

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 27 年 9 月 9 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 27 年 9 月 8 日現在、管財人が確保している預金残高は 1,242,068,375 円であり、第 3 回債権者集会時から約 1 億 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 3 回破産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

現在までの資産回収の状況は、財産目録記載のとおり。

当職は、引き続き、可能な資産回収に努める。

##### (2) BTC 管理状況

平成 27 年 9 月 7 日時点において破産財団で管理する BTC は、202,159.34071488BTC となっている。当職は、現在も引き続き破産者のデータ上残存する 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・債権調査

#### 1 破産債権届出の状況

平成 27 年 8 月末日現在の、届け出られた破産債権届出の状況は以下のとおりである。

破産債権者数：24,704 人

届け出られた破産債権の合計金額：2,663,398,225,570 円

(ただし、うち届出債権額上位3名で2,533,517,211,285円)

## 2 債権調査

平成27年9月9日が債権調査期日と定められていたが、下記第3で述べるとおり、BTC及び法定通貨の消失の有無・経緯並びにMTGOX取引所の各ユーザーの正確な残高は調査中であり、破産債権届出の認否をするに至っていないため、取引所債権者については、債権調査期日を次回債権者集会期日に延期することとした。

非取引所債権者については、本日債権認否を行う所存である。

## 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、有限責任監査法人トーマツ、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、当職は、警視庁の捜査協力要請に対し、可能な協力を行っている。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(破産者の管理していたアドレスの公表も含む。)については、慎重に取り扱う必要が生じている。

## 第4 関連会社

破産者は、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(7)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)をした。

### 2 (株)Shade3D

破産者は、(株)TIBANNEの子会社である(株)Shade3Dに対し、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、平成27年9月4日、御庁の許可を得て、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金46,686,362円で売却する旨の契約を、当職、(株)TIBANNE破産管財人栗田口太郎、ニューホライズン2号投資事業有限責任組合及びニューホライズンキャピタル株式会社の間で締結した。

### 3 (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(7)第5603号)において行った破産債権の届出について、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）が係属しており、平成 27 年 8 月 10 日に第 3 回  
弁論準備手続期日が開催された。

#### **4 カルプレス・マルク・マリ・ロベート**

破産者は、破産者の代表取締役であるカルプレス・マルク・マリ・ロベートに対し、  
136, 175, 781 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、同人に対し、必要な法的措置を講じることを検討中である。

なお、カルプレス・マルク・マリ・ロベートは、平成 27 年 8 月 1 日に私電磁的記録  
不正作出・同供用罪の容疑で、同月 21 日に業務上横領罪の容疑でそれぞれ逮捕され、  
現在勾留中である。

#### **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  
を要する。

#### **第 6 破産手続進行に関する事項**

##### **1 配当の見込み等**

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	評価額(財団組入額)	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	0	評価は平成27年9月8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	0	破産者の関係会社。債権譲渡契約締結済み。	
	㈱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・ロペート	136,175,781	0	破産者の代表者。弁済請求中。	
	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27年9月8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(事業税及び地方人特別税中間納付)	80,800	80,800	平成26年7月29日還付金入金済み。	
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。	
	預け金	783,948,565	862,720,420	評価は平成27年9月8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。	
5	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。	
	他社預け金	1,693,444,088	706,433,012	評価は平成27年9月8日までの換価実績による。	
	CoinLab	500,000,000	0	訴訟継続中。	
6	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27年9月8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			
8	Chair	2,902,119	200,000	平成27年6月8日売却、入金済み。	
	敷金	700,000	0	評価は平成27年9月8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。	
9	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。	
	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27年9月8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	3,990,797,660	1,616,258,323		

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	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27年9月8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27年 9月 8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	16,257,099
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	8,357,547
4	受取利息	243,455	4	専門家報酬	174,233,110
5	税金還付	331,600	5	業務委託報酬	98,025,719
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	3,165,712
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)	9,100,443
			10	コールセンター費用	3,804,684
			11	TIBANNE破産申立予納金	15,000,000
			12	管財人報酬	32,947,539
合 計		1,616,258,323	合 計		374,189,948

差引残金	1,242,068,375
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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)	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	0	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	1,616,258,323	負債計 ※2	8,732,190,301

※1 「評価額(財団組入額)」は、平成27年9月8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

September 9, 2015

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 the bankruptcy trustee has secured as of September 8, 2015 is JPY 1,242,068,375, i.e., a decrease of approximately JPY 130,000,000 from the time of the 3rd creditors' meeting.

However, since the investigation of the status of 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 return of BTC (which constitute the bankruptcy claim).

#### 2. Past Events Concerning Bankruptcy Estate

Principal past events concerning the bankruptcy estate from the time of the 3rd creditors' meeting up to the present are as follows:

##### (1) Recovery of Assets

The status of recovery of assets up to the present is as described in the List of Assets.

I 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 September 7, 2015 is 202,159.34071488 BTC. Currently, I am still investigating the existence of

BTC remaining in the bankrupt entity's data, 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.

## II. Filing of Bankruptcy Claims and Investigation of Claims

### 1. Status of Filing of Bankruptcy Claims

The status of the bankruptcy claims filed as of the end of August 2015 is as follows:

Number of bankruptcy creditors: 24,704

Total amount of the bankruptcy claims filed: JPY 2,663,398,225,570 (of which the amount of the claims filed by the three largest creditors amounted to JPY 2,533,517,211,285)

### 2. Investigation of Claims

September 9, 2015 was the date set for the investigation of claims. However, as stated in 3. below, as I am still investigating whether or not the BTC and currencies disappeared and if they have, the background behind such disappearance, as well as the accurate balance of the account held by each user of the MtGox exchange, I have neither approved nor disapproved any of the bankruptcy claims yet. Therefore, I decided to extend the date for the investigation of the claims filed by the exchange-user creditors to the date of the next creditors' meeting.

I plan to approve or disapprove the claims filed by the creditors other than the exchange-user creditors today.

## III. Investigation of Disappearance of BTC, etc.

I am conducting investigations into whether or not the BTC and currencies have disappeared in the bankrupt entity and if they have, the background for such disappearance by delegating such work to Deloitte Touche Tohmatsu LLC and ReEx Accounting Firm as well as by obtaining the assistance of the supporting company Payward .

Additionally, following a request of the Metropolitan Police Department for cooperation in the investigation, I am providing cooperation as much as possible. In connection with such police investigation, careful treatment of the information as to the investigation (including the disclosure of the addresses previously managed by the bankrupt entity) is now needed.

## IV. Affiliated Company



The bankrupt entity has several affiliated companies (parent company, etc.), and has loan receivables, etc. against the following companies, etc., and, therefore, I am making efforts to collect on 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 bankruptcy claim (total amount of the bankruptcy claim filed is JPY 25,841,657,102).

2. K.K. Shade 3D

While the bankrupt entity has 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., after obtainment of the court approval. I entered into an agreement on September 4, 2015, with Mr. Taro Awataguchi, who is the bankruptcy trustee of TIBANNE Co., Ltd., New Horizon II Investment Limited Partnership and New Horizon Capital Co., Ltd., pursuant to which I will sell such loan receivables to New Horizon II Investment Limited Partnership for JPY 46,686,362.

3. K.K. Bitcoin. Cafe

With respect to the proof of bankruptcy claims that I filed in the process of the bankruptcy proceedings against K.K. Bitcoin. Cafe, the case for the objection to the bankruptcy claim assessment (2015 (wa) No. 6570) is currently being heard before the Tokyo District Court and the third preparatory proceeding took place on August 10, 2015.

4. Robert Marie Mark Karpeles

Since the bankrupt entity has loan receivables in the amount of JPY 136,175,781 (amount based on the settlement accounts of the bankrupt entity as of April 24, 2014) against Robert Marie Mark Karpeles, who is the representative director of the bankrupt entity, I am considering taking necessary legal action against him.

Robert Marie Mark Karpeles was arrested on August 1, 2015 on suspicion of unauthorized creation and use of private electromagnetic records and on August 21, 2015 on suspicion of corporate embezzlement, respectively, and is currently under detention.

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 III. above.

VI. Matters regarding Progress of Bankruptcy Proceeding

1. Probability of Distribution, etc.

At the current time, the probability of distribution and the timing and method thereof, etc. have not yet been determined.

I continue to consider whether or not I will make distributions by way of distributing BTC when bankruptcy distributions are made.

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., necessary for creditors regarding this case on the website that I manage (<https://www.mtgox.com>) from time to time.

End of document

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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

## 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	Appraised amount (amount incorporated into the bankruptcy estate)	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.
2	Short-term loans	1,307,423,210	0	The appraised amount is based on the amount actually converted into cash on or prior to September 8, 2015.

	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	0	This company is an affiliated company of the bankrupt.
	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. Repayment of the loan is currently being requested.
	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 September 8, 2015.
	TIBANNE Co., Ltd	562,026	0	This company is the parent company of the bankrupt. The accounts receivable against this company comprise accrued interest on the loan.
	Shibuya Tax Office (Interim payment of corporation tax)	242,200	243,900	Tax refund was received by the account of the trustee as of July 24, 2014.
	Shibuya Metropolitan Taxation Office (Interim payment of enterprise tax and special local corporation tax)	80,800	80,800	Tax refund was received by the account of the trustee as of July 29, 2014.
	Shibuya Metropolitan Taxation Office (Interim payment of inhabitants tax on corporation tax basis)	40,800	6,900	Upon balanced by taxation on per capita basis, tax refund was received by the account of the trustee as of 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 September 8, 2015.
	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 September 8, 2015.
	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 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 September 8, 2015.
	DELL Server	5,649,000		
	Violin Server	90,623,142	32,382,300	Sold on November 27, 2014. The consideration has already been transferred into the account of the trustee.
	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.
8	Security deposit	700,000	0	The appraised amount is based on the amount actually converted into cash on or prior to September 8, 2015.
	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 September 8, 2015.
	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
	Winsoft 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	3,990,797,660	1,616,258,323	

#### 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	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 the proceeds from the conversion into cash thereof.

\*2 As a rule, "Appraised amount (amount incorporated into the bankruptcy estate)" shows the amount actually collected on or prior to September 8, 2015.

\*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 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 September 8, 2015

[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	16,257,099
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	8,357,547
4	Interest income	243,455	4	Professional fees	174,233,110
5	Tax refund	331,600	5	Outsourcing fees	98,025,719
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	3,165,712
9	Proceeds from sale of fixtures	200,000	9	Tax and public dues (withholding tax of trustee's fee, etc.)	9,100,443
			10	Call center expense	3,804,684
			11	Prepayment for filing bankruptcy against TIBANNE	15,000,000
			12	Trustee's fee	32,947,539
Total		1,616,258,323	Total		374,189,948

Balance	1,242,068,375
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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	0	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	1,616,258,323	Total liabilities *2	8,732,190,301

\*1 "Appraised amount (amount incorporated into the bankruptcy estate)" shows the amount actually collected on or prior to September 8, 2015.

\*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 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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