

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 30 年 3 月 7 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 一部の債権者による民事再生手続開始の申立て

破産者の一部の債権者が、平成29年11月24日、東京地方裁判所に対し、破産者についての民事再生手続開始の申立てを行った。裁判所は、同日、調査命令を発令し、当該調査命令において、申立棄却事由の有無を調査するために調査委員が選任された。

破産管財人は、調査委員による当該調査に積極的に協力し、必要な資料の提供等を行った。

調査委員は、平成30年2月28日、「当職（注：調査委員）は、破産者株式会社 MTGOX について、民事再生法25条2号ないし4号に掲げる事由はないと思料する。ただし、この結論は、同破産者について係属する下記破産事件（注：東京地方裁判所平成26年（フ）第3830号 破産者株式会社 MTGOX 破産事件）の破産手続において現時点までに組成された財団の規模に照らして、同破産事件において債権届出をした全債権者（とくに金銭債権たる破産債権を有する債権者各自）が当該破産手続においてすでに得ていると見込まれる利益を確保する措置が、再生手続開始決定前（破産手続中止前）になされていることを前提とする。」という結論の調査報告書を裁判所へ提出した（注記は破産管財人による）。

今後、裁判所は、かかる調査結果に基づき、破産者について民事再生手続を開始するか否か判断する。

なお、裁判所から新たな決定がなされない限り、破産手続は従前どおり進行し、当職は従前どおり破産管財人として破産財団の管理処分権を有する。

第 2 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30年3月6日現在、当職が確保している預金残高は44,170,278,921円であり、第9回債権者集会時から約42,956,000,000円増加した。

但し、ビットコイン（以下「BTC」という。）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 BTC から分裂した仮想通貨

通貨は記載していない。

2 BTC 及び BCC の売却

当職は、第9回債権者集会から今回の債権者集会までの間に、裁判所の許可を得て、破産財団に属する BTC 及びビットコインキャッシュ（以下「BCC」という。）の一部を売却した。売却数量及び破産管財人口座への入金額は以下のとおりである。

仮想通貨の種類	売却数量	破産管財人口座への入金額
BTC	35,841.00701BTC	382億3138万9537円
BCC	34,008.00701BCC	47億5665万4806円
	合計入金額	429億8804万4343円

裁判所と協議した結果、現時点で一定数量の BTC 及び BCC を売却し一定の配当原資を金銭で確保することが必要かつ相当であると判断し、上記数量の BTC 及び BCC を売却するに至った。

当職は、BTC 及び BCC の売却時点の市場価格を踏まえ、可能な限り高値で BTC 及び BCC を売却するように努めた。

今後の BTC 及び BCC の売却に関しては、裁判所と協議して決定したいと考えている。

3 BTC 管理状況

平成30年3月5日時点において破産財団で管理する BTC は、166,344.35827254BTC である。当職は、現在も引き続き破産者が保有する 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て管理する予定である。

また、同日時点において破産財団で管理する BCC は、168,177.35927254BCC である。

なお、BTC の分裂により誕生した仮想通貨は、破産財団に属する BTC から分裂したものに関しては、破産財団に属すると考えている。

第3 破産債権の調査の状況

1 破産債権届出及び認否の状況

当職は、平成28年5月25日の債権調査期日において、破産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。）から届け出られた破産者に対する BTC 及び金銭の返還に関する債権（以下「取引所関係破産債権」という。）の全てにつき、認否をした。平成28年5月25日時点における破産債権届出及び認否の状況の概要については、以下のとおりである。

	届出件数	届出金額 ※1	認めた金額 ※1	認めなかった金額 ※1
取引所関係破産	24750件	263兆5192億	456億0959万	263兆4736億

債権を届け出た債権者		6830 万 3371 円	3503 円	5870 万 9868 円
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※1 全て円転した金額である。

その後、当職は、上記の認めなかった金額のうち、現在までに105件384,667,654円を認めるに至っている。

142件の査定申立て（査定申立額2,223,322,737円（元本のみ））については、現在までに全てについて裁判所の決定が出されており、全て当職の主張を認めるものである。

裁判所の査定決定に対し、14件（訴額1,972,594,935円（元本のみ））の査定異議の訴えが提起された。現在までに、4件の査定異議の訴えは取り下げられ、7件は当職の主張を認める判決が出された。

今後、残りの異議訴訟についても、可及的速やかに終了させるよう引き続き努める。破産債権に関する現在の確定状況は、添付の破産債権者整理表のとおりである。

2 取引所関係破産債権以外の債権届出の状況

取引所関係破産債権以外の債権を届け出た債権者に対しては、平成27年9月9日の債権調査期日において認否をしているが、このうちCoinLab, Inc.（届出金額8,673,534,490円）及び(株)TIBANNE（破産管財人栗田口太郎弁護士）（届出金額4,440,403,865円）から破産債権査定の申立てがあり、現在、いずれもその届出金額の全額につき査定手続中である。

第4 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（関連法人を含む。）、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、カルプレス・マルク・マリ・ロベートは、後述のとおり、逮捕起訴されたが、当職は、警視庁などの捜査機関の捜査協力要請に対し、可能な協力を行ってきており、今後とも協力を行っていく方針である。なお、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については、慎重に取り扱う必要が生じている。

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、可能な限りで、調査を続行する予定である。

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。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

破産者には、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(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。）をしたが、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、破産債権査定の上申立てを行った。現在、(株)TIBANNE の破産手続において査定手続中である。

2 (株)Bitcoin. Café

当職が(株)Bitcoin. Caféの破産手続（東京地方裁判所平成26年(フ)第5603号）において行った破産債権の届出（届出金額60,710,136円）について(株)Bitcoin. Caféの債権者である東急建設株式会社が述べた異議に関し、同社が最高裁判所に対し、上告及び上告受理申立てを行っていたところ、平成29年1月19日、最高裁判所により上告棄却及び不受理の決定がなされ、当職の上記届出を認めることを内容とする裁判所の判断が確定した。

3 カルプレス・マルク・マリ・ロベート

当職は、平成27年10月23日、御庁に対し、破産者の代表取締役であるカルプレス・マルク・マリ・ロベートの破産手続開始の申立てを行った。その結果、同年11月10日、同人について破産手続開始決定がなされ、破産管財人に坂口昌子弁護士が選任された。

また、カルプレス・マルク・マリ・ロベートは、平成27年9月11日に私電磁的記録不正作出・同供用罪及び業務上横領罪の容疑で起訴され、さらに同年11月18日に同じく私電磁的記録不正作出・同供用罪及び業務上横領罪の容疑で追起訴された。現在、当該事件に関する公判が続いている。なお、同人は、平成28年7月14日に保釈されている。

当職は、平成29年2月6日、カルプレス・マルク・マリ・ロベートの破産手続（平成27年(フ)第9170号）において、破産債権の届出（届出金額25,190,162,021円）を行った。

第6 破産法第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

破産法第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、引き続き調査をしている。

第7 破産手続進行に関する事項

1 配当の見込み等

破産手続における配当の具体的日程については、民事再生手続開始の可能性及び当

職の認否に対する各債権者の応答等によって影響を受けざるを得ない。したがって、現時点では、配当見込み、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を配布する方法を用いるか否かについては、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、可能な限り、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

破産債権者整理表

		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
		破産債権届出から債権認否まで					債権認否から査定手続まで				異議訴訟			確定債権額合計		未確定債権		時点		
		届出債権者数	届出債権額	認めた額	(法124Ⅲ) 確定債権者数	(法124Ⅲ) 確定債権額	査定債権者数	査定債権額 (元本のみ)	(法131Ⅱ) 確定債権者数	(法131Ⅱ) 確定債権額	異議訴訟提起者数	訴額 (元本のみ)	確定債権者数	確定債権額	債権者数	債権額	債権者数		債権額 (届出)	
1	届出破産債権	BTCのみの届出債権者	9,863	260,877,125,161,772	15,116,975,701	9,841	14,891,948,458	22	1,968,803,487	12	8,653,897	10	1,967,595,751	9	216,373,346	9,862	15,116,975,701	1	1,325,298	2018/3/6
2		BTC+金銭の届出債権者(口座数)	10,885	2,634,593,223,515	29,507,353,787	10,806	28,598,171,851	79	126,717,396	76	907,859,009	3	4,283,484	1	1,322,927	10,883	29,507,353,787	2	3,464,880	2018/3/6
3		金銭のみの届出債権者	4,002	7,549,918,084	1,369,931,669	3,961	1,327,392,414	41	113,481,053	40	41,816,849	1	715,700	1	722,406	4,002	1,369,931,669	-	-	2018/3/6
4		非取引所債権者	5	13,119,083,453	2,936,270	3	2,936,270	2	13,113,938,355	-	-	-	-	-	-	3	2,936,270	2	13,113,938,355	2018/3/6
5	合計	24,755	263,532,387,386,824	45,997,197,427	24,611	44,820,448,993	144	15,322,940,291	128	958,329,755	14	1,972,594,935	11	218,418,679	24,750	45,997,197,427	5	13,118,728,533		

※1 「確定債権者数(法124Ⅲ)」(列D)、「確定債権者数(法131Ⅱ)」(列H)及び「確定債権者数」(列L)の中には、破産債権なしとして確定した債権者も含まれる。

※2 「BTCのみの届出債権者」の「確定破産債権者数(法131Ⅱ)」(12件)(セルH1)及び「確定債権額(法131Ⅱ)」(8,653,897円)(セルI1)のうち、10件・確定債権額8,653,897円は、査定申立ての全部が却下されたこと又は査定申立て後に破産管財人が異議を撤回し申立人が査定申立てを取り下げたことにより確定したものである。

※3 「BTC+金銭の届出債権者」の「確定破産債権者数(法131Ⅱ)」(76件)(セルH2)及び「確定債権額(法131Ⅱ)」(907,859,009円)(セルI2)のうち、55件・確定債権額235,988,257円は、書類不備により査定申立ての受理が認められなかったこと、査定申立ての全部若しくは一部が却下されたこと、又は査定申立て後に破産管財人が異議を撤回し申立人が査定申立てを取り下げたことにより確定したものである。

※4 「金銭のみの届出債権者」の「確定破産債権者数(法131Ⅱ)」(40件)(セルH3)及び「確定債権額(法131Ⅱ)」(41,816,849円)(セルI3)のうち、23件・確定債権額26,276,037円は、書類不備により査定申立ての受理が認められなかったこと、査定申立ての全部若しくは一部が却下されたこと、又は査定申立て後に破産管財人が異議を撤回し申立人が査定申立てを取り下げたことにより確定したものである。

※5 「BTCのみの届出債権者」の「異議訴訟」の「確定債権者数」(9件)(セルL1)及び「確定債権額」(216,373,346円)(セルM1)のうち、2件・確定債権額216,370,752円は、訴え提起後に破産管財人が異議を撤回し原告が訴えを取り下げたことにより確定したものである。

※6 「BTC+金銭の届出債権者」の「異議訴訟」の「確定債権者数」(1件)(セルL2)及び「確定債権額」(1,322,927円)(セルM2)は、訴え提起後に破産管財人が異議を撤回し原告が訴えを取り下げたことにより確定したものである。

※7 「金銭のみの届出債権者」の「異議訴訟」の「確定債権者数」(1件)(セルL3)及び「確定債権額」(722,406円)(セルM3)は、訴え提起後に破産管財人が異議を撤回し原告が訴えを取り下げたことにより確定したものである。

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	23	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	46,686,362	評価は平成30年3月6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	46,686,362	破産者の関係会社。平成27年9月29日、債権譲渡契約に基づき回収。
	㈱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・ロベート	136,175,781	0	破産者の代表者。平成27年11月10日破産手続開始決定。
	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30年3月6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(事業税及び地方税法特別税中間納付)	80,800	80,800	平成26年7月29日還付金入金済み。
	渋谷都税事務所(住民税法人税割中間納付)	40,800	6,900	均等割りと同殺の上、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。
5	預け金	783,948,565	862,720,420	評価は平成30年3月6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。
	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。
6	他社預け金	1,693,444,088	990,215,531	評価は平成30年3月6日までの換価実績による。
	CoinLab	500,000,000	0	訴訟継続中。
	その他	1,193,444,088	990,215,531	平成29年6月5日入金済み。
7	工具器具備品	104,557,699	32,582,300	評価は平成30年3月6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		
	Chair	2,902,119	200,000	平成27年6月8日売却、入金済み。
8	敷金	700,000	0	評価は平成30年3月6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。
	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。
9	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戻金。回収済み。
10	開発費	85,875,146	0	評価は平成30年3月6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	390,829	預金利息
12	破産申立予納金	0	18,063,297	評価は平成30年3月6日までの換価実績による。
	破産申立予納金(カルプレス・マルク・マリ・ロベート)	0	3,026,000	破産申立予納金戻り(郵券等戻り含む)
	破産申立予納金(㈱TIBANNE)	0	15,037,297	破産申立予納金戻り(郵券等戻り含む)
13	仮想通貨売却収入	0	42,988,044,343	評価は平成30年3月6日までの換価実績による。
	BTC及びBCC売却		42,988,044,343	平成30年3月6日までの売却入金分
	資産合計	3,990,797,660	44,952,982,218	

負債の部

番号	科目	帳簿簿価	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(取引所関係破産債権)	8,256,092,214	263,519,268,303,371	
	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簿価を記載しており、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30年3月6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Bitcoin Cashは、上記資産には含まれていない。なお、平成30年3月5日時点において破産財団で管理するBitcoinは、166,344.35827254 BTCであり、Bitcoin Cashは、168,177.35927254 BCCである。

※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30年 3月 6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	35,942,428
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	11,067,793
4	受取利息	390,829	4	専門家報酬	328,320,116
5	税金還付	331,600	5	業務委託報酬	153,957,278
6	他社預け金の回収	990,215,531	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	298,930
8	預け金の回収	97,486,771	8	管財人室家賃・敷金	8,180,428
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)	40,051,228
10	㈱Shade3Dに対する貸付金譲渡代金	46,686,362	10	コールセンター費用	10,002,395
11	カルプレス・マルク・マリ・ロベート破産申立予納金戻り(郵券等戻り含む)	3,026,000	11	TIBANNE破産申立予納金	15,000,000
12	TIBANNE破産申立予納金戻り(郵券等戻り含む)	15,037,297	12	管財人報酬	163,681,976
13	仮想通貨売却収入	42,988,044,343	13	カルプレス・マルク・マリ・ロベート破産申立予納金	3,000,000
合 計		44,952,982,218	合 計		782,703,297

差引残金	44,170,278,921
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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)※1	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	46,686,362	一般破産債権	263,532,387,386,824
未収入金	331,600		
仮払金	2,000,000		
預け金	862,720,420		
他社預け金	990,215,531		
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	390,829		
破産申立予納金	18,063,297		
仮想通貨売却収入	42,988,044,343		
資産計 ※2	44,952,982,218	負債計	263,532,461,014,618

※1 「評価額(財団組入額)」は、平成30年3月6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Bitcoin Cashは、上記資産には含まれていない。なお、平成30年3月5日時点において破産財団で管理するBitcoinは、166,344.35827254 BTCであり、Bitcoin Cashは、168,177.35927254 BCCである。

※3 財団債権及び優先的破産債権については、交付要求未了のため、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

March 7, 2018

To: Tokyo District Court, Collegiate Section of 20th Civil Division

Bankrupt Entity: MtGox Co., Ltd.

Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

I. Petition for Commencement for Civil Rehabilitation Proceedings Filed by Some of Creditors

On November 24, 2017, some of the creditors of the Bankrupt Entity filed with the Tokyo District Court a petition for the commencement of civil rehabilitation proceedings (*minji saisei*) with respect to the Bankrupt Entity. On the same day, the court issued an examination order, and ordered to appoint an examiner to examine whether there are reasons to dismiss the petition.

I willingly cooperated with the examiner in examining and provided him with necessary materials.

On February 28, 2018, the examiner submitted an examination report to the court, concluding, “I^[1] concluded that there is no ground set forth in Paragraph 2 through 4 of Article 25 of the Civil Rehabilitation Act with respect to the Bankrupt Entity, MtGox Co., Ltd. However, this conclusion is based on the premises that measures are taken to secure the interests that are expected to have already been obtained, in light of the size of the bankruptcy estate that has been established in the bankruptcy proceedings, by all creditors who filed proofs of claims for the pending bankruptcy

¹ Note: The examiner.

case against the Bankrupt Entity^[2], especially creditors whose bankruptcy claims are monetary claims, before the order of commencement of civil rehabilitation proceedings is made, i.e., before the stay of the bankruptcy proceedings”.

Going forward, based on the results of the examination, the court will decide whether to commence civil rehabilitation proceedings against the bankrupt entity.

Unless the court makes a new decision, the bankruptcy proceedings will proceed as before, and I, as the bankruptcy trustee, continue to have the right to administer and dispose of the bankruptcy estate as before.

II. Progress and Status of Bankruptcy Estate

1. Status of Bankruptcy Estate

According to our investigation up to the date of this report, the status of the bankruptcy estate is as shown in the List of Assets and the Balance Sheet, and the balance in the account that I have secured as of March 6, 2018, is JPY 44,170,278,921, i.e., an increase of approximately JPY 42,956,000,000 from the time of the 9th creditors’ meeting.

However, since the investigation of the status of the holdings of bitcoins (“BTC”) is still on-going, such List of Assets and Balance Sheet do not contain BTC and other cryptocurrencies split from BTC held by the bankrupt entity.

2. Sale of BTC and BCC

Between the 9th creditors’ meeting and this creditors’ meeting, with the permission of the court, I sold a certain amount of BTC and bitcoin cash (“BCC”) that belonged to the bankruptcy estate. The quantities sold and the amount paid into the bankrupt trustee’s account are shown below.

Type of cryptocurrencies	Quantity sold	Amount paid in the bankrupt trustee’s account
BTC	35,841.00701BTC	JPY 38,231,389,537

² Note: Tokyo District Court 2014 (fu) No. 3830

BCC	34,008.00701BCC	JPY 4,756,654,806
	Total amount paid	JPY 42,988,044,343

As a result of the consultation with the court, I considered it necessary and reasonable to sell a certain amount of BTC and BCC at this point and secure a certain amount of money for distribution resources, and thus, I sold the amount of BTC and BCC above.

I made efforts to sell BTC and BCC at as high a price as possible in light of the market price of BTC and BCC at the timing of sale.

I plan to consult with the court and determine further sale of BTC and BCC.

3. Status of BTC managed

The amount of BTC managed by the bankruptcy estate as of March 5, 2018, is 166,344.35827254 BTC. Currently, I am still investigating the existence of additional BTC held by the bankrupt entity. If any BTC is found, I will move them to the address which I manage, and I will keep such BTC there, in the soonest manner.

The amount of BCC managed by the bankruptcy estate as of March 5, 2018, is 168,177.35927254 BCC.

It is my understanding that the cryptocurrencies split from BTC of the bankruptcy estate belong to the bankruptcy estate.

III. Status of Investigation of Bankruptcy Claims

1. Status of Filing of Bankruptcy Claims and Acceptance or Rejection of Claims

On May 25, 2016, the date of the investigation of claims, I completed the task of accepting or rejecting each of the claims against the Bankrupt Entity seeking a refund of BTC or money that was filed by users of the Bankrupt Entity's Bitcoin exchange (such users, the "Users"; and such claims, the "Bankruptcy Claims

Related to Exchange”).

A summary of the status of filings of bankruptcy claims and the acceptance or rejection of claims as of May 25, 2016, is shown below.

	Number of filings	Total amount of claims filed *1	Total amount of claims that have been accepted *1	Total amount of claims that have been rejected *1
Creditors who filed a claim only with respect to the Bankruptcy Claims Related to Exchange	24,750 filings	JPY 263,519,268,303,371	JPY 45,609,593,503	JPY 263,473,658,709,868

*1 All amounts have been converted into JPY.

Thereafter, out of the claims that I had originally rejected, to date, I have changed my decision from rejection to acceptance with respect to certain claims made under 105 filings, the total amount of which is JPY 384,667,654.

With respect to 142 petitions for assessment, the total amount of which is JPY 2,223,322,737 (principal amount only), court decisions have been made for all of them to date, and all of them have accepted my assertions. In response to the assessment orders made by the court, 14 actions were filed to oppose the bankruptcy claim assessment, the total amount of which is JPY 1,972,594,935 (principal amount only). Four of them have been withdrawn, and the court has decided to accept my rebuttals in seven of them.

Going forward, I will continue to make an effort to end the pending actions as soon as possible.

The current status of the bankruptcy claims is shown in the attached list of the creditors' status.

2. Status of Filings of Claims Other than Bankruptcy Claims Related to Exchange

With respect to creditors who filed claims other than the Bankruptcy Claims Related to the Exchange, I accepted or rejected the claims filed by such creditors at the date of investigation of claims on September 9, 2015; however, among these

claims, CoinLab, Inc. (the amount of the filed claim: JPY 8,673,534,490) and TIBANNE Co., Ltd. (Bankruptcy Trustee: Taro Awataguchi Attorney-at-law) (the amount of the filed claim: JPY 4,440,403,865) filed petitions for a bankruptcy claim assessment, and the assessment of the entire amount that they filed is currently under way.

IV. Investigation of Disappearance of BTC, etc.

I am conducting investigations into whether any BTC or money in other currencies that were possessed by or under the control of the bankrupt entity have disappeared, and if they have, the events leading to such disappearance by delegating such work to Deloitte Touche Tohmatsu LLC (and its affiliates) and ReEx Accounting Firm, with the assistance of Payward, the supporting company.

Additionally, while Robert Marie Mark Karpeles was arrested and prosecuted as stated below, following a request made by investigation agencies such as the Metropolitan Police Department to cooperate with their investigation, I have been providing and will continue to provide them with cooperation as much as possible. In connection with such police investigation, information on the investigation needs to be handled carefully.

Due to the circumstances, among others, where the amount of information available is limited, I believe it will be difficult to understand the full picture; however, I will continue these investigations, as much as possible.

On July 26, 2017, the U.S. Department of Justice announced that Alexander Vinnik, manager of a cryptocurrency exchange, was arrested and indicted for involvement in money laundering of more than 4 billion dollars. The allegations in the indictment include the fact that he obtained funds by hacking MtGox. I have contacted the U.S. Department of Justice through a U.S. law firm and have made a request for information.

V. Affiliated Companies

The bankrupt entity has several affiliated companies (parent company, etc.), and has claims such as loans against the following companies and person. I am making

efforts to collect such loans.

1. TIBANNE Co., Ltd.

In the bankruptcy proceedings against TIBANNE Co., Ltd., which is the parent company of the bankrupt entity (Tokyo District Court 2015 (fu) No. 585), on May 15, 2015, I filed a bankruptcy claim (the amount of the filed claim was JPY 25,841,657,102; however, I filed a voluntary dismissal with respect to a portion of the said claim in the amount of JPY 306,362,100 on November 19, 2015). Mr. Taro Awataguchi, who is the bankruptcy trustee of TIBANNE, made an objection to the claim; therefore, I filed a petition seeking an assessment of the bankruptcy claim on October 13, 2015. The assessment is currently being processed under the bankruptcy proceedings of TIBANNE, Co., Ltd.

2. K.K. Bitcoin. Café

With regard to the objection raised by TOKYU CONSTRUCTION CO., LTD., a creditor of K.K. Bitcoin. Café, against my filing of a bankruptcy claim (the amount of the bankruptcy claim was JPY 60,710,136) in the bankruptcy proceeding against K.K. Bitcoin. Café (Tokyo District Court 2014 (fu) No. 5603), where TOKYU CONSTRUCTION CO., LTD. filed a final appeal as well as a petition for final appeal to the Supreme Court, the Supreme Court, on January 19, 2017, made a decision to dismiss and reject the final appeal. Accordingly, the court judgment that approves the aforesaid bankruptcy claim that I had filed has become final.

3. Robert Marie Mark Karpeles

I filed a petition for the commencement of bankruptcy proceeding regarding Robert Marie Mark Karpeles, who is the representative director of the bankrupt entity, with the court on October 23, 2015. As a result, the commencement of the bankruptcy proceeding against Mr. Karpeles was determined on November 10, 2015, and Ms. Masako Sakaguchi was appointed as the bankruptcy trustee.

Robert Marie Mark Karpeles was prosecuted on September 11, 2015 on the charges of unauthorized creation and use of private electromagnetic records and suspicion of corporate embezzlement. Furthermore, he was subsequently prosecuted on

November 18, 2015 on the same charges of unauthorized creation and use of private electromagnetic records and suspicion of corporate embezzlement. Currently, the trial of this case is in progress. He was released on bail on July 14, 2016.

In the bankruptcy proceedings against Robert Marie Mark Karpeles (2015 (fu) No. 9170), on February 6, 2017, I filed a bankruptcy claim (the amount of the bankruptcy claim was JPY 25,190,162,021).

VI. 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 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 under way.

VII. Matters regarding Progress of Bankruptcy Proceedings

1. Probability of Distribution

The detailed schedule of the distribution in the bankruptcy proceedings will inevitably be affected, among others, by the possibility of the commencement of civil rehabilitation proceeding and each creditor's response to the acceptance or rejection of his or her claim. Therefore, at present, the matters such as the possibility of carrying out a distribution and the timing and method thereof have not yet been determined.

I will continue to consider whether, in the case where a distribution is possible, a distribution will be made by way of distributing BTC.

2. Provision of Other Necessary Information on Website

Since an extremely large number of creditors exist worldwide in this case, I plan to

disclose, as much as possible, information that creditors need to be aware of regarding this case on the website that I manage (<https://www.mtgox.com>) from time to time.

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.

List of Creditors' Status

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R		
																			From filing of bankruptcy claims to acceptance and rejection of claims	
	Number of creditors who filed claims	Total amount of claims filed	Total amount of claims that have been accepted	Number of determined creditors (pursuant to Paragraph 3, Article 124 of the Bankruptcy Act)	Amount of determined claims (pursuant to Paragraph 3, Article 124 of the Bankruptcy Act)	Number of creditors who filed a petition for bankruptcy claim assessment	Amount of assessed claim (principal amount only)	Number of determined creditors (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)	Amount of determined claims (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)	Number of creditors who filed an action to oppose bankruptcy claim assessment	Claimed amount (principal amount only)	Number of creditors determined by an action against an order on petition for bankruptcy claim assessment	Amount of claims determined by an action against an order on petition for bankruptcy claim assessment	Number of creditors	Amount of claims	Number of creditors	Amount of claims (filed)			
1	Filed bankruptcy claim	Creditors who filed claims for BTC only	9,863	260,877,125,161,772	15,116,975,701	9,841	14,891,948,458	22	1,968,803,487	12	8,653,897	10	1,967,595,751	9	216,373,346	9,862	15,116,975,701	1	1,325,298	2018/3/6
2		Exchange-user creditors (accounts) who filed claims for BTC and Money	10,885	2,634,593,223,515	29,507,353,787	10,806	28,598,171,851	79	126,717,396	76	907,859,009	3	4,283,484	1	1,322,927	10,883	29,507,353,787	2	3,464,880	2018/3/6
3		Creditors who filed claims for Money only	4,002	7,549,918,084	1,369,931,669	3,961	1,327,392,414	41	113,481,053	40	41,816,849	1	715,700	1	722,406	4,002	1,369,931,669	-	-	2018/3/6
4		Creditors other than the exchange-user creditors	5	13,119,083,453	2,936,270	3	2,936,270	2	13,113,938,355	-	-	-	-	-	3	2,936,270	2	13,113,938,355		2018/3/6
5	Total		24,755	263,532,387,386,824	45,997,197,427	24,611	44,820,448,993	144	15,322,940,291	128	958,329,755	14	1,972,594,935	11	218,418,679	24,750	45,997,197,427	5	13,118,728,533	

- ※1 "Number of determined creditors (pursuant to Paragraph 3, Article 124 of the Bankruptcy Act)" (column D), "Number of determined creditors (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)" (column H) and "Number of creditors determined by an action against an order on petition for bankruptcy claim assessment" (column L) includes the creditors who were determined not to have valid bankruptcy claims.
- ※2 The amount JPY 8,653,897 of 10 claims in "Number of determined creditors (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)" (12 accounts) (cell H1) and "Amount of determined claims (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)" (JPY 8,653,897) (cell I1) of "Creditors who filed claims for BTC only" was determined since all the petitions for bankruptcy claim assessment were dismissed or the bankruptcy trustee withdrew its rejection and the petitioners of the petitions for bankruptcy claim assessment dismissed their petitions.
- ※3 The amount JPY 235,988,257 of 55 claims in "Number of determined creditors (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)" (76 accounts) (cell H2) and "Amount of determined claims (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)" (JPY 907,859,009)(cell I2), of "Creditors who filed claims for BTC and Money" was determined since the petitions for bankruptcy claim assessment were not accepted due to incomplete documentation, were dismissed in whole or part, or the bankruptcy trustee withdrew its rejection and the petitioners of the petitions for bankruptcy claims assessment withdrew their petitions.
- ※4 The amount JPY 26,276,037 of 23 claims in "Number of determined creditors (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)" (40 accounts) (cell H3) and "Amount of determined claims (pursuant to Paragraph 2, Article 131 of the Bankruptcy Act)" (JPY 41,816,849) (cell I3), of "Creditors who filed claims for Money only" was determined since the petitions for bankruptcy claim assessment were not accepted due to incomplete documentation, were dismissed in whole or part, or the bankruptcy trustee withdrew its rejection and the petitioners of the petitions for bankruptcy claims assessment withdrew their petitions.
- ※5 The amount JPY 216,370,752 of 2 claims in "Number of creditors determined by an action against an order on petition for bankruptcy claim assessment" (9 accounts) (cell L1) and "Amount of claims determined by an action against an order on petition for bankruptcy claim assessment" (JPY 216,373,346) (cell M1) under "Action against an order on petition for bankruptcy claim assessment" of "Creditors who filed claims for BTC only" were determined since the bankruptcy trustee withdrew its rejection and the plaintiffs dismissed their petitions after filing an action.
- ※6 "Number of creditors determined by an action against an order on petition for bankruptcy claim assessment" (1 account) (cell L2) and "Amount of claims determined by an action against an order on petition for bankruptcy claim assessment" (JPY 1,322,927) (cell M2) under "Action against an order on petition for bankruptcy claim assessment" of "Creditors who filed claims for BTC and Money" were determined since the bankruptcy trustee withdrew its rejection and the plaintiffs withdrew their petitions after filing their actions.
- ※7 "Number of creditors determined by an action against an order on petition for bankruptcy claim assessment" (1 account) (cell L3) and "Amount of claims determined by an action against an order on petition for bankruptcy claim assessment" (JPY 722,406) (cell M3) under "Action against an order on petition for bankruptcy claim assessment" of "Creditors who filed claims for Money only" were determined since the bankruptcy trustee withdrew its rejection and the plaintiffs withdrew their petitions after filing their actions.

[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 *1	Appraised amount (amount incorporated into the bankruptcy estate)*2	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.

No.	Item	Book value *1	Appraised amount (amount incorporated into the bankruptcy estate)*2	Remarks
2	Short-term loans	1,307,423,210	46,686,362	The appraised amount is based on the amount actually converted into cash on or prior to March 6, 2018.
	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	46,686,362	This company is an affiliated company of the bankrupt. Collected under the claim assignment agreement on September 29, 2015.
	K.K. Bitcoin.Café	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, and an order of commencement of bankruptcy proceedings for such person was issued on November 10, 2015.
	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 March 6, 2018.
	TIBANNE Co., Ltd	562,026	0	This company is the parent company of the bankrupt. The accounts receivable against this company comprise of accrued interest on the loan.
	Shibuya Tax Office (Interim payment of corporation tax)	242,200	243,900	Tax refund was paid into the account of the trustee on July 24, 2014.
	Shibuya Metropolitan Taxation Office (Interim payment of enterprise tax and special local corporation tax)	80,800	80,800	Tax refund was paid into the account of the trustee on July 29, 2014.
	Shibuya Metropolitan Taxation Office (Interim payment of inhabitants tax on corporation tax basis)	40,800	6,900	Upon balancing by taxation on a per capita basis, a tax refund was paid into the account of the trustee on 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 March 6, 2018.
	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	990,215,531	The appraised amount is based on the amount actually converted into cash on or prior to March 6, 2018.
	CoinLab	500,000,000	0	Pending litigation
	Others	1,193,444,088	990,215,531	The money was paid into the account of the trustee on June 5, 2017.
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 March 6, 2018.
	DELL Server	5,649,000	32,382,300	Sold on November 27, 2014. The consideration has already been transferred into the account of the trustee.
	Violin Server	90,623,142		
	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.

No.	Item	Book value *1	Appraised amount (amount incorporated into the bankruptcy estate)*2	Remarks
8	Security deposit	700,000	0	The appraised amount is based on the amount actually converted into cash on or prior to March 6, 2018.
	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 March 6, 2018.
	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	390,829	Interest on deposit
12	Prepayment for filing bankruptcy	0	18,063,297	The appraised amount is based on the amount actually converted into cash on or prior to March 6, 2018.
	Prepayment for filing bankruptcy against Robert Marie Mark Karpeles	0	3,026,000	Return of prepayment for filing bankruptcy against Robert Marie Mark Karpeles (including return of postal stamps, etc.)
	Prepayment for filing bankruptcy against TIBANNE Co., Ltd.	0	15,037,297	Return of prepayment for filing bankruptcy against TIBANNE (including return of postal stamps, etc.)
13	Proceeds from the sale of cryptocurrencies	0	42,988,044,343	The appraised amount is based on the amount actually converted into cash on or prior to March 6, 2018.
	Sale of BTC and BCC		42,988,044,343	The consideration which was paid into the account of the trustee on or prior to March 6, 2018.
	Total assets *3	3990797660	44,952,982,218	

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 (the "Bankruptcy Claims Related to Exchange")	8,256,092,214	263,519,268,303,371	
	General bankruptcy claims (Transacting parties, etc.)	402,470,293	13,119,083,453	
Total liabilities *3		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 proceeds from their conversion into cash.

*2 As a rule, the "appraised amount (amount incorporated into the bankruptcy estate)" shows the amount actually collected on or prior to March 6, 2018.

*3 The bitcoins and bitcoin cash held by the bankrupt entity are not included in the assets set forth above. In addition, the amount of bitcoins managed by the bankruptcy estate as of March 5, 2018, is 166,344.35827254 BTC and the amount of bitcoin cash managed by the bankruptcy estate as of March 5, 2018, is 168,177.35927254 BCC.

*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.

[Translation]

Income and Expenditure Statement

From April 24, 2014
Through March 6, 2018

[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	35,942,428
2	Deposits succeeded from the court	2,000,000	2	Expenses for notice of commencement of bankruptcy proceedings to bankruptcy creditors	6,890,292
3	Collection of monies deposited	10,587,933	3	Supplies expenses	11,067,793
4	Interest income	390,829	4	Professional fees	328,320,116
5	Tax refund	331,600	5	Outsourcing fees	153,957,278
6	Collection of money deposited with other companies	990,215,531	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	298,930
8	Collection of deposits paid	97,486,771	8	Rent and deposit for the bankruptcy trustee's office	8,180,428
9	Proceeds from sale of fixtures	200,000	9	Tax and public dues (withholding tax of trustee's fee, etc.)	40,051,228
10	Price for assignment of loan to K.K. Shade3D	46,686,362	10	Call center expense	10,002,395
11	Return of prepayment for filing bankruptcy against Robert Marie Mark Karpeles (including return of postal stamps, etc.)	3,026,000	11	Prepayment for filing bankruptcy against TIBANNE	15,000,000
12	Return of prepayment for filing bankruptcy against TIBANNE (including return of postal stamps, etc.)	15,037,297	12	Trustee's fee	163,681,976
13	Proceeds from the sale of cryptocurrencies	42,988,044,343	13	Prepayment for filing bankruptcy against Robert Marie Mark Karpeles	3,000,000
Total		44,952,982,218	Total		782,703,297

Balance	44,170,278,921
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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	Filing amount
Cash and deposits	1,359,603	Claims on the estate and preferred bankruptcy claims *3	73,627,794
Short-term loans	46,686,362	General bankruptcy claims	263,532,387,386,824
Accounts receivable	331,600		
Provisional payment	2,000,000		
Deposits paid	862,720,420		
Money deposited with other companies	990,215,531		
Tools, furniture and fixtures	32,582,300		
Security deposit	0		
Guaranty money deposited	10,587,933		
Development expenses	0		
Interest income	390,829		
Prepayment for filing bankruptcy	18,063,297		
Proceeds from the sale of cryptocurrencies	42,988,044,343		
Total assets *2	44,952,982,218	Total liabilities	263,532,461,014,618

*1 The "appraised amount (amount incorporated into the bankruptcy estate)" shows the amount actually collected on or prior to March 6, 2018.

*2 The bitcoins and bitcoin cash held by the bankrupt entity are not included in the assets set forth above. In addition, the amount of bitcoins managed by the bankruptcy estate as of March 5, 2018, is 166,344.35827254 BTC and the amount of bitcoin cash managed by the bankruptcy estate as of March 5, 2018, is 168,177.35927254 BCC.

*3 The amounts of these 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 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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