

東京地方裁判所平成 29 年（再）第 35 号
再生債務者 株式会社 MTGOX

報告書

平成 31 年 3 月 20 日

東京地方裁判所民事第 20 部合議係 御中

再生債務者 株式会社 MTGOX

再生管財人 弁護士 小林 信 明



第 1 再生債務者の財産に関する経過及び現状

1 再生債務者が保有する現預金の状況

再生債務者が保有する現預金の状況は、財産目録及び貸借対照表記載のとおりである。平成 31 年 3 月 19 日現在、当職が確保している預金残高は 695 億 5308 万 7259 円であり、本民事再生手続における第 1 回債権者集会時（平成 30 年 9 月 26 日）から約 1 億 2200 万円減少した。

ただし、当職が確保している預金残高のうち、158 億 9458 万 8396 円（なお、信託に関し諸費用に充当することが見込まれる金額を含む。）については、当該金銭を信託財産とした信託が設定されている（平成 30 年 9 月 25 日付け「破産債権者の利益確保措置に関するお知らせ」参照）。

2 再生債務者が保有する BTC 及び BCH の状況

平成 31 年 3 月 18 日時点において再生債務者が保有するビットコイン（以下「BTC」という。）は、141,686.35371099BTC である。当職は、現在も引き続き再生債務者が保有する 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る予定である。また、同日時点において再生債務者が保有するビットコインキャッシュ（以下「BCH」という。）は、142,846.35166254BCH である。

BTC の分裂により誕生した仮想通貨は、再生債務者に属する BTC から分裂したものに関しては、再生債務者に属し、再生債権者に対する弁済原資になると考えている。

第 2 再生債権の調査及び確定

1 再生債権の認否

(1) 非取引所関係再生債権

当職は、平成 31 年 1 月 24 日、再生債務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。）の金銭又は仮想通貨の返還に関する再生債権以外の再生債権（以下「非取引所関係再生債権」という。）について認否を行った。認否の概要は別紙 1「非

取引所関係再生債権の認否に関する集計表」を参照いただきたい。

(2) 取引所関係再生債権

当職は、平成 31 年 3 月 15 日、ユーザーの金銭又は仮想通貨の返還に関する再生債権（以下「取引所関係再生債権」という。）について認否を行った。認否の概要は別紙 2 の「取引所関係再生債権の認否に関する集計表」を参照いただきたい。

(3) ユーザーの認否結果の確認方法

ウェブサイト上で再生債権届出等を行うことができるシステム（以下「本システム」という。）を利用して再生債権を届け出たユーザーについては、本システム上で個別の認否結果を確認することができるようにする予定である。また、当該ユーザーについては、本システム上で全ユーザーの届出内容及び当職の認否結果を記載した認否書の閲覧を可能とする予定である（ただし、一部の内容はマスキングをかける予定である。）。

他方、再生管財人室に再生債権届出書を郵送する方法により再生債権を届け出たユーザーについては、電子メールで認否結果を知らせる予定である。

2 一般調査期間及び査定申立て

(1) 非取引所関係再生債権

非取引所関係再生債権に関する一般調査期間は、平成 31 年 1 月 31 日から同年 2 月 7 日までであった。当職が認めた再生債権について、一般調査期間内に他の再生債権者から異議は述べられなかった。

非取引所関係再生債権に関する査定申立期間は、平成 31 年 2 月 8 日から同年 3 月 7 日までであった。当職が認めなかった再生債権について、査定申立期間内に下記 2 名の債権者から届出金額の全額につき査定申立てがなされた。当職は、これらの査定手続が可及的速やかに解決されるように努める。

- ・(株)TIBANNE（届出金額は 82,507,73372831BTC 及び BCH、386,068,174 円、並びに額未定）
- ・CoinLab, Inc.（届出金額は 1,690,067,284,938 円及び額未定）

(2) 取引所関係再生債権

取引所関係再生債権に関する一般調査期間は、平成 31 年 3 月 22 日から同月 29 日までである。また、取引所関係再生債権に関する査定申立期間は、平成 31 年 3 月 30 日から同年 5 月 7 日までである。

第 3 BTC 消失経緯等調査

当職は、破産者株式会社 MTGOX（以下「本破産者」という。）の破産手続（以下「本破産手続」という。）に引き続き、BTC 及び法定通貨の消失の有無・経緯等に関し、調

査を進めている。

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、調査を続行する予定である。

なお、米国司法省は、平成 29 年 7 月 26 日、仮想通貨取引所運営者の Alexander Vinnik が 40 億ドル以上のマネーロンダリングに関与した容疑で逮捕・起訴されたと発表した。公訴事実には MTGOX へのハッキングにより資金を盗取した事実も含まれている。Alexander Vinnik は、現在、ギリシャに身柄拘束されている。

第 4 関連会社等

再生債務者は、以下の関連会社等に対し債権を有すると考えているため、その回収に努めている。

1 (株)TIBANNE

本破産手続の破産管財人（以下「本破産管財人」という。）は、平成 27 年 5 月 15 日、本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(フ)第 585 号）において、破産債権の届出（届出金額 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。）を行ったが、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が係属している。

2 カルプレス・マルク・マリ・ロベート

再生債務者の代表取締役であったカルプレス・マルク・マリ・ロベートについて破産手続（東京地方裁判所平成27年(フ)第9170号）が係属している（破産管財人坂口昌子弁護士）。

本破産管財人は、平成29年2月6日、同人の破産手続において、破産債権の届出（届出金額25,190,162,021円）を行った。

同人を被告人とする刑事公判において、東京地方裁判所は、平成31年3月15日、業務上横領罪は無罪とし、私電磁的記録不正作出罪及び同供用罪で懲役2年6月、執行猶予4年という判決を言い渡した。

第 5 外国倒産手続の承認援助申立て

本民事再生手続が開始したことにより、本破産手続は停止した。これに伴い、当職は、本民事再生手続における管財人として、米国テキサス州北部地区連邦裁判所、英国高等法院、及びカナダオンタリオ州上級裁判所に対して、本民事再生手続の開始を通知しており、各法域において必要となる手続をそれぞれ行った。

第 6 民事再生法第 142 条第 1 項の規定による保全処分又は同法第 143 条第 1 項の規定による役員責任の査定裁判を必要とする事情の有無

上記のとおり、カルプレス・マルク・マリ・ロベートに破産手続が開始されていることを考慮すれば、民事再生法第142条第1項の規定による保全処分又は同法第143条第1項の規定による役員責任の査定裁判の必要はないものと思料する。

第7 その他民事再生手続の進行に関する事項

1 民事再生手続の今後の予定

本民事再生手続の今後の予定は以下のとおりである。ただし、下記日程は、今後の手続の進行により変更となる可能性がある。

- ①取引所関係再生債権の一般調査期間 平成31年3月22日～同年3月29日
- ②再生計画案の提出期限 平成31年4月26日

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、可能な限り、当職の管理するウェブサイト (<https://www.mtgox.com/>) にて随時公表する予定である。

以 上

別紙1 非取引所関係再生債権の認否に関する集計表

(1) 届出再生債権

債権者数	届出債権額	届出議決権額	認めた債権額	認めた議決権額	認めなかった債権額	認めなかった議決権額
7名	82,507.73372831 BTC	61,824,598,503 JPY	0 BTC	0 JPY	82,507.73372831 BTC	61,824,598,503 JPY
	82,507.73372831 BCH	8,042,952,068 JPY	0 BCH	0 JPY	82,507.73372831 BCH	8,042,952,068 JPY
	1,690,453,832,224 JPY	1,690,453,832,224 JPY	479,112 JPY	479,112 JPY	1,690,453,353,112 JPY	1,690,453,353,112 JPY
	26,827.00 USD	2,989,332 JPY	26,823.38 USD	2,988,928 JPY	3.62 USD	404 JPY
	2,266.32 GBP	338,724 JPY	1,637.39 GBP	244,723 JPY	628.93 GBP	94,001 JPY
	121,001.82 CAD	9,342,970 JPY	0 CAD	0 JPY	121,001.82 CAD	9,342,970 JPY
	合計	1,760,334,053,821 JPY	合計	3,712,763 JPY	合計	1,760,330,341,058 JPY

※額未定の債権は集計の対象に含まれていない。

(2) 自認債権

債権者数	自認債権額
1名	4,800 USD

別紙2 取引所関係再生債権の認否に関する集計表

(1) 届出再生債権

債権者数	債権の種類	届出債権額	届出議決権額 (円)	認めた債権額	自認債権額	認めた議決権額 (円)	認めなかった債権額	認めなかった議決権額 (円)
オンライン：18767件 オフライン：4500件 合計：23267件	BTC	1,085,334.02499736	783,386,759,939	802,521.76624822	1,955.00466399	601,344,660,315	282,812.25874914	182,042,099,624
	BCH	1,280,843.75241542	101,912,845,828	792,296.17251283	1,958.05391250	77,233,963,440	488,547.57990259	24,678,882,388
	AUD	4,280,488.67	356,949,717	1,473,439.52	20,452.00	122,869,894	2,807,049.15	234,079,823
	CAD	658,536.76	55,072,999	459,387.97	1,807.07	38,864,119	199,148.79	16,208,880
	CHF	469,612.12	52,479,115	146,043.71	34.28	16,320,346	323,568.41	36,158,769
	CNY	7,393,082.51	128,269,960	189,126.07	22.89	3,281,318	7,203,956.44	124,988,642
	DKK	521,065.13	9,092,577	100,366.22	0.78	1,751,382	420,698.91	7,341,195
	EUR	19,036,552.68	2,954,865,237	12,569,810.73	83,012.82	1,625,777,056	6,466,741.95	1,329,088,181
	GBP	2,090,682.82	312,473,064	1,358,917.62	30,960.34	203,103,484	731,765.20	109,369,580
	HKD	779,909.03	11,316,469	763,663.87	1,301.38	11,080,752	16,245.16	235,717
	JPY	6,826,803,452	6,826,803,432	751,735,845	2,817,757	751,735,845	6,075,067,607	6,075,067,587
	NOK	280,863.12	3,875,898	134,367.24	86.76	1,854,256	146,495.88	2,021,642
	NZD	87,919.85	6,830,474	82,138.68	2,358.81	6,381,336	5,781.17	449,138
	PLN	2,930,577.67	90,261,565	2,706,876.89	58,674.30	83,371,614	223,700.78	6,889,951
	RUB	207,597.74	411,036	207,597.74	3,192.74	411,036	0	0
	SEK	7,298,853.58	93,571,259	1,886,083.13	3,745.62	24,179,547	5,412,770.45	69,391,712
	SGD	81,215.41	6,669,396	73,661.01	19.50	6,049,030	7,554.40	620,366
	THB	791,805.58	2,731,725	791,805.58	0.00	2,731,725	0	0
	USD	51,497,985.44	5,729,206,167	38,165,664.63	587,431.04	4,252,796,049	13,332,320.81	1,476,410,118
	合計		901,940,485,857	-	-	685,731,182,544	-	216,209,303,313

※額未定の債権は集計の対象に含まれていない。

(2) 破産債権届出のある自認債権

債権者数	債権の種類	自認債権額
6679件	BTC	44,535.15550828
	BCH	54,757.69999516
	AUD	162,149.43
	CAD	78,827.70
	CHF	41,603.24
	CNY	64,789.91
	DKK	2,862.15
	EUR	1,555,980.89
	GBP	263,586.67
	HKD	145,083.86
	JPY	21,261,930
	NOK	15,449.53
	NZD	12,304.74
	PLN	422,079.49
	RUB	565,891.15
	SEK	68,290.44
SGD	7,039.14	
THB	23.75	
USD	3,442,591.04	

(3) 破産債権届出のない自認債権

債権者数	債権の種類	自認債権額
82348件	BTC	89,464.31312884
	BCH	89,464.31312884
	AUD	433,162.55
	CAD	153,934.52
	CHF	23,935.79
	CNY	176,152.41
	DKK	47,645.45
	EUR	1,563,145.32
	GBP	334,419.93
	HKD	53,968.53
	JPY	855,434,860
	NOK	74,006.70
	NZD	21,428.02
	PLN	908,298.88
	RUB	142,882.59
	SEK	330,974.64
SGD	34,459.48	
THB	527,503.39	
USD	9,765,018.70	

収 支 計 算 書

自 平成30年 6月 22日
至 平成31年 3月 19日

平成29年(再)第35号
再生債務者 株式会社MTGOX
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	69,775,184,972	1	事務費	29,122,602
2	受取利息	505,726	2	再生手続申立予納金	8,100,000
3	雑収入	8,372	3	専門家報酬	55,728,084
			4	業務委託報酬	60,981,123
			5	管財人室家賃・敷金	1,427,544
			6	公租公課(破産管財人報酬の源泉所得税等)	63,108,999
			7	コールセンター費用	4,143,459
	合 計	69,775,699,070		合 計	222,611,811

差引残金※	69,553,087,259
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※ 信託財産15,894,588,396円が含まれている。

平成29年(再)第35号
 再生債務者 株式会社MTGOX
 管財人 弁護士 小林 信明
 (再生手続開始の決定日:平成30年 6月22日現在)

貸借対照表

科目	評価額 ※1	科目	届出額 ※1
現金及び預金	69,775,184,972 JPY	再生債権 ※2	1,167,841.75872567 BTC
短期貸付金	0 JPY		1,363,351.48614373 BCH
未収入金	0 JPY		4,280,488.67 AUD
他社預け金	0 JPY		779,538.58 CAD
貸倒引当金	0 JPY		469,612.12 CHF
敷金	0 JPY		7,393,082.51 CNY
受取利息	505,726 JPY		521,065.13 DKK
雑収入	8,372 JPY		19,036,552.68 EUR
ビットコイン	141,686.35371099 BTC		2,092,949.14 GBP
ビットコインキャッシュ	142,846.35166254 BCH		779,909.03 HKD
			1,697,280,635,676 JPY
			280,863.12 NOK
			87,919.85 NZD
			2,930,577.67 PLN
			207,597.74 RUB
			7,298,853.58 SEK
			81,215.41 SGD
			791,805.58 THB
			51,524,812.44 USD
	141,686.35371099 BTC		1,167,841.75872567 BTC
資産計	142,846.35166254 BCH	負債計 ※3	1,363,351.48614373 BCH
	69,775,699,070 JPY		1,706,625,454,218 JPY
			及び額未定

※1 資産及び負債の詳細については、「財産目録」を参照。

※2 再生債権は非取引所関係再生債権と取引所関係再生債権に分かれる。
 今後の債権確定手続により金額は変動する可能性がある。

※3 外貨建債権は再生手続開始前日の東京外国為替市場・電信為替売相場によって日本円に換算した金額を合計した。

※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。

財 産 目 録

(開始決定日:平成30年6月22日現在)

資産の部

番号	科目	帳簿価額 ※1	評価額	備考
1	現金及び預金	69,775,184,972 JPY	69,775,184,972 JPY	
	管財人口座	53,880,654,057 JPY	53,880,654,057 JPY	開始決定日の帳簿価額(実際残高)で評価
	信託口座	15,894,530,915 JPY	15,894,530,915 JPY	開始決定日の帳簿価額(実際残高)で評価
2	短期貸付金	969,283,889 JPY	0 JPY	
	㈱TIBANNE	772,791,001 JPY	0 JPY	再生債務者の関係会社、平成27年1月30日破産手続開始決定。ゼロ評価とする。
	㈱Bitcoin cafe	60,000,000 JPY	0 JPY	再生債務者の関係会社、平成26年6月18日破産手続開始決定。ゼロ評価とする。
	カルプレス・マルク・マリ・ロベート	136,175,781 JPY	0 JPY	再生債務者の代表者。平成27年11月10日破産手続開始決定。ゼロ評価とする。
	MTGOX HongKong	317,107 JPY	0 JPY	再生債務者の関係会社。弁済請求中か、回収可能性不明のため、ゼロ評価とする。
3	未収入金	562,026 JPY	0 JPY	
	㈱TIBANNE	562,026 JPY	0 JPY	貸付金の未収利息。短期貸付金と同様にゼロ評価とする。
4	他社預け金	500,000,000 JPY	0 JPY	
	CoinLab	500,000,000 JPY	0 JPY	訴訟継続中、保守的にゼロ評価
5	貸倒引当金	△ 333,748,657 JPY	0 JPY	開始決定日の帳簿価額による。評価では全額戻し入れ。
6	敷金	721,200 JPY	0 JPY	
	管財人室敷金	721,200 JPY	0 JPY	原状回復費用を考慮してゼロ評価
7	預金利息		505,726 JPY	
8	雑収入		8,372 JPY	
9	ビットコイン		141,686.35371099 BTC	
10	ビットコインキャッシュ		142,846.35166254 BCH	
			69,775,699,070 JPY	
資産合計		70,912,003,430 JPY	141,686.35371099 BTC 142,846.35166254 BCH	

負債の部

番号	科目	届出額	認めた額 ※2	備考
1	非取引所関係再生債権	82,507.73372831 BTC	0 BTC	
		82,507.73372831 BCH	0 BCH	
		1,690,453,832.224 JPY	479,112 JPY	
		26,827.00 USD	31,623.38 USD	
		2,266.32 GBP	1,637.39 GBP	
		121,001.82 CAD	0 CAD	
2	取引所関係再生債権	1,085,334.02499736 BTC	938,476.23954933 BTC	
		1,280,843.75241542 BCH	938,476.23954933 BCH	
		4,280,488.67 AUD	2,089,203.50 AUD	
		658,536.76 CAD	693,957.26 CAD	
		469,612.12 CHF	211,617.02 CHF	
		7,393,082.51 CNY	430,091.28 CNY	
		521,065.13 DKK	150,874.60 DKK	
		19,036,552.68 EUR	15,771,949.76 EUR	
		2,090,682.82 GBP	1,987,884.56 GBP	
		779,909.03 HKD	964,017.64 HKD	
		6,826,803,452 JPY	1,631,250,392 JPY	
		280,863.12 NOK	223,910.23 NOK	
		87,919.85 NZD	118,230.25 NZD	
		2,930,577.67 PLN	4,095,929.56 PLN	
		207,597.74 RUB	919,564.22 RUB	
		7,298,853.58 SEK	2,289,093.83 SEK	
		81,215.41 SGD	115,179.13 SGD	
791,805.58 THB	1,319,332.72 THB			
51,497,985.44 USD	51,960,705.41 USD			
負債合計 ※3		1,706,625,454.218 JPY 1,167,841.75872567 BTC 1,363,351.48614373 BCH	10,226,798,060 JPY 938,476.23954933 BTC 938,476.23954933 BCH	

※1 「帳簿価額」は、平成30年6月22日現在の再生債務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 「認めた額」は届出債権に関し認めた額と自認債権額に分かれる。
 ※3 「負債合計」において外貨建債権は再生手続開始前日の東京外国為替市場・電信為替売相場によって日本円に換算した金額を合計した。
 ※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。

Tokyo District Court 2017 (sai) No. 35
Rehabilitation Debtor: MtGox Co., Ltd.

Report

March 20, 2019

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

Rehabilitation Debtor: MtGox Co., Ltd.

Rehabilitation Trustee: Nobuaki Kobayashi, Attorney-at-law

I. Progress and Current Status on Assets of Rehabilitation Debtor

1. Cash and Deposits Held by Rehabilitation Debtor

The status of cash and deposits held by the Rehabilitation Debtor is as shown in the List of Assets and the Balance Sheet. The account balance that the Rehabilitation Trustee has secured as of March 19, 2019 is JPY 69,553,086,521, which sees a decrease of about JPY 122,000,000 from the time of the 1st creditors' meeting under the Civil Rehabilitation Proceedings that took place on September 26, 2018.

However, among the account balance that has been secured, the Rehabilitation Trustee has established the trust as the measure to secure the interests of bankruptcy creditors and entrusted the amount of JPY 15,894,588,396 (including an amount expected to be appropriated for various expenses of the trust) in the trust. For details, please refer to the "Announcement on Measures to Secure Interests of Bankruptcy Creditors" as of September 25, 2018.

2. BTC and BCH Held by Rehabilitation Debtor

The amount of BTC held by the Rehabilitation Debtor as of March 18, 2019 is 141,686.35371099 BTC. The Rehabilitation Trustee has been still investigating the existence of additional BTC held by the Rehabilitation Debtor. If any BTC is found, the Rehabilitation Trustee will move them to the address managed. Further, the amount of BCH held by the Rehabilitation Debtor as of March 18, 2019 is 142,846.35166254 BCH.

The Rehabilitation Trustee understands that the cryptocurrencies split from BTC of the Rehabilitation Debtor belong to the estate of the Rehabilitation Debtor and will be a source of distribution to rehabilitation creditors.

II. Examination and Determination of Rehabilitation Claims

1. Approval or Disapproval of Rehabilitation Claims

(1) Non-Exchange-Related Rehabilitation Claims

On January 24, 2019, the Rehabilitation Trustee filed the statement on approval or disapproval of rehabilitation claims other than the claims held by users of the Rehabilitation Debtor's Bitcoin exchange ("Users") against the Rehabilitation Debtor seeking a refund of cash and/or cryptocurrency ("**Non-Exchange-Related Rehabilitation Claims**"). For its summary, please refer to "Summary Table Regarding Approval and Disapproval of Non-Exchange-Related Rehabilitation Claims" in Appendix 1.

(2) Exchange-Related Rehabilitation Claims

On March 15, 2019, the Rehabilitation Trustee filed the statement on approval or disapproval of the claims held by Users against the Rehabilitation Debtor seeking a refund of cash and/or cryptocurrency ("**Exchange-Related Rehabilitation Claims**"). For its summary, please refer to "Summary Table Regarding Approval and Disapproval of Exchange-Related Rehabilitation Claims" in Appendix 2.

(3) How Users Can Check the Result of Approval or Disapproval

The Users who have filed proofs of rehabilitation claim through the system which, among others, enables the online filing of rehabilitation claims (the "**System**") will be able to check their individual approval or disapproval filed by the Rehabilitation Trustee through the System. Such Users will also be able to view a copy of the Statement of Approval or Disapproval through the System, which sets out the information on the proofs of rehabilitation claim filed by all Users and the Rehabilitation Trustee's approval or disapproval on each proof; provided, however, that part of the information will be redacted.

On the other hand, the Users who filed proofs of rehabilitation claim by posting them to the Office of Rehabilitation Trustee will be informed of the result of the Rehabilitation Trustee's approval or disapproval via e-mail.

2. Ordinary Period for Investigation and Petition for Claim Assessment

(1) Non-Exchange-Related Rehabilitation Claims

The ordinary period for investigation regarding Non-Exchange-Related Rehabilitation Claims was from January 31, 2019 to February 7, 2019. No objection was filed by other rehabilitation creditors for the rehabilitation claims approved by the Rehabilitation Trustee.

The period for petition for claim assessment regarding Non-Exchange-Related Rehabilitation Claims was from February 8, 2019 to March 7, 2019. For the rehabilitation claims disapproved by the Rehabilitation Trustee, the following two creditors filed petitions for claim assessment seeking to make the full amount of the filed claims allowed. The Rehabilitation Trustee will make efforts to resolve these petitions as soon as practically possible:

- TIBANNE Co., Ltd. (that filed the claim which amount consists of 82,507.73372831BTC and BCH, JPY 386,068,174 and unliquidated amount); and
- CoinLab, Inc. (that filed the claim which amount consists of JPY 1,690,067,284,938 and unliquidated amount).

(2) Exchange-Related Rehabilitation Claims

The ordinary period for investigation regarding Exchange-Related Rehabilitation Claims is from March 22, 2019 to March 29, 2019. The period for petition for claim assessment regarding Exchange-Related Rehabilitation Claims is from March 30, 2019 to May 7, 2019.

III. Investigation of Disappearance of BTC, etc.

Continuing on from the bankruptcy proceedings (the “**Bankruptcy Proceedings**”) of the bankrupt entity MtGox Co., Ltd. (the “**Bankrupt Entity**”), the Rehabilitation Trustee has been conducting investigations into whether any BTC or fiat money has disappeared, the background thereto if any has disappeared, and other such matters.

Due to the circumstances in which, for example, the information available is limited, the Rehabilitation Trustee believes it will be difficult to reveal the full picture, although continuing to conduct these investigations as much as possible.

On July 26, 2017, the U.S. Department of Justice announced that Alexander Vinnik, a person operating a cryptocurrency exchange, was arrested and indicted for involvement in money laundering of over 4 billion dollars. The allegations in the indictment include the fact that he stole funds by hacking MtGox. He is currently detained by the Greek authority.

IV. Affiliated Companies, etc.

Believing that the Rehabilitation Debtor holds claims against the following affiliated companies and person, the Rehabilitation Trustee is endeavoring to collect those claims:

1. TIBANNE Co., Ltd.

In the bankruptcy proceedings regarding TIBANNE Co., Ltd. the parent company of the Bankrupt Entity (Tokyo District Court 2015 (fu) No. 585), on May 15, 2015, the bankruptcy trustee for the Bankruptcy Proceedings (the “**Bankruptcy Trustee**”) filed a proof of bankruptcy claim (which amount was JPY 25,841,657,102; however, the Bankruptcy Trustee filed a voluntary dismissal with respect to a portion of the claim in the amount of JPY 306,362,100 on November 19, 2015). Mr. Taro Awataguchi, the bankruptcy trustee of TIBANNE Co., Ltd., objected to our proof, and subsequently the Bankruptcy Trustee filed a petition for claim assessment on October 13, 2015. The assessment is currently pending in

the bankruptcy proceedings of TIBANNE, Co., Ltd.

2. Robert Marie Mark Karpeles

The bankruptcy proceedings regarding Robert Marie Mark Karpeles the representative director of the Rehabilitation Debtor (2015 (fu) No. 9170) are pending where (Ms. Masako Sakaguchi serves as the bankruptcy trustee.

In the bankruptcy proceedings regarding Robert Marie Mark Karpeles, on February 6, 2017, the Bankruptcy Trustee filed a proof of bankruptcy claim which amount totals JPY 25,190,162,021.

In his criminal trial, on March 15, 2019, the Tokyo District Court found him not guilty for the alleged corporate embezzlement while sentencing him to two years and six months in prison with four years suspended for the crime of guilty for unauthorized creation and use of private electromagnetic records.

V. Filing of Recognition of and Assistance for Foreign Insolvency Proceedings

The commencement of the Civil Rehabilitation Proceedings made the Bankruptcy Proceedings stayed. Accordingly, the Rehabilitation Trustee, in the capacity of the trustee for the Civil Rehabilitation Proceedings, provided notification of the commencement of the Civil Rehabilitation Proceedings to the United States Bankruptcy Court for the Northern District of Texas, Dallas Division; the High Court of Justice in the United Kingdom; and the Ontario Superior Court of Justice in Canada, and has taken the necessary steps in each jurisdiction.

VI. Existence of Circumstances Requiring Temporary Restraining Pursuant to Provisions of Paragraph 1 of Article 142 of Civil Rehabilitation Act or Judicial Decision on Officer's Liability Pursuant to Provisions of Paragraph 1 of Article 143 of Civil Rehabilitation Act

Given that the Bankruptcy Proceedings regarding Robert Marie Mark Karpeles have commenced as mentioned above, the Rehabilitation Trustee sees no need for a temporary restraining order pursuant to the provisions of Paragraph 1 of Article 142 of the Civil Rehabilitation Act nor for a judicial decision on the liability of an officer pursuant to the provisions of Paragraph 1 of Article 143 of the Civil Rehabilitation Act.

VII. Other Matters Related to Progress of Civil Rehabilitation Proceedings

1. Future timeline of Civil Rehabilitation Procedures

Set out below is the future timeline of the Civil Rehabilitation Proceedings. Please note this might change depending on the progress of proceedings in the future.

(1) Ordinary period of investigation regarding Exchange-Related Rehabilitation Claims:

From March 22, 2019, to March 29, 2019

(2) Submission deadline for rehabilitation plan proposal:

April 26, 2019

2. Provision of Other Necessary Information on Website

Since there are an extremely large number of creditors in various countries in this case, the Rehabilitation Trustee plans to disclose, as much as possible and when required, information that creditors need to be aware of regarding this case on the website managed by the Rehabilitation Trustee (<https://www.mtgox.com/>).

End of document

* This translation is prepared for reference purposes 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.

Appendix 1: Summary Table Regarding Approval and Disapproval of Non-Exchange-Related Rehabilitation Claims

(1) Filed rehabilitation claims

Number of creditors	Amount of filed claims	Amount of filed voting rights	Amount of approved claims	Amount of approved voting rights	Amount of rejected claims	Amount of rejected voting rights
7	82,507.73372831 BTC	61,824,598,503 JPY	0 BTC	0 JPY	82,507.73372831 BTC	61,824,598,503 JPY
	82,507.73372831 BCH	8,042,952,068 JPY	0 BCH	0 JPY	82,507.73372831 BCH	8,042,952,068 JPY
	1,690,453,832,224 JPY	1,690,453,832,224 JPY	479,112 JPY	479,112 JPY	1,690,453,353,112 JPY	1,690,453,353,112 JPY
	26,827.00 USD	2,989,332 JPY	26,823.38 USD	2,988,928 JPY	3.62 USD	404 JPY
	2,266.32 GBP	338,724 JPY	1,637.39 GBP	244,723 JPY	628.93 GBP	94,001 JPY
	121,001.82 CAD	9,342,970 JPY	0 CAD	0 JPY	121,001.82 CAD	9,342,970 JPY
	Total	1,760,334,053,821 JPY	Total	3,712,763 JPY	Total	1,760,330,341,058 JPY

* Claims whose amounts have not yet been determined are not included in these aggregated amounts.

(2) Rehabilitation claims which the rehabilitation trustee is aware of

Number of creditors	Amount of rehabilitation claims which the rehabilitation trustee is aware of
1	4,800 USD

Appendix 2: Summary Table Regarding Approval and Disapproval of Exchange-Related Rehabilitation Claims

(1) Filed rehabilitation claims

Number of creditors	Claim type	Amount of filed claims	Amount of filed voting rights (JPY)	Amount of approved claims	Amount of rehabilitation claims which the rehabilitation trustee is aware of	Amount of approved voting rights (JPY)	Amount of rejected claims	Amount of rejected voting rights (JPY)
Online creditors: 18767 Offline creditors: 4500 Total: 23267	BTC	1,085,334.02499736	783,386,759,939	802,521.76624822	1,955.00466399	601,344,660,315	282,812.25874914	182,042,099,624
	BCH	1,280,843.75241542	101,912,845,828	792,296.17251283	1,958.05391250	77,233,963,440	488,547.57990259	24,678,882,388
	AUD	4,280,488.67	356,949,717	1,473,439.52	20,452.00	122,869,894	2,807,049.15	234,079,823
	CAD	658,536.76	55,072,999	459,387.97	1,807.07	38,864,119	199,148.79	16,208,880
	CHF	469,612.12	52,479,115	146,043.71	34.28	16,320,346	323,568.41	36,158,769
	CNY	7,393,082.51	128,269,960	189,126.07	22.89	3,281,318	7,203,956.44	124,988,642
	DKK	521,065.13	9,092,577	100,366.22	0.78	1,751,382	420,698.91	7,341,195
	EUR	19,036,552.68	2,954,865,237	12,569,810.73	83,012.82	1,625,777,056	6,466,741.95	1,329,088,181
	GBP	2,090,682.82	312,473,064	1,358,917.62	30,960.34	203,103,484	731,765.20	109,369,580
	HKD	779,909.03	11,316,469	763,663.87	1,301.38	11,080,752	16,245.16	235,717
	JPY	6,826,803,452	6,826,803,432	751,735,845	2,817,757	751,735,845	6,075,067,607	6,075,067,587
	NOK	280,863.12	3,875,898	134,367.24	86.76	1,854,256	146,495.88	2,021,642
	NZD	87,919.85	6,830,474	82,138.68	2,358.81	6,381,336	5,781.17	449,138
	PLN	2,930,577.67	90,261,565	2,706,876.89	58,674.30	83,371,614	223,700.78	6,889,951
	RUB	207,597.74	411,036	207,597.74	3,192.74	411,036	0.00	0
	SEK	7,298,853.58	93,571,259	1,886,083.13	3,745.62	24,179,547	5,412,770.45	69,391,712
	SGD	81,215.41	6,669,396	73,661.01	19.50	6,049,030	7,554.40	620,366
THB	791,805.58	2,731,725	791,805.58	0.00	2,731,725	0.00	0	
USD	51,497,985.44	5,729,206,167	38,165,664.63	587,431.04	4,252,796,049	13,332,320.81	1,476,410,118	
	Total		901,940,485,857	-	-	685,731,182,544	-	216,209,303,313

* Claims whose amounts have not yet been determined are not included in these aggregated amounts.

(2) Rehabilitation creditors who have claims that rehabilitation trustee is aware of and who filed proofs of bankruptcy claims

Number of creditors	Claim type	Amount of rehabilitation claims which the rehabilitation trustee is aware of
6679	BTC	44,535.15550828
	BCH	54,757.69999516
	AUD	162,149.43
	CAD	78,827.70
	CHF	41,603.24
	CNY	64,789.91
	DKK	2,862.15
	EUR	1,555,980.89
	GBP	263,586.67
	HKD	145,083.86
	JPY	21,261,930
	NOK	15,449.53
	NZD	12,304.74
	PLN	422,079.49
	RUB	565,891.15
	SEK	68,290.44
	SGD	7,039.14
THB	23.75	
USD	3,442,591.04	

(3) Rehabilitation creditors who have claims that rehabilitation trustee is aware of and who did not file proofs of bankruptcy claims

Number of creditors	Claim type	Amount of rehabilitation claims which the rehabilitation trustee is aware of
82348	BTC	89,464.31312884
	BCH	89,464.31312884
	AUD	433,162.55
	CAD	153,934.52
	CHF	23,935.79
	CNY	176,152.41
	DKK	47,645.45
	EUR	1,563,145.32
	GBP	334,419.93
	HKD	53,968.53
	JPY	855,434,860
	NOK	74,006.70
	NZD	21,428.02
	PLN	908,298.88
	RUB	142,882.59
	SEK	330,974.64
	SGD	34,459.48
THB	527,503.39	
USD	9,765,018.70	

[Translation]

Income and Expenditure Statement

From June 22, 2018

Through March 19, 2019

[Case Number:] Tokyo District Court 2017 (sai) No. 35

Rehabilitation Debtor: MtGox Co., Ltd.

Rehabilitation Trustee: Nobuaki Kobayashi, Attorney-at-law

(In JPY)

Income			Expenditure		
No.	Abstract	Amount	No.	Abstract	Amount
1	Cash and deposits succeeded from the bankrupt	69,775,184,972	1	Office expenses	29,122,602
2	Interest income	505,726	2	Prepayment for filing for the Civil Rehabilitation Proceeding	8,100,000
3	Miscellaneous income	8,372	3	Professional fees	55,728,084
			4	Outsourcing fees	60,981,123
			5	Rent and deposit for the Rehabilitation Trustee's office	1,427,544
			6	Tax and public dues (withholding tax on trustee's fee, etc.)	63,108,999
			7	Call center expense	4,143,459
	Total	69,775,699,070		Total	222,611,811

Balance*	69,553,087,259
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* The amount of Balance includes
15,894,588,396 Japanese yen of trust property.

* 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 2017 (sai) No. 35
 Rehabilitation Debtor: MtGox Co., Ltd.
 Rehabilitation Trustee: Nobuaki Kobayashi, Attorney-at-law
 (As of June 22, 2018, the date of the order of commencement of the Civil Rehabilitation Proceedings)

Balance Sheet

Item	Appraised amount *1	Item	Filed amount *1
Cash and deposits	69,775,184,972 JPY	Rehabilitation claim *2	1,167,841.75872567 BTC
Short-term loans receivable	0 JPY		1,363,351.48614373 BCH
Accounts receivable-others	0 JPY		4,280,488.67 AUD
Money deposited with other companies	0 JPY		779,538.58 CAD
Allowance for doubtful accounts	0 JPY		469,612.12 CHF
Security deposit for the Rehabilitation Trustee's office	0 JPY		7,393,082.51 CNY
Interest income	505,726 JPY		521,065.13 DKK
Miscellaneous income	8,372 JPY		19,036,552.68 EUR
Bitcoin	141,686.35371099 BTC		2,092,949.14 GBP
Bitcoin Cash	142,846.35166254 BCH		779,909.03 HKD
			1,697,280,635,676 JPY
			280,863.12 NOK
			87,919.85 NZD
			2,930,577.67 PLN
			207,597.74 RUB
			7,298,853.58 SEK
			81,215.41 SGD
			791,805.58 THB
			51,524,812.44 USD
Total assets	141,686.35371099 BTC	Total liabilities *3	1,167,841.75872567 BTC
	142,846.35166254 BCH		1,363,351.48614373 BCH
	69,775,699,070 JPY		1,706,625,454,218 and undetermined amount JPY

*1 Please refer to "List of Assets" for details of assets and liabilities.

*2 The Rehabilitation Claims comprise of the Non-Exchange-Related Rehabilitation Claims and the Exchange-Related Rehabilitation Claims. The amount may change depending on the claim assessment process going forward.

*3 The amount of the claims denominated in foreign currencies was converted into the Japanese yen by the rate at the Tokyo Foreign Currency Market / Telegraphic Transfer Selling Rate on the day before the commencement of the Civil Rehabilitation Proceedings.

*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.

* 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 2017 (sa) No. 35
 Rehabilitation Debtor: MtGox Co., Ltd.
 Rehabilitation Trustee: Nobuaki Kobayashi, Attorney-at-law

List of Assets

(As of June 22, 2018, the date of the order of commencement of the Civil Rehabilitation Proceedings)

Assets				
No.	Item	Book value *1	Appraised amount	Remarks
1	Cash and deposits	69,775,184,972 JPY	69,775,184,972 JPY	
	Rehabilitation Trustee's account	53,880,654,057 JPY	53,880,654,057 JPY	Based on Rehabilitation Debtor's book value (actual) as of the commencement date of Civil Rehabilitation Proceedings.
	Trust account	15,894,530,915 JPY	15,894,530,915 JPY	Based on Rehabilitation Debtor's book value (actual) as of the commencement date of Civil Rehabilitation Proceedings.
2	Short-term loans receivable	969,283,889 JPY	0 JPY	
	TIBANNE Co., Ltd.	772,791,001 JPY	0 JPY	This company is an affiliated company of the Rehabilitation Debtor, and an order of commencement of bankruptcy proceedings for such company was issued on January 30, 2015. The appraised amount is zero.
	K.K. Bitcoin.Café	60,000,000 JPY	0 JPY	This company is an affiliated company of the Rehabilitation Debtor, and an order of commencement of bankruptcy proceedings for such company was issued on June 18, 2014. The appraised amount is zero.
	Robert Marie Mark Karpeles	136,175,781 JPY	0 JPY	This person is the representative of the Rehabilitation Debtor, and an order of commencement of bankruptcy proceedings for such person was issued on November 10, 2015. The appraised amount is zero.
	MTGOX HongKong	317,107 JPY	0 JPY	This company is an affiliated company of the Rehabilitation Debtor. Repayment of the loan is currently being requested. Since collectability of the loan is doubtful, the appraised amount is evaluated at zero.
3	Accounts receivable-others	562,026 JPY	0 JPY	
	TIBANNE Co., Ltd.	562,026 JPY	0 JPY	The accounts receivable against this company comprise of accrued interest on the loan. As with the short-term loans receivable, the appraised amount is evaluated at zero.
4	Money deposited with other companies	500,000,000 JPY	0 JPY	
	CoinLab	500,000,000 JPY	0 JPY	Pending litigation.The appraised amount is evaluated conservatively at zero.
5	Allowance for doubtful accounts	-333,748,657 JPY	0 JPY	The amount of book value is based on Rehabilitation Debtor's book value as of the commencement date of Civil Rehabilitation Proceedings. It is evaluated at zero for the purpose of appraisal.
6	Security deposit	721,200 JPY	0 JPY	
	Security deposit for the Rehabilitation Trustee's office	721,200 JPY	0 JPY	The appraised amount is evaluated at zero by considering the restitution cost.
7	Deposit interest		505,726 JPY	
8	Miscellaneous income		8,372 JPY	
9	Bitcoin		141,686.35371099 BTC	
10	Bitcoin Cash		142,846.35166254 BCH	
	Total assets	70,912,003,430 JPY	69,775,699,070 JPY 141,686.35371099 BTC 142,846.35166254 BCH	

Liabilities				
No.	Item	Filed amount	Approved amount *2	Remarks
1	Non-Exchange-Related Rehabilitation Claims	82,507.73372831 BTC	0 BTC	
		82,507.73372831 BCH	0 BCH	
		1,690,453,832,224 JPY	479,112 JPY	
		26,827.00 USD	31,623.38 USD	
		2,266.32 GBP	1,637.39 GBP	
		121,001.82 CAD	0 CAD	
2	Exchange-Related Rehabilitation Claims	1,085,334.02499736 BTC	938,476.23954933 BTC	
		1,280,843.75241542 BCH	938,476.23954933 BCH	
		4,280,488.67 AUD	2,089,203.50 AUD	
		658,536.76 CAD	693,957.26 CAD	
		469,612.12 CHF	211,617.02 CHF	
		7,393,082.51 CNY	430,091.28 CNY	
		521,065.13 DKK	150,874.60 DKK	
		19,036,552.68 EUR	15,771,949.76 EUR	
		2,090,682.82 GBP	1,987,884.56 GBP	
		779,909.03 HKD	964,017.64 HKD	
		6,826,803.452 JPY	1,631,250,392 JPY	
		280,863.12 NOK	223,910.23 NOK	
		87,919.85 NZD	118,230.25 NZD	
		2,930,577.67 PLN	4,095,929.56 PLN	
		207,597.74 RUB	919,564.22 RUB	
		7,298,853.58 SEK	2,289,093.83 SEK	
		81,215.41 SGD	115,179.13 SGD	
	791,805.58 THB	1,319,332.72 THB		
	51,497,985.44 USD	51,960,705.41 USD		
	Total liabilities *3	1,706,625,454,218 JPY 1,167,841.75872567 BTC 1,363,351.48614373 BCH	10,226,798,060 JPY 938,476.23954933 BTC 938,476.23954933 BCH	

*1 The amounts stated in the "Book value" column are, as a rule, entered by referring to the book value as of June 22, 2018, and such amounts may not agree with their respective amounts of proceeds from their conversion into cash.

*2 The amount accepted by the Rehabilitation Trustee comprises of the amount accepted by the Rehabilitation Trustee regarding the filed claims and the amount of the claims of which the Rehabilitation Trustee is aware.

*3 The amount of the claims denominated in foreign currencies stated in the "Total liabilities" was converted into the Japanese yen by the rate at the Tokyo Foreign Currency Market / Telegraphic Transfer Selling Rate on the day before the commencement of the Civil Rehabilitation Proceedings.

*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.

* 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.