragraph (1) is not the laws and regulations or practices concerning the accounts of companies of the state of the Foreign Company, a document proving said ground.

(4) If the application set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that said person is not able to submit the Quarterly Securities Report, etc. by the Due Date for Submission due to the applicant's state laws and regulations or practices concerning the accounts of companies (limited to the case where such applicant is a Foreign Company) or inevitable grounds, the Director-General of the Local Finance Bureau, etc. is to approve the Quarterly Securities Reports, etc. to be submitted between the earliest Due Date for Submission after the date of said application and the earliest Due Date for Submission after the day when the ground prescribed in sub-item (c), item (i) of that paragraph or the matters prescribed in sub-item (b), item (ii) of that paragraph in relation to the application are to be extinguished or changed.

(5) The approval under the preceding paragraph (limited to cases where the person that submitted the written application for said approval is a Foreign Company, and where the ground prescribed in sub-item (b), item (ii) of paragraph (1) is the Foreign Company's state laws and regulations or practices concerning the accounts of companies) is to be granted on the condition that the Foreign Company submits a document stating the matters listed in the following items, according to the category of documents listed in the respective items, to the Director-General of the Kanto Local Finance Bureau by the Due Date of Submission of each Quarterly Securities Report, etc.

(i) Quarterly Report: the fact that the ground for the application for the approval has not been extinguished or changed during the quarter accounting period in relation to said Quarterly Report; or

(ii) Semiannual Report: the fact that the ground for the application for the approval has not been extinguished or changed during the interim accounting period in relation to said Semiannual Report; or

(6) If the grounds prescribed in paragraph (1), item (i), sub-item (c) pertaining to the approval under the paragraph (4) or the matters prescribed in sub-item (b) of item (ii) of that paragraph have been extinguished or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

(7) When a document listed in sub-item (b) to (e), item (ii) of paragraph (3) and a document stating the matters listed in the items of paragraph (5) has not been written in Japanese, a Japanese translation thereof must be attached.

(Requirements for Submission of a Foreign Company Quarterly Securities Report)

Article 17-16 The cases specified by Cabinet Office Ordinance, referred to in Article 24-4-7, paragraph (6) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Quarterly Securities Report in lieu of a Quarterly Securities Report by a Reporting Foreign Company (meaning a Reporting Foreign Company or a Reporting Foreign Person as prescribed in that paragraph; the same applies in the following Article to Article 17-19 inclusive) as a case that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(Submission of a Foreign Company Quarterly Securities Report)

Article 17-17 (1) A Reporting Foreign Company which intends to submit a Foreign Company Quarterly Securities Report pursuant to the provisions of Article 24-4-7, paragraph (6) of the Act must submit three copies of the Foreign Company Quarterly Securities Report and the Supplementary Documents thereto (meaning the Supplementary Documents prescribed in paragraph (7) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article); the same applies in Article 17-19, paragraph (2), item (i))) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters stated in a Foreign Company Quarterly Securities Report, referred to in Article 24-4-7, paragraph (7) of the Act, are the matters equivalent to the matters to be stated in the following items, from among the items in Form 9-3:

(i) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part I. Company Information"; and

(ii) "1. Business-related Risks, etc." in "Section 3. Business Status" of "Part I. Company Information"

(3) The matters specified by Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in the Foreign Company Quarterly Securities Report, referred to in Article 24-4-7, paragraph (7) of the Act, are, among the matters to be stated in a Quarterly Securities Report prepared using Form 9-3 (referred to as "Issuer's Information" in item (ii) of the following paragraph) but which have not been stated in said Foreign Company Quarterly Securities Report (referred to as "Unstated Information" in item (i) of that paragraph), the statement of the matters specified in each item of the preceding paragraph in Japanese or English (when such matters are written in English, the Japanese translation of the summary thereof is attached).

(4) The other matters specified by Cabinet Office Ordinance, referred to in Article 24-4-7 (7) of the Act, are as follows:

(i) Unstated Information (excluding those prescribed in paragraph (2)), in Japanese or English; and

(ii) a comparative table of the Issuer's Information and the matters stated in a Foreign Company Quarterly Securities Report which correspond to said matters.

(5) The provisions of items (iii) to (v) inclusive of Article 17-3, paragraph (4) of that Article apply mutatis mutandis to the cases where a Reporting Foreign Company submits a Foreign Company Quarterly Securities Report pursuant to the provisions Article 24-4-7, paragraph (6) of the Act.

(Requirements for Submission of an Amendment Report of a Foreign Company Quarterly Report)

Article 17-18 The cases specified by Cabinet Office Ordinance, referred to in Article 24-4-7, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 24-4-7, paragraph (11) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of an Amendment Report of a Foreign Company Quarterly Securities Report (meaning the Amendment Report of a Foreign Company Quarterly Securities Report as prescribed in Article 24-4-7, paragraph (6) of the Act ; the same applies in paragraph (1) of the following Article) in lieu of an amendment report by a Reporting Foreign Company as a case that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(Submission of an Amendment Report of a Foreign Company Quarterly Securities Report)

Article 17-19 (1) The provisions of Article 17-3, paragraph (4) (limited to the portion pertaining to item (v)) and Article 17-17 apply mutatis mutandis to the cases where a Reporting Foreign Company submits an Amendment Report of a Foreign Company Quarterly Securities Report.

(2) The other matters specified by Cabinet Office Ordinance, referred to in Article 24-4-7, paragraph (7) of the Act as applied mutatis mutandis pursuant to paragraph (11) of that Article, are the following matters stated in Japanese:

(i) the submission date of the Foreign Company Quarterly Securities Report that is subject to the amendment and the Supplementary Documents thereto;

(ii) the reason for the amendment; and

(iii) the parts to be amended and the contents of the amendment.

(Content of the Statements in a Semiannual Securities Report)

Article 18 (1) A company (including a Designated Corporation) that is to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (1) of the Act must prepare three copies of the Semiannual Securities Report using the form specified in the following items according to the category of cases listed in the respective items and must submit them to the Director-General of the Local Finance Bureau, etc.:

(i) when the company that is to submit the report is a Domestic Company (excluding the cases listed in the following item): Form 5;

(ii) when the company that is to submit the report is a Domestic Company and intends to submit the Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (2) of the Act: Form 5-2; and

(iii) when the company that is to submit the report is a Foreign Company: Form 10.

(2) The documents listed in the following items must be attached to the Semiannual Securities Report which is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, Japanese translations thereof must be attached:

(i) a document proving that the representative person of the Foreign Company stated in the Semiannual Securities Report is a person who has legitimate authority for the submission of said Semiannual Securities Report; and

(ii) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning the submission of the Semiannual Securities Report.

(Requirements for Submission of a Foreign Company Semiannual Securities Report)

Article 18-2 The cases specified by Cabinet Office Ordinance, referred to in Article 24-5, paragraph (7) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Semiannual Securities Report in lieu of a Semiannual Securities Report by a Reporting Foreign Company (meaning the Reporting Foreign Company or Reporting Foreign Person as prescribed in Article 24, paragraph (8) of the Act; the same applies in the following Article to Article 18-5 inclusive) as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(Submission of a Foreign Company Semiannual Securities Report)

Article 18-3 (1) A Reporting Foreign Company which intends to submit a Foreign Company Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (7) of the Act must submit three copies of the Foreign Company Semiannual Securities Report and the Supplementary Documents thereto (meaning the Supplementary Documents prescribed in paragraph (8) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article); the same applies in Article 18-5, paragraph (2), item (i)) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by Cabinet Office Ordinance as necessary and appropriate for the public interest or protection of investors among the matters stated in the Foreign Company Semiannual Securities Report, referred to in Article 24-5, paragraph (8) of the Act, are the matters equivalent to the matters to be stated in the following items, from among the items in Form 10:

(i) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part I. Company Information"; and

(ii) "4. Business-related Risks, etc." in "Section 3. Business Status" of "Part I. Company Information"

(3) The matters specified by Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in the Foreign Company Semiannual Securities Report, referred to in Article 24-5, paragraph (8) of the Act, are, among the matters to be stated in a Semiannual Securities Report prepared using Form 10 (referred to as "Issuer's Information" in item (ii) of the following paragraph) but which have not been stated in said Foreign Company Semiannual Securities Report (referred to as "Unstated Information" in item (i) of that paragraph), the statement of the matters specified in the items of the preceding paragraph in Japanese or English (when such matters are written in English, a Japanese translation of the summary thereof is attached).

(4) The other matters specified by Cabinet Office Ordinance, referred to in Article 24-5, paragraph (8) of the Act, are as follows:

(i) Unstated Information (excluding the matters prescribed in paragraph (2)), in Japanese or English; and

(ii) a comparative table of the Issuer's Information prepared using Form 10 and the matters stated in the Foreign Company Semiannual Securities Report which correspond to said matters.

(5) The provisions of items (iii) to (v) inclusive Article 17-3, paragraph (4) of that Article apply mutatis mutandis to the cases where a Reporting Foreign Company submits a Foreign Company Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (7) of the Act.

(Requirements for Submission of a Foreign Company Semiannual Amendment Report)

Article 18-4 The cases specified by Cabinet Office Ordinance, referred to in Article 24-5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 24-5, paragraph (12) of the Act (including as applied pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a document which is similar to the amendment report Disclosed in a Foreign State and which is written in English (such document is referred to as an "Amendment Report of a Foreign Company Semiannual Securities Report" in paragraph (1) of the following Article) in lieu of an amendment report by a Reporting Foreign Company as a case that would not impair the public interest or protection of investors in light of its terminology, forms, and preparation methods.

(Submission of an Amendment Report of a Foreign Company Semiannual Securities Report)

Article 18-5 (1) The provisions of Article 17-3, paragraph (4) (limited to the portion pertaining to item (v)) and Article 18-3 apply mutatis mutandis to the cases where a Reporting Foreign Company submits a Foreign Company Semiannual Amendment Report.

(2) The other documents specified by Cabinet Office Ordinance, referred to in Article 24-5, paragraph (8) of the Act as applied mutatis mutandis pursuant to paragraph (12) of that Article, are the documents stating the following matters in Japanese:

(i) the submission date of the Foreign Company Semiannual Amendment Report that is subject to the amendment and the Supplementary Documents thereto;

(ii) the reason for the amendment; and

(iii) the parts to be amended and the contents of the amendment.

(Content of the Statements in an Extraordinary Report)

Article 19 (1) The cases specified by Cabinet Office Ordinance, referred to in Article 24-5, paragraph (4) of the Act, are the cases listed in the items of the following paragraph:

(2) The company (including a Designated Corporation) that is to submit an Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (4) of the Act must prepare three copies of the Extraordinary Report stating the matters specified in the following items according to the category of cases listed in the respective items using Form 5-3 if the company is a Domestic Company, and using Form 10-2 if the company is a Foreign Company, and must submit them to the Director-General of the Local Finance Bureau, etc.:

(i) when a Public Offering (excluding those made to less than 50 persons; hereinafter the same applies in this item and paragraph (4)) or Secondary Distribution of Securities (excluding Corporate Bond Certificates other than Corporate Bond Certificates with Share Options (including Corporate Bond Certificates to which a share purchase warrant, etc. is attached; hereinafter the same applies in this Article), Social Medical Care Corporate Bond Certificates, Educational Institution Bond Certificates, Educational Institution Loan Claims, Commercial Papers, Foreign Negotiable Certificates of Deposit, Beneficiary Certificates of Securities in Trust (excluding those for which the Entrusted Securities are Share Certificates, Share Option Certificates, or Corporate Bond Certificates with Share Options), Depository Receipts (excluding those indicating the rights pertaining to Share Certificates, Share Option Certificates, or Corporate Bond Certificates with Share Options), and Covered Warrants; hereinafter the same applies in this Article) (excluding cases of a Secondary Distribution as prescribed in Article 2, paragraph (4) of the Act where a Solicitation for Selling, etc. of Already Issued Securities of the Same Class implemented within one month prior to the day on which said Secondary Distribution of Securities is to be implemented was made to less than 50 persons, and limited to cases where the holder of said Securities was a person listed in Article 4, paragraph (4), item (i) or (ii); hereinafter the same applies in this item and paragraph (4)) for which the Issuer is a Reporting Company, and of which the total issue value or distribution value is 100 million yen or more, was commenced in an area outside Japan: the following matters:

(a) the Classes and issue names of Securities (when they are Share Certificates, including the classes of Shares, when they are Corporate Bond Certificates with Share Options, including a statement to that effect, and when they are Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change, a statement to that effect is given therewith);

(b) the following matters specified according to the category of Securities listed in the following:

1. Share Certificates:

i. the number of issuance or distribution;

ii. the issue price and amount to be incorporated into the stated capital or the distribution price;

iii. the total amount of the issue value and total amount to be incorporated into the stated capital or the total amount of distribution value; and

iv. the features of Shares.

2. Share Option Certificates:

i. the number of issuance or distribution;

ii. the issue price or distribution price;

iii. the total amount of the issue value or the total amount of the distribution value;

iv. the class, content, and number of Shares underlying share options;

v. the amount to be paid in on the exercise of share options;

vi. the exercise period for share options;

vii. the conditions for exercise of share options;

viii. when Share Certificates are issued through the exercise of share options, the amount to be incorporated into the stated capital out of the issue price of said Share Certificates; and

ix. the matters concerning the transfer of share options.

3. Corporate Bond Certificates with Share Options:

i. the issue price or distribution price;

ii. the total amount of the issue value or total amount of the distribution value;

iii. the total amount of the face values;

iv. the interest rate;

v. the maturity period;

vi. the class, content, and number of Shares underlying the share options;

vii. the total number of share options;

viii. the amount to be paid in on the exercise of share options;

ix. the exercise period of share options;

x. the conditions for exercise of share options;

xi. when Share Certificates are issued through the exercise of share options, the amount to be incorporated into the stated capital out of the issue price of said Share Certificates;

xii. when the entire amount to be paid in on the exercise of share options in lieu of the redemption of the full amount of Corporate Bonds at the time of exercise of share options is deemed to have been paid, a statement to that effect; and

xiii. the matters concerning the transfer of share options.

(c) the method of issuance;

(d) the name of the Underwriter or the person who implements Secondary Distribution;

(e) the area where the Public Offering or Secondary Distribution is to be conducted;

(f) the total amount of proceeds earned by the Reporting Company and the contents, amount and planned spending timing for each use;

(g) the date of new issuance of Securities or the date of delivery thereof;

(h) when the company intends to list the Securities on a Financial Instruments Exchange, the name of said Financial Instruments Exchange;

(i) when the Securities are Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change, beyond the matters equivalent to the matters listed in sub-item (a) to sub-item (h) inclusive, the following matters:

1. the nature of said Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change (if they fall under the case prescribed in paragraph (9), the nature when the contents of Share Certificates, etc. with Put Option prescribed in paragraph (8) and the contents of Derivatives Transactions (meaning Derivatives Transactions prescribed in Article 2, paragraph (20) of the Act; hereinafter the same applies) or other transactions prescribed in paragraph (9) are deemed to be integrated; hereinafter the same applies);

2. the grounds for the Reporting Company to intend to raise funds through the issue or selling of Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change;

3. in cases that fall under the case prescribed in paragraph (9), the contents of the Derivatives Transactions or other transactions prescribed in that paragraph;

4. the content of the agreement made between the Acquirer (meaning the person who intends to acquire the relevant Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change; hereinafter the same applies in sub-item (i)) and the Reporting Company on matters concerning the exercise of the rights indicated on the relevant Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change (including the matters on the monies and any other property to be paid to limit the exercise of said right) (if there is no such agreement, a statement to that effect);

5. the content of the agreement made between the Acquirer and the Reporting Company on matters concerning the sale and purchase of Share Certificates of the Reporting Company (including short selling prescribed in Article 26-2-2, paragraph (1) of the Order (if there is no such agreement, a statement to that effect);

6. when the Reporting Company knows that there is an agreement made between the Acquirer and a Special Stakeholder, etc. of the Reporting Company on matters concerning lending and borrowing of Share Certificates of the Reporting Company, the content thereof; and

7. other matters necessary to ensure the protection of investors;

(j) when the Securities are Beneficiary Certificates of Securities in Trust, beyond the matters equivalent to the matters listed in sub-item (a) to sub-item (h) inclusive, the contents of the Entrusted Securities pertaining to said Beneficiary Certificates of Securities in Trust (when the Entrusted Securities are Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change, the contents of said Entrusted Securities and the matters listed in sub-item (i) pertaining to said Entrusted Securities;

(k) when the Securities are Depository Receipts, beyond the matters equivalent to the matters listed in sub-item (a) to sub-item (h) inclusive, the contents of Securities pertaining to the rights indicated on said Depository Receipts (when said Securities are Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change, the content of said Securities and the matters listed in sub-item (i) pertaining to said Securities);

(l) when the Public Offering or Secondary Distribution of said Securities (limited to Share Certificates, Share Option Certificates and Corporate Bond Certificates with Share Options; hereinafter the same applies in this sub-item (l)) is made by the method of allotting Shares or share options pertaining to said Securities to specific persons (excluding the method of allotting Shares pursuant to the provisions of Article 202, paragraph (1) of the Companies Act and the method of allotting share options pursuant to the provisions of Article 241, paragraph (1) of that Act or Article 277 of that Act (in the case of a Foreign Company, any means equivalent thereto) and the methods listed in 1. and 2.; referred to as "Private Offering" in the following item), beyond the matters listed in sub-item (a) to sub-item (h) inclusive, the matters listed in Section 3 of Part I of Form 2; and

1. if, when certain requirements are satisfied, an Underwriter pertaining to the Public Offering or Secondary Distribution of said Securities is to implement a Secondary Distribution of the same class of Securities as said Securities under the same conditions as those of said Public Offering or Secondary Distribution, the method of allotting said Securities to said Underwriter; and

2. the method of allotting share options (limited to those on which a restriction to prohibit the transfer has been imposed) to the Issuer of Share Option Certificates pertaining to said share options or to Officers, accounting advisors or employees of Associated Companies thereof;

(m) when the Public Offering or Secondary Distribution of said Securities is to be made for the purpose of a Foreign Tender Offer Bid (meaning Foreign Tender Offer Bid prescribed in Article 12, item (vii) of the Order; the same applies in sub-item (f) of the following item) in which the Securities are offered as consideration, beyond the matters listed in sub-item (a) to sub-item (h) inclusive, the matters listed in 4 to 6 of Section 1 in Part II of Form 2-6.

(ii) when a resolution, etc. by the board of directors or a resolution made at a shareholders meeting is adopted, or an Authorization of an Administrative Agency is provided for the issuance of Securities of which the Issuer is a Reporting Company and which is acquired not through a Public Offering, or the issuance of Securities of which the Issuer is a Reporting Company and which is acquired by a Public Offering made to less than 50 persons in an area outside Japan, for which the total amount of issue value pertaining to said acquisition is 100 million yen or more (if said acquisition is implemented mainly in an area outside Japan, cases where said issuance is implemented): the following matters:

(a) the matters listed in sub-item (a) to sub-item (c) inclusive and sub-item (f) to sub-item (j) inclusive of the preceding item;

(b) the matters equivalent to the matters listed in sub-item (d) and sub-item (e) of the preceding item;

(c) when restrictions concerning the transfer prescribed in Article 1-7 of the Order or other restrictions are imposed on said Securities, the details thereof;

(d) when the Securities are Share Certificates (excluding Share Certificates that are issued by capitalization of reserve funds or capitalization by appropriation of surplus), Share Option Certificates or Corporate Bond Certificates with Share Options, beyond the matters listed in sub-item (a) and sub-item (b), the following matters:

1. the name, address, name of the representative person, amount of stated capital or contribution, and contents of the business of the person who intends to acquire the Share Certificates, Share Option Certificates or Corporate Bond Certificates with Share Options (hereinafter referred to as the "Acquirer" in sub-item (d)) (if the person is an individual, the name and address of the person);

2. the investment relationship, business relationship, and other relationships equivalent thereto between the Acquirer and the Reporting Company; and

3. the content of the agreement made between the Acquirer and the Reporting Company on the holding period and other matters concerning the holding of the Share Certificates, Share Option Certificates or Corporate Bond Certificates with Share Options;

(e) when the issuance of said Securities is implemented by the method of Private Offering, the matters listed in Section 3 of Part I of Form 2; and

(f) when the issuance of said Securities is implemented for the purpose of a Foreign Tender Offer Bid, the matters listed in 4 to 6 of Section 1 in Part II of Form 2-6.

(ii)-2 when a resolution, etc. by a board of directors or a resolution made at shareholders meeting is adopted for a Solicitation for Acquisition (meaning a Solicitation for Acquisition prescribed in Article 2, paragraph (3) of the Act; hereinafter the same applies in this item) of Share Option Certificates or a Solicitation for Selling, etc. for which the notification of a Public Offering or a Secondary Distribution pursuant to the provisions of Article 4, paragraph (1), item (i) of the Act (limited to the cases referred to in Article 2-12 of the Order) may be omitted, for which the total amount of the issue value or distribution value is 100 million yen or more: the following matters:

(a) the issue names of Share Option Certificates;

(b) the matters listed in item (i), sub-item (b), 2.;

(c) the number of counterparties to the Solicitation for Acquisition or Solicitation for Selling, etc. (hereinafter referred to as the "Counterparty to the Solicitation" in this item) and the details thereof;

(d) when the Counterparty to the Solicitation is a director, accounting advisor, executive officer, company auditor, or employee of a company which is prescribed as a company relating to a Reporting Company in Article 2, paragraph (2), the relationship between said company and the Reporting Company; and

(e) the content of the agreement between the Counterparty to the Solicitation and the Reporting Company.

(iii) if a Change to the Parent Company of a Reporting Company (meaning that a company which was a Parent Company of said Reporting Company ceases to be a Parent Company or that a company which was not a Parent Company has become a Parent Company of said Reporting Company; hereinafter the same applies in this item) or a Change to a Specified Subsidiary Company of a Reporting Company (meaning that a company which was a Specified Subsidiary Company of said Reporting Company ceases to be a Subsidiary Company or that a company which was not a Subsidiary Company has become a Specified Subsidiary Company of said Reporting Company; hereinafter the same applies in this item) has been decided by a decision-making body for execution of business of said Reporting Company or Consolidated Subsidiary Company, or if there has been a Change to the Parent Company of a Reporting Company or a Change to a Specified Subsidiary Company of a Reporting Company (excluding the case where an Ad Hoc Report has been already submitted on the decision of said Change by a decision-making body for execution of the business of said Reporting Company or Consolidated Subsidiary Company): the following matters:

(a) the name, address, name of the representative person, amount of stated capital or contribution, and contents of the business of the Parent Company or Specified Subsidiary Company subject to the change;

(b) when the company subject to the change is the Parent Company, the number of voting rights (excluding voting rights for Shares with no voting rights on all the matters which may be resolved at a shareholders meetings, and including voting rights for Shares that are deemed to have voting rights pursuant to the provisions of Article 879, paragraph (3) of the Companies Act; hereinafter the same applies in sub-item (b) of this item and sub-item (b) of the following item) of the Reporting Company held by the Parent Company of said Reporting Company before, during and after said change (when another Subsidiary Company of the Parent Company of said Reporting Company holds voting rights in said Reporting Company, the numbers thereof are included), and the ratio of said voting rights to the Voting Rights Held by All the Shareholders, etc. of said Reporting Company;

(c) when a company subject to the change is a Specified Subsidiary Company, the number of voting rights (when said Specified Subsidiary Company is a stock company, excluding voting rights for Shares with no voting rights on all the matters which may be resolved at a shareholders meetings, and including voting rights for Shares that are deemed to have voting rights pursuant to the provisions of Article 879, paragraph (3) of the Companies Act) of said Specified Subsidiary Company held by the Reporting Company before, during, and after said change (when another Subsidiary Company of said Reporting Company holds voting rights in said Specified Subsidiary Company, the numbers thereof are included), and the ratio of said voting rights to the Voting Rights Held by All of the Shareholders, etc. of said Specified Subsidiary Company; and

(d) the grounds for and date of the change.

(iv) if there has been a Change to the Major Shareholders (meaning Major Shareholders as prescribed in Article 163, paragraph (1) of the Act; hereinafter the same applies in this item) of a Reporting Company (meaning that a person who was a Major Shareholder of said Reporting Company ceases to be a Major Shareholder or that a person who was not a Major Shareholder has become a Major Shareholder of said Reporting Company; hereinafter the same applies in this item) has been decided by a decision-making body for execution of the business of said Reporting Company or Consolidated Subsidiary Company, or if there is a Change to the Major Shareholders of a Reporting Company (excluding the case where an Ad Hoc Report has already been submitted on the decision of said Change by a decision-making body for execution of the business of said Reporting Company or Consolidated Subsidiary Company): the following matters:

(a) the names of the Major Shareholders subject to the change;

(b) the number of voting rights held by the Major Shareholders before, during, and after the change and the ratio of their voting rights to the Voting Rights Held by All the Shareholders, etc.; and

(c) the date of the change.

(v) if a Serious Disaster related to a Reporting Company (meaning a disaster in which the book value of the assets of the Reporting Company that have been damaged by said disaster is an amount equivalent to 3 percent or more of the Amount of Net Assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets (when there remains any number after the deduction, said remaining number is omitted); hereinafter the same applies in this Article, except in item (xvii)) as of the last day of the most recent business year of the Reporting Company) has occurred and then ceased, and when the damage by said Serious Disaster is found to have material influence on the business of the Reporting Company: the following matters:

(a) the date on which the Serious Disaster occurred;

(b) the location where the Serious Disaster occurred;

(c) the type and book value of the assets that have been damaged by the Serious Disaster, and the insurance amount paid for the damages; and

(d) the influence of damages by the Serious Disaster on the business of the Reporting Company.

(vi) if a suit has been filed against a Reporting Company and the amount of claimed damages in said suit is an amount equivalent to 15 percent or more of the amount of net assets as of the last day of the most recent business year of said Reporting Company, or when the suit filed against a Reporting Company is settled and the amount to be paid for the damages by the settlement of said suit is an amount equivalent to three percent or more of the Amount of Net Assets as of the last day of the most recent business year of the Reporting Company: the following matters:

(a) the date on which the suit was filed;

(b) the name, address, and name of the representative person of the person who filed the suit (when the person is an individual, the name and address of the person);

(c) the content of the suit and the amount of claimed damages; and

(d) if the suit has been settled, the following matters:

1. the date on which the suit was settled; and

2. the content of the settlement of the suit and the amount to be paid for the damages.

(vi)-2 when the implementation of a share exchange in which a Reporting Company becomes a Wholly Owning Parent Company Resulting from a Share Exchange (meaning the Wholly Owning Parent Company Resulting from a Share Exchange as prescribed in Article 767 of the Companies Act; hereinafter the same applies in this item and item (xiv)-2) (limited to cases where the amount of assets of the company which becomes a Wholly Owned Subsidiary Company Resulting from a Share Exchange (meaning the Wholly Owned Subsidiary Company Resulting from a Share Exchange as prescribed in Article 768, paragraph (1), item (i) of that Act; the same applies hereinafter) by the share exchange as of the last day of the most recent business year is equivalent to ten percent or more of the Amount of Net Assets of the Reporting Company as of the last day of the most recent business year, or cases where the net sales in the most recent business year of the company which becomes the Wholly Owned Subsidiary Company Resulting from the a Share Exchange, is equivalent to three percent or more of the net sales in the most recent business year of said Reporting Company) or a share exchange in which a Reporting Company becomes a Wholly Owned Subsidiary Company Resulting from a Share Exchange, is decided by an organ which is responsible for making decisions on the execution of the operations of said Reporting Company: the following matters:

(a) the following matters concerning the other company in the share exchange:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business;

2. the net sales, operating income, ordinary income, and net income for each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders (meaning the five largest shareholders in order of proportion of the number of Shares held by each shareholder to the total number of issued Shares; the same applies hereinafter) and the ratio of the number of Shares held by the Largest Shareholders to the total number of issued Shares (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such members)); and

4. the capital relationship, personnel relationship, and business relationship with the Reporting Company.

(b) the purpose of the share exchange;

(c) the method of said share exchange, the number of Shares, and contents of any other property of a company which becomes a Wholly Owning Parent Company Resulting from a Share Exchange that are allotted for each one Share of a company which becomes a Wholly Owned Subsidiary Company Resulting from a Share Exchange (hereinafter referred to as the "Contents of the Allotment pertaining to Share Exchange" in this item and item (xiv)-2); and other contents of the share exchange agreement;

(d) the grounds for calculation of the Contents of the Allotment pertaining to Share Exchange (when a person other than a Reporting Company or the other company in the share exchange has calculated the Contents of the Allotment pertaining to Share Exchange and the Reporting Company has decided the Contents of the Allotment pertaining to Share Exchange based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Share Exchange is included);

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of the business of the company which becomes a Wholly Owning Parent Company Resulting from a Share Exchange after said share exchange; and

(f) when the Contents of the Allotment pertaining to Share Exchange are related to Securities other than Shares, Corporate Bonds, share options, Corporate Bond Certificates with Share Options, or the equity of said Wholly Owning Parent Company Resulting from the Share Exchange: the matters listed in sub-item (a) concerning the Issuer of the Securities.

(vi)-3 if the implementation of a share transfer has been decided by an organ which is responsible for making decisions on the execution of the operations of a Reporting Company: the following matters:

(a) when there is a company which becomes a Wholly Owned Subsidiary Company Resulting from a Share Transfer other than a Reporting Company in said share transfer, the following matters concerning the company that becomes said other Wholly Owned Subsidiary Companies Resulting from the Share Transfer:

1. the trade name, location of the head office, name of the representative person, amount of stated capital, Amount of Net Assets, amount of total assets and contents of business;

2. the net sales, operating income, ordinary income, and net income for each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares; and

4. the capital relationship, personnel relationship, and business relationship with the Reporting Company.

(b) the purpose of the share transfer;

(c) the method of said share transfer, the number of Shares and contents of any other property of a company which becomes a Wholly Owning Parent Company Incorporated in a Share Transfer that are allotted for each one Share of a company which becomes a Wholly Owned Subsidiary Company Resulting from a Share Transfer, (hereinafter referred to as the "Contents of the Allotment pertaining to Share Transfer" in this item and item (xiv)-3); and other contents of the share transfer plan;

(d) the grounds for calculation of the Contents of the Allotment pertaining to Share Transfer (when a person other than the Reporting Company or the company which becomes said other Wholly Owned Subsidiary Company Resulting from the Share Transfer has calculated the Contents of the Allotment pertaining to Share Transfer, and said Reporting Company has decided the Contents of the Allotment pertaining to said Share Transfer based on said calculation, the name of the person who calculated the Contents of the Allotment pertaining to said Share Transfer is included); and

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Wholly Owning Parent Company Incorporated in a Share Transfer after said share transfer.

(vii) when the implementation of an absorption-type company split in which the amount of assets of a Reporting Company is expected to decrease or increase by ten percent or more of the Amount of Net Assets of said Reporting Company as of the last day of the most recent business year, or the implementation of an absorption-type company split in which the net sales of a Reporting Company are expected to decrease or increase by three percent or more of the net sales of said Reporting Company in the most recent business year has been decided by an organ which is responsible for making decisions on the execution of the operations of said Reporting Company: the following matters:

(a) the following matters on concerning the other company of the absorption-type company split:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such members)); and

4. the capital relationship, personnel relationship, and business relationship with the Reporting Company.

(b) the purpose of the absorption-type company split;

(c) the method of the absorption-type company split; the number of Shares and contents of any other property of a company which becomes a Succeeding Company in Absorption-type Company Split (meaning a Succeeding Company in Absorption-type Company Split as prescribed in Article 757 of the Companies Act; hereinafter the same applies in this item and item (xv)), that are allotted to a company which becomes a Splitting Company in Absorption-type Company Split (meaning a Splitting Company in Absorption-type Company Split as prescribed in Article 758, item (i) of that Act), (hereinafter referred to as the "Contents of the Allotment pertaining to Absorption-type Company Split" in this item and item (xv)); and other contents of the absorption-type company split agreement;

(d) the grounds for calculation of the Contents of the Allotment pertaining to Absorption-type Company Split (when a person other than a Reporting Company or the other company of the absorption-type company split has calculated the Contents of the Allotment pertaining to Absorption-type Company Split, and the Reporting Company has decided the Contents of the Allotment pertaining to Absorption-type Company Split based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Absorption-type Company Split is included);

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business of the company which becomes a Succeeding Company in Absorption-type Company Split after the absorption-type company split; and

(f) when the Contents of the Allotment pertaining to Absorption-type Company Split are related to Securities other than Shares, Corporate Bonds, share options, Corporate Bond Certificates with Share Options, or the equity of the Succeeding Company in Absorption-type Company Split,: the matters listed in sub-item (a) concerning the Issuer of the Securities.

(vii)-2 when the implementation of an incorporation-type company split in which the amount of assets of a Reporting Company is expected to decrease by ten percent or more of the Amount of Net Assets of said Reporting Company as of the last day of the most recent business year, or when the implementation of an incorporation-type company split in which the net sales of the Reporting Company are expected to decrease by three percent or more of the net sales of said Reporting Company in the most recent business year is decided by an organ which is responsible for making decisions on the execution of the operations of said Reporting Company: the following matters:

(a) when there is another company that becomes a Splitting Company in Incorporation-type Company Split (meaning a Splitting Company in Incorporation-type Company Split as prescribed in Article 763, item (v) of the Companies Act; hereinafter the same applies in this item and item (xv)-2) in addition to a Reporting Company in the incorporation-type company split, the following matters concerning said other company which becomes a Splitting Company in Incorporation-type Company Split:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (when the company is a limited liability company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such members)); and

4. the capital relationship, personnel relationship, and business relationship with the Reporting Company.

(b) the purpose of the incorporation-type company split;

(c) the method of the incorporation-type company split, the number of Shares and contents of any other property of a company which becomes a Company Incorporated through Incorporation-type Company Split (meaning a Company Incorporated through Incorporation-type Company Split as prescribed in Article 763 of the Companies Act; hereinafter the same applies in this item and item (xv)-2), that are allotted to a company which becomes a Splitting Company in Incorporation-type Company Split (hereinafter referred to as the "Contents of the Allotment pertaining to Incorporation-type Company Split" in this item and item (xv)-2); and other contents of an incorporation-type company split plan;

(d) the grounds for calculation of the Contents of the Allotment pertaining to Incorporation-type Company Split (when a person other than a Reporting Company or the other company that becomes a Splitting Company in Incorporation-type Company Split has calculated the Contents of the Allotment pertaining to Incorporation-type Company Split and the Reporting Company has decided the Content of the Allotment pertaining to Incorporation-type Company Split based on the calculation, the name of the person who calculated the Content of the Allotment pertaining to Incorporation-type Company Split is included); and

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Company Incorporated through Incorporation-type Company Split after the incorporation-type company split.

(vii)-3 when the implementation of an absorption-type merger in which the amount of assets of a Reporting Company is expected to increase by ten percent or more of the Amount of Net Assets of said Reporting Company as of the last day of the most recent business year, the implementation of an absorption-type merger in which the net sales of a Reporting Company are expected to increase by three percent or more of the net sales of said Reporting Company in the most recent business year, or the implementation of an absorption-type merger in which a Reporting Company is absorbed is decided by an organ which is responsible for making decisions on the execution of the operations of said Reporting Company: the following matters:

(a) the following matters concerning the other company in the Absorption-type Merger:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business (when the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of business);

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such members), and when the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name of the board members); and

4. the capital relationship, personnel relationship, and business relationship with the Reporting Company.

(b) the purpose of the absorption-type merger;

(c) the method of the absorption-type merger, the number of Shares and contents of any other property of a company which becomes the Company Surviving Absorption-type Merger (meaning the Company Surviving Absorption-type Merger as prescribed in Article 749, paragraph (1) of the Companies Act; hereinafter the same applies in this item and item (xv)-3), that are allotted for each one Share or the equity of a company which becomes a Company Absorbed in Absorption-type Merger (meaning the Company Absorbed in Absorption-type Merger as prescribed in Article 749, paragraph (1), item (i) of that Act), (hereinafter referred to as the "Contents of the Allotment pertaining to Absorption-type Merger" in this item and item (xv)-3); and other contents of the absorption-type merger agreement (in cases of a Medical Care Corporation, the contents of the articles of incorporation or articles of endowment of the Medical Care Corporation that survive after the merger, and in cases of an Incorporated Educational Institution, etc., the contents of the articles of endowment of the Incorporated Educational Institution, etc. that survive after the merger);

(d) the grounds for calculation of the Contents of the Allotment pertaining to Absorption-type Merger (when a person other than a Reporting Company or the other company in the absorption-type merger has calculated the Contents of the Allotment pertaining to Absorption-type Merger, and the Reporting Company has decided the Contents of the Allotment pertaining to Absorption-type Merger based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Absorption-type Merger is included);

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Company Surviving Absorption-type Merger after the absorption-type merger (in cases of a Medical Care Corporation, name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of the business of the Medical Care Corporation that survive after the merger; the same applies in cases of an Incorporated Educational Institution, etc.); and

(f) when the Contents of the Allotment pertaining to Absorption-type Merger are related to Securities other than Shares, Corporate Bonds, share options, Corporate Bond Certificates with Share Options, or equity of the Company Surviving in Absorption-type Merger: the matters listed in sub-item (a) concerning the Issuer of the Securities.

(vii)-4 when the implementation of a consolidation-type merger is decided by an organ which is responsible for making decisions on the execution of the operations of a Reporting Company: the following matters:

(a) the following matters concerning a company that becomes a Company Consolidated through Consolidation-type Merger (meaning a Company Consolidated through Consolidation-type Merger as prescribed in Article 753, paragraph (1), item (i) of the Companies Act; hereinafter the same applies in this item and item (xv)-4) other than a Reporting Company in the Consolidation-type Merger (including a Medical Care Corporation and an Incorporated Educational Institution, etc. that are consolidated by the merger; hereinafter the same applies in this item):

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business (when the company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and content of business);

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (when the company is a limited liability company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members), and when the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name of the board members); and

4. the capital relationship, personnel relationship, and business relationship with the Reporting Company.

(b) the purpose of the consolidation-type merger;

(c) the method of the consolidation-type merger, the number of Shares and contents of any other property of a company which becomes a Company Incorporated through Consolidation-type Merger (meaning a Company Incorporated through Consolidation-type Merger as prescribed in Article 753, paragraph (1) of the Companies Act; hereinafter the same applies in this item and item (xv)-4), that are allotted for each one Share or equity of a company which becomes a Company Consolidated through Consolidation-type Merger, (hereinafter referred to as the "Contents of the Allotment pertaining to Consolidation-type Merger" in this item and item (xv)-4); and other contents of the consolidation-type merger agreement (in cases of a Medical Care Corporation, the contents of the articles of incorporation or articles of endowment of the Medical Care Corporation that is to be incorporated through the consolidation-type merger, and in cases of an Incorporated Educational Institution, etc., the contents of the articles of endowment of the Incorporated Educational Institution, etc. that is to be incorporated by said consolidation-type merger);

(d) the grounds for calculation of the Contents of the Allotment pertaining to Consolidation-type Merger (when a person other than a Reporting Company or a company that becomes a Company Consolidated through Consolidation-type Merger which is other than the Reporting Company, has calculated the Contents of the Allotment pertaining to Consolidation-type Merger, and the Reporting Company has decided the Contents of the Allotment pertaining to Consolidation-type Merger based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Consolidation-type Merger is included); and

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Company Incorporated through Consolidation-type Merger after the consolidation-type merger (in cases of a Medical Care Corporation, the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of the business of the Medical Care Corporation that is incorporated by the Consolidation-type Merger; the same applies in cases of an Incorporated Educational Institution, etc.).

(viii) when the implementation of a transfer or acceptance transfer of business in which the amount of assets of the Reporting Company is expected to decrease or increase by 30 percent or more of the Amount of Net Assets of said Reporting Company as of the last day of the most recent business year, or the implementation of a transfer or acceptance of transfer of business in which the net sales of a Reporting Company are expected to decrease or increase by ten percent or more of the net sales of said Reporting Company in the most recent business year is decided by an organ which is responsible for making decisions on the execution of the operations of said Reporting Company: the following matters:

(a) the name, address, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the transferee of said business (in cases of an individual, the name, address, and contents of the business thereof);

(b) the purpose of the transfer or acceptance of transfer of the business; and

(c) the contents of the agreement of transfer or acceptance of transfer of the business.

(viii)-2 if an Acquisition of Subsidiary Company (meaning acquisition of a subsidiary company by way of an acquisition of shares or equity issued by a company which was formerly not a subsidiary company or any other methods (excluding an acquisition by way of tender offer bid prescribed in Article 27-3, paragraph (1) of the Act); hereinafter the same applies in this item and item (xvi)-2) by a Reporting Company has been decided by a decision-making body for execution of the business of said Reporting Company, and when the total of the aggregate amounts of the consideration for the Acquisition of Subsidiary Company (meaning the aggregate amount paid or payable as consideration for the Acquisition of Subsidiary Company; hereinafter the same applies in this item and item (xvi)-2) and the consideration for an Acquisition of Subsidiary Company which was implemented by a Reporting Company ancillary to said Acquisition of Subsidiary Company or implementation of which was decided by the decision-making body (hereinafter referred to as "Ancillary Acquisition" in this item) is the amount equivalent to no less than 15 percent of the Amount of Net Asset of said Reporting Company as of the last day of the latest business year: the following matters

(a) the following matters in relation to the subsidiary company pertaining to Acquisition of Subsidiary Company (excluding Ancillary Acquisition) and the subsidiary company pertaining to Ancillary Acquisition (hereinafter referred to as "Acquired Subsidiary Companies" in this item):

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business;

2. the net sales, operating income, ordinary income and net income for each business year that closed during the latest three-year period; and

3. the capital relationship, personnel relationship and business relationship with the Reporting Company.

(b) the purpose of Acquisition of Subsidiary Company in relation to the Acquired Subsidiary Companies; and

(c) the amount of consideration for the Acquisition of Subsidiary Company in relation to the Acquired Subsidiary Companies.

(ix) if there has been a Change to the representative director of a Reporting Company (including an officer who is to represent a cooperative financial institution as prescribed in Article 2, paragraph (1) of the Act on Preferred Equity Investment, and a representative executive officer in cases of a company with committees, and a president in cases of a Medical Care Corporation or an Incorporated Educational Institution, etc.; hereinafter the same applies in this item) (meaning that a person who was the representative director of a Reporting Company ceases to be the representative director, or that a person who was not a representative director becomes the representative director; hereinafter the same applies in this item) (excluding cases where there has been a change after the end of an annual shareholders meeting (including an ordinary equity investors meeting as prescribed in Article 2, paragraph (6) of the Act on Preferred Equity Investment, an annual general meeting as prescribed in Article 48-3, paragraph (2) of the Medical Care Act, and the report pursuant to the provisions of Article 49-3, paragraph (2) of said Act) and by the time of submission of an Annual Securities report, and the contents thereof is stated in the Annual Securities Report): the following matters:

(a) the name, job title, and date of birth of the representative director subject to the change;

(b) the date of the change;

(c) the number of Shares held by the representative director as of the day of the change; and

(d) a brief biographical outline of major points in the career of the person who becomes the new representative director.

(ix)-2 if a resolution has been made at the shareholders meeting of a Reporting Company (limited to cases where said Reporting Company is an issuer of the Share Certificate which falls under the category of Securities set forth in Article 24, paragraph (1), item (i) or (ii) of the Act): the following matters:

(a) the date on which said Annual Securities Report was submitted;

(b) the date on which said Annual Shareholders Meeting was held; and

(c) a statement that the matter requiring a resolution was revised or was voted down and the content thereof.

(ix)-3 if a Reporting Company has submitted an Annual Securities Report prior to an Annual Shareholders Meeting for the business year pertaining to said Annual Securities Report, and if a matter stated in said Annual Securities Report which requires a resolution of said Annual Shareholders Meeting has been amended or disapproved at said Annual Shareholders Meeting: the following matters

(a) the date of submission of said Annual Securities Report;

(b) the date of convocation of said Annual Shareholders Meeting; and

(c) the fact that such matter for resolution was amended or disapproved, and the contents of such amendment or disapproval.

(ix)-4 in a Reporting Company, when an organ which is responsible for making decisions on the execution of the operations of said Reporting Company decides on any Changes to the Certified Public Accountant, etc. for Audits (with regard to Statements on Finance and Accounting (meaning the statements on finance and accounting prescribed in Article 193-2, paragraph (1) of the Act; hereinafter the same applies in this item) of said Reporting Company, meaning a certified public accountant (including a foreign certified public accountant as prescribed in Article 16-2, paragraph (5) of the Certified Public Accountants Act (Act No. 103 of 1948); hereinafter the same applies in this item) or an auditing firm (hereinafter collectively referred to as a "Certified Public Accountant, etc. for Auditing of Financial Documents" in this item), who provides audit certification pursuant to the provisions of Article 193-2, paragraph (1) of the Act, or with regard to an Internal Control Report (meaning an Internal Control Report as prescribed in Article 24-4-4, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this item); the same applies hereinafter) of said Reporting Company, meaning a certified public accountant or auditing firm that provides audit certification pursuant to the provisions of Article 193-2, paragraph (2) of the Act (hereinafter collectively referred to as a "Certified Public Accountant, etc. for Auditing of Internal Control Reports" in this item); hereinafter the same applies in this item) (meaning that a person who was a Certified Public Accountant, etc. for Auditing of Financial Documents ceases to be the Certified Public Accountant, etc. for Auditing of Financial Documents, or that a person who was not a Certified Public Accountant, etc. for Auditing of Financial Documents becomes a Certified Public Accountant, etc. for Auditing of Financial Documents, or that a person who was a Certified Public Accountant, etc. for Auditing of Internal Control Reports ceases to be a Certified Public Accountant, etc. for Auditing of Internal Control Reports, or that a person who was not a Certified Public Accountant, etc. for Auditing of Internal Control Reports becomes a Certified Public Accountant, etc. for Auditing of Internal Control Reports, and when said Reporting Company has come to submit an Internal Control Report for the first time pursuant to Article 24-4-4, paragraph (1) or (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), excluding the person who is a Certified Public Accountant, etc. for Auditing of Financial Documents who concurrently acts as a Certified Public Accountant, etc. for Auditing of Internal Control Reports; hereinafter the same applies in this item); or if there has been a Change to the Certified Public Accountant, etc. for Audits (excluding cases where an Extraordinary Report has been submitted with regard to the fact that said Change has been decided by an organ which is responsible for making decisions on the execution of the operations of said Reporting Company): the following matters:

(a) the name of the Certified Public Accountant, etc. for Audits subject to the Change (hereinafter referred to as the "Certified Public Accountant, etc. for Audits Who is Subject to Changes" in this item);

(b) the date of the Change; and

(c) the following matters when a person who was a Certified Public Accountant, etc. for Auditing of Financial Documents ceases to be a Certified Public Accountant, etc. for Auditing of Financial Documents, or when a person who was a Certified Public Accountant, etc. for Auditing of Internal Control Reports ceases to be a Certified Public Accountant, etc. for Auditing of Internal Control Reports:

1. the most recent date on which the Certified Public Accountant, etc. for Auditing of Financial Documents who is subject to the Change became said Certified Public Accountant, etc. for Auditing of Financial Documents, or the most recent date on which the Certified Public Accountant, etc. for Auditing of Internal Control Reports who is subject to the Change became a Certified Public Accountant, etc. for Auditing of Internal Control Reports;

2. when there are statements of the following matters in an Audit Report, etc. (meaning an audit report, interim audit report, or quarterly review report set forth in Article 3, paragraph (1) of the Cabinet Office Ordinance on Audit Certification of Financial Statements, etc. (Ordinance of the Ministry of Finance No. 12 of 1957; hereinafter referred to as "Ordinance on Audit Certification" in this item), that are related to the Statements on Finance and Accounting submitted by the Reporting Company within three years before the date of the Change) that were prepared by a Certified Public Accountant, etc. for Auditing of Financial Documents who is subject to the Change, a statement to that effect and the contents thereof:

i. a qualified opinion with an exceptive item prescribed in Article 4, paragraph (6), item (ii) of the Ordinance on Audit Certification, or an adverse opinion as prescribed in item (iii) of that paragraph;

ii. a qualified opinion with an exceptive item as prescribed in Article 4, paragraph (11), item (ii) of the Ordinance on Audit Certification, or an opinion that the Interim Financial Statements, etc. do not present useful information as referred to in item (iii) of that paragraph;

iii. a qualified conclusion with an exceptive item as prescribed in Article 4, paragraph (16), item (ii) of the Ordinance on Audit Certification, or a negative conclusion as prescribed in item (iii) of that paragraph; and

iv. a statement to the effect that an opinion or a conclusion will not be expressed, and the reason therefor as referred to in Article 4, paragraph (18) of the Ordinance on Audit Certification.

3. when there are statements of the following matters in an Internal Control Audit Report (meaning an internal control audit report as prescribed in Article 1, paragraph (2) of the Cabinet Office Ordinance on the System for Ensuring the Adequacy of Documents on Financial Calculation and of Other Information (Cabinet Office Ordinance No. 62 of 2007; hereinafter referred to as the "Ordinance on Internal Control" in this item and Article 21, paragraph (1), item (i)), that are related to an Internal Control Audit Report submitted by the Reporting Company within three years before the date of the Change) that is prepared by the Certified Public Accountant, etc. for Auditing of Internal Control Reports who is subject to the Change, a statement to that effect and the contents thereof:

i. a qualified opinion with an exceptive item as prescribed in Article 6, paragraph (4), item (ii) of the Ordinance on Internal Control, or an adverse opinion as prescribed in item (iii) of that paragraph; and

ii. a statement to the effect that an opinion will not be expressed, and the reason therefor as referred to in Article 6, paragraph (6) of the Ordinance on Internal Control.

4. the decision of the Change or the grounds and the particulars that led to the Change;

5. an opinion on the grounds and particulars set forth in 4. above by the Certified Public Accountant, etc. for Audits Who is Subject to Changes, related to the matters specified in the items of Article 4, paragraph (1) of the Ordinance on Audit Certification or to the matters listed in the items of Article 6, paragraph (1) of the Ordinance on Internal Control; and

6. when the Certified Public Accountant, etc. for Audits Who is Subject to Changes does not express the opinion set forth in 5. above, a statement to that effect and the reason therefor (including the contents of the measures that the Reporting Company undertook against the Certified Public Accountant, etc. for Audits Who is Subject to Changes in order to request the expression of the opinion).

(x) if a petition for commencement of rehabilitation proceedings pursuant to the provisions of the Civil Rehabilitation Act (Act No. 225 of 1999), a petition for the commencement of reorganization proceedings pursuant to the provisions of the Corporate Reorganization Act (Act No. 154 of 2002), a petition for commencement of bankruptcy proceedings pursuant to the provisions of the Bankruptcy Act (Act No. 75 of 2004), or a fact equivalent thereto (hereinafter collectively referred to as a "Petition for Commencement of Bankruptcy Proceedings, etc." in this item, the following item, item (xvii), and item (xviii)) has been filed: the following matters:

(a) the name, address, and name of the representative person of the person who filed the Petition for Commencement of Bankruptcy Proceedings, etc. (when the person is an individual, the name and address of the person; excluding the cases where the person who filed the Petition for Commencement of Bankruptcy Proceedings, etc. is the relevant Reporting Company);

(b) the date on which the Petition for Commencement of Bankruptcy Proceedings, etc. has been filed;

(c) the particulars that led to the filing of Petition for Commencement of Bankruptcy Proceedings, etc.; and

(d) the contents of the Petition for Commencement of Bankruptcy Proceedings, etc.;

(xi) if there has been a dishonor of a negotiable interest or check, the filing of a Petition for Commencement of Bankruptcy Proceedings, etc., or any other facts equivalent thereto with regard to a person who has incurred obligations to a Reporting Company and a person whose obligations are guaranteed by a Reporting Company (hereinafter collectively referred to as an "Obligor, etc." in this item), and the collection of accounts receivable, loaned money, or any other claims held against said Obligor, etc., the amount of which is equivalent to three percent or more of the Amount of Net Assets of the Reporting Company as of the last day of the most recent business year, is likely to become impossible or delayed: the following matters:

(a) the name, address, name of the representative person, and amount of stated capital or contributions of the Obligor, etc. (when the Obligor, etc. is an individual, the name and address);

(b) the facts that occurred regarding the Obligor, etc. and the date on which the facts occurred;

(c) the type and amount of claims held against the Obligor, etc., and the contents and amount of the guarantee obligations; and

(d) the influence of the facts on the business of the Reporting Company.

(xii) if an Event (meaning an event that is equivalent to post-balance sheet events as prescribed in Article 8-4 of the Ordinance on Financial Statements, etc. and in which the amount of influence on the profits and losses is equivalent to three percent or more of the Amount of Net Assets of the Reporting Company as of the last day of the most recent business year or equivalent to 20 percent or more of the average amount of the net income for the period of the Reporting Company over the most recent five business years) which may have serious effects on the financial position, operating results and cash flow status of a Reporting Company has occurred: the following matters:

(a) the date on which the Event occurred;

(b) the details of the Event; and

(c) the amount of influence that the Event has on profits and losses.

(xiii) if a Serious Disaster related to a Consolidated Subsidiary Company (meaning a disaster in which the book value of assets of a Consolidated Subsidiary Company that have been damaged by said disaster is an amount equivalent to three percent or more of the Amount of Net Assets in the Consolidated Financial Statements (hereinafter referred to as the "Amount of Consolidated Net Assets" in this Article) as of the last day of the most recent Consolidated Fiscal Year related to the Consolidated Companies which have the Reporting Company as a Company Submitting Consolidated Financial Statements (hereinafter referred to as the "Relevant Consolidated Companies" in this Article)) has occurred and then ceased, and when it is found that the damages caused by said Serious Disaster have a significant effect on the business of the Relevant Consolidated Companies: the following matters:

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

(b) the date on which the Serious Disaster occurred;

(c) the location where the Serious Disaster occurred;

(d) the type and book value of the assets that have been damaged by the Serious Disaster, and the insurance amount paid for them; and

(e) the influence of the damages that the Serious Disaster has on the business of the Relevant Consolidated Companies.

(xiv) if a suit has been filed against a Consolidated Subsidiary Company and the amount of claimed damages in the suit is an amount equivalent to 15 percent or more of the Amount of Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year pertaining to the Relevant Consolidated Companies, or when the suit filed against a Consolidated Subsidiary Company is settled and the amount to be paid for the damages by the settlement of said suit is an amount equivalent to three percent or more of the Amount of Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year pertaining to the Relevant Consolidated Companies: the following matters:

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

(b) the date on which the suit was filed;

(c) the name, address, and name of the representative person of the person who filed the suit (when the person is an individual, the name and address of the person);

(d) the content of the suit and the amount of claimed damages; and

(e) if the suit has been settled, the following matters:

1. the date on which the suit was settled; and

2. the details of the settlement of the suit and the amount to be paid for the damages.

(xiv)-2 when the implementation of a share exchange for a Consolidated Subsidiary Company in which the amount of assets of the Relevant Consolidated Companies is expected to decrease or increase by 30 percent or more of the Amount of Consolidated Net Assets of said Relevant Consolidated Companies as of the last day of the most recent Consolidated Fiscal Year, or the implementation of a share exchange for a Consolidated Subsidiary Company in which the net sales of the Relevant Consolidated Companies are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year is decided by an organ which is responsible for making decisions on the execution of the operations of a Reporting Company or said Consolidated Subsidiary Company: the following matters:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) the following matters concerning the other company in the share exchange:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (when the other company is a limited liability company, the names of its members (when members that execute the business of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personnel relationship, and business relationship with said Consolidated Subsidiary Company.

(c) the purpose of the share exchange;

(d) the method of the share exchange, the Contents of the Allotment pertaining to Share Exchange, and other contents of the share exchange agreement;

(e) the grounds for calculation of the Contents of the Allotment pertaining to Share Exchange (when a person other than a Reporting Company, the Consolidated Subsidiary Company, or the other company in the share exchange has calculated the Contents of the Allotment pertaining to Share Exchange, and the Reporting Company, the Consolidated Subsidiary Company, or the other company in the share exchange has decided the Contents of the Allotment pertaining to Share Exchange based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Share Exchange is included);

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Wholly Owning Parent Company Resulting from a Share Exchange after the share exchange; and

(g) when the Contents of the Allotment pertaining to Share Exchange are related to Securities other than Shares, Corporate Bonds, share options, Corporate Bond Certificates with Share Options, or equity of said Wholly Owning Parent Company Resulting from the Share Exchange (excluding Securities of which the Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

(xiv)-3 when the implementation of a share transfer of a Consolidated Subsidiary Company in which the amount of assets of the Relevant Consolidated Companies is expected to decrease or increase by 30 percent or more of the Amount of Consolidated Net Assets of the Relevant Consolidated Companies as of the last day of the most recent Consolidated Fiscal Year, or the implementation of a share transfer of a Consolidated Subsidiary Company in which the net sales of the Relevant Consolidated Companies are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year is decided by an organ which is responsible for making decisions on the execution of the operations of a Reporting Company or said Consolidated Subsidiary Company: the following matters:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) when there is a company that becomes a Wholly Owned Subsidiary Company Resulting from a Share Transfer other than said Consolidated Subsidiary Company in said Share Transfer, the following matters concerning the company that becomes said other Wholly Owned Subsidiary Company Resulting from the Share Transfer:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares; and

4. the capital relationship, personnel relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the share transfer;

(d) the method of the share transfer, Contents of the Allotment pertaining to Share Transfer, and other contents of the share transfer agreement;

(e) the grounds for calculation of the Contents of the Allotment pertaining to Share Transfer (when a person other than a Reporting Company, said Consolidated Subsidiary Company, or a company that becomes said other Wholly Owned Subsidiary Company Resulting from the Share Transfer has calculated the Contents of the Allotment pertaining to Share Transfer, and said Reporting Company, said Consolidated Subsidiary Company, or the company that becomes said other Wholly Owned Subsidiary Company Resulting from the Share Transfer has decided the Contents of the Allotment pertaining to said Share Transfer based on said calculation, the name of the person who calculated the Contents of the Allotment pertaining to said Share Transfer is included); and

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Wholly Owning Parent Company Incorporated in a Share Transfer after said share transfer.

(xv) when the implementation of an absorption-type company split of a Consolidated Subsidiary Company in which the amount of assets of the Relevant Consolidated Companies is expected to decrease or increase by 30 percent or more of the Amount of Consolidated Net Assets of the Relevant Consolidated Companies as of the last day of the most recent Consolidated Fiscal Year, or the implementation of an absorption-type company split of a Consolidated Subsidiary Company in which the net sales of the Relevant Consolidated Companies are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year is decided by an organ which is responsible for making decisions on the execution of the operations of a Reporting Company or said Consolidated Subsidiary Company: the following matters:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) the following matters concerning the other company in the absorption-type company split:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personnel relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the absorption-type company split;

(d) the method of the absorption-type company split, Contents of the Allotment pertaining to Absorption-type Company Split, and other contents of the absorption-type company split agreement;

(e) the grounds for calculation of the Contents of the Allotment pertaining to Absorption-type Company Split (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the other company in the share exchange has calculated the Contents of the Allotment pertaining to Absorption-type Company Split, and the Reporting Company, the Consolidated Subsidiary Company, or the other company in the share exchange has decided the Contents of the Allotment pertaining to Absorption-type Company Split based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Absorption-type Company Split is included);

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business of the company which becomes a Succeeding Company in Absorption-type Company Split after the absorption-type company split; and

(g) when the Contents of the Allotment pertaining to Absorption-type Company Split are related to Shares, Corporate Bonds, share options, Corporate Bond Certificates with Share Options of the Succeeding Company in Absorption-type Company Split, or Securities other than equity (excluding Securities of which the Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

(xv)-2 when the implementation of an incorporation-type company split of a Consolidated Subsidiary Company in which the amount of assets of the Relevant Consolidated Companies is expected to decrease or increase by 30 percent or more of the Amount of Consolidated Net Assets of the Relevant Consolidated Companies as of the last day of the most recent Consolidated Fiscal Year, or the implementation of an incorporation-type company split of a Consolidated Subsidiary Company in which the net sales of the Relevant Consolidated Companies are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year is decided by an organ which is responsible for making decisions on the execution of the operations of a Reporting Company or said Consolidated Subsidiary Company: the following matters:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) when there is another company that becomes a Splitting Company in Incorporation-type Company Split in addition to the Consolidated Subsidiary Company in the incorporation-type company split, the following matters concerning the company that becomes said other Splitting Company in Incorporation-type Company Split:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personnel relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the incorporation-type company split;

(d) the method of the incorporation-type company split, Contents of the Allotment pertaining to Incorporation-type Company Split, and other contents of the incorporation-type company split agreement;

(e) the grounds for calculation of the Contents of the Allotment pertaining to Incorporation-type Company Split (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the company that becomes the other Splitting Company in Incorporation-type Company Split has calculated the Contents of the Allotment pertaining to Incorporation-type Company Split, and the Reporting Company, the Consolidated Subsidiary Company, or the company that becomes the other Splitting Company in the Incorporation-type Company Split has decided the Contents of the Allotment pertaining to Incorporation-type Company Split based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Incorporation-type Company Split is included); and

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Company Incorporated through Incorporation-type Company Split after the incorporation-type company split.

(xv)-3 when the implementation of an absorption-type merger of a Consolidated Subsidiary Company in which the amount of assets of the Relevant Consolidated Companies is expected to decrease or increase by 30 percent or more of the Amount of Consolidated Net Assets of the Relevant Consolidated Companies as of the last day of the most recent Consolidated Fiscal Year, or the implementation of an absorption-type merger of a Consolidated Subsidiary Company in which the net sales of the Relevant Consolidated Companies are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year is decided by an organ which is responsible for making decisions on the execution of the operations of the Reporting Company or said Consolidated Subsidiary Company: the following matters:

(a) the trade name, location of head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) the following matters concerning the other company in the absorption-type merger:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personnel relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the absorption-type merger;

(d) the method of the absorption-type merger, the Contents of the Allotment pertaining to Absorption-type Merger, and other contents of the absorption-type merger agreement;

(e) the grounds for calculation of the Contents of the Allotment pertaining to Absorption-type Merger (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the other company in the absorption-type merger has calculated the Contents of the Allotment pertaining to Absorption-type Merger, and the Reporting Company, the Consolidated Subsidiary Company, or the other company in the absorption-type merger has decided the Contents of the Allotment pertaining to Absorption-type Merger based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Absorption-type Merger is included);

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Company Surviving Absorption-type Merger after the absorption-type merger; and

(g) when the Contents of the Allotment pertaining to Absorption-type Merger are related to Securities other than Shares, Corporate Bonds, share options, Corporate Bond Certificates with Share Options, or equity of the Company Surviving Absorption-type Merger (excluding Securities for which the Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

(xv)-4 when the implementation of a consolidation-type merger of a Consolidated Subsidiary Company in which the amount of assets of the Relevant Consolidated Companies is expected to decrease or increase by 30 percent or more of the Amount of Consolidated Net Assets of the Relevant Consolidated Companies as of the last day of the most recent Consolidated Fiscal Year, or the implementation of a consolidation-type merger of a Consolidated Subsidiary Company in which the net sales of the Relevant Consolidated Companies are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year is decided by an organ which is responsible for making decisions on the execution of the operations of the Reporting Company or said Consolidated Subsidiary Company: the following matters:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) the following matters concerning the company which becomes a Company Consolidated through Consolidation-type Merger, other than the Consolidated Subsidiary Company in the consolidation-type merger:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets and contents of business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personnel relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the consolidation-type merger;

(d) the method of the consolidation-type merger, Contents of the Allotment pertaining to Consolidation-type Merger, and other contents of the consolidation-type merger agreement;

(e) the grounds for calculation of the Contents of the Allotment pertaining to Consolidation-type Merger (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or a company that becomes a Company Consolidated through Consolidation-type Merger which is other than the Consolidated Subsidiary Company, has calculated the Contents of the Allotment pertaining to Consolidation-type Merger, and the Reporting Company, the Consolidated Subsidiary Company, or the company that becomes a Company Consolidated through Consolidation-type Merger which is other than the Consolidated Subsidiary Company, has decided the Contents of the Allotment pertaining to Consolidation-type Merger based on the calculation, the name of the person who calculated the Contents of the Allotment pertaining to Consolidation-type Merger is included); and

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company which becomes a Company Incorporated through Consolidation-type Merger after the consolidation-type merger.

(xvi) when the implementation of a transfer or acceptance of transfer of the business of a Consolidated Subsidiary Company in which the amount of assets of the Relevant Consolidated Companies is expected to decrease or increase by 30 percent or more of the Amount of Consolidated Net Assets of the Relevant Consolidated Companies as of the last day of the most recent Consolidated Fiscal Year, or the implementation of a transfer or acceptance of transfer of the business of a Consolidated Subsidiary Company in which the net sales of the Relevant Consolidated Companies are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year is decided by an organ which is responsible for making decisions on the execution of the operations of the Reporting Company or said Consolidated Subsidiary Company: the following matters:

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

(b) the name, address, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the transferee of the business (in cases of an individual, name, address, and contents of the business thereof);

(c) the purpose of the transfer or acceptance of transfer of the business; and

(d) the contents of the agreement of transfer or acceptance of transfer of the business;

(xvi)-2 if an Acquisition of Subsidiary Company by a Consolidated Subsidiary Company has been decided by a decision-making body for execution of the business of said Consolidated Subsidiary Company, and when the aggregate amount of the consideration for the Acquisition of Subsidiary Company and the consideration for the Acquisition of Subsidiary Company which was implemented by a Reporting Company or Consolidated Subsidiary Company ancillary to said Acquisition of Subsidiary Company or implementation of which was decided by the business execution body of said Reporting Company or Consolidated Subsidiary Company (hereinafter referred to as "Ancillary Acquisition" in this item) is the amount equivalent to no less than 15 percent of the Amount of Consolidated Net Assets of said Consolidated Subsidiary Company as of the last day of the latest Consolidated Fiscal Year: the following matters

(a) the following matters in relation to the subsidiary company pertaining to Acquisition of Subsidiary Company (excluding Ancillary Acquisition) and the subsidiary company pertaining to Ancillary Acquisition (hereinafter referred to as "Acquired Subsidiary Companies" in this item):

1. if the Acquisition of Subsidiary Company in relation to the Acquired Subsidiary Companies was decided by the Reporting Company, such fact, or, if it was decided by the Consolidated Subsidiary Company, such fact and the name, address and name of representative person of said Consolidated Subsidiary Company;

2. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets and content of business;

3. the net sales, operating income, ordinary income and net income for each business year that closed during the latest three-year period; and

4. the capital relationship, personnel relationship and business relationship between the Reporting Company and the Consolidated Subsidiary Company.

(b) the purpose of Acquisition of Subsidiary Company in relation to the Acquired Subsidiary Companies; and

(c) the amount of consideration for the Acquisition of Subsidiary Company in relation to the Acquired Subsidiary Companies.

(xvii) if a Petition for Commencement of Bankruptcy Proceedings, etc. pertaining to a Consolidated Subsidiary Company (limited to a Consolidated Subsidiary Company of which the Amount of Net Assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets when the total amount of assets is not less than the total amount of liabilities) or the Amount of Insolvency (meaning the amount obtained by deducting the total amount of assets from the total amount of liabilities when the total amount of liabilities exceeds the total amount of assets) as of the last day of the most recent business year pertaining to the Consolidated Subsidiary Company is an amount equivalent to three percent or more of the Amount of Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year pertaining to the Relevant Consolidated Companies) has been filed: the following matters:

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

(b) the name, address, and name of the representative person of the person who filed the Petition for Commencement of Bankruptcy Proceedings, etc. (when the person is an individual, the name and address of the person, and excluding the cases where the person who filed the Petition for Commencement of Bankruptcy Proceedings, etc. is the Consolidated Subsidiary Company);

(c) the date on which the Petition for Commencement of Bankruptcy Proceedings, etc. was filed;

(d) the particulars that led to the filing of the Petition for Commencement of Bankruptcy Proceedings, etc.; and

(e) the contents of the Petition for Commencement of Bankruptcy Proceedings, etc..

(xviii) if there has been a dishonor of a negotiable interest or check, the filing of a Petition for Commencement of Bankruptcy Proceedings, etc. or any other facts equivalent thereto with regard to a person who has incurred obligations to a Consolidated Subsidiary Company and a person whose obligations are guaranteed by a Consolidated Subsidiary Company (hereinafter collectively referred to as an "Obligor, etc." in this item), and the collection of accounts receivable, loaned money, or any other claims held against said Obligor, etc. of which the amount is equivalent to three percent or more of the Amount of Consolidated Net Assets of said Consolidated Subsidiary Company as of the last day of the most recent Consolidated Fiscal Year of the Relevant Consolidated Companies is likely to become impossible or delayed: the following matters:

(a) the name, address, name of the representative person of the Consolidated Subsidiary Company;

(b) the name, address, name of the representative person, and amount of stated capital or contributions of the Obligor, etc. (when the Obligor, etc. is an individual, the name and address);

(c) the fact that occurred regarding the Obligor, etc. and the date on which the fact occurred;

(d) the type and amount of claims held against the Obligor, etc., and the contents and amount of the guarantee obligations; and

(e) the influence that the facts have on the business of the Relevant Consolidated Companies.

(xix) if an Event (meaning an event that is equivalent to post-balance sheet events as prescribed in Article 14-2 of the Ordinance on Consolidated Financial Statements and of which the amount of influence on the profits and losses is equivalent to three percent or more of the Amount of Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year of the Relevant Consolidated Companies, or equivalent to 20 percent or more of the average amount of the net income attributable to shareholders of the parent company for the period of the Consolidated Company in the Consolidated Financial Statements over the five most recent Consolidated Fiscal Years) which may have serious effects on the financial position, operating results and cash flow status of the Relevant Consolidated Companies has occurred: the following matters:

(a) the date on which the Event occurred;

(b) the contents of the Event; and

(c) the amount of influence that the Event has on the consolidated profits and losses.

(3) If the company that is to submit an Extraordinary Report has issued Shares to be issued by a Reporting Company and for which it is prescribed in the articles of incorporation of said Reporting Company that the dividend of surplus is determined based on the dividend of surplus or interim dividend prescribed in Article 454, paragraph (5) of the Companies Act of a specific Subsidiary Company (hereinafter referred to as a "Linked Subsidiary Company" in this Article), the provisions of the preceding two paragraphs apply mutatis mutandis to the preparation and submission of an Extraordinary Report concerning said Linked Subsidiary Company. In this case, the term "Reporting Company" in the preceding paragraph is deemed to be replaced with "Linked Subsidiary Company."

(4) The documents specified in the following items must be attached to an Extraordinary Report according to the category of Extraordinary Reports listed in the respective items:

(i) an Extraordinary Report submitted in the cases listed in paragraph (2), item (i) (including as applied mutatis mutandis pursuant to the preceding paragraph): the following documents

(a) when the permission, authorization, or approval of an administrative agency is required for the issuance, Public Offering or Secondary Distribution of the Securities, a document sufficient to show that said permission, authorization or approval has been obtained;

(b) a copy of the minutes, etc. of a board of directors meeting or a copy of the minutes of a shareholders meeting pertaining to the resolutions, etc. by said board of directors or the resolutions adopted at said shareholders meeting for the issuance of the Securities; and

(c) when a Prospectus is used for the Public Offering or Secondary Distribution, the Prospectus (excluding the cases where the Reporting Company is a Foreign Company).

(ii) an Extraordinary Report submitted in the cases listed in paragraph (2), item (ii) (including as applied mutatis mutandis pursuant to the preceding paragraph): the documents listed in sub-item (a) and sub-item (b) of the preceding item (in this case, the phrase "Public Offering or Secondary Distribution" in sub-item (a) of that item is deemed to be replaced with "or acquisition").

(5) When the Reporting Company is a Foreign Company, in addition to what is listed in the preceding paragraph, the documents listed in the following items must be attached to the Extraordinary Report:

(i) a document proving that the representative person of the Foreign Company stated in the Extraordinary Report is a person who has legitimate authority for the submission of said Extraordinary Report; and

(ii) a document proving that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company for any acts concerning the submission of the Extraordinary Report.

(6) When documents listed in the preceding two paragraphs have not been written in Japanese, Japanese translations thereof must be attached; provided, however, that when a Reporting Foreign Company submits a Foreign Company Ad Hoc Report and when the documents listed in the preceding two paragraphs are not written in Japanese or English, Japanese or English translations thereof must be attached.

(7) The features of the Shares prescribed in paragraph (2), item (i), sub-item (b), 1., iv., 2., iv., and 3., vi. (including as applied mutatis mutandis pursuant to paragraph (3)) are the features specified in the following items according to the category of cases listed in the respective items:

(i) when the Reporting Company is a Company with Class Shares (meaning a Company with Class Shares as prescribed in Article 2, item (xiii) of the Companies Act): the following matters:

(a) the features specified by the articles of incorporations, a resolution adopted at a shareholders meeting, or a resolution, etc. by the board of directors, with regard to the matters listed in the items of Article 108, paragraph (1) of the Companies Act;

(b) share units (when there are different provisions of share units for each class of Shares, a statement to that effect, the reasons, and share units pertaining to the other classes of Shares are included);

(c) when it is specified in the articles of incorporation that a resolution of a class meeting pursuant to the provisions of Article 322, paragraph (1) of the Companies Act is not required, a statement to that effect; and

(d) when there are provisions in the articles of incorporation for other classes of Shares which differ in the existence of voting rights or in the features thereof, a statement to that effect and the reason therefor.

(ii) in cases other than the cases listed in the preceding item: when a company provides the matters listed in the items of Article 107, paragraph (1) of the Companies Act as the features of all Shares to be issued in its articles of incorporation, the features prescribed for said matters in the articles of incorporation.

(8) Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change prescribed in paragraph (2), item (i) means Share Certificates pertaining to Shares with Put Option prescribed in Article 2, item (xviii) of the Companies Act or Securities listed in Article 2, paragraph (1), item (xvii) of the Act that are of the same nature, Share Option Certificates or Corporate Bond Certificates with Share Options (hereinafter referred to as "Share Certificates, etc. with Put Option" in this paragraph and the following paragraph) on which conditions are imposed so that the number of Share Certificates to be underwritten or acquired by the exercise of rights indicated on said Share Certificates, etc. with Put Option or the value of the monies and any other property to be paid on exercise of rights indicated on said Share Certificates, etc. with Put Option may be determined or changed on the basis of the price of Share Certificates of the Issuer of said Share Certificates, etc. with Put Option on a certain day or during a certain period after said Share Certificates, etc. with Put Option are issued (meaning the closing price prescribed in Article 67-19 or Article 130 of the Act, an average price calculated by using such closing prices or any other price equivalent thereto).

(9) When the content of Derivatives Transactions or other transactions that have a close relationship with Share Certificates, etc. with Put Option are deemed to be integrated with the contents of said Share Certificates, etc. with Put Option, and when said Share Certificates, etc. with Put Option are to have the same nature as Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change (meaning Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change prescribed in the preceding paragraph; hereinafter the same applies), said Share Certificates, etc. with Put Option are deemed to be Corporate Bond Certificates, etc. with Share Options Subject to Exercise Value Change and the provisions of this Cabinet Office Ordinance apply thereto.

(10) The Specified Subsidiary Company prescribed in paragraph (2), item (iii) means a Subsidiary Company that falls under any one or more of the specific relationships listed in the following items:

(i) when the total amount of net sales to or total amount of purchases from the Reporting Company are ten percent or more of the total amount of purchase or total amount of net sales of the Reporting Company during the period corresponding to the most recent business year of said Reporting Company;

(ii) when the Amount of Net Assets as of the last day of the most recent business year (when a company adopts a different business year from the relevant business year, with regard to said company, as of the last day of their latest business year that ended on or before the aforementioned last day) of the Reporting Company is equivalent to 30 percent or more of the Amount of Net Assets of said Reporting Company (excluding the cases where the total amount of liabilities of said Reporting Company is not less than the total amount of assets); or

(iii) when the amount of stated capital (in cases of a mutual company, the total amount of funds, etc.) or the amount of contribution is equivalent to ten percent or more of the amount of stated capital of the Reporting Company (in cases of a mutual company, the total amount of funds, etc.).

(11) The provisions of the preceding paragraph apply mutatis mutandis to the Specified Subsidiary Company prescribed in paragraph (2), item (iii) as applied mutatis mutandis pursuant to paragraph (3) following the deemed replacement of terms. In this case, the term "Reporting Company" is deemed to be replaced with "Linked Subsidiary Company."

Article 19-2 Beyond the cases listed in the items of paragraph (2) of the preceding Article, if a Securities Registration Statement has been submitted pursuant to the provisions of Article 8, paragraph (2), when the matters to be stated in the portion specified in the following items have occurred or the contents stated in the portion specified in the following items has changed according to the cases listed in those respective items during the period after the submission date of said Securities Registration Statement and until the day preceding the day on which the issued Shares are to be listed on said Financial Instruments Exchange or until the day preceding the day on which the issued Shares are to be registered as Over-the-Counter Traded Securities at said Financial Instruments Firms Association, the company that is to submit an Extraordinary Report must prepare three copies of the Extraordinary Report containing the details thereof and submit them to the Director-General of the Local Finance Bureau, etc.

(i) if the company has submitted a Securities Registration Statement that was prepared using Form 2-4: Part IV. of Form 2-4; and

(ii) if the company has submitted a Securities Registration Statement that was prepared using Form 2-7: Part VI of Form 2-7.

(Submission of Foreign Company Ad Hoc Report)

Article 19-2-2 (1) The cases specified by Cabinet Office Ordinance, referred to in Article 24-5, paragraph (15) of the Act, are the cases where the reason for submission of an Ad Hoc Report is written in Japanese, or other cases in which the Commissioner of the Financial Services Agency approves that the submission of a Foreign Company Ad Hoc Report in lieu of an Ad Hoc Report by a Reporting Foreign Company (meaning a Reporting Foreign Company or Reporting Foreign Person prescribed in Article 24, paragraph (8) of the Act; the same applies in the following paragraph) would not impair the public interest or protection of investors.

(2) A Reporting Foreign Company which intends to submit a Foreign Company Ad Hoc Report pursuant to the provisions of Article 24-5, paragraph (15) of the Act must prepare three copies of the Foreign Company Ad Hoc Report using Form 10-2 and submit them to the Director-General of the Kanto Local Finance Bureau.

(Content of the Statements in a Share Buyback Report)

Article 19-3 A person that is to submit a Share Buyback Report pursuant to the provisions of Article 24-6, paragraph (1) of the Act must prepare three copies of the Share Buyback Report using Form 17 and submit them to the Director-General of the Local Finance Bureau, etc.

(Agent of a Non-Resident Who Submits a Status Report of a Parent Company)

Article 19-4 (1) A Parent Company, etc. (meaning a Parent Company, etc. as prescribed in Article 24-7, paragraph (1) of the Act; the same applies hereinafter ) who is a Non-Resident (hereinafter referred to as a "Foreign Parent Company, etc." in this Article to Article 19-8 inclusive and Article 22, paragraph (3)) must specify a person who has an address in Japan and has the authority to represent said Foreign Parent Company, etc. for any acts concerning the submission of the Status Report of said Parent Company, etc.

(2) The provisions of the preceding paragraph apply mutatis mutandis to cases where a Foreign Parent Company, etc. intends to submit a document containing the matters to be stated in the Status Report of a Parent Company, etc., that is written in English (such document is referred to as the "Status Report of Foreign Parent Company, etc." in Article 19-7 and Article 19-8) pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to paragraph (6) of that Article and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 19-7 and Article 19-8).

(Content of the Statements in the Status Report of Parent Company)

Article 19-5 (1) The company specified by Cabinet Office Ordinance, referred to in Article 24-7, paragraph (1) of the Act, is, when Securities of which the Issuer is a Parent Company, etc. are listed on a Foreign Financial Instruments Exchange and documents concerning corporate affairs, etc. are disclosed based on the laws and regulations of the country in which said Foreign Financial Instruments Exchange is established or based on the rules of said Foreign Financial Instruments Exchange, or when said Securities are of the same nature as Over-the-Counter Traded Securities and their state of distribution in the country where the sale and purchase of said Securities is mainly conducted is equivalent to the Securities listed on a Financial Instruments Exchange, and the documents concerning corporate affairs, etc. are disclosed based on the laws and regulations, etc. of that country, a company that is in a position to have said documents inspected in Japan.

(2) A Parent Company, etc. that is to submit a Status Report of a Parent Company, etc. pursuant to the provisions of Article 24-7, paragraphs (1) and (2) of the Act (including as applied mutatis mutandis pursuant to paragraph (6) of that Article and Article 27 of the Act) must prepare three copies of the Status Report of a Parent Company, etc. using the form specified in the following items according to the category listed in those respective items and submit them to the Director-General of the Local Finance Bureau, etc.:

(i) when the company that is to submit the report is a Domestic Parent Company, etc. (meaning a Parent Company, etc. other than a Foreign Parent Company, etc.; the same applies in Article 22, paragraph (1)): Form 5-4; and

(ii) when the company that is to submit the report is a Foreign Parent Company, etc.: Form 10-3.

(3) The following documents must be attached to the Status Report of a Parent Company, etc. which is to be submitted by a Foreign Parent Company, etc. In this case, when said documents have not been written in Japanese, Japanese translations thereof must be attached:

(i) a document proving that the representative person of the Foreign Parent Company, etc. stated in the Status Report of a Parent Company, etc., is a person who has legitimate authority for the submission of said Status Report of the Parent Company, etc.; and

(ii) a document proving that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. for any acts concerning the submission of the Status Report of Parent Company, etc.

(Procedures for Approval of the Due Date for Submission of a Status Report of Parent Company Pertaining to a Foreign Parent Company)

Article 19-6 (1) When a Foreign Parent Company, etc. that is to submit a Status Report of a Parent Company, etc., referred to in Article 24-7, paragraph (1) of the Act, intends to obtain the approval prescribed in the proviso to Article 4-5 of the Order, the Foreign Parent Company, etc. must submit a written application for approval containing the following matters to the Director-General of the Local Finance Bureau, etc.:

(i) the period for which the Foreign Reposting Company intends to obtain approval for the submission of the Status Report of the Parent Company, etc.;

(ii) the day on which the business year pertaining to the Status Report of the Parent Company, etc. ends;

(iii) the matters concerning the laws and regulations or practices of the state of the Foreign Parent Company, etc. or any other inevitable grounds, that are grounds for requiring approval for the submission of the Status Report of the Parent Company, etc.; and

(iv) in cases other than the cases where the grounds prescribed in the preceding item are the laws and regulations or practices of the state, when the approval under paragraph (4) has been obtained and when the grounds prescribed in that item have been extinguished or changed, the method for immediately letting a large number of persons know to that effect.

(2) The provisions of Article 19-4, paragraph (1) apply mutatis mutandis to cases where a Foreign Parent Company, etc. submits the written application for approval under the preceding paragraph.

(3) The following documents must be attached to the written application for approval under paragraph (1):

(i) the articles of incorporation;

(ii) a document proving that the representative person of the Foreign Parent Company, etc. stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;

(iii) a document proving that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. for any acts concerning the submission of the written application for approval;

(iv) when the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a legal opinion letter by legal experts stating that the matters concerning the laws and regulations or practices stated in said written application for approval are true and accurate as well as the relevant provisions of the relevant laws and regulations listed in said legal opinion letter; and

(v) in cases other than the cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a document providing said grounds.

(4) If the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that the Foreign Parent Company, etc. is not able to submit the Status Report of the Parent Company, etc. within three months after the business year ends (when the approval under that paragraph is obtained for the submission of the Status Report of the Parent Company, etc. pertaining to the relevant business year, within the period approved) due to the laws and regulations or practices in its state or for any other inevitable grounds, the Director-General of the Local Finance Bureau, etc. is to approve the Status Report of the Parent Company, etc. pertaining to each business year during the period from the business year which includes the date on which said application has been filed (if the date is a day within three months after the commencement of the business year (when said approval is obtained for the submission of the Status Report of the Parent Company, etc. pertaining to the immediately preceding business year, within the period approved), the immediately preceding business year) to the business year immediately preceding the business year which includes the date on which the matters prescribed in item (iii) of that paragraph pertaining to said application are extinguished or changed.

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state) is to be granted on the condition that the Foreign Parent Company, etc. under the preceding paragraph submits a document stating the following matters to the Director-General of the Local Finance Bureau, etc. within three months after the end of every business year; provided, however, that when a document stating the matters listed in item (ii) has the same content as documents which have been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

(i) a statement to the effect that the grounds for application pertaining to the approval during the relevant business year have not been extinguished or changed; and

(ii) a legal opinion letter by legal experts concerning the matters listed in the preceding item and the relevant provisions of the relevant laws and regulations listed in said legal opinion letter.

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have been extinguished or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

(7) When documents listed in paragraph (3) and paragraph (5) have not been written in Japanese, Japanese translations thereof must be attached.

(Requirements for Submission of a Status Report of a Foreign Parent Company)

Article 19-7 The cases specified by Cabinet Office Ordinance prescribed in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act are the cases where the Commissioner of the Financial Services Agency approves the submission of a Status Report of Foreign Parent Company, etc. in lieu of a Status Report of Parent Company, etc. by a Foreign Parent Company, etc., which is to submit a Status Report of Parent Company, etc. as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(Submission of a Status Report of a Foreign Parent Company)

Article 19-8 (1) A Foreign Parent Company, etc. which intends to submit a Status Report of a Foreign Parent Company, etc. pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act must submit three copies of the Status Report of the Foreign Parent Company, etc. and the Supplementary Documents thereto (meaning the Supplementary Documents prescribed in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act) to the Director-General of the Local Finance Bureau, etc.

(2) The matters specified by Cabinet Office Ordinance as necessary and appropriate for the public interest or protection of investors among the matters stated in the Status Report of a Foreign Parent Company, etc., referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act, are the matters equivalent to the matters to be stated in "2. Financial Statements, etc." in Form 10-3.

(3) The other documents specified by Cabinet Office Ordinance, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act, are as follows:

(i) a document stating the matters which have not been stated in the Status Report of the Foreign Parent Company, etc., from among the matters to be stated in the Status Report of a Parent Company, etc. prepared using Form 10-3 (when the matters specified in the preceding paragraph are not stated, limited to the documents written in Japanese);

(ii) a comparative table of the matters to be stated in a Status Report of Parent Company, etc. prepared using Form 10-3 and the matters stated in a Status Report of a Foreign Parent Company, etc. which correspond to said matters;

(iii) a document proving that the representative person of the Foreign Parent Company, etc. stated in the Status Report of Foreign Parent Company, etc. is a person who has legitimate authority for the submission of said Status Report of the Foreign Parent Company, etc.;

(iv) a document proving that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. for any acts concerning the submission of the Status Report of the Foreign Parent Company, etc.; and

(v) a document that is prepared using Form 10-4.

(4) When documents listed in item (iii) and item (iv) of the preceding paragraph have not been written in Japanese or English, Japanese or English translations thereof must be attached.

(Authority to Which a Written Notice of Securities Should Be Submitted)

Article 20 (1) In cases of submitting a Written Notice of Securities, Shelf Registration Supplements, a Written Notice of Shelf Registration, and documents pertaining to an application under Article 25, paragraph (4) of the Act (limited to documents pertaining to the approval for not making the Shelf Registration Supplements and the Attached Documents available for public inspection), and the Attached Documents thereto, when the Reporting Company is a Domestic Company, or in cases of submitting a Securities Registration Statement, Shelf Registration Statements, a written withdrawal of Shelf Registration, an Annual Securities Report, a Confirmation Letter, a Quarterly Securities Report, a Semiannual Securities Report, an Extraordinary Report, a Share Buyback Report, the written application for approval under Article 15-3, paragraph (1), the written application for approval under Article 4, paragraph (1) of the Order, documents pertaining to the application under Article 25, paragraph (4) of the Act (limited to documents other than those pertaining to the approval for not making the Shelf Registration Supplements and the Attached Documents thereto available for public inspection) and the documents prescribed in Article 16, paragraph (5) and the Attached Documents thereto, when the Reporting Company is a Domestic Company that falls under any of the following items, said documents must be submitted to the Director-General of the Local Finance Bureau, etc. who has jurisdiction over the location of the head office or principal office of said Domestic Company:

(i) a company (including a Designated Corporation) in which the amount of stated capital, total amount of funds, or total amount of contributions (when the company intends to submit the relevant documents before the establishment of the company (including a Designated Corporation), the amount of stated capital, total amount of funds, or total amount of contributions after its establishment) is less than five billion yen; or

(ii) a company (including a Designated Corporation) that has no Securities issued thereby listed on a Financial Instruments Exchange.

(2) In cases of submitting the documents prescribed in the preceding paragraph, when the Reporting Company is a company other than the one prescribed in that paragraph, the documents must be submitted to the Director-General of the Kanto Local Finance Bureau.

(3) A Parent Company, etc. that submits a Status Report of a Parent Company, etc., documents pertaining to an application under Article 25, paragraph (4) of the Act (limited to those prescribed in item (xii) of paragraph (1) of that Article), the written application for approval prescribed in Article 19-6, paragraph (1), and the Attached Documents thereof must submit said documents to the same Director-General of the Local Finance Bureau, etc. as the Director-General of the Local Finance Bureau, etc. to whom a Subsidiary Company Submitting Annual Securities Reports (meaning a Subsidiary Company Submitting Annual Securities Reports as prescribed in Article 24-7, paragraph (1) of the Act; the same applies in item (ii) of the following Article, Article 22, paragraph (1), item (ii), and paragraph (3) of that Article) submits an Annual Securities Report.

(4) The documents concerning amendment or change to the documents which have been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to the provisions of the preceding three paragraphs must be submitted to the relevant Director-General of the Local Finance Bureau, etc.; provided, however, that when those documents are submitted in response to an order by the Commissioner of the Financial Services Agency for submission of an amendment, amendment report or Amendment Confirmation Letter pursuant to the provisions of Article 9, paragraph (1) or Article 10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 24-2, paragraph (1), Article 24-4-3, paragraph (1), Article 24-4-7, paragraph (4), Article 24-5, paragraph (5), Article 24-6, paragraph (2) or Article 24-7, paragraph (3) of the Act or those provisions (excluding Article 24-6, paragraph (2) of the Act) are applied mutatis mutandis pursuant to Article 27 of the Act) or an amended Shelf Registration Statement pursuant to the provisions of Article 23-9, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) or Article 23-10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article or cases where those provisions are applied mutatis mutandis pursuant to Article 27 of the Act), they are to be submitted to the Commissioner of the Financial Services Agency.

(Keeping and Public Inspection of Securities Registration Statements)

Article 21 (1) The documents listed in the items of Article 25, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) are to be kept and made available for public inspection at the Local Finance Bureau or at the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as a "Local Finance Bureau, etc." in this Article) as specified in the following items according to the category of documents listed in the respective items:

(i) the documents listed in Article 25, paragraph (1), item (i) to (xi) inclusive of the Act: the Kanto Finance Bureau and the Local Finance Bureau, etc. that has jurisdiction over the location of the head office or principal office of the Reporting Company of said documents (when the Reporting Company is a Foreign Company, the address of the person who has authority to represent the Reporting Company pursuant to the provisions of Article 7 of this Ordinance or Article 3-2 of the Ordinance on Internal Control); and

(ii) the documents listed in Article 25 (1)(xii) of the Act: the Kanto Finance Bureau and the Local Finance Bureau, etc. that has jurisdiction over the location of the head office or principal office of the Subsidiary Company Submitting Annual Securities Reports (when the Subsidiary Company Submitting Annual Securities Reports is a Foreign Company, the address of the person who has authority to represent the Subsidiary Company Submitting Annual Securities Reports pursuant to the provisions of Article 7, paragraph (3), item (i) or (ii)) pertaining to the Parent Company, etc. that submits said documents.

(2) Notwithstanding the provisions of the preceding paragraph, if the holder of the Securities pertaining to Second Distribution of Securities stated in the documents listed in Article 25, paragraph (1), item (i) to (iii) of the Act is an individual, the Director-General of the Local Finance Bureau, etc. is not to make available for public inspection the portion of the holder's address information except for the municipality (or a ward, in case of the area where special wards of Tokyo are located and the cities designated under Article 252-19, paragraph (1) of the Local Autonomy Act (Act No. 67 of 1947); the same applies in paragraph (4) of the following Article and Article 23, paragraph (2)); provided, however, that this does not apply if the person who submitted the document has made an offer to said Director-General of the Local Finance Bureau, etc. to make said portion of the holder's address information available for public inspection.

Article 22 (1) A Domestic Company or a Domestic Parent Company, etc. that has submitted the documents listed in the items of Article 25, paragraph (1) of the Act is to make copies of these documents available for public inspection pursuant to the provisions of paragraph (2) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act) at the head office or principal office and the Principal Branch Office (meaning a principal branch office as prescribed in the following paragraph and including as applied mutatis mutandis pursuant to paragraph (3); the same applies hereinafter) of the company specified in the following items according to the category of the documents listed in those respective items, during its business hours or hours of operation:

(i) the documents listed in Article 25, paragraph (1), item (i) to (xi) inclusive of the Act: the Domestic Company; or

(ii) the documents listed in Article 25, paragraph (1), item (xii) of the Act: a Subsidiary Company Submitting Annual Securities Reports of the Domestic Parent Company, etc.

(2) The Principal Branch Office means a Branch Office (regardless of the name, meaning a branch office registered pursuant to the provisions of Article 911, paragraph (3) of the Companies Act as a branch office listed in item (iii) of that paragraph, a branch office registered pursuant to the provisions of Article 930, paragraph (1) of that Act as a branch office listed in item (v) of that paragraph, an office registered pursuant to the provisions of governing law listed in Article 2, paragraph (3) of the Act on Preferred Equity Investment, and an office registered pursuant to the provisions of Article 64, paragraph (2), item (ii) of the Insurance Business Act; hereinafter the same applies in this paragraph) when the total number of shareholders (including ordinary equity investors and preferred equity investors as prescribed in Article 2, paragraph (4) of the Act on Preferred Equity Investment, and members of the mutual company as prescribed in Article 2, paragraph (5) of the Insurance Business Act; hereinafter the same applies in this paragraph) of a Reporting Company that has taken up residence in the prefecture where said Branch Office is located exceeds five percent of the total number of shareholders of the Reporting Company as of the last day of the most recent business year, and when there are two or more Principal Branch Offices in the same prefecture, one of them is the relevant Principal Branch Office, and a Branch Office located in the same prefecture as the head office is excluded.

(3) The provisions of the preceding two paragraphs apply mutatis mutandis to a Foreign Company that has branch offices or office in Japan, the Principal Branch Offices of said Foreign Company that are located in Japan, and a Subsidiary Company Submitting Annual Securities Reports of a Foreign Parent Company, etc. that is located in Japan.

(4) Notwithstanding the provisions of paragraph (1), if the holder of the Securities pertaining to Second Distribution of Securities stated in the documents listed in Article 25, paragraph (1), item (i) to (iii) of the Act is an individual, the person who submitted the documents listed in the items of paragraph (1) is not to make available for public inspection the portion of the holder's address information except for the municipality; provided, however, that this does not apply when such portion is made available for public inspection pursuant to the provisions of the proviso to paragraph (2) of the preceding Article.

Article 23 (1) A Financial Instruments Exchange and an Authorized Financial Instruments Firms Association must make copies of the documents listed in the items of Article 25, paragraph (1) of the Act available for public inspection during their hours of operation, pursuant to the provisions of Article 25, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act).

(2) Notwithstanding the provisions of the preceding paragraph, if the holder of the Securities subject to Second Distribution of Securities stated in the documents listed in Article 25, paragraph (1), item (i) to (iii) of the Act is an individual, the Financial Instruments Exchange and Authorized Financial Instruments Firms Association are not to make available for public inspection the portion of the holder's address information except for the municipality. Provided, however, that this does not apply when such portion is made available for public inspection pursuant to the provisions of the proviso to Article 21, paragraph (2).

(Method of Using Information and Communications Technology pertaining to the Delivery of a Prospectus)

Article 23-2 (1) The cases specified by Cabinet Office Ordinance, referred to in Article 27-30-9, paragraph (1) of the Act, are the cases where a person who intends to provide the matters stated in the Prospectus prescribed in that paragraph (hereinafter simply referred to as the "Prospectus" in this Article) (hereinafter such person is referred to as the "Prospectus Provider" in this Article), has indicated in advance the type and contents of the methods listed in the items of the following paragraph (hereinafter referred to as the "Electronic or Magnetic Means" in this Article) to the person who is to receive a Prospectus (hereinafter such person is referred to as a "Prospectus Recipient" in this Article) pursuant to paragraph (5) and obtained consent therefrom in by Electronic or Magnetic Means or by telephone or any other means.

(2) The means specified by Cabinet Office Ordinance, referred to in Article 27-30-9, paragraph (1) of the Act, are the following means:

(i) the means using an Electronic Data Processing System that are listed in sub-item (a) to sub-item (d) inclusive:

(a) the method of transmitting the matters stated in a Prospectus (hereinafter referred to as the "Stated Matters" in this Article) via a telecommunications line that links the computer used by the Prospectus Provider, etc. (meaning the Prospectus Provider or a person who keeps a file on the computer which is personally managed by the person under the contract concluded with the Prospectus Provider and provides it to the Prospectus Recipient or the Prospectus Provider; hereinafter the same applies in this Article) and the computer used by a Prospectus Recipient, etc. (meaning the Prospectus Recipient or a person who keeps the Prospectus Recipient File (meaning a file to be used exclusively by said Prospectus Recipient; hereinafter the same applies in this Article) on a computer which is personally managed by the person under the contract concluded with the Prospectus Recipient; hereinafter the same applies in this Article), and recording the Stated Matters in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient, etc. (when the Prospectus Recipient gives consent to receive the provision of the Stated Matters by Electronic or Magnetic Means or gives notice to the effect that the Prospectus Recipient will not receive the provision of the Stated Matters by such means, the method of recording to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

(b) the method of offering the Stated Matters which are recorded in the file stored on the computer used by the Prospectus Provider, etc. to the Prospectus Provider, etc. for inspection via a telecommunications line, and recording said Stated Matters in the said Prospectus Recipient's Prospectus Recipient File stored on the computer used by the Prospectus Recipient, etc. (when the Prospectus Recipient gives consent to receive the provision of the Stated Matters by Electronic or Magnetic Means or gives notice to the effect that the Prospectus Recipient will not receive the provision of the Stated Matters by such means, the method of recording to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

(c) the method of offering the Stated Matters which have been recorded in the Prospectus Recipient File stored on the computer used by the Prospectus Provider, etc. to the Prospectus Recipient for inspection via a telecommunications line; or

(d) the method of offering the Stated Matters which are recorded in the Inspection File (meaning a file stored on the computer used by the Prospectus Provider, etc. in which the Stated Matters are recorded in order to provide them to two or more Prospectus Recipients for inspection at the same time; hereinafter the same applies in this Article) to the Prospectus Recipient, etc. for inspection via a telecommunications line.

(ii) the method of delivering a file containing the Stated Matters that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs or any other means equivalent thereto.

(3) The methods listed in the items of the preceding paragraph must conform to the following standards:

(i) that the method is one that enables a Prospectus Recipient to prepare a document by outputting the records in the Inspection File or the Prospectus Recipient File;

(ii) that with regard to the methods listed in item (i), sub-items (a), (c), and (d) of the preceding paragraph (excluding the method of recording the Stated Matters in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient), the method is one in which the Prospectus Recipient is notified that the Stated Matters are to be recorded or have been recorded in the Prospectus Recipient File or the Inspection File; provided, however, that this does not apply when it is confirmed that the Prospectus Recipient has inspected said Stated Matters;

(iii) with regard to the methods listed in item (i), sub-item (d) of the preceding paragraph, the method is one in which the information necessary for the Prospectus Recipient to inspect the Inspection File is recorded in the Prospectus Recipient File;

(iv) with regard to the methods listed in item (i), sub-item (c) or (d) of the preceding paragraph, the method is one which falls under any of the following sub-items:

(a) the method is one in which the following matters cannot be deleted or altered for a period until five years have elapsed from the time when the Prospectus has been provided (if any complaints related to the Stated Matters have been raised within the time before the expiration date of such period, during the time until either the expiration date of such period or the day when such complaint is settled, whichever comes later; the same applies in sub-item (b)); provided, however, that when the Stated Matters which are made available for public inspection are to be delivered in writing, when the Stated Matters are to be delivered by the methods listed in item (i), sub-item (a) or (b) or item (ii) of the preceding paragraph with the Consent (meaning the consent obtained by the method prescribed in paragraph (1)) of a Prospectus Recipient, or when there are instructions by the Prospectus Recipient to delete said Stated Matters, said Stated Matters may be deleted:

1. with regard to the method listed in item (i), sub-item (c) of the preceding paragraph, the Stated Matters which are recorded in a Prospectus Recipient File; and

2. with regard to the method listed in item (i), sub-item (d) of the preceding paragraph, the Stated Matters which are recorded in an Inspection File.

(b) the method is one in which the Stated Matters are immediately delivered by the methods listed in item (i), sub-item (a) or item (ii) of the preceding paragraph or in writing, if requests for delivery of a Prospectus have been made by a Prospectus Recipient within five years from the time when the Prospectus was provided.

(v) with regard to the method listed in sub-item (d) of item (i) of the preceding paragraph, when such method falls under the criteria set forth in sub-item (a) of that item, the method is one in which the Prospectus Recipient File recording the information necessary for a Prospectus Recipient to inspect the Inspection File pursuant to item (iii) and the Inspection File are maintained as connectable via a telecommunications line until the period prescribed in sub-item (a) of the preceding paragraph has elapsed; provided, however, that this does not apply if a Prospectus Recipient, who has been given access to the files, has given notice that it is not necessary to maintain such connection.

(4) The term "Electronic Data Processing System" as used in paragraph (2), sub-item (i) means an electronic data processing system that links a computer used by the Prospectus Provider, etc. and a computer used by the Prospectus Recipient, etc. or Prospectus Provider, etc. on which the Prospectus Recipient File is stored via a telecommunications line.

(5) The type and contents of the method to be indicated pursuant to the provisions of paragraph (1) are the following matters:

(i) the methods prescribed in the items of paragraph (2) which are used by a Prospectus Provider; and

(ii) the method of recording the matters in the file.

(6) When the Prospectus Recipient states, by Electronic or Magnetic Means, to the effect that said Prospectus Recipient is not to receive provision of the Stated Matters by Electronic or Magnetic Means, the Prospectus Provider who had obtained consent under paragraph (1) must not provide the Stated Matters to said Prospectus Recipient by Electronic or Magnetic Means; provided, however, that this does not apply if said Prospectus Recipient has given consent again under that paragraph.

(Method of Using Information and Communications Technology Pertaining to the Delivery of Documents That Must Be Delivered Pursuant to the Provisions of Article 23-13, Paragraph (2) or (5) of the Act)

Article 23-3 (1) The cases specified by Cabinet Office Ordinance, as referred to in Article 27-30-9, paragraph (1), which is applied mutatis mutandis pursuant to paragraph (2) of that Article, are the cases where a person who intends to provide the matters to be stated (hereinafter referred to as the "Matters to be Stated" in this Article) in the document prescribed in 27-30-9, paragraph (2) of the Act (hereinafter such person is referred to as the "Document Deliverer" in this Article), has indicated in advance the type and contents of the methods listed in the items of the following paragraph (hereinafter referred to as the " Electronic or Magnetic Means" in this Article) to a person who is to receive documents (hereinafter such person is referred to as the "Document Recipient" in this Article) pursuant to paragraph (5), and obtained approval therefrom by Electronic or Magnetic Means or by telephone or any other means.

(2) The means specified by Cabinet Office Ordinance, referred to in Article 27-30-9, paragraph (1) of the Act, which is applied mutatis mutandis pursuant to paragraph (2) of that Article, are the following means:

(i) the methods of using an Electronic Data Processing System that are listed in sub-item (a) or sub-item (b):

(a) the method of transmitting the Matters to be Stated via a telecommunications line that links the computer used by the Document Deliverer and the computer used by the Document Recipient, and recording the Matters to be Stated in a file stored on the computer used by the Document Recipient (when the Document Recipient gives consent to receive the provision of the Matters to be Stated by Electronic or Magnetic Means or gives notice to the effect that the Document Recipient will not receive the provision of the Matters to be Stated by such means, the method of recording to that effect in a file stored on the computer used by the Document Deliverer); or

(b) the method of offering the Matters to be Stated that have been recorded in a file stored on the computer used by the Document Deliverer to the Document Recipient for inspection via a telecommunications line, and recording said Matters to be Stated in a file stored on the computer used by said Document Recipient (when the Document Recipient gives consent to receive the provision of the Matters to be Stated by Electronic or Magnetic Means or gives notice to the effect that the Document Recipient will not receive the provision of the Matters to be Stated by Electronic or Magnetic Means, the method of recording to that effect in a file stored on the computer used by the Document Deliverer).

(ii) the method of delivering a file containing the Matters to be Stated that is prepared by using media which can securely record certain information by magnetic disks, CD-ROMs or any other means equivalent thereto.

(3) The methods listed in the items of the preceding paragraph must be those that enable a Document Recipient to prepare a document by outputting the records in the file.

(4) The term "Electronic Data Processing System" as used in paragraph (2), item (i) means an electronic data processing system that connects a computer used by a Document Deliverer and a computer used by a Document Recipient via a telecommunications line.

(5) The type and contents of the method to be indicated pursuant to the provisions of paragraph (1) are the following matters:

(i) the methods listed in the items of paragraph (2) that are used by a Document Deliverer; and

(ii) the method of recording the matters in the file.

(6) When the Document Recipient states, by Electronic or Magnetic Means or by telephone or any other means, to the effect that said Document Recipient is not to receive provision of the Matters to be Stated by Electronic or Magnetic Means, the Document Deliverer who had obtained consent under paragraph (1) must not provide the Matters to be Stated by Electronic or Magnetic Means to said Document Recipient; provided, however, that this does not apply if said Document Recipient has given the consent again under that paragraph.

(Application Mutatis Mutandis of the Method of Using Information and Communications Technology Pertaining to the Delivery of Documents That Must Be Delivered Pursuant to the Provisions of Article 23-14, Paragraph (2) of the Act)

Article 23-4 The provisions of Article 23-2 (excluding paragraph (2), item (i), sub-item (d) of that Article, and paragraph (3), item (iii), item (iv), sub-item (b), and item (v) of that Article) apply mutatis mutandis to cases where Article 27-30-9, paragraph (1) of the Act is applied mutatis mutandis pursuant to paragraph (2) of that Article (limited to the documents that are to be delivered pursuant to the provisions of Article 23-14, paragraph (2) of the Act). In this case, the phrase "from the time when the Prospectus has been provided" in Article 23-2, paragraph (3), paragraph (iv) is deemed to be replaced with "from the final day when the transaction referred to in the Matters to be Stated was conducted."