

[Translation]

January 30, 2018

Frequently Asked Questions (FAQ)

MtGox Co., Ltd.

Bankruptcy Trustee:

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Please refer to the following questions and answers for frequently asked questions by creditors regarding the Bankruptcy Proceedings:

I. Results on Acceptance or Rejection of the Claims

Q1: I have filed a claim, and would like to know whether the claim has been accepted or rejected.

Note: The following is a reposting of QA1-3 of “Q&A regarding Acceptance or Rejection of the Claims” posted on the MtGox’s website on June 3, 2016.

Note: Creditors who submitted proof of claims after the investigation period ended on May 25, 2016, please check Q2.

A:

• Online creditors

Creditors who filed their Exchange-Related Bankruptcy Claims (i.e., claims filed by users of the BTC exchange regarding the refund of Bitcoin (“BTC”) and money) can view the statement of acceptance or rejection which sets forth the contents of the filings and the details of the acceptances or rejections, with respect to all filed claims by the users of MTGOX BTC exchange, by logging into the System and clicking the link to the PDF file of the “List of acceptance or rejection for all creditors” (however, the content will be partially masked).(*) Please look for the creditor’s number (the number that was assigned to you when you filed your claims) and your name, and check the results of the acceptance or rejection of your filed claims.

(*) The requirements for using MTGOX's System are as follows: Internet Explorer 9 or higher, Firefox 5 or higher, Google Chrome, Safari 7 or higher, each with a JavaScript operating environment.

You can also confirm the results of the acceptance or rejection of your claims by

logging into the System and clicking the icon “Check the results of the bankruptcy trustee’s decision concerning the admissibility of your bankruptcy claim.” Please note that, due to a technical error in the System, there is a possibility that the results of the acceptance or rejection of your claims shown through the “Check the results of the bankruptcy trustee’s decision concerning the admissibility of your bankruptcy claim” icon were incorrect during the period between May 25, 2016, and May 27, 2016 (Japan time). Please check the results again.

Each of the Online creditors has been notified of the above information by e-mail from around May 28, 2016 (Japan time).

• Offline Creditors

With respect to creditors who filed their Exchange-Related Bankruptcy Claims by post, they have been notified of the results of the acceptance or rejection of their claims by e-mail from around May 28, 2016 (Japan time).

Please refer to Q1-4 if you mistakenly deleted or lost the e-mail in which you were notified of the results of acceptance or rejection.

Q1-2: I forgot my password and cannot log into the System. What should I do?

Note: The following is a reposting of QA3-2 in “Q&A regarding Acceptance or Rejection of the Claims.”

A: In order to change your password, please enter your username or your e-mail address and the answer to the secret question that is registered at the MTGOX BTC exchange; you will then be able to set up a new password.

Q1-3: I cannot change my password (e.g., because “I forgot the answer to the secret question”). What should I do?

A: At present, you cannot reset your secret question. As with offline creditors, if you contact the call center and provide the operator with certain information, such as the creditor’s number, name, address, and the filed amount, we will subsequently send an e-mail notifying the results of the acceptance or rejection of claims to the e-mail address that is stated in the statement of filing. Please refer to Q1-4.

Please call and convey the information above to the call center. Please also note that we cannot respond to your inquiries by any other means.

Online creditors who cannot change their password and are unable to log into the

System are expected to undertake the same procedures as offline creditors in the procedures relating to distributions. We will guide you through the aforementioned procedures.

Q1-4: I am an offline creditor. Could you provide me with the results of the acceptance or rejection of my claims again?

A: Offline creditors may also contact the call center, provide the operator with certain information, such as the creditor's number, name, address, and the filed amount, and we will subsequently send an e-mail regarding the results of the acceptance or rejection of claims to the e-mail address that is stated in the statement of filing. The call center's phone number is +81-3-4588-3922.

Please call and convey the information above to the call center. Please also note that we cannot respond to your inquiries by any other means.

II. Proofs of Claims

Q2: I have not submitted a proof of claim; may I do so now? How should I submit such proof of claim?

A: Since the inspection period ended on May 25, 2016, in principle under the Bankruptcy Act, it is not possible to submit a claim after the end of the investigation period on May 25, 2016.

However, if creditors were unable to submit their proofs of claim by the end of the investigation period due to the grounds not attributable to the creditors themselves, such creditors may submit their proofs of claim only within one month after the grounds cease to exist. In such case, proofs of claim cannot be submitted via the online method, and therefore, are required to be submitted via the offline method.

As stated above, please note that, even if a proof of claim is submitted via the offline method, the submission of the proof of claim may not be accepted, or the filed claims may be rejected, as the inspection period has already ended.

Going forward, you will be emailed with the results of acceptance or rejection concerning the proof of claim if it is accepted.

III. Process of Transfer of Claim

Q3-1: Is it possible to transfer a bankruptcy claim? How do I notify the bankruptcy trustee of the transfer of a bankruptcy claim?

At present, it is possible to transfer a bankruptcy claim. In order to transfer a bankruptcy claim, the process below is required to be undertaken.

- Where the bankruptcy claim holder uses the online method to transfer the bankruptcy claim

Please refer to “Regarding Change of Holder of Claim Users Have Filed Using Online Method”. (https://www.mtgox.com/img/pdf/20150723_online.pdf)

If you transfer a claim that has been submitted via the online method, regardless of whether you transfer all or part thereof, you will no longer be able to use the System. The transferee cannot use the System after the transfer, and therefore, will be treated the same as an offline creditor.

- Where a bankruptcy claim holder of a claim that was submitted via the offline method has transferred the bankruptcy claim

Please refer to “Regarding Change of Holder of Bankruptcy Claim Filed Using Offline Method”

(https://www.mtgox.com/img/pdf/20150723_offline.pdf)

Q3-2: I notified the bankruptcy trustee of the transfer of the claim, but how can I be sure that it was handled properly?

A: When the bankruptcy trustee has completed the approval procedure for the transfer of the claims, we will send an email stating that the transfer of the claim has been completed to the email address of the creditor who notified or entered the transfer of the claim as well as the email address of the transferee entered on “Notice of Transferring Claims and Change of Holder of Claim Form”.

Please contact the call center if you do not receive an email stating that the claim has been transferred to the email address of the transferor of the claim.

Q3-3: I have mistakenly applied for an online claim transfer. What should I do?

A: If you have mistakenly applied for an online claim transfer, please contact the call center to inform the operator of certain information, such as the creditor's number of the transferee, name, address, notification amount, claim number, amount of transfer, and name and address of the transferee.

If you want to cancel the application for transfer of claims that was filed after the bankruptcy trustee approving such application, please carry out the procedures to re-transfer the claim from the transferee to the transferor. For example, if Person A mistakenly applies for a transfer of a claim to Person B, and the bankruptcy trustee approves the application for such transfer, if the transfer of the claim is canceled, Person B will need undertake the procedures to transfer the claim back again to Person A. The application for the transfer of the claim again must be made under the offline method, as the transferor and the transferee can no longer use the System after the bankruptcy trustee approves the application for the transfer of the claim.

IV. Procedures for changing filed matters such as addresses

Q4: How do I change my address, among other information, that I submitted?

A: Please download the Exchange-Related Bankruptcy Claim Change Form (Form (1)-2), and enter the necessary information on the first page thereof.

<https://claims.mtgox.com/assets/mtgox-offline-amendment-2015-05-12.pdf>

Next, please enter only the changed parts on the second page or below (for example, if the address has changed, please enter the post-change address in the address column on pages 2 and 5. No entries need to be made in any other columns.) Finally, print all pages of the PDF, including the pages on which entries have not been made, sign or seal them and send them by post to the Office of Bankruptcy Trustee. Because the filed matters such as addresses cannot be changed via the online method, online creditors should also follow these procedures.

Any creditors who made notice of changes on filed matters by any means other than above mentioned method should make sure that the creditor followed the above mentioned methods in making a notice of change of the filed matters.

After receiving the Exchange-Related Bankruptcy Claim Change Form, we will send an email stating that your Change Form has been received to the contact email address that was notified to the bankruptcy trustee. We do not accept a change of a contact email address as a general rule.

Any changes that increase the filed amount of the bankruptcy claim will be treated

the same as a new filing of a proof of the bankruptcy claim. Therefore, as a general rule, no filing for increase in the amount of the bankruptcy claim will be accepted (see Q2).

V. Distribution Procedures

Q5-1: When will I receive distributions? In addition, what kind of procedures should I take to receive distributions?

A: As a general rule, after the amount of all the filed bankruptcy claims is fixed and the necessary disposition of bankruptcy estate is completed, distribution will take place. At present, the amount, timing and method of distributions are undecided.

Currently, no procedures are required to be taken to receive distributions. We will guide you on the procedures that will be required in the future to receive distributions.

Q5-2: Is it possible to choose distributions in BTC instead of in cash distributions?

A: Whether distributions will be made in BTC or not in bankruptcy distributions is still under consideration.

Q5-3: What is the progress of the bankruptcy proceedings?

A: The progress of the bankruptcy proceedings is reported at creditors' meeting. Please refer to the report of the creditors' meeting.

VI. Other

Q6: I would like to access to my transaction history, transaction details, among other information, of my MtGox account.

A: We do not disclose transaction history, transaction details, among other information, of MTGOX account.

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