



Date

Certificate for the Implementation of Article 13-2 (b) of the Convention signed by
Japan and France on March 3, 1995

As the Director of the International Operations Division, I hereby certify under Article 13-2 (b) of the Convention signed by Japan and France on March 3, 1995, that gains derived from the alienation of shares explained below in (1) are subject to a tax deferral in Japan according to the Japanese tax law explained below in (2).

(1) Outline of transaction

(i) Entities concerned

Entity that alienated shares:

Entity that received shares:

(ii) Shares alienated:

(iii) Outline of the transaction for restructuring the companies

(2) Corporation tax treatment in Japan of gains derived from the alienation of shares within the framework of a restructuring of companies

For your reference, the values of the alienated shares reported by (the taxpayer) are indicated in Attachment 1. Also attached is the French text of the paragraph 2 of Article 13 of the Convention (Attachment 2).

This certificate is predicated upon facts and representations submitted by (the taxpayer). Therefore, we may change our judgment if we find new factual information in the process of audit, etc.

Date:

(SIGN)
Director
International Operations Division
National Tax Agency