

The Order for Enforcement of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions is hereby promulgated.

Order for Enforcement of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions

(Cabinet Order No. 118 of March 28, 2003)

Pursuant to the provisions of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions (Act No. 95 of 1996), the Cabinet hereby enacts this Cabinet Order amending the entire Order for Enforcement of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions (Cabinet Order No. 336 of 1996).

Chapter I General Provisions (Articles 1 to 3)

Chapter II Reorganization Proceedings of a Cooperative Financial Institution (Articles 4 to 21)

Chapter III Reorganization Proceedings of a Mutual Company (Articles 22 to 43)

Chapter IV Special Provisions on the Reorganization Proceedings of Financial Institutions and Similar Entities

Section 1 Special Provisions on the Reorganization Proceedings of Banks (Articles 44 to 47)

Section 2 Special Provisions on the Reorganization Proceedings of Stock Companies Carrying on Insurance Business (Articles 48 to 53)

Section 3 Handling of Insurance Contracts during the Reorganization Proceedings of an Insurance Company (Articles 54 and 55)

Chapter V Miscellaneous Provisions (Article 56)

Supplementary Provisions

Chapter I General Provisions

(Definitions)

Article 1 (1) The term "bank" as used in this Cabinet Order means a bank as prescribed in Article 2, paragraph (1) of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions (hereinafter referred to as the "Act").

(2) The term "cooperative financial institution" as used in this Cabinet Order means a cooperative financial institution as prescribed in Article 2, paragraph

- (2) of the Act.
- (3) The term "financial institution" as used in this Cabinet Order means a financial institution as prescribed in Article 2, paragraph (3) of the Act.
- (4) The term "mutual company" as used in this Cabinet Order means a mutual company as prescribed in Article 2, paragraph (6) of the Act.
- (5) The term "partner or member" as used in this Cabinet Order means a partner or member as prescribed in Article 2, paragraph (10) of the Act.
- (6) The term "representative director" as used in this Cabinet Order means a representative director as prescribed in Article 2, paragraph (11) of the Act.

(Claims Excluded from the Scope of Claim on Deposits, etc.)

Article 2 Claims specified by Cabinet Order as prescribed in Article 2, paragraph (7) of the Act are deposits, etc. prescribed in Article 15 of the Order for Enforcement of the Deposit Insurance Act (Cabinet Order No. 111 of 1971).

(Claims Excluded from the Scope of Customer Claims)

Article 3 Claims specified by Cabinet Order as prescribed in Article 2, paragraph (8) of the Act are the following:

- (i) claims for rights held in the name of another person (including under a fictitious name); and
- (ii) beyond the claims set forth in the preceding item, claims designated by the Commissioner of the Financial Services Agency and the Minister of Finance.

Chapter II Reorganization Proceedings of a Cooperative Financial Institution

(General Rules on Documents to Be Attached to a Written Commission for Registration of a Cooperative Financial Institution due to the Implementation of a Reorganization Plan)

Article 4 Regarding the documents to be attached to a written commission or written application for registration of a cooperative financial institution in cases where the implementation of a reorganization plan (meaning a reorganization plan as prescribed in Article 4, paragraph (2) of the Act; hereinafter the same applies in this Chapter) gives rise to particulars requiring registration, in addition to the provisions of the following Article through Article 15, the provisions concerning documents to be attached to an application form in the provisions of Chapter IV, Section 4 of the Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949), Chapter IX of the Shinkin Bank Act (Act No. 238 of 1951), Chapter IX of the Labor Bank Act (Act No. 227 of 1953), or the Order for Enforcement of the Act on Financial Institutions' Merger and Conversion (Cabinet Order No. 143 of 1968;

hereinafter referred to as the "Order for Enforcement of the Merger and Conversion Act") apply mutatis mutandis to documents to be attached to a written commission; and documents to be attached to a written application are governed by these provisions.

(Transcript of Order of Confirmation)

- Article 5 (1) If the implementation of a reorganization plan gives rise to particulars requiring registration, a transcript of a written judgment on an order confirming a reorganization plan (hereinafter referred to as a "transcript of an order of confirmation") must be attached to a written commission or written application for registration of a cooperative financial institution.
- (2) In the case referred to in the preceding paragraph, the following documents are not required to be attached to a written commission or written application for the registration of a reorganizing cooperative financial institution (meaning the reorganizing cooperative financial institution prescribed in Article 4, paragraph (7) of the Act; hereinafter the same applies in this Chapter), a cooperative financial institution to be established under the clauses prescribed in Article 103, paragraph (1) or a stock company to be established under the clauses prescribed in Article 183 of the Corporate Reorganization Act (Act No. 154 of 2002) as applied mutatis mutandis pursuant to Article 104 of the Act (hereinafter referred to as a "reorganizing cooperative financial institution, etc." in this paragraph) (these documents are limited to those concerning a reorganizing cooperative financial institution, etc.):
- (i) minutes of a general meeting (including the member representatives meeting prescribed in Article 55, paragraph (1) of the Small and Medium-Sized Enterprise Cooperatives Act, Article 49, paragraph (1) of the Shinkin Bank Act or Article 55, paragraph (1) of the Labor Bank Act; the same applies in Article 10, paragraph (7)), a council or board of liquidators meeting (if a council or board of liquidators is deemed to have adopted a resolution pursuant to the provisions of Article 36-6, paragraph (4) of the Small and Medium-Sized Enterprise Cooperatives Act (including as applied mutatis mutandis pursuant to Article 69 of that Act), Article 37, paragraph (3) of the Shinkin Bank Act (including as applied mutatis mutandis pursuant to Article 63 of that Act), or Article 39, paragraph (3) of the Labor Bank Act (including as applied mutatis mutandis pursuant to Article 67 of that Act): a document proving that the relevant case falls under such case); and
 - (ii) a document that is required to be attached to a written application pursuant to the provisions of Article 46 of the Commercial Registration Act (Act No. 125 of 1963) (including as applied mutatis mutandis pursuant to Article 32, paragraph (3) or Article 35, paragraph (2) of the Order for Enforcement of the Merger and Conversion Act).

(Information to Be Attached upon Requesting Cancellation of Registration of Security Interest)

Article 6 (1) In the case of requesting cancellation of the registration of the extinguished security interest under the provisions of Article 108, paragraph (4) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 64 of the Act, information certifying that the order referred to in Article 104, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 64 of the Act has been made must be provided to the registry office along with the request information.

(2) A transcript of the written judgment referred to in Article 104, paragraph (4) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 64 of the Act must be attached to the written commission for deletion of the registration of the extinguished security interest prescribed in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of a Change due to Assumption of Office of Representative Director)

Article 7 (1) If a representative director assumes office as specified in a reorganization plan, and the reorganization plan specifies the name of the representative director, a document referred to in Article 99, paragraph (1) of the Small and Medium-Sized Enterprise Cooperatives Act, Article 80, paragraph (1) of the Shinkin Bank Act or Article 84, paragraph (1) of the Labor Bank Act which proves that the representative director has consented to assume office is not required to be attached to a written commission or written application for the registration of a change due to the assumption of office.

(2) If a representative director assumes office as specified in a reorganization plan, and the reorganization plan specifies the means of selection prescribed in Article 94, paragraph (1), item (i) of the Act with regard to a representative director, a document concerning the selection must also be attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of a Change due to Assumption of Office of Representative Liquidator)

Article 8 (1) If a representative liquidator assumes office as specified in a reorganization plan, and the reorganization plan specifies the name of the representative liquidator, a document referred to in Article 99, paragraph (1) of the Small and Medium-Sized Enterprise Cooperatives Act, Article 80, paragraph (1) of the Shinkin Bank Act or Article 84, paragraph (1) of the Labor Bank Act which proves that the representative liquidator has consented to

assume office is not required to be attached to a written commission or written application for the registration of a change due to the assumption of office.

- (2) If a representative liquidator assumes office as specified in a reorganization plan, and the reorganization plan specifies the means of selection prescribed in Article 94, paragraph (2), item (i) of the Act with regard to a representative liquidator, a document concerning the selection must also be attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of a Change due to Reduction of the Unit Amount of Contribution)

Article 9 If the unit amount of contribution is reduced as specified in a reorganization plan, a document prescribed in Article 99, paragraph (2) of the Small and Medium-Sized Enterprise Cooperatives Act, Article 80, paragraph (2) of the Shinkin Bank Act or Article 84, paragraph (2) of the Labor Bank Act is not required to be attached to a written commission or written application for the registration of a change due to the reduction of the unit amount of contribution.

(Documents to Be Attached to a Written Commission for Registration due to Merger)

Article 10 (1) If an absorption-type merger (limited to an absorption-type merger (meaning the absorption-type merger prescribed in Article 63-2 of the Small and Medium-Sized Enterprise Cooperatives Act, Article 60 of the Shinkin Bank Act, Article 62-3 of the Labor Bank Act or Article 2, paragraph (4) of the Act on Financial Institutions' Merger and Conversion (Act No. 86 of 1968; hereinafter referred to as the "Merger and Conversion Act"; hereinafter the same applies in this Article) in which a reorganizing cooperative financial institution disappears and the financial institution that survives the absorption-type merger (hereinafter referred to as the "financial institution surviving the absorption-type merger" in this Article) is a cooperative financial institution) is carried out as specified in a reorganization plan, documents specified in the following items according to the categories of absorption-type merger set forth in these items (limited to documents concerning the reorganizing cooperative financial institution) are not required to be attached to a written application for the registration of a change due to the absorption-type merger:

- (i) the absorption-type merger is an absorption-type merger prescribed in Article 63-2 of the Small and Medium-Sized Enterprise Cooperatives Act: a document proving that public notice or notice under the provisions of Article 56-2, paragraph (2) of that Act as applied mutatis mutandis pursuant to Article 63-4, paragraph (5) of that Act (if public notice is given by the method

- of public notice set forth in Article 33, paragraph (4), item (ii) or item (iii) of that Act in accordance with the provisions of the articles of incorporation under the provisions of that paragraph, in addition to giving public notice in an official gazette, pursuant to the provisions of Article 56-2, paragraph (3) of that Act as applied mutatis mutandis pursuant to Article 63-4, paragraph (5) of that Act, public notice by these methods) is given, and, if any obligee states an objection, the fact that a payment has been made or equivalent security has been provided to the obligee or equivalent property has been entrusted for the purpose of having the obligee receive the payment, or the fact that the absorption-type merger poses no risk of harming the obligee;
- (ii) the absorption-type merger is an absorption-type merger prescribed in Article 60 of the Shinkin Bank Act: documents set forth in Article 83, items (v) and (vi) of that Act;
 - (iii) the absorption-type merger is an absorption-type merger prescribed in Article 62-3 of the Labor Bank Act: documents set forth in Article 87, items (v) and (vi) of that Act; and
 - (iv) the absorption-type merger is an absorption-type merger prescribed in Article 2, paragraph (4) of the Merger and Conversion Act: documents set forth in Article 32, paragraph (1), items (viii) and (ix) of the Order for Enforcement of the Merger and Conversion Act.
- (2) If an absorption-type merger (limited to an absorption-type merger in which a reorganizing cooperative financial institution disappears and the financial institution surviving the absorption-type merger is a bank) is carried out as specified in a reorganization plan, a document set forth in Article 32, paragraph (1), item (v) of the Order for Enforcement of the Merger and Conversion Act and documents set forth in items (viii) and (ix) of that paragraph concerning the reorganizing cooperative financial institution are not required to be attached to a written application for the registration of a change due to the absorption-type merger.
- (3) If an absorption-type merger (limited to an absorption-type merger in which a reorganizing cooperative financial institution is the financial institution surviving the absorption-type merger) is carried out as specified in a reorganization plan, the following documents are not required to be attached to a written commission or written application for the registration of a change due to the absorption-type merger:
- (i) in the case prescribed in the proviso to Article 63-5, paragraph (3) of the Small and Medium-Sized Enterprise Cooperatives Act, the proviso to Article 61-3, paragraph (3) of the Shinkin Bank Act, the proviso to Article 62-6, paragraph (3) of the Labor Bank Act or Article 42, paragraph (1) of the Merger and Conversion Act, a document proving that the relevant case falls under such case (if there is a partner or member who has made notification

of their opposition to the absorption-type merger pursuant to the provisions of Article 63-5, paragraph (4) of the Small and Medium-Sized Enterprise Cooperatives Act, Article 61-3, paragraph (5) of the Shinkin Bank Act, Article 62-6, paragraph (5) of the Labor Bank Act or Article 42, paragraph (2) of the Merger and Conversion Act, including a document proving that the relevant case does not fall under the case where the approval for the absorption-type merger agreement is required to be obtained pursuant to these provisions); and

- (ii) documents specified in the following items according to the categories of absorption-type merger set forth in these items:
 - (a) the absorption-type merger is an absorption-type merger prescribed in Article 63-2 of the Small and Medium-Sized Enterprise Cooperatives Act: a document proving that public notice or notice under the provisions of Article 56-2, paragraph (2) of that Act as applied mutatis mutandis pursuant to Article 63-5, paragraph (7) of that Act (if public notice is given by the method of public notice set forth in Article 33, paragraph (4), item (ii) or item (iii) of that Act in accordance with the provisions of the articles of incorporation under the provisions of that paragraph, in addition to giving public notice in an official gazette, pursuant to the provisions of Article 56-2, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 63-5, paragraph (7) of that Act, public notice by these methods) is given, and, if any obligee states an objection, the fact that a payment has been made or equivalent security has been provided to the obligee or equivalent property has been entrusted for the purpose of having the obligee receive the payment, or the fact that the absorption-type merger poses no risk of harming the obligee;
 - (b) the absorption-type merger is an absorption-type merger prescribed in Article 60 of the Shinkin Bank Act: a document set forth in Article 83, item (iii) of that Act;
 - (c) the absorption-type merger is an absorption-type merger prescribed in Article 62-3 of the Labor Bank Act: a document set forth in Article 87, item (iii) of that Act; and
 - (d) the absorption-type merger is an absorption-type merger prescribed in Article 2, paragraph (4) of the Merger and Conversion Act: a document set forth in Article 32, paragraph (1), item (iv) of the Order for Enforcement of the Merger and Conversion Act.
- (4) If an absorption-type merger referred to in paragraph (1) or (3) is carried out as specified in a reorganization plan, a written absorption-type merger agreement and a document proving the modification of the total number of units and the total amount of the contribution of the financial institution surviving the absorption-type merger (or the total amount of contribution paid

in the case of a credit cooperative) must also be attached to the written commission or written application for the registration of a change due to the absorption-type merger.

(5) If a consolidation-type merger (limited to a consolidation-type merger (meaning the consolidation-type merger prescribed in Article 63-3 of the Small and Medium-Sized Enterprise Cooperatives Act, Article 61 of the Shinkin Bank Act, Article 62-4 of the Labor Bank Act or Article 2, paragraph (5) of the Act on Financial Institutions' Merger and Conversion; hereinafter the same applies in this Article) in which a reorganizing cooperative financial institution disappears and the financial institution to be established by the consolidation-type merger (hereinafter referred to as a "financial institution established by consolidation-type merger" in the following paragraph and paragraph (7)) is a cooperative financial institution) is carried out as specified in a reorganization plan, documents specified in the following items according to the categories of consolidation-type merger set forth in these items (limited to documents concerning the reorganizing cooperative financial institution) are not required to be attached to a written commission or written application for the registration of establishment due to the consolidation-type merger:

- (i) the consolidation-type merger is a consolidation -type merger prescribed in Article 63-3 of the Small and Medium-Sized Enterprise Cooperatives Act: a document proving that public notice or notice under the provisions of Article 56-2, paragraph (2) of that Act as applied mutatis mutandis pursuant to Article 63-6, paragraph (5) of that Act (if public notice is given by the method of public notice set forth in Article 33, paragraph (4), item (ii) or item (iii) of that Act in accordance with the provisions of the articles of incorporation under the provisions of that paragraph, in addition to giving public notice in an official gazette, pursuant to the provisions of Article 56-2, paragraph (3) of that Act as applied mutatis mutandis pursuant to Article 63-6, paragraph (5) of that Act, public notice by these methods) is given, and, if any obligee states an objection, the fact that a payment has been made or equivalent security has been provided to the obligee or equivalent property has been entrusted for the purpose of having the obligee receive the payment, or the fact that the consolidation-type merger poses no risk of harming the obligee;
- (ii) the consolidation-type merger is a consolidation-type merger prescribed in Article 61 of the Shinkin Bank Act: documents set forth in Article 84, items (v) and (vi) of that Act;
- (iii) the consolidation-type merger is a consolidation-type merger prescribed in Article 62-4 of the Labor Bank Act: documents set forth in Article 88, items (v) and (vi) of that Act; and
- (iv) the consolidation-type merger is a consolidation-type merger prescribed in Article 2, paragraph (5) of the Merger and Conversion Act: documents set

forth in Article 32, paragraph (2), items (vii) and (viii) of the Order for Enforcement of the Merger and Conversion Act.

- (6) If a consolidation-type merger (limited to a consolidation-type merger in which a reorganizing cooperative financial institution disappears and the financial institution established by consolidation-type merger is a bank) is carried out as specified in a reorganization plan, a document set forth in Article 32, paragraph (2), item (iv), (c) of the Order for Enforcement of the Merger and Conversion Act and documents set forth in items (vii) and (viii) of that paragraph concerning the reorganizing cooperative financial institution are not required to be attached to a written commission or written application for the registration of establishment due to the consolidation-type merger.
- (7) If a consolidation-type merger referred to in paragraph (5) is carried out as specified in a reorganization plan, a written consolidation-type merger agreement, a document proving the total number of units and the total amount of the contribution of the financial institution established by consolidation-type merger (or the total amount of contribution paid in the case of a credit cooperative), and the minutes of a general meeting of the financial institution disappearing in a consolidation-type merger (meaning the financial institution disappearing in a consolidation-type merger prescribed in Article 99, paragraph (2), item (iv) of the Act) (excluding minutes concerning the reorganizing cooperative financial institution) must also be attached to the written commission or written application for the registration of establishment due to the consolidation-type merger.

(Documents to Be Attached to a Written Commission for Registration due to Conversion)

Article 11 (1) If conversion (limited to the conversion prescribed in Article 32, paragraph (1), item (vi) of the Act in which a reorganizing cooperative financial institution becomes another type of cooperative financial institution; the same applies in the following paragraph) is carried out as specified in a reorganization plan, a document set forth in Article 35, paragraph (1), item (v) of the Order for Enforcement of the Merger and Conversion Act is not required to be attached to a written commission or written application for the registration of a converted cooperative financial institution (meaning the converted cooperative financial institution prescribed in paragraph (1) of that Article). In this case, if the reorganization plan specifies the name of the representative director, the same applies to a document proving the qualifications of the person having the right to represent referred to in Article 35, paragraph (1), item (ix) of the Order for Enforcement of the Merger and Conversion Act which proves that the representative director has consented to assume office.

- (2) If conversion is carried out as specified in a reorganization plan, and the reorganization plan specifies the means of selection prescribed in Article 101, paragraph (1), item (ii), (a) of the Act with regard to a representative director, a document concerning the selection must also be attached to the written commission or written application referred to in the preceding paragraph.
- (3) If conversion (limited to the conversion prescribed in Article 32, paragraph (1), item (vi) of the Act in which a reorganizing cooperative financial institution becomes an ordinary bank (meaning the ordinary bank prescribed in Article 2, paragraph (1), item (i) of the Act; the same applies hereinafter); the same applies in the following paragraph) is carried out as specified in a reorganization plan, a document set forth in Article 35, paragraph (1), item (v) of the Order for Enforcement of the Merger and Conversion Act is not required to be attached to a written commission or written application for the registration of a converted bank (meaning the converted bank prescribed in Article 32, paragraph (1) of the Act; hereinafter the same applies in this Chapter). In this case, if the reorganization plan specifies the name of a director, accounting advisor, company auditor, representative director, committee member of each committee (meaning each committee prescribed in Article 400, paragraph (1) of the Companies Act (Act No. 86 of 2005)), executive officer, representative executive officer or financial auditor (hereinafter referred to as a "director, etc." in the following paragraph), the same applies to the document set forth in Article 35, paragraph (1), item (viii), (a), or (b), 1. of the Order for Enforcement of the Merger and Conversion Act.
- (4) If conversion is carried out as specified in a reorganization plan, and the reorganization plan specifies the means of appointment prescribed in Article 102, paragraph (1), item (ii) or item (iii) of the Act or the means of selection prescribed in item (iii), (b), (c) or (d) of that paragraph with regard to a director, etc., a document concerning the appointment or selection must also be attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of a
Change due to the Issuance of Shares for Subscription of a Converted Bank)

Article 12 The provisions of Article 7 of the Order for Enforcement of the Corporate Reorganization Act (Cabinet Order No. 121 of 2003) apply *mutatis mutandis* to cases where a converted bank issues shares for subscription (meaning the shares for subscription prescribed in Article 199, paragraph (1) of the Companies Act) as specified in a reorganization plan. In this case, the phrase "Article 175, item (ii) of the Act" in Article 7 of that Order is deemed to be replaced with "Article 175, item (ii) of the Act as applied *mutatis mutandis* pursuant to Article 102, paragraph (2) of the Act on Special Measures for the

Reorganization Proceedings of Financial Institutions."

(Documents to Be Attached to a Written Commission for Registration of a Change due to the Issuance of Share Options of a Converted Bank)

Article 13 The provisions of Article 8 (excluding item (ii)) of the Order for Enforcement of the Corporate Reorganization Act apply mutatis mutandis to cases where a converted bank issues share options (including those attached to bonds with share options) as specified in a reorganization plan. In this case, the phrase "Article 176, item (ii) of the Act" in item (i) of that Article is deemed to be replaced with "Article 176 item (ii) of the Act as applied mutatis mutandis pursuant to Article 102, paragraph (2) of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions."

(Documents to Be Attached to a Written Commission for Registration of Establishment due to the Establishment of a New Cooperative Financial Institution)

Article 14 (1) If the establishment of a cooperative financial institution referred to in Article 103, paragraph (1) of the Act is carried out as specified in a reorganization plan, and the relevant case falls under any of the cases set forth in the following items, the document specified in these items is not required to be attached to a written commission or written application for the registration of the establishment:

(i) the reorganization plan contains provisions on the particulars set forth in Article 103, paragraph (1), item (iii) of the Act (limited to provisions to the effect that the entire amount of the contribution is deemed to have been paid in) or provisions on the particulars set forth in item (ix) of that paragraph: a document proving the total number of units of contribution and the payment of a contribution referred to in Article 98, item (i) of the Small and Medium-Sized Enterprise Cooperatives Act, Article 79, paragraph (2) of the Shinkin Bank Act or Article 83, paragraph (2) of the Labor Bank Act; and

(ii) the reorganization plan specifies the name of the representative director: a document proving the qualifications of the person having the right to represent referred to in Article 98, item (i) of the Small and Medium-Sized Enterprise Cooperatives Act, Article 79, paragraph (2) of the Shinkin Bank Act or Article 83, paragraph (2) of the Labor Bank Act which proves that the representative director has consented to assume office.

(2) If the establishment of a cooperative financial institution referred to in Article 103, paragraph (1) of the Act is carried out as specified in a reorganization plan, and the reorganization plan specifies the means of selection prescribed in item (vii) of that paragraph with regard to a representative director, a document concerning the selection must also be

attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of Establishment due to the Incorporation of a New Stock Company)

Article 15 The provisions of Article 14 of the Order for Enforcement of the Corporate Reorganization Act apply mutatis mutandis to cases where the incorporation of a stock company referred to in Article 183 of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 104 of the Act is carried out as specified in a reorganization plan. In this case: in Article 14, paragraph (1), item (i) of that Order, the phrase "Article 183, item (iv) of the Act" is deemed to be replaced with "Article 183, item (iv) of the Act as applied mutatis mutandis pursuant to Article 104 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions" and the phrase "item (xiii) of that Article" is deemed to be replaced with "Article 183, item (xiii) of the Act as applied mutatis mutandis pursuant to Article 104 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions"; in item (ii) of that paragraph, the phrase "Article 183, item (x) of the Act" is deemed to be replaced with "Article 183, item (x) of the Act as applied mutatis mutandis pursuant to Article 104 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions"; and in paragraph (2) of that Article, the phrase "item (viii) of that Article" is deemed to be replaced with "Article 183, item (viii) of the Act as applied mutatis mutandis pursuant to Article 104 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions" and the phrase "that item" is deemed to be replaced with "Article 183, item (ix) of the Act as applied mutatis mutandis pursuant to Article 104 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions."

(Documents to Be Attached to a Written Commission for Registration of the Commencement of Reorganization Proceedings)

Article 16 The documents set forth in the left-hand column of the table below must be attached respectively to the written commission set forth in the right-hand column of that table.

Row	Left-hand column	Right-hand column
(i)	Written commission for the registration of commencement of reorganization proceedings referred to in Article 159,	(a) A transcript of a written judgment on an order commencing reorganization proceedings

	paragraph (1) of the Act	(b) If permission referred to in the proviso to Article 69, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 44 of the Act is granted to allow trustees to perform their duties independently or divide the duties among them, a transcript of a written judgment on an order to grant the permission
(ii)	Written commission for the registration under the provisions of Article 159, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (3) of that Article (excluding the registration in the case where there has been a change to the name or address of a specific trustee)	A transcript of a written judgment on an order to change the particulars prescribed in Article 159, paragraph (2) of the Act
(iii)	Written commission for the registration of an order for temporary administration or supervision order referred to in Article 159, paragraph (4) of the Act	(a) A transcript of a written judgment on an order for temporary administration or supervision order (b) If permission referred to in the proviso to Article 69, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 24, paragraph (1) of the Act is granted to allow temporary administrators to perform their duties independently or divide the duties among them, a transcript of a written judgment on an order to grant the permission
(iv)	Written commission for the registration under the provisions of Article 159, paragraph (4) of the Act as applied mutatis mutandis pursuant to paragraph	(a) If an order to change or revoke an order for temporary administration or supervision order is made, a transcript of a written judgment on that order

	(6) of that Article (excluding the registration in the case where there has been a change to the name or address of a specific temporary administrator or supervisor)	(b) If permission referred to in the proviso to Article 69, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 24, paragraph (1) of the Act is granted to allow temporary administrators to perform their duties independently or divide the duties among them, a transcript of a written judgment on an order to grant the permission (c) If an order to change or revoke the permission referred to in (b) is made, a transcript of a written judgment on that order
(v)	Written commission for the registration under the provisions of Article 159, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (7) of that Article	(a) If an order confirming that a reorganization plan is made, a transcript of an order of confirmation (b) If any of the events set forth in Article 234, items (ii) through (v) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 150 of the Act occurs, a transcript of a written judgment on the order prescribed in these items (in the case of Article 234, item (ii) of that Act, an order to revoke an order commencing reorganization proceedings)

(Documents to Be Attached to a Written Commission for Registration of the Restoration of Powers of the Authorities of a Reorganizing Cooperative Financial Institution)

- Article 17 (1) A transcript of a written judgment on an order referred to in Article 72, paragraph (5) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 45 of the Act, an order of modification of a reorganization plan under the provisions of Article 233, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 149, paragraph (1) of the Act or order confirming the modification of the plan under the provisions of Article 233, paragraph (2) of that Act or a transcript of an order of confirmation must be attached to a written commission for registration referred to in Article 160, paragraph (1) of the Act.
- (2) A transcript of an order of revocation under the provisions of Article 72,

paragraph (6) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 45 of the Act, an order of modification of a reorganization plan under the provisions of Article 233, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 149, paragraph (1) of the Act or order confirming the modification of the plan under the provisions of Article 233, paragraph (2) of that Act must be attached to a written commission for registration referred to in Article 160, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (2) of that Article.

(Information to Be Attached upon Requesting Registration of Provisional Remedy)

- Article 18 (1) In the case of requesting the registration of a provisional remedy referred to in Article 161, paragraph (1) of the Act, information certifying that a provisional remedy prescribed in the items of that paragraph has been issued must be provided to the registry office along with the request information.
- (2) In the case of requesting the registration under the provisions of Article 161, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (2) of that Article, information certifying that an order to change or revoke a provisional remedy prescribed in paragraph (1) of that Article has been made or information certifying that the provisional remedy ceases to be effective must be provided to the registry office along with the request information.
- (3) In the case of requesting restoration of the registration referred to in Article 161, paragraph (3) of the Act, information certifying that an order to revoke an order commencing reorganization proceedings has been made must be provided to the registry office along with the request information.

(Information to Be Attached upon Requesting Registration of Acquisition or Loss of Right due to the Implementation of a Reorganization Plan)

Article 19 In the case of requesting the registration under the provisions of Article 161, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 162, paragraph (5) of the Act, information certifying that an order confirming a reorganization plan has been made must be provided to the registry office along with the request information.

(Information to Be Attached upon Requesting Cancellation of Registration of Avoidance)

Article 20 (1) In the case of requesting cancellation of the registration of avoidance referred to in Article 262, paragraph (4) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 163 of the Act, information certifying that an order confirming a reorganization plan has

been made must be provided to the registry office along with the request information.

(2) In the case of requesting cancellation of the registration of avoidance referred to in Article 262, paragraph (6) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 163 of the Act, information certifying that an order to revoke an order commencing reorganization proceedings, an order disconfirming a reorganization plan or an order discontinuing reorganization proceedings has been made must be provided to the registry office along with the request information.

(Application Mutatis Mutandis to Registered Rights)

Article 21 The provisions of the preceding three Articles apply mutatis mutandis to registered rights.

Chapter III Reorganization Proceedings of a Mutual Company

(General Rules on Documents to Be Attached to a Written Commission for Registration of a Mutual Company due to the Implementation of a Reorganization Plan)

Article 22 With regard to documents to be attached to a written commission or written application for registration of a mutual company in cases where the implementation of a reorganization plan (meaning the reorganization plan prescribed in Article 169, paragraph (2) of the Act; hereinafter the same applies in this Chapter) gives rise to particulars requiring registration, in addition to the provisions of the following Article through Article 37, the provisions concerning documents to be attached to a written application in the provisions of Part II, Chapter II, Section 2 and Section 3, Chapter VII, Section 3, Chapter VIII, Section 1, Section 2 and Section 4, Chapter IX, Section 4 and Section 5, and Chapter XII, Section 5 of the Insurance Business Act (Act No. 105 of 1995) apply mutatis mutandis to documents to be attached to a written commission; and documents to be attached to a written application are governed by these provisions.

(Transcript of Order of Confirmation)

Article 23 (1) If the implementation of a reorganization plan gives rise to particulars requiring registration, a transcript of an order of confirmation must be attached to a written commission or written application for registration of a mutual company.

(2) In the case referred to in the preceding paragraph, documents that are required to be attached to a written application pursuant to the provisions of Article 46 of the Commercial Registration Act (including as applied mutatis

mutandis pursuant to Article 67 or Article 96-14, paragraph (6) of the Insurance Business Act) are not required to be attached to a written commission or written application for the registration of a reorganizing company (meaning the reorganizing company prescribed in Article 169, paragraph (7) of the Act; hereinafter the same applies in this Chapter), a mutual company to be established under the clauses prescribed in Article 272 of the Act or a stock company to be established under the clauses prescribed in Article 183 of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 273 of the Act.

(Information to Be Attached upon Requesting Cancellation of Registration of Security Interest)

- Article 24 (1) In the case of requesting cancellation of the registration of the extinguished security interest under the provisions of Article 108, paragraph (4) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 230 of the Act, information certifying that the order referred to in Article 104, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 230 of the Act has been made must be provided to the registry office along with the request information.
- (2) A transcript of the written judgment referred to in Article 104, paragraph (4) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 230 of the Act must be attached to the written commission for deletion of the registration of the extinguished security interest prescribed in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of a Change due to Assumption of Office of Director)

- Article 25 (1) If a director, accounting advisor, company auditor, representative director, committee member of each committee (meaning the nominating committee, etc. prescribed in Article 4, paragraph (1), item (iii) of the Insurance Business Act), executive officer, representative executive officer or financial auditor (hereinafter referred to as a "director, etc." in this Chapter and Section 2 of the following Chapter) assumes office as specified in a reorganization plan, and the reorganization plan specifies the name of the director, etc., a document prescribed in Article 54, paragraph (1) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 67 of the Insurance Business Act or a document set forth in Article 54, paragraph (2), item (i) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 67 of the Insurance Business Act is not required to be attached to a written commission or written application for the registration of a change due to the assumption of office.

(2) If a director, etc. assumes office as specified in a reorganization plan, and the reorganization plan specifies the means of appointment prescribed in the items of Article 261, paragraph (1) or paragraph (2), item (iii) of the Act or the means of selection prescribed in paragraph (1), item (i), item (ii), item (iii) or item (vii) of that Article with regard to the director, etc., a document concerning the appointment or selection must also be attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of Liquidator)

Article 26 If a liquidator (including a representative liquidator; hereinafter the same applies in this Article) assumes office as specified in a reorganization plan, and the reorganization plan specifies the means of appointment prescribed in Article 261, paragraph (2), item (i) or item (ii) of the Act or the means of selection prescribed in item (ii) of that paragraph with regard to a liquidator, a document proving that the liquidator has consented to assume office and a document concerning the appointment or selection must also be attached to the written commission or written application for the registration of a liquidator.

(Documents to Be Attached to a Written Commission for Registration of a Change due to Reduction of the Reserve for the Redemption of Funds)

Article 27 If the reserve for the redemption of funds is reduced as specified in a reorganization plan, documents set forth in the items of Article 57, paragraph (3) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of a change due to the reduction of the reserve for the redemption of funds.

(Documents to Be Attached to a Written Commission for Registration of Dissolution due to Transfer of Insurance Contract)

Article 28 (1) If all insurance contracts held by a reorganizing company are transferred to another mutual company or stock company as specified in a reorganization plan, documents set forth in Article 155, items (ii) through (iv) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of dissolution due to the transfer of the insurance contracts.

(2) If a reorganizing company acquires insurance contracts regarding all insurance contracts held by another mutual company as specified in a reorganization plan, a document set forth in Article 155, item (i) of the Insurance Business Act is not required to be attached to a written application for the registration of dissolution due to the transfer of the insurance contracts.

(Documents to Be Attached to a Written Commission for Registration of a
Change due to Solicitation of Additional Funds)

Article 29 If additional funds are solicited as specified in a reorganization plan, and the reorganization plan contains provisions on the particulars set forth in Article 263, item (ii) of the Act (limited to provisions to the effect that the entire amount of the contribution to the funds is deemed to have been paid in), a document set forth in Article 60-2, paragraph (3), item (ii) of the Insurance Business Act is not required to be attached to a written commission or a written application for the registration of a change due to the solicitation of additional funds.

(Documents to Be Attached to a Written Commission for Registration due to
Entity Conversion)

Article 30 (1) If entity conversion (meaning the entity conversion prescribed in Article 86, paragraph (1) of the Insurance Business Act; the same applies in the following paragraph) is carried out as specified in a reorganization plan, documents set forth in Article 96-14, paragraph (3), item (iii), items (vii) through (ix), item (x), (c) and (d), and item (xi), (b) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of a stock company after entity conversion (meaning the stock company after entity conversion prescribed in Article 197, paragraph (1) of the Act; hereinafter the same applies in this Chapter). In this case, if the relevant case falls under any of the cases set forth in the following items, the same applies to the document specified in these items:

(i) the reorganization plan contains provisions on the particulars set forth in Article 266, paragraph (1), item (vi) of the Act (limited to provisions to the effect that the entire amount to be paid in for shares issued on entity conversion (meaning the shares issued on entity conversion prescribed in Article 92, item (i) of the Insurance Business Act; hereinafter the same applies in this Chapter) is deemed to have been paid in): a document set forth in Article 96-14, paragraph (3), item (x), (b) of the Insurance Business Act; and

(ii) the reorganization plan specifies the name of the director, etc.: a document set forth in Article 96-14, paragraph (3), item (iv) or item (v), (a) of the Insurance Business Act.

(2) If entity conversion is carried out as specified in a reorganization plan, and the reorganization plan specifies the means of appointment prescribed in Article 266, paragraph (1), item (ii) or item (iii) of the Act or the means of selection prescribed in item (iii), (b), (d) or (e) of that paragraph with regard to the director, etc., a document concerning the appointment or selection must

also be attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of a Change due to the Issuance of Shares for Subscription of a Stock Company After Entity Conversion)

Article 31 The provisions of Article 7 of the Order for Enforcement of the Corporate Reorganization Act apply mutatis mutandis to cases where a stock company after entity conversion issues shares for subscription (meaning the shares for subscription prescribed in Article 199, paragraph (1) of the Companies Act) as specified in a reorganization plan. In this case, the phrase "Article 175, item (ii) of the Act" in Article 7 of that Order is deemed to be replaced with "Article 175, item (ii) of the Act as applied mutatis mutandis pursuant to Article 266, paragraph (2) of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions."

(Documents to Be Attached to a Written Commission for Registration of a Change due to the Issuance of Share Options of a Stock Company After Entity Conversion)

Article 32 The provisions of Article 8 (excluding item (ii)) of the Order for Enforcement of the Corporate Reorganization Act apply mutatis mutandis to cases where a stock company after entity conversion issues share options (including those attached to bonds with share options) as specified in a reorganization plan. In this case, the phrase "Article 176, item (ii) of the Act" in item (i) of that Article is deemed to be replaced with "Article 176 item (ii) of the Act as applied mutatis mutandis pursuant to Article 266, paragraph (2) of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions."

(Documents to Be Attached to a Written Application for Registration of a Change due to Share Exchange on Entity Conversion)

Article 33 (1) If share exchange on entity conversion (meaning the share exchange on entity conversion prescribed in Article 96-5, paragraph (1) of the Insurance Business Act; the same applies in the following paragraph) is carried out as specified in a reorganization plan, a document set forth in Article 89, item (iv) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 96-14, paragraph (2) of the Insurance Business Act and documents set forth in Article 96-14, paragraph (3), item (iii), items (vii) through (ix), and item (x), (c) and (d) of the Insurance Business Act concerning a reorganizing company are not required to be attached to a written application for the registration of a change due to the share exchange on entity

conversion by the wholly owning parent company resulting from the share exchange by a stock company converted from a mutual company (meaning the wholly owning parent company resulting from the share exchange by a stock company converted from a mutual company prescribed in Article 96-5, paragraph (2) of the Insurance Business Act. In this case, if the relevant case falls under any of the cases set forth in the following items, the same applies to the document specified in these items (limited to those concerning a reorganizing company):

- (i) the reorganization plan contains provisions on the particulars set forth in Article 266, paragraph (1), item (vi) of the Act (limited to provisions to the effect that the entire amount to be paid in for shares issued on entity conversion is deemed to have been paid in): a document set forth in Article 96-14, paragraph (3), item (x), (b) of the Insurance Business Act; and
 - (ii) the reorganization plan specifies the name of the director, etc.: a document set forth in Article 96-14, paragraph (3), item (iv) or item (v), (a) of the Insurance Business Act.
- (2) The provisions of Article 30, paragraph (2) apply mutatis mutandis to cases where share exchange on entity conversion is carried out as specified in a reorganization plan. In this case, in that paragraph, the phrase "written commission or written application referred to in the preceding paragraph" is deemed to be replaced with "written application referred to in Article 33, paragraph (1)."

(Documents to Be Attached to a Written Commission for Registration of Establishment due to the Share Transfer on Entity Conversion)

Article 34 (1) If share transfer on entity conversion (meaning the share transfer on entity conversion prescribed in Article 96-8, paragraph (1) of the Insurance Business Act; the same applies in the following paragraph) is carried out as specified in a reorganization plan, a document set forth in Article 90, item (iv) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 96-14, paragraph (2) of the Insurance Business Act, documents set forth in Article 90, items (vi) and (vii) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 96-14, paragraph (2) of the Insurance Business Act concerning a reorganizing company, and documents set forth in Article 96-14, paragraph (3), item (iii), items (vii) through (ix), and item (x), (c) and (d) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of establishment due to the share transfer on entity conversion. In this case, if the relevant case falls under any of the cases set forth in the following items, the same applies to the document specified in these items (limited to those concerning a reorganizing company):

- (i) the reorganization plan contains provisions on the particulars set forth in Article 266, paragraph (1), item (vi) of the Act (limited to provisions to the effect that the entire amount to be paid in for shares issued on entity conversion is deemed to have been paid in): a document set forth in Article 96-14, paragraph (3), item (x), (b) of the Insurance Business Act; and
 - (ii) the reorganization plan specifies the name of the director, etc.: a document set forth in Article 96-14, paragraph (3), item (iv) or item (v), (a) of the Insurance Business Act.
- (2) The provisions of Article 30, paragraph (2) apply mutatis mutandis to cases where share transfer on entity conversion is carried out as specified in a reorganization plan. In this case, in that paragraph, the term "the preceding paragraph" is deemed to be replaced with "Article 34, paragraph (1)."

(Documents to Be Attached to a Written Commission for Registration due to Merger)

- Article 35 (1) If an absorption-type merger (limited to an absorption-type merger (meaning the absorption-type merger prescribed in Article 160 of the Insurance Business Act; hereinafter the same applies in this Article) in which a reorganizing company disappears and the company that survives the absorption-type merger (hereinafter referred to as the "company surviving an absorption-type merger" in the following paragraph and paragraph (3)) is a mutual company) is carried out as specified in a reorganization plan, documents set forth in Article 80, items (vii) and (viii) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act concerning a reorganizing company, and documents set forth in Article 170, paragraph (1), items (i) and (iii) of the Insurance Business Act are not required to be attached to a written application for the registration of a change due to the absorption-type merger.
- (2) If an absorption-type merger (limited to an absorption-type merger in which a reorganizing company disappears and the company surviving an absorption-type merger is a stock company) is carried out as specified in a reorganization plan, a document set forth in Article 80, item (iv) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act, documents set forth in Article 80, items (vii) and (viii) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act concerning a reorganizing company, and documents set forth in Article 170, paragraph (1), items (i) and (iii) of the Insurance Business Act are not required to be attached to a written application for the registration of a change due to the absorption-type merger.
- (3) If an absorption-type merger (limited to an absorption-type merger in which a

reorganizing company is the company surviving an absorption-type merger) is carried out as specified in a reorganization plan, a document set forth in Article 80, item (iii) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act and documents set forth in Article 170, paragraph (1), items (i) and (iii) of the Insurance Business Act concerning a reorganizing company are not required to be attached to a written commission or written application for the registration of a change due to the absorption-type merger.

- (4) If a consolidation-type merger (limited to a consolidation-type merger (meaning the consolidation-type merger prescribed in Article 161, paragraph (1) of the Insurance Business Act; hereinafter the same applies in this paragraph and the following paragraph) in which a reorganizing company disappears and the company to be established by the consolidation-type merger (hereinafter referred to as a "company incorporated in a consolidation-type merger" in the following paragraph) is a mutual company) is carried out as specified in a reorganization plan, documents set forth in Article 81, items (vii) and (viii) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act concerning a reorganizing company and documents set forth in Article 170, paragraph (1), items (i) and (iii) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of establishment due to the consolidation-type merger.
- (5) If a consolidation-type merger (limited to a consolidation-type merger in which a reorganizing company disappears and the company incorporated in a consolidation-type merger is a stock company) is carried out as specified in a reorganization plan, a document set forth in Article 81, item (iv) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act, documents set forth in Article 81, items (vii) and (viii) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act concerning a reorganizing company, and documents set forth in Article 170, paragraph (1), items (i) and (iii) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of establishment due to the consolidation-type merger.

(Documents to Be Attached to a Written Commission for Registration of Establishment due to the Establishment of a Mutual Company)

- Article 36 (1) If the establishment of a mutual company referred to in Article 272 of the Act is carried out as specified in a reorganization plan, documents set forth in Article 65, items (iii) through (vi) and items (viii) through (x) of the Insurance Business Act and a document prescribed in Article 47, paragraph (3)

of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 67 of the Insurance Business Act (limited to one concerning the particulars specified in a reorganization plan) are not required to be attached to a written commission or written application for the registration of the establishment. In this case, if the relevant case falls under any of the cases set forth in the following items, the same applies to the document specified in these items:

- (i) the reorganization plan contains provisions on the particulars set forth in Article 272, item (iii) of the Act (limited to provisions to the effect that the entire amount of contribution to be made to the funds is deemed to have been paid in): a document set forth in Article 65, item (vii) of the Insurance Business Act;
 - (ii) the reorganization plan contains provisions on the particulars set forth in Article 272, item (xi) of the Act (limited to provisions to the effect that the contribution to the funds at the time of establishment is allotted): documents set forth in Article 65, items (ii) and (vii) of the Insurance Business Act; and
 - (iii) the reorganization plan specifies the name of the director at incorporation, etc. (meaning the director at incorporation, etc. prescribed in Article 272, item (ix) of the Act; the same applies in the following paragraph): a document set forth in Article 65, item (xi) or item (xii), (a) of the Insurance Business Act.
- (2) If the establishment of a mutual company referred to in Article 272 of the Act is carried out as specified in a reorganization plan, and the reorganization plan specifies the means of appointment prescribed in item (vii) or item (viii) of that Article or the means of selection prescribed in item (viii), (b), (d) or (e) of that Article with regard to the director at incorporation, etc., a document concerning the appointment or selection must also be attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of Establishment due to the Incorporation of a New Stock Company)

Article 37 The provisions of Article 14 of the Order for Enforcement of the Corporate Reorganization Act apply mutatis mutandis to cases where the incorporation of a stock company referred to in Article 183 of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 273 of the Act is carried out as specified in a reorganization plan. In this case: in Article 14, paragraph (1), item (i) of that Order, the phrase "Article 183, item (iv) of the Act" is deemed to be replaced with "Article 183, item (iv) of the Act as applied mutatis mutandis pursuant to Article 273 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions" and the phrase "item (xiii) of that Article" is deemed to be replaced with "Article 183,

item (xiii) of the Act as applied mutatis mutandis pursuant to Article 273 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions"; in item (ii) of that paragraph, the phrase "Article 183, item (x) of the Act" is deemed to be replaced with "Article 183, item (x) of the Act as applied mutatis mutandis pursuant to Article 273 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions"; and in paragraph (2) of that Article, the phrase "item (viii) of that Article" is deemed to be replaced with "Article 183, item (viii) of the Act as applied mutatis mutandis pursuant to Article 273 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions" and the phrase "that item" is deemed to be replaced with "Article 183, item (ix) of the Act as applied mutatis mutandis pursuant to Article 273 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions."

(Documents to Be Attached to a Written Commission for Registration of the Commencement of Reorganization Proceedings)

Article 38 The documents set forth in the left-hand column of the table below must be attached respectively to the written commissions set forth in the right-hand column of that table.

Row	Left-hand column	Right-hand column
(i)	Written commission for the registration of commencement of reorganization proceedings referred to in Article 332, paragraph (1) of the Act	(a) A transcript of a written judgment on an order commencing reorganization proceedings (b) If permission referred to in the proviso to Article 69, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 210 of the Act is granted to allow trustees to perform their duties independently or divide the duties among them, a transcript of a written judgment on an order to grant the permission

(ii)	Written commission for the registration under the provisions of Article 332, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (3) of that Article (excluding the registration in the case where there has been a change to the name or address of a specific trustee)	A transcript of a written judgment on an order to change the particulars prescribed in Article 332, paragraph (2) of the Act
(iii)	Written commission for the registration of an order for temporary administration or supervision order referred to in Article 332, paragraph (4) of the Act	(a) A transcript of a written judgment on an order for temporary administration or supervision order (b) If permission referred to in the proviso to Article 69, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 189, paragraph (1) of the Act is granted to allow temporary administrators to perform their duties independently or divide the duties among them, a transcript of a written judgment on an order to grant the permission
(iv)	Written commissiosn for the registration under the provisions of Article 332, paragraph (4) of the Act as applied mutatis mutandis pursuant to paragraph (6) of that Article (excluding the registration in the case where there has been a change to the name or address of a specific temporary administrator or supervisor)	(a) If an order to change or revoke an order for temporary administration or supervision order is made, a transcript of a written judgment on that order (b) If permission referred to in the proviso to Article 69, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 189, paragraph (1) of the Act is granted to allow temporary administrators to perform their duties independently or divide the duties among them, a transcript of a written judgment on an order to grant the permission (c) If an order to change or revoke the permission referred to in (b) is made, a transcript of a written judgment on that order

(v)	Written commission for the registration under the provisions of Article 332, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (7) of that Article	(a) If an order confirming that a reorganization plan is made, a transcript of an order of confirmation (b) If any of the events set forth in Article 234, items (ii) through (v) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 323 occurs, a transcript of a written judgment on the order prescribed in these items (in the case of Article 234, item (ii) of that Act, an order to revoke an order commencing reorganization proceedings)
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(Documents to Be Attached to a Written Commission for Registration of the Restoration of Powers of the Authorities of a Reorganizing Company)

Article 39 (1) A transcript of a written judgment on an order referred to in Article 72, paragraph (5) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 211 of the Act, an order of modification of a reorganization plan under the provisions of Article 233, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 322, paragraph (1) of the Act or order confirming the modification of the plan under the provisions of Article 233, paragraph (2) of that Act or a transcript of an order of confirmation must be attached to a written commission for registration referred to in Article 333, paragraph (1) of the Act.

(2) A transcript of an order of revocation under the provisions of Article 72, paragraph (6) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 211 of the Act, an order of modification of a reorganization plan under the provisions of Article 233, paragraph (1) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 322, paragraph (1) of the Act or order confirming the modification of the plan under the provisions of Article 233, paragraph (2) of that Act must be attached to a written commission for registration referred to in Article 333, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (2) of that Article.

(Information to Be Attached upon Requesting Registration of Provisional Remedy)

Article 40 (1) In the case of requesting the registration of a provisional remedy referred to in Article 334, paragraph (1) of the Act, information certifying that a provisional remedy prescribed in the items of that paragraph has been issued

must be provided to the registry office along with the request information.

- (2) In the case of requesting the registration of a provisional remedy under the provisions of Article 334, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (2) of that Article, information certifying that an order to change or revoke a provisional remedy prescribed in paragraph (1) of that Article has been made or information certifying that the provisional remedy ceases to be effective must be provided to the registry office along with the request information.
- (3) In the case of requesting cancellation of the registration referred to in Article 334, paragraph (3) of the Act, information certifying that an order commencing reorganization proceedings been made must be provided to the registry office along with the request information.
- (4) In the case of requesting restoration of the registration referred to in Article 334, paragraph (4) of the Act, information certifying that an order to revoke an order commencing reorganization proceedings has been made must be provided to the registry office along with the request information.

(Information to Be Attached upon Requesting Registration of Acquisition or Loss of Right due to the Implementation of a Reorganization Plan)

Article 41 In the case of requesting the registration under the provisions of Article 334, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 335, paragraph (5) of the Act, information certifying that an order confirming a reorganization plan has been made must be provided to the registry office along with the request information.

(Information to Be Attached upon Requesting Cancellation of Registration of Avoidance)

Article 42 (1) In the case of requesting cancellation of the registration of avoidance referred to in Article 262, paragraph (4) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 336 of the Act, information certifying that an order confirming a reorganization plan has been made must be provided to the registry office along with the request information.

- (2) In the case of requesting cancellation of the registration of avoidance referred to in Article 262, paragraph (6) of the Corporate Reorganization Act as applied mutatis mutandis pursuant to Article 336 of the Act, information certifying that an order to revoke an order commencing reorganization proceedings, an order disconfirming a reorganization plan or an order discontinuing reorganization proceedings has been made must be provided to the registry office along with the request information.

(Application Mutatis Mutandis to Registered Rights)

Article 43 The provisions of the preceding three Articles apply mutatis mutandis to registered rights.

**Chapter IV Special Provisions on the Reorganization Proceedings of
Financial Institutions and Similar Entities**

Section 1 Special Provisions on the Reorganization Proceedings of Banks

(Application of the Provisions of the Order for Enforcement of the Corporate Reorganization Act to Banks)

Article 44 In applying the provisions of the Order for Enforcement of the Corporate Reorganization Act set forth in the left-hand column of the table below to banks, the terms and phrases in these provisions set forth in the middle column of that table are deemed to be replaced with the terms and phrases set forth in the right-hand column of that table:

Article 2	through Article 14	through Article 14, and in Article 45 through Article 47 of the Order for Enforcement of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions (Cabinet Order No. 118 of 2003)
	through Section 8...	through Section 8... and the Order for Enforcement of the Act on Financial Institutions' Merger and Conversion (Cabinet Order No. 143 of 1968)
Article 3, paragraph (2)	stock company	stock company or a cooperative financial institution to be established under the clauses prescribed in Article 103, paragraph (1) of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions (Act No. 95 of 1996) as applied mutatis mutandis pursuant to Article 346 of that Act
	Article 46...	Article 46...(including as applied mutatis mutandis pursuant to Article 32, paragraph (3) or Article 35, paragraph (2) of the Order for Enforcement of the Act on Financial Institutions' Merger and Conversion)

	document...	document... or minutes of a general meeting (including the member representatives meeting prescribed in Article 55, paragraph (1) of the Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949), Article 49, paragraph (1) of the Shinkin Bank Act (Act No. 238 of 1951) or Article 55, paragraph (1) of the Labor Bank Act (Act No. 227 of 1953) or board of directors meeting concerning a cooperative financial institution or document proving that the relevant case falls under the case where a board of directors is deemed to have adopted a resolution pursuant to the provisions of Article 36-6, paragraph (4) of the Small and Medium-Sized Enterprise Cooperatives Act, Article 37, paragraph (3) of the Shinkin Bank Act, or Article 39, paragraph (3) of the Labor Bank Act
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(Documents to Be Attached to a Written Commission for Registration due to Merger)

- Article 45 (1) If an absorption-type merger (limited to an absorption-type merger (meaning the absorption-type merger prescribed in Article 2, paragraph (4) of the Merger and Conversion Act; hereinafter the same applies in this paragraph and the following paragraph) in which a reorganizing company (meaning the reorganizing company prescribed in Article 341, paragraph (1) of the Act; hereinafter the same applies in this Section) that is an ordinary bank disappears and the financial institution that survives the absorption-type merger (hereinafter referred to as the "financial institution surviving the absorption-type merger" in the following paragraph) is a Shinkin Bank) is carried out as specified in a reorganization plan (meaning the reorganization plan prescribed in Article 341, paragraph (3) of the Act; hereinafter the same applies in this Section), documents set forth in Article 32, paragraph (1), items (viii) and (ix) of the Order for Enforcement of the Merger and Conversion Act concerning a reorganizing company are not required to be attached to a written application for the registration of a change due to the absorption-type merger.
- (2) If an absorption-type merger (limited to an absorption-type merger in which a reorganizing company is the financial institution surviving the absorption-type merger) is carried out as specified in a reorganization plan, documents set forth in Article 32, paragraph (1), items (iii) through (v) of the Order for Enforcement of the Merger and Conversion Act are not required to be attached to a written commission or written application for the registration of a change

due to the absorption-type merger.

- (3) If a consolidation-type merger (limited to a consolidation-type merger (meaning the consolidation-type merger prescribed in Article 2, paragraph (5) of the Merger and Conversion Act; hereinafter the same applies in this paragraph and the following paragraph) in which a reorganizing company disappears and the financial institution to be established by the consolidation-type merger (hereinafter referred to as a "financial institution established by consolidation-type merger" in the following paragraph) is a stock company) is carried out as specified in a reorganization plan, a document set forth in Article 32, paragraph (2), item (iv), (c) of the Order for Enforcement of the Merger and Conversion Act and documents set forth in Article 32, paragraph (2), items (vii) and (viii) of that Order concerning a reorganizing company are not required to be attached to a written commission or written application for the registration of establishment due to the consolidation-type merger.
- (4) If a consolidation-type merger (limited to a consolidation-type merger in which a reorganizing company (limited to one that is an ordinary bank) disappears and the financial institution established by consolidation-type merger is a Shinkin Bank) is carried out as specified in a reorganization plan, documents set forth in Article 32, paragraph (2), items (vii) and (viii) of the Order for Enforcement of the Merger and Conversion Act concerning a reorganizing company are not required to be attached to a written commission or written application for the registration of establishment due to the consolidation-type merger.

(Documents to Be Attached to a Written Commission for Registration due to Conversion)

Article 46 (1) If conversion (limited to the conversion prescribed in Article 2, paragraph (7) of the Merger and Conversion Act in which a reorganizing company (limited to one that is an ordinary bank) becomes a Shinkin Bank; the same applies in the following paragraph) is carried out as specified in a reorganization plan, documents set forth in Article 35, paragraph (1), items (iv) and (v) of the Order for Enforcement of the Merger and Conversion Act are not required to be attached to a written commission or written application for the registration of a converted Shinkin Bank (meaning the converted Shinkin Bank prescribed in Article 56, paragraph (1), item (i) of the Merger and Conversion Act). In this case, if the reorganization plan specifies the name of the representative director, the same applies to a document proving the qualifications of the person having the right to represent referred to in Article 35, paragraph (1), item (ix) of the Order for Enforcement of the Merger and Conversion Act which proves that the representative director has consented to assume office.

(2) If conversion is carried out as specified in a reorganization plan, and the reorganization plan specifies the means of selection prescribed in Article 345, paragraph (1), item (ii), (a) of the Act with regard to a representative director, a document concerning the selection must also be attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of Establishment due to the Establishment of a New Cooperative Financial Institution)

Article 47 The provisions of Article 14 apply mutatis mutandis to cases where the establishment of a cooperative financial institution referred to in Article 103, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 346 of the Act is carried out as specified in a reorganization plan. In this case: in Article 14, paragraph (1), item (i), the term "Act" is deemed to be replaced with "Act as applied mutatis mutandis pursuant to Article 346 of the Act" and the phrase "item (ix) of that paragraph" is deemed to be replaced with "Article 103, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 346 of the Act"; and in paragraph (2) of that Article, the phrase "item (vii) of that paragraph" is deemed to be replaced with "Article 103, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 346 of the Act."

Section 2 Special Provisions on the Reorganization Proceedings of Stock Companies Carrying on Insurance Business

(Application of the Provisions of the Order for Enforcement of the Corporate Reorganization Act to Stock Companies Carrying on Insurance Business)

Article 48 In applying the provisions of the Order for Enforcement of the Corporate Reorganization Act set forth in the left-hand column of the table below to stock companies carrying on the insurance business (meaning the insurance business prescribed in Article 2, paragraph (1) of the Insurance Business Act), the terms and phrases in these provisions set forth in the middle column of that table are deemed to be replaced with the terms and phrases set forth in the right-hand column of that table:

Article 2	through Article 14	through Article 14, and in Article 49 through Article 53 of the Order for Enforcement of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions
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	through Section 8...	through Section 8... and Part II, Chapter II, Section 1 and Section 3, Chapter VII, Section 3, Chapter VIII, Section 1 through Section 3, Chapter IX, Section 4 and Section 5, and Chapter XII, Section 5 of the Insurance Business Act (Act No. 105 of 1995)
Article 3, paragraph (2)	stock company	stock company or a mutual company to be established under the clauses prescribed in Article 272 of the Act on Special Measures for the Reorganization Proceedings of Financial Institutions as applied mutatis mutandis pursuant to Article 363 of that Act
	Article 46...	Article 46...(including as applied mutatis mutandis pursuant to Article 67 of the Insurance Business Act)
Article 6	prescribed in Article 70 of the Commercial Registration Act	set forth in the items of Article 17-3, paragraph (1) of the Insurance Business Act
Article 11, paragraph (1)	and item (viii)	document set forth in... and the items of Article 173-8, paragraph (1) of the Insurance Business Act
Article 11, paragraph (2)	, documents set forth in Article 85, items (vi) and (viii) of that Act concerning a reorganizing company	document set forth in Article 85, item (vi) of that Act concerning a reorganizing company and documents set forth in the items of Article 173-8, paragraph (1) of the Insurance Business Act concerning a reorganizing company
Article 11, paragraph (3)	through item (iv)	documents set forth in ...and item (iv) and ...set forth in the items of Article 173-8, paragraph (1) of the Insurance Business Act
Article 11, paragraph (4)	and item (viii)	document set forth in... and the items of Article 173-8, paragraph (1) of the Insurance Business Act
Article 11, paragraph (5)	, documents set forth in Article 86, items (vi) and (viii) of that Act concerning a reorganizing company	document set forth in Article 86, item (vi) of that Act concerning a reorganizing company and documents set forth in the items of Article 173-8, paragraph (1) of the Insurance Business Act concerning a reorganizing company

(Documents to Be Attached to a Written Application for Registration of
Dissolution due to Transfer of Insurance Contract)

Article 49 The provisions of Article 28, paragraph (2) apply mutatis mutandis to

cases where a reorganizing company (meaning the reorganizing company prescribed in Article 357, paragraph (2) of the Act; hereinafter the same applies in this Section) acquires insurance contracts regarding all insurance contracts held by another mutual company as specified in a reorganization plan (meaning the reorganization plan prescribed in Article 357, paragraph (4) of the Act; hereinafter the same applies in this Section).

(Documents to Be Attached to a Written Commission for Registration due to Entity Conversion)

Article 50 (1) If entity conversion (meaning the entity conversion prescribed in Article 68, paragraph (3) of the Insurance Business Act; the same applies in the following paragraph) is carried out as specified in a reorganization plan, documents set forth in Article 84, paragraph (2), items (iii) through (vi) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of a mutual company after entity conversion (meaning the mutual company after entity conversion prescribed in Article 360, paragraph (1), item (ii) of the Act; hereinafter the same applies in the following Article). In this case, if the reorganization plan specifies the name of the director, etc., the same applies to the document set forth in Article 84, paragraph (2), item (ix) or (x), (a) of that Act.

(2) If entity conversion is carried out as specified in a reorganization plan, and the reorganization plan specifies the means of appointment prescribed in Article 360, paragraph (1), item (ii) or item (iii) of the Act or the means of selection prescribed in item (iii), (b), (d) or (e) of that paragraph with regard to the director, etc., a document concerning the appointment or selection must also be attached to the written commission or written application referred to in the preceding paragraph.

(Documents to Be Attached to a Written Commission for Registration of a Change due to Solicitation of Additional Funds of a Mutual Company After Entity Conversion)

Article 51 The provisions of Article 29 apply mutatis mutandis to cases where a mutual company after entity conversion solicits additional funds as specified in a reorganization plan. In this case, the phrase "Article 263, item (ii) of the Act" in that Article is deemed to be replaced with "Article 263, item (ii) of the Act as applied mutatis mutandis pursuant to Article 360, paragraph (2) of the Act."

(Documents to Be Attached to a Written Commission for Registration due to Merger)

Article 52 (1) If an absorption-type merger (limited to an absorption-type merger (meaning the absorption-type merger prescribed in Article 160 of the Insurance

Business Act; hereinafter the same applies in this paragraph and the following paragraph) in which a reorganizing company disappears and the company that survives the absorption-type merger (hereinafter referred to as the "company surviving an absorption-type merger" in the following paragraph) is a mutual company) is carried out as specified in a reorganization plan, documents set forth in Article 80, items (vi) and (viii) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act concerning a reorganizing company, and documents set forth in Article 170, paragraph (1), items (i) and (ii) of the Insurance Business Act are not required to be attached to a written application for the registration of a change due to the absorption-type merger.

- (2) If an absorption-type merger (limited to an absorption-type merger in which a reorganizing company becomes the company surviving an absorption-type merger) is carried out as specified in a reorganization plan, documents set forth in Article 80, items (ii) through (iv) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act and documents set forth in Article 170, paragraph (1), items (i) and (ii) of the Insurance Business Act concerning a reorganizing company are not required to be attached to a written commission or written application for the registration of a change due to the absorption-type merger.
- (3) If a consolidation-type merger (limited to a consolidation-type merger (meaning the consolidation-type merger prescribed in Article 161, paragraph (1) of the Insurance Business Act; hereinafter the same applies in this paragraph and the following paragraph) in which a reorganizing company disappears and the company to be established by the consolidation-type merger (hereinafter referred to as a " company incorporated in a consolidation-type merger " in the following paragraph) is a stock company) is carried out as specified in a reorganization plan, a document set forth in Article 81, item (iv) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act, documents set forth in Article 81, items (vi) and (viii) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 170, paragraph (3) of the Insurance Business Act concerning a reorganizing company and documents set forth in Article 170, paragraph (1), items (i) and (ii) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of establishment due to the consolidation-type merger.
- (4) If a consolidation-type merger (limited to a consolidation-type merger in which a reorganizing company disappears and the company incorporated in a consolidation-type merger is a mutual company) is carried out as specified in a reorganization plan, documents set forth in Article 81, items (vi) and (viii) of the Commercial Registration Act as applied mutatis mutandis pursuant to

Article 170, paragraph (3) of the Insurance Business Act concerning a reorganizing company and documents set forth in Article 170, paragraph (1), items (i) and (ii) of the Insurance Business Act are not required to be attached to a written commission or written application for the registration of establishment due to the consolidation-type merger.

(Documents to Be Attached to a Written Commission for Registration of Establishment due to the Establishment of a Mutual Company)

Article 53 The provisions of Article 36 apply mutatis mutandis to cases where the establishment of a mutual company referred to in Article 272 of the Act as applied mutatis mutandis pursuant to Article 363 of the Act is carried out as specified in a reorganization plan. In this case: in Article 36, paragraph (1), item (i), the phrase "Article 272, item (iii) of the Act" is deemed to be replaced with "Article 272, item (iii) of the Act as applied mutatis mutandis pursuant to Article 363 of the Act"; in item (ii) of that paragraph, the phrase "Article 272, item (xi) of the Act" is deemed to be replaced with "Article 272, item (xi) of the Act as applied mutatis mutandis pursuant to Article 363 of the Act"; in item (iii) of that paragraph, the phrase "Article 272, item (ix) of the Act" is deemed to be replaced with "Article 272, item (ix) of the Act as applied mutatis mutandis pursuant to Article 363 of the Act"; and in paragraph (2) of that Article, the phrase "item (vii) of that Article" is deemed to be replaced with "Article 272, item (vii) of the Act as applied mutatis mutandis pursuant to Article 363 of the Act" and the phrase "that item" is deemed to be replaced with "Article 272, item (viii) of the Act as applied mutatis mutandis pursuant to Article 363 of the Act."

Section 3 Handling of Insurance Contracts during the Reorganization Proceedings of an Insurance Company

(Scope of Rights for Which Obligations in relation to Covered Insurance Claims May Be Performed)

Article 54 Rights specified by Cabinet Order as prescribed in Article 440, paragraph (1) of the Act are the following rights:

- (i) insurance claims;
- (ii) the right to demand compensation for losses (excluding the right set forth in the preceding item);
- (iii) the right to claim refunds at maturity;
- (iv) the right to claim dividends from policy dividends (meaning the policy dividends prescribed in Article 114, paragraph (1) of the Insurance Business Act; the same applies in item (iii) of the following paragraph) or claim surplus distributed to members (limited to the case where the dividends or

surplus is claimed upon claiming what is set forth in the preceding three items); and

- (v) the right to claim refunds of an unearned premium (meaning the insurance premium paid for that part of the period of insurance stipulated in an insurance contract which had not lapsed by the time at which the insurance contract was canceled or had lost its effect) (limited to the case where the refunds are claimed upon claiming what is set forth in item (i) or item (ii)).

(Scope of Insurance Claims)

Article 55 Rights specified by Cabinet Order as prescribed in Article 444 of the Act are the following rights:

- (i) insurance claims;
- (ii) the right to demand compensation for losses (excluding the right set forth in the preceding item); and
- (iii) the right to demand a payment, such as refund, dividend of surplus or policy dividend (excluding insurance proceeds).

Chapter V Miscellaneous Provisions

(Authority Excluded from the Authorities Delegated to the Commissioner of the Financial Services Agency)

Article 56 The authority specified by Cabinet Order as prescribed in Article 548 of the Act is the authority to file a petition for commencement of bankruptcy proceedings under the provisions of Article 491, paragraph (1) of the Act (limited to one concerning a financial institution).