

If you have any questions, please contact us listed below.

Financial Services Agency

(<http://www.fsa.go.jp/refer/jgaap>)

TEL: 81-3-3506-6263

Mail: info-jgaap@fsa.go.jp

Accounting Standards Board of Japan

(http://www.asb.or.jp/index_e.html)

TEL: 81-3-5561-8449

The Japanese Institute of Certified Public Accountants

(http://www.jicpa.or.jp/n_eng)

TEL: 81-3-3515-1130

MEMO: