

## Overview of Group Companies in Tokyo Kyodo Accounting Office

Company	Practice	Tel
Tokyo Kyodo FAS Co., Ltd.	Management strategy and financial strategy consulting and advisory, etc. Advice to depend on corporate strategy, a financing strategy and consulting service, etc.	+81-3-5219-8889
Tokyo Kyodo Judicial Scrivener Office	Registration and depository procedural agency services, etc. The procedure commission about the registration or the deposit, etc.	+81-3-5219-8899
Tokyo Kyodo Gyoseishoshi Lawyer Office	Procedural support for various authorization applications, etc. Procedure support task of various authorization applications, etc.	+81-3-5219-8705
Tokyo Clean Power Management Co., Ltd.	Asset management and advisory work related to renewable energy power generation business, etc. Asset management duties about the renewable energy generation business and advisory duties, etc.	+81-3-5219-8777 (The main phone number of Tokyo Kyodo Accounting Office )
Tokyo Kyodo Life Planning Co., Ltd.	Insurance solicitation business, etc. Duties about the offer of the life insurance, etc.	
Tokyo Forest Power Co., Ltd.	Planning, development, investigation, information gathering, research and related consulting work with regard to environmental conservation and maintenance A plan, development, an investigation, intelligence, a study on environmental conservation, maintenance and consulting service in conjunction with these, etc.	
Tokyo Kyodo Asset Advisors Co., Ltd.	Buying and selling, exchange, lease of the real estate and related intermediation, etc.	+81-3-5219-8776
Tokyo Kyodo Nishinohon Business Center Co., Ltd.	Finance, accounting and administration of general affairs of special purpose companies, etc. Duties to depend on financial affairs, the accounting, the general affairs of the special purpose company, etc.	+81-87-813-0515
Tokyo Kyodo Patent Office P.C.	Intellectual Property Law, which includes the areas of patents, utility models, designs, trademarks, copyrights, etc.	+81-3-5219-8787

# Affiliated Companies / Main Partner Companies

In addition to TKAO's membership of the international accounting network mentioned below, the following is a list of our main affiliated companies and partner companies both in Japan and overseas.

## Affiliated Companies

Main Purpose of Business Alliance	Business Partners	URL	News Release
Overseas Expansion Support Services	Entrehub Holdings Pte. Ltd.	<a href="http://www.entrehubgroup.com/">http://www.entrehubgroup.com/</a>	<a href="#">November 2013.pdf</a>

## Main Partner Companies

Main Purpose of Business Alliance	Business Partners	URL	News Release
International Accounting Network	RSM International RSM Japan	<a href="http://www.rsmi.com/">http://www.rsmi.com/</a> <a href="http://www.rsm-japan.com/">http://www.rsm-japan.com/</a>	<a href="#">May 2009.pdf</a>
Transfer Pricing Services	Transfer Pricing Associates	<a href="http://www.tpa-global.com/">http://www.tpa-global.com/</a>	<a href="#">May 2010.pdf</a>
	McDermott Will & Emery LLP	<a href="http://www.mwe.com/">http://www.mwe.com/</a>	<a href="#">July 2013.pdf</a>
	Quanterra Global	<a href="http://www.quanteraglobal.com/">http://www.quanteraglobal.com/</a>	<a href="#">October 2013</a>
Business Valuation Services	United Partners Inc.	<a href="http://www.unitedpartners.jp/english/">http://www.unitedpartners.jp/english/</a>	<a href="#">February 2009.pdf</a>

