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Regulations for Auditing Quality Control

Section 1 General Provisions

(Objective)

Article 1 These regulations provide the policies and procedures concerning quality control in this firm in accordance with "Quality Control Standards Code Concerning Audits", "Quality Control in the Audit Office" of the quality control standards committee report, and "Quality control for Auditing" of the auditing standards committee report 32 to reasonably ensure the quality in this corporation and individual auditing.

2 . These regulations apply to all auditing activities of this firm. Accordingly, all personnel performing auditing activities for auditing contracted by this firm must conform to the policies and procedures that are dictated by these regulations concerning auditing quality control for this company.

3 . Engagement partners must conform to the quality control system when performing audits and an assistant should confirm that the audit is executed accordingly.

4 . Auditing staff should provide information, especially relating to independence, to make the system of quality control function effectively, in the system of quality control of this firm.

(Definitions)

Article 2 The terms in these regulations are defined as follows.

(1) "Representative partner" - The person who assumes final responsibility concerning the quality control system of this company.

(2) "Personnel responsible for quality control" - The person in charge who actually performs preparation and operation of the quality control system. The representative partner designates the person responsible for quality control.

(3) "Inspection relating to audit" - The procedure executed to objectively evaluate the auditing procedure, judgment in auditing, and formation of the audit view before the auditor's report is issued. The representative partner designates the person who inspects each audit.

(4) "Periodic verification of audit" - The inspection procedure carried out on the completed audit in order to confirm that the person undertaking the audit performs

the audit in accordance to the quality control system provided by this firm.

- (5) " Auditing staff " - The Auditing staff, made up of engagement partner and the staff.
- (6) " Engagement Partner " - Auditing staff that is a certified public accountant and assumes the responsibility for the audit and auditor s report.
- (7) " Staff " - Auditing staff other than the engagement partner.
- (8) " Staff in charge " - Staff engaged specifically as the main staff to a client and performs services accordingly as a partner.
- (9) " Standards and laws, etc., as an occupation specialist " The standards and laws, etc. that should be observed when performing audits. Composed of auditing standards, auditing guidelines, quality control standards regarding audits, work guidelines and certified public accountant laws regarding quality control, same enforcement ordinance, cabinet office ordinances regarding interests concerning certified public accountants, cabinet office ordinances concerning auditing firms, rules that the Japanese Institute of Certified Public Accountants makes public, ethics rules and internal regulations, etc., of this firm concerning quality control of auditing.
- (10) " Listed Entities, etc. " - "Listed Entities etc." as stipulated in Articles 24 of the certified public accountant law.
- (11) " Ethics rules, etc. " Certified public accountant laws, same enforcement ordinances, cabinet office ordinances concerning interests regarding certified public accountants, rules the Japanese Institute of Certified Public Accountants makes public, and ethics rules including other regulations concerning ethics.

Section 2 Quality Control Management System Preparation and Operation

(Preparation and operation of Quality Control System)

Article 3 In order to assure efficiency in observing standards and regulations, etc., in performing audit and publishing appropriate auditor s reports, this firm and auditing staff as occupation specialists, when finalizing new contracts, renewing contracts, deciding on auditing plans, performing audits and publishing auditor s reports shall appropriately maintain and operate a quality control system.

2 . The quality control system shall be composed of policies to achieve the objective in the previous section and the procedures needed to assure application and observance of those policies.

3 . In order to indicate that the quality control system is appropriately maintained and operated, this firm shall decide upon documentation regarding policies and procedures

to record and preserve the status of preparation and operation of the quality control system.

The content of the quality control system that this firm shall determine may differ within the range where the quality of the engagement performance is reasonably assured, according to various elements of the purpose and the content (level of openness, etc.,) of the audit.

(Maintenance period for documentation of quality control system preparation and operation status)

Article 4 This corporation shall reflect changes in laws and auditing standards in these regulations and revise and maintain them in a timely manner and also preserve documentation on the preparation and operation of the quality control system status with the following periods.

• Working paper and audit reports (including inspection material) 10 years

• Materials regarding finalizing new audit contracts and renewals 10 years

Materials regarding Auditing staff, education, etc.

5 years

• Documents regarding monitoring of quality control system

3 years

• Auditor independent check list 3 years

• Other 3 years

(Quality control system structure)

Article 5 This firm shall establish policies and procedures regarding quality control for the following items.

(1) Responsibility regarding quality control (Section 3)

(2) Professional ethics and independence (Section 4)

(3) Finalizing new audit contracts and renewals (Section 5)

(4) Employment, education, training, evaluation and appointment of auditing staff (Section 6)

(5) Engagement performance (Section 7)

(6) Working papers (Section 8)

(7) Inspection of audits (Section 9)

(8) Quality control system monitoring (Section 10)

(9) Allegations of Complaints and Doubt (Section 11)

(10) Transfer of auditing firms (Section 12)

(11) Joint audits (Section 13)

(Quality control system common knowledge)

Article 6 The personnel in charge of quality control shall document the above-mentioned policies and procedures and will distribute them to the auditing staff and must explain the contents when newly employed or when modifications have been made to these regulations. The auditing staff shall fully comprehend the items recorded in these regulations and must comply with the policies and procedures of this company.

2 . If the auditing staff should have an opinion or is displeased with an item in these regulations, etc., the personnel shall verbally or in writing inform the personnel in charge of quality control and the staff in charge of quality control shall consider the opinion or displeasure and if deemed necessary, draft a revision and the board meeting of partners shall revise this regulation.

Section 3 Responsibility Regarding Quality Control

(Responsibility Regarding Quality Control)

Article 7 This firm shall determine appropriate policies and procedures regarding quality control and the personnel responsible for quality control shall be responsible for the preparation and operation of the quality control system and the representative partner shall have the final responsibility for the quality control system of this firm.

2 . The representative partner shall whenever the opportunity arises, inform the auditing staff of this firm s policy of placing importance in quality of the audit.

3 .The representative partner shall in all aspects of auditing shall recognize that quality of the audit is priority and it is also important to implement this in the business policy of this firm and will pay attention to the following items.

(1) The firm's business and business achievement considerations must never take priority over the quality of the audit

(2) The policy of this firm is that the quality of the audit takes priority and this policy will be reflected in regards to the evaluation, remuneration, and promotion (including incentive system) of the Auditing staff

(3) This firm shall invest resources believed to be necessary to maintain, document, and support the quality control system

4 .The representative partner shall appoint the personnel responsible for quality control. Additionally, sufficient and appropriate experience and business accomplishment skills shall be maintained to maintain and operate the quality control system and problems

regarding quality control shall be identified, understood, and appropriate policies and procedures shall be determined.

5 . The engagement partner shall be responsible to conform to the quality control system of this firm in performing the audit in order to efficiently assure the overall quality of the audit.

6 . The engagement partner must show a position and actions that place importance in quality of the audit in every aspect to the assistant.

Section 4 Professional Ethics and Independence

(Professional Ethics)

Article 8 In order for this firm and the auditing staff to obey the regulations regarding professional ethics for auditing efficiently, the following policies and procedures to obey professional ethics based on the Japanese Institute of Certified Public Accountants ethics rules (to be referred to as "Ethics rules") article 2, shall be determined.

(1) Integrity

We must always act with integrity and must never participate in producing or disclosing the following information.

Information that is false or may invite misunderstanding

Information that includes important mistakes

Information that includes omissions or concealments regarding important matters

(2) Fairness

We must not have bias or profit motivated relationship and not lose objectivity even when under pressure from others and always maintain a fair standpoint.

(3) Specialized Skills

We must maintain the specialized skills required to provide the professional services requested by clients or employers.

(4) Proper Attention

We, as professional specialists, must maintain proper attention and must observe the following items.

Conform to occupational requirements in accomplishing professional services and adhere to the specialized standards

Explain the characteristic limitations of the professional services to the client, employer and other users of the professional services.

(5) Confidentiality

We must not divulge to other people any confidential information gained from work without valid reason or use such information for the profit of self or any third party.

(6) Actions as a professional specialist

We must always be aware of being a professional specialist and observe related laws and regulations, and not act in any way that would damage the trust in certified public accountants or damage the reputation of certified public accountants.

2 .The engagement partner should observe the policies and procedures regarding compliance with professional ethics determined by this firm and also confirm that the staff is observing them.

3 . The engagement partner must pay attention see if there are any indications that the staff has not observed the policies and procedures regarding professional ethics determined by this firm in all aspects of the audit.

4 . If the engagement partner realizes that the staff has not observed the policies or procedures regarding professional ethics through the quality control system of this firm, it would be necessary to be deliberated at the board meeting of partners, etc., to determine appropriate measures. The representative partner must document important problems that have been identified and the resolution to such problems.

5 . The auditing staff should understand the ethics rules, the conceptual framework application guidelines concerning independence, and the interpretation of guidelines concerning rules of professional ethics and observe them.

(Independence)

Article 9 This firm provides the policies and procedures for independence as follows to reasonably assure the observance of independence regulations that this firm and the auditing staff should observe according to the ethics rules.

(1) The engagement partner should offer information to this firm regarding independence within the range of services offered to the client. Additionally, the auditing staff must promptly report to this firm if there are any doubts in maintaining independence in the relationship or externally.

(2) This firm has accumulated the following information regarding maintenance of independence to enable enforcement of the following items and communicates this information to the auditing staff.

To be determined promptly by this firm whether rules for independence are being obeyed by this firm or by the auditing staff

To be maintained and to be updated records regarding independence by this firm

To be taken appropriate measures for identified threats to independence by this

firm

(3) The personnel in-charge of quality control, in order to confirm the auditing staff and this firm are observing independent regulations stipulated by the ethics rules, must at the end of June every year and upon receiving a new audit contract, investigate the presence of interests with the ethics committee research report No.1 "Auditor's independent checklist" confirmation document concerning the observance of policies and the procedures for maintenance of independence and request submission. The personnel in charge of quality control must report the information necessary for the investigation above for the company that is the object of the audit to the auditing beforehand.

(4) The confirmation document above shall be in written form. If after receiving the confirmation document, relationships or appearances that cause doubts are present regarding maintenance of independence, the person in charge of quality control must take appropriate measures to reduce the threat independence to an acceptable level or eliminate it. However, even if appropriate measures are taken and the problem is not resolved, the audit contract must be cancelled.

2 . If violations of policies or procedures to maintain independence are identified, the following items must be carried out to take appropriate measures.

(1) When the Auditing staff notices violations of policies or procedures to maintain independence, the personnel must promptly report to the personnel responsible for quality control.

(2) When the personnel responsible for quality control identifies violations in the policies or procedures to maintain independence, he shall promptly communicate this to the following personnel.

The auditing staff having to deal with the violation and other appropriate people in this company

The personnel who is in violation of the policies and procedures for maintaining independence

(3) The personnel who corresponds to above-mentioned (2) must promptly report on the measures taken to resolve the identified violation to the personnel responsible for quality control.

If additional measures are found to be necessary as a result of the above procedure, the personnel responsible for quality control shall make the decision.

3 .The engagement partner, in addition to observing the policies and procedures stipulated by this firm to maintain independence, must confirm that the assistant also observes them.

4 . If the personnel in charge takes appropriate measures but cannot reduce the problem to an acceptable level or eliminate the problem that threatens independence, deliberation at the board meeting of partners to decide on elimination of actions or relationships identified as a threat to independence or cancellation of the audit contract and other appropriate measures. Additionally, the discussion and conclusion must be documented.

5 . Since this company's only objective is audit certification, services other than auditing cannot be accepted.

6 . The engagement partner shall not assume the position of a director or auditor in the firm of the concerned audit during the auditing period or the next auditing period.

(Professional ethics and auditing quality control training)

Article 10 The auditing staffs must participate in training to improve understanding for the demand regarding independence.

2 .When the personnel responsible for quality control is confirming CPE completion status of the auditing staff possessing the qualifications for a certified public accountant, he must confirm that the auditing staff has taken the various required subject units (4 units) for 1 business year that the CPE association specifies for professional ethics and auditing quality control.

(Rotation of engagement partner, etc.)

Article 11 This firm has established the policy and the procedure for long-term participation of the main personnel in charge (engagement partner, staff in charge, and personnel in charge of inspection) for auditing as follows.

(1) Auditing for large entities

A mandatory rotation period (seven accounting periods) is required for main persons in charge of auditing large entities, etc., as determined by ethics rules.

(2) For auditing of other than large entities, the main personnel in charge of the audit when assigned for a long term to the same audit work, the content of the purpose of the audit (degree of public, etc.), and the period the engagement partner has been assigned for the same audit and the threat to independence considered to decide whether appropriate measures must be taken.

(engagement partner limitations of assignment)

Article 12 The engagement partner of this firm, must not assume a position of a director, auditor, etc., of a client company or its related company that the engagement partner is participating in auditing until the last day of the next auditing period.

Section 5 Finalizing New Audit Contract and Renewals

(Policy and procedure regarding finalizing new contracts and renewal of contracts)

Article 13 This firm before finalizing new audit contracts or when deciding whether to renew existing audit contracts, has established the following policies and procedures relative in deciding to finalize new audit contracts or renew contracts to maintain the quality of the audit.

(1) The scale and organization of this firm and the availability of competent personnel to perform the concerned audit is examined.

(2) The following document is used to examine matters that have important influence on deciding finalizing new or renewing existing audit contracts

New Contracts: Audit contract finalization new contract checklist or audit contract finalization accept/reject related working paper

Contract Renewal: Audit contract renewal checklist

(3) After examining the results of the above, especially if a problem is identified but the contract is to be renewed, the way the problem was resolved must be documented.

2 . In item 2 "matters that have important influence on deciding finalizing new or renewing existing audit contracts", the integrity of the client and the ability to of this company to obey ethics rules are included.

3 . For finalizing a new audit contract or renewal, matters that have important influence on the concerning decision (the client's integrity, degree of risk and whether ethics rules can be obeyed, etc.) are evaluated and based on the results, and in accordance with the certified public accountant law for large entities accepting new audit contracts, the decision is made with the board meeting of partners and the representative partner will decide on that audit contract.

4 . The engagement partner whether or not participated in the decision making from the beginning must confirm that the finalization of the new audit contract or renewal has appropriately followed the policies and procedures of this firm and the finalization was appropriate and that this was appropriately documented.

(Examination of client integrity)

Article 14 This firm shall consider the following matters when examining a client s

integrity.

- (1) Reputation of history and business of stockholders that have important influence on the client, executives, related business personnel or auditor, otherwise auditor's association or auditing committee (auditor otherwise auditor association to be called "auditor, etc" from hereon)
- (2) Characteristics of the client's business
- (3) Information regarding interpretation of accounting standards of the client's main stockholder, posture of executives and auditor, etc., and management environment
- (4) Whether or not the client attempts to suppress fees to this company unreasonably low
- (5) Signs of improperly limiting the scope of auditing
- (6) Signs that the client is participating in money laundering or other important illegal activities

Understanding the integrity of a client is normally accumulated as audit contracts are renewed and so when related information is obtained, the information should be managed for each client.

2. Information in the previous item for example, can be obtained through the following methods.

- (1) Communications with persons etc., who have offered accounting or auditing services as a professional specialist currently or in the past to the client
- (2) Asking personnel within this firm or a third person, such as financial institutions, legal experts, other companies in the same industry as the client, etc.
- (3) Investigate background with internal or external database of this firm

(Scope of office and consideration of organization)

Article 15 In finalizing an audit contract and considering the scale and organization of this firm and the availability of competent personnel to perform the audit that have appropriate skills and experience, special matters requested for the concerned auditing and the career of the auditing staff must be examined. Additionally, if there are no appropriate personnel at this firm, the availability of an appropriate non-full time staff to jointly perform the audit must be considered.

- (1) Does the auditing staff have knowledge of the industry of the client?
- (2) Does the auditing staff possess experience regarding regulations of the concerned audit and possess the necessary technical skills and knowledge?
- (3) Does this firm have enough personnel with the necessary ability and aptitude available?

- (4) Is the situation where a specialist can be used if deemed necessary?
- (5) Do personnel that meet the requirements for qualifications to carry out inspections for auditing exist?
- (6) Can this firm complete the audit by the expected date for publishing the auditor's report?

(Examination of potential conflict of interest)

Article 16 This firm will examine if finalizing a new audit contract a conflict of interest is generated or if the possibility exists.

- 2 . If a conflict of interest is identified, this firm shall examine if finalizing the concerned auditing contract is appropriate.

(Influence in decision for renewal of audit contract)

Article 17 When this firm is deciding whether or not to renew an audit contract, important matters that occurred during that year and previous years during auditing and the influence on the decision to renew the auditing contract is considered.

(Policy and procedure concerning declining finalization of audit contract based on cause of cancellation of contract)

Article 18 If the engagement partner acquires information that will cause cancellation of the finalization of the contract after the contract is signed, the engagement partner and firm must promptly report the concerning information on whether necessary measures for a resolution are possible.

- 2 . The policy and the procedure concerning the responsibility for the possibility of termination of audit contracts when information to cause this firm to decline the finalization of an audit contract is acquired after the audit contract is finalized, are established as follows.

- (1) Discuss appropriate measures with the executives and auditor of the client based on the related facts and situation for appropriate measures that this firm can take.
- (2) If termination of the audit contract is judged to be appropriate, this firm shall discuss the intention and reason with the client's executives and auditor
- (3) Examine the standards and laws, etc. as professional specialists for the termination of the audit contract
- (4) Important matters, content of consultations, conclusion and the grounds for reaching the conclusion to be put into writing

Section 6 Employment, Education, Training, Evaluation and Appointment of Auditing staff

(Policies and procedures for employment of the auditing staff, education, training, evaluation and appointment, etc.)

Article 19 To reasonably assure sufficient personnel to perform audits with the necessary aptitude, ability, and experience for the professional ethics required to maintain the quality of auditing, this firm has established the following policies and procedures in employment, education, training, evaluation and appointment of auditors.

- (1) Employment of auditing staff
- (2) Ability and aptitude of auditing staff
- (3) Development of ability through practical experience
- (4) Evaluation, remuneration, and promotion of auditing staff
- (5) Necessary personnel plan for auditing staff

(Employment of auditing staff)

Article 20 When employing personnel to perform audits, the candidate for employment shall bring a resume and undergo an interview with a partner or administrative manager. The candidate would be employed if they have the necessary knowledge for auditing, obeys quality control rules, and additionally has a positive desire to perform audits.

2 . This firm takes into consideration the sincerity and talent to build up the necessary abilities and aptitude in the process of selecting candidates for performing audits.

(Ability and aptitude of auditing staff)

Article 21 This firm recognizes that it is necessary to appropriately continuously develop the abilities as a professional and the following methods are used to increase the abilities and aptitude of the auditing staff.

- (1) Education, study and training as a professional specialist (location training, etc.)
- (2) Continuous ability development as a professional specialist that includes training
- (3) Practical experience
- (4) Guidance by more experienced auditing staff

2 . This firm tells all auditing staff the need for continuously education and training at every opportunity and when the auditing staff participates in training, etc., held by the Japanese Institute of Certified Public Accountants, this firm will bear all or part of the costs.

3 . All auditing staff who have a certified public accountant's qualification must finish

more than 40 units of CPE courses for one business years and submit a copy of the Japanese Institute of Certified Public Accountants issue CPE completion status summary chart to the personnel responsible for quality control. The personnel responsible for quality control will examine the CPE completion status of the auditing staff and if deemed lacking in units completed, until the concerned personnel promptly makes up for the lacking units, the personnel shall be subjected to restrictions on auditing work and other measures.

(Evaluation, remuneration, and promotion of auditing staff)

Article 22 This firm will fairly evaluate the auditing staff maintenance of improving abilities and observance of professional ethics (including independence) and if in order to reward this amply, carry out the following matters.

- (1) Ensure all auditing staff understand this firm's policies and procedures in performing auditing and professional ethics (including independence)
- (2) Evaluate and undertake consultation regarding performing audits, improvement of abilities as a professional specialist and development of abilities through practical experience of the auditing staff
- (3) When considering promotion of auditing staff, matters regarding the quality of the audit performed and observance of professional ethics (including independence) will be especially taken into consideration
- (4) Ensure the personnel understand that if the auditing staff does obey the policies and procedures of this firm, the personnel may be terminated

2 . At this firm, the representative partner will take note of the above articles and evaluate the auditing staff and decide upon remuneration and promotions.

(Appointment of the auditing staff)

Article 23 This firm undertakes the following when appointing the engagement partner.

- (1) Communicate the engagement partner s name and duties to the management or auditor of the client
- (2) The engagement partner shall possess the appropriate abilities, aptitude, experience independence and authority to carry out this duty and assure adequate time
- (3) The engagement partner shall observe professional ethics (including independence) and perform the audit
- (4) The responsibilities of the engagement partner shall be clearly defined and be communicated to the concerned engagement partner

2 . The representative partner shall comprehend the workload and the degree of time constraints of the engagement partners so that each engagement partner has ample amount

of time to appropriately fulfill their individual responsibilities.

3 . This firm will observe standards and laws as a professional and perform audits, and maintain the necessary abilities, aptitude, experience, and independence to enable issue of appropriate auditor s reports and assign appropriate staff who will assure ample time for each audit.

4 . This firm will consider the following abilities, aptitude, and experience when assigning personnel to audits.

(1) Engage in work that is the same content and level of difficulty or understanding through appropriate training or practical experience up until now

(2) Level of understand of standards and laws as a professional

(3) Appropriate specialized knowledge including Information Technology (IT)

(4) Knowledge of client s industry

(5) Judgmental ability as a professional

(6) Degree of understanding regarding the quality control standards dictated by our company

These matters are also considered when the staff is supervised.

5 . When the engagement partner uses the staff in charge and other staff, the audit must be performed overall as a professional and observe standards and laws and in order to enable issue of an appropriate auditor s report, the necessary abilities, aptitude, experience, and independence for the audit must be maintained and confirm that ample time is available to perform the audit.

Section 7 Work Execution

(Policies and procedures regarding performance of audit)

Article 24 This firm in order to assure reasonable quality in auditing, has prepared an auditing manual regarding the policies and procedures in performing an audit based on committee reports of the auditing standards committee reports, audit guarantee business commission, and reference to other research reports made public by The Japanese Institute of Certified Public Accountants. In these policies and procedures, the method for auditing, instructing assistants, supervision and inspection, and the method for recording and storing as working papers are included.

(1) The engagement partner will specifically indicate a method to comprehend the summary of auditing so that the staff can themselves understand the purpose of the work.

(2) Understand standards and laws as a professional and indicate the procedure to comply.

(3) The auditing standards committee report and research papers, etc., made public by

the Japanese Institute of Certified Public Accountants will be referenced for the method for settling on a plan for an audit.

- (4) The engagement partner or staff in charge, will when deemed necessary give instructions to the other audit staff at the audit site and in a timely manner inspect the auditing report and if necessary instruct additional procedures.
- (5) When the instructions above are deemed necessary, the engagement partner or staff in charge shall train and guide the other audit staff regarding acquisition of special techniques concerning the audit.
- (6) The results and important matters that occurred during the performance of the work must be clearly documented and in a timely manner read by the engagement partner or staff in charge and make any necessary examinations.
- (7) As a result of examining the important matters, confirm that the content of the auditor's report is appropriate.
- (8) The engagement partner or staff in charge will read the main working paper that the audit staff has produced in a timely manner. However, if deemed necessary, an audit staff with experience may be entrusted to read the working paper of an audit staff with less experience. Either way, the engagement partner or staff in charge must reconfirm that all main working partner are read before ending the audit at the location.
- (9) The personnel in-charge of quality control will suitably updates all policies and procedures concerning auditing and reflect them in the audit quality control rules and audit manuals etc.

2 . The engagement partner as a professional shall be responsible that standards and laws be observed when the audit is performed and that an appropriate auditor's report is issued. For this purpose, the engagement partner shall observe the polices and procedures regarding performance of the audit and provide appropriate instructions and supervision to the staff and must confirm that an appropriate working paper has been produced by reading it.

(Instructions)

Article 25 Our firm before starting the audit location will hold an auditor meeting and through an appropriate inspection process for the following matters, determine

- (1) The responsibilities of each auditing staff
- (2) The client's business characteristics
- (3) Matters that relate to auditing risks
- (4) Potential problems

- (5) The content of the approach adopted for performance of the audit
- 2 .The responsibility of the auditing staff includes maintaining objectivity, appropriate occupational skepticism, and while paying proper attention in accomplish work.
- 3 . It is necessary for the engagement partner or the staff in charge to encourage the staff to ask suitable questions to other auditing staff with more experience. Appropriate communications will result among the auditors as a result.

(Audit assistant guidance and supervision)

Article 26 It is important that each auditing staff understands the purpose of their work. In order for a staff with little experience to properly understand the purpose of their work, appropriate teamwork and training is necessary. The engagement partner or the staff in charge must in principle to the location of the audit and guide the audit staff when necessary and instruct more experienced audit staff to guide audit staff with less experience.

2 . Supervision of auditing includes the following matters.

- (1) Understand the progress of the auditing
- (2) The aptitude, ability and experience of each staff, whether each staff has ample time to carry out their work, examine if the staff understands the instructions given to them and if the execution of work is going according to the auditing plan
- (3) Take up important issues that occur during the performance of the audit, examine the importance of the concerned issue and amend the auditing plan appropriately
- (4) Designate issues that are identified as requiring the advice of opinion from a specialist and issues that require examination by auditors that have more experience

(Items for consideration when examining working paper)

Article 27 Persons with more experience performing audits have the responsibility to inspect working paper produced by auditors of less experience. The following items should be taken into consideration when inspecting working paper.

- (1) Whether standards and laws are being observed during the work as professional specialists.
- (2) Whether issues that require personnel with more experience performing audits have been taken up.
- (3) Whether appropriate consultation has been implemented, the conclusion documented, and whether it has resolved the issue.
- (4) Whether the type of auditing procedure, execution period, and scope must be modified.
- (5) Whether the conclusion reached has been supported by the execution of the work and

if it has been appropriately documented.

(6) Whether the audit evidence is sufficiently appropriate.

(7) Whether the goal of the audit procedure has been achieved.

2 . The engagement partner or the Staff in charge must confirm that the working audit report has been appropriately produced through instruction, supervision, and inspection. Additionally, the engagement partner or the staff in charge, must confirm that sufficiently appropriate auditing evidence has been acquired for before the issue of auditor s report the through inspection and discussions with the auditing staff

3 . The engagement partner or the staff in charge must at appropriate times during the execution of the audit inspect the working paper. Issues found by the staff during inspection should be reported in a timely manner to the engagement partner or the staff in charge and through this, the engagement partner or the staff in charge can resolve important issues before the publication of the auditor s report in a timely manner. This inspection targeted areas judged important during inspection, especially areas related to issues that are identified as requiring the opinion of a specialist during the audit, risks that require special consideration and areas other than the areas recognized by the engagement partner or the staff in charge to be important. The engagement partner or the staff in charge should sign the inspected working audit report to record the time of the inspection.

4 . If the engagement partner at this company is replaced during the execution of the audit, the succeeding engagement partner shall inspect the working paper until the day of the replacement. This inspection shall be so that the succeeding engagement partner is satisfied that the work carried out until the day of the inspection has been done in observance with standards and procedures as a professional specialist.

5 . When multiple engagement partners participate in a single audit, the role of the engagement partners must be understood by the auditing staff.

(Consultation)

Article 28 This firm has established policies and procedures for consultation as follows.

(1) For important issues that are difficult to decide on or important difficult issues that an opinion cannot be settled upon, consultation will be appropriately made

(2) In order to appropriately carry out consultation, adequate personnel shall be maintained internally and externally of this company

(3) Sufficiently examine and handle the conclusion resulting from consultation

(4) Document the content of the consultation, the conclusion, and how handled

2 . Consultation for important issues that are difficult to decide on or important difficult

issues where an opinion cannot be settled upon, discussions with persons internal or external of this company possessing expert knowledge and experience, etc., are held to acquire expert opinions regarding special issues. In this case, this firm shall consider the qualifications of the concerned person.

3 . When the auditing staff comes across important issues that are difficult to make judgment on or make an opinion on, they shall promptly report this to the engagement partner. The engagement partner when receiving the report will discuss with other auditors and make considerations if necessary. The concerning issue shall be notified to the person in charge of inspections beforehand and when necessary, make inquires to the consultation contact of the Japanese Institute of Certified Public Accountants or contact in charge and examine the opinion received.

4 . When making the consultation in order to obtain an appropriate opinion for special, ethical, or other issues, it should be examined beforehand whether sufficient relative facts are included.

5 . When documenting inquires for and expert opinion, the both the inquirer and adviser should confirm that is sufficient understanding and detailed notations for the following issues as necessary.

(1) Items necessary the consultation

(2) All decision items, foundation for decision, acquired opinions and how handled

6 . The engagement partner or the staff in charge must carry out the following items for consultation.

(1) When a person performing the consultation with an appropriate person internal or external of this firm for an important issue that is difficult to decide on or an opinion cannot be concluded and judgment cannot be made, the following procedure and policies should be observed.

(2) Confirm that the auditing staff has appropriately carried out consultation during execution of the audit with an appropriate person internal or external of this firm.

(3) Confirm that the content acquired for the consultation has been documented and that it matches the view of the adviser.

(4) Confirm that the opinion acquired has been sufficiently examined and handled for the formation of performing the audit and audit opinion.

(Difference in judgment during audit)

Article 29 This firm, in order to settle differences of judgment between the auditing staff, personnel inquiring for expert opinions and the adviser, the engagement partner and the personnel in charge of inspection concerning the audit, has established the

following policies and procedures regarding differences in judgment during audits.

- (1) The personnel that inquired for a specialized opinion must appropriately document the conclusion and handling regarding the difference in judgment in the audit.
 - (2) The audit report must not be published until the difference in judgment of the audit is resolved.
2. The auditing staff must promptly inform the engagement partner if a difference in judgment arises between the auditing staff, the personnel requesting a specialized opinion and the adviser or an engagement partner and the personnel in charge of inspections for the audit. The engagement partner shall examine the auditor's report and take appropriate measure to resolve the difference in judgment for the audit.
 3. When the auditing staff recognizes an item that may cause a difference in judgment for the audit, the engagement partner must be promptly notified and the engagement partner must consult with the personnel in charge of inspections in a timely matter and make efforts with the personnel in charge of inspections so that differences in judgment do not occur beforehand.
 4. If the difference in judgment for the audit with the personnel in charge of inspection cannot be resolved, the concerned matter should be taken up with the board meeting of partners and inquire for a specialized opinion if necessary to resolve the difference in judgment for the audit.
 5. In regards to issues that cause differences in judgment for audits or issues that can be adequately predicted to do so, the engagement partner can communicate to the staff in a timely manner that the staff can report to the engagement partner or another appropriate person in this company so to avoid inappropriate handling.

Section 8 Working Paper

(Final processing of audit file)

Article 30 This firm has established the following policies and procedures for the final processing of the audit file in order to complete the final processing for the audit file after completion of the auditor's report.

- (1) In principle, the audit file is compiled with the auditor's report. However, from the relationship of the work executed, it is possible to combine audits based on the Financial Instruments and Exchange Law, working audit reports for audits based on Corporate Law, audits concerning consolidated financial statements and working papers for audits concerning individual financial statements, into one file. The audit file for the working paper regarding the interim audit is made in accordance with the

auditing standards committee report No. 17 "Interim Audit" article 27.

- (2) The period for completion of the final processing of the audit file (when there are multiple auditors reports in the audit file, the day of the latest auditor's report) shall be within 60 days from the auditor's report.

(Processing the Working Paper)

Article 31 This firm has established the following policies and procedures for processing the working paper.

- (1) The firm must reasonably assure confidentiality, safe keeping, completeness of information, accessibility, and retrievability for the working paper.
- (2) The auditing staff must not divulge to anyone or misappropriate any matter gained through work without a valid reason.
- (3) The completeness of the information composing the working paper may become compromised regardless if on paper, electronic media, or other media, by additions not in accordance to procedure, modifications, deletions, or by loss or damage to the media and obstruct accessibility and retrievability of the information. Therefore, this company has implemented the following.

Make clear the creation, modification and inspection of the working paper

Preserve information at each step of execution for the audit plan and the audit.

Attention should be paid especially when information that can become working papers are shared among auditing staff and when exchanges are done with companies through the internet.

Prevent unauthorized modifications, etc, to the working paper

Grant access rights to the working paper to the auditing staff and other authorized personnel as necessary

- (4) This firm, in order to reasonably assure confidentiality, safe keeping, completeness of information, accessibility, and retrievability concerning the working paper, appropriately enforces distribution of the working paper to the auditing staff at the start of the audit, management of the working paper during the audit, and the processing of the working paper at the end of the audit.

(Storage and Disposal of the Working Paper)

Article 32 This firm has established the policies and procedures for storing and disposal of working paper as follows.

- (1) Working papers are stored for 10 years. At the end of the storage period, the working paper may be disposed.

(2) This firm has established the policies and procedures in regards to storing working paper as follows.

Since the advance of technology and improvement of functions affect influence electronic working paper, the visibility, reproducibility, and retrievability during the storage period shall be maintained

The history of modifications and addition for the working audit file after the final processing is complete for the audit file, shall be made clear

The working paper shall be made available for reading by authorized persons outside of this company for the purpose of quality control review and other purposes.

(Working paper property rights)

Article 33 The working paper shall be the property of this company.

Section 9 Inspection of Audits

(Policies and Procedures Regarding Inspections)

Article 34 This firm shall establish a system for inspection and shall carry out inspections of audit plans and audit opinion formulation for performing audits (to be called "inspections" in this chapter from hereon). Inspections for audit plans are for the decision on the audit plan and the corrections made for the process for the auditing staff to express an audit opinion. Inspections for audit opinion are to objectively evaluate the audit procedures, judgments on the audit and the formulation of audit opinions of the auditing staff and the policies and procedures are established as follows.

(1) Content, period, and scope of inspections

(2) Qualification of personnel in charge of inspections

(3) Documentation regarding inspections

2 .This firm's policy is not to publish the auditor's report until inspection of the auditor opinion is complete and the engagement partner must not sign the auditor's report until the inspection is complete.

3 .The engagement partner must observe the following matters regarding inspections.

(1) Discussions must be held with the personnel in charge of inspections for important issues that arise during the inspection (including matters identified by the inspection)

(2) The auditor s report must not be published before inspection is complete.

4 . The matters determined in number 1 in the preceding clause are matters that have

important influence on the financial statement or matters requiring supplementary information on the audit report. And in addition, when issues requiring high level judgment for the audit are identified, and when important discrepancies, etc. that cast doubt on the continuation of the audit contract arise, inspections should be carried out in a timely manner.

(Content, Period, and Scope of Inspections)

Article 35 Normally, inspections are done after considering discussions with the engagement partner or considering the financial statements and the auditor's report for it (especially after sufficient consideration of the audit opinion). Additionally, the inspection includes the working paper which supports the need for important decisions and audit opinions by the auditing staff. The scope of the inspection takes into consideration the complexity of the audit work and degree of risk that an inappropriate auditor's report will be published. The inspection does not diminish the responsibility of the engagement partner.

2 .The following matters are taken into consideration for an inspection.

- (1) Evaluation of the independence of the auditing staff
- (2) The basic policies of the audit and detailed contents of the audit plan (including important corrections made during the audit period)
- (3) Risks that require special consideration that are identified during the audit measures for the concerning risk
- (4) Judgments during the audit, especially importance of judgments made for the audit and judgments made regarding risks that required special consideration
- (5) Conclusions reached for judgment differences in the audit and the measures
- (6) In regards to important matters where important issues and opinions cannot be settled on and judgment is difficult, whether inquiry for a specialized opinion was appropriately performed and the opinion obtained and its measures
- (7) The judgment of importance and measures regarding indication of discrepancies that have or have not been corrected that were identified during the audit
- (8) Matters that were communicated to the executives and auditor (including 3rd parties such as regulators)
- (9) Whether the working paper selected for inspection reflects the audit procedures regarding important judgments and if it supports the formulation of the audit opinion
- (10) Financial Statements (proposed)
- (11) That the auditor s report to be published is appropriate

3 . The personnel in charge of the inspection must evaluate the following matters

objectively.

- (1) The decision of the audit plan was appropriate
- (2) Judgments and processes made by the auditing staff were appropriate
- (3) The formulation of the audit opinion was appropriate

4 . The engagement partner shall request an inspection in a timely manner before the auditor's report is published if determined to be necessary, to have agreement on important matters with the personnel in charge of inspections.

5 . The method of inspection, content, execution period and scope can be carried out simplified and with flexibility for inspections other than for listed entities. Within the scope that the quality of the audit is assured, the following matters are taken into consideration

- (1) Purpose of audit and content (Degree of public)
- (2) Importance of unusual environments identified and risks for individual audits

6 . The auditor's report shall not be published until the difference in judgment between the engagement partner and the personnel in charge of inspections is resolved. When the person in charge of inspection states improvement advice but the engagement partner does not accept this and when important issues exists where the personnel in charge of inspections cannot be satisfied regarding resolution of the improvement advice, the opinion of another expert will be inquired according to the policies and procedures for differences in judgment during audits, and if necessary taken up with the board meeting of partners.

(Qualification of Personnel in Charge of Inspections)

Article 36 This firm takes into consideration the following matters for qualification in the appointment of the personnel in charge of inspections.

- (1) Knowledge, experience, abilities, career, and qualifications necessary for carrying out inspections for the concerning audit
- (2) Extent that the personnel in charge of inspection can carry out inspections on the concerning audit without loss of objectivity
- (3) Independence demanded by ethics rules from the personnel in charge of inspections

This firm obtains an independent check list provided separately from the personnel in charge of inspections every year before the start of inspections.

2 . The personnel in charge of inspections as a engagement partner, must be a person with sufficient and appropriate experience and authority to be in charge of the audit to be inspected and be a partner of this firm and with 5 years or more experience after receiving certification for a certified public accountant to be appointed to be in charge of

inspections.

3 . The following matters are confirmed by this firm for the appointment of a personnel to be in charge of inspections.

- (1) Duty of personnel in charge of inspection
- (2) Responsibility of personnel in charge of inspection
- (3) Obligation of personnel in charge of inspection to protect confidential information
- (4) Inspection method

4 . This firm has established the following policies and procedures in order for the personnel in charge of inspections to maintain objectivity for inspections of audits.

- (1) The personnel in charge of inspection shall not be involved in the concerning audit
- (2) The personnel in charge of inspection shall not make decisions in place of the auditing staff.
- (3) The personnel in charge of inspection shall observe regulations of Article 11 and not be in charge of the same inspection longer than a certain period.

5 . The engagement partner can inquire for expert opinions from the personnel in charge of inspection during the audit. Such inquiries for expert opinions shall not damage the objectivity of the personnel in charge of inspections. However, when inquiring for an important wide ranging specialized opinion, both auditing staff and the person in charge of inspection must consider maintaining the objectivity of the personnel in charge of inspection. If the objectivity of the personnel in charge of inspection is lost, the person in charge of inspection must be replaced.

(Records and Storage of Inspection)

Article 37 The following matters must be recorded and stored in the working paper in regards to inspections.

- (1) The inspection was carried out in accordance with the policies and procedures of this firm
- (2) Inspection was completed before the publication of the auditor s report
- (3) The personnel in charge of inspection has not judged that the auditing procedures, judgments in the audit and formulation of the audit opinion were inappropriate

Section 10 Quality Control System Monitoring

(Policies and Procedures Regarding Monitoring of Quality Control System)

Article 38 This firm has various policies and procedures regarding a quality control

system that is effectively implemented and observed and to maintain such, in an appropriate manner, policies and procedures to monitor the quality control system (to be noted as "monitor" hereon) have been established.

2 . The above policies and procedures apply to the policies and procedures for daily monitoring of the quality control system (noted as "daily monitoring" hereon) and periodic verification of the audit (noted as "periodic verification" hereon).

3 . The engagement partner must confirm the following matters along with the information based on the results regarding daily monitoring and periodic verification communicated from the board meeting of partners.

(1) The oversights pointed out by the concerning information must not influence the appropriate formation of the audit opinion

(2) This firm must take effective measures to improve the situation in regards to the audit

(Purpose of Monitoring)

Article 39 The purpose of performing monitoring regarding observance of the quality control system is for the following evaluation.

(1) Whether standards and laws as a professional specialist are being observed.

(2) Whether the quality control system has been appropriately prepared and effectively implemented.

(3) Whether the quality control system is being observed and if the auditor's report to be published is appropriate.

2 . The monitoring shall be carried out for both the quality control system preparation status and effectiveness of the implementation status.

(Appointment of Personnel Carrying Out Monitoring)

Article 40 This firm when appointing personnel in charge for periodic verification in for monitoring, personnel that is not involved in the auditing work or inspection of the audit shall be selected. Additionally, observance of the policies and procedures of this firm shall be required of the personnel selected.

2 . This firm shall select a personnel to be responsible for monitoring to be of sufficient and appropriate experience and authority as the personnel in charge of monitoring. It is acceptable that this can be assumed as an additional post for the personnel in-charge of quality control.

(Routine Monitoring)

Article 41 This firm includes examination of the following matters in routine monitoring.

- (1) Situation reflected on the quality control system established by this firm and publication of standards and laws as a new professional
- (2) Confirmation status in written form for observance of policies and procedures for maintaining independence
- (3) Continued ability development status including training as a professional
- (4) Status of finalization of new contracts and renewals
- (5) Status of decisions for corrective measures for the quality control system (including reflection on policies and procedures regarding education, training)
- (6) Status of communication to appropriate concerned personnel in this firm regarding inadequacies discovered in level of understanding and observance of the quality control system
- (7) Status of follow up by appropriate person in this firm to promptly make necessary corrections in the quality control system
- (8) Status of succession from former auditor for acceptance of contract

(Periodic Verification)

Article 42 This firm shall implement periodic verification in cycles. The cycle of verification shall normally not exceed 3 years.

2. This firm when planning verification cycles and individual audit selection periods, will consider the following factors.

- (1) Past monitoring implementation results
- (2) Scope of authorization of auditing staff
- (3) Characteristics and complexity of audit
- (4) Specific audit of this firm's client and related risk

3. The process for periodic verification included selection of individual audits however, if deemed necessary for a part of the audit, selection may be done without prior notification to the auditing staff.

4. The Japanese Institute of Certified Public Accountants quality control review shall not be a substitution for the monitoring that this firm should carry out.

(Evaluation of Influence of Inadequacies Discovered Through Monitoring)

Article 43 The personnel in-charge of quality control will evaluate the influence of inadequacies discovered through daily monitoring and periodic verification and make one of the following decisions as appropriate.

- (1) Indicate that the audit has been executed observing standards and laws as a

professional specialist and the auditor's report is reasonably assured with the quality control system not insufficient

(2) Issues that require prompt corrective measures, organizational, repetitive, or other issues that require important improvements.

When issues in 2 above have been recognized, the personnel in-charge of quality control must examine the issues that need improvement and take appropriate measures

2 . The personnel in-charge of quality control must communicate to the engagement partner and other appropriate personnel, inadequacies that have be discovered and the appropriate corrective measures for them.

3 . This firm shall evaluate the type of inadequacies discovered and take the following necessary corrective measures.

(1) Carry out appropriate corrective measures for the concerning audit or auditing staff

(2) Communicate issue for improvement to the personnel responsible for training and ability development

(3) Change the quality control system

(4) Disciplinary action against persons who violate the quality control system established by this firm, especially those who repeatedly do so

4 . If there is a possibility that an inappropriate auditor's report may be published as a result of daily monitoring or periodic verification, or if there is a possibility that the procedures for quality control or procedures for the audit have been omitted, the personnel in-charge of quality control must take corrective measures to observe standards and laws as a professional specialist. Additionally, when admittedly necessary, the personnel in-charge of quality control must also consider requesting legal advice from an appropriate legal expert.

(Communication of Monitoring Results)

Article 44 The personnel in-charge of quality control must at least once a year, confirm that daily monitoring and periodic verification being enforced and communicate this to the engagement partner and the board meeting of partners.

2 .The contents of the communication must include the following matters and concrete status of the truth and clearly specify the necessary corrective measures and the time period for execution. The engagement partner, etc., must plan prompt and appropriate action in according to each authority and responsibility to timely implement the desired corrective measures.

(1) The content of the daily monitoring and periodic verification done

(2) The conclusion drawn from daily monitoring and periodic verification

(3) When organizational, repetitive, and other important inadequacies are discovered, the content and the corrective measures taken

3 . When communicating the above to personnel other than the engagement partner, normally issues that can identify specific audits are not included. However, when issues specifically relating to an audit are discovered and it is necessary to clarify the responsibility, this will not apply.

(Documentation)

Article 45 The personnel in-charge of quality control must confirm issues regarding daily monitoring and periodic verification and appropriately document the following matters.

(1) The content for procedures in selecting audit for periodic verification

(2) Evaluation results for the following matters

Whether standards and laws are being adopted as a professional.

Whether the quality control system has been sufficiently prepared and implemented.

Whether this firm s policies and procedures for quality control have been implemented and that the auditor s report has been appropriately published.

(3) The contents, evaluation of influence and judgment on corrective measures for inadequacies discovered and the grounds for judgment

Section 11 Complaints and Allegations

(Policies and Procedures Regarding Complaints and Allegations)

Article 46 This firm has established policies and procedures for claims of dissatisfaction and doubt to rationally assure appropriate action for information presented internally and externally of this company.

(1) Complaints and allegations regarding the audit of inappropriate actions by the auditing staff, judgment, declaration of opinion and violation of related laws and violation of standards and laws as a professional, etc.,

(2) Complaints concerning conflicts, etc., regarding the quality control system established by this company

2 . If the auditing staff discovers any issues corresponding to the issues in the above, it may be brought up with board meeting of partners at any time. Additionally, persons receiving complaints and allegations from the client or other third party must promptly report this to the board meeting of partners. The board meeting of partners must pay attention so that the auditing staff is not unjustly treated.

- 3 . When there are complaints and allegations, the board meeting of partners will examine the content and question the concerning auditing staff and if deemed necessary, review the concerning documentation and investigate the claim of dissatisfaction and doubt. This investigation shall take place under someone that is not involved in the concerning audit. If there are no appropriate people available, a legal expert shall be employed.
- 4 . The measures for complaints and allegations shall be appropriately documented as necessary.
- 5 . If as a result of the investigation, issues are discovered showing that improvement of the quality control system preparation or implementation are necessary or a personnel or multiple personnel have been found not to be observing the quality control system, the personnel in-charge of quality control must perform the corrective measures as written in article 39.

Section 12 Transfer of Audit Firms

(Policies and procedures regarding transfer between audit firms)

Article 47 This firm as established the following policies and procedures for auditing for the transfer of auditors when becoming the successive auditing firm or the preceding auditing firm in order to reasonably assure appropriate transfer of auditing in either direction.

- (1) This firm in regards to policies and procedures for the transfer of auditors, conforms to section 5 of these regulations and also the Auditing Standards Committee Report Number 33 "Transfer of Auditors".
 - (2) The personnel in-charge of quality control must confirm that the policies and procedures of this company written in (1) are observed for transfer of the concerning audit when either becoming the preceding auditing firm or the succeeding auditing firm regarding the transfer of the audit.
 - (3) When this firm is the succeeding auditing firm and at the time of transfer of the audit the engagement partner has not been decided, the personnel in-charge of quality control shall be assigned to be responsible for implementing the transfer.
- 2 . The engagement partner must execute the transfer in accordance to the policies and procedures of this firm. Additionally, when using staff for the audit when changing the auditor, it must be confirm that the staff possesses the necessary abilities, aptitude and independence and has ample time as described in the paragraph for assignment of personnel to perform audits.

Section 13 Joint Audits

(Policy and Procedure Concerning Joint Audit)

Article 48 This firm has established the following policies and procedures to reasonably assure quality in joint audits. This firm shall confirm that the other auditing firm's quality control system can assure reasonable quality for the concerning audit when this firm is finalizing, or renewing the audit contract and if necessary during the auditing process.

(1) Consent procedures for finalizing new joint auditing contracts and renewals

Consent for finalizing new joint auditing contracts and renewals shall be done at the board meeting of partners and an agreement regarding the joint audit shall be drawn up.

(2) Method of allocating auditing between each audit firms

Establish in agreement regarding joint audit.

(3) Mutual review of working paper and method for evaluating audit content

Establish in agreement regarding joint audit.

(4) Issues regarding inspection

Establish in agreement regarding joint audit.

(5) Document that should be exchanged between each audit firm

Establish in agreement regarding joint audit.

(6) Content confirmed regarding other audit firm's quality control system and records of conclusion and storage

2 . The engagement partner must confirm with the other audit firm's personnel responsible for auditing at the time of finalizing a new auditing contract and renewal, and if necessary during the execution of the auditing process, if the other firm is in observance of the policies and the procedures in accordance with articles 8 to 41 of "Quality Control in the Auditing" of the Auditing Standards Committee Report number 32 for the concerned audit. Additionally, the engagement partner must record the contents of what was confirmed and concluded regarding the other auditing firm's quality control system in the working paper and include this when storing.

Section 14 Application to Interim Audit

(Application to Interim Audit)

Article 49 Because the interim audit is assumed to be done as part of the fiscal year

audit, these rules are also applied to the interim audit.

Section 15 Alteration of Regulations

(Alternation)

Article 50 Alteration of these regulations shall be drafted by the personnel in-charge of quality control and determined by the engagement partner.

Supplement

1 . These rules are effective as of March 18, 2007.

2 . Revision to these rules were done on July 15, 2009 is put into effect on July 16, 2009.