CERTIFICATE ON MONEYS APPROPRIATED AS CAPITAL

1.	Paid	in	amount	(Article	74,	Paragraph	1,	Item	1(a)	of
	Compa	ny	Calcula	tion Regul	latio	ons):				

10,000 yen

2. The amount to be deducted from the amount to be appropriated as capital or capital reserve (Article 74, Paragraph 1, Item 2 of Company Calculation Regulations):

0 yen

3. Limit of capital, etc. (1-2):

10,000 yen

We hereby certify that the capital amount of 10,000 yen was appropriated in accordance with the provisions of Article 445 of the Company Law and Article 74 of the Company Calculation Regulations.

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	K.K.
	Representative Director
	upon Incorporation