

資産の流動化に関する法律施行令

Enforcement Order of the Act on Securitization of Assets

(平成十二年十一月十七日政令第四百七十九号)
(Cabinet Order No. 479 of November 17, 2000)

内閣は、資産の流動化に関する法律（平成十年法律第百五号）の規定に基づき、及び同法を実施するため、特定目的会社による特定資産の流動化に関する法律施行令（平成十年政令第二百七十九号）の全部を改正するこの政令を制定する。

Pursuant to the provisions of the Act on Securitization of Assets (Act No. 105 of 1998) and in order to enforce that Act, the Cabinet enacts this Cabinet Order entirely amending the Enforcement Order of the Act on Securitization of Specified Assets by Specified Purpose Companies (Cabinet Order No. 279 of 1998).

第一章 総則（第一条）

Chapter I General Provisions (Article 1)

第二章 特定目的会社制度（第二条—第四十八条）

Chapter II Specified Purpose Company System (Articles 2 to 48)

第三章 特定目的信託制度（第四十九条—第七十三条）

Chapter III Specific Purpose Trust System (Articles 49 to 73)

第四章 雑則（第七十四条—第七十七条）

Chapter IV Miscellaneous Provisions (Articles 74 to 77)

附 則

Supplementary Provisions

第一章 総則

Chapter I General Provisions

(定義)

(Definitions)

第一条 この政令において「特定資産」、「特定目的会社」、「優先出資」、「特定社債」、「特定目的信託」又は「受託信託会社等」とは、それぞれ資産の流動化に関する法律（以下「法」という。）第二条に規定する特定資産、特定目的会社、優先出資、特定社債、特定目的信託又は受託信託会社等をいう。

Article 1 The terms "Specified Assets", "Specified Purpose Company", "Preferred Equity", "Specified Corporate Bonds", "Specific Purpose Trust", and "Fiduciary Trust Company, etc." as used in this Order mean Specified Assets, Specified Purpose Company, Preferred Equity, Specified Corporate Bonds, Specific

Purpose Trust, and Fiduciary Trust Company, etc. as defined in Article 2 of the Act on Securitization of Assets (hereinafter referred to as the "Act"), respectively.

第二章 特定目的会社制度

Chapter II Specified Purpose Company System

(業務開始届出に記載する政令で定める使用人等)

(Employees Specified by Cabinet Order to Be Stated in Business Commencement Notifications)

第二条 法第四条第二項第三号（法第十一条第五項において準用する場合を含む。）及び第七十条第一項第六号（法第七十二条第二項及び第百六十七条第七項において準用する場合を含む。）に規定する政令で定める使用人は、営業所の業務を統括する者その他これに準ずる者として内閣府令で定めるものとする。

Article 2 The employee specified by Cabinet Order as referred to in Article 4, paragraph (2), item (iii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) and Article 70, paragraph (1), item (vi) of the Act (including the cases where applied mutatis mutandis pursuant to Article 72, paragraph (2) and Article 167, paragraph (7) of the Act) is to be the person who supervises the business of a business office and any other person specified by Cabinet Office Order as a person equivalent thereto.

(資産流動化計画の計画期間)

(Plan Periods of Asset Securitization Plan)

第三条 法第五条第二項に規定する政令で定める特定資産の区分は、次の各号に掲げる区分とし、同項に規定する政令で定める期間は、当該区分に応じ当該各号に定める期間とする。

Article 3 The categories of Specified Assets specified by Cabinet Order as referred to in Article 5, paragraph (2) of the Act are the categories set forth in the following items, and the periods specified by Cabinet Order as referred to in that paragraph are the periods specified in the same items according to those categories:

一 次に掲げる特定資産 二十年

(i) the following Specified Assets: 20 years:

イ 動産（有価証券を除く。）

(a) movables (excluding securities); and

ロ イに掲げるもののみを信託する信託の受益権

(b) a beneficial interest in a trust in which only those set forth in (a) are entrusted;

二 次に掲げる特定資産 二十五年

(ii) the following Specified Assets: 25 years:

イ 特許権、実用新案権、意匠権、商標権、回路配置利用権又は育成者権（これらの権利を利用する権利を含む。）

(a) patent rights, utility model rights, design rights, trademark rights, layout-design exploitation rights or breeder's rights (including rights to use those rights); and

ロ イに掲げるもののみを信託する信託の受益権又はイに掲げるもの及び前号イに掲げるもののみを信託する信託の受益権

(b) a beneficial interest in a trust in which only those set forth in (a) are entrusted, or a beneficial interest in a trust in which only those set forth in (a) and those set forth in (a) of the preceding item are entrusted;

三 前二号に掲げる特定資産以外の特定資産 五十年

(iii) Specified Assets other than the Specified Assets set forth in the preceding two items: 50 years.

(特定目的会社の支店の所在地における登記について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Registration of Specified Purpose Companies at the Locations of Their Branch Offices)

第四条 法第二十二条第四項の規定において特定目的会社の支店の所在地における登記について会社法（平成十七年法律第八十六号）第九百三十二条本文の規定を準用する場合においては、同条本文中「第九百十九条から第九百二十五条まで及び第九百二十九条」とあるのは、「資産流動化法第七十九条第一項において準用する第九百二十九条（第一号に係る部分に限る。）」と読み替えるものとする。

Article 4 In cases where the provisions of the main clause of Article 932 of the Companies Act (Act No. 86 of 2005) are applied mutatis mutandis pursuant to the provisions of Article 22, paragraph (4) of the Act to the registration of a Specified Purpose Company at the location of its branch office, the term "Articles 919 to 925 and Article 929" in the main clause of Article 932 of the Companies Act is replaced with "Article 929 (limited to the portion pertaining to item (i)) as applied mutatis mutandis pursuant to Article 179, paragraph (1) of the Asset Securitization Act".

(発起人等の責任を追及する訴えについて準用する会社法の規定の読替え)

(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions to Enforce Liability of Incorporators)

第五条 法第二十五条第四項の規定において発起人、設立時取締役又は設立時監査役の責任を追及する訴えについて会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 5 In cases where the provisions of the Companies Act are applied mutatis

mutandis pursuant to the provisions of Article 25, paragraph (4) of the Act to an action to enforce the liability of an incorporator, a Director at Incorporation or a Company Auditor at Incorporation, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第八百四十八条 Article 848	株式会社又は株式交換等 完全子会社（以下この節 において「株式会社等」 という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)	特定目的会社 the Specified Purpose Company
第八百四十九条第一項 Article 849, paragraph (1)	株式会社等 a Stock Company, etc.	特定目的会社 a Specified Purpose Company

	<p>責任追及等の訴え（適格旧株主にあつては第八百四十七条の二第一項各号に掲げる行為の効力が生じた時までにその原因となった事実が生じた責任又は義務に係るもの限り、最終完全親会社等の株主にあつては特定責任追及の訴えに限る。）</p> <p>an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owning Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>発起人、設立時取締役又は設立時監査役の責任を追及する訴え</p> <p>an action to enforce the liability of an incorporator, a Director at Incorporation or a Company Auditor at Incorporation</p>
<p>第八百四十九条第四項及び第五項並びに第八百五十条第一項から第三項まで</p> <p>Article 849, paragraphs (4) and (5), and Article 850, paragraphs (1) to (3)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>特定目的会社</p> <p>Specified Purpose Company</p>

<p>第八百五十条第四項 Article 850, paragraph (4)</p>	<p>第五十五条、第百二条の二第二項、第百三条第三項、第百二十条第五項、第二百十三条の二第二項、第二百八十六条の二第二項、第四百二十四条（第四百八十六条第四項において準用する場合を含む。）、第四百六十二条第三項（同項ただし書に規定する分配可能額を超えない部分について負う義務に係る部分に限る。）、第四百六十四条第二項及び第四百六十五条第二項</p> <p>Article 55, Article 102-2, paragraph (2), Article 103, paragraph (3), Article 120, paragraph (5), Article 213-2, paragraph (2), Article 286-2, paragraph (2), Article 424 (including the cases where it is applied mutatis mutandis pursuant to Article 486, paragraph (4)), Article 462, paragraph (3) (limited to the portion pertaining to the obligations assumed for the portion not exceeding the Distributable Amount prescribed in the proviso to that paragraph), Article 464, paragraph (2) and Article 465, paragraph (2)</p>	<p>資産流動化法第二十五条第二項において準用する第五十五条 Article 55 as applied mutatis mutandis pursuant to Article 25, paragraph (2) of the Asset Securitization Act</p>
<p>第八百五十二条第一項及び第二項 Article 852, paragraphs (1) and (2)</p>	<p>株式会社等 Stock Company, etc.</p>	<p>特定目的会社 Specified Purpose Company</p>

第八百五十二条第三項 Article 852, paragraph (3)	第八百四十九条第一項 paragraph (1) of Article 849	資産流動化法第二十五条第四項において準用する第八百四十九条第一項 Article 849, paragraph (1) as applied mutatis mutandis pursuant to Article 25, paragraph (4) of the Asset Securitization Act
第八百五十三条第一項 Article 853, paragraph (1)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company

(特定目的会社の特定社員名簿管理人について準用する会社法の規定の読替え)
(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Administrators of Specified Equity Member Registries of Specified Purpose Companies)

第六条 法第二十八条第三項の規定において特定目的会社の特定社員名簿管理人について会社法第二百二十三条の規定を準用する場合においては、同条中「株主名簿」とあるのは、「特定社員名簿」と読み替えるものとする。

Article 6 In cases where the provisions of Article 123 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 28, paragraph (3) of the Act to the Administrator of a Specified Equity Member Registry of a Specified Purpose Company, the term "shareholder registry" in Article 123 of the Companies Act is replaced with "Specified Equity Member registry".

(特定目的会社の特定出資について準用する会社法の規定の読替え)
(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Specified Equity of Specified Purpose Companies)

第七条 法第三十条第二項の規定において特定目的会社の特定出資について会社法第一百三十四条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 7 In cases where the provisions of Article 134 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 30, paragraph (2) of the Act to Specified Equity of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
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<p>第百三十四条本文 Main clause of Article 134</p>	<p>株式取得者が取得した株式が譲渡制限株式会社である場合 in cases where the shares acquired by the Acquirer of Shares are Shares with Restriction on Transfer</p>	<p>特定社員以外の者が譲渡により特定出資を取得する場合 in cases where a person other than a Specified Equity Member acquires the Specified Equity</p>
<p>第百三十四条第一号、第二号及び第四号 Article 134, items (i), (ii) and (iv)</p>	<p>譲渡制限株式会社 Shares with Restriction on Transfer</p>	<p>特定出資 Specified Equity</p>

(指定買取人について準用する会社法の規定の読替え)

(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Designated Purchasers)

第八条 法第三十一条第八項の規定において指定買取人について会社法第百四十二条第一項及び第二項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 8 (1) In cases where the provisions of Article 142, paragraphs (1) and (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 31, paragraph (1) of the Act to a Designated Purchaser, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
<p>第百四十二条第一項第二号 Article 142, paragraph (1), item (ii)</p>	<p>対象株式の数（種類株式発行会社にあつては、対象株式の種類及び種類ごとの数） number of the Subject Shares [that the Designated Purchaser will purchase] (or, for a Company with Class Shares, the classes of the Subject Shares and the number of shares for each class)</p>	<p>資産流動化法第三十一条第七項に規定する特定出資の口数 number of units of Specified Equity prescribed in Article 31, paragraph (7) of the Asset Securitization Act [that the Designated Purchaser will purchase]</p>

<p>第四百二十二条第二項 Article 142, paragraph (2)</p>	<p>対象株式の数 number of the Subject Shares</p>	<p>資産流動化法第三十一条第七項に規定する特定出資の口数 number of units of Specified Equity prescribed in Article 31, paragraph (7) of the Asset Securitization Act</p>
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2 法第三十一条第八項の規定において同項において準用する会社法第四百二十二条第一項の規定による通知について同法第四百四十四条第五項の規定を準用する場合においては、同項中「数」とあるのは、「口数」と読み替えるものとする。

(2) In cases where the provisions of Article 144, paragraph (5) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 31, paragraph (8) of the Act to the notice to be given under the provisions of Article 142, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (8) of the Act, the term "number" in Article 144, paragraph (5) of the Companies Act is replaced with "number of units".

(特定目的会社の特定出資に係る登録特定出資質権者について準用する会社法の規定の読替え)

(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Registered Pledges of Specified Equity Pertaining to Specified Equity of Specified Purpose Companies)

第九条 法第三十二条第六項の規定において特定目的会社の特定出資に係る登録特定出資質権者について会社法第一百五十四条第二項の規定を準用する場合においては、同項中「前項」とあるのは、「資産流動化法第三十二条第五項」と読み替えるものとする。

Article 9 In cases where the provisions of Article 154, paragraph (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 32, paragraph (6) of the Act to a Registered Pledgee of Specified Equity pertaining to Specified Equity of a Specified Purpose Company, the term "the preceding paragraph" in Article 154, paragraph (2) of the Companies Act is replaced with "Article 32, paragraph (5) of the Asset Securitization Act".

(特定出資を信託する場合について準用する法等の規定の読替え)

(Replacement of Terms of the Provisions of the Act as Applied Mutatis Mutandis to Cases of Placing Specified Equity in Trust)

第十条 法第三十三条第三項の規定において同条第一項の規定に基づき特定出資を信託する場合について法第三十二条の規定を準用する場合における当該規定（当該規定において準用する会社法の規定を含む。）に係る技術的読替えは、次の表のとおりとする。

Article 10 (1) In cases where the provisions of Article 32 of the Act are applied

mutatis mutandis pursuant to the provisions of Article 33, paragraph (3) of the Act to cases of placing Specified Equity in trust under the provisions of Article 33, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 32 of the Act (including the provisions of the Companies Act as applied mutatis mutandis pursuant to the relevant provisions of the Act) is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第三十二条第五項 Article 32, paragraph (5)	登録特定出資質権者 Registered Pledgee of Specified Equity	第三項各号に掲げる事項 が特定社員名簿に記載さ れ、又は記録された特定 出資信託の受益権に係る 質権者 Pledgee for the beneficial interest in a Specified Equity Trust, for whom the matters set forth in the items of paragraph (3) are stated or recorded in the Specified Equity Member Registry
第三十二条第六項 Article 32, paragraph (6)	特定出資に to Specified Equity	特定出資信託の受益権に to the beneficial interest in a Specified Equity Trust
	登録特定出資質権者 Registered Pledgee of Specified Equity	前項の質権者 the pledgee set forth in the preceding paragraph
	同項各号 the items of that paragraph	同条第三項各号 the items of paragraph (3) of that Article
第三十二条第六項におい て準用する会社法第百五 十四条第二項 Article 154, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 32, paragraph (6)	前項 the preceding paragraph	資産流動化法第三十三条 第三項において準用する 資産流動化法第三十二条 第五項 Article 32, paragraph (5) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 33, paragraph (3) of the Asset Securitization Act

2 法第三十三条第三項の規定において同条第一項の規定に基づき特定出資を信託する場合について会社法第百三十三条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 133 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 33, paragraph (3) of the Act to cases of placing Specified Equity in trust under the provisions of Article 33, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 133 of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第百三十三条第一項 Article 133, paragraph (1)	株主名簿記載事項 Matters to be Stated in the Shareholder Registry	資産流動化法第二十八条 第一項第四号に掲げる事 項 matters set forth in Article 28, paragraph (1), item (iv) of the Asset Securitization Act
	株主名簿に in the shareholder registry	特定社員名簿に in the Specified Equity Member Registry
第百三十三条第二項 Article 133, paragraph (2)	株主名簿 shareholder registry	特定社員名簿 Specified Equity Member Registry

(書面に記載すべき事項等の電磁的方法による提供の承諾等)

(Consent for the Provision of Matters to Be Stated in Documents by Electronic or Magnetic Means)

第十一条 次に掲げる規定に規定する事項を電磁的方法（法第四十条第三項に規定する電磁的方法をいう。以下同じ。）により提供しようとする者（次項において「提供者」という。）は、内閣府令で定めるところにより、あらかじめ、当該事項の提供の相手方に対し、その用いる電磁的方法の種類及び内容を示し、書面又は電磁的方法による承諾を得なければならない。

Article 11 (1) A person who intends to provide the matters prescribed in the provisions as follows by electronic or magnetic means (meaning electronic or magnetic means as prescribed in Article 40, paragraph (3) of the Act; the same applies hereinafter) (such person is referred to as the "Provider" in the following paragraph) must, pursuant to the provisions of Cabinet Office Order, indicate in advance the type and details of the electronic or magnetic means to be used to the other party to whom the matters are provided, and obtain

consent therefrom in writing or by electronic or magnetic means:

一 法第三十六条第五項において準用する会社法第二百三条第三項

(i) Article 203, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act;

二 法第四十条第三項

(ii) Article 40, paragraph (3) of the Act;

三 法第四十条第九項（法第二百二十二条第十項及び第二百八十六条第四項において準用する場合を含む。）

(iii) Article 40, paragraph (9) of the Act (including the cases where applied mutatis mutandis pursuant to Article 122, paragraph (10) and Article 286, paragraph (4) of the Act);

四 法第六十五条第一項において準用する会社法第三百十条第三項

(iv) Article 310, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 65, paragraph (1) of the Act;

五 法第六十五条第二項において準用する会社法第三百十二条第一項

(v) Article 312, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 65, paragraph (2) of the Act;

六 法第二百二十二条第三項

(vi) Article 122, paragraph (3) of the Act;

七 法第二百二十九条第二項において準用する会社法第七百二十一条第四項

(vii) Article 721, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

八 法第二百二十九条第二項において準用する会社法第七百二十五条第三項

(viii) Article 725, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

九 法第二百二十九条第二項において準用する会社法第七百二十七条第一項

(ix) Article 727, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

十 法第二百二十九条第二項において準用する会社法第七百三十九条第二項

(x) Article 739, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

十一 法第一百八十条第四項において準用する会社法第五百五十五条第三項

(xi) Article 555, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act;

十二 法第一百八十条第四項において準用する会社法第五百五十七条第一項

(xii) Article 557, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act;

十三 法第二百四十五条第二項（法第二百五十三条において準用する場合を含む。）
において準用する信託法（平成十八年法律第八号）第一百六条第一項

(xiii) Article 116, paragraph (1) of the Trust Act (Act No. 108 of 2006) as applied mutatis mutandis pursuant to Article 245, paragraph (2) of the Act

(including the cases where applied mutatis mutandis pursuant to Article 253 of the Act); and

十四 法第二百四十九条第一項（法第二百五十三條において準用する場合を含む。）において準用する信託法第百十四條第三項

(xiv) Article 114, paragraph (3) of the Trust Act as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act).

2 前項の規定による承諾を得た提供者は、同項の相手方から書面又は電磁的方法により電磁的方法による事項の提供を受けない旨の申出があったときは、当該相手方に対し、当該事項の提供を電磁的方法によってしてはならない。ただし、当該相手方が再び同項の規定による承諾をした場合は、この限りでない。

(2) When the other party set forth in the preceding paragraph states in writing or by electronic or magnetic means to the effect that the relevant other party will not receive the provision of the matters by electronic or magnetic means, the Provider who has previously obtained consent under the provisions of the preceding paragraph must not provide such matters to such other party by electronic or magnetic means; provided, however, that this does not apply if the relevant other party gives consent again under the provisions of that paragraph.

(特定目的会社の募集特定出資について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Specified Equity for Subscription of Specified Purpose Companies)

第十二条 法第三十六条第五項の規定において同条第一項の特定目的会社の募集特定出資について会社法第二百二条第一項第一号及び第二百四条第二項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 12 In cases where the provisions of Article 202, paragraph (1), item (i) and Article 204, paragraph (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 36, paragraph (5) of the Act to Specified Equity for Subscription of a Specified Purpose Company set forth in Article 36, paragraph (1) of the Act, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
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<p>第二百二条第一項第一号 Article 202, paragraph (1), item (i)</p>	<p>募集株式（種類株式発行会社にあつては、当該株主の有する種類の株式と同一の種類のもの） Shares for Subscription [of that Stock Company] (or, for a Company with Class Shares, class shares identical to the class shares held by such shareholders)</p>	<p>募集特定出資 Specified Equity for Subscription [of that Stock Company]</p>
<p>第二百四条第二項 Article 204, paragraph (2)</p>	<p>募集株式が譲渡制限株式である場合には、前項 In cases where Shares for Subscription are Shares with Restriction on Transfer, [the determination under the provisions of] the preceding paragraph</p>	<p>前項 [The determination under the provisions of] the preceding paragraph</p>
	<p>（取締役会設置会社にあつては、取締役会）の決議 resolution [at a shareholders meeting] (or at a board of directors meeting for a Company with Board of Directors)</p>	<p>の決議 resolution [at a shareholders meeting]</p>

（不公正な払込金額で特定出資を引き受けた者等に対する支払を求める訴え等について準用する会社法の規定の読替え）

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Seeking Payments against Persons Who Have Subscribed for Specified Equity with Unfair Amounts to Be Paid in)

第十三条 法第三十六条第十項の規定において同条第五項において準用する会社法第二百十二条第一項の規定による支払を求める訴え、法第三十六条第五項において準用する会社法第二百十三条第一項の規定による同項に規定する取締役等の責任を追及する訴え、法第三十六条第五項において準用する会社法第二百十三条の二第一項の規定による支払又は給付を求める訴え及び法第三十六条第五項において準用する会社法第二百十三条の三第一項の規定による同項に規定する取締役の責任を追及する訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 13 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 36, paragraph (10) of the Act to an action seeking payment under the provisions of Article 212,

paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act, an action to enforce the liability of the directors, etc. prescribed in Article 213, paragraph (1) of the Companies Act under the provisions of that paragraph as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act, an action seeking payment or delivery under the provisions of Article 213-2, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act, and an action to enforce the liability of the directors, etc. prescribed in Article 213-3, paragraph (1) of the Companies Act under the provisions of that paragraph as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第八百四十八条 Article 848	株式会社又は株式交換等 完全子会社（以下この節 において「株式会社等」 という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)	特定目的会社 the Specified Purpose Company
第八百四十九条第一項 Article 849, paragraph (1)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company

	<p>責任追及等の訴え（適格旧株主にあつては第八百四十七条の二第一項各号に掲げる行為の効力が生じた時までにその原因となった事実が生じた責任又は義務に係るもの限り、最終完全親会社等の株主にあつては特定責任追及の訴えに限る。）</p> <p>an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owing Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>責任追及等の訴え</p> <p>an action to enforce liability</p>
<p>第八百四十九条第四項及び第五項並びに第八百五十条第一項から第三項まで</p> <p>Article 849, paragraphs (4) and (5), and Article 850, paragraphs (1) to (3)</p>	<p>株式会社等</p> <p>a Stock Company, etc.</p>	<p>特定目的会社</p> <p>a Specified Purpose Company</p>

<p>第八百五十条第四項 Article 850, paragraph (4)</p>	<p>第五十五条、第百二条の二第二項、第百三条第三項、第百二十条第五項、第二百十三條の二第二項、第二百八十六條の二第二項、第四百二十四条（第四百八十六條第四項において準用する場合を含む。）、第四百六十二条第三項（同項ただし書に規定する分配可能額を超えない部分について負う義務に係る部分に限る。）、第四百六十四条第二項及び第四百六十五条第二項</p> <p>Article 55, Article 102-2, paragraph (2), Article 103, paragraph (3), Article 120, paragraph (5), Article 213-2, paragraph (2), Article 286-2, paragraph (2), Article 424 (including the cases where it is applied mutatis mutandis pursuant to Article 486, paragraph (4)), Article 462, paragraph (3) (limited to the portion pertaining to the obligations assumed for the portion not exceeding the Distributable Amount prescribed in the proviso to that paragraph), Article 464, paragraph (2) and Article 465, paragraph (2)</p>	<p>資産流動化法第三十六条第五項において準用する第二百十三條の二第二項及び資産流動化法第九十四条第四項</p> <p>Article 213-2, paragraph (2) as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Asset Securitization Act, and Article 94, paragraph (4) of the Asset Securitization Act</p>
<p>第八百五十二条第一項及び第二項 Article 852, paragraphs (1) and (2)</p>	<p>株式会社等 Stock Company, etc.</p>	<p>特定目的会社 Specified Purpose Company</p>

第八百五十二条第三項 Article 852, paragraph (3)	第八百四十九条第一項 paragraph (1) of Article 849	資産流動化法第三十六条 第十項において準用する 第八百四十九条第一項 Article 849, paragraph (1) as applied mutatis mutandis pursuant to Article 36, paragraph (10) of the Asset Securitization Act
第八百五十三条第一項 Article 853, paragraph (1)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company

(特定目的会社の特定出資の併合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Consolidation of Specified Equity of Specified Purpose Companies)

第十四条 法第三十八条の規定において特定目的会社の特定出資の併合について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 14 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 38 of the Act to the consolidation of Specified Equity of a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第八十一条第一項 Article 181, paragraph (1)	同項各号 each item of that paragraph	前条第二項各号 each item of paragraph (2) of the preceding Article

<p>第百八十二条第一項 Article 182, paragraph (1)</p>	<p>株式（種類株式発行会社にあつては、第百八十条第二項第三号の種類の株式。以下この条項において同じ。） shares (or, for a Company with Class Shares, shares of the classes provided for in Article 180, paragraph (2), item (iii). The same applies hereinafter in this paragraph.)</p>	<p>特定出資 Specified Equity</p>
<p>第百八十二条の二第一項 Article 182-2, paragraph (1)</p>	<p>同項各号 the items of the same paragraph</p>	<p>資産流動化法第三十八条において準用する第百八十条第二項第一号及び第二号 Article 180, paragraph (2), items (i) and (ii) as applied mutatis mutandis pursuant to Article 38 of the Asset Securitization Act</p>
<p>第百八十二条の二第一項第一号 Article 182-2, paragraph (1), item (i)</p>	<p>第三百十九条第一項 Article 319, paragraph (1)</p>	<p>資産流動化法第六十三条第一項 Article 63, paragraph (1) of the Asset Securitization Act</p>
<p>第百八十二条の四第七項 Article 182-4, paragraph (7)</p>	<p>第百三十三条 Article 133</p>	<p>資産流動化法第三十条第二項において準用する第百三十三条 Article 133 as applied mutatis mutandis pursuant to Article 30, paragraph (2) of the Asset Securitization Act</p>
<p>第百八十二条の六第一項 Article 182-6, paragraph (1)</p>	<p>発行済株式（種類株式発行会社にあつては、第百八十条第二項第三号の種類の発行済株式） Issued Shares at the time when consolidation of shares comes into effect (in cases of a Company with Class Shares, total number of the Issued Shares of class under Article 180, paragraph (2), item (iii))</p>	<p>特定出資 Specified Equity at the time when consolidation of shares comes into effect</p>

<p>第二百三十四条第二項 Article 234, paragraph (2)</p>	<p>市場価格のある同項の株式については市場価格として法務省令で定める方法により算定される額をもって、市場価格のない同項の株式については [sell] shares under that paragraph with a market price in an amount calculated by the method prescribed by the applicable Ministry of Justice Order as the market price thereof, and shares under that paragraph [without a market price using a method other than auction with the permission of the court.]</p>	<p>同項の特定出資については [sell] Specified Equity under that paragraph [using a method other than auction with the permission of the court.]</p>
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(募集優先出資の引受けの申込みをしようとする者に対して通知する不動産の鑑定評価を要する権利等)

(Rights Requiring Real Property Appraisal to Be Included in Notifications to Persons Who Intend to File Applications to Subscribe for Preferred Equity for Subscription)

第十五条 法第四十条第一項第八号イに規定する政令で定めるものは、次に掲げるものとする。

Article 15 (1) What is specified by Cabinet Order as referred to in Article 40, paragraph (1), item (viii), (a) of the Act is as follows:

一 土地又は建物の賃借権、地上権その他の土地又は建物を使用し、又は収益することができる権利（所有権を除く。）

(i) the right of lease or superficies right of land or a building, or other right to use or make profits from land or a building (excluding the ownership);

二 信託の受益権であって土地若しくは建物又は前号に掲げる権利のみを信託するもの（受益権の数が一であるものに限る。）

(ii) a beneficial interest in a trust in which only land or a building, or any of the rights set forth in the preceding item is entrusted (limited to a single beneficial interest).

2 法第四十条第一項第八号イに規定する政令で定める不動産鑑定士は、不動産鑑定士であって次に掲げる者以外のものとする。

(2) The real property appraiser specified by Cabinet Order as referred to in Article 40, paragraph (1), item (viii), (a) of the Act is any real property

appraiser other than those set forth as follows:

一 当該特定目的会社の役員（法第六十八条第一項に規定する役員をいい、役員が法人であるときは、その社員。次項において同じ。）又は使用人

(i) an Officer (meaning the officer prescribed in Article 68, paragraph (1) of the Act; in cases where the officer is a juridical person, one of its members; hereinafter the same applies in the following paragraph) or employee of the Specified Purpose Company;

二 不動産の鑑定評価に関する法律（昭和三十八年法律第百五十二号）の規定により、法第四十条第一項第八号イの規定による不動産の鑑定評価に係る業務をすることができない者

(ii) a person who may not carry out the business concerning real property appraisal under the provisions of Article 40, paragraph (1), item (viii), (a) of the Act, pursuant to the provisions of the Act on Real Property Appraisal (Act No. 152 of 1963).

3 法第四十条第一項第八号ロに規定する特定目的会社以外の者であつて政令で定めるものは、次に掲げる者とする。

(3) The person other than the Specified Purpose Company who is specified by Cabinet Order as referred to in Article 40, paragraph (1), item (viii), (b) of the Act is any of the following persons:

一 弁護士又は弁護士法人であつて次に掲げる者以外のもの

(i) an attorney at law or a legal professional corporation, other than those set forth as follows:

イ 弁護士にあつては、次に掲げる者

(a) in the case of an attorney at law, the following persons:

(1) 当該特定目的会社の役員又は使用人

1. an Officer or employee of the Specified Purpose Company;

(2) 弁護士法（昭和二十四年法律第二百五号）の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Attorney Act (Act No. 205 of 1949);

ロ 弁護士法人にあつては、次に掲げる者

(b) in the case of a legal professional corporation, the following persons:

(1) その社員のうちにイ（1）に掲げる者があるもの

1. a person who has any of the persons set forth in (a), 1. as a member; or

(2) 弁護士法の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Attorney Act;

二 公認会計士（公認会計士法（昭和二十三年法律第百三号）第十六条の二第五項に規定する外国公認会計士を含む。以下この号において同じ。）又は監査法人であつて、次に掲げる者以外のもの

(ii) a certified public accountant (including a foreign certified public accountant as prescribed in Article 16-2, paragraph (5) of the Certified Public Accountant Act (Act No. 103 of 1948); hereinafter the same applies in this item) or an auditing firm, other than those set forth as follows:

イ 公認会計士にあつては、次に掲げる者

(a) in the case of a certified public accountant, the following persons:

(1) 当該特定目的会社の役員又は使用人

1. an Officer or employee of the Specified Purpose Company;

(2) 公認会計士法の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Certified Public Accountant Act;

ロ 監査法人にあつては、次に掲げる者

(b) in the case of an auditing firm, the following persons:

(1) 当該特定目的会社の会計参与

1. an accounting advisor of the Specified Purpose Company;

(2) その社員のうちにイ(1)に掲げる者があるもの

2. a person who has any of the persons set forth in (a), 1. as a member; or

(3) 公認会計士法の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

3. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Certified Public Accountant Act;

三 弁理士又は特許業務法人であつて次に掲げる者以外のもの（特定資産が特許権、実用新案権、意匠権、商標権若しくは回路配置利用権（これらを利用する権利を含む。）、技術上の秘密（秘密として管理されている生産方法その他の事業活動に有用な技術上の情報であつて公然と知られていないものをいう。）若しくは著作権又はこれらのみを信託する信託の受益権の場合に限る。）

(iii) a patent attorney or patent professional corporation, other than any of those set forth as follows (limited to cases where Specified Assets are patent rights, utility model rights, design rights, trademark rights, layout-design exploitation rights or breeder's rights (including rights to use those rights), technical secrets (meaning a production method and any other technical information useful for business activities, which is kept secret and is not publicly known) or copyrights, or a beneficial interest in a trust in which only

those rights, etc. are entrusted):

イ 弁理士にあつては、次に掲げる者

(a) in the case of a patent attorney, the following persons:

(1) 当該特定目的会社の役員又は使用人

1. an Officer or employee of the Specified Purpose Company; or

(2) 弁理士法（平成十二年法律第四十九号）の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Patent Attorney Act (Act No. 49 of 2000);

ロ 特許業務法人にあつては、次に掲げる者

(b) in the case of a patent professional corporation, the following persons:

(1) その社員のうちにイ（1）又は（2）に掲げる者があるもの

1. a person who has any of the persons set forth in (a), 1. or 2. as a member; or

(2) 弁理士法の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Patent Attorney Act;

四 前三号に掲げるもののほか、特定資産の評価に関し専門的知識を有する者として内閣府令で定めるもの

(iv) beyond what is set forth in the preceding three items, persons specified by Cabinet Office Order as those having the expert knowledge for the assessment of Specified Assets.

(不公正な払込金額で優先出資を引き受けた者に対する支払を求める訴えについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Seeking Payments against Persons Who Have Subscribed for Preferred Equity with Unfair Amounts to Be Paid in)

第十五条之二 法第四十二条第八項の規定において同条第五項において準用する会社法第二百十二条第一項の規定による支払を求める訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 15-2 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 42, paragraph (8) of the Act to an action seeking payment under the provisions of Article 212, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 42, paragraph (5) of the Act, the technical replacement of terms

pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
<p>第四百四十八条 Article 448</p>	<p>株式会社又は株式交換等 完全子会社（以下この節 において「株式会社等」 という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)</p>	<p>特定目的会社 the Specified Purpose Company</p>
<p>第四百四十九条第一項 Article 449, paragraph (1)</p>	<p>株式会社等 Stock Company, etc.</p>	<p>特定目的会社 Specified Purpose Company</p>

	<p>責任追及等の訴え（適格旧株主にあつては第四百四十七条の二第一項各号に掲げる行為の効力が生じた時までにその原因となった事実が生じた責任又は義務に係るもの限り、最終完全親会社等の株主にあつては特定責任追及の訴えに限る。）</p> <p>an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owing Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>責任追及等の訴え</p> <p>an action to enforce liability</p>
<p>第四百四十九条第四項及び第五項、第四百五十条第一項から第三項まで並びに第四百五十二条第一項及び第二項</p> <p>Article 849, paragraphs (4) and (5), Article 850, paragraphs (1) to (3), and Article 852, paragraphs (1) and (2)</p>	<p>株式会社等</p> <p>a Stock Company, etc.</p>	<p>特定目的会社</p> <p>a Specified Purpose Company</p>
<p>第四百五十二条第三項</p> <p>Article 852, paragraph (3)</p>	<p>第四百四十九条第一項</p> <p>paragraph (1) of Article 849</p>	<p>資産流動化法第四十二条第八項において準用する第四百四十九条第一項</p> <p>Article 849, paragraph (1) as applied mutatis mutandis pursuant to Article 42, paragraph (8) of the Asset Securitization Act</p>

第八百五十三条第一項 Article 853, paragraph (1)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company
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(特定目的会社の優先出資の質入れについて準用する会社法の規定の読替え)
(Replacement of Terms in the Provisions of the Companies Act as Applied
Mutatis Mutandis to Pledge of Preferred Equity of Specified Purpose
Companies)

第十五条の三 法第四十五条第四項の規定において特定目的会社の優先出資の質入れについて会社法第百五十四条第一項及び第二項（第一号に係る部分に限る。）の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 15-3 In cases where the provisions of Article 154, paragraphs (1) and (2) (limited to the portion pertaining to item (i)) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 45, paragraph (4) of the Act to a pledge of Preferred Equity of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第百五十四条第一項 Article 154, paragraph (1)	第百五十一条第一項の金 銭等（金銭に限る。）又 は同条第二項の金銭 the Monies, etc. (limited to monies) under Article 151, paragraph (1), or monies under paragraph (2) of that Article	資産流動化法第四十五条 第四項において準用する 第百五十一条第一項の金 銭等（金銭に限る。） the Monies, etc. (limited to monies) under Article 151, paragraph (1) as applied mutatis mutandis pursuant to Article 45, paragraph (4) of the Asset Securitization Act

<p>第一百五十四条第二項第一号 Article 154, paragraph (2), item (i)</p>	<p>第一百五十一条第一項第一号から第六号まで、第八号、第九号又は第十四号 Article 151, paragraph (1), items (i) through (vi), item (viii), item (ix), or item (xiv)</p>	<p>資産流動化法第四十五条第四項において準用する第一百五十一条第一項第四号、第八号、第九号又は第十四号 Article 151, paragraph (1), item (vi), item (viii), item (ix), or item (xiv) as applied mutatis mutandis pursuant to Article 45, paragraph (4) of the Asset Securitization Act</p>
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(特定目的会社の優先出資の併合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Consolidation of Preferred Equity of Specified Purpose Companies)

第十六条 法第五十条第一項の規定において特定目的会社の優先出資の併合について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 16 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 50, paragraph (1) of the Act to the consolidation of the Preferred Equity of a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
<p>第一百八十二条の二第一項 Article 182-2, paragraph (1)</p>	<p>同項各号 the items of the same paragraph</p>	<p>資産流動化法第五十条第一項において準用する第一百八十条第二項第一号から第三号まで Article 180, paragraph (2), items (i) to (iii) as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Asset Securitization Act</p>

<p>第百八十二条の四第五項 Article 182-4, paragraph (5)</p>	<p>第二百二十三条の規定による請求 made a request under the provisions of Article 223</p>	<p>非訟事件手続法（平成二十三年法律第五十一号）第百十四条に規定する公示催告の申立て filed a petition for public notification as prescribed in Article 114 of the Non-Contentious Cases Procedures Act (Act No. 51 of 2011)</p>
<p>第百八十二条の四第七項 Article 182-4, paragraph (7)</p>	<p>第百三十三条 Article 133</p>	<p>資産流動化法第四十五条第三項において準用する第百三十三条 Article 133 as applied mutatis mutandis pursuant to Article 45, paragraph (3) of the Asset Securitization Act</p>

(特定目的会社の優先出資の消却及び併合について準用する会社法の規定の読替え)
(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Cancellation and Consolidation of Preferred Equity of Specified Purpose Companies)

第十七条 法第五十条第三項の規定において特定目的会社の優先出資の消却及び併合について会社法第二百三十五条第一項の規定を準用する場合には、同項中「相当する数の」とあるのは、「相当する口数の」と読み替えるものとする。

Article 17 In cases where the provisions of Article 235, paragraph (1) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 50, paragraph (3) of the Act to the cancellation and consolidation of the Preferred Equity of a Specified Purpose Company, the term "number [of shares] equivalent to" in Article 235, paragraph (1) of the Companies Act is replaced with "number of units [of shares] equivalent to".

(電磁的方法による通知の承諾等)

(Consent for Notice by Electronic or Magnetic Means)

第十八条 次に掲げる規定により電磁的方法により通知を發しようとする者（次項において「通知發出者」という。）は、内閣府令で定めるところにより、あらかじめ、当該通知の相手方に対し、その用いる電磁的方法の種類及び内容を示し、書面又は電磁的方法による承諾を得なければならない。

Article 18 (1) A person who intends to send a notice by electronic or magnetic means pursuant to the provisions set forth as follows (such person is referred to as the "Sender of the Notice in the following paragraph) must, pursuant to the provisions of Cabinet Office Order, indicate in advance the type and details of the electronic or magnetic means to be used to the other party to whom the

notice is sent, and obtain consent therefrom in writing or by electronic or magnetic means:

一 法第五十五条第三項（法第五十六条第三項において準用する場合を含む。）

(i) Article 55, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 56, paragraph (3) of the Act);

二 法第二百二十九条第二項において準用する会社法第七百二十条第二項

(ii) Article 720, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

三 法第三百三十二条第二項（法第四百十条第二項及び第五百十一条第五項において準用する場合を含む。）

(iii) Article 132, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 140, paragraph (2) and Article 151, paragraph (5) of the Act);

四 法第一百八十条第四項において準用する会社法第五百四十九条第二項（法第一百八十条第四項において準用する会社法第五百四十九条第四項において準用する場合を含む。）

(iv) Article 549, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act (including the cases where Article 549, paragraph (2) of the Companies Act is applied mutatis mutandis pursuant to Article 549, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act);

五 法第二百四十二条第三項（法第二百五十三条において準用する場合を含む。）

(v) Article 242, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act); and

六 法第二百五十二条第二項において準用する信託法第九条第二項

(vi) Article 109, paragraph (2) of the Trust Act as applied mutatis mutandis pursuant to Article 252, paragraph (2) of the Act.

2 前項の規定による承諾を得た通知発出者は、同項の相手方から書面又は電磁的方法により電磁的方法による通知を受けない旨の申出があったときは、当該相手方に対し、当該通知を電磁的方法によって発してはならない。ただし、当該相手方が再び同項の規定による承諾をした場合は、この限りでない。

(2) When the other party set forth in the preceding paragraph states in writing or by electronic or magnetic means to the effect that the relevant other party will not receive a notice sent by electronic or magnetic means, the Sender of the Notice who has previously obtained consent under the provisions of the preceding paragraph must not send such notice to such other party by electronic or magnetic means; provided, however, that this does not apply if the relevant other party gives consent again under the provisions of that paragraph.

(社員総会の招集手続等に関する検査役を選任の申立てがあった場合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Cases Where Petitions Have Been Filed for the Appointment of Inspectors Concerning Calling Procedures of General Meetings of Members)

第十九条 法第五十八条第二項の規定において同条第一項の申立てがあった場合について会社法第三百七条第三項の規定を準用する場合には、同項中「取締役（監査役設置会社にあつては、取締役及び監査役）」とあるのは、「取締役及び監査役」と読み替えるものとする。

Article 19 In cases where the provisions of Article 307, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 58, paragraph (2) of the Act to cases where a petition set forth in Article 58, paragraph (1) of the Act has been filed, the term "directors (or the directors and company auditors for a Company with Auditors)" in Article 307, paragraph (3) of the Companies Act is replaced with "directors and company auditors".

(資産流動化計画違反の社員総会の決議の取消しの訴えについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Seeking Rescission of Resolutions at General Meetings of Members Which Are in Violation of the Asset Securitization Plan)

第二十条 法第六十四条第二項の規定において同条第一項の決議の取消しの訴えについて会社法第九百三十七条第一項（第一号ト（２）に係る部分に限る。）の規定を準用する場合には、同項中「第九百三十条第二項各号」とあるのは、「資産流動化法第二十二条第四項において準用する第九百三十条第二項各号」と読み替えるものとする。

Article 20 In cases where the provisions of Article 937, paragraph (1) (limited to the portion pertaining to item (i), (g), 2.) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 64, paragraph (2) of the Act to an action seeking the rescission of a resolution set forth in Article 64, paragraph (1) of the Act, the term "items of Article 930, paragraph (2) " in Article 937, paragraph (1) of the Companies Act is replaced with "items of Article 930, paragraph (2) as applied mutatis mutandis pursuant to Article 22, paragraph (4) of the Asset Securitization Act".

(有議決権事項を会議の目的に含む社員総会について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to General Meetings of Members Whose Subject Matters

Include Matters to Be Voted upon by Both Specified Equity Members and Preferred Equity Members)

第二十一条 法第六十五条第一項の規定において法第五十六条第一項の社員総会（法第一百五十二条第一項に規定する計画変更決議を行う社員総会を除く。）について会社法第三百条本文の規定を準用する場合においては、同条本文中「前条」とあるのは、「資産流動化法第五十六条第一項及び第二項」と読み替えるものとする。

Article 21 In cases where the provisions of the main clause of Article 300 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 65, paragraph (1) of the Act to the general meeting of members set forth in Article 56, paragraph (1) of the Act (excluding a general meeting of members which adopts a Resolution for Changing the Plan set forth in Article 152, paragraph (1) of the Act), the term "the preceding Article" in the main clause of Article 300 of the Companies Act is replaced with "Article 56, paragraphs (1) and (2) of the Asset Securitization Act".

(特定目的会社の社員総会について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to General Meetings of Members of Specified Purpose Companies)

第二十二条 法第六十五条第三項の規定において特定目的会社の社員総会について会社法第三百十四条及び第三百十八条第四項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 22 In cases where the provisions of Article 314 and Article 318 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 65, paragraph (3) of the Act to the general meeting of members of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第三百十四条 Article 314	株主の of the shareholders	社員の of the members
第三百十八条第四項 Article 318, paragraph (4)	株主 shareholders	社員 Members

(特定目的会社の社員総会の決議の不存在若しくは無効の確認又は取消しの訴えについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions for Declaratory Judgment of Absence or

Invalidation of Resolution at General Meetings of Members of Specified Purpose Companies or Actions Seeking Rescission of Such Resolution)

第二十三条 法第六十五条第四項の規定において特定目的会社の社員総会の決議の不存在若しくは無効の確認又は取消しの訴えについて会社法第九百三十七条第一項（第一号トに係る部分に限る。）の規定を準用する場合には、同項中「第九百三十条第二項各号」とあるのは、「資産流動化法第二十二条第四項において準用する第九百三十条第二項各号」と読み替えるものとする。

Article 23 In cases where the provisions of Article 937, paragraph (1) (limited to the portion pertaining to item (i), (g)) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 65, paragraph (4) of the Act to an action for declaratory judgment of the absence or invalidation of a resolution at a general meeting of members of a Specified Purpose Company or an action seeking the rescission of such a resolution, the term "items of Article 930, paragraph (2)" in Article 937, paragraph (1) of the Companies Act is replaced with "items of Article 930, paragraph (2) as applied mutatis mutandis pursuant to Article 22, paragraph (4) of the Asset Securitization Act".

(会計監査人を置くことを要しない特定社債の発行総額と特定借入れの総額との合計額)

(Sum of the Total Issuance Amount of Specified Corporate Bonds Which Is Not Required to Have Accounting Auditors, and the Total Amount of Specific Borrowings)

第二十四条 法第六十七条第一項に規定する政令で定める額は、二百億円とする。

Article 24 The amount specified by Cabinet Order as referred to in Article 67, paragraph (1) of the Act is 20 billion yen.

(業務の執行に関する検査役の選任の申立てがあつた場合の検査役及びその報告があつた場合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Inspector in Cases Where Petitions Have Been Filed for the Appointment of Inspector of Execution of Business, and to Cases Where the Report Thereof Has Been Made)

第二十五条 法第八十一条第二項の規定において同条第一項の申立てがあつた場合の検査役及びその報告があつた場合について会社法第三百五十九条第三項の規定を準用する場合には、同項中「取締役（監査役設置会社にあつては、取締役及び監査役）」とあるのは、「取締役及び監査役」と読み替えるものとする。

Article 25 In cases where the provisions of Article 359, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 81, paragraph (2) of the Act to the inspector in cases where a petition set forth in Article 81, paragraph (1) of the Act has been filed and to cases where the report thereof has been made, the term "directors (or the directors

and company auditors of a Company with Auditors)" in Article 359, paragraph (3) of the Companies Act is replaced with "directors and company auditors".

(特定目的会社の取締役について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Directors of a Specified Purpose Company)

第二十六条 法第八十五条の規定において特定目的会社の取締役について会社法第三百五十七条第一項の規定を準用する場合には、同項中「株主（監査役設置会社にあっては、監査役）」とあるのは、「監査役」と読み替えるものとする。

Article 26 In cases where the provisions of Article 357, paragraph (1) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 85 of the Act to directors of a Specified Purpose Company, the term "shareholders (or, for a Company with Auditors, the company auditors)" in Article 357, paragraph (1) of the Companies Act is replaced with "company auditors".

(会計参与設置会社について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Companies with Accounting Advisors)

第二十七条 法第八十六条第二項の規定において会計参与設置会社について会社法第三百七十五条第一項及び第三百七十八条第一項第一号の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 27 In cases where the provisions of Article 375, paragraph (1) and Article 378, paragraph (1), item (i) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 86, paragraph (2) of the Act to a company with accounting advisors, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定, 読み替えられる字句 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第三百七十五条第一項 Article 375, paragraph (1)	株主（監査役設置会社にあっては、監査役） shareholders (or, for a Company with Auditors, to the company auditors)	監査役 company auditors

<p>第三百七十八条第一項第一号 Article 378, paragraph (1), item (i)</p>	<p>一週間（取締役会設置会社にあつては、二週間）前の日（第三百十九条第一項 from the day one week (or, for a Company with Board of Directors, two weeks) prior to [the day of the annual shareholders meeting] (or, in the case provided for in Article 319(1)</p>	<p>一週間前の日（資産流動化法第六十三条第一項 from the day one week prior to [the day of the annual shareholders meeting] (or, in the case provided for in Article 63, paragraph (1) of the Asset Securitization Act</p>
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(特定目的会社における責任追及の訴えについて準用する会社法の規定の読替え)
(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions to Enforce Liability in Specified Purpose Companies)

第二十八条 法第九十七条第二項の規定において特定目的会社における責任追及の訴えについて会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 28 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 97, paragraph (2) of the Act to an action to enforce the liability in a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
<p>第四百四十七条第三項及び第四項 Article 847, paragraphs (3) and (4)</p>	<p>第一項 paragraph (1)</p>	<p>資産流動化法第九十七条第一項 Article 97, paragraph (1) of the Asset Securitization Act</p>
<p>第四百四十七条第五項 Article 847, paragraph (5)</p>	<p>第一項及び paragraph (1) and</p>	<p>資産流動化法第九十七条第一項及び Article 97, paragraph (1) of the Asset Securitization Act and</p>
	<p>第一項の in paragraph (1)</p>	<p>同条第一項の in paragraph (1) of that Article</p>

<p>第四百四十八条 Article 848</p>	<p>株式会社又は株式交換等 完全子会社（以下この節 において「株式会社等」 という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)</p>	<p>特定目的会社 the Specified Purpose Company</p>
<p>第四百四十九条第一項 Article 849, paragraph (1)</p>	<p>株式会社等 Stock Company, etc.</p> <p>責任追及等の訴え（適格 旧株主にあつては第四百 四十七条の二第一項各号 に掲げる行為の効力が生 じた時までにはその原因と なった事実が生じた責任 又は義務に係るものに限 り、最終完全親会社等の 株主にあつては特定責任 追及の訴えに限る。） an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owning Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>特定目的会社 Specified Purpose Company</p> <p>資産流動化法第九十七条 第一項に規定する責任追 及の訴え an action to enforce liability prescribed in Article 97, paragraph (1) of the Asset Securitization Act</p>

<p>第八百四十九条第四項及び第五項並びに第八百五十条第一項から第三項まで</p> <p>Article 849, paragraphs (4) and (5), and Article 850, paragraphs (1) to (3)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>特定目的会社</p> <p>Specified Purpose Company</p>
<p>第八百五十条第四項</p> <p>Article 850, paragraph (4)</p>	<p>第五十五条、第一百二条の二第二項、第一百三条第三項、第一百二十条第五項、第二百十三条の二第二項、第二百八十六条の二第二項、第四百二十四条（第四百八十六条第四項において準用する場合を含む。）、第四百六十二条第三項（同項ただし書に規定する分配可能額を超えない部分について負う義務に係る部分に限る。）、第四百六十四条第二項及び第四百六十五条第二項</p> <p>Article 55, Article 102-2, paragraph (2), Article 103, paragraph (3), Article 120, paragraph (5), Article 213-2, paragraph (2), Article 286-2, paragraph (2), Article 424 (including the cases where it is applied mutatis mutandis pursuant to Article 486, paragraph (4)), Article 462, paragraph (3) (limited to the portion pertaining to the obligations assumed for the portion not exceeding the Distributable Amount prescribed in the proviso to that paragraph), Article 464, paragraph (2) and Article 465, paragraph (2)</p>	<p>資産流動化法第九十四条第四項及び第一百二十条第五項</p> <p>Article 94, paragraph (4) and Article 120, paragraph (5) of the Asset Securitization Act</p>

第八百五十二条第一項及び第二項 Article 852, paragraphs (1) and (2)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company
第八百五十二条第三項 Article 852, paragraph (3)	第八百四十九条第一項 paragraph (1) of Article 849	資産流動化法第九十七条第二項において準用する第八百四十九条第一項 Article 849, paragraph (1) as applied mutatis mutandis pursuant to Article 97, paragraph (2) of the Asset Securitization Act
第八百五十三条第一項 Article 853, paragraph (1)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company

(優先資本金の額の減少をする場合について準用する法等の規定の読替え)

(Replacement of Terms of the Provisions of the Act Applied Mutatis Mutandis to Cases of Reducing the Amount of Preferred Capital)

第二十九条 法第一百十条第四項の規定において同条第一項の規定による優先資本金の額の減少をする場合について法第六十四条第二項の規定を準用する場合には、同項中「前項の決議」とあるのは、「前項の決定」と読み替えるものとする。

Article 29 (1) In cases where the provisions of Article 64, paragraph (2) of the Act are applied mutatis mutandis pursuant to the provisions of Article 110, paragraph (4) of the Act to cases of reducing the Amount of Preferred Capital under the provisions of Article 110, paragraph (1) of the Act, the term "resolution set forth in the preceding paragraph" in Article 64, paragraph (2) of the Act is replaced with "decision set forth in the preceding paragraph".

2 法第一百十条第四項の規定において同条第一項の規定による優先資本金の額の減少をする場合について法第六十四条第二項において準用する会社法第九百三十七条第一項（第一号ト（2）に係る部分に限る。）の規定を準用する場合には、同項中「第九百三十条第二項各号」とあるのは、「資産流動化法第二十二条第四項において準用する第九百三十条第二項各号」と読み替えるものとする。

(2) In cases where the provisions of Article 937, paragraph (1) (limited to the portion pertaining to item (i), (g), 2.) of the Companies Act as applied mutatis mutandis pursuant to Article 64, paragraph (2) of the Act are applied mutatis mutandis pursuant to the provisions of Article 110, paragraph (4) of the Act to cases of reducing the Amount of Preferred Capital under the provisions of Article 110, paragraph (1) of the Act, the term "items of Article 930, paragraph (2)" in Article 937, paragraph (1) of the Companies Act is replaced with "items of Article 930, paragraph (2) as applied mutatis mutandis pursuant to Article 22, paragraph (4) of the Asset Securitization Act".

(特定資本金の額又は優先資本金の額の減少の無効の訴えについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Seeking the Invalidation of the Reduction of the Amount of Specified Capital or the Amount of Preferred Capital)

第三十条 法第百十二条の規定において特定資本金の額又は優先資本金の額の減少の無効の訴えについて会社法第八百三十六条第一項の規定を準用する場合には、同項中「株主又は設立時株主」とあるのは、「社員」と読み替えるものとする。

Article 30 In cases where the provisions of Article 836, paragraph (1) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 112 of the Act to an action seeking the invalidation of the reduction of the Amount of Specified Capital or the Amount of Preferred Capital, the term "shareholder or a Shareholder at Incorporation" in Article 836, paragraph (1) of the Companies Act is replaced with "member".

(取締役の責任等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Liability of Directors)

第三十一条 法第百十九条第一項の規定において特定目的会社の社員について会社法第四百六十三条第一項の規定を準用する場合には、同項中「金銭等に」とあるのは、「配当金の額又は分配金の額に」と読み替えるものとする。

Article 31 (1) In cases where the provisions of Article 463, paragraph (1) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 119, paragraph (1) of the Act to members of a Specified Purpose Company, the term "the Monies, etc." in that paragraph is replaced with "the amount of Cash Dividend or the amount of Cash Distribution".

2 法第百十九条第一項の規定において法第三十八条において準用する会社法第百八十二条の四第一項の規定による請求に応じた特定目的会社の取締役の責任、法第五十条第一項において準用する会社法第百八十二条の四第一項の規定による請求に応じた特定目的会社の取締役の責任及び法第百五十三条第一項の規定による請求に応じた特定目的会社の取締役の責任について会社法第四百六十四条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 464 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 119, paragraph (1) of the Act to the liability of the directors of a Specified Purpose Company who has responded to the demand made under the provisions of Article 182-4, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act, the liability of the directors of a Specified Purpose Company who has responded to the demand made under the provisions of Article 182-4, paragraph (1) of the Companies Act as applied mutatis mutandis

pursuant to Article 50, paragraph (1) of the Act, and the liability of the directors of a Specified Purpose Company who has responded to the demand made under the provisions of Article 153, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 464 of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第四百六十四条第一項 Article 464, paragraph (1)	第百十六条第一項又は第 百八十二条の四第一項 a demand for appraisal pursuant to the provisions of Article 116, paragraph (1) or Article 182-4, paragraph (1)	資産流動化法第三十八条 において準用する第百八 十二条の四第一項の規定 による請求、資産流動化 法第五十条第一項におい て準用する第百八十二条 の四第一項の規定による 請求又は資産流動化法第 百五十三条第一項 a demand made under the provisions of Article 182-4, paragraph (1) as applied mutatis mutandis pursuant to Article 38 of the Asset Securitization Act, a demand made under the provisions of Article 182-4, paragraph (1) as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Asset Securitization Act, or a demand made under the provisions of Article 153, paragraph (1) of the Asset Securitization Act
	株式を Shares	特定出資又は優先出資を Specified Equity or Preferred Equity
	株主 Shareholders	特定社員又は優先出資社 員 Specified Equity Members or Preferred Equity Members

	株式の such shares	特定出資又は優先出資の such Specified Equity or Preferred Equity
	業務執行者 Executing Persons	取締役 directors
第四百六十四条第二項 Article 464, paragraph (2)	総株主 all shareholders	総社員 all members

3 法第百十九条第一項の規定において法第百十八条の規定による特定目的会社の取締役の責任について会社法第四百六十五条第二項の規定を準用する場合においては、同項中「総株主」とあるのは、「総社員」と読み替えるものとする。

(3) In cases where the provisions of Article 465, paragraph (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 119, paragraph (1) of the Act to the liability of the directors of a Specified Purpose Company under Article 118 of the Act, the term "all shareholders" in Article 465, paragraph (2) of the Companies Act is replaced with "all members".

4 法第百十九条第二項の規定において法第百十七条の規定による同条に規定する特定目的会社の取締役の責任を追及する訴え並びに法第百十八条の規定及び法第百十九条第一項の規定において準用する会社法第四百六十四条の規定による特定目的会社の取締役の責任を追及する訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(4) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 119, paragraph (2) of the Act to an action to enforce the liability of the directors of a Specified Purpose Company as prescribed in Article 117 of the Act under the provisions of that Article and an action to enforce the liability of the directors of a Specified Purpose Company under the provisions of Article 118 of the Act and the provisions of Article 464 of the Companies Act as applied mutatis mutandis pursuant to Article 119, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
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<p>第四百四十八条 Article 848</p>	<p>株式会社又は株式交換等完全子会社（以下この節において「株式会社等」という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)</p>	<p>特定目的会社 the Specified Purpose Company</p>
<p>第四百四十九条第一項 Article 849, paragraph (1)</p>	<p>株式会社等 Stock Company, etc.</p> <p>責任追及等の訴え（適格旧株主にあつては第四百四十七条の二第一項各号に掲げる行為の効力が生じた時までにその原因となった事実が生じた責任又は義務に係るもの限り、最終完全親会社等の株主にあつては特定責任追及の訴えに限る。） an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owning Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>特定目的会社 Specified Purpose Company</p> <p>責任追及等の訴え an action to enforce liability</p>

<p>第八百四十九条第四項及び第五項並びに第八百五十条第一項から第三項まで</p> <p>Article 849, paragraphs (4) and (5), and Article 850, paragraphs (1) to (3)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>特定目的会社</p> <p>Specified Purpose Company</p>
<p>第八百五十条第四項</p> <p>Article 850, paragraph (4)</p>	<p>第五十五条、第一百二条の二第二項、第一百三條第三項、第一百二十条第五項、第二百十三條の二第二項、第二百八十六條の二第二項、第四百二十四条（第四百八十六條第四項において準用する場合を含む。）、第四百六十二条第三項（同項ただし書に規定する分配可能額を超えない部分について負う義務に係る部分に限る。）、第四百六十四条第二項及び第四百六十五条第二項</p> <p>Article 55, Article 102-2, paragraph (2), Article 103, paragraph (3), Article 120, paragraph (5), Article 213-2, paragraph (2), Article 286-2, paragraph (2), Article 424 (including the cases where it is applied mutatis mutandis pursuant to Article 486, paragraph (4)), Article 462, paragraph (3) (limited to the portion pertaining to the obligations assumed for the portion not exceeding the Distributable Amount prescribed in the proviso to that paragraph), Article 464, paragraph (2) and Article 465, paragraph (2)</p>	<p>資産流動化法第一百九条第一項において準用する第四百六十二条第三項（資産流動化法第一百四十一条又は第一百五條第三項に規定する額を超えない部分について負う義務に係る部分に限る。）、第四百六十四条第二項及び第四百六十五条第二項</p> <p>Article 462, paragraph (3) (limited to the portion pertaining to the obligations assumed for the portion not exceeding the Distributable Amount prescribed in Article 114, paragraph (1) or Article 115, paragraph (3) of the Asset Securitization Act), Article 464, paragraph (2) and Article 465, paragraph (2) as applied mutatis mutandis pursuant to Article 119, paragraph (1) of the Asset Securitization Act</p>

第八百五十二条第一項及び第二項 Article 852, paragraphs (1) and (2)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company
第八百五十二条第三項 Article 852, paragraph (3)	第八百四十九条第一項 paragraph (1) of Article 849	資産流動化法第百十九条第二項において準用する第八百四十九条第一項 Article 849, paragraph (1) as applied mutatis mutandis pursuant to Article 119, paragraph (2) of the Asset Securitization Act
第八百五十三条第一項 Article 853, paragraph (1)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company

(利益の返還を求める訴えについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Demanding the Return of Benefits)

第三十二条 法第百二十条第六項において同条第三項の利益の返還を求める訴えについて会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 32 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 120, paragraph (6) of the Act to an action demanding the return of benefits under Article 120, paragraph (3) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第八百四十七条第五項 Article 847, paragraph (1)	同項ただし書 the proviso to that paragraph	第一項ただし書 the proviso to paragraph (1)

<p>第四百四十八条 Article 848</p>	<p>株式会社又は株式交換等完全子会社（以下この節において「株式会社等」という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)</p>	<p>特定目的会社 the Specified Purpose Company</p>
<p>第四百四十九条第一項 Article 849, paragraph (1)</p>	<p>株式会社等 Stock Company, etc.</p> <p>責任追及等の訴え（適格旧株主にあつては第四百四十七条の二第一項各号に掲げる行為の効力が生じた時までその原因となった事実が生じた責任又は義務に係るものに限る、最終完全親会社等の株主にあつては特定責任追及の訴えに限る。） an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owning Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>特定目的会社 Specified Purpose Company</p> <p>資産流動化法第一百二十条第三項の利益の返還を求める訴え an action demanding the return of benefits under Article 120, paragraph (3) of the Asset Securitization Act</p>

<p>第四百四十九条第四項及び第五項、第四百五十条第一項から第三項まで並びに第四百五十二条第一項及び第二項</p> <p>Article 849, paragraphs (4) and (5), Article 850, paragraphs (1) to (3), and Article 852, paragraphs (1) and (2)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>特定目的会社</p> <p>Specified Purpose Company</p>
<p>第四百五十二条第三項</p> <p>Article 852, paragraph (3)</p>	<p>第四百四十九条第一項</p> <p>paragraph (1) of Article 849</p>	<p>資産流動化法第百二十条第六項において準用する第四百四十九条第一項</p> <p>Article 849, paragraph (1) as applied mutatis mutandis pursuant to Article 120, paragraph (6) of the Asset Securitization Act</p>
<p>第四百五十三条第一項</p> <p>Article 853, paragraph (1)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>特定目的会社</p> <p>Specified Purpose Company</p>

(募集特定社債の引受けの申込みをしようとする者に対して通知する不動産の鑑定評価を要する権利等)

(Rights Requiring Real Property Appraisal to Be Included in Notification to Persons Who Intend to File Applications to Subscribe for Specified Corporate Bonds for Subscription)

第三十三条 法第百二十二条第一項第十八号イに規定する政令で定めるものは、第十五条第一項各号に掲げるものとする。

Article 33 (1) What is specified by Cabinet Order as referred to in Article 122, paragraph (1), item (xviii), (a) of the Act is what is set forth in each of the items of Article 15, paragraph (1).

2 法第百二十二条第一項第十八号イに規定する政令で定める不動産鑑定士は、不動産鑑定士であって第十五条第二項各号に掲げる者以外のものとする。

(2) The real property appraiser specified by Cabinet Order as referred to in Article 122, paragraph (1), item (xviii), (a) of the Act is any real property appraiser other than those set forth in each of the items of Article 15, paragraph (2).

3 法第二百二十二条第一項第十八号ロに規定する特定目的会社以外の者であつて政令で定めるものは、次に掲げる者とする。

(3) The person other than the Specified Purpose Company who is specified by Cabinet Order as referred to in Article 122, paragraph (1), item (xviii), (b) of the Act is any of the following persons:

一 第十五条第三項各号に掲げる者

(i) the persons set forth in each of the items of Article 15, paragraph (3);

二 特定社債に係る法第二百二十六条に規定する特定社債管理者

(ii) the Specified Corporate Bond Administrator prescribed in Article 126 of the Act who pertains to the Specified Corporate Bonds; or

三 担保付社債信託法（明治三十八年法律第五十二号）第一条に規定する信託会社（特定社債に物上担保が付される場合に限る。）

(iii) the trust company defined in Article 1 of the Secured Corporate Bonds Trust Act (Act No. 52 of 1905) (limited to cases where real security is furnished for the Specified Corporate Bonds).

（特定社債管理者について準用する会社法の規定の読替え）

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Specified Corporate Bond Administrators)

第三十四条 法第二百二十七条第八項の規定において特定社債管理者について会社法第八百六十八条第四項の規定を準用する場合においては、同項中「第七百五条第四項、第七百六条第四項、第七百七条」とあるのは「資産流動化法第二百二十七条第八項において準用する第七百七条」と、「第七百十四条第一項及び第三項、第七百十八条第三項、第七百三十二条、第七百四十条第一項並びに第七百四十一条第一項」とあるのは「並びに第七百十四条第一項及び第三項」と読み替えるものとする。

Article 34 In cases where the provisions of Article 868, paragraph (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 127, paragraph (8) of the Act to the Specified Corporate Bond Administrator, in Article 868, paragraph (4) of the Companies Act, the term "Article 705, paragraph (4), Article 706, paragraph (4), Article 707" is replaced with "Article 707 as applied mutatis mutandis pursuant to Article 127, paragraph (8) of the Asset Securitization Act", and the term "Article 714, paragraphs (1) and (3), Article 718, paragraph (3), Article 732, Article 740, paragraph (1) and Article 741, paragraph (1)" is replaced with "Article 714, paragraphs (1) and (3)".

（特定目的会社が特定社債を発行する場合における特定社債等について準用する会社法の規定の読替え）

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Specified Corporate Bonds in Cases Where Specified Purpose Companies Issue Specified Corporate Bonds)

第三十五条 法第二百二十九条第二項の規定において特定目的会社が特定社債を発行する場合における特定社債等について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 35 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 129, paragraph (2) of the Act to Specified Corporate Bonds, etc. in cases where a Specified Purpose Company issues Specified Corporate Bonds, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第七百三十七条第二項において準用する資産流動化法第二百二十七条第八項において準用する第七百八条 Article 708 as applied mutatis mutandis pursuant to Article 127, paragraph (8) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 737, paragraph (2)	前条 the preceding Article	資産流動化法第二百二十七条第八項において準用する第七百七条 Article 707 as applied mutatis mutandis pursuant to Article 127, paragraph (8) of the Asset Securitization Act

<p>第七百四十条第一項 Article 740, paragraph (1)</p>	<p>、第六百二十七条、第六百三十五条、第六百七十条、第七百七十九条（第七百八十一条第二項において準用する場合を含む。）、第七百八十九条（第七百九十三条第二項において準用する場合を含む。）、第七百九十九条（第八百二条第二項において準用する場合を含む。）又は第八百十条（第八百十三条第二項において準用する場合を含む。）の規定 provisions of [Article 449], Article 627, Article 635, Article 670, Article 779 (including cases where applied mutatis mutandis under Article 781, paragraph (2)), Article 789 (including cases where applied mutatis mutandis under Article 793, paragraph (2)), Article 799 (including cases where applied mutatis mutandis under Article 802, paragraph (2)) or Article 810 (including cases where applied mutatis mutandis in Article 813, paragraph (2))</p>	<p>の規定 provisions of [Article 449]</p>
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第七百四十条第三項
Article 740,
paragraph (3)

第四百四十九条第二項、第六百二十七条第二項、第六百三十五条第二項、第六百七十条第二項、第七百七十九条第二項（第七百八十一条第二項において準用する場合を含む。以下この項において同じ。））、第七百八十九条第二項（第七百九十三条第二項において準用する場合を含む。以下この項において同じ。））、第七百九十九条第二項（第八百二条第二項において準用する場合を含む。以下この項において同じ。）及び第八百十条第二項（第八百十三条第二項において準用する場合を含む。以下この項において同じ。）
Article 449, paragraph (2),
Article 627, paragraph (2),
Article 635, paragraph (2),
Article 670, paragraph (2),
Article 779, paragraph (2)
(including cases where applied mutatis mutandis under Article 781, paragraph (2); hereinafter the same applies in this paragraph), Article 789, paragraph (2) (including cases where applied mutatis mutandis under Article 793, paragraph (2); hereinafter the same applies in this paragraph), Article 799, paragraph (2) (including cases where applied mutatis mutandis under Article 802, paragraph (2); hereinafter in the same applies in this paragraph) and Article 810, paragraph (2) (including cases where applied mutatis mutandis under Article 813, paragraph (2); hereinafter the same applies in this paragraph)

資産流動化法第百十一条第二項
Article 111, paragraph
(2) of the Asset
Securitization Act

	<p>第四百四十九条第二項、第六百二十七条第二項、第六百三十五条第二項、第六百七十条第二項、第七百七十九条第二項及び第七百九十九条第二項</p> <p>Article 449, paragraph (2), Article 627, paragraph (2), Article 635, paragraph (2), Article 670, paragraph (2), Article 779, paragraph (2) and Article 799, paragraph (2)</p>	<p>同項</p> <p>that paragraph</p>
	<p>と、第七百八十九条第二項及び第八百十条第二項中「知れている債権者（同項の規定により異議を述べることができるものに限る。）」とあるのは「知れている債権者（同項の規定により異議を述べることができるもの限り、社債管理者がある場合にあっては当該社債管理者を含む。）」とする</p> <p>and the term "known creditors (limited to those who can raise objections under the provisions of that paragraph" in Article 789, paragraph (2) and Article 810, paragraph (2) is replaced with "known creditors (limited to those who can raise objections under the provisions of that paragraph, and, if there is a bond manager, including such bond manager)"</p>	<p>とする</p> <p>[the phrase deleted]</p>
<p>第八百六十五条第四項</p> <p>Article 865, paragraph (4)</p>	<p>会社法第八百六十五条第一項</p> <p>Article 865, paragraph (1) of the Companies Act</p>	<p>資産の流動化に関する法律第百二十九条第二項において準用する会社法第八百六十五条第一項</p> <p>Article 865, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets</p>

<p>第八百六十八条第四項 Article 868, paragraph (4)</p>	<p>第七百五条第四項、第七百六条第四項、第七百七条、第七百十一条第三項、第七百十三条、第七百十四條第一項及び第三項、第七百十八條第三項、第七百三十二条、第七百四十條第一項並びに第七百四十一条第一項 Article 705, paragraph (4), Article 706, paragraph (4), Article 707, Article 711, paragraph (3), Article 713, Article 714, paragraphs (1) and (3), Article 718, paragraph (3), Article 732, Article 740, paragraph (1) and Article 741, paragraph (1)</p>	<p>資産流動化法第二百九条第二項において準用する第七百十八條第三項、第七百三十二条、第七百四十條第一項及び第七百四十一条第一項 Article 718, paragraph (3), Article 732, Article 740, paragraph (1) and Article 741, paragraph (1) as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Asset Securitization Act</p>
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(特定社債に関する法令の適用)

(Application of Laws and Regulations Concerning Specified Corporate Bonds)

第三十六条 法第三百十条に規定する政令で定める法令は、担保付社債信託法（第二十三条を除く。）及び担保付社債信託法施行令（平成十四年政令第五十一号）とし、特定社債に係るこれらの法令の規定の適用については、特定社債権者、特定社債券、特定社債管理者、特定社債原簿、特定社債権者集会又は代表特定社債権者は、それぞれ会社法第四編に規定する社債権者、社債券、社債管理者、社債原簿、社債権者集会又は代表社債権者とみなす。この場合において、次の表の上欄に掲げる法令の規定中の字句で同表の中欄に掲げるものは、それぞれ同表の下欄の字句と読み替えるものとする。

Article 36 The laws and regulations specified by Cabinet Order as referred to in Article 130 of the Act are the Secured Corporate Bonds Act (excluding Article 23) and the Enforcement Order of the Secured Corporate Bonds Act (Cabinet Order No. 51 of 2002), and with regard to the application of those laws and regulations concerning Specified Corporate Bonds, Specified Corporate Bond holders, Specified Corporate Bond Certificates, Specified Corporate Bond Administrators, Specified Corporate Bond registries, Specified Corporate Bond holders meetings, and representative Specified Corporate Bond holders are deemed to be bonds, bondholders, bond certificates, bond managers, bond registries, bondholders' meetings, and representative bondholders provided in Part IV of the Companies Act respectively. In this case, the terms set forth in the middle column of the following table which are the terms used in the provisions of the laws and regulations set forth in the left-hand column of that table are replaced with the terms provided in the right-hand column of that table.

読み替える法令の規定 Provisions of the laws and regulations whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
担保付社債信託法（以下この表において「担信法」という。）第二条第三項 Article 2, paragraph (3) of the Secured Corporate Bond Trust Act (hereinafter referred to as the "Secured Trust Act" in this table)	会社法（平成十七年法律第八十六号）第七百二条 Article 702 of the Companies Act (Act No. 86 of 2005)	資産の流動化に関する法律（平成十年法律第五号）第二百二十六条 Article 126 of the Act on Securitization of Assets (Act No. 105 of 1998)
担信法第十九条第一項第十号 Article 19, paragraph (1), item (x) of the Secured Trust Act	会社法第六百九十八条 Article 698 of the Companies Act	資産の流動化に関する法律第二百五条において準用する会社法第六百九十八条 Article 698 of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act on Securitization of Assets
担信法第十九条第一項第十一号 Article 19, paragraph (1), item (xi) of the Secured Trust Act	会社法第七百六条第一項第二号 Article 706, paragraph (1), item (ii) of the Companies Act	資産の流動化に関する法律第二百二十七条第四項第二号 Article 127, paragraph (4), item (ii) of the Act on Securitization of Assets
担信法第二十四条第一項 Article 24, paragraph (1) of the Secured Trust Act	会社法第六百七十七条第一項各号 the items of Article 677, paragraph (1) of the Companies Act	資産の流動化に関する法律第二百二十二条第一項各号 the items of Article 122, paragraph (1) of the Act on Securitization of Assets
担信法第二十四条第二項 Article 24, paragraph (2) of the Secured Trust Act	新株予約権付社債 corporate bonds with share options	転換特定社債又は新優先出資引受権付特定社債 convertible Specified Corporate Bonds or Specified Corporate Bonds with rights to subscribe for Preferred Equity

<p>第六百七十七条第一項各号 the items of Article 677, paragraph (1)</p>	<p>資産の流動化に関する法律第百二十二条第一項各号 the items of Article 122, paragraph (1) of the Act on Securitization of Assets</p>
<p>第二百四十二条第一項各号 [the matters listed in] the items of Article 242, paragraph (1)</p>	<p>資産の流動化に関する法律第百二十二条第一項各号に掲げる事項及び同法第百三十三条第一項又は第百四十一条第一項 the matters set forth in the items of Article 122, paragraph (1) of the Act on Securitization of Assets or [the matters set forth in] Article 133, paragraph (1) or Article 141, paragraph (1) of that Act</p>

<p>担信法第二十六条 Article 26 of the Secured Trust Act</p>	<p>会社法第六百九十七条第一項の規定により記載すべき事項（新株予約権付社債に係る担保付社債券にあつては、同法第二百九十二条第一項の規定により記載すべき事項） the matters to be stated pursuant to the provisions of Article 697, paragraph (1) of the Companies Act (in cases of Secured Corporate Bond Certificates pertaining to corporate bonds with share options, the matters to be stated pursuant to the provisions of Article 292, paragraph (1) of that Act)</p>	<p>資産の流動化に関する法律第百二十五条において準用する会社法第六百九十七条第一項の規定により記載すべき事項（転換特定社債又は新優先出資引受権付特定社債に係る担保付特定社債券にあつては、資産の流動化に関する法律第百三十三条第二項又は第百四十一条第二項の規定により記載すべき事項を含む。） the matters to be stated pursuant to the provisions of Article 697, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act on Securitization of Assets (in cases of Secured Specified Corporate Bond Certificates pertaining to convertible Specified Corporate Bonds or Specified Corporate Bonds with rights to subscribe for Preferred Equity, the matters to be stated pursuant to the provisions of Article 133, paragraph (2) or Article 141, paragraph (2) of the Act on Securitization of Assets)</p>
<p>担信法第二十八条 Article 28 of the Secured Trust Act</p>	<p>会社法第六百八十一条各号 the items of Article 681 of the Companies Act</p>	<p>資産の流動化に関する法律第百二十五条において準用する会社法第六百八十一条各号 the items of Article 681 of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act on Securitization of Assets</p>

<p>担信法第三十一条 Article 31 of the Secured Trust Act</p>	<p>会社法第七百十七条第二項、第七百十八条第一項及び第四項、第七百二十一条第一項、第七百二十九条第一項並びに第七百三十一条第三項 Article 717, paragraph (2), Article 718, paragraphs (1) and (4), Article 720, paragraph (1), Article 729, paragraph (1), and Article 731, paragraph (3) of the Companies Act</p>	<p>資産の流動化に関する法律第二百二十九条第二項において準用する会社法第七百十七条第二項、第七百十八条第一項及び第四項、第七百二十一条第一項、第七百二十九条第一項並びに第七百三十一条第三項 Article 717, paragraph (2), Article 718, paragraphs (1) and (4), Article 720, paragraph (1), Article 729, paragraph (1), and Article 731, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets</p>
<p>担信法第三十二条 Article 32 of the Secured Trust Act</p>	<p>会社法第七百二十四条第一項 Article 724, paragraph (1) of the Companies Act</p>	<p>資産の流動化に関する法律第二百二十九条第二項において準用する会社法第七百二十四条第一項 Article 724, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets</p>
<p>担信法第三十三条第一項 Article 33, paragraph (1) of the Secured Trust Act</p>	<p>会社法第七百三十一条第一項 Article 731, paragraph (1) of the Companies Act</p>	<p>資産の流動化に関する法律第二百二十九条第二項において準用する会社法第七百三十一条第一項 Article 731, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets</p>

<p>担信法第三十四条第一項 Article 34, paragraph (1) of the Secured Trust Act</p>	<p>会社法第七百三十七条第 一項 Article 737, paragraph (1) of the Companies Act</p>	<p>資産の流動化に関する法 律第二百二十九条第二項に おいて準用する会社法第 七百三十七条第一項 Article 737, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets</p>
<p>担信法第三十四条第一項 第一号 Article 34, paragraph (1), item (i) of the Secured Trust Act</p>	<p>会社法第七百三十七条第 二項 Article 737, paragraph (2) of the Companies Act</p>	<p>資産の流動化に関する法 律第二百二十九条第二項に おいて準用する会社法第 七百三十七条第二項 Article 737, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets</p>
<p>担信法第三十四条第二項 Article 34, paragraph (2) of the Secured Trust Act</p>	<p>会社法第七百三十六条第 一項 Article 736, paragraph (1) of the Companies Act</p>	<p>資産の流動化に関する法 律第二百二十九条第二項に おいて準用する会社法第 七百三十六条第一項 Article 736, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets</p>
<p>担信法第四十三条第二項 Article 43, paragraph (2) of the Secured Trust Act</p>	<p>担保権の実行の申立てを し、又は企業担保権 , petition for exercise of the security interest, or petition for exercise of the enterprise mortgage,</p>	<p>又は担保権 , or petition for exercise of the security interest</p>

担信法第四十七条第一項及び第四十八条第一項 Article 47, paragraph (1) and Article 48, paragraph (1) of the Secured Trust Act	会社法第七百四十一条第一項 Article 741, paragraph (1) of the Companies Act	資産の流動化に関する法律第二百二十九条第二項において準用する会社法第七百四十一条第一項 Article 741, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets
担信法第四十七条第三項及び第四十八条第三項 Article 47, paragraph (3) and Article 48, paragraph (3) of the Secured Trust Act	会社法第七百四十一条第三項 Article 741, paragraph (3) of the Companies Act	資産の流動化に関する法律第二百二十九条第二項において準用する会社法第七百四十一条第三項 Article 741, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act on Securitization of Assets

(転換特定社債について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Convertible Specified Corporate Bonds)

第三十七条 法第三百三十八条第一項の規定において特定目的会社の転換特定社債について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 37 (1) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 138, paragraph (1) of the Act to convertible Specified Corporate Bonds of a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百十条 Article 210	発行又は自己株式の処分 share issue or disposition of Treasury Shares	発行 share issue

<p>第二百十二条第一項 Article 212, paragraph (1)</p>	<p>募集株式の引受人 subscribers for Shares for Subscription</p>	<p>募集転換特定社債（資産 流動化法第二百一条第 一項の募集に応じて転換 特定社債の引受けの申込 みをした者に対して割り 当てる転換特定社債をい う。第一号において同 じ。）の引受人 subscribers of Convertible Specified Corporate Bonds for Subscription (meaning the convertible Specified Corporate Bonds that will be allotted to the persons who filed an application to subscribe for the convertible Specified Corporate Bonds in response to the solicitation set forth in Article 121, paragraph (1) of the Asset Securitization Act; the same applies in item (i))</p>
<p>第二百十二条第一項第一 号 Article 212, paragraph (1), item (i)</p>	<p>募集株式を the Shares for Subscription</p>	<p>募集転換特定社債を the convertible Specified Corporate Bonds</p>
	<p>当該募集株式 such Shares for Subscription</p>	<p>当該募集転換特定社債 such convertible Specified Corporate Bonds</p>

<p>第九百十五条第三項 Article 915, paragraph (3)</p>	<p>第一項の規定にかかわらず Notwithstanding the provisions of paragraph (1)</p>	<p>資産流動化法第四十二条第九項及び資産流動化法第三十四条第三項において準用する第九百十五条第一項の規定にかかわらず Notwithstanding the provisions of Article 915, paragraph (1) as applied mutatis mutandis pursuant to Article 42, paragraph (9) of the Asset Securitization Act and Article 134, paragraph (3) of the Asset Securitization Act</p>
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2 法第三百三十八条第二項の規定において同条第一項において準用する会社法第二百二十二条第一項の規定による支払を求める訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 138, paragraph (2) of the Act to an action seeking payment under the provisions of Article 212, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 138, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
<p>第八百四十八条 Article 848</p>	<p>株式会社又は株式交換等完全子会社（以下この節において「株式会社等」という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)</p>	<p>特定目的会社 the Specified Purpose Company</p>
<p>第八百四十九条第一項 Article 849, paragraph (1)</p>	<p>株式会社等 Stock Company, etc.</p>	<p>特定目的会社 Specified Purpose Company</p>

	<p>責任追及等の訴え（適格旧株主にあつては第四百四十七条の二第一項各号に掲げる行為の効力が生じた時までにその原因となった事実が生じた責任又は義務に係るもの限り、最終完全親会社等の株主にあつては特定責任追及の訴えに限る。）</p> <p>an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owing Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>責任追及等の訴え</p> <p>an action to enforce liability</p>
<p>第四百四十九条第四項及び第五項、第四百五十条第一項から第三項まで並びに第四百五十二条第一項及び第二項</p> <p>Article 849, paragraphs (4) and (5), Article 850, paragraphs (1) to (3), and Article 852, paragraphs (1) and (2)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>特定目的会社</p> <p>Specified Purpose Company</p>
<p>第四百五十二条第三項</p> <p>Article 852, paragraph (3)</p>	<p>第四百四十九条第一項</p> <p>paragraph (1) of Article 849</p>	<p>資産流動化法第三百八十八条第二項において準用する第四百四十九条第一項</p> <p>Article 849, paragraph (1) as applied mutatis mutandis pursuant to Article 138, paragraph (2) of the Asset Securitization Act</p>

第八百五十三条第一項 Article 853, paragraph (1)	株式会社等 Stock Company, etc.	特定目的会社 Specified Purpose Company
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(新優先出資引受権付特定社債等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Specified Corporate Bonds with Rights to Subscribe for Preferred Equity)

第三十八条 法第四百七条第一項の規定において新優先出資引受権付特定社債等について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 38 (1) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 147, paragraph (1) of the Act to Specified Corporate Bonds with rights to subscribe for Preferred Equity, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百十条 Article 210	株式会社 the Stock Company	特定目的会社 the Specified Purpose Company
	発行又は自己株式の処分 share issue or disposition of Treasury Shares	発行 share issue

<p>第二百十二条第一項 Article 212, paragraph (1)</p>	<p>募集株式の引受人 share issue or disposition of Treasury Shares</p>	<p>募集新優先出資引受権付 特定社債（資産流動化法 第二百二十一条第一項の募 集に応じ新優先出資引受 権付特定社債の引受けの 申込みをした者に対して 割り当てる新優先出資引 受権付特定社債をいう。 第一号において同じ。） の引受人 subscribers of Specified Corporate Bonds for Subscription with Rights to Subscribe for Preferred Equity (meaning the Specified Corporate Bonds with rights to subscribe for Preferred Equity that will be allotted to the persons who filed an application to subscribe for the Specified Corporate Bonds with rights to subscribe for Preferred Equity in response to the solicitation set forth in Article 121, paragraph (1) of the Asset Securitization Act; the same applies in item (i))</p>
<p>第二百十二条第一項第一 号 Article 212, paragraph (1), item (i)</p>	<p>募集株式を the Shares for Subscription</p>	<p>募集新優先出資引受権付 特定社債を the Specified Corporate Bonds for Subscription with Rights to Subscribe for Preferred Equity</p>
	<p>当該募集株式 such Shares for Subscription</p>	<p>当該募集新優先出資引受 権付特定社債 such Specified Corporate Bonds for Subscription with Rights to Subscribe for Preferred Equity</p>

<p>第九百十五条第三項 Article 915, paragraph (3)</p>	<p>第一項の規定にかかわらず Notwithstanding the provisions of paragraph (1),</p>	<p>資産流動化法第四十二条 第九項及び資産流動化法 第四百四十四条第二項にお いて準用する資産流動化 法第一百三十四条第三項に おいて準用する第九百十 五条第一項の規定にかか わらず Notwithstanding the provisions of Article 915, paragraph (1) as applied mutatis mutandis pursuant to Article 42, paragraph (9) of the Asset Securitization Act, and pursuant to Article 134, paragraph (3) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 144, paragraph (2) of the Asset Securitization Act</p>
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2 法第四百四十七条第二項の規定において同条第一項において準用する会社法第二百十二条第一項の規定による支払を求める訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 147, paragraph (2) of the Act to an action seeking payment under the provisions of Article 212, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 147, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

<p>読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced</p>	<p>読み替えられる字句 Original terms</p>	<p>読み替える字句 Terms to replace the original ones with</p>
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<p>第四百四十八条 Article 848</p>	<p>株式会社又は株式交換等 完全子会社（以下この節 において「株式会社等」 という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)</p>	<p>特定目的会社 the Specified Purpose Company</p>
<p>第四百四十九条第一項 Article 849, paragraph (1)</p>	<p>株式会社等 Stock Company, etc.</p>	<p>特定目的会社 Specified Purpose Company</p>
	<p>責任追及等の訴え（適格 旧株主にあつては第八百 四十七条の二第一項各号 に掲げる行為の効力が生 じた時までにその原因と なった事実が生じた責任 又は義務に係るものに限 り、最終完全親会社等の 株主にあつては特定責任 追及の訴えに限る。） an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owning Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>責任追及等の訴え an action to enforce liability</p>

<p>第四百四十九条第四項及び第五項、第四百五十条第一項から第三項まで並びに第四百五十二条第一項及び第二項</p> <p>Article 449, paragraphs (4) and (5), Article 450, paragraphs (1) to (3), and Article 452, paragraphs (1) and (2)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>特定目的会社</p> <p>Specified Purpose Company</p>
<p>第四百五十二条第三項</p> <p>Article 452, paragraph (3)</p>	<p>第四百四十九条第一項</p> <p>paragraph (1) of Article 449</p>	<p>資産流動化法第四百七条第二項において準用する第四百四十九条第一項</p> <p>Article 449, paragraph (1) as applied mutatis mutandis pursuant to Article 147, paragraph (2) of the Asset Securitization Act</p>
<p>第四百五十三条第一項</p> <p>Article 453, paragraph (1)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>特定目的会社</p> <p>Specified Purpose Company</p>

(優先出資社員による優先出資買取請求について準用する会社法の規定の読替え)
(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Demand for Purchase of Preferred Equity Made by Preferred Equity Members)

第三十九条 法第四百五十三条第四項の規定において特定目的会社の優先出資社員による優先出資買取請求について会社法第一百七条第五項及び第七項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 39 In cases where the provisions of Article 117, paragraphs (5) and (7) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 153, paragraph (4) of the Act to the Demand for Purchase of Preferred Equity made by a Preferred Equity Member of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
<p>第一百七条第五項</p> <p>Article 117, paragraph (5)</p>	<p>株主</p> <p>shareholders</p>	<p>優先出資社員</p> <p>Preferred Equity Members</p>

第百十七条第七項 Article 117, paragraph (7)	株式に with respect to shares	優先出資に with respect to Preferred Equity
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(特定社債権者集会の承認の決議について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Resolutions of Approval Adopted at Specified Corporate Bond Holders Meetings)

第四十条 法第百五十四条第六項の規定において同条第一項の特定社債権者集会の承認の決議について法第六十二条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 40 In cases where the provisions of Article 62 of the Act are applied mutatis mutandis pursuant to the provisions of Article 154, paragraph (6) of the Act to the resolution of approval adopted at the Specified Corporate Bond holders meeting set forth in Article 154, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 62 of the Act is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第六十二条第一項 Article 62, paragraph (1)	優先出資社員 Preferred Equity Member	特定社債権者 Specified Corporate Bond holder
	有議決権事項に係る議案 (複数の議案が提出され た場合において、これら のうちに相反する趣旨の 議案があるときは、当該 議案のいずれをも除 く。) the proposal pertaining to a Matter to be Voted upon by Both Specified Equity Members and Preferred Equity Members...(in cases where multiple proposals have been submitted including conflicting proposals, those conflicting proposals are all excluded)	資産流動化計画の変更に 係る議案 the proposal pertaining to the change to the Asset Securitization Plan...

第六十二条第三項 Article 62, paragraph (3)	優先出資社員 Preferred Equity Members	特定社債権者 Specified Corporate Bond holders
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(特定借入れに係る債権者に対する催告に係る電磁的方法)

(Electronic or Magnetic Means for Notice to Creditors Pertaining to Specific Borrowing)

第四十一条 特定目的会社は、法第一百五十七条第二項において準用する法第一百三十二条第二項に規定する電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法により法第一百五十七条第一項の催告をする場合には、内閣府令で定めるところにより、あらかじめ、当該特定借入れに係る債権者に対し、その用いる電磁的方法の種類及び内容を示し、書面又は電磁的方法による承諾を得なければならない。

Article 41 (1) In cases where a Specified Purpose Company gives notice as set forth in Article 157, paragraph (1) of the Act by means of electronic data processing systems or other information and communications technology as prescribed in Article 132, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 157, paragraph (2) of the Act, the company must, pursuant to the provisions of Cabinet Office Order, indicate in advance the type and details of the electronic or magnetic means to be used to the relevant creditors pertaining to the Specific Borrowing, and obtain consent therefrom in writing or by electronic or magnetic means.

2 前項の規定による承諾を得た特定目的会社は、当該特定借入れに係る債権者から書面又は電磁的方法により電磁的方法による催告を受けない旨の申出があったときは、当該特定借入れに係る債権者に対し、法第一百五十七条第一項に規定する催告を電磁的方法によってしてはならない。ただし、当該特定借入れに係る債権者が再び前項の規定による承諾をした場合は、この限りでない。

(2) When the creditors pertaining to the Specific Borrowing states in writing or by electronic or magnetic means to the effect that the creditors will not receive the notice given by electronic or magnetic means, the Specified Purpose Company which has previously obtained consent under the provisions of the preceding paragraph must not give notice as prescribed in Article 157, paragraph (1) of the Act to such creditors pertaining to the Specific Borrowing by electronic or magnetic means; provided, however, that this does not apply if the creditors pertaining to the Specific Borrowing gives consent again under the provisions of that paragraph.

(特定目的会社の解散の命令等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Dissolution Orders for a Specified Purpose Companies)

第四十二条 法第六十三条の規定において特定目的会社の解散の命令及び特定目的会社の財産の保全について会社法第八百二十四条及び第八百二十五条の規定を準用する

場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 42 In cases where the provisions of Article 824 and Article 825 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 163 of the Act to the dissolution order for a Specified Purpose Company and the preservation of the properties of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第八百二十四条第一項 Article 824, paragraph (1)	株主、社員 shareholders, partners,	社員 Members
第八百二十四条第一項第三号 Article 824, paragraph (1), item (iii)	業務執行取締役、執行役 又は業務を執行する社員 an executive director, an executive officer or a partner who executes the business	取締役 a director
	法令若しくは定款 by laws and regulations or the articles of incorporation	法令又は資産流動化計画若しくは定款 by laws and regulations or by the Asset Securitization Plan or articles of incorporation
第八百二十四条第二項並びに第八百二十五条第一項及び第三項 Article 824, paragraph (2) and Article 825, paragraphs (1) and (3)	株主、社員 shareholder, a partner	社員 Member

(特定目的会社の清算等について準用する法等の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to the Liquidation of Specified Purpose Companies)

第四十三条 法第七十条第三項において清算特定目的会社の清算人について法等の規定を準用する場合における法等の規定に係る技術的読替えは、次の表のとおりとする。

Article 43 (1) In cases where the provisions of the Act, etc. are applied mutatis mutandis pursuant to the provisions of Article 170, paragraph (3) of the Act to the liquidator of a Specified Purpose Company in Liquidation, the technical replacement of terms pertaining to the provisions of the Act, etc. is as in the following table:

読み替える法等の規定 Provisions of the Act, etc. whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
法第八十四条第二項 Article 84, paragraph (2) of the Act	資産流動化法第八十四条 第一項第二号 Article 84, paragraph (1), item (ii) of the Asset Securitization Act	資産流動化法第一百七十条 第三項において準用する 資産流動化法第八十四条 第一項第二号 Article 84, paragraph (1), item (ii) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Asset Securitization Act
会社法第三百五十四条 Article 354 of the Companies Act	代表取締役 Representative Director	代表清算人 Representative Liquidator
会社法第四百八十五条 Article 485 of the Companies Act	第四百七十八条第二項か ら第四項まで Article 478, paragraphs (2) to (4)	資産流動化法第一百六十七 条第三項から第六項まで Article 167, paragraphs (3) to (6) of the Asset Securitization Act

2 法第一百七十四条第三項の規定において清算特定目的会社における清算人の責任を追及する訴えについて法第九十七条第二項において会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 174, paragraph (3) of the Act to an action to enforce the liability of a liquidator in a Specified Purpose Company in Liquidation as prescribed in Article 97, paragraph (2) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の 規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with

<p>第八百四十七条第三項及び第四項 Article 847, paragraphs (3) and (4)</p>	<p>第一項 paragraph (1)</p>	<p>資産流動化法第七十四条第三項において準用する資産流動化法第九十七条第一項 Article 97, paragraph (1) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 174, paragraph (3) of the Asset Securitization Act</p>
<p>第八百四十七条第五項 Article 847, paragraph (5)</p>	<p>第一項及び paragraphs (1) and (3)</p>	<p>資産流動化法第七十四条第三項において準用する資産流動化法第九十七条第一項及び Article 97, paragraphs (1) and (3) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 174, paragraph (3) of the Asset Securitization Act</p>
	<p>第一項の paragraph (1)</p>	<p>同条第一項の paragraph (1) of that Article</p>
<p>第八百四十八条 Article 848</p>	<p>株式会社又は株式交換等完全子会社（以下この節において「株式会社等」という。） the Stock Company or of the Wholly Owned Subsidiary Company Resulting from a Share Exchange, etc. (hereinafter referred to as a "Stock Company, etc." in this Section)</p>	<p>清算特定目的会社 Specified Purpose Company in Liquidation</p>
<p>第八百四十九条第一項 Article 849, paragraph (1)</p>	<p>株式会社等 Stock Company, etc.</p>	<p>清算特定目的会社 Specified Purpose Company in Liquidation</p>

	<p>責任追及等の訴え（適格旧株主にあっては第八百四十七条の二第一項各号に掲げる行為の効力が生じた時までにその原因となった事実が生じた責任又は義務に係るものに限り、最終完全親会社等の株主にあっては特定責任追及の訴えに限る。）</p> <p>an Action to Enforce Liability (in cases of a Qualified Former Shareholder, limited to one related to the liabilities or obligations for which the fact causing them occurred by the time when the act set forth in the items of Article 847-2, paragraph (1) became effective; in cases of a shareholder of an Ultimate, Wholly Owning Parent Company, etc., limited to the Action to Enforce Specific Liability)</p>	<p>清算特定目的会社における清算人の責任を追及する訴え</p> <p>an action to enforce the liability of a liquidator in a Specified Purpose Company in Liquidation</p>
<p>第八百四十九条第四項及び第五項並びに第八百五十条第一項から第三項まで</p> <p>Article 849, paragraphs (4) and (5), and Article 850, paragraphs (1) to (3)</p>	<p>株式会社等</p> <p>Stock Company, etc.</p>	<p>清算特定目的会社</p> <p>Specified Purpose Company in Liquidation</p>

<p>第八百五十条第四項 Article 850, paragraph (4)</p>	<p>第五十五条、第百二条の二第二項、第百三条第三項、第百二十条第五項、第二百十三条の二第二項、第二百八十六条の二第二項、第四百二十四条（第四百八十六条第四項において準用する場合を含む。）、第四百六十二条第三項（同項ただし書に規定する分配可能額を超えない部分について負う義務に係る部分に限る。）、第四百六十四条第二項及び第四百六十五条第二項 Article 55, Article 102-2, paragraph (2), Article 103, paragraph (3), Article 120, paragraph (5), Article 213-2, paragraph (2), Article 286-2, paragraph (2), Article 424 (including the cases where it is applied mutatis mutandis pursuant to Article 486, paragraph (4)), Article 462, paragraph (3) (limited to the portion pertaining to the obligations assumed for the portion not exceeding the Distributable Amount prescribed in the proviso to that paragraph), Article 464, paragraph (2) and Article 465, paragraph (2)</p>	<p>資産流動化法第七十二条第四項において準用する資産流動化法第九十四条第四項 Article 94, paragraph (4) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 172, paragraph (4) of the Asset Securitization Act</p>
<p>第八百五十二条第一項及び第二項 Article 852, paragraphs (1) and (2)</p>	<p>株式会社等 Stock Company, etc.</p>	<p>清算特定目的会社 Specified Purpose Company in Liquidation</p>

第八百五十二条第三項 Article 852, paragraph (3)	第八百四十九条第一項 paragraph (1) of Article 849	資産流動化法第七十四条第三項において準用する資産流動化法第九十七条第二項において準用する第八百四十九条第一項 Article 849, paragraph (1) as applied mutatis mutandis pursuant to Article 97, paragraph (2) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 174, paragraph (3) of the Asset Securitization Act
第八百五十三条第一項 Article 853, paragraph (1)	株式会社等 Stock Company, etc.	清算特定目的会社 Specified Purpose Company in Liquidation

3 法第七十七条第三項の規定において同条第一項の貸借対照表及び事務報告並びにこれらの附属明細書について会社法第四百九十六条第一項及び第二項並びに第四百九十八条の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

(3) In cases where the provisions of Article 495, paragraphs (1) and (2) and Article 498 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 177, paragraph (3) of the Act to the balance sheet and administrative report set forth in Article 177, paragraph (1) of the Act as well as the annexed detailed statements thereof, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第四百九十六条第一項 Article 496, paragraph (1)	第四百九十四条第一項 Article 494, paragraph (1)	資産流動化法第七十七条第一項 Article 177, paragraph (1) of the Asset Securitization Act
	第三百十九条第一項 Article 319, paragraph (1)	資産流動化法第六十三条第一項 Article 63, paragraph (1) of the Asset Securitization Act

第四百九十六条第二項 Article 496, paragraph (2)	株主 Shareholders	社員 Members
第四百九十八条 Article 498	第四百九十四条第一項 Article 494, paragraph (1)	資産流動化法第一百七十七条第一項 Article 177, paragraph (1) of the Asset Securitization Act

4 法第七十八條第四項の規定において清算特定目的会社について会社法第五百五条及び第五百六条の規定を準用する場合におけるこれらの規定に係る技術的読替は、次の表のとおりとする。

(4) In cases where the provisions of Article 505 and Article 506 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 178, paragraph (4) of the Act to a Specified Purpose Company in Liquidation, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第五百五条第一項 Article 505, paragraph (1)	株主は shareholders must	社員は members must
	清算人の決定（清算人会設置会社にあつては、清算人会の決議） by decision of the liquidators (or, for a Company with Board of Liquidators, by resolution at the board of liquidators):	清算人の決定 by decision of the liquidators
第五百五条第一項第二号 Article 505, paragraph (1), item (ii)	数 number	口数 number of units
	株主 shareholders	社員 members
第五百五条第二項及び第三項 Article 505, paragraphs (2) and (3)	株主 shareholders	社員 members
第五百六条 Article 506	の数 number	の口数 number of units

	満たない数 number less than	満たない口数 number of units less than
	株主 shareholders	社員 members

5 法第七十九条第一項の規定において特定目的会社の清算について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(5) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 179, paragraph (1) of the Act to the liquidation of a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第四百九十九条第一項 Article 499, paragraph (1)	第四百七十五条各号 each item of Article 475	資産流動化法第百六十四条各号 each item of Article 164 of the Asset Securitization Act
第五百二条及び第五百三条第三項 Article 502 and Article 503, paragraph (3)	株主 shareholders	社員 members
第九百二十八条第一項 Article 928, paragraph (1)	第四百七十八条第一項第一号 Article 478, paragraph (1), item (i)	資産流動化法第百六十七条第一項第一号 Article 167, paragraph (1), item (i) of the Asset Securitization Act

(清算特定目的会社の特別清算について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Special Liquidation of Specified Purpose Companies in Liquidation)

第四十四条 法第八十条第四項の規定において清算特定目的会社の特別清算について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 44 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 180, paragraph (4) of the Act to the special liquidation of a Specified Purpose Company in Liquidation, the technical replacement of terms pertaining to the provisions of

the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第五百十二条第一項及び 第五百十六条 Article 512, paragraph (1) and Article 516	株主 Shareholders	社員 members
第五百二十一条 Article 521	第四百九十二条第三項 Article 492, paragraph (3)	資産流動化法第七十六 条第一項 Article 176, paragraph (1) of the Asset Securitization Act
第五百二十三条及び第五 百二十四条第一項 Article 523 and Article 524, paragraph (1)	株主 Shareholders	社員 members
第五百三十二条第二項 Article 532, paragraph (2)	株式 Shares	特定出資又は優先出資 Specified Equity or Preferred Equity
第五百三十四条 Article 534	及び第五百二十九条た だし書を除く excluding [paragraph (1) of Article 527] and the proviso to Article 529	、第五百二十九条た だし書及び第五百三十条第 二項を除く excluding [paragraph (1) of Article 527], the proviso to Article 529, and Article 530, paragraph (2)
第五百四十条第一項及び 第二項 Article 540, paragraphs (1) and (2)	株主 Shareholders	社員 members
第五百四十一条第一項 Article 541, paragraph (1)	株主の by...shareholders	社員の by...members

	株主名簿記載事項 Matters to be Stated in the Shareholder registry	資産流動化法第二十八条 第一項各号に掲げる事項 又は資産流動化法第四十 三条第一項各号に掲げる 事項 the matters set forth in the items of Article 28, paragraph (1) of the Asset Securitization Act or the matters set forth in the items of Article 43, paragraph (1) of the Asset Securitization Act
	株主名簿に in the shareholder registry	特定社員名簿又は優先出 資社員名簿に in the Specified Equity Member registry or Preferred Equity Member registry
第五百四十一条第二項 Article 541, paragraph (2)	株主 Shareholders	社員 members
第五百四十二条第一項 Article 542, paragraph (1)	第四百二十三条第一項 Article 423, paragraph (1)	資産流動化法第九十四条 第一項 Article 94, paragraph (1) of the Asset Securitization Act
第五百四十三条 Article 543	株主 Shareholders	社員 members
第五百六十二条 Article 562	第四百九十二条第一項 Article 492, paragraph (1)	資産流動化法第一百七十六 条第一項 Article 176, paragraph (1) of the Asset Securitization Act
第五百七十三条 Article 573	株主 Shareholders	社員 members

<p>第八百八十条第一項 Article 880, paragraph (1)</p>	<p>第二編第九章第一節（第五百八条を除く。） Part II, Chapter IX, Section 1 (excluding Article 508)</p>	<p>資産流動化法第二編第二章第十二節第一款（資産流動化法第七十九条第一項において準用する第五百八条を除く。） Part II, Chapter II, Section 12, Subsection 1 of the Asset Securitization Act (excluding Article 508 as applied mutatis mutandis pursuant to Article 179, paragraph (1) of the Asset Securitization Act)</p>
<p>第八百八十一条 Article 881</p>	<p>第二編第九章第二節（第五百四十七条第三項を除く。） Part II, Chapter IX, Section 2 (excluding Article 547, paragraph (3))</p>	<p>資産流動化法第二編第二章第十二節第二款（資産流動化法第八十条第四項において準用する第五百四十七条第三項を除く。） Part II, Chapter II, Section 12, Subsection 2 of the Asset Securitization Act (excluding Article 547, paragraph (3) as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Asset Securitization Act)</p>
<p>第八百八十六条第一項 Article 886, paragraph (1)</p>	<p>第二編第九章第二節 Part II, Chapter IX, Section 2</p>	<p>資産流動化法第二編第二章第十二節第二款 Part II, Chapter II, Section 12, Subsection 2 of the Asset Securitization Act</p>

	同章第一節若しくは第二節若しくは第一節（同章第一節の規定による申立てに係る事件に係る部分に限る。）若しくはこの節 Part II, Chapter IX, Section 1 or Section 2, or Section 1 of this Chapter (limited to the portions pertaining to a case relating to a petition under the provisions of Part II, Chapter IX, Section 1) or this Section	同節第一款若しくは第二款 Subsection 1 or Subsection 2 of that Section
第八百八十七条第一項第二号 Article 887, paragraph (1), item (ii)	第五百三十五条第一項又は第五百三十六条第一項 Article 535, paragraph (1) or Article 536, paragraph (1)	第五百三十五条第一項 Article 535, paragraph (1)
第八百八十八条第一項 Article 888, paragraph (1)	株主 Shareholder	社員 member
第九百三十八条第二項第一号 Article 938, paragraph (2), item (i)	第四百七十九条第四項において準用する第三百四十六条第二項又は第四百八十三条第六項において準用する第三百五十一条第二項 Article 346, paragraph (2) as applied mutatis mutandis pursuant to Article 479, paragraph (4), or Article 351, paragraph (2) as applied mutatis mutandis pursuant to Article 483, paragraph (6)	資産流動化法第百六十八条第五項において準用する資産流動化法第七十六条第二項又は資産流動化法第七十一条第六項において準用する第三百五十一条第二項 Article 76, paragraph (2) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 168, paragraph (5) of the Asset Securitization Act, or Article 351, paragraph (2) as applied mutatis mutandis pursuant to Article 171, paragraph (6) of the Asset Securitization Act

(特定目的会社の登記について準用する商業登記法の規定の読替え)
(Replacement of Terms in the Provisions of the Commercial Registration Act as

Applied Mutatis Mutandis to the Registration of Specified Purpose Companies)

第四十五条 法第百八十三条第一項の規定において特定目的会社の登記について商業登記法第四十六条（第四項を除く。）及び第六十四条の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 45 In cases where the provisions of Article 46 (excluding paragraph (4)) and Article 64 of the Commercial Registration Act are applied mutatis mutandis pursuant to the provisions of Article 183, paragraph (1) of the Act to the registration of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Commercial Registration Act is as in the following table:

読み替える商業登記法の規定 Provisions of the Commercial Registration Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第四十六条第二項 Article 46, paragraph (2)	株主総会若しくは種類株主総会、取締役会又は清算人会 a shareholders meeting, class shareholders meeting, board of directors or board of liquidators	社員総会 a general meeting of members
第四十六条第三項 Article 46, paragraph (3)	会社法第三百十九条第一項（同法第三百二十五条において準用する場合を含む。）又は第三百七十条（同法第四百九十条第五項において準用する場合を含む。） Article 319, paragraph (1) of the Companies Act (including the cases where applied mutatis mutandis pursuant to Article 325 of that Act) or Article 370 of that Act (including cases where applied mutatis mutandis pursuant to Article 490, paragraph (5) of that Act)	資産流動化法第六十三条第一項 Article 63, paragraph (1) of the Asset Securitization Act

	株主総会若しくは種類株主総会、取締役会又は清算人会 a shareholders meeting, class shareholders meeting, board of directors or board of liquidators	社員総会 a general meeting of members
第六十四条 Article 64	株主名簿管理人 administrator of a shareholder registry	特定社員名簿管理人又は優先出資社員名簿管理人 Administrator of a Specified Equity Member Registry or Administrator of a Preferred Equity Member Registry

(制限される使用人)

(Employees Subject to Restrictions)

第四十六条 法第百九十八条に規定する政令で定める者は、営業所の業務を統括する者その他これに準ずる者として内閣府令で定めるものとする。

Article 46 The person specified by Cabinet Order as referred to in Article 198 of the Act is the person who supervises the business of a business office and any other person specified by Cabinet Office Order as a person equivalent thereto.

(資産対応証券の募集等を行う特定目的会社及び資産対応証券の募集等の取扱いを行う特定譲渡人について準用する金融商品取引法等の規定の読替え)

(Replacement of Terms in the Provisions of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis to Specified Purpose Companies Making Public Offerings of Asset Backed Securities and to Specified Transferors Handling the Public Offerings of Asset Backed Securities)

第四十七条 法第二百九条第一項の規定において資産対応証券の募集等を行う特定目的会社及び資産対応証券の募集等の取扱いを行う特定譲渡人について金融商品取引法(昭和二十三年法律第二十五号)の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 47 (1) In cases where the provisions of the Financial Instruments and Exchange Act (Act No. 25 of 1948) are applied mutatis mutandis pursuant to the provisions of Article 209, paragraph (1) of the Act to a Specified Purpose Company making a Public Offering, etc. of Asset Backed Securities and to a specified transferor handling the Public Offering, etc. of Asset Backed Securities, the technical replacement of terms pertaining to the provisions of the Financial Instruments and Exchange Act is as in the following table:

読み替える金融商品取引法の規定 Provisions of the Financial Instruments and Exchange Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第三十六条 Article 36	業務 Business	資産対応証券の募集等の業務又はその募集等の取扱いの業務（以下「募集等業務」という。） business of a Public Offering, etc. of Asset Backed Securities or business of handling of such Public Offering, etc. (hereinafter referred to as "Business of a Public Offering, etc.")
第三十七条第一項 Article 37, paragraph (1)	その行う金融商品取引業 its Financial Instruments Business	その行う募集等業務 its Business of a Public Offering, etc.
第三十七条第一項第三号 Article 37, paragraph (1), item (iii)	金融商品取引業の of the Financial Instruments Business	募集等業務の of the Business of a Public Offering, etc.
第三十七条第二項 Article 37, paragraph (2)	金融商品取引業に of its Financial Instruments Business	募集等業務に of its Business of a Public Offering, etc.
	金融商品取引行為 of the Financial Instruments Business	資産対応証券の募集等に に係る取引又はその募集等の 取扱いに係る取引（以下「募集等契約に係る取引」という。） transaction pertaining to the Public Offering, etc. of Asset Backed Securities or a transaction pertaining to the handling of such Public Offering, etc. (hereinafter referred to as a "Transaction Pertaining to a Contract for a Public Offering, etc.")

第三十七条の三第一項 Article 37-3, paragraph (1)	金融商品取引契約を Contract for Financial Instruments Transaction	資産対応証券の募集等に関する契約又はその募集等の取扱いに関する契約（以下「募集等契約」という。）を contract for a Public Offering, etc. of Asset Backed Securities or contract for the handling of such Public Offering, etc. (hereinafter referred to as a "Contract for a Public Offering, etc.")
第三十七条の三第一項第三号及び第四号 Article 37-3, paragraph (1), items (iii) and (iv)	金融商品取引契約 Contract for Financial Instruments Transaction	募集等契約 Contract for a Public Offering, etc.
第三十七条の三第一項第五号 Article 37-3, paragraph (1), item (v)	金融商品取引行為 Act of Financial Instruments Transaction	募集等契約に係る取引 Transaction Pertaining to a Contract for a Public Offering, etc.
第三十七条の三第一項第七号 Article 37-3, paragraph (1), item (vii)	金融商品取引業 Financial Instruments Business	募集等業務 Business of a Public Offering, etc.
第三十七条の四第一項 Article 37-4, paragraph (1)	金融商品取引契約 Contract for Financial Instruments Transaction	募集等契約 Contract for a Public Offering, etc.
第三十八条 Article 38	金融商品取引業の信用を失墜させるおそれ likely to...cause a loss of confidence in Financial Instruments Business	募集等業務の信用を失墜させるおそれ likely to...cause a loss of confidence in a Business of a Public Offering, etc.
第三十八条第一号から第六号まで Article 38, items (i) to (vi)	金融商品取引契約 Contract for Financial Instruments Transaction	募集等契約 Contract for a Public Offering, etc.
第三十八条第八号 Article 38, item (viii)	金融商品取引業 Financial Instruments Business	募集等業務 Business of a Public Offering, etc.

<p>第三十九条第一項第一号 Article 39, paragraph (1), item (i)</p>	<p>有価証券の売買その他の取引（買戻価格があらかじめ定められている買戻条件付売買その他の政令で定める取引を除く。）又はデリバティブ取引（以下この条において「有価証券売買取引等」という。） Purchase and sale or other transactions of Securities (excluding purchase and sale on condition of repurchase for which the repurchase price is set in advance and other transactions specified by Cabinet Order) or Derivative Transactions (hereinafter referred to as "Purchase and Sale or Anther Transaction of Securities, etc." in this Article)</p>	<p>募集等契約に係る取引 Transaction Pertaining to a Contract for a Public Offering, etc.</p>
	<p>有価証券又はデリバティブ取引（以下この条において「有価証券等」という。） Securities or Derivative Transactions (hereinafter referred to as "Securities, etc." in this Article)</p>	<p>募集等契約に係る資産対応証券 Asset Backed Securities pertaining to the Contract for a Public Offering, etc.</p>
	<p>有価証券の売買又はデリバティブ取引 purchase and sale of Securities or Derivative Transactions</p>	<p>募集等契約に係る取引 Transaction Pertaining to Contract for a Public Offering, etc.</p>
<p>第三十九条第一項第二号及び第三号 Article 39, paragraph (1), items (ii) and (iii)</p>	<p>有価証券売買取引等 purchase and sale or Other Transaction of Securities, etc. 有価証券等 Securities, etc.</p>	<p>募集等契約に係る取引 Transaction Pertaining to a Contract for a Public Offering, etc. 募集等契約に係る資産対応証券 Asset Backed Securities pertaining to the Contract for a Public Offering, etc.</p>

第三十九条第二項各号 Items of Article 39, paragraph (2)	有価証券売買取引等 purchase and sale or Other Transaction of Securities, etc.	募集等契約に係る取引 Transaction Pertaining to a Contract for a Public Offering, etc.
第四十条 Article 40	、業務の its business	、募集等業務の its Business of a Public Offering, etc.
	業務を the business	募集等業務を the Business of a Public Offering, etc.
第四十条第一号 Article 40, item (i)	金融商品取引行為 Act of Financial Instruments Transaction	募集等契約に係る取引 Transaction Pertaining to a Contract for a Public Offering, etc.
	金融商品取引契約 Contract for Financial Instruments Transaction	募集等契約 Contract for a Public Offering, etc.
第四十条第二号 Article 40, item (ii)	業務 the business	募集等業務 the Business of a Public Offering, etc.
第四十四条の三第一項第 一号 Article 44-3, paragraph (1), item (i)	有価証券の売買その他の 取引又は店頭デリバティ ブ取引 purchase and sale or other transactions of Securities or Over-the- Counter Transactions of Derivatives	募集等契約に係る取引 Transaction Pertaining to a Contract for a Public Offering, etc.
第四十四条の三第一項第 二号 Article 44-3, paragraph (1), item (ii)	第二条第八項各号に掲げ る行為 the acts set forth in the items of Article 2, paragraph (8)	募集等契約に係る取引 the Transaction Pertaining to a Contract for a Public Offering, etc.
第四十四条の三第一項第 四号 Article 44-3, paragraph (1), item (iv)	金融商品取引業の in Financial Instruments Business	募集等業務の in Business of a Public Offering, etc.
第四十五条第一号 Article 45, item (i)	第三十七条 Article 37	第三十七条（第一項第二 号を除く。） Article 37 (excluding paragraph (1), item (ii))
	金融商品取引契約 Contract for Financial Instruments Transaction	募集等契約 Contract for a Public Offering, etc.

第四十五条第二号 Article 45, item (ii)	金融商品取引契約 Contract for Financial Instruments Transaction	募集等契約 Contract for a Public Offering, etc.
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2 法第二百九条第二項の規定において資産対応証券の募集等の取扱いを行う特定譲渡人について法の規定を準用する場合における法の規定に係る技術的読替は、次の表のとおりとする。

(2) In cases where the provisions of the Act are applied mutatis mutandis pursuant to the provisions of Article 209, paragraph (2) of the Act to a specified transferor handling the Public Offering, etc. of Asset Backed Securities, the technical replacement of terms pertaining to the provisions of the Act is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百十七条第一項 Article 217, paragraph (1)	若しくは事務所 or office	、事務所その他の施設 office or any other facility
第二百十八条 Article 218	この法律 this Act	この法律若しくは第二百 九条第一項において準用 する金融商品取引法 this Act or the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 219, paragraph (1)
第二百十九条 Article 219	業務開始届出を行った特 定目的会社 Specified Purpose Company that has given a Business Commencement Notification	第二百八条第二項の規定 による届出を行った特定 譲渡人 Specified Transferor who has given a notification under the provisions of Article 208, paragraph (2)

<p>第二百十九条第一号 Article 219, item (i)</p>	<p>業務開始届出、変更届出、第十条第一項の規定による届出、新計画届出又は第十二条第一項の規定による届出に係る届出書若しくは添付資料又は第七条第二項の Business Commencement Notification, Notification of Change, the notification under Article 10, paragraph (1), Notification of New Plan, written notification pertaining to the notification under Article 12, paragraph (1) as well as the attached documents thereof or [the materials prescribed in] Article 7(2)</p>	<p>第二百八条第二項の規定による届出に係る [the materials] pertaining to the notification given under the provisions of Article 208, paragraph (2)</p>
<p>第二百十九条第二号 Article 219, item (ii)</p>	<p>この法律 this Act</p>	<p>この法律若しくは第二百九条第一項において準用する金融商品取引法 this Act or the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 219, paragraph (1)</p>

(顧客の判断に影響を及ぼす重要事項)

(Important Matters That May Have Impacts on Customers' Judgments)

第四十七条の二 法第二百九条第一項において準用する金融商品取引法第三十七条第一項第三号に規定する政令で定めるものは、次に掲げるものとする。

Article 47-2 (1) The matters specified by Cabinet Order as referred to in Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act are as follows:

一 資産対応証券の募集等に関する契約又はその募集等の取扱いに関する契約に関して顧客が支払うべき手数料、報酬その他の対価に関する事項であって内閣府令で定めるもの

(i) the matters concerning fees, remuneration or any other consideration payable by the customer with regard to a contract for a Public Offering, etc.

- of Asset Backed Securities or contract for the handling of such Public Offering, etc., which are specified by Cabinet Office Order; and
- 二 顧客が行う資産対応証券の募集等に係る取引又はその募集等の取扱いに係る取引について金利、通貨の価格、金融商品取引法第二条第十四項に規定する金融商品市場における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあつては、次に掲げる事項
- (ii) in cases where there is any risk that a loss would be incurred with regard to a customer's transaction pertaining to the Public Offering, etc. of Asset Backed Securities or transaction pertaining to the handling of such Public Offering, etc. due to fluctuations in the interest rate, value of currencies, quotations on the Financial Instruments Market defined in Article 2, paragraph (xiv) of the Financial Instruments and Exchange Act, and other indicators, the following matters:
- イ 当該指標
- (a) the relevant indicator; and
- ロ 当該指標の変動により損失が生ずるおそれがある旨及びその理由
- (b) the fact that there is any risk that a loss would be incurred due to fluctuations in the relevant indicator, and the reasons therefor; and
- 三 前二号に掲げる事項に準ずるものとして内閣府令で定める事項
- (iii) matters specified by Cabinet Office Order as those equivalent to the matters set forth in the preceding two items.
- 2 法第二百九条第一項において準用する金融商品取引法第三十七条第一項に規定する行為を基幹放送事業者（放送法（昭和二十五年法律第百三十二号）第二条第二十三号に規定する基幹放送事業者をいい、日本放送協会及び放送大学学園（放送大学学園法（平成十四年法律第百五十六号）第三条に規定する放送大学学園をいう。）を除く。第七十二条の二第二項において同じ。）の放送設備により放送をさせる方法その他これに準ずるものとして内閣府令で定める方法によりする場合における法第二百九条第一項において準用する金融商品取引法第三十七条第一項第三号に規定する政令で定めるものは、前項の規定にかかわらず、次に掲げるものとする。
- (2) Notwithstanding the provisions of the preceding paragraph, the matters specified by Cabinet Order as referred to in Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act in cases where the acts prescribed in Article 37, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act are to be carried out by way of broadcasting, using the broadcast equipment of a Basic Broadcaster (meaning the Basic Broadcaster defined in Article 2, item (xxiii) of the Broadcast Act (Act No. 132 of 1950) and excluding the Japan Broadcasting Corporation and the Open University of Japan (meaning the Open University of Japan defined in Article 3 of the Act on the Open University of Japan (Act No. 156 of 2002))); the same applies in Article

72-2, paragraph (2)) or by any other means specified by Cabinet Office Order as being equivalent thereto, are as follows:

一 顧客が行う資産対応証券の募集等に係る取引又はその募集等の取扱いに係る取引について金利、通貨の価格、金融商品市場における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあっては、当該おそれがある旨

(i) in cases where there is any risk that a loss would be incurred with regard to the customer's transaction pertaining to the Public Offering, etc. of Asset Backed Securities or transaction pertaining to the handling of such Public Offering, etc. due to fluctuations in the interest rate, value of currencies, quotations on the Financial Instruments Market, and other indicators, the fact of such risk; and

二 前号に掲げる事項に準ずるものとして内閣府令で定める事項

(ii) matters specified by Cabinet Office Order as being equivalent to the matters set forth in the preceding item.

(資産対応証券の募集等について情報通信の技術を利用した提供に係る金融商品取引法施行令の準用)

(Application Mutatis Mutandis of the Enforcement Order of the Financial Instruments and Exchange Act Pertaining to the Provision of Matters by Means of Information and Communications Technology to Public Offering of Asset Backed Securities)

第四十八条 金融商品取引法施行令（昭和四十年政令第三百二十一号）第十五条の二十二の規定は、法第二百九条第一項（法第二百八十六条第一項において準用する場合を含む。）において準用する金融商品取引法第三十七条の三第二項及び第三十七条の四第二項において同法第三十四条の二第四項の規定を準用する場合について準用する。

Article 48 The provisions of Article 15-22 of the Enforcement Order of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965) apply mutatis mutandis to cases where the provisions of Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act are applied mutatis mutandis pursuant to Article 37-3, paragraph (2) and Article 37-4, paragraph (2) of that Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 286, paragraph (1) of the Act).

第三章 特定目的信託制度

Chapter III Specific Purpose Trust System

(特定目的信託の信託財産について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Trust Properties of Specific Purpose Trusts)

第四十九条 法第二百二十四条の規定において特定目的信託の受託者となる信託会社等（法第三十三条第一項に規定する信託会社等をいう。）が原委託者から特定目的信託の信託財産として取得する資産について法第二百十二条（第四項を除く。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 49 (1) In cases where the provisions of Article 212 (excluding paragraph (4)) of the Act are applied mutatis mutandis pursuant to the provisions of Article 224 of the Act to the assets which a Trust Company, etc. (meaning the Trust Company, etc. prescribed in Article 33, paragraph (1) of the Act) serving as the trustee of a Specific Purpose Trust acquires from the Originator as the trust property of the Specific Purpose Trust, the technical replacement of terms pertaining to the provisions of Article 212 (excluding paragraph (4)) of the Act is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百十二条第一項 Article 212, paragraph (1)	取得 acquire...	原委託者から特定目的信託の信託財産として取得 acquire...from the Originator as the trust property of a Specific Purpose Trust
第二百十二条第二項 Article 212, paragraph (2)	取得し、又は保有 [A Specified Purpose Company must not] acquire or hold...	有することとなる場合には、その数を超える部分の議決権に係る株式等を原委託者から特定目的信託の信託財産として取得 Where a Specified Purpose Company is to hold..., the company must not acquire the shares, etc. pertaining to the voting rights exceeding such number from the Originator as the trust property of a Specific Purpose Trust
第二百十二条第三項 Article 212, paragraph (3)	取得し、又は所有 acquired or held	原委託者から特定目的信託の信託財産として取得 acquired from the Originator as the trust property of a Specific Purpose Trust

2 法第二百二十四条の規定において受託信託会社等が当該特定目的信託の信託財産と

して取得し、又は所有する資産について法第二百十二条（第四項を除く。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 212 (excluding paragraph (4)) of the Act are applied mutatis mutandis pursuant to the provisions of Article 224 of the Act to the assets acquired or possessed by a Fiduciary Trust Company, etc. as the trust property of the Specific Purpose Trust, the technical replacement of terms pertaining to the provisions of Article 212 (excluding paragraph (4)) of the Act is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百十二条第一項 Article 212, paragraph (1)	取得 acquire...	特定目的信託の信託財産 として取得 acquire...as the trust property of a Specific Purpose Trust
第二百十二条第二項 Article 212, paragraph (2)	取得し、又は保有 [A Specified Purpose Company must not] acquire or hold...	有することとなる場合には、その数を超える部分の議決権に係る株式等を特定目的信託の信託財産として取得し、又は保有 Where a Specified Purpose Company is to hold..., the company must not acquire the shares, etc. pertaining to the voting rights exceeding such number as the trust property of a Specific Purpose Trust
第二百十二条第三項 Article 212, paragraph (3)	取得 Acquired	特定目的信託の信託財産 として取得 acquired as the trust property of a Specific Purpose Trust

（特定目的信託契約の期間）

(Periods of Specific Purpose Trust Agreements)

第五十条 第三条の規定は、法第二百二十六条第二項に規定する政令で定める特定資産の区分及び政令で定める期間について準用する。

Article 50 The provisions of Article 3 apply mutatis mutandis to the categories of Specified Assets specified by Cabinet Order and the periods specified by Cabinet Order, as referred to in Article 226, paragraph (2) of the Act.

(資産信託流動化計画の変更届出について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis

Mutandis to Notification of Changes to Asset Trust Securitization Plan)

第五十一条 法第二百二十七条第二項の規定において同条第一項の規定による届出について法第九条第二項及び第三項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 51 In cases where the provisions of Article 9, paragraphs (2) and (3) of the Act are applied mutatis mutandis pursuant to the provisions of Article 227, paragraph (2) of the Act to the Notification of Change made under the provisions of Article 227, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 9, paragraphs (2) and (3) of the Act is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第九条第二項 Article 9, paragraph (2)	特定目的会社 Specified Purpose Company	受託信託会社等 Fiduciary Trust Company, etc.
第九条第三項 Article 9, paragraph (3)	変更届出が資産流動化計画の変更に係る場合 In cases where a Notification of Change pertains to a change to the Asset Securitization Plan, it must	第二百二十七条第二項において準用する第九条第二項の届出書 The written notification set forth in Article 9, paragraph (2) as applied mutatis mutandis pursuant to Article 227, paragraph (2) must
第九条第三項第一号及び 第二号 Article 9, paragraph (3), items (i) and (ii)	資産流動化計画 Asset Securitization Plan	資産信託流動化計画 Asset Trust Securitization Plan

(社債的受益権を定める特定目的信託契約に付すべき条件)

**(Conditions to Be Imposed on Specific Purpose Trust Agreements for Providing
for Bond-Type Beneficial Interests)**

第五十二条 法第二百三十条第一項第二号に規定する政令で定める方法は、金融市場における金利を基礎として算出する方法とする。

Article 52 (1) The method specified by Cabinet Order as referred to in Article 230, paragraph (1), item (ii) of the Act is the method of calculation based on interest rates in the financial market.

2 法第二百三十条第一項第二号に規定する政令で定める条件は、次に掲げるものとする

る。

(2) The conditions specified by Cabinet Order as referred to in Article 230, paragraph (1), item (ii) of the Act are as follows:

一 社債的受益権（法第二百三十条第一項第二号に規定する社債的受益権をいう。以下この項において同じ。）について、信託財産の管理又は処分により得られる利益から配当を行う時期及び配当を行う時期ごとの配当額をあらかじめ定めること。

(i) with regard to a Bond-Type Beneficial Interest (meaning the Bond-Type Beneficial Interest prescribed in Article 230, paragraph (1), item (ii) of the Act; hereinafter, the same applies in this paragraph), the time when a distribution is to be made from the profit to be gained through the administration or disposition of the trust property as well as the amount of distribution for each time of making a distribution must be specified in advance;

二 前号の配当は、一箇月ごと、三箇月ごと、六箇月ごと又は一年ごとに行うこと。

(ii) the distribution set forth in the preceding item must be made every month, every three months, every six months or every year;

三 社債的受益権の元本の額は、当該元本の償還を行う場合を除き、変更しないこと。

(iii) the amount of principal of the Bond-Type Beneficial Interest must not be changed unless the principal is redeemed;

四 受託信託会社等は、社債的受益権に係る金銭の分配を行うための資金の借入れ又は費用の負担を行わないこと。

(iv) the Fiduciary Trust Company, etc. must not borrow any funds or bear any costs for distributing money pertaining to a Bond-Type Beneficial Interest; and

五 第一号の配当又は第三号の償還を行うことができない場合は、特定目的信託を終了させること。

(v) in cases where it is impossible to make the distribution set forth in item (i) or the redemption set forth in item (iii), the Specific Purpose Trust must be terminated.

(受益証券の権利者について準用する信託法等の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Beneficiary Certificate Holders)

第五十三条 法第二百三十六条第二項の規定において受益証券の権利者について信託法の規定を準用する場合においては、同法の規定中「法務省令」とあるのは、「内閣府令」と読み替えるほか、次の表の上欄に掲げる同法の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとする。

Article 53 (1) In cases where the provisions of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 236, paragraph (2) of the Act to Beneficiary Certificate holders, the term "the Ministry of Justice Order" in the Trust Act is replaced with "Cabinet Office Order", and the terms set forth in

the middle column of the following table which are used in the provisions of that Act set forth in the left-hand column of that table are replaced with the terms set forth in the right-hand column of that table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第百八十九条第一項 Article 189, paragraph (1)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
第百八十九条第三項及び第四項 Article 189, paragraphs (3) and (4)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
第百九十一条第一項 Article 191, paragraph (1)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
	当該受託者 the trustee	当該受託信託会社等 the Fiduciary Trust Company, etc.
第百九十一条第三項 Article 191, paragraph (3)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	当該受託者 the trustee	当該受託信託会社等 the Fiduciary Trust Company, etc.

<p>第百九十一条第四項 Article 191, paragraph (4)</p>	<p>受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued</p>	<p>受託信託会社等 Fiduciary Trust Company, etc.</p>
<p>第百九十七条第一項 Article 197, paragraph (1)</p>	<p>受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued</p>	<p>受託信託会社等 Fiduciary Trust Company, etc.</p>
	<p>受益権原簿記載事項 matters to be stated in the beneficial interest registry</p>	<p>権利者名簿記載事項 matters to be stated in the Beneficiary Certificate holder registry</p>
	<p>受益権原簿に in the beneficial interest registry</p>	<p>権利者名簿に in the Beneficiary Certificate holder registry</p>
<p>第百九十七条第二項 Article 197, paragraph (2)</p>	<p>受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued</p>	<p>受託信託会社等 Fiduciary Trust Company, etc.</p>
	<p>信託の変更 change to the trust</p>	<p>特定目的信託契約（資産流動化法第二百二十三条に規定する特定目的信託契約をいう。以下同じ。）の変更 change to the Specific Purpose Trust Agreement (meaning the Specific Purpose Trust Agreement prescribed in Article 223 of the Asset Securitization Act; the same applies hereinafter)</p>
	<p>受益権の併合 consolidation of beneficial interest</p>	<p>受益証券の併合 consolidation of beneficiary securities</p>
	<p>併合された受益権 consolidated beneficial interests</p>	<p>併合された受益証券 consolidated beneficiary securities</p>

	受益権原簿記載事項 matters to be stated in the beneficial interest registry	権利者名簿記載事項 matters to be stated in the Beneficiary Certificate holder registry
	受益権原簿に in the beneficial interest registry	権利者名簿に in the Beneficiary Certificate holder registry
第百九十七条第三項 Article 197, paragraph (3)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	信託の変更 change to the trust	特定目的信託契約の変更 change to the Specific Purpose Trust Agreement
	受益権の分割 division of a beneficial interest	受益証券の分割 division of beneficiary securities
	分割された受益権 divided beneficial interest	分割された受益証券 divided beneficiary securities
	受益権原簿記載事項 matters to be stated in the beneficial interest registry	権利者名簿記載事項 matters to be stated in the Beneficiary Certificate holder registry
	受益権原簿に in the beneficial interest registry	権利者名簿に in the Beneficiary Certificate holder registry
	第百九十八条第一項 Article 198, paragraph (1)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued
当該受託者 the trustee		当該受託信託会社等 the Fiduciary Trust Company, etc.
受益権原簿記載事項 matters to be stated in the beneficial interest registry		権利者名簿記載事項 matters to be stated in the Beneficiary Certificate holder registry

	受益権原簿に in the beneficial interest registry	権利者名簿に in the Beneficiary Certificate holder registry
第百九十八条第二項 Article 198, paragraph (2)	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
第二百三条第一項 Article 203, paragraph (1)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
	当該受託者 the trustee	当該受託信託会社等 the Fiduciary Trust Company, etc.

2 法第二百三十六条第二項の規定において受益証券の権利者について会社法第二百二十四条第四項の規定を準用する場合においては、同項中「株式会社」とあるのは「受託信託会社等」と、「株式を」とあるのは「特定目的信託の受益権を」と、「株式の」とあるのは「特定目的信託の受益権の」と読み替えるものとする。

(2) In cases where the provisions of Article 124, paragraph (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 236, paragraph (2) of the Act to Beneficiary Certificate holders, in Article 124, paragraph (4) of the Companies Act, the term "stock company" is replaced with "Fiduciary Trust Company, etc.", and the term "shares" is replaced with "beneficial interests in the Specific Purpose Trust".

(特定目的信託の受益権について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Beneficial Interests in Specific Purpose Trusts)

第五十四条 法第二百三十九条第一項の規定において特定目的信託の受益権について信託法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 54 In cases where the provisions of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 239, paragraph (1) of the Act to beneficial interests in a Specific Purpose Trust, the technical replacement of terms pertaining to the provisions of the Trust Act is as in the following table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第九十三条 Article 193	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	当該受託者 the trustee	当該受託信託会社等 the Fiduciary Trust Company, etc.
第二百条第一項 Article 200, paragraph (1)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
第二百一条第一項 Article 201, paragraph (1)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
第二百四条第一項 Article 204, paragraph (1)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	信託の変更 change to the trust	特定目的信託契約の変更 change to the Specific Purpose Trust Agreement
	受益権の併合 consolidation of beneficial interests	受益証券の併合 consolidation of beneficiary securities

	登録受益権質権者 registered pledgees of beneficial interest	資産流動化法第二百三十九 条第一項において準用 する第二百一条第一項各 号に掲げる事項が権利者 名簿に記載され、又は記 録された質権者 pledgees for whom the matters set forth in the items of Article 201, paragraph (1) as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Asset Securitization Act are stated or recorded in the Beneficiary Certificate holder registry
	併合された受益権 consolidated beneficial interests	併合された受益証券 consolidated beneficiary securities
	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
第二百四条第二項 Article 204, paragraph (2)	受益証券発行信託の受託 者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	信託の変更 change to the trust	特定目的信託契約の変更 change to the Specific Purpose Trust Agreement
	受益権の分割 division of a beneficial interest	受益証券の分割 division of beneficiary securities
	当該受益権 the beneficial interest	当該受益証券 the beneficiary securities

	登録受益権質権者 registered pledgees of beneficial interest	資産流動化法第二百三十九 条第一項において準用 する第二百一条第一項各 号に掲げる事項が権利者 名簿に記載され、又は記 録された質権者 pledgees for whom the matters set forth in the items of Article 201, paragraph (1) as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Asset Securitization Act are stated or recorded in the Beneficiary Certificate holder registry
	分割された受益権 divided beneficial interest	分割された受益証券 divided beneficiary securities
	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
第二百八条第一項 Article 208, paragraph (1)	受益証券発行信託の受託 者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	当該受益者 the beneficiary	当該受益証券の権利者 the beneficiary certificate holder
	信託行為 trust deed	特定目的信託契約 Specific Purpose Trust Agreement
第二百八条第二項 Article 208, paragraph (2)	当該受益者 the beneficiary	当該受益証券の権利者 the beneficiary certificate holder
	受益証券発行信託の受託 者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.

第二百八条第三項 Article 208, paragraph (3)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
第二百八条第四項 Article 208, paragraph (4)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
第二百八条第六項 Article 208, paragraph (6)	受益者 Beneficiaries	受益証券の権利者 Beneficiary Certificate holders
	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.

(権利者集会の招集等について準用する信託法等の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Calling of Beneficiary Certificate Holders Meetings)

第五十五条 法第二百四十二条第五項（法第二百五十三条において準用する場合を含む。）の規定において権利者集会の招集又は種類権利者集会の招集について信託法第二百八条及び第九十一条（第五項を除く。）の規定を準用する場合においては、これらの規定中「法務省令」とあるのは、「内閣府令」と読み替えるほか、次の表の上欄に掲げる同法の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとする。

Article 55 (1) In cases where the provisions of Article 108 and Article 191 (excluding paragraph (5)) of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 242, paragraph (5) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act) to the calling of a Beneficiary Certificate holders meeting or calling of a Class Beneficiary Certificate holders meeting, the term "the Ministry of Justice Order" in the relevant provisions of the Trust Act is replaced with "Cabinet Office Order", and the terms set forth in the middle column of the following table which are used in the provisions of that Act set forth in the left-hand column of that table are replaced with the terms set forth in the right-hand column of that table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第百八条第三号 Article 108, item (iii)	受益者が Beneficiary	受益証券の権利者が Beneficiary Certificate holder
第百九十一条第一項 Article 191, paragraph (1)	受益証券発行信託の受託者が受益者に対してする通知又は催告 notice or demand that a trustee of a trust for which beneficiary securities have been issued gives or makes to a beneficiary	受託信託会社等が資産流動化法第二百四十二条第二項又は第三項の規定により発する通知 notice that a Fiduciary Trust Company, etc. gives pursuant to the provisions of Article 242, paragraph (2) or paragraph (3) of the Asset Securitization Act
	受益権原簿 beneficial interest registry	権利者名簿 Beneficiary Certificate holder registry
	当該受益者 the beneficiary	当該権利者 the Beneficiary Certificate holder
	通知又は催告を notice or demand	通知を Notice
	当該受託者 the trustee	当該受託信託会社等 the Fiduciary Trust Company, etc.
第百九十一条第二項 Article 191, paragraph (2)	通知又は催告 notice or demand	通知 Notice
第百九十一条第三項 Article 191, paragraph (3)	受益証券発行信託の受益権 beneficial interests in a trust for which beneficiary securities have been issued	受益証券 Beneficiary Securities
	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	受益者 Beneficiary	受益証券の権利者 Beneficiary Certificate holder

	通知又は催告 notice or demand	通知 Notice
	当該受託者 the trustee	当該受託信託会社等 the Fiduciary Trust Company, etc.
第百九十一条第四項 Article 191, paragraph (4)	受益証券発行信託の受託者 trustee of a trust for which beneficiary securities have been issued	受託信託会社等 Fiduciary Trust Company, etc.
	受益権 beneficial interest	受益証券 Beneficiary Securities
	通知又は催告 notice or demand	通知 Notice

2 法第二百四十二条第五項（法第二百五十三條において準用する場合を含む。）の規定において権利者集会の招集又は種類権利者集会の招集について会社法第七百十八条第一項及び第三項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 718, paragraphs (1) and (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 242, paragraph (5) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act) to the calling of a Beneficiary Certificate holders meeting or calling of a Class Beneficiary Certificate holders meeting, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第七百十八条第一項 Article 718, paragraph (1)	社債を bonds	特定目的信託の受益権を beneficial interests in a Specific Purpose Trust
	社債権者は bondholders	受益証券の権利者は Beneficiary Certificate holders
第七百十八条第三項 Article 718, paragraph (3)	社債権者は bondholders	受益証券の権利者は Beneficiary Certificate holders

3 法第二百四十二条第六項の規定において同条第五項において準用する会社法第七百十八条第三項の規定による権利者集会の招集について同法第八百六十八条第四項の規定を準用する場合においては、同項中「第七百五条第四項、第七百六条第四項、第七

百七条、第七百十一条第三項、第七百十三条、第七百十四条第一項及び第三項、第七百十八条第三項、第七百三十二条、第七百四十条第一項並びに第七百四十一条第一項」とあるのは「資産流動化法第二百四十二条第五項において準用する第七百十八条第三項」と、「裁判の申立て」とあるのは「権利者集会の招集」と読み替えるものとする。

(3) In cases where the provisions of Article 868, paragraph (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 242, paragraph (6) of the Act to the calling of a Beneficiary Certificate holders meeting under the provisions of Article 718, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 242, paragraph (5) of the Act, in Article 868, paragraph (4) of the Companies Act, the term "Article 705, paragraph (4), Article 706, paragraph (4), Article 707, Article 711, paragraph (3), Article 713, Article 714, paragraphs (1) and (3), Article 718, paragraph (3), Article 732, Article 740, paragraph (1) and Article 741, paragraph (1)" is replaced with "Article 718, paragraph (3) as applied mutatis mutandis pursuant to Article 242, paragraph (5) of the Asset Securitization Act", and the term "a petition for a judicial decision" is replaced with "the calling of a Beneficiary Certificate holders meeting".

(権利者集会の決議の方法について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to the Methods of Resolutions at Beneficiary Certificate Holders Meetings)

第五十六条 法第二百四十三条第三項（法第二百五十三条において準用する場合を含む。）の規定において権利者集会の決議の方法又は種類権利者集会の決議の方法について法第六十二条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 56 In cases where the provisions of Article 62 of the Act are applied mutatis mutandis pursuant to the provisions of Article 243, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act) to the method for the resolution at a Beneficiary Certificate holders meeting or the method for the resolution at a Class Beneficiary Certificate holders meeting, the technical replacement of terms pertaining to the provisions of Article 62 of the Act is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第六十二条第一項 Article 62, paragraph (1)	特定目的会社 Specified Purpose Company	受託信託会社等 Fiduciary Trust Company, etc.

	優先出資社員 Preferred Equity Members	受益証券の権利者 Beneficiary Certificate holders
第六十二条第二項 Article 62, paragraph (2)	特定目的会社 Specified Purpose Company	受託信託会社等 Fiduciary Trust Company, etc.
第六十二条第三項 Article 62, paragraph (3)	優先出資社員 Preferred Equity Members	受益証券の権利者 Beneficiary Certificate holders

(書面による議決権の行使について準用する信託法等の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to the Exercise of Voting Rights in Writing)

第五十七条 法第二百四十五条第二項の規定において同条第一項の書面による議決権の行使について信託法の規定を準用する場合には、同法の規定中「法務省令」とあるのは、「内閣府令」と読み替えるほか、次の表の上欄に掲げる同法の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとする。

Article 57 (1) In cases where the provisions of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 245, paragraph (2) of the Act to the exercise of voting rights in writing set forth in Article 245, paragraph (1) of the Act, the term "the Ministry of Justice Order" in the Trust Act is replaced with "Cabinet Office Order", and the terms set forth in the middle column of the following table which are used in the provisions of that Act set forth in the left-hand column of that table are replaced with the terms set forth in the right-hand column of that table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第一百十条第一項 Article 110, paragraph (1)	知っている受益者 known beneficiaries	受益証券の権利者 Beneficiary Certificate holders
	受益者集会参考書類 reference documents for beneficiaries meeting	権利者集会参考書類 reference documents for Beneficiary Certificate holders meeting
	受益者が beneficiaries [exercise]	受益証券の権利者が Beneficiary Certificate holders [exercise]
第一百十条第二項 Article 110, paragraph (2)	受益者に to the beneficiaries	受益証券の権利者に to the Beneficiary Certificate holders

	受益者集会参考書類 reference documents for beneficiaries meeting	権利者集会参考書類 reference documents for Beneficiary Certificate holders meeting
	受益者の of a beneficiary	受益証券の権利者の of a Beneficiary Certificate holder
第百十六条第二項 Article 116, paragraph (2)	受益者 Beneficiary	受益証券の権利者 Beneficiary Certificate holders
	第百九条第二項 Article 119, paragraph (2)	資産流動化法第二百四十 二条第三項 Article 242, paragraph (3) of the Asset Securitization Act

2 法第二百四十五条第二項の規定において同条第一項の書面による議決権の行使について会社法第三百十一条第三項及び第四項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 311, paragraphs (3) and (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 245, paragraph (2) of the Act to the exercise of voting rights in writing set forth in Article 245, paragraph (1) of the Act, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第三百十一条第三項 Article 311, paragraph (3)	株式会社 stock company	受託信託会社等 Fiduciary Trust Company, etc.
	株主総会 shareholders meeting	権利者集会 Beneficiary Certificate holders meeting

	本店 head office	本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所） head office (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution (Cabinet Order No. 31 of 1993), the principal office)
第三百十一条第四項 Article 311, paragraph (4)	株主 shareholder	受益証券の権利者 Beneficiary Certificate holder
	株式会社 stock company	受託信託会社等 Fiduciary Trust Company, etc.

(権利者集会の決議により定められた者について準用する会社法の規定の読替え)
(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Persons Specified by Resolutions at Beneficiary Certificate Holders Meetings)

第五十八条 法第二百四十六条第二項の規定において同条第一項の権利者集会の決議により定められた者について会社法第七百八条の規定を準用する場合には、同条中「社債権者」とあるのは、「受益証券の権利者」と読み替えるものとする。

Article 58 In cases where the provisions of Article 708 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 246, paragraph (2) of the Act to the person specified by a resolution at a Beneficiary Certificate holders meeting as set forth in Article 246, paragraph (2) of the Act, the term "bondholder" in Article 708 of the Companies Act is replaced with "Beneficiary Certificate holders".

(権利者集会について準用する信託法等の規定の読替え)
(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Beneficiary Certificate Holders Meetings)

第五十九条 法第二百四十九条第一項（法第二百五十三條において準用する場合を含む。）の規定において権利者集会又は種類権利者集会について信託法の規定を準用する場合においては、同法の規定中「法務省令」とあるのは、「内閣府令」と読み替えるほか、次の表の上欄に掲げる同法の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとする。

Article 59 (1) In cases where the provisions of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 249, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act) to a Beneficiary Certificate holders meeting or a Class Beneficiary Certificate holders meeting, the term "the Ministry of Justice Order" in the Trust Act is replaced with "Cabinet Office Order", and the terms set forth in the middle column of the following table which are used in the provisions of that Act set forth in the left-hand column of that table are replaced with the terms set forth in the right-hand column of that table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第百十四条第一項及び第三項 Article 114, paragraphs (1) and (3)	受益者 beneficiary	受益証券の権利者 Beneficiary Certificate holder
第百十四条第四項 Article 114, paragraph (4)	受益者 beneficiary	受益証券の権利者 Beneficiary Certificate holder
	第百九条第二項 Article 109, paragraph (2)	資産流動化法第二百四十二条第三項 Article 242, paragraph (3) of the Asset Securitization Act
第百十七条第一項 Article 117, paragraph (1)	受益者は beneficiary [may]	受益証券の権利者は Beneficiary Certificate holder [may]
第百十七条第二項 Article 117, paragraph (2)	受益者 beneficiary	受益証券の権利者 Beneficiary Certificate holder
	受益権 beneficial interest	特定目的信託の受益権 beneficial interest in a Specific Purpose Trust
第百十八条第二項 Article 118, paragraph (2)	受託者 trustee	受託信託会社等 Fiduciary Trust Company, etc.

	その出席 the trustee attend	代表者又は代理人の出席 the representative or agent of the trustee attend
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2 法第二百四十九条第一項（法第二百五十三条において準用する場合を含む。）の規定において権利者集会又は種類権利者集会について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 249, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act) to a Beneficiary Certificate holders meeting or a Class Beneficiary Certificate holders meeting, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第三百十四条 Article 314	株主から by the shareholders	受益証券の権利者から By the Beneficiary Certificate holders
	株主の of the shareholders	受益証券の権利者の of the Beneficiary Certificate holders
第七百三十一条第二項 Article 731, paragraph (2)	本店 head office	本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所） head office (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution (Cabinet Order No. 31 of 1993), the principal office)

第七百三十三條第四號 Article 733, item (iv)	社債権者 bondholders	受益証券の権利者 Beneficiary Certificate holders
第七百三十四條第二項 Article 734, paragraph (2)	当該種類の社債 bonds of the relevant Class	特定目的信託の受益権 beneficial interests in the Specific Purpose Trust
	社債権者に against [all] bondholders	受益証券の権利者に against [all] Beneficiary Certificate holders

3 法第二百四十九條第二項の規定において同條第一項において準用する会社法第七百三十二條の決議の認可の申立てについて同法第八百六十八條第四項の規定を準用する場合においては、同項中「第七百五條第四項、第七百六條第四項、第七百七條、第七百十一條第三項、第七百十三條、第七百十四條第一項及び第三項、第七百十八條第三項、第七百三十二條、第七百四十條第一項並びに第七百四十一條第一項の規定による裁判」とあるのは、「資産流動化法第二百四十九條第一項において準用する第七百三十二條の決議の認可」と読み替えるものとする。

(3) In cases where the provisions of Article 868, paragraph (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 249, paragraph (2) of the Act to a petition for approval of resolutions set forth in Article 732 of the Companies Act as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Act, the term "a judicial decision under the provisions of Article 705, paragraph (4), Article 706, paragraph (4), Article 707, Article 711, paragraph (3), Article 713, Article 714, paragraphs (1) and (3), Article 718, paragraph (3), Article 732, Article 740, paragraph (1) and Article 741, paragraph (1)" in Article 868, paragraph (4) of the Companies Act is replaced with "approval of resolutions set forth in Article 732 as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Asset Securitization Act".

(書面による決議について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Resolutions in Writing)

第六十條 法第二百五十條第三項の規定において書面による決議を行う場合について法第六十三條第一項から第三項までの規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 60 In cases where the provisions of Article 63, paragraphs (1) to (3) of the Act are applied mutatis mutandis pursuant to the provisions of Article 250, paragraph (3) of the Act to cases of adopting a resolution in writing, the technical replacement of terms pertaining to the provisions of Article 63, paragraphs (1) to (3) of the Act is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第六十三条第一項 Article 63, paragraph (1)	特定社員（当該事項について議決権を行使することができるものに限る。） Specified Equity Members (limited to those who may exercise their voting rights on such matter)	受益証券の権利者（議決権を有する者に限る。） Beneficiary Certificate holders (limited to those who have voting rights)
	社員総会 general meeting of members	権利者集会 Beneficiary Certificate holders meeting
第六十三条第二項 Article 63, paragraph (2)	社員総会 general meeting of members	権利者集会 Beneficiary Certificate holders meeting
	本店 head office	本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所） head office (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)
第六十三条第三項 Article 63, paragraph (3)	特定社員及び優先出資社員 Specified Equity Members and Preferred Equity Members	受益証券の権利者 Beneficiary Certificate holders
	特定目的会社 Specified Purpose Company	受託信託会社等 Fiduciary Trust Company, etc.

(種類権利者集会について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Class Beneficiary Certificate Holders Meetings)

第六十条の二 法第二百五十二条第二項の規定において種類権利者集会について信託法第九十九条第三項の規定を準用する場合には、同項中「前条各号」とあるのは、「資産流動化法第二百四十二条第五項において準用する前条各号」と読み替えるものとする。

Article 60-2 In cases where the provisions of Article 109, paragraph (3) of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 252, paragraph (2) of the Act to a Class Beneficiary Certificate holders meeting, the term "items of the preceding Article" in Article 109, paragraph (3) of the Trust Act is replaced with "items of the preceding Article as applied mutatis mutandis pursuant to Article 242, paragraph (5) of the Asset Securitization Act".

(種類権利者集会について準用する法等の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Class Beneficiary Certificate Holders Meetings)

第六十一条 法第二百五十三条の規定において種類権利者集会について法の規定を準用する場合には、法の規定（当該規定において準用する信託法及び会社法の規定を含む。以下この条において同じ。）中「法務省令」とあるのは、「内閣府令」と読み替えるほか、次の表の上欄に掲げる法の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとする。

Article 61 In cases where the provisions of the Act are applied mutatis mutandis pursuant to the provisions of Article 253 of the Act to a Class Beneficiary Certificate holders meeting, the term "the Ministry of Justice Order" in the provisions of the Act (including the provisions of the Trust Act and the Companies Act as applied mutatis mutandis pursuant to the relevant provisions of the Act; hereinafter the same applies in this Article) is replaced with "Cabinet Office Order", and the terms set forth in the middle column of the following table which are used in the provisions of the Act set forth in the left-hand column of that table are replaced with the terms set forth in the right-hand column of that table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
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第二百四十二条第五項 Article 242, paragraph (5)	総元本持分 total Interest in Principal	ある種類の受益権の元本持分の合計 total Interest in Principal of a certain class of beneficial interest
第二百四十三条第一項 Article 243, paragraph (1)	総元本持分 total Interest in Principal	当該種類権利者集会に係る受益権の元本持分の合計 total Interest in Principal of the beneficial interest pertaining to the Class Beneficiary Certificate holders meeting
第二百四十五条第二項において準用する信託法第一百十条第一項 Article 110, paragraph (1) of the Trust Act as applied mutatis mutandis pursuant to Article 245, paragraph (2)	知っている受益者 known beneficiaries	受益証券の権利者 Beneficiary Certificate holders
	受益者集会参考書類 reference documents for beneficiaries meeting	権利者集会参考書類 reference documents for Beneficiary Certificate holders meeting
	受益者が beneficiaries [exercise]	受益証券の権利者が Beneficiary Certificate holders [exercise]
第二百四十五条第二項において準用する信託法第一百十条第二項 Article 110, paragraph (2) of the Trust Act as applied mutatis mutandis pursuant to Article 245, paragraph (2)	受益者に to the beneficiaries	受益証券の権利者に to the Beneficiary Certificate holders
	受益者集会参考書類 reference documents for beneficiaries meeting	権利者集会参考書類 reference documents for Beneficiary Certificate holders meeting
	受益者の of a beneficiary	受益証券の権利者の of a Beneficiary Certificate holder

	受益者に to the beneficiary	受益証券の権利者に to the Beneficiary Certificate holder
第二百四十五条第二項において準用する信託法第百十六条第二項 Article 116, paragraph (2) of the Trust Act as applied mutatis mutandis pursuant to Article 245, paragraph (2)	受益者 Beneficiaries	受益証券の権利者 Beneficiary Certificate holders
	第百九条第二項 Article 109, paragraph (2)	資産流動化法第二百四十二条第三項 Article 242, paragraph (3) of the Asset Securitization Act
第二百四十五条第二項において準用する会社法第三百十一条第三項 Article 311, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 245, paragraph (2)	株式会社 stock company	受託信託会社等 Fiduciary Trust Company, etc.
	株主総会 shareholders meeting	種類権利者集会 Class Beneficiary Certificate holders meeting

	本店 head office	本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所） head office (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution (Cabinet Order No. 31 of 1993), the principal office)
第二百四十五条第二項において準用する会社法第三百十一条第四項 Article 311, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 245, paragraph (2)	株主 Shareholder	受益証券の権利者 Beneficiary Certificate holder
	株式会社 stock company	受託信託会社等 Fiduciary Trust Company, etc.

（代表権利者の辞任について準用する信託法の規定の読替え）

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Resignation of Representative Beneficiary Certificate Holders)

第六十一条の二 法第二百五十七条第二項の規定において同条第一項の代表権利者の辞任について信託法第二百六十二条（第五項を除く。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 61-2 In cases where the provisions of Article 262 (excluding paragraph (5)) of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 257, paragraph (2) of the Act to the resignation of a Representative Beneficiary Certificate holder, the technical replacement of terms pertaining to the relevant provisions of the Trust Act is as in the following table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百六十二条第一項 Article 262, paragraph (1)	この条に特別の定めがある場合を除き、受託者の住所地 unless otherwise provided for in this Article...the domicile of the trustee	特定目的信託の受益権を発行した受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 ...the location of the head office of the Fiduciary Trust Company, etc. that has issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution (Cabinet Order No. 31 of 1993), the principal office)
第二百六十二条第二項 Article 262, paragraph (2)	受託者が二人以上ある場合における前項 the preceding paragraph in cases where there are two or more trustees	受託信託会社等が二以上ある場合における前項 the preceding paragraph in cases where there are two or more Fiduciary Trust Companies, etc.

「住所地
"domicile [of the
trustee"]

「特定目的信託の受益権
を発行した受託信託会社
等の本店（受託信託会社
等が金融機関の信託業務
の兼営等に関する法律施
行令（平成五年政令第三
十一号）第二条第三号か
ら第十五号までに掲げる
金融機関であるときは、
主たる事務所）の所在地
"location of the head
office of the Fiduciary
Trust Company, etc.
that has issued
beneficial interests in
the Specific Purpose
Trust (in cases where
the Fiduciary Trust
Company, etc. is any of
the financial
institutions set forth in
Article 2, items (iii) to
(xv) of the Enforcement
Order of the Act on
Engagement in Trust
Business by a Financial
Institution (Cabinet
Order No. 31 of 1993),
the principal office)["]

	<p>いずれかの住所地 the domicile of any of those trustees</p>	<p>特定目的信託の受益権を発行したいずれかの受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of any of those Fiduciary Trust Companies, etc. that have issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Companies, etc. are any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>
<p>第二百六十二条第三項 Article 262, paragraph (3)</p>	<p>受託者の任務 duties of the trustee</p>	<p>受託信託会社等の任務 duties of the Fiduciary Trust Company, etc.</p>
	<p>新受託者 new trustee</p>	<p>新受託信託会社等 new Fiduciary Trust Company, etc.</p>

	<p>前受託者の住所地 domicile of the former trustee</p>	<p>前受託信託会社等の本店 （受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of the former Fiduciary Trust Company, etc. (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>
<p>第二百六十二条第四項 Article 262, paragraph (4)</p>	<p>受託者が二人以上ある場合における前項 preceding paragraph in cases where there are two or more trustees</p>	<p>受託信託会社等が二以上ある場合における前項 preceding paragraph in cases where there are two or more Fiduciary Trust Companies, etc.</p>
	<p>受託者の任務 duties of the trustee</p>	<p>受託信託会社等の任務 duties of the Fiduciary Trust Company, etc.</p>
	<p>前受託者が二人以上ある場合における同項 that paragraph in cases where there are two or more former trustees</p>	<p>前受託信託会社等が二以上ある場合における同項 preceding paragraph in cases where there are two or more former Fiduciary Trust Companies, etc.</p>

<p>「住所地 "domicile [of the former trustee"]</p>	<p>「前受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 "the location of the head office of the former Fiduciary Trust Company, etc. (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)["]</p>
<p>いずれかの住所地 the domicile of any of those former trustees</p>	<p>いずれかの前受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of any of those former Fiduciary Trust Companies, etc. that have issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Companies, etc. are any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>

(代表権利者について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Representative Beneficiary Certificate Holders)

第六十二条 法第二百五十九条第一項の規定において代表権利者について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 62 (1) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 259, paragraph (1) of the Act to a Representative Beneficiary Certificate holder, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第三百八十五条第二項 Article 385, paragraph (2)	前項 the preceding paragraph	資産流動化法第二百五十九条第一項において準用する信託法（平成十八年法律第百八号）第四十四条 Article 44 of the Trust Act (Act No. 108 of 2006) as applied mutatis mutandis pursuant to Article 259, paragraph (1) of the Asset Securitization Act
	もって同項の director under the preceding paragraph	もって Director
第七百七条 Article 707	社債権者と bondholders and	受益証券の権利者と Beneficiary Certificate holders and
	社債権者の on behalf of bondholders	受益証券の権利者の on behalf of Beneficiary Certificate holders
	社債権者集会 bondholders' meeting,	権利者集会 Beneficiary Certificate holders meeting
第七百八条 Article 708	社債権者 bondholders	受益証券の権利者 Beneficiary Certificate holders
第七百十条第一項 Article 710, paragraph (1)	社債権者集会 bondholders' meeting	権利者集会 Beneficiary Certificate holders meeting

	社債権者に to compensate bondholders	受益証券の権利者に to compensate Beneficiary Certificate holders
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2 法第二百五十九条第一項の規定において代表権利者の解任について会社法第七百三十八条の規定を準用する場合においては、同条中「社債権者集会」とあるのは、「権利者集会」と読み替えるものとする。

(2) In cases where the provisions of Article 738 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 259, paragraph (1) of the Act to the dismissal of a Representative Beneficiary Certificate holder, the term "bondholders' meeting" in Article 738 of the Companies Act is replaced with "Beneficiary Certificate holders meeting".

3 法第二百五十九条第二項の規定において同条第一項において準用する会社法第七百七条の特別代理人の選任について同法第八百六十八条第四項の規定を準用する場合においては、同項中「第七百五条第四項、第七百六条第四項、第七百七条、第七百十一条第三項、第七百十三条、第七百十四条第一項及び第三項、第七百十八条第三項、第七百三十二条、第七百四十条第一項並びに第七百四十一条第一項の規定による裁判の申立て」とあるのは、「資産流動化法第二百五十九条第一項において準用する第七百七条の特別代理人の選任」と読み替えるものとする。

(3) In cases where the provisions of Article 868, paragraph (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 259, paragraph (2) of the Act to the appointment of a special agent set forth in Article 707 of the Companies Act as applied mutatis mutandis pursuant to Article 259, paragraph (1) of the Act, the term "a petition for a judicial decision under the provisions of Article 705, paragraph (4), Article 706, paragraph (4), Article 707, Article 711, paragraph (3), Article 713, Article 714, paragraphs (1) and (3), Article 718, paragraph (3), Article 732, Article 740, paragraph (1) and Article 741, paragraph (1)" in Article 868, paragraph (4) of the Companies Act is replaced with "the appointment of a special agent set forth in Article 707 as applied mutatis mutandis pursuant to Article 259, paragraph (1) of the Asset Securitization Act".

(特定信託管理者について準用する信託法等の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Specified Trust Administrators)

第六十三条 法第二百六十条第五項の規定において特定信託管理者について信託法第四十四条及び第八十五条第四項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 63 (1) In cases where the provisions of Article 44 and Article 85, paragraph (4) of the Trust Act are applied mutatis mutandis pursuant to the

provisions of Article 260, paragraph (5) of the Act to a Specified Trust Administrator, the technical replacement of terms pertaining to the relevant provisions of the Trust Act is as in the following table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第四十四条第一項 Article 44, paragraph (1)	受託者 trustee	受託信託会社等 Fiduciary Trust Company, etc.
	受益者 beneficiary	特定信託管理者 Specified Trust Administrator
第四十四条第二項 Article 44, paragraph (2)	受託者 trustee	受託信託会社等 Fiduciary Trust Company, etc.
	受益者に to [some of] the beneficiaries	受益証券の権利者に to [some of the] Beneficiary Certificate holders
	当該受益者 the beneficiaries	特定信託管理者 the Specified Trust Administrator
第八十五条第四項 Article 85, paragraph (4)	受託者 trustee	受託信託会社等 Fiduciary Trust Company, etc.

2 法第二百六十条第五項の規定において特定信託管理者について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 260, paragraph (5) of the Act to a Specified Trust Administrator, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

読み替える会社法の規定 Provisions of the Companies Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with

第三百八十五条第二項 Article 385, paragraph (2)	前項 the preceding paragraph	資産流動化法第二百六十条第五項において準用する信託法（平成十八年法律第百八号）第四十四条 Article 44 of the Trust Act (Act No. 108 of 2006) as applied mutatis mutandis pursuant to Article 260, paragraph (5) of the Asset Securitization Act
	同項の取締役 director under that preceding	同条の受託信託会社等 Fiduciary Trust Company, etc. under that Article
第七百四条 Article 704	社債権者 bondholders	受益証券の権利者 Beneficiary Certificate holders
	社債の of bonds	特定目的信託の受益権の of beneficial interests in a Specific Purpose Trust
第七百七条 Article 707	社債権者と bondholders and	受益証券の権利者と Beneficiary Certificate holders and
	社債権者の on behalf of bondholders	受益証券の権利者の on behalf of Beneficiary Certificate holders
	社債権者集会 bondholders' meeting	権利者集会 Beneficiary Certificate holders meeting
第七百十条第一項 Article 710, paragraph (1)	社債権者集会 bondholders' meeting	権利者集会 Beneficiary Certificate holders meeting
	社債権者に compensate bondholders	受益証券の権利者に compensate Beneficiary Certificate holders
第七百十一条第一項前段 及び第七百十三条 First sentence of Article 711, paragraph (1), and Article 713	社債権者集会 bondholders' meeting	権利者集会 Beneficiary Certificate holders meeting

3 法第二百六十条第六項の規定において同条第五項において準用する会社法第七百十三条の特定信託管理者の解任について同法第八百六十八条第四項の規定を準用する場合においては、同項中「第七百五条第四項、第七百六条第四項、第七百七条、第七百十一条第三項、第七百十三条、第七百十四条第一項及び第三項、第七百十八条第三項、第七百三十二条、第七百四十条第一項並びに第七百四十一条第一項の規定による裁判

の申立て」とあるのは、「資産流動化法第二百六十条第五項において準用する第七百七条の特別代理人の選任、同項において準用する第七百十一条第三項の特定信託管理者の辞任及び資産流動化法第二百六十条第五項において準用する第七百十三条の特定信託管理者の解任」と読み替えるものとする。

(3) In cases where the provisions of Article 868, paragraph (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 260, paragraph (6) of the Act to the dismissal of a Specified Trust Administrator set forth in Article 713 of the Companies Act as applied mutatis mutandis pursuant to Article 260, paragraph (5) of the Act, the term "a petition for a judicial decision under the provisions of Article 705, paragraph (4), Article 706, paragraph (4), Article 707, Article 711, paragraph (3), Article 713, Article 714, paragraphs (1) and (3), Article 718, paragraph (3), Article 732, Article 740, paragraph (1) and Article 741, paragraph (1)" in Article 868, paragraph (4) of the Companies Act is replaced with "the appointment of a special agent set forth in Article 707 as applied mutatis mutandis pursuant to Article 260, paragraph (5) of the Asset Securitization Act, the resignation of a Specified Trust Administrator set forth in Article 711, paragraph (3) as applied mutatis mutandis pursuant to Article 260, paragraph (5) of the Asset Securitization Act, and the dismissal of a Specified Trust Administrator set forth in Article 713 as applied mutatis mutandis pursuant to Article 260, paragraph (5) of the Asset Securitization Act".

(計算書類等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Financial Statements)

第六十四条 法第二百六十四条第五項の規定において同条第一項の資料について会社法第四百四十二条第三項の規定を準用する場合には、同項中「株主」とあるのは「受益証券の権利者」と、「株式会社」とあるのは「受託信託会社等」と読み替えるものとする。

Article 64 In cases where the provisions of Article 442, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 264, paragraph (5) of the Act to the materials set forth in Article 264, paragraph (1) of the Act, in Article 442, paragraph (3) of the Companies Act, the term "shareholders" is replaced with "Beneficiary Certificate holders", and the term "stock company" is replaced with "Fiduciary Trust Company, etc."

(利益の特定資産組入れ)

(Incorporation of Profits into Specified Assets)

第六十五条 法第二百六十六条の規定により特定資産の管理又は処分により得られる利益を特定資産とする場合は、当該利益につき課される公租公課を控除するものとする。

Article 65 In cases where any profits gained through the administration or

disposition of Specified Assets are incorporated into Specified Assets pursuant to the provisions of Article 266 of the Act, taxes and other public charges imposed on such profits are to be excluded.

(受益証券の権利者の権利の行使に関する利益の供与について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Giving of Benefits on the Exercise of Rights of Beneficiary Certificate Holders)

第六十六条 法第二百六十八条第三項の規定において受益証券の権利者の権利の行使に関する利益の供与について会社法第二百二十条第二項及び第三項の規定を準用する場合においては、これらの規定中「株式会社が」とあるのは「受託信託会社等が」と、「株式会社は」とあるのは「受託信託会社等は」と、「株式会社又はその子会社」とあるのは「受託信託会社等」と読み替えるものとする。

Article 66 In cases where the provisions of Article 120, paragraphs (2) and (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 268, paragraph (3) of the Act to the giving of benefits on the exercise of the rights of Beneficiary Certificate holders, in the relevant provisions of the Companies Act, the term "Stock Company gives" is replaced with "Fiduciary Trust Company, etc. gives", the term "Stock Company has given" is replaced with "Fiduciary Trust Company, etc. has given", and the term "Stock Company or its Subsidiary" is replaced with "Fiduciary Trust Company, etc."

(反対権利者の買取請求について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Dissenting Beneficiary Certificate Holders' Demand for Purchase)

第六十七条 法第二百七十一条第四項（法第二百七十二條第二項において準用する場合を含む。）の規定において法第二百七十一条第一項の受益権の買取りの請求又は法第二百七十二條第一項の承諾の決議を行う種類権利者集会について信託法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 67 In cases where the provisions of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 271, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 272, paragraph (2) of the Act) to a demand for the purchase of beneficial interests as set forth in Article 271, paragraph (1) of the Act or a Beneficiary Certificate holders meeting in which a resolution of consent set forth in Article 272, paragraph (1) of the Act is adopted, the technical replacement of terms pertaining to the provisions of the Trust Act is as in the following table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第百四条第一項及び第二項 Article 104, paragraphs (1) and (2)	受益権の of the beneficial interest	特定目的信託の受益権の of the beneficial interest in a Specific Purpose Trust
	受託者 Trustee	受託信託会社等 Fiduciary Trust Company, etc.
	受益者 Beneficiary	受益証券の権利者 Beneficiary Certificate holder
第百四条第七項 Article 104, paragraph (7)	受益者 Beneficiary	受益証券の権利者 Beneficiary Certificate holder
第百四条第八項 Article 104, paragraph (8)	受託者 Trustee	受託信託会社等 Fiduciary Trust Company, etc.
第百四条第九項 Article 104, paragraph (9)	受託者 Trustee	受託信託会社等 Fiduciary Trust Company, etc.
	受益権 of a beneficial interest	特定目的信託の受益権 of a beneficial interest in a Specific Purpose Trust
	受益者 Beneficiary	受益証券の権利者 Beneficiary Certificate holder
第百四条第十項 Article 104, paragraph (10)	受託者 Trustee	受託信託会社等 Fiduciary Trust Company, etc.
	受益権の of the beneficial interest	特定目的信託の受益権の of the beneficial interest in the Specific Purpose Trust

<p>第百四条第十一項 Article 104, paragraph (11)</p>	<p>受益証券（第百八十五条第一項に規定する受益証券をいう。以下この章において同じ。）が発行されている受益権 Beneficial Interest for which a Certificate of Beneficial Interest (meaning a Certificate of Beneficial Interest prescribed in Article 185, paragraph (1); hereinafter the same applies in this Chapter) is issued</p>	<p>受益証券が発行されている特定目的信託の受益権 Beneficial Interest in a Specific Purpose Trust for which a Certificate of Beneficial Interest is issued</p>
	<p>その受益権取得請求に係る受益権の価格に相当する金銭を支払わなければならない monies equivalent to the price of the Beneficial Interest to be acquired in response to the Beneficiary's Demand That the Trustee Acquire the Beneficial Interest must be paid</p>	<p>受託信託会社等は、...その受益権取得請求に係る特定目的信託の受益権の価格に相当する金銭を支払わなければならない the Fiduciary Trust Company, etc. must pay monies equivalent to the price of the Beneficial Interest in a Specific Purpose Trust to be acquired in response to the Beneficiary's Demand That the Trustee Acquire the Beneficial Interest</p>
<p>第百四条第十二項 Article 104, paragraph (12)</p>	<p>受託者 Trustee</p>	<p>受託信託会社等 Fiduciary Trust Company, etc.</p>
	<p>信託行為 Terms of Trust</p>	<p>特定目的信託契約 Specific Purpose Trust Agreement</p>

	当該重要な信託の変更等 the material change to the trust, etc.	資産流動化法第二百六十九条 第一項（第一号の場合に限 る。）の規定により資産信託 流動化計画に記載し、又は記 録する事項に係る特定目的信 託契約の変更 a change to the Specific Purpose Trust Agreement with regard to matters stated or recorded in the Asset Trust Securitization Plan pursuant to the provisions of Article 269, paragraph (1) (limited to the case set forth in item (i) of the Asset Securitization Act
第百四条第十三項 Article 104, paragraph (13)	前条第一項又は第二項 paragraph (1) or paragraph (2) of the preceding Article	資産流動化法第二百七十一条 第一項 Article 271, paragraph (1) of the Asset Securitization Act
	受託者 Trustee	受託信託会社等 Fiduciary Trust Company, etc.
	受益権 Beneficial Interest	特定目的信託の受益権 Beneficial Interest in a Specific Purpose Trust
	信託行為 Terms of Trust have	特定目的信託契約 Specific Purpose Trust Agreement
	当該重要な信託の変更等 the Material Modification of the Trust, etc.	資産流動化法第二百六十九条 第一項（第一号の場合に限 る。）の規定により資産信託 流動化計画に記載し、又は記 録する事項に係る特定目的信 託契約の変更 a change to the Specific Purpose Trust Agreement with regard to matters, which are to be stated or recorded in the Asset Trust Securitization Plan pursuant to the provisions of Article 269, paragraph (1) (limited to the case set forth in item (i) of the Asset Securitization Act,

<p>第二百六十二条第一項 Article 262, paragraph (1)</p>	<p>この条に特別の定めがある場合を除き、受託者の住所地 unless otherwise provided for in this Article...the domicile of the trustee</p>	<p>特定目的信託の受益権を発行した受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 ...the location of the head office of the Fiduciary Trust Company, etc. that has issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution (Cabinet Order No. 31 of 1993), the principal office)</p>
<p>第二百六十二条第二項 Article 262, paragraph (2)</p>	<p>受託者が二人以上ある場合における前項 the preceding paragraph in cases where there are two or more trustees</p>	<p>受託信託会社等が二以上ある場合における前項 the preceding paragraph in cases where there are two or more Fiduciary Trust Companies, etc.</p>

「住所地
"domicile [of the
trustee"]

「特定目的信託の受益権を発
行した受託信託会社等の本店
（受託信託会社等が金融機関
の信託業務の兼営等に関する
法律施行令（平成五年政令第
三十一号）第二条第三号から
第十五号までに掲げる金融機
関であるときは、主たる事務
所）の所在地

"location of the head office
of the Fiduciary Trust
Company, etc. that has
issued beneficial interests
in the Specific Purpose
Trust (in cases where the
Fiduciary Trust Company,
etc. is any of the financial
institutions set forth in
Article 2, items (iii) to (xv)
of the Enforcement Order
of the Act on Engagement
in Trust Business by a
Financial Institution
(Cabinet Order No. 31 of
1993), the principal
office)[]"

	<p>いずれかの住所地 the domicile of any of those trustees</p>	<p>特定目的信託の受益権を発行したいずれかの受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of any of those Fiduciary Trust Companies, etc. that have issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Companies, etc. are any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>
<p>第二百六十二条第三項 Article 262, paragraph (3)</p>	<p>受託者の任務 duties of the trustee</p>	<p>受託信託会社等の任務 duties of the Fiduciary Trust Company, etc.</p>
	<p>新受託者 new trustee</p>	<p>新受託信託会社等 new Fiduciary Trust Company, etc.</p>

	<p>前受託者の住所地 domicile of the former trustee</p>	<p>前受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of the former Fiduciary Trust Company, etc. (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>
<p>第二百六十二条第四項 Article 262, paragraph (4)</p>	<p>受託者が二人以上ある場合における前項 preceding paragraph in cases where there are two or more trustees</p>	<p>受託信託会社等が二以上ある場合における前項 preceding paragraph in cases where there are two or more Fiduciary Trust Companies, etc.</p>
	<p>受託者の任務 duties of the trustee</p>	<p>受託信託会社等の任務 duties of the Fiduciary Trust Company, etc.</p>
	<p>前受託者が二人以上ある場合における同項 that paragraph in cases where there are two or more former trustees</p>	<p>前受託信託会社等が二以上ある場合における同項 that paragraph in cases where there are two or more former Fiduciary Trust Companies, etc.</p>

<p>「住所地 "domicile [of the former trustee]"</p>	<p>「前受託信託会社等の本店 （受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 "the location of the head office of the former Fiduciary Trust Company, etc. (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)["]</p>
<p>いずれかの住所地 the domicile of any of those former trustees</p>	<p>いずれかの前受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of any of those former Fiduciary Trust Companies, etc. that have issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Companies, etc. are any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>

(特定目的信託契約の変更の承認の決議を行う種類権利者集会について準用する法等の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis)

Mutandis to Class Beneficiary Certificate Holders Meetings in Which Resolutions of Consent for Changes to Specific Purpose Trust Agreements Are Adopted)

第六十八条 法第二百七十二条第二項の規定において同条第一項の承諾の決議を行う種類権利者集会について法第二百六十九条第三項及び第四項並びに法第二百七十一条（同条第四項において準用する信託法の規定を含む。）の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 68 In cases where the provisions of Article 269, paragraphs (3) and (4) of the Act and Article 271 of the Act (including the provisions of the Trust Act as applied mutatis mutandis pursuant to paragraph (4) of that Article) are applied mutatis mutandis pursuant to the provisions of Article 272, paragraph (2) of the Act to the Class Beneficiary Certificate holders meeting in which the resolution of consent set forth in Article 272, paragraph (1) of the Act is adopted, the technical replacement of terms pertaining to the provisions of Article 269, paragraphs (3) and (4) of the Act and Article 271 of the Act (including the provisions of the Trust Act as applied mutatis mutandis pursuant to paragraph (4) of that Article) is as in the following table:

読み替える法等の規定 Provisions of the Act, etc. whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百六十九条第三項 Article 269, paragraph (3)	第一項第一号の the case set forth in paragraph (1), item (i)	第二百七十二条第一項の 種類権利者集会の承諾を 受ける the case of obtaining consent at a Class Beneficiary Certificate holders meeting set forth in Article 272, paragraph (1)
第二百六十九条第四項 Article 269, paragraph (4)	第一項第一号 paragraph (1), item (i)	第二百七十二条第一項 Article 272, paragraph (1)
第二百七十一条第一項 Article 271, paragraph (1)	第二百六十九条第一項 （第一号の場合に限 る。） Article 269, paragraph (1) (limited to the case set forth in item (i))	第二百七十二条第一項 Article 272, paragraph (1)

<p>第二百七十一条第四項 Article 271, paragraph (4)</p>	<p>資産の流動化に関する法律（以下「資産流動化法」という。）第二百六十九条第一項（第一号の場合に限る。） Article 269, paragraph (1) (limited to the case set forth in item (i)) of the Act on Securitization of Assets (hereinafter referred to as the "Asset Securitization Act")</p>	<p>資産の流動化に関する法律（以下「資産流動化法」という。）第二百七十二条第一項 Article 272, paragraph (1) of the Act on Securitization of Assets (hereinafter referred to as the "Asset Securitization Act")</p>
	<p>資産流動化法第二百七十一条第一項 Article 271, paragraph (1) of the Asset Securitization Act</p>	<p>資産流動化法第二百七十二条第二項において準用する資産流動化法第二百七十一条第一項 Article 271, paragraph (1) of the Asset Securitization Act as applied mutatis mutandis pursuant to Article 272, paragraph (2) of the Asset Securitization Act</p>
	<p>元本持分 Interest in Principal</p>	<p>利益持分 Interest in Profit</p>
	<p>資産流動化法第二百六十九条第一項（第一号の場合に限る。） Article 269, paragraph (1) (limited to the case set forth in item (i)) of the Asset Securitization Act</p>	<p>資産流動化法第二百七十二条第一項 Article 272, paragraph (1) of the Asset Securitization Act</p>
	<p>第二百七十一条第四項において準用する信託法第四百四条第一項及び第二項 Article 104, paragraphs (1) and (2) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)</p>	<p>受益権の of the beneficial interest</p>
	<p>受託者 trustee</p>	<p>受託信託会社等 Fiduciary Trust Company, etc.</p>

	受益者 beneficiary	受益証券の権利者 Beneficiary Certificate holder
第二百七十一条第四項において準用する信託法第百四条第七項 Article 104, paragraph (7) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)	受益者 beneficiary	受益証券の権利者 Beneficiary Certificate holder
第二百七十一条第四項において準用する信託法第百四条第八項 Article 104, paragraph (8) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)	受託者 trustee	受託信託会社等 Fiduciary Trust Company, etc.
第二百七十一条第四項において準用する信託法第百四条第九項 Article 104, paragraph (9) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)	受託者 trustee	受託信託会社等 Fiduciary Trust Company, etc.
	受益権の of a beneficial interest	特定目的信託の受益権の of a beneficial interest in a Specific Purpose Trust
第二百七十一条第四項において準用する信託法第百四条第十項 Article 104, paragraph (10) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)	受益証券（第百八十五条第一項に規定する受益証券をいう。以下この章において同じ。） When...beneficiary securities (meaning the beneficiary securities prescribed in Article 185, paragraph (1); hereinafter the same applies in this Chapter)....,	受託信託会社等は、受益証券 The Fiduciary Trust Company, etc. must, when...beneficiary securities...

	受益権に with regard to a beneficial interest	特定目的信託の受益権に with regard to a beneficial interest in a Specific Purpose Trust
	受益権の of the beneficial interest	特定目的信託の受益権の of the beneficial interest in the Specific Purpose Trust
第二百七十一条第四項に おいて準用する信託法第 百四条第十一項 Article 104, paragraph (11) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)	受託者 trustee	受託信託会社等 Fiduciary Trust Company, etc.
	信託行為 trust deed	特定目的信託契約 Specific Purpose Trust Agreement
	当該重要な信託の変更等 the material change to the trust, etc.	資産流動化法第二百六十 九条第一項（第一号の場 合に限る。）の規定によ り資産信託流動化計画に 記載し、又は記録する事 項に係る特定目的信託契 約の変更 a change to the Specific Purpose Trust Agreement with regard to matters stated or recorded in the Asset Trust Securitization Plan pursuant to the provisions of Article 269, paragraph (1) (limited to the case set forth in item (i)) of the Asset Securitization Act
第二百七十一条第四項に おいて準用する信託法第 百四条第十二項 Article 104, paragraph (12) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)	前条第一項又は第二項 paragraph (1) or paragraph (2) of the preceding Article	資産流動化法第二百七十 一条第一項 Article 271, paragraph (1) of the Asset Securitization Act

受託者 trustee	受託信託会社等 Fiduciary Trust Company, etc.
受益権 beneficial interest	特定目的信託の受益権 beneficial interest in a Specific Purpose Trust
信託行為 trust deed	特定目的信託契約 Specific Purpose Trust Agreement
当該重要な信託の変更等 the material change to the trust, etc.	資産流動化法第二百六十 九条第一項（第一号の場 合に限る。）の規定によ り資産信託流動化計画に 記載し、又は記録する事 項に係る特定目的信託契 約の変更 a change to the Specific Purpose Trust Agreement with regard to matters stated or recorded in the Asset Trust Securitization Plan pursuant to the provisions of Article 269, paragraph (1) (limited to the case set forth in item (i)) of the Asset Securitization Act

<p>第二百七十一条第四項において準用する信託法第二百六十二条第一項 Article 262, paragraph (1) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)</p>	<p>この条に特別の定めがある場合を除き、受託者の住所地 unless otherwise provided for in this Article...the domicile of the trustee</p>	<p>特定目的信託の受益権を発行した受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 ...the location of the head office of the Fiduciary Trust Company, etc. that has issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution (Cabinet Order No. 31 of 1993), the principal office)</p>
<p>第二百七十一条第四項において準用する信託法第二百六十二条第二項 Article 262, paragraph (2) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)</p>	<p>受託者が二人以上ある場合における前項 the preceding paragraph in cases where there are two or more trustees</p>	<p>受託信託会社等が二以上ある場合における前項 the preceding paragraph in cases where there are two or more Fiduciary Trust Companies, etc.</p>

「住所地
"domicile [of the
trustee"]

「特定目的信託の受益権
を発行した受託信託会社
等の本店（受託信託会社
等が金融機関の信託業務
の兼営等に関する法律施
行令（平成五年政令第三
十一号）第二条第三号か
ら第十五号までに掲げる
金融機関であるときは、
主たる事務所）の所在地
"location of the head
office of the Fiduciary
Trust Company, etc.
that has issued
beneficial interests in
the Specific Purpose
Trust (in cases where
the Fiduciary Trust
Company, etc. is any of
the financial
institutions set forth in
Article 2, items (iii) to
(xv) of the Enforcement
Order of the Act on
Engagement in Trust
Business by a Financial
Institution (Cabinet
Order No. 31 of 1993),
the principal office)["

	<p>いずれかの住所地 the domicile of any of those trustees</p>	<p>特定目的信託の受益権を発行したいずれかの受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of any of those Fiduciary Trust Companies, etc. that have issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Companies, etc. are any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>
<p>第二百七十一条第四項において準用する信託法第二百六十二条第三項 Article 262, paragraph (3) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)</p>	<p>受託者の任務 duties of the trustee</p>	<p>受託信託会社等の任務 duties of the Fiduciary Trust Company, etc.</p>
	<p>新受託者 new trustee</p>	<p>新受託信託会社等 new Fiduciary Trust Company, etc.</p>

	<p>前受託者の住所地 domicile of the former trustee</p>	<p>前受託信託会社等の本店 （受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of the former Fiduciary Trust Company, etc. (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>
<p>第二百七十一条第四項において準用する信託法第二百六十二条第四項 Article 262, paragraph (4) of the Trust Act as applied mutatis mutandis pursuant to Article 271, paragraph (4)</p>	<p>受託者が二人以上ある場合における前項 preceding paragraph in cases where there are two or more trustees</p>	<p>受託信託会社等が二以上ある場合における前項 preceding paragraph in cases where there are two or more Fiduciary Trust Companies, etc.</p>
	<p>受託者の任務 duties of the trustee</p>	<p>受託信託会社等の任務 duties of the Fiduciary Trust Company, etc.</p>
	<p>前受託者が二人以上ある場合における同項 that paragraph in cases where there are two or more former trustees</p>	<p>前受託信託会社等が二以上ある場合における同項 that paragraph in cases where there are two or more former Fiduciary Trust Companies, etc.</p>

<p>「住所地 "domicile [of the former trustee"]</p>	<p>「前受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 "the location of the head office of the former Fiduciary Trust Company, etc. (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)["]</p>
<p>いずれかの住所地 the domicile of any of those former trustees</p>	<p>いずれかの前受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of any of those former Fiduciary Trust Companies, etc. that have issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Companies, etc. are any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>

(受託信託会社等を解任する場合について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Dismissal of Fiduciary Trust Companies etc.)

第六十八条の二 法第二百七十四条第五項の規定において同条第二項（同条第三項の規定により適用する場合を含む。）の規定により解任する場合について信託法第二百六十二条（第五項を除く。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 68-2 In cases where the provisions of Article 262 (excluding paragraph (5)) of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 274, paragraph (5) of the Act to cases of dismissing the Fiduciary Trust Company, etc. under the provisions of Article 274, paragraph (2) of the Act (including the cases where applied pursuant to paragraph (3) of that Article), the technical replacement of terms pertaining to the relevant provisions of the Trust Act is as in the following table:

読み替える信託法の規定 Provisions of the Trust Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
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<p>第二百六十二条第一項 Article 262, paragraph (1)</p>	<p>この条に特別の定めがある場合を除き、受託者の住所地 unless otherwise provided for in this Article...the domicile of the trustee</p>	<p>特定目的信託の受益権を発行した受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 ...the location of the head office of the Fiduciary Trust Company, etc. that has issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution (Cabinet Order No. 31 of 1993), the principal office)</p>
<p>第二百六十二条第二項 Article 262, paragraph (2)</p>	<p>受託者が二人以上ある場合における前項 the preceding paragraph in cases where there are two or more trustees</p>	<p>受託信託会社等が二以上ある場合における前項 the preceding paragraph in cases where there are two or more Fiduciary Trust Companies, etc.</p>

「住所地
"domicile [of the
trustee"]

「特定目的信託の受益権
を発行した受託信託会社
等の本店（受託信託会社
等が金融機関の信託業務
の兼営等に関する法律施
行令（平成五年政令第三
十一号）第二条第三号か
ら第十五号までに掲げる
金融機関であるときは、
主たる事務所）の所在地
"location of the head
office of the Fiduciary
Trust Company, etc.
that has issued
beneficial interests in
the Specific Purpose
Trust (in cases where
the Fiduciary Trust
Company, etc. is any of
the financial
institutions set forth in
Article 2, items (iii) to
(xv) of the Enforcement
Order of the Act on
Engagement in Trust
Business by a Financial
Institution (Cabinet
Order No. 31 of 1993),
the principal office)["]

	<p>いずれかの住所地 the domicile of any of those trustees</p>	<p>特定目的信託の受益権を発行したいずれかの受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of any of those Fiduciary Trust Companies, etc. that have issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Companies, etc. are any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>
<p>第二百六十二条第三項 Article 262, paragraph (3)</p>	<p>受託者の任務 duties of the trustee</p>	<p>受託信託会社等の任務 duties of the Fiduciary Trust Company, etc.</p>
	<p>新受託者 new trustee</p>	<p>新受託信託会社等 New Fiduciary Trust Company, etc.</p>

	<p>前受託者の住所地 domicile of the former trustee</p>	<p>前受託信託会社等の本店 （受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of the former Fiduciary Trust Company, etc. (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>
<p>第二百六十二条第四項 Article 262, paragraph (4)</p>	<p>受託者が二人以上ある場合における前項 preceding paragraph in cases where there are two or more trustees</p>	<p>受託信託会社等が二以上ある場合における前項 preceding paragraph in cases where there are two or more Fiduciary Trust Companies, etc.</p>
	<p>受託者の任務 duties of the trustee</p>	<p>受託信託会社等の任務 duties of the Fiduciary Trust Company, etc.</p>
	<p>前受託者が二人以上ある場合における同項 that paragraph in cases where there are two or more former trustees</p>	<p>前受託信託会社等が二以上ある場合における同項 that paragraph in cases where there are two or more former Fiduciary Trust Companies, etc.</p>

<p>「住所地 "domicile [of the former trustee"]</p>	<p>「前受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 "the location of the head office of the former Fiduciary Trust Company, etc. (in cases where the Fiduciary Trust Company, etc. is any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)["]</p>
<p>いずれかの住所地 the domicile of any of those former trustees</p>	<p>いずれかの前受託信託会社等の本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所）の所在地 the location of the head office of any of those former Fiduciary Trust Companies, etc. that have issued beneficial interests in the Specific Purpose Trust (in cases where the Fiduciary Trust Companies, etc. are any of the financial institutions set forth in Article 2, items (iii) to (xv) of the Enforcement Order of the Act on Engagement in Trust Business by a Financial Institution, the principal office)</p>

(前受託信託会社等が作成した書類について準用する会社法の規定の読替え)
(Replacement of Terms in the Provisions of the Companies Act as Applied
Mutatis Mutandis to Documents Prepared by Former Fiduciary Trust
Companies, etc.)

第六十九条 法第二百七十五条第五項の規定において同条第一項の財産目録及び貸借対照表について会社法第四百四十二条第三項の規定を準用する場合には、同項中「株式会社」とあるのは、「受託信託会社等」と読み替えるものとする。

Article 69 In cases where the provisions of Article 442, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 275, paragraph (5) of the Act to the inventory of assets and balance sheet set forth in Article 275, paragraph (1) of the Act, the term "stock company" in Article 442, paragraph (3) of the Companies Act is replaced with "Fiduciary Trust Company, etc."

(特定目的信託契約の終了時について準用する会社法の規定の読替え)
(Replacement of Terms in the Provisions of the Companies Act as Applied
Mutatis Mutandis to the Time of Termination of Specific Purpose Trust
Agreements)

第七十条 法第二百七十九条第三項の規定において同条第一項の場合について会社法第四百四十二条第三項の規定を準用する場合には、同項中「株式会社」とあるのは、「受託信託会社等」と読み替えるものとする。

Article 70 In cases where the provisions of Article 442, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 279, paragraph (3) of the Act to the case set forth in Article 279, paragraph (1) of the Act, the term "stock company" in Article 442, paragraph (3) of the Companies Act is replaced with "Fiduciary Trust Company, etc."

(業務の委託について準用する法の規定の読替え)
(Replacement of Terms in the Provisions of the Act as Applied Mutatis
Mutandis to Entrustment of Businesses)

第七十一条 法第二百八十四条第三項の規定において同条第一項の委託について法第二百条第三項及び第二百二条の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 71 In cases where the provisions of Article 200, paragraph (3) and Article 202 of the Act are applied mutatis mutandis pursuant to the provisions of Article 284, paragraph (3) of the Act to the entrustment set forth in Article 284, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 200, paragraph (3) and Article 202 of the Act is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百条第三項 Article 200, paragraph (3)	特定目的会社 Specified Purpose Company	受託信託会社等 Fiduciary Trust Company, etc.
第二百二条 Article 202	特定目的会社 Specified Purpose Company	受託信託会社等 Fiduciary Trust Company, etc.
	第二百条第二項及び第三 項 Article 200, paragraphs (2) and (3)	第二百八十四条第三項に おいて準用する第二百 条第三項 Article 200, paragraph (3) as applied mutatis mutandis pursuant to Article 284, paragraph (3)
	資産流動化計画 Asset Securitization Plan	資産信託流動化計画 Asset Trust Securitization Plan

(原委託者が行う受益証券の募集等について準用する法等の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis

Mutandis to Public Offerings of Beneficiary Certificates by Originators)

第七十二条 法第二百八十六条第一項の規定において原委託者が行う受益証券の募集等について法第二百九条第一項（同項において準用する金融商品取引法の規定を含む。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 72 (1) In cases where the provisions of Article 209, paragraph (1) of the Act (including the provisions of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to that paragraph) are applied mutatis mutandis pursuant to the provisions of Article 268, paragraph (1) of the Act to the Public Offering, etc. of Beneficiary Certificates by the Originator, the technical replacement of terms pertaining to the provisions of Article 209, paragraph (1) of the Act (including the provisions of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to that paragraph) is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
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<p>第二百九条第一項において準用する金融商品取引法第三十六条第一項 Article 36, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>業務 Business</p>	<p>受益証券の募集等の業務 business of a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第三十七条第一項 Article 37, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>その行う金融商品取引業 its Financial Instruments Business</p>	<p>その行う受益証券の募集等の業務 its business of a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第三十七条第一項第三号 Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引業の of the Financial Instruments Business</p>	<p>受益証券の募集等の業務の of the business of a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第三十七条第二項 Article 37, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引業に of its Financial Instruments Business</p>	<p>受益証券の募集等の業務に of its business of a Public Offering, etc. of Beneficiary Certificates</p>
	<p>金融商品取引行為 Act of Financial Instruments Transaction</p>	<p>受益証券の募集等に係る取引 transaction pertaining to the Public Offering, etc. of Beneficiary Certificates</p>

<p>第二百九条第一項において準用する金融商品取引法第三十七条の三第一項 Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引契約 Contract for Financial Instruments Transaction</p>	<p>受益証券の募集等に関する契約 contract for a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第三十七条の三第一項第五号 Article 37-3, paragraph (1), item (v) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引行為 Act of Financial Instruments Transaction</p>	<p>受益証券の募集等に係る取引 transaction pertaining to the Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第三十七条の三第一項第七号 Article 37-3, paragraph (1), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引業 Financial Instruments Business</p>	<p>受益証券の募集等の業務 business of a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第三十七条の四第一項 Article 37-4, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引契約 Contract for Financial Instruments Transaction</p>	<p>受益証券の募集等に関する契約 Contract for a Public Offering, etc. of Beneficiary Certificates</p>

<p>第二百九条第一項において準用する金融商品取引法第三十八条 Article 38 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引業の信用を失墜させるおそれ likely to...cause a loss of confidence in Financial Instruments Business</p>	<p>受益証券の募集等の業務の信用を失墜させるおそれ likely to...cause a loss of confidence in the Business of a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第三十八条第一号から第六号まで Article 38, items (i) to (vi) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引契約 Contract for Financial Instruments Transaction</p>	<p>受益証券の募集等に関する契約 Contract for a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第三十八条第八号 Article 38, item (viii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引業 Financial Instruments Business</p>	<p>受益証券の募集等の業務 business of a Public Offering, etc. of Beneficiary Certificates</p>

<p>第二百九条第一項において準用する金融商品取引法第三十九条第一項第一号</p> <p>Article 39, paragraph (1), item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>有価証券の売買その他の取引（買戻価格があらかじめ定められている買戻条件付売買その他の政令で定める取引を除く。）又はデリバティブ取引（以下この条において「有価証券売買取引等」という。）</p> <p>purchase and sale or other transactions of Securities (excluding purchase and sale on condition of repurchase for which the repurchase price is set in advance and other transactions specified by Cabinet Order) or Derivative Transactions (hereinafter referred to as "Purchase and Sale or Other Transaction of Securities, etc." in this Article)</p>	<p>受益証券の募集等に係る取引</p> <p>transaction pertaining to the Public Offering, etc. of Beneficiary Certificates</p>
	<p>有価証券又はデリバティブ取引（以下この条において「有価証券等」という。）</p> <p>Securities or Derivative Transactions (hereinafter referred to as "Securities, etc." in this Article)</p>	<p>受益証券</p> <p>Beneficiary Certificates</p>
	<p>有価証券の売買又はデリバティブ取引</p> <p>purchase and sale of Securities or Derivative Transactions</p>	<p>受益証券の募集等に係る取引</p> <p>transaction pertaining to the Public Offering, etc. of Beneficiary Certificates</p>

<p>第二百九条第一項において準用する金融商品取引法第三十九条第一項第二号及び第三号 Article 39, paragraph (1), items (ii) and (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>有価証券売買取引等 Purchase and Sale or Other Transaction of Securities, etc.</p>	<p>受益証券の募集等に係る取引 transaction pertaining to the Public Offering, etc. of Beneficiary Certificates</p>
	<p>有価証券等 Securities, etc.</p>	<p>資産対応証券 Asset Backed Securities</p>
<p>第二百九条第一項において準用する金融商品取引法第三十九条第二項各号 Items of Article 39, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>有価証券売買取引等 Purchase and Sale or Other Transaction of Securities, etc.</p>	<p>受益証券の募集等に係る取引 transaction pertaining to the Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第四十条 Article 40 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>業務 business</p>	<p>受益証券の募集等の業務 business of a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第四十条第一号 Article 40, item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引行為 Act of Financial Instruments Transaction</p>	<p>受益証券の募集等に係る取引 transaction pertaining to the Public Offering, etc. of Beneficiary Certificates</p>

	金融商品取引契約 Contract for Financial Instruments Transaction	受益証券の募集等に関する契約 Contract for a Public Offering, etc. of Beneficiary Certificates
第二百九条第一項において準用する金融商品取引法第四十条第二号 Article 40, item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)	業務 business	受益証券の募集等の業務 business of a Public Offering, etc. of Beneficiary Certificates
第二百九条第一項において準用する金融商品取引法第四十四条の三第一項第一号 Article 44-3, paragraph (1), item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)	有価証券の売買その他の取引又は店頭デリバティブ取引 purchase and sale or other transactions of Securities or Over-the-Counter Transactions of Derivatives	受益証券の募集等に係る取引 transaction pertaining to the Public Offering, etc. of Beneficiary Certificates
第二百九条第一項において準用する金融商品取引法第四十四条の三第一項第二号 Article 44-3, paragraph (1), item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)	第二条第八項各号に掲げる行為 the acts set forth in the items of Article 2, paragraph (8)	受益証券の募集等に係る取引 transaction pertaining to the Public Offering, etc. of Beneficiary Certificates

<p>第二百九条第一項において準用する金融商品取引法第四十四条の三第一項第四号</p> <p>Article 44-3, paragraph (1), item (iv) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引業の in Financial Instruments Business</p>	<p>受益証券の募集等の業務の in business of a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第四十五条第一号</p> <p>Article 45, item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>第三十七条 Article 37</p>	<p>第三十七条（第一項第二号を除く。） Article 37 (excluding paragraph (1), item (ii))</p>
	<p>金融商品取引契約 Contract for Financial Instruments Transaction</p>	<p>受益証券の募集等に関する契約 Contract for a Public Offering, etc. of Beneficiary Certificates</p>
<p>第二百九条第一項において準用する金融商品取引法第四十五条第二号</p> <p>Article 45, item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1)</p>	<p>金融商品取引契約 Contract for Financial Instruments Transaction</p>	<p>受益証券の募集等に関する契約 Contract for a Public Offering, etc. of Beneficiary Certificates</p>

2 法第二百八十六条第一項の規定において原委託者が行う受益証券の募集等について法第二百九条第二項（同項において準用する法の規定を含む。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 209, paragraph (2) of the Act (including the provisions of the Act as applied mutatis mutandis pursuant to that paragraph) are applied mutatis mutandis pursuant to the provisions of Article 286, paragraph (1) of the Act to the Public Offering, etc. of Beneficiary Certificates by the Originator, the technical replacement of terms pertaining to the provisions of Article 209, paragraph (2) of the Act (including the provisions of the Act as applied mutatis mutandis pursuant to that paragraph) is as in the following table:

読み替える法の規定 Provisions of the Act whose terms are to be replaced	読み替えられる字句 Original terms	読み替える字句 Terms to replace the original ones with
第二百九条第二項において準用する第二百十七条第一項 Article 217, paragraph (1) as applied mutatis mutandis pursuant to Article 209, paragraph (2)	若しくは事務所 or office	、事務所その他の施設 office or any other facility
第二百九条第二項において準用する第二百十八条 Article 218 as applied mutatis mutandis pursuant to Article 209, paragraph (2)	この法律 this Act	この法律若しくは第二百八十六条第一項において準用する第二百九条第一項において準用する金融商品取引法 this Act or the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) as applied mutatis mutandis pursuant to Article 286, paragraph (1)
第二百九条第二項において準用する第二百十九条本文 Main clause of Article 219 as applied mutatis mutandis pursuant to Article 209, paragraph (2)	業務開始届出を行った特定目的会社 Specified Purpose Company that has given a Business Commencement Notification	第二百八十六条第一項において準用する第二百八条第二項の規定による届出を行った原委託者 Originator who has made a notification under the provisions of Article 208, paragraph (2) as applied mutatis mutandis pursuant to Article 286, paragraph (1)

<p>第二百九条第二項において準用する第二百十九条第一号 Article 219, item (i) as applied mutatis mutandis pursuant to Article 209, paragraph (2)</p>	<p>業務開始届出、変更届出、第十条第一項の規定による届出、新計画届出又は第十二条第一項の規定による届出に係る届出書若しくは添付資料又は第七条第二項の Business Commencement Notification, Notification of Change, the notification under Article 10, paragraph (1), Notification of New Plan, written notification pertaining to the notification under Article 12, paragraph (1) as well as the attached documents thereof or [the materials prescribed in] Article 7, paragraph (2)</p>	<p>第二百八十六条第一項において準用する第二百八条第二項の規定による届出に係る [the materials] pertaining to the notification made under the provisions of Article 208, paragraph (2) as applied mutatis mutandis pursuant to Article 286, paragraph (1)</p>
<p>第二百九条第二項において準用する第二百十九条第二号 Article 219, item (ii) as applied mutatis mutandis pursuant to Article 209, paragraph (2)</p>	<p>この法律 this Act</p>	<p>この法律若しくは第二百八十六条第一項において準用する第二百九条第一項において準用する金融商品取引法 this Act or the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) as applied mutatis mutandis pursuant to Article 286, paragraph (1)</p>

(顧客の判断に影響を及ぼす重要事項)

(Important Matters That May Have Impacts on Customers' Judgments)

第七十二条の二 法第二百八十六条第一項の規定において原委託者が行う受益証券の募集等について準用する法第二百九条第一項の規定において準用する金融商品取引法第三十七条第一項第三号に規定する政令で定めるものは、次に掲げるものとする。

Article 72-2 (1) The matters specified by Cabinet Order as referred to in Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to the provisions of Article 209, paragraph (1) of the Act which are applied mutatis mutandis pursuant to Article 286,

paragraph (1) of the Act to the Public Offering, etc. of Beneficiary Certificates by the Originator are as follows:

一 原委託者が行う受益証券の募集等に関する契約に関して顧客が支払うべき手数料、報酬その他の対価に関する事項であつて内閣府令で定めるもの

(i) the matters concerning fees, remuneration or any other consideration payable by the customer with regard to the contract for a Public Offering, etc. of Beneficiary Certificates by the Originator, which are specified by Cabinet Office Order; and

二 顧客が行う受益証券の募集等に係る取引について金利、通貨の価格、金融商品取引法第二条第十四項に規定する金融商品市場における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあっては、次に掲げる事項

(ii) in cases where there is any risk that a loss would be incurred with regard to the customer's transaction pertaining to the Public Offering, etc. of Beneficiary Certificates due to fluctuations in the interest rate, value of currencies, quotations on the Financial Instruments Market defined in Article 2, paragraph (xiv) of the Financial Instruments and Exchange Act, and other indicators, the following matters:

イ 当該指標

(a) the relevant indicator; and

ロ 当該指標の変動により損失が生ずるおそれがある旨及びその理由

(b) the fact that there is any risk that a loss would be incurred due to fluctuations in the relevant indicator, and the reasons therefor; and

三 前二号に掲げる事項に準ずるものとして内閣府令で定める事項

(iii) matters specified by Cabinet Office Order as those equivalent to the matters set forth in the preceding two items.

2 法第二百八十六条第一項の規定において原委託者が行う受益証券の募集等について準用する法第二百九条第一項の規定において準用する金融商品取引法第三十七条第一項に規定する行為を基幹放送事業者の放送設備により放送をさせる方法その他これに準ずるものとして内閣府令で定める方法によりする場合における同項第三号に規定する政令で定めるものは、前項の規定にかかわらず、次に掲げるものとする。

(2) Notwithstanding the provisions of the preceding paragraph, the matters specified by Cabinet Order as referred to in Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act in cases where the acts prescribed in Article 37, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to the provisions of Article 209, paragraph (1) of the Act which are applied mutatis mutandis pursuant to the provisions of Article 286, paragraph (1) of the Act to the Public Offering, etc. of Beneficiary Certificates by the Originator are to be carried out by way of broadcasting, using the broadcast equipment of a Basic Broadcaster or any other means specified by Cabinet Office Order as being equivalent

thereto, are as follows:

一 顧客が行う受益証券の募集等に係る取引について金利、通貨の価格、金融商品市場における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあっては、当該おそれがある旨

(i) in cases where there is any risk that a loss would be incurred with regard to the customer's transaction pertaining to the Public Offering, etc. of Beneficiary Certificates due to fluctuations in the interest rate, value of currencies, quotations on the Financial Instruments Market, and other indicators, the fact of such risk; and

二 前号に掲げる事項に準ずるものとして内閣府令で定める事項

(ii) matters specified by Cabinet Office Order as being equivalent to the matters set forth in the preceding item.

(船舶登記令等に係る特例)

(Special Provisions on the Ship Registration Order)

第七十三条 特定目的信託に係る船舶登記令（平成十七年政令第十一号）第三十五条第一項及び第二項において準用する不動産登記法（平成十六年法律第百二十三号）第九十七条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

Article 73 (1) With regard to the application of the provisions of Article 97, paragraph (1) of the Real Property Registration Act (Act No. 23 of 2004) as applied mutatis mutandis pursuant to Article 35, paragraphs (1) and (2) of the Ship Registration Order (Cabinet Order No. 11 of 2005) to a Specific Purpose Trust, the term "a trust administrator" in Article 97, paragraph (1), item (iii) of the Real Property Registration Act is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

2 特定目的信託に係る鉱業登録令（昭和二十六年政令第十五号）第六十八条第一項（特定鉱業権関係登録令（昭和五十三年政令第三百八十二号）第二十一条において準用する場合を含む。）の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(2) With regard to the application of the provisions of Article 68, paragraph (1) of the Mining Registration Order (Cabinet Order No. 15 of 1951) (including the cases where applied mutatis mutandis pursuant to Article 21 of the Order on Registration Related to Specified Mining Rights (Cabinet Order No. 382 of 1978)) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

3 特定目的信託に係る漁業登録令（昭和二十六年政令第二百九十二号）第五十一条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(3) With regard to the application of the provisions of Article 51, paragraph (1) of

the Fishery Registration Act (Cabinet Order No. 292 of 1951) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

4 特定目的信託に係る建設機械登記令（昭和二十九年政令第三百五号）第十六条第一項において準用する不動産登記法第九十七条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(4) With regard to the application of the provisions of Article 97, paragraph (1) of the Real Property Registration Act as applied mutatis mutandis pursuant to Article 16, paragraph (1) of the Construction Machine Registration Order (Cabinet Order No. 305 of 1954) to a Specific Purpose Trust, the term "a trust administrator" in Article 97, paragraph (1), item (iii) of the Real Property Registration Act is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

5 特定目的信託に係る特許登録令（昭和三十五年政令第三十九号）第五十八条第一項（実用新案登録令（昭和三十五年政令第四十号）第七条、意匠登録令（昭和三十五年政令第四十一号）第七条及び商標登録令（昭和三十五年政令第四十二号）第十条において準用する場合を含む。）の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(5) With regard to the application of the provisions of Article 58, paragraph (1) of the Patent Registration Order (Cabinet Order No. 39 of 1960) (including the cases where applied mutatis mutandis pursuant to Article 7 of the Utility Model Registration Order (Cabinet Order No. 40 of 1960), Article 7 of the Design Registration Order (Cabinet Order No. 41 of 1960), and Article 10 of the Trademark Registration Order (Cabinet Order No. 42 of 1960)) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

6 特定目的信託に係る著作権法施行令（昭和四十五年政令第三百三十五号）第三十六条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(6) With regard to the application of the provisions of Article 36, paragraph (1) of the Copyright Registration Order (Cabinet Order No. 335 of 1970) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

7 特定目的信託に係る回路配置利用権等の登録に関する政令（昭和六十年政令第三百二十六号）第五十五条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(7) With regard to the application of the provisions of Article 55, paragraph (1) of the Cabinet Order on Registration of Layout-Design Exploitation Rights

(Cabinet Order No. 326 of 1985) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

8 特定目的信託に係る自動車登録令（昭和二十六年政令第二百五十六号）第六十一条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(8) With regard to the application of the provisions of Article 61, paragraph (1) of the Automobile Registration Order (Cabinet Order No. 256 of 1951) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

9 特定目的信託に係る航空機登録令（昭和二十八年政令第二百九十六号）第四十九条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(9) With regard to the application of the provisions of Article 49, paragraph (1) of the Aircraft Registration Order (Cabinet Order No. 296 of 1953) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

10 特定目的信託に係る地球温暖化対策の推進に関する法律施行令（平成十一年政令第四百四十三号）第九条第二項の規定の適用については、同項第五号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(10) With regard to the application of the provisions of Article 9, paragraph (2) of the Enforcement Order of the Act on Promotion of Global Warming Countermeasures (Cabinet Order No. 143 of 1999) to a Specific Purpose Trust, the term "a trust administrator" in item (v) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

11 特定目的信託に係る農業用動産抵当登記令（平成十七年政令第二十五号）第十八条において準用する不動産登記法第九十七条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(11) With regard to the application of the provisions of Article 97, paragraph (1) of the Real Property Registration Act as applied mutatis mutandis pursuant to Article 18 of the Order on Registration of Mortgage on Agricultural Movables (Cabinet Order No. 25 of 2005) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

12 特定目的信託に係る公共施設等運営権登録令（平成二十三年政令第三百五十六号）第四十八条第一項の規定の適用については、同項第三号中「信託管理人」とある

のは、「代表権利者又は特定信託管理者」とする。

(12) With regard to the application of the provisions of Article 48, paragraph (1) of the Order on Registration of Right to Operate Public Facility, etc. (Cabinet Order No. 356 of 2011) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

第四章 雑則

Chapter IV Miscellaneous Provisions

(証券取引等監視委員会への取引等の公正の確保に係る検査等の権限の委任の内容)
(Details of Delegation of Authority of Inspections for Securing Fairness in Transactions to the Securities and Exchange Surveillance Commission)

第七十四条 法第二百九十条第二項第一号に規定する政令で定める規定は、法第二百九十条第一項において準用する金融商品取引法第三十七条、第三十七条の三第一項及び第二項、第三十七条の四、第三十八条から第四十条（同条第二号にあっては、資産対応証券の募集等又は募集等の取扱いに係る取引の公正を確保するためのものに限る。）まで並びに第四十四条の三第一項の規定とする。

Article 74 (1) The provisions specified by Cabinet Order as referred to in Article 290, paragraph (2), item (i) of the Act are the provisions of Article 37, Article 37-3, paragraphs (1) and (2), Article 37-4, Articles 38 to 40 (with regard to Article 40, item (ii), limited to those for securing fairness in the transactions pertaining to the Public Offering, etc. of Asset Backed Securities or the handling of such Public Offering, etc.), and Article 44-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act.

2 法第二百九十条第二項第二号に規定する政令で定める規定は、法第二百八十六条第一項において準用する法第二百九十条第一項において準用する金融商品取引法第三十七条、第三十七条の三第一項及び第二項、第三十七条の四、第三十八条から第四十条（同条第二号にあっては、資産対応証券の募集等又は募集等の取扱いに係る取引の公正を確保するためのものに限る。）まで並びに第四十四条の三第一項の規定とする。

(2) The provisions specified by Cabinet Order as referred to in Article 290, paragraph (2), item (ii) of the Act are the provisions of Article 37, Article 37-3, paragraphs (1) and (2), Article 37-4, Articles 38 to 40 (with regard to Article 40, item (ii), limited to those for securing fairness in the transactions pertaining to the Public Offering, etc. of Asset Backed Securities or the handling of such Public Offering, etc.), and Article 44-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 286, paragraph (1) of the Act.

(証券取引等監視委員会への取引等の公正の確保に係る検査等以外の検査等の権限の委任)

(Delegation of Authority of Inspections Other Than the Inspection for Securing Fairness in Transactions to the Securities and Exchange Surveillance Commission)

第七十五条 法第二百九十条第一項の規定により金融庁長官に委任された権限（同条第二項の規定により証券取引等監視委員会（以下「委員会」という。）に委任されたものを除く。）のうち、法第二百七条第一項（法第二百九条第二項（法第二百八十六条第一項において準用する場合を含む。）において準用する場合を含む。）の規定による権限は、委員会に委任する。ただし、これらの規定による報告又は資料の提出を命ずる権限並びに公益又は投資者保護のため緊急の必要があると認められる場合及び検査の効果的かつ効率的な実施に特に資すると認められる場合における検査の権限は、金融庁長官が自ら行うことを妨げない。

Article 75 Within the scope of the authority delegated to the Commissioner of the Financial Services Agency pursuant to the provisions of Article 290, paragraph (1) of the Act (excluding that delegated to the Securities and Exchange Surveillance Commission (hereinafter referred to as the "Commission") pursuant to the provisions of paragraph (2) of that Article), the authority under the provisions of Article 217, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 209, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 286, paragraph (2) of the Act)) is delegated to the Commission; provided, however that this does not preclude the Commissioner of the Financial Services Agency from personally exercising the authority to order a report or submission of materials under those provisions, or authority for inspection in cases where it is found to be an urgent necessity with regard to the public interest or protection of investors or where it is found to make a special contribution to the effective and efficient implementation of the inspection.

(財務局長等への権限の委任)

(Delegation of Authority to the Director-General of Local Finance Bureaus)

第七十六条 法第二百九十条第一項の規定により金融庁長官に委任された権限（法第二百十四条及び第二百三十二条の規定による権限を除く。第四項において「長官権限」という。）は、特定目的会社、受託信託会社等、特定譲渡人（法第二百八条第一項に規定する特定譲渡人をいう。以下同じ。）又は原委託者（法第二百二十四条に規定する原委託者をいう。以下同じ。）の本店、主たる事務所又は住所（以下「本店等」という。）の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局長）に委任するものとする。ただし、法第二百七条第一項（法第二百九条第二項（法第二百八十六条第一項において準用する場合を含

む。)において準用する場合を含み、法第二百九十条第二項の規定及び前条の規定により委員会に委任されたものを除く。次項において同じ。)の規定による権限は、金融庁長官が自ら行うことを妨げない。

Article 76 (1) The authority delegated to the Commissioner of the Financial Services Agency pursuant to the provisions of Article 290, paragraph (1) of the Act (excluding the authority under the provisions of Article 214 and Article 232 of the Act; referred to as the "Commissioner's Authority" in paragraph (4)) is delegated to the Director-General of a Local Finance Bureau who has jurisdiction over the location of the head office, principal office or domicile (hereinafter referred to as the "Head Office, etc.") of the Specified Purpose Company, Fiduciary Trust Company, etc., specified transferor (meaning the specified transferor prescribed in Article 208, paragraph (1) of the Act; the same applies hereinafter) or the Originator (meaning the Originator prescribed in Article 224 of the Act; the same applies hereinafter) (in cases where the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau); provided, however, that this does not preclude the Commissioner of the Financial Services Agency from personally exercising the authority under Article 217, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 209, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 286, paragraph (2) of the Act), and excluding that delegated to the Commission pursuant to the provisions of Article 290, paragraph (2) of the Act and the provisions of the preceding Article; the same applies in the following paragraph).

2 法第二百十七条第一項の規定による報告若しくは資料の徴収又は立入検査若しくは質問（以下「検査等」という。）で特定目的会社、特定譲渡人又は原委託者の本店等以外の営業所、事務所その他の施設（代理店を含む。以下「支店等」という。）に関するものについては、前項に規定する財務局長又は福岡財務支局長のほか、当該支店等の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局長）も行うことができる。

(2) The collection of reports or materials or the on-site inspection or questioning under the provisions of Article 217, paragraph (1) of the Act (hereinafter referred to as an "Inspection, etc."), which is related to a business office, office or a facility other than the Head Office, etc. (including an agency; hereinafter referred to as a "Branch Office, etc.") of a Specified Purpose Company, specified transferor or Originator, may be carried out by the Director-General of a Local Finance Bureau who has jurisdiction over the location of the Branch Office, etc. (in cases where the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau), in addition to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau

prescribed in the preceding paragraph.

3 前項の規定により、特定目的会社、特定譲渡人又は原委託者の支店等に対して検査等を行った財務局長又は福岡財務支局長は、当該特定目的会社、特定譲渡人又は原委託者の本店等又は当該支店等以外の支店等に対して検査等の必要を認めたときは、当該本店等又は当該支店等以外の支店等に対し、検査等を行うことができる。

(3) When finding it necessary to carry out an Inspection, etc. of the Head Office, etc. or Branch Offices, etc. other than the Branch Office, etc. of the Specified Purpose Company, specified transferor or Originator, the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau who has carried out an Inspection, etc. of a Branch Office, etc. of a Specified Purpose Company, specified transferor or Originator pursuant to the provisions of the preceding paragraph may carry out an Inspection, etc. of the Head Office, etc. or Branch Offices, etc. other than the Branch Office, etc.

4 前三項の規定は、長官権限のうち金融庁長官の指定するものについては、適用しない。

(4) The provisions of the preceding three paragraphs do not apply to the authority within the scope of the Commissioner's Authority which is designated by the Commissioner of the Financial Services Agency.

5 金融庁長官は、前項の指定をした場合には、その旨を告示するものとする。これを廃止し、又は変更したときも、同様とする。

(5) If the Commissioner of the Financial Services Agency has made the designation under the preceding paragraph, the commissioner is to give public notice to that effect. The same applies if the commissioner has abolished or changed such designation.

(委員会の権限の財務局長等への委任)

(Delegation of the Commission's Authority to the Director-General of Local Finance Bureau)

第七十七条 法第二百九十条第一項の規定により金融庁長官に委任された権限のうち次に掲げるものは、特定目的会社、特定譲渡人又は原委託者の本店等の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局長）に委任する。ただし、委員会が自らその権限を行うことを妨げない。

Article 77 (1) Within the scope of the authority delegated to the Commissioner of the Financial Services Agency pursuant to the provisions of Article 290, paragraph (1) of the Act, the following authority is delegated to the Director-General of the Local Finance Bureau who has jurisdiction over the location of the Head Office, etc. of the Specified Purpose Company, specified transferor or Originator (in cases where the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau); provided, however, that this does not preclude the Commission from exercising such authority by itself:

- 一 法第二百九十条第二項の規定により委員会に委任された同項各号に掲げる権限
- (i) the authority set forth in the items of Article 290, paragraph (2) of the Act which has been delegated to the Commission pursuant to the provisions of that paragraph; and
- 二 第七十五条の規定により委員会に委任された法第二百十七条第一項（法第二百九十条第二項（法第二百八十六条第一項において準用する場合を含む。）において準用する場合を含む。）の規定による権限
- (ii) the authority under the provisions of Article 217, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 209, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 286, paragraph (1) of the Act)) which has been delegated to the Commission pursuant to the provisions of Article 75.
- 2 前項各号に掲げる委員会の権限で特定目的会社、特定譲渡人又は原委託者の支店等に関するものについては、前項に規定する財務局長又は福岡財務支局長のほか、当該支店等の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局長）も行うことができる。
- (2) The authority of the Commission set forth in the items of the preceding paragraph, which is related to a Branch Office, etc. of a Specified Purpose Company, specified transferor or Originator, may be exercised by the Director-General of a Local Finance Bureau who has jurisdiction over the location of the Branch Office, etc. (in cases where the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau), in addition to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau prescribed in the preceding paragraph.
- 3 前項の規定により、特定目的会社、特定譲渡人又は原委託者の支店等に対して検査等を行った財務局長又は福岡財務支局長は、当該特定目的会社、特定譲渡人又は原委託者の本店等又は当該支店等以外の支店等に対して検査等の必要を認めるときは、当該本店等又は当該支店等以外の支店等に対し、検査等を行うことができる。
- (3) When finding it necessary to carry out an Inspection, etc. of the Head Office, etc. or Branch Offices, etc. other than the Branch Office, etc. of the Specified Purpose Company, specified transferor or Originator, the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau who has carried out an Inspection, etc. of a Branch Office, etc. of a Specified Purpose Company, specified transferor or Originator pursuant to the provisions of the preceding paragraph may carry out an Inspection, etc. of the Head Office, etc. or Branch Offices, etc. other than the Branch Office, etc.
- 4 第一項の規定は、委員会の指定する者に係る同項各号に掲げる委員会の権限については、適用しない。この場合における第二項の規定の適用については、同項中「前項に規定する財務局長又は福岡財務支局長」とあるのは、「委員会」とする。
- (4) The provisions of paragraph (1) do not apply to the authority of the

Commission set forth in the items of that paragraph pertaining to the person designated by the Commission. In this case, with regard to the application of the provisions of paragraph (2), the term "the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau prescribed in the preceding paragraph" prescribed in that paragraph is replaced with "the Commission".

5 委員会は、前項の指定をした場合には、その旨を公示するものとする。これを取り消したときも、同様とする。

(5) If the Commission has made the designation under the preceding paragraph, it is to give public notice to that effect. The same applies if it has rescinded such designation.