

Company incorporation and other OSS-related activities.

PG&CO.

(A) Company Formation Fee Table

(Excluding consumption tax)

Fee/Service Charge	100,000 (plus 20,000 for subsidiary)			150,000	
	Stock Company			Limited Liability Company	Japanese Branch
Actual cost (Tax-exempt)	Less than 1 million yen	Less than 3 million yen	More than 3 million yen		
Registered capital				-	-
Articles of Incorporation Verification	32,000	42,000	52,000	-	-
Articles of Incorporation stamp duty	40,000⇒0			40,000⇒0	-
Registration license tax (0.7% of the registered capital)	150,000			60,000	90,000
Other (copying fee, transportation expenses, etc.)	8,000			5,000	5,000
Total actual expenses	190,000	200,000	210,000	65,000	95,000
Minimum required expenses	290,000	300,000	310,000	165,000	245,000
Submission of one business opening notification form	10,000 (can be allocated to advisory accounting fees)				