

東京地方裁判所平成 26 年（フ）第 3830 号
破産者 株式会社 MTGOX

報告書

平成 28 年 2 月 17 日

東京地方裁判所民事第 20 部合議係 御中

破産者 株式会社 MTGOX

破産管財人 弁護士 小林 信明



第 1 破産財団の経過及び現状

1 破産財団の現状

本報告書作成時までの調査による破産財団の状況は、財産目録及び貸借対照表記載のとおりであり、平成 28 年 2 月 16 日現在、当職が確保している預金残高は 1,210,107,188 円であり、第 4 回債権者集会時から約 3000 万円減少した。

ただし、BTC の保有状況等に関する調査中であるため、当該目録及び貸借対照表には、破産者の保有する BTC 及び破産債権たる BTC 返還請求権は記載していない。

2 破産財団の経過

第 4 回債権者集会から現在までの破産財団の経過について主たる事項は以下のとおりである。

(1) 主たる資産回収

破産者は、財産目録記載 2「短期貸付金」に関し、(株) TIBANNE の子会社である(株) Shade3D に対して 338,139,321 円(平成 26 年 4 月 24 日現在の破産者決算資料に基づく金額)の貸付金を有するところ、当職は、御庁の許可を得た上で、同貸付金債権をニューホライズン 2 号投資事業有限責任組合に対して売却することで金 46,686,362 円を回収した。その他、現在までの資産回収の状況は、財産目録記載のとおりである。

当職は、引き続き、可能な資産回収に努める所存である。

(2) BTC 管理状況

平成 28 年 2 月 9 日時点において破産財団で管理する BTC は、202,163.41191816 BTC となっている。当職は、現在も引き続き破産者が保有する BTC の有無を調査しており、かかる BTC が発見され次第当職が管理するアドレスに移動させて管理する予定である。

第2 破産債権届出及び認否

1 破産債権届出及び認否の状況

当職は、平成28年2月17日の債権調査期日において、破産者のビットコイン取引所のユーザー（以下「ユーザー」という。）から届け出られた破産者に対するBTC及び金銭の返還に関する債権（以下「取引所関係破産債権」という。）のうち一部の債権について認否をした。一方、さらなる調査を要する届出債権、又は取引所関係破産債権の届出金額が当職が把握している預かり残高の金額よりも多い届出債権などについては、今回、認否を留保した。なお、金銭の預託に基づく取引所関係破産債権を届け出た債権者（BTCの預託に基づく取引所関係破産債権とともに届け出た債権者を含む。）については、破産者に残されたユーザー情報等をさらに確認する必要があるため、現時点で認否できる状況ではないため、全て認否を留保している。破産債権届出及び認否の状況の概要（平成28年1月22日時点）については、以下のとおりである。

	届出人数	届出金額 ※1	認否した 人数	認否した金額 ※1	認否を留 保した人 数	認否を留保した 金額 ※1
BTCの預託に基づく取引所関係破産債権のみを届け出た債権者	9863名	401億3074万 4194円	7952名	125億8371万 7791円	1911名	275億4702万 6403円
金銭の預託に基づく取引所関係破産債権を届け出た債権者 ※2	14865名	2兆6419億 8942万1947円	0名	0円	14865名	2兆6419億8942 万1947円
取引所関係破産債権以外の債権を届け出た債権者	5名	131億1908万 3453円	5名 (平成27年9月 9日に認 否)	131億1908万 3453円	0名	0円

合計	24733名	2兆6952億 3924万9594円	7957名	257億0280万 1244円	16776名	2兆6695億3644 万8350円
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※1 全て円転した金額である。

※2 BTCの預託に基づく取引所関係破産債権と金銭の預託に基づく取引所関係破産債権の両方を届け出た債権者も含まれる。

後述のように、今回認否を留保した届出債権については、直ちに債権の存在を認めないことを意味しないから、留保された届出債権者については、次回の認否の結果をお待ちいただきたい（当職としては、認否を留保したことについての個別の照会には応じない方針であるので、その旨のご理解をいただきたい。）。

2 認否結果の確認方法

ウェブサイト上で取引所関係破産債権の届出をできるシステム（以下「本システム」という¹。）を利用する方法（以下「オンライン方法」という。）により取引所関係破産債権を届け出た債権者は、平成28年2月17日以降、本システムにログインし、「債権認否結果を確認する」のボタンを押して、認否結果を確認することができる（ただし、当職が認否を留保した取引所関係破産債権を届け出た債権者は当該ボタンが表示されず認否結果を確認できない。）。また、当該債権者は、本システムで、取引所関係破産債権の全てについての届出内容とそれに対する当職の認否内容が記載された認否書を閲覧することもできる（ただし、一部の内容はマスキングしている。）。

一方、破産管財人室に郵送する方法（以下「オフライン方法」という。）により取引所関係破産債権を届け出た債権者には、今後、電子メールにて認否結果を知らせる予定である。

3 今回当職が認否を留保した債権者について

当職は、今回認否を留保した取引所関係破産債権については、今後、次の債権調査期日までに、さらなる調査を行うとともに、（そうすることが適切な場合には、届出債権者に個別に連絡を取った上で、）認否をする予定である。

4 取引所関係破産債権以外の債権届出の状況

取引所関係破産債権以外の債権を届け出た債権者に対しては、平成27年9月9日の債権調査期日において認否をしているが、うち2名から破産債権査定の申立てがあり、現在査定手続中である。

第3 BTC 消失経緯等調査

当職は、破産者におけるBTC及び法定通貨の消失の有無・経緯等に関し、有限責任

¹ <https://claims.mtgox.com/assets/index.html#/>

監査法人トーマツ（関連法人を含む。）、及び税理士法人レクス会計事務所に委嘱し、かつ支援企業である Payward グループの協力も得ながら、調査を進めている。

また、破産会社代表者である、カルプレス・マルク・マリ・ロベートは後述のとおり、逮捕起訴されたが、当職は、警視庁などの捜査機関の捜査協力要請に対し、可能な協力を行ってきており、今後とも協力を行っていく方針である。なお、かかる警察捜査との関係でも、捜査又は調査に関する情報については、慎重に取り扱う必要が生じている。

現状、例えば、現在認識し得るデータベース上の BTC の動きとブロックチェーン上の記録とに不一致がないか等を含めて調査しており、元々の BTC 取引で予定されていた以上の BTC が外部に出て行っている現象等の存在は把握しており、当該現象も考慮しながら作業を進めている。もっとも、存在する情報が限られていること等の事情もあり、全容の把握は難しいと考えているものの、今後も、可能な限りで、当該現象を踏まえて調査を続行する予定である。

第4 関連会社

破産者には、複数の関連会社（親会社等）が存し、以下の会社等に対する貸付金等を有するため、その回収に努めている。

1 (株)TIBANNE

当職は、平成 27 年 5 月 15 日、破産者の親会社である(株)TIBANNE の破産手続（東京地方裁判所平成 27 年(ワ)第 585 号）において、破産債権の届出（届出破産債権額合計 25,841,657,102 円。なお、平成 27 年 11 月 19 日に 306,362,100 円を取り下げている。）をしたが、破産管財人栗田口太郎弁護士より異議を述べられたため、平成 27 年 10 月 13 日、破産債権査定申立てを行った。現在、(株)TIBANNE の破産手続において査定手続中である。

2 (株)Bitcoin. Cafe

当職が(株)Bitcoin. Cafe の破産手続（東京地方裁判所平成 26 年(ワ)第 5603 号）において行った破産債権の届出（届出金額 60,710,136 円）について、東京地方裁判所において破産債権査定異議請求事件（平成 27 年(ワ)第 6570 号）が係属している（原告：東急建設株式会社）。平成 28 年 2 月 23 日が判決期日である。

3 カルプレス・マルク・マリ・ロベート

当職は、平成 27 年 10 月 23 日、御庁に対し、破産者の代表取締役であるカルプレス・マルク・マリ・ロベートの破産手続開始の申立てを行った。その結果、同年 11 月 10 日、同人について破産手続開始決定がなされ、破産管財人に坂口昌子弁護士が選任された。

なお、カルプレス・マルク・マリ・ロベートは、平成 27 年 9 月 11 日に私電磁的記録不正作出・同供用罪及び業務上横領罪の容疑で起訴され、さらに同年 11 月 18 日に同じく私電磁的記録不正作出・同供用罪及び業務上横領罪の容疑で追起訴され、本日に至るまで勾留されている。

第 5 破産法 177 条第 1 項の規定による保全処分又は第 178 条第 1 項に規定する役員責任査定決定を必要とする事情の有無

破産法 177 条第 1 項の規定による保全処分又は第 178 条第 1 項に規定する役員責任査定決定を必要とする事情の有無については、上述第 3 の調査と並行し引き続き調査をしている。

第 6 破産手続進行に関する事項

1 配当の見込み等

原則として、届け出られた全ての破産債権につき認否をし、破産債権の金額が確定した後に、配当手続に進む予定であり、現時点で、配当見込、配当時期及び配当方法等は未定である。

なお、破産配当が可能となる場合に BTC を配布する方法による配当を行うかについては引き続き検討中である。

2 その他必要な情報のウェブサイトでの提供

本件では、極めて多数の債権者が各国に存するため、本件に関し債権者に必要な情報等は、出来る限り、当職の管理するウェブサイト (<https://www.mtgox.com/>) に随時公表する予定である。

以 上

財 産 目 録

(開始決定日:平成26年4月24日現在)
 (単位:円)

資産の部

番号	科目	簿 価※1	評価額(財団組入額) ※2	備考
1	現金及び預金	1,336,251	1,359,603	
	現金	0	0	
	みずほ銀行 渋谷支店 普通預金 No.1457705	120,000	152,602	解約入金済み。
	みずほ銀行 渋谷支店 普通預金 No.1497669	0	47	解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110151	0	4	通貨:USD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110186	0	5	通貨:GBP、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110216	0	97	通貨:AUD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110267	0	4	通貨:NZD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110232	91	87	通貨:DKK、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110275	28	26	通貨:HKD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110283	25	25	通貨:SGD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110259	89	87	通貨:CHF、解約入金済み。
	ゆうちょ銀行 渋谷支店 総合口座 No.10170-48410711	945	945	解約入金済み。
	楽天銀行 第二営業支店 普通預金 No.7018261	279,457	279,213	解約入金済み。
	ジャパンネット銀行 すずめ支店 普通預金 No.2559084	596,168	596,168	解約入金済み。
	八千代銀行 渋谷支店 普通預金 No.0623839	7	7	解約入金済み。
	八千代銀行 渋谷支店 外貨普通預金 No.0623949	95,357	93,468	通貨:AUD、解約入金済み。
	八千代銀行 渋谷支店 外貨普通預金 No.0623950	141,608	136,041	通貨:EUR、解約入金済み。
	八千代銀行 渋谷支店 外貨普通預金 No.0623938	102,476	100,677	通貨:USD、解約入金済み。
	りそな銀行 渋谷支店 普通預金 No.2973992	0	100	解約入金済み。
2	短期貸付金	1,307,423,210	46,686,362	評価は平成28年2月16日までの換価実績による。
	㈱TIBANNE	772,791,001	0	破産者の関係会社、平成27年1月30日破産手続開始決定。破産債権届出済み。
	㈱Shade3D	338,139,321	46,686,362	破産者の関係会社。平成27年9月29日、債権譲渡契約に基づき回収。
	㈱Bitcoin cafe	60,000,000	0	破産者の関係会社、平成26年6月18日破産手続開始決定。破産債権届出済み。
	カルプレス・マルク・マリ・ロバート	136,175,781	0	破産者の代表者。平成27年11月10日破産手続開始決定。
	MTGOX HongKong	317,107	0	破産者の関係会社。弁済請求中。
3	未収入金	925,826	331,600	評価は平成28年2月16日までの換価実績による。
	㈱TIBANNE	562,026	0	破産者の親会社、貸付金の未収利息。
	渋谷税務署(法人税中間納付)	242,200	243,900	平成26年7月24日還付金入金済み。
	渋谷都税事務所(事業税及び地方税特別税中間納付)	80,800	80,800	平成26年7月29日還付金入金済み。
	渋谷都税事務所(住民税法人税割中間納付)	40,800	6,900	均等割りと相殺の上、平成26年7月29日還付金入金済み。
4	仮払金(東京地方裁判所)	2,000,000	2,000,000	平成26年6月4日回収。
5	預け金	783,948,565	862,720,420	評価は平成28年2月16日までの換価実績による。
	申立代理人	241,459,630	231,557,866	平成26年5月12日に評価額にて引継ぎ済み。
	申立代理人	509,510,685	500,698,397	平成26年5月9日に評価額にて引継ぎ済み。
	申立代理人	32,978,250	32,977,386	平成26年5月8日に評価額にて引継ぎ済み。
	その他	0	97,486,771	平成27年1月7日回収。
6	他社預け金	1,693,444,088	706,433,012	評価は平成28年2月16日までの換価実績による。
	CoinLab	500,000,000	0	訴訟継続中。
	その他	1,193,444,088	706,433,012	一部回収。残額については回収作業中または検討中。
7	工具器具備品	104,557,699	32,582,300	評価は平成28年2月16日までの換価実績による。
	DELL サーバー	5,649,000		
	Violin Server	90,623,142	32,382,300	平成26年11月27日売却、入金済み。
	Apple Japan ノートパソコン28台	5,383,438		
	Chair	2,902,119	200,000	平成27年6月8日売却、入金済み。
8	敷金	700,000	0	評価は平成28年2月16日までの換価実績による。
	ディ・エグゼクティブ・センター・ジャパン株式会社	540,000	0	解約済み。回収不能。
	ディ・エグゼクティブ・センター・ジャパン株式会社(駐車場敷金)	160,000	0	解約済み。回収不能。
9	差入保証金	10,586,875	10,587,933	破産者が供託した仮差押解放金払渡金。回収済み。
10	開発費	85,875,146	0	評価は平成28年2月16日までの換価実績による。
	Applico Inc.	33,453,375	0	資産性なし
	Internet Escrow Services	3,073,459	0	資産性なし
	Mandalah KK	31,993,500	0	資産性なし
	The Phuse Inc.	4,572,513	0	資産性なし
	Winsoft Technology Solutions Inc.	12,782,299	0	資産性なし
11	受取利息	0	243,455	預金利息
	資産合計※3	3,990,797,660	1,662,944,685	

負債の部

番号	科目	帳簿価額	届出金額	備考
1	財団債権・優先的破産債権(公租公課)	54,374,152	額未定	
	財団債権(その他経費)	19,253,642	額未定	
2	一般破産債権(購入者預り金)	8,256,092,214	額未定	債権調査手続未了
	一般破産債権(取引先等)	402,470,293	13,119,083,453	
	負債合計※3	8,732,190,301	額未定	

※1 「簿価」は、原則として、平成26年4月24日現在の破産者の帳簿価額を記載しており、当該金額が実際の換価額と一致するものではない。

※2 「評価額(財団組入額)」は、原則として、平成28年2月16日現在実際に回収された金額を記載している。

※3 破産者が保有するBitcoin及び債権者のBitcoin返還請求権(破産債権)は、上記資産及び負債には含まれていない。

※4 本目録の記載は、現時点での調査結果に基づく内容であり、今後の調査により本目録に記載のない資産又は負債が判明する可能性がある。

収 支 計 算 書

自 平成26年 4月 24日
至 平成28年 2月 16日

平成26年(フ)第3830号
破産者 株式会社MTGOX
破産管財人 弁護士 小林 信明

(単位:円)

収 入 の 部			支 出 の 部		
番号	摘 要	金 額	番号	摘 要	金 額
1	引継現預金	766,593,252	1	事務費	20,884,746
2	引継予納金	2,000,000	2	破産開始決定通知書送付費用	6,890,292
3	供託金回収	10,587,933	3	消耗品費	8,790,276
4	受取利息	243,455	4	専門家報酬	231,692,435
5	税金還付	331,600	5	業務委託報酬	109,159,333
6	他社預け金の回収	706,433,012	6	和解金(通信関連契約解約費用)	6,310,433
7	破産手続の支援等に関する契約に基づくPaywardの支援金	32,382,300	7	旅費交通費	97,370
8	預け金の回収	97,486,771	8	管財人室家賃・敷金	3,976,792
9	備品売却収入	200,000	9	公租公課(管財人報酬の源泉所得税等)	9,281,141
10	㈱Shade3Dに対する貸付金譲渡代金	46,686,362	10	コールセンター費用	4,807,140
			11	TIBANNE破産申立予納金	15,000,000
			12	管財人報酬	32,947,539
			13	カルプレス・マルク・マリ・ロバート破産申立予納金	3,000,000
合 計		1,662,944,685	合 計		452,837,497

差引残金	1,210,107,188
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平成26年(フ)第3830号
 破産者 株式会社MTGOX
 破産管財人 弁護士 小林 信明
 (破産手続開始の決定日:平成26年 4月24日現在)

【破産】貸借対照表

(単位:円)

科目	評価額(財団組入額) ※1	科目	届出額
現金及び預金	1,359,603	財団債権及び優先的破産債権 ※3	73,627,794
短期貸付金	46,686,362	一般破産債権 ※3	8,658,562,507
未収入金	331,600		
仮払金	2,000,000		
預け金	862,720,420		
他社預け金	706,433,012		
工具器具備品	32,582,300		
敷金	0		
差入保証金	10,587,933		
開発費	0		
受取利息	243,455		
資産計 ※2	1,662,944,685	負債計 ※2	8,732,190,301

※1 「評価額(財団組入額)」は、平成28年2月16日現在実際に回収された金額を記載している。
 ※2 破産者が保有するBitcoin及び債権者のBitcoin返還請求権(破産債権)は、上記資産及び負債には含まれていない。
 ※3 負債については、交付要求及び債権調査手続未了のため、破産手続開始決定時の破産者の帳簿に基づく金額である。
 ※4 本貸借対照表の記載は、現時点での調査結果に基づく内容であり、今後の調査により本貸借対照表に記載のない資産又は負債が判明する可能性がある。

[Translation]

Tokyo District Court 2014 (fu) No. 3830

Bankrupt Entity: MtGox Co., Ltd.

Report

February 17, 2016

To: Tokyo District Court, Collegiate Section of 20th Civil Division

Bankrupt Entity: MtGox Co., Ltd.

Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

I. Past Events and Present Situation Concerning Bankruptcy Estate

1. Present Situation of Bankruptcy Estate

The status of the bankruptcy estate, based on the investigation conducted up to the time of preparation of this Report, is as shown in the List of Assets and the Balance Sheet, and the balance in the account that I have secured as of February 16, 2016 is JPY 1,210,107,188, i.e., a decrease of approximately JPY 30,000,000 from the time of the 4th creditors' meeting.

However, since the investigation of the status of the holdings of BTC is still on-going, such List of Assets and Balance Sheet do not contain BTC held by the bankrupt entity, or claims for the return of BTC (which constitute the bankruptcy claim).

2. Past Events Concerning Bankruptcy Estate

The principal past events concerning the bankruptcy estate from the time of the 4th creditors' meeting up to the present are as follows:

(1) Recovery of Assets

The bankrupt entity had loan receivables in the amount of JPY 338,139,321 (amount based on the settlement accounts of the bankrupt entity as of April 24, 2014) against K.K. Shade 3D, which is a subsidiary of TIBANNE Co., Ltd., with respect to the item referred to as "2. Short-term loans" that is listed in the List of Assets. After obtaining the court approval, I sold such loan receivables to New Horizon II Investment Limited Partnership and collected JPY 46,686,362. The status of other recoveries of assets up to the present is as described in the List of Assets.

I will continue to strive for the possible collection of other assets.

(2) Status of Management of BTC

The amount of BTC managed by the bankruptcy estate as of February 9, 2016 is 202,163.41191816 BTC. Currently, I am still investigating the existence of BTC held by the bankrupt entity, and it is planned that, as soon as such BTC are found, I will move them to the address which I manage, and I will keep such BTC there.

II. Filing of Bankruptcy Claims and Acceptance or Rejection of Claims

1. Status of Filing of Bankruptcy Claims and Acceptance or Rejection of Claims

On February 17, 2016, the date of the investigation of claims, I accepted or rejected a portion of the claims against the Bankrupt Entity regarding the refund of BTC and money which was filed by users of the Bankrupt Entity’s Bitcoin exchange (the “Users”) (the “Bankruptcy Claims Related to Exchange”).

On the other hand, this time, I reserved my right to accept or reject filed claims which need further investigation or those for which the filed amounts of the Bankruptcy Claims Related to Exchange are greater than the amounts of the deposit balance that we are aware of. In addition, I reserved my right to accept or reject all claims filed by creditors filing the Bankruptcy Claims Related to Exchange based on deposits of money (including creditors who filed Bankruptcy Claims Related to Exchange based on deposits of BTC), since it is necessary to further confirm the Users’ information, etc. that is remaining at the Bankrupt Entity and, at present, I am not in a position where I can accept or reject them.

A summary of the status of filing of bankruptcy claims and the acceptance or rejection of claims as of January 22, 2016 is shown below.

	Number of persons who filed claims	Total amount of claims filed *1	Number of persons whose claims have been accepted or rejected	Total amount of claims that have been accepted or rejected*1	Number of persons whose claims are awaiting accepted or rejected	Total amount of claims that are awaiting accepted or rejected *1
Creditors who filed a claim only with respect to the Bankruptcy Claims Related to	9,863 persons	JPY 40,130,744,194	7,952 persons	JPY 12,583,717,791	1,911 persons	JPY 27,547,026,403

Exchange based on deposits of BTC						
Creditors who filed a claim with respect to the Bankruptcy Claims Related to Exchange based on deposits of money *2	14,685 persons	JPY 2,641,989,421,947	0 persons	JPY 0	14,865 persons	JPY 2,641,989,421,947
Creditors who filed a claim regarding claims other than those with respect to Bankruptcy Claims Related to Exchange	5 persons	JPY 13,119,083,453	5 persons (Accepted or rejected on September 9, 2015)	JPY 13,119,083,453	0 persons	JPY 0
Total	24,733 persons	JPY 2,695,239,249,594	7,957 persons	JPY 25,702,801,244	16,776 persons	JPY 2,669,536,448,350

*1 All amounts have been converted into JPY.

*2 These creditors include creditors who filed Bankruptcy Claims Related to Exchange based on both the deposit of BTC and the deposit of money.

As stated below, the fact that I reserved my right to accept or reject a claim this time does not immediately mean that the existence of such claim has been denied. Therefore, please wait for the results of the next acceptance or rejection. (It is my policy to provide no response to individual inquiries regarding individual claims as to why I have reserved my right to accept or reject such claims. Thank you for your understanding regarding such matter.)

2. Method of Confirming the Results of Acceptance or Rejection of Claims

Creditors who filed their Bankruptcy Claims Related to Exchange by the method of using the website (<https://claims.mtgox.com/assets/index.html#/>; the “System”) (such method is referred to as the “Online Method”) can confirm the results of the acceptance or rejection of claims by logging into the System and clicking the icon

that states “Confirm the Results of Acceptance or Rejection of the Claims” on or after February 17, 2016 (such icon will not be displayed for creditors whose Bankruptcy Claims Related to Exchange in respect of which I have reserved my right to accept or reject, and they will not be able to confirm the results of the acceptance or rejection of their claims). The said creditors can browse through the System, the statement of acceptance or rejection which sets forth the contents of filings and the details of acceptances or rejections therefor, with respect to all Bankruptcy Claims Related to Exchange (they will be partially masked).

On the other hand, with regard to creditors who have filed their Bankruptcy Claims Related to Exchange by post by sending them to the office of the bankruptcy trustee (the “Offline Method”), it is planned that the results of the acceptance or rejection of their claims will be notified to them by e-mail in due course.

3. The Creditors Whose Claims I Reserved My Right for Acceptance or Rejection At This Time

With respect to the Bankruptcy Claims Related to Exchange in respect of which I reserved my right to accept or reject this time, I plan to conduct further investigations (and if appropriate, contact filing creditors individually) and determine the acceptance or rejection by date of the next investigation of claims.

4. Status of Filings of Claims Other than the Bankruptcy Claims Related to Exchange

With respect to creditors who filed claims other than Bankruptcy Claims Related to Exchange, these claims have been accepted or rejected at the investigation of claims that was held on September 9, 2015; however, there was a petition for a bankruptcy claim assessment from two of the creditors, and the assessment is currently under way.

III. Investigation of Disappearance of BTC, etc.

I am conducting investigations into whether any BTC or currencies have disappeared at the bankrupt entity and if they have, the events leading to such disappearance by delegating such work to Deloitte Touche Tohmatsu LLC (and its affiliates) and ReEx Accounting Firm, as well as by obtaining the assistance of our supporting company, Payward.

Additionally, while Robert Marie Mark Karpeles, who is the representative director of the bankrupt entity, was arrested and prosecuted as stated below, following a

request made by investigation agencies such as the Metropolitan Police Department to cooperate with their investigation, I have been providing and will continue to provide them with cooperation as much as possible. In connection with such police investigation, the careful treatment of information relating to the investigation is now needed.

As matters now stand, investigations are under way, including investigations as to whether there are discrepancies between the activities of BTC on the database, which we are aware of at this time, and the records on the block-chain. I am aware that there are phenomena where amounts in excess of those contemplated under the original BTC transaction went outside the system, etc., and I am conducting investigations taking into account these phenomena. Due to the circumstances, such as the limited amount of information that exists, I believe it will be difficult to understand the full picture; however, I am planning to continue these investigations, as much as possible, taking into account the said phenomena.

IV. Affiliated Companies

The bankrupt entity has several affiliated companies (parent company, etc.), and has loan receivables, etc. against the following companies, etc. Therefore, I am making efforts to collect such loan receivables.

1. TIBANNE Co., Ltd.

On May 15, 2015, in the process of the bankruptcy proceedings against TIBANNE Co., Ltd., which is the parent company of the bankrupt entity (Tokyo District Court 2015 (fu) No. 585), I filed a bankruptcy claim (the total amount of the bankruptcy claim that was filed is JPY 25,841,657,102; however, a claim in the amount of JPY 306,362,100 was withdrawn on November 19, 2016). Mr. Taro Awataguchi, who is the bankruptcy trustee of TIBANNE, made an objection to the claim; therefore, I filed a motion seeking an assessment of the bankruptcy claim on October 13, 2016. The assessment is currently being processed under the bankruptcy proceeding of TIBANNE, Co., Ltd.

2. K.K. Bitcoin. Cafe

With respect to the proof of bankruptcy claims (the amount of the bankruptcy claim that was filed is JPY 60,710,136) that I filed in the bankruptcy proceedings against K.K. Bitcoin. Cafe, the case regarding the objection to the bankruptcy claim assessment (2015 (wa) No. 6570) is currently being heard before the Tokyo District Court (Plaintiff: TOKYU CONSTRUCTION CO., LTD.). Judgment will be given

at a hearing on February 23, 2016.

3. Robert Marie Mark Karpeles

I filed a petition for the commencement of bankruptcy proceeding regarding Robert Marie Mark Karpeles, who is the representative director of the bankrupt entity, with the court on October 23, 2015. As a result, the commencement of the bankruptcy proceeding against Mr. Karpeles was decided on November 10, 2015, and Ms. Masako Sakaguchi was appointed as the bankruptcy trustee.

Robert Marie Mark Karpeles was prosecuted on September 11, 2015 on suspicion of unauthorized creation and use of private electromagnetic records and suspicion of corporate embezzlement. Furthermore, he was subsequently prosecuted on November 18, 2015 on the same suspicion of unauthorized creation and use of private electromagnetic records and suspicion of corporate embezzlement, and is under detention until the present date.

V. Existence of Circumstances Requiring Temporary Restraining Order, as Stipulated in Article 177, Paragraph 1 of the Bankruptcy Act, and Officer's Liability Assessment Order, as Stipulated in Article 178, Paragraph 1 of the Bankruptcy Act

With respect to the existence of circumstances requiring a temporary restraining order, as stipulated in Article 177, Paragraph 1 of the Bankruptcy Act, and officer's liability assessment order, as stipulated in Article 178, Paragraph 1 of the Bankruptcy Act, an investigation is still required to take place concurrently with the investigation stated in section III above.

VI. Matters regarding Progress of Bankruptcy Proceedings

1. Probability of Distribution, etc.

In principle, the plan is to proceed to distribution processes after all filed bankruptcy claims have been accepted or rejected, and the amount of the bankruptcy claims have been fixed. At present, the possibility of carrying out a distribution and the timing and method thereof, etc. have not yet been determined.

I will continue to consider whether, in the case where a distribution is possible, a distribution will be made by way of distributing BTC.

2. Provision of Other Necessary Information on Website

Since an extremely large number of creditors exist worldwide in this case, as much

as possible, I plan to disclose information, etc., that are necessary for creditors regarding this case on the website that I manage (<https://www.mtgox.com>) from time to time.

End of document

* This translation is prepared for reference purpose only. The Japanese version is the original and if there is any discrepancy between the Japanese original and this translation, the Japanese original supersedes and governs.

[Translation]

[Case Number:] Tokyo District Court 2014 (fu) No. 3830
 Bankrupt Entity: MtGox Co., Ltd.
 Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

List of Assets

(As of April 24, 2014, the date of the order of commencement of bankruptcy proceedings)
 (In JPY)

Assets

No.	Item	Book value *1	Appraised amount (amount incorporated into the bankruptcy estate)*2	Remarks
1	Cash and deposits	1,336,251	1,359,603	
	Cash	0	0	
	Mizuho Bank, Shibuya Branch, Ordinary deposit account No.1457705	120,000	152,602	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Ordinary deposit account No.1497669	0	47	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110151	0	4	Currency: USD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110186	0	5	Currency: GBP; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110216	0	97	Currency: AUD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110267	0	4	Currency: NZD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110232	91	87	Currency: DKK; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110275	28	26	Currency: HKD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110283	25	25	Currency: SGD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110259	89	87	Currency: CHF; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yucho Bank, Shibuya Branch, Consolidated account No. 10170-48410711	945	945	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Rakuten Bank, Second Sales Branch, Ordinary deposit account No. 7018261	279,457	279,213	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Japan Net Bank, Suzume Branch, Ordinary deposit account No.2559084	596,168	596,168	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yachiyo Bank, Shibuya Branch, Ordinary deposit account No. 0623839	7	7	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yachiyo Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 0623949	95,357	93,468	Currency: AUD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yachiyo Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 0623950	141,608	136,041	Currency: EUR; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yachiyo Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 0623938	102,476	100,677	Currency: USD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Resona Bank, Shibuya Branch, Ordinary deposit account No.2973992	0	100	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.

No.	Item	Book value *1	Appraised amount (amount incorporated into the bankruptcy estate)*2	Remarks
2	Short-term loans	1,307,423,210	46,686,362	The appraised amount is based on the amount actually converted into cash on or prior to February 16, 2016.
	TIBANNE Co., Ltd.	772,791,001	0	This company is an affiliated company of the bankrupt, and an order of commencement of bankruptcy proceedings for such company was issued on January 30, 2015. The filing of proof of claims has already been completed.
	K.K. Shade3D	338,139,321	46,686,362	This company is an affiliated company of the bankrupt. Collected under the claim assignment agreement on September 29, 2015.
	K.K. Bitcoin.Cafe	60,000,000	0	This company is an affiliated company of the bankrupt, and an order of commencement of bankruptcy proceedings for such company was issued on June 18, 2014. The filing of proof of claims has already been completed.
	Robert Marie Mark Karpeles	136,175,781	0	This person is the representative of the bankrupt, and an order of commencement of bankruptcy proceedings for such person was issued on November 10, 2015.
	MTGOX HongKong	317,107	0	This company is an affiliated company of the bankrupt. Repayment of the loan is currently being requested.
3	Accounts receivable	925,826	331,600	The appraised amount is based on the amount actually converted into cash on or prior to February 16, 2016.
	TIBANNE Co., Ltd	562,026	0	This company is the parent company of the bankrupt. The accounts receivable against this company comprise of accrued interest on the loan.
	Shibuya Tax Office (Interim payment of corporation tax)	242,200	243,900	Tax refund was paid into the account of the trustee on July 24, 2014.
	Shibuya Metropolitan Taxation Office (Interim payment of enterprise tax and special local corporation tax)	80,800	80,800	Tax refund was paid into the account of the trustee on July 29, 2014.
	Shibuya Metropolitan Taxation Office (Interim payment of inhabitants tax on corporation tax basis)	40,800	6,900	Upon balancing by taxation on a per capita basis, a tax refund was paid into the account of the trustee on July 29, 2014.
4	Provisional payment (to the Tokyo District Court)	2,000,000	2,000,000	Collected on June 4, 2014
5	Deposits paid	783,948,565	862,720,420	The appraised amount is based on the amount actually converted into cash on or prior to February 16, 2016.
	Counsel for applicant	241,459,630	231,557,866	The money deposited was already succeeded at the appraised amount on May 12, 2014.
	Counsel for applicant	509,510,685	500,698,397	The money deposited was already succeeded at the appraised amount on May 9, 2014.
	Counsel for applicant	32,978,250	32,977,386	The money deposited was already succeeded at the appraised amount on May 8, 2014.
	Others	0	97,486,771	Collected on January 7, 2015
6	Money deposited with other companies	1,693,444,088	706,433,012	The appraised amount is based on the amount actually converted into cash on or prior to February 16, 2016.
	CoinLab	500,000,000	0	Pending litigation
	Others	1,193,444,088	706,433,012	Partly collected. As for the residual amount, the trustee is collecting and/or reviewing the collectibility.
7	Tools, furniture and fixtures	104,557,699	32,582,300	The appraised amount is based on the amount actually converted into cash on or prior to February 16, 2016.
	DELL Server	5,649,000	32,382,300	Sold on November 27, 2014. The consideration has already been transferred into the account of the trustee.
	Violin Server	90,623,142		
	Apple Japan; 28 laptop computers	5,383,438		
	Chair	2,902,119	200,000	Sold on June 8, 2015. The consideration has already been transferred into the account of the trustee.

No.	Item	Book value *1	Appraised amount (amount incorporated into the bankruptcy estate)*2	Remarks
8	Security deposit	700,000	0	The appraised amount is based on the amount actually converted into cash on or prior to February 16, 2016.
	The Executive Center Japan K.K.	540,000	0	The contract has been cancelled. Irrecoverable
	The Executive Center Japan K.K. (Security deposit for parking spaces)	160,000	0	The contract has been cancelled. Irrecoverable
9	Guaranty money deposited	10,586,875	10,587,933	This is a refund of the money for release from provisional seizure deposited by the bankrupt and has already been collected.
10	Development expenses	85,875,146	0	The appraised amount is based on the amount actually converted into cash on or prior to February 16, 2016.
	Applico Inc.	33,453,375	0	No value
	Internet Escrow Services	3,073,459	0	No value
	Mandalah KK	31,993,500	0	No value
	The Phuse Inc.	4,572,513	0	No value
	Winssoft Technology Solutions Inc.	12,782,299	0	This development expense is currently under investigation, but may be an expense spent in the past and may have no value.
11	Interest income	0	243,455	Interest on deposit
	Total assets *3	3,990,797,660	1,662,944,685	

Liabilities

No.	Item	Book value	Reported amount	Remarks
1	Claims on the estate and preferred bankruptcy claims (Taxes and other public charges)	54,374,152	The amount has not yet been determined.	
	Claims on the estate (Other expenses)	19,253,642	The amount has not yet been determined.	
2	General bankruptcy claims (Money deposited from purchasers)	8,256,092,214	The amount has not yet been determined.	The procedures for investigation of claims have not yet been completed.
	General bankruptcy claims (Transacting parties, etc.)	402,470,293	13,119,083,453	
	Total liabilities *3	8,732,190,301	The amount has not yet been determined.	

*1 The amounts stated in the "book value" column are, as a rule, entered by referring to the book value as of April 24, 2014, and such amounts do not correspond to their respective amounts of proceeds from their conversion into cash.

*2 As a rule, the "appraised amount (amount incorporated into the bankruptcy estate)" shows the amount actually collected on or prior to February 16, 2016.

*3 The bitcoins held by the bankrupt entity and the creditors' claims for the return of their bitcoins (bankruptcy claims) are not included in the assets and liabilities set forth above.

*4 This list has been prepared based on the investigation results at the present point in time, and assets or liabilities not included in this list may be discovered as a result of further investigation.

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[Translation]

Income and Expenditure Statement

From April 24, 2014
Through February 16, 2016

[Case Number:] Tokyo District Court 2014 (*fu*) No. 3830
Bankrupt Entity: MtGox Co., Ltd.
Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

(In JPY)

Income			Expenditure		
No.	Abstract	Amount	No.	Abstract	Amount
1	Cash and deposits succeeded from the bankrupt	766,593,252	1	Office expenses	20,884,746
2	Deposits succeeded from the court	2,000,000	2	Expenses for notice of commencement of bankruptcy proceedings to bankruptcy	6,890,292
3	Collection of monies deposited	10,587,933	3	Supplies expenses	8,790,276
4	Interest income	243,455	4	Professional fees	231,692,435
5	Tax refund	331,600	5	Outsourcing fees	109,159,333
6	Collection of money deposited with other companies	706,433,012	6	Settlement Money (Expense for terminating telecommunication related agreement)	6,310,433
7	Money provided as assistance by Payward under the contract for providing assistance and others in bankruptcy proceedings	32,382,300	7	Transportation expenses	97,370
8	Collection of deposits paid	97,486,771	8	Rent and deposit for the bankruptcy trustee's office	3,976,792
9	Proceeds from sale of fixtures	200,000	9	Tax and public dues (withholding tax of trustee's fee, etc.)	9,281,141
10	Price for assignment of loan to K.K. Shade3D	46,686,362	10	Call center expense	4,807,140
			11	Prepayment for filing bankruptcy against TIBANNE	15,000,000
			12	Trustee's fee	32,947,539
			13	Prepayment for filing bankruptcy against Robert Marie Mark Karpeles	3,000,000
Total		1,662,944,685	Total		452,837,497

Balance	1,210,107,188
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[Translation]

[Case Number:] Tokyo District Court 2014 (*fu*) No. 3830

Bankrupt Entity: MtGox Co., Ltd.

Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

(As of April 24, 2014, the date of the order of commencement of bankruptcy proceedings)

[Bankruptcy] Balance Sheet

In JPY

Item	Appraised amount (amount incorporated into the bankruptcy estate)*1	Item	Filling amount
Cash and deposits	1,359,603	Claims on the estate and preferred bankruptcy claims *3	73,627,794
Short-term loans	46,686,362	General bankruptcy claims *3	8,658,562,507
Accounts receivable	331,600		
Provisional payment	2,000,000		
Deposits paid	862,720,420		
Money deposited with other companies	706,433,012		
Tools, furniture and fixtures	32,582,300		
Security deposit	0		
Guaranty money deposited	10,587,933		
Development expenses	0		
Interest income	243,455		
Total assets *2	1,662,944,685	Total liabilities *2	8,732,190,301

*1 The "appraised amount (amount incorporated into the bankruptcy estate)" shows the amount actually collected on or prior to February 16, 2016.

*2 The bitcoins held by the bankrupt and the creditors' claims for the return of their bitcoins (bankruptcy claims) are not included in the assets and liabilities set forth above.

*3 The amounts of liabilities are based on the book value of the bankrupt at the time of the order of commencement of bankruptcy proceedings because requests for distribution and claims investigation procedures have not yet been completed.

*4 This balance sheet has been prepared based on the investigation results at the present point in time, and assets or liabilities not included in this balance sheet may be discovered as a result of further investigation.

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