

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

令和元年 10 月 1 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。令和元年 9 月 24 日現在、当職が確保している預金残高は 693 億 9760 万 0922 円であり、本民事再生手続における第 2 回債権者集会時（平成 31 年 3 月 20 日）から約 1 億 5500 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 9466 万 5473 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「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

令和元年 9 月 30 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、141,686.35446516BTC 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 再生債権届出及び認否の状況

(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「再生債権届出のある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。

その後、当職は、上記の認めなかった債権額のうち、現在までに 16 件を認めるに至っている。認めた債権額については別紙 3「異議を撤回した債権額の集計表」を参照いただきたい。

また、再生債権届出のないユーザーに関する自認債権の一部に対して、一部の届出債権者から異議が出された。①同自認債権の金額、②異議が出されなかった自認債権の金額、③異議が出された自認債権の金額及び④法定期間内に査定手続の申立てがなされず、異議の撤回も行われなかった自認債権の金額は別紙 4「再生債権届出のない取引所関係再生債権者に関する自認債権金額等の集計表」を参照いただきたい。

2 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。

- ・(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）

このうち、(株)TIBANNE については、令和元年 7 月 31 日付で当職の主張を認める査定決定がなされた。これに対して、(株)TIBANNE より、令和元年 8 月 30 日付で査定異議の訴えが提起され、現在異議訴訟が係属している。

CoinLab, Inc. については、令和元年 8 月 30 日付で査定決定がなされ、3 億 8485 万 7605 円及びこれに係る遅延損害金を認める内容であった。これに対して、CoinLab, Inc. より今後査定決定に対する異議訴訟が提起される可能性がある。

(2) 取引所関係再生債権

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、査定申立期間内に計 56 名の債権者から査定申立てがなされた。当該 56 名の債権者につき、当職が認めなかった再生債権の金額は、別紙 5「管財人が認めなかった査定申立人（取引所関係再生債権者）の届出債権額に関する集計表」を参照いただきたい。

当職は、これらの査定申立書類を検討の上、本年9月30日時点で、33件について答弁書を提出している。また、11件について、査定申立人から査定申立ての取下げがなされており、査定手続が終結している。その他の12件についても、答弁書の提出等、必要な対応を速やかに実施する予定である。

3 債権認否の対象となっていない期限後届出

取引所関係再生債権に関し、本年3月15日に行った認否の対象となっていない債権届出期限後の債権届出を、本年9月25日時点で、157件受領している。当該157件の届出債権額については、別紙6「債権認否の対象となっていない期限後届出に関する集計表」を参照いただきたい。ただし、同金額は今後補正や追加の届出の受領により変動する見込みである。

第3 再生計画案

当職は、各債権者に対する弁済方法を引き続き検討しつつ、複数の関係者と協議を行っている。

ただし、上記第2の2(1)に記載したとおり、(株)TIBANNE及びCoinLab, Inc. から査定申立てがなされ、(株)TIBANNEについては査定決定に対する異議訴訟が係属しており、CoinLab, Inc.についても今後査定決定に対する異議訴訟が提起される可能性がある。このように、多額の債権の存否が未確定の状態となっているため、再生計画案の作成が困難の状態にある。

第4 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。

令和元年7月、米国司法省は、Vinnik氏及びVinnik氏が運営に関与していた仮想通貨取引所であるBTC-eに対して、合計100万米ドル以上の支払いを求める民事訴訟を米国連邦裁判所に提起した。当職は、米国法律事務所を通じて米国司法省にコンタクトし、情報提供を求めている。

第5 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、破産債権査定の手立てを行った。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6 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7 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8 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、第3に記載したとおり多額の債権の存否が未確定の状態となっているため再生計画案の作成が困難の状態に

あることから、下記日程は今後変更される見込みである。

①再生計画案の提出期限

令和元年 10 月 28 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 再生債権届出のある取引所関係再生債権の認否に関する集計表

(平成31年3月15日時点)

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。

別紙3 異議を撤回した債権額の集計表

債権者数	債権の種類	異議撤回債権額	異議撤回議決権額 (円)
16件	BTC	743.24745422	556,929,310
	BCH	743.24745422	72,452,642
	EUR	9,020.70	1,166,735
	USD	179,667.53	20,020,351
	合計		650,569,038

別紙4 再生債権届出のない取引所関係再生債権者に関する自認債権金額等の集計表

債権の種類	①：再生債権届出のないユーザーに関する自認債権の金額	②：①のうち異議が出されなかった自認債権の金額	③：①のうち異議が出された自認債権の金額	④：③のうち、法定期間内に査定手続の申立がなされず、異議の撤回も行われなかった自認債権の金額
BTC	133,999.46863712	44,535.15550828	89,464.31312884	78,679.73119979
BCH	144,222.01312400	54,757.69999516	89,464.31312884	78,679.73119979
AUD	595,311.98	162,149.43	433,162.55	278,084.03
CAD	232,762.22	78,827.70	153,934.52	95,084.25
CHF	65,539.03	41,603.24	23,935.79	17,174.06
CNY	240,942.32	64,789.91	176,152.41	139,028.24
DKK	50,507.60	2,862.15	47,645.45	28,162.29
EUR	3,119,126.21	1,555,980.89	1,563,145.32	997,015.72
GBP	598,006.60	263,586.67	334,419.93	191,105.97
HKD	199,052.39	145,083.86	53,968.53	32,841.32
JPY	876,696,790	21,261,930	855,434,860	378,130,521
NOK	89,456.23	15,449.53	74,006.70	39,885.65
NZD	33,732.76	12,304.74	21,428.02	14,364.72
PLN	1,330,378.37	422,079.49	908,298.88	576,662.96
RUB	708,773.74	565,891.15	142,882.59	105,069.32
SEK	399,265.08	68,290.44	330,974.64	230,694.44
SGD	41,498.62	7,039.14	34,459.48	6,036.66
THB	527,527.14	23.75	527,503.39	958.81
USD	13,207,609.74	3,442,591.04	9,765,018.70	6,773,686.63

別紙5 管財人が認めなかった査定申立人（取引所関係再生債権者）の届出債権額に関する集計表

債権者数	債権の種類	管財人が認めなかった届出債権額
56件	BTC	137,039.06857680
	BCH	137,039.06857680
	EUR	370,751.07
	JPY	4,347,653,324
	USD	775,067.21

※額未定の債権は集計の対象に含まれていない。

別紙6 債権認否の対象となっていない期限後届出に関する集計表

債権者数	債権の種類	届出債権額
157件	BTC	17,855.03621377
	BCH	17,855.03621377
	AUD	65,167.18
	CAD	1,888.60
	CNY	7,759.37
	EUR	14,389.43
	GBP	2,640.34
	INR	151,088
	JPY	555,636
	PLN	26,054.21
	RUB	20.00
	USD	127,238.91

収 支 計 算 書

自 平成30年 6月 22日
至 令和元年 9月 24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	53,497,767
2	受取利息	809,097	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	78,130,322
			4	業務委託報酬	163,685,197
			5	管財人室家賃・敷金	2,400,840
			6	公租公課(破産管財人報酬の源泉所得税等)	65,995,281
			7	コールセンター費用	6,592,112
合 計		69,776,002,441	合 計		378,401,519

差引残金※	69,397,600,922
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※ 信託財産15,894,665,473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	809,097 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
資産計	141,686.35371099 BTC	負債計 ※3	1,167,841.75872567 BTC
	142,846.35166254 BCH		1,363,351.48614373 BCH
	69,776,002,441 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・ロバート	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。弁済請求中だが、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	
	管財入室敷金	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		809,097 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	
	資産合計	70,912,003,430 JPY	69,776,002,441 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

October 1, 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 September 24, 2019 is JPY 69,397,600,922, which sees a decrease of about JPY 155,000,000 from the time of the 2nd creditors' meeting under the Civil Rehabilitation Proceedings that took place on March 20, 2019.

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 15,894,665,473 (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 September 30, 2019 is 141,686.35446516BTC. 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 September 30, 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. Status of Filing of Proofs of Rehabilitation Claims and Approval or Disapproval thereof

(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 for which Proofs of Rehabilitation Claims have been Filed" in Appendix 2.

Thereafter, the Rehabilitation Trustee has to date approved 16 of the above-mentioned disapproved claims. In relation to the amount of the approved claims, please refer to Appendix 3 "Summary Table of Claims for which Objections have been Withdrawn."

Some creditors objected to some self-approved claims for users who failed to file proofs of rehabilitation claims. Please refer to Appendix 4 "Summary Table of Total Amount of Self-Approved Exchange-Related Claims for Users who Failed to File Proofs of Rehabilitation Claims" for (a) the total amounts of the self-approved claims for users who failed to file proofs of rehabilitation claims; (b) the total amounts of the claims mentioned in (a) for which no objections were raised; (c) the total amounts of the claims mentioned in (a) for which objections were raised; and (d) the total amounts of the claims mentioned in (c) for which petitions for claim assessment were not filed within the statutory period and objections were not withdrawn.

2. Petition for Claim Assessment

(1) Non-Exchange-Related Rehabilitation Claims

The period during which a dissenting creditor can file a petition for claim assessment (*satei moshitate*) regarding Non-Exchange-Related Rehabilitation Claims was set 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:

- 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).

On July 31, 2019, in its decision on the petition for claim assessment filed by TIBANNE Co., Ltd., the Court accepted the Rehabilitation Trustee's assertions. On August 30, 2019, TIBANNE Co., Ltd. filed an appeal against the Court's assessment (*igi sosho*), which appeal is currently pending.

On August 30, 2019, the Court issued its decision on the petition for claim assessment filed by CoinLab, Inc., under which JPY 384,857,605 and delay damages thereon were approved. CoinLab, Inc. could file an appeal against the assessment (*igi sosho*).

(2) Exchange-Related Rehabilitation Claims

The period during which a dissenting creditor can file a petition for claim assessment (*satei moshitate*) regarding Exchange-Related Rehabilitation Claims was set from March 30, 2019 to May 7, 2019. A total of 56 creditors filed petitions for claim assessment within such period in relation to rehabilitation claims that were disapproved by the Rehabilitation Trustee. Please refer to Appendix 5 "Summary Table of Total Amount of Disapproved Filed Claims of Petitioners for Exchange-Related Rehabilitation Claim Assessment" for (a) the total amounts of such 56 creditors' rehabilitation claims which the Rehabilitation Trustee disapproved.

As of September 30, 2019, the Rehabilitation Trustee has reviewed these petitions for claim assessment, and has filed answers among 33 of them. Further, 11 petitioners have withdrawn their petitions for claim assessment, and their assessment proceedings have been concluded. For the remaining 12 petitions for claim assessment, the Rehabilitation Trustee plans to promptly take necessary measures, including filing answers.

3. Claims Filed after Deadline for Approval or Disapproval of Claims

As of September 25 of this year, 157 Exchange-Related Rehabilitation Claims have been filed after the bar date and have not been covered by Rehabilitation Trustee's approval or disapproval of claims. Please refer to Appendix 6 "Summary Table of Total Amount of Claims Filed after Bar Date that was not Covered by the Rehabilitation Trustee's Approval or Disapproval of Claims" for (a) the total amounts of such 157 Exchange-Related Rehabilitation Claims. However, this amount is expected to change due to corrections and further filing of claims.

III. Draft Rehabilitation Plan

The Rehabilitation Trustee is engaged in discussions with several parties while continuing to consider how to make repayments to creditors.

However, as stated in II. 2(1) above, TIBANNE Co., Ltd. and CoinLab, Inc. filed petitions for claim assessment. The appeal brought by TIBANNE Co., Ltd. against the decision on its

petition for claim assessment is pending, and CoinLab, Inc. could bring an appeal against the decision on its petition for claim assessment. Existence of a large amount of the claims is undetermined, which makes it difficult to prepare a Draft Rehabilitation Plan.

IV 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.

In July 2019, the U.S. Department of Justice brought a civil lawsuit in the U.S. Federal courts against Mr. Vinnik and BTC-e, a cryptocurrency exchange, the operation of which Mr. Vinnik was involved, claiming payments totaling over USD 1 million. The Rehabilitation Trustee has contacted the U.S. Department of Justice through a U.S. law firm, and is seeking further information.

V. 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.

VI. 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.

VII. 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.

VIII. Other Matters Related to Progress of Civil Rehabilitation Proceedings

1. Future timeline of Civil Rehabilitation Procedures

Set out below is the timeline of the Civil Rehabilitation Proceedings going forward. However, as is detailed in Section III, a large amount of the claims have not yet been determined, thereby making it difficult to prepare a Draft Rehabilitation Plan. Accordingly, the following timeline

is expected to change.

(1) Submission deadline for draft rehabilitation plan:

October 28, 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 for which Proofs of Rehabilitation Claims have been Filed
(As of March 15, 2019)

Number of Creditors	Claim Type	Amount of Filed Claims	Amount of Filed Voting Rights (JPY)	Amount of Approved Claims	Amount of Claims of which Rehabilitation Trustee is Aware	Amount of Approved Voting Rights (JPY)	Amount of Rejected Claims	Amount of Rejected Voting Rights (JPY)
Online : 18767 Offline : 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	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	
	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.

Appendix 3: Summary Table of Claims for which Objections have been Withdrawn

Number of Creditors	Claim Type	Amount of Claims for which Objections have been Withdrawn	Amount of Voting Rights for which Objections have been Withdrawn (JPY)
16	BTC	743.24745422	556,929,310
	BCH	743.24745422	72,452,642
	EUR	9,020.70	1,166,735
	USD	179,667.53	20,020,351
	Total		650,569,038

Appendix 4: Summary Table of Total Amount of Self-Approved Exchange-Related Rehabilitation Claims for Users who Failed to File Proofs of Rehabilitation Claims

Claim Type	(a) Total Amounts of Self-Approved Claims for Users who Failed to File Proofs of Rehabilitation Claims	(b) Total Amounts of Claims Mentioned in (a) for which No Objections were Raised	(c) Total Amounts of Claims Mentioned in (a) for which Objections were Raised	(d) Total Amounts of Claims Mentioned in (c) for which Petitions for Claim Assessment were not Filed Within the Statutory Period and Objections were not Withdrawn
BTC	133,999.46863712	44,535.15550828	89,464.31312884	78,679.73119979
BCH	144,222.01312400	54,757.69999516	89,464.31312884	78,679.73119979
AUD	595,311.98	162,149.43	433,162.55	278,084.03
CAD	232,762.22	78,827.70	153,934.52	95,084.25
CHF	65,539.03	41,603.24	23,935.79	17,174.06
CNY	240,942.32	64,789.91	176,152.41	139,028.24
DKK	50,507.60	2,862.15	47,645.45	28,162.29
EUR	3,119,126.21	1,555,980.89	1,563,145.32	997,015.72
GBP	598,006.60	263,586.67	334,419.93	191,105.97
HKD	199,052.39	145,083.86	53,968.53	32,841.32
JPY	876,696.790	21,261,930	855,434,860	378,130,521
NOK	89,456.23	15,449.53	74,006.70	39,885.65
NZD	33,732.76	12,304.74	21,428.02	14,364.72
PLN	1,330,378.37	422,079.49	908,298.88	576,662.96
RUB	708,773.74	565,891.15	142,882.59	105,069.32
SEK	399,265.08	68,290.44	330,974.64	230,694.44
SGD	41,498.62	7,039.14	34,459.48	6,036.66
THB	527,527.14	23.75	527,503.39	958.81
USD	13,207,609.74	3,442,591.04	9,765,018.70	6,773,686.63

Appendix 5: Summary Table of Total Amount of Disapproved Filed Claims of Petitioners for Exchange-Related Rehabilitation Claim Assessment

Number of Creditors	Claim Type	Amount of rejected claims
56	BTC	137,039.06857680
	BCH	137,039.06857680
	EUR	370,751.07
	JPY	4,347,653,324
	USD	775,067.21

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

**Appendix 6: Summary Table of Total Amount of Claims Filed after Bar Date
that was not Covered by the Rehabilitation Trustee's Approval or Disapproval of Claims**

Number of Creditors	Claim Type	Amount of Filed Claims
157	BTC	17,855.03621377
	BCH	17,855.03621377
	AUD	65,167.18
	CAD	1,888.60
	CNY	7,759.37
	EUR	14,389.43
	GBP	2,640.34
	INR	151,088
	JPY	555,636
	PLN	26,054.21
	RUB	20.00
	USD	127,238.91

[Translation]

Income and Expenditure Statement

From June 22, 2018
Through September 24, 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	53,497,767
2	Interest income	809,097	2	Prepayment for filing for the Civil Rehabilitation Proceeding	8,100,000
3	Miscellaneous income	8,372	3	Professional fees	78,130,322
			4	Outsourcing fees	163,685,197
			5	Rent and deposit for the Rehabilitation Trustee's office	2,400,840
			6	Tax and public dues (withholding tax on trustee's fee, etc.)	65,995,281
			7	Call center expense	6,592,112
	Total	69,776,002,441		Total	378,401,519

Balance*	69,397,600,922
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* The amount of Balance includes
15,894,665,473 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	809,097 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
	141,686.35371099 BTC		1,167,841.75872567 BTC
	142,846.35166254 BCH		1,363,351.48614373 BCH
Total assets	69,776,002,441 JPY	Total liabilities *3	1,706,625,454,218 JPY and undetermined amount

*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 (sai) 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		809,097 JPY	
8	Miscellaneous income		8,372 JPY	
9	Bitcoin		141,686.35371099 BTC	
10	Bitcoin Cash		142,846.35166254 BCH	
			69,776,002,441 JPY	
	Total assets	70,912,003,430 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		
		1,706,625,454,218 JPY	10,226,798,060 JPY	
	Total liabilities *3	1,167,841.75872567 BTC	938,476.23954933 BTC	
		1,363,351.48614373 BCH	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.