

Exhibit A
To Registration Statement
Pursuant to the Foreign Agents Registration Act of 1938, as amended

Privacy Act Statement. The filing of this document is required by the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, for the purposes of registration under the Act and public disclosure. Provision of the information requested is mandatory, and failure to provide this information is subject to the penalty and enforcement provisions established in Section 8 of the Act. Every registration statement, short form registration statement, supplemental statement, exhibit, amendment, copy of informational materials or other document or information filed with the Attorney General under this Act is a public record open to public examination, inspection and copying during the posted business hours of the Registration Unit in Washington, DC. Statements are also available online at the Registration Unit's webpage: <http://www.fara.gov/>. One copy of every such document, other than informational materials, is automatically provided to the Secretary of State pursuant to Section 6(b) of the Act, and copies of any and all documents are routinely made available to other agencies, departments and Congress pursuant to Section 6(c) of the Act. The Attorney General also transmits a semi-annual report to Congress on the Administration of the Act which lists the names of all agents registered under the Act and the foreign principals they represent. This report is available to the public in print and online at: <http://www.fara.gov/>.

Public Reporting Burden. Public reporting burden for this collection of information is estimated to average .49 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Chief, Registration Unit, Counterespionage Section, National Security Division, U.S. Department of Justice, Washington, DC 20530; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

*Furnish this exhibit for EACH foreign principal listed in an initial statement
and for EACH additional foreign principal acquired subsequently.*

1. Name and address of registrant City of Osaka, Chicago Office 200 E. Randolph St., Suite 2200 Chicago, IL 60601	2. Registration No. 5979
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3. Name of foreign principal City of Osaka Municipal Government	4. Principal address of foreign principal City Hall 1-3-20 Nakanoshima, Kita-ku Osaka, Japan 530-8201
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5. Indicate whether your foreign principal is one of the following:

Foreign government

Foreign political party

Foreign or domestic organization: If either, check one of the following:

<input type="checkbox"/> Partnership	<input type="checkbox"/> Committee
<input type="checkbox"/> Corporation	<input type="checkbox"/> Voluntary group
<input type="checkbox"/> Association	<input type="checkbox"/> Other (specify): _____

Individual-State nationality _____

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6. If the foreign principal is a foreign government, state:

a) Branch or agency represented by the registrant
Office of the Mayor

b) Name and title of official with whom registrant deals
Michiaki Tsutsumi, Director General for International Affairs

7. If the foreign principal is a foreign political party, state:

a) Principal address
Not applicable

b) Name and title of official with whom registrant deals

c) Principal aim

8. If the foreign principal is not a foreign government or a foreign political party,

a) State the nature of the business or activity of this foreign principal.

Not applicable

b) Is this foreign principal

Supervised by a foreign government, foreign political party, or other foreign principal	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Owned by a foreign government, foreign political party, or other foreign principal	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Directed by a foreign government, foreign political party, or other foreign principal	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Controlled by a foreign government, foreign political party, or other foreign principal	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Financed by a foreign government, foreign political party, or other foreign principal	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Subsidized in part by a foreign government, foreign political party, or other foreign principal	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

9. Explain fully all items answered "Yes" in Item 8(b). (If additional space is needed, a full insert page must be used.)

The City of Osaka Municipal Government is supervised and controlled to certain extent by the Osaka Prefectural Government and the Japanese National Government. The City of Osaka is a Government Ordinance Designated City - that is, a city specifically designated by an ordinance of the National Government of Japan. Government Ordinance Designated Cities are provided with the same autonomy and privileges as prefectures (while a city not designated by such ordinance is considered to be a subordinate to the prefecture in which the city is located).

The City of Osaka Municipal Government has duties to report various affairs of the City of Osaka to the Osaka Prefectural Government and the National Government. Certain affairs of the City of Osaka require approval and/or direction of the National Government of Japan.

The National Government subsidizes the City of Osaka based on projects and finances a portion of the City of Osaka's operation costs. The National Government allocates funds to different cities based on the size and financial strength of those cities. The Osaka Prefectural Government subsidizes the City of Osaka based on projects, but does not finance the City of Osaka.

10. If the foreign principal is an organization and is not owned or controlled by a foreign government, foreign political party or other foreign principal, state who owns and controls it.

Not applicable.

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Date of Exhibit A	Name and Title	Signature
03/04/10	Takayuki Toriyama Executive Director	

Exhibit B
To Registration Statement
Pursuant to the Foreign Agents Registration Act of 1938, as amended

INSTRUCTIONS: A registrant must furnish as an Exhibit B copies of each written agreement and the terms and conditions of each oral agreement with his foreign principal, including all modifications of such agreements, or, where no contract exists, a full statement of all the circumstances by reason of which the registrant is acting as an agent of a foreign principal. One original and two legible photocopies of this form shall be filed for each foreign principal named in the registration statement and must be signed by or on behalf of the registrant.

Privacy Act Statement. The filing of this document is required by the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, for the purposes of registration under the Act and public disclosure. Provision of the information requested is mandatory, and failure to provide this information is subject to the penalty and enforcement provisions established in Section 8 of the Act. Every registration statement, short form registration statement, supplemental statement, exhibit, amendment, copy of informational materials or other document or information filed with the Attorney General under this Act is a public record open to public examination, inspection and copying during the posted business hours of the Registration Unit in Washington, DC. Statements are also available online at the Registration Unit's webpage: <http://www.fara.gov/>. One copy of every such document, other than informational materials, is automatically provided to the Secretary of State pursuant to Section 6(b) of the Act, and copies of any and all documents are routinely made available to other agencies, departments and Congress pursuant to Section 6(c) of the Act. The Attorney General also transmits a semi-annual report to Congress on the Administration of the Act which lists the names of all agents registered under the Act and the foreign principals they represent. This report is available to the public in print and online at: <http://www.fara.gov/>.

Public Reporting Burden. Public reporting burden for this collection of information is estimated to average .33 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Chief, Registration Unit, Counterespionage Section, National Security Division, U.S. Department of Justice, Washington, DC 20530; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

1. Name of Registrant City of Osaka, Chicago Office	2. Registration No. 5979
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3. Name of Foreign Principal City of Osaka Municipal Government	NSD/CES/REGISTRATION UNIT 2010 MAR 12 AM 10:15
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Check Appropriate Boxes:

- 4. The agreement between the registrant and the above-named foreign principal is a formal written contract. If this box is checked, attach a copy of the contract to this exhibit.
- 5. There is no formal written contract between the registrant and the foreign principal. The agreement with the above-named foreign principal has resulted from an exchange of correspondence. If this box is checked, attach a copy of all pertinent correspondence, including a copy of any initial proposal which has been adopted by reference in such correspondence.
- 6. The agreement or understanding between the registrant and the foreign principal is the result of neither a formal written contract nor an exchange of correspondence between the parties. If this box is checked, give a complete description below of the terms and conditions of the oral agreement or understanding, its duration, the fees and expenses, if any, to be received.

7. Describe fully the nature and method of performance of the above indicated agreement or understanding.
 The City of Osaka Municipal Government and Osaka International Business Promotion Center, a public agency of the City of Osaka Municipal Government ("Agency"), have entered into an agreement to jointly establish and operate overseas offices, including the City of Osaka Chicago office, to conduct the following activities:

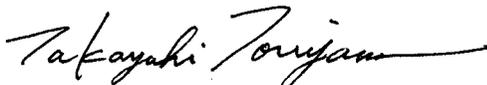
- (1) To represent the City of Osaka Municipal Government and the Agency.
- (2) To disseminate information of the City of Osaka.
- (3) To assist Companies in the City of Osaka to conduct international business activities.
- (4) To promote business and activities in and with the City of Osaka to businesses, universities and research organizations.

8. Describe fully the activities the registrant engages in or proposes to engage in on behalf of the above foreign principal. All activities stated in Section 5(i) of the Registration Statement (Form NSD-1).

9. Will the activities on behalf of the above foreign principal include political activities as defined in Section 1(o) of the Act and in the footnote below? Yes No

If yes, describe all such political activities indicating, among other things, the relations, interests or policies to be influenced together with the means to be employed to achieve this purpose.

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Date of Exhibit B	Name and Title	Signature
03/04/10	Takayuki Toriyama Executive Director	

Footnote: Political activity as defined in Section 1(o) of the Act means any activity which the person engaging in believes will, or that the person intends to, in any way influence any agency or official of the Government of the United States or any section of the public within the United States with reference to formulating, adopting, or changing the domestic or foreign policies of the United States or with reference to the political or public interests, policies, or relations of a government of a foreign country or a foreign political party.

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- (5) To research and gather economic information and other information.
- (6) To promote international exchange and the City of Osaka.
- (7) Other activities the City of Osaka Municipal Government and the Agency agree as necessary.

The Agreement also sets out how the operation of the City of Osaka, Chicago Office will be funded by the parties to the Agreement.

To effectuate the Agreement, the Parties have executed Memorandum of Understanding, setting forth appointment of expatriates; employment benefits for overseas offices' employees, executive director and assistant director, duties of such executive director and assistant director and the methods in which operating funds will be paid to overseas offices.

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協 定 書

大阪市（以下「甲」と言う。）と財団法人大阪国際経済振興センター（以下「乙」と言う。）は、大阪市海外事務所（以下「事務所」と言う。）の設置及び運営に関して、次のとおり協定を締結する。

（事務所の設置）

第1条 甲と乙は事務所を共同設置する。

2 事務所の設置都市及び名称は次のとおりとする。

設置都市	名称
アメリカ合衆国イリノイ州シカゴ市	大阪市シカゴ事務所
シンガポール共和国	大阪市シンガポール事務所
フランス共和国パリ市	大阪市パリ事務所
中華人民共和国上海市	大阪国際経済上海事務所

（駐在員）

第2条 各事務所の所長及び副所長（以下「駐在員」と言う。）は甲の職員をもって充てる。

（事務所の運営）

第3条 甲及び乙は事務所を共同で運営する。

2 事務所の設置及び運営にかかる予算は甲乙協議の上決定する。

3 事務所の運営に際しては、甲乙協議の上、必要に応じてそれぞれが駐在員に指示を出すものとする。

（事務所の経費）

第4条 事務所の設置及び運営にかかる経費のうち、駐在員の赴任、駐在及び帰任にかかる経費、事務所の経常的経費、甲の事業にかかる経費を甲が、乙の事業にかかる経費については乙が、これを負担する。

2 事務所の設置及び運営にかかる経理処理、庶務的事項等については、乙がこれを行い、その経費を負担する。

3 事務所の経費は、乙が必要に応じて事務所に送金する。

（事務所の業務）

第5条 事務所の業務は次のとおりとする。

- (1) 甲及び乙を代表すること
- (2) 大阪情報の発信に関すること
- (3) 在阪企業の国際ビジネス活動支援に関すること
- (4) 企業・大学・研究機関等の大阪への誘致活動の推進に関すること
- (5) 経済情報その他各種情報の収集・調査に関すること
- (6) 国際交流及び大阪のプロモーションに関すること
- (7) その他甲及び乙が特に必要と認めること

（覚書の締結）

第6条 この協定の実施にあたり、必要な事項は別途覚書を締結する。

（その他）

第7条 この協定書に定めのない事項及び疑義を生じた事項については、甲乙協議の上定める。

附則 甲乙間で締結された平成20年4月1日付協定書は、本協定の施行とともに失効するものとする。

2 本協定は平成21年12月1日から施行する。

3 シカゴ事務所については、新たに移動するシカゴ事務所への赴任予定者が決定した日から本協定書を適用する。

この協定を証するため、本協定書を2通作成し、双方記名押印の上各1通を保有する。

平成21年12月1日

甲 大阪市
大阪市政策企画室長 山 本 仁



乙 財団法人大阪国際経済振興センター
理事長 井越 将之



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LETTER OF AGREEMENT

This letter of agreement shall be made and executed by and between the City of Osaka Municipal Government (hereinafter, referred to as “Osaka”) and Osaka International Business Promotion Center (hereinafter, referred to as “OIBPC”) in connection with establishment and management of foreign offices of Osaka (hereinafter, referred to as “Office”).

Article 1: (Establishment of Office)

1. Osaka and OIBPC shall jointly establish Offices.
2. The Offices are listed below with respective cities where they are established.

CITY	NAME
Chicago, Illinois, U.S.A.	The City of Osaka, Chicago Office
Republic of Singapore	The City of Osaka, Singapore Office
Paris, French Republic	The City of Osaka, Paris Office
Shanghai, People’s Republic of China	Osaka International Business Shanghai Office

Article 2: (Expatriate)

Osaka’s employees shall be assigned to positions of the director and the deputy director of each Office (hereinafter, referred to as “Expatriate”)

Article 3: (Management of Office)

1. Osaka and OIBPC shall jointly manage the Office.
2. A budget for establishment and management of the Office shall be discussed and determined by the parties.
3. As to management of the Office, each party shall provide the Expatriate with instructions as needed, based on discussion between both parties.

Article 4: (Office Expenses)

1. Osaka shall bear expenses in connection with assignment and discharge of the Expatriate, ordinary expenses for the Office and any expense related with Osaka’s business. OIBPC shall bear any expense related with OIBPC’s business.

[TRANSLATION]

2. OIBPC shall handle accounting and general affairs in connection with establishment and management of the Office and also bear such expenses as required in such handlings.
3. OIBPC shall transmit payment for such expenses to the Office as needed bases.

Article 5: (Operations of Office)

The Office shall conduct the following operations:

- (1) to represent Osaka and OIBPC,
- (2) to provide information related with the City of Osaka,
- (3) to provide corporations located in the City of Osaka with support in their international business activities,
- (4) to promote business by corporations, universities, research organizations in the City of Osaka,
- (5) to compile and research various information including economic matters,
- (6) to promote international exchanges and relations with the City of Osaka, and
- (7) any other operations Osaka and OIBPC deem necessary.

Article 6: (Execution of Memorandum)

A separate memorandum of understanding shall be executed if certain items are necessary in order to execute and implement this letter of agreement.

Article 7: (Others)

Any matter not provided in or any question arising out of this letter of agreement shall be determined and settled upon discussion between both parties.

Supplemental provisions:

1. The letter of agreement executed between the parties on April 1, 2008 shall become null and void upon execution of this letter of agreement.
2. This letter of agreement shall become effective on December 1, 2009.
3. As to the Chicago office, this letter of agreement shall be effective and applied on the date when a prospective expatriate to be assigned to the newly established Chicago office is determined.

[TRANSLATION]

IN WITNESS WHEREOF, the parties have executed two sets of originals of this letter of agreement with each name and seal, one of which to be maintained by each party.

December 1, 2009

Osaka: Hitoshi Yamamoto [Official Seal]
The City of Osaka Municipal Government
General Manager of Policy Planning Office of the City of Osaka Municipal Government

OIBPC: Masayuki Igoshi [Official Seal]
President
Osaka International Business Promotion Center

覚書

大阪市（以下「甲」と言う。）と財団法人大阪国際経済振興センター（以下「乙」と言う。）は、平成21年12月1日付締結した協定書第6条に基づき、次のとおり覚書を締結する。

第1条 甲と乙が共同設置する事務所の位置は次のとおりとする。

事務所	所在地
大阪市シカゴ事務所	Aon Center 200 East Randolph Street, Suite 2200 Chicago, Illinois 60601 United States of America
大阪市シンガポール事務所	16 Raffles Quay, #33-07 Hong Leong Building Singapore 048581 Republic of Singapore
大阪市パリ事務所	31 place de la Madeleine, Paris French Republic
大阪国際経済上海事務所	中華人民共和国 上海市延安西路2201号 上海国際貿易中心407室

第2条 赴任予定者の決定、駐在員の赴任及び帰任等の発令及び一時帰国並びにその扶養家族の帯同等に関する決定については、甲は乙に事前に通知するものとする。

2 乙は前項により赴任予定者決定の通知を受けたときは、当該駐在員を乙の囑託として委嘱し、駐在員は帰任までの間、甲の職員及び乙の囑託としての身分を併有する。

3 駐在員は甲による帰任発令を受け、本邦に帰国した時に、乙の囑託たる身分を失うものとする。

第3条 乙は駐在員に対して、駐在員が事務所で勤務する上で、その体面を維持し且つその職務と責任に応じて能率を十分発揮できるように必要な衣食住等の経費に充てるものとして、在勤手当を支給することができる。

2 前項の在勤手当は、在勤基本手当、住居手当、子女教育手当とし、それぞれの金額は駐在員の職階に応じて、在外公館の名称及び位置並びに在外公館に勤務する外務公務員の給与に関する法律（昭和27年4月21日法律第98号）（以下「法」と言う。）及び在外公館に勤務する外務公務員の在勤基本手当の額並びに住居手当に係る控除額及び限度額を定める政令（昭和49年5月27日政令第179号）（以下「政令」と言う。）に定める額の100分の80とする。

3 前項の法及び政令に定める職階は、甲の局長級を特号、部長級を1号、課長級並びに課長代理級を2号、係長級を4号とする。

4 海外勤務の特殊性に鑑み、乙は乙の定めるところにより駐在員に傷害保険等を付与することができる。ただし、その水準等については甲に協議しその同意を得なければならない。

第4条 駐在員の駐在期間中の勤務条件等に関する事項については、甲が定める大阪市海外駐在員の勤務条件等に関する要綱に、その他定めのない事項については、甲の定める条例、

規則に、それぞれ基づくものとする。
2 前項によりがたい場合は、甲乙協議の上これを定める。

第5条 事務所には駐在員として下記の人数を上限として甲の職員をおく。

- (1) シカゴ事務所：所長1名
 - (2) シンガポール事務所：所長1名
 - (3) パリ事務所：所長1名、副所長1名
 - (4) 上海事務所：所長1名、副所長1名
- 2 所長は事務所を統括し、協定書第5条の業務を行う。
- 3 副所長は所長の業務を補佐し、所長に事故があるとき又はこれが欠けたときは、甲乙の承認を得て、所長の職務を代行する。
- 4 所長は、甲乙協議の上定められた予算の範囲内において、乙が定めるところにより、事務所の設備及び運営にかかる契約及び支出に関する権限を有する。

第6条 甲は、協定書第4条に定める経費のうち、甲の負担すべき金額を、乙の請求に基づき、毎年度第1四半期、第2四半期、第3四半期、第4四半期に分割して、乙に分担金として支払う。

2 甲は、協定書第5条に定める業務として、予算に定めのない業務が発生した場合は、乙及び当該所長に通知する。乙はそのために要した経費を、甲の指定する部署に分担金として請求する。

3 乙は、前2項の経費のうち、海外で支出すべき額を所長の指定する口座に送金する。

4 乙は、年度毎に海外事務所運営にかかる決算書を作成し、甲が支出した分担金に剰余を生じた場合は精算の上甲に返還するものとする。

附則 本覚書の締結時点で現に海外にある駐在員については、平成22年3月31日までの間は、第3条について、従前の例による。

2 シカゴ事務所については、新たに移動するシカゴ事務所への赴任予定者が決定した日から本覚書を適用する。

この覚書を証するため、本覚書を2通作成し、双方記名押印の上、各1通を保有する。

平成21年12月1日



甲 大阪市
大阪市政策企画室長 山本 仁



乙 財団法人大阪国際経済振興センター
理事長 井越 将之

MEMORANDUM OF UNDERSTANDING

This memorandum of Understanding shall be made and executed by and between the City of Osaka Municipal Government (hereinafter, referred to as "Osaka") and Osaka International Business Promotion Center (hereinafter, referred to as "OIBPC") based on Article 6 of the letter of agreement executed on December 1, 2009.

Article 1:

Offices jointly established by Osaka and OIBPC are listed below with respective locations.

OFFICE	LOCATION
The City of Osaka, Chicago Office	Aon Center 200 East Randolph Street, Suite 2200 Chicago, Illinois 60601 Unites States of America
The City of Osaka, Singapore Office	16 Raffles Quay, #33-07 Hong Leong Building Singapore 048581 Republic of Singapore
The City of Osaka, Paris Office	31 place de la Madeleine, Paris French Republic
The City of Osaka, Shanghai Office	Room 407, Shanghai International Trade Center 2201 Yanan Road West Shanghai, People's Republic of China

Article 2:

1. Osaka shall notify OIBPC in advance of any decision of a prospective expatriate to be assigned, order of assignment of an expatriate, including official assignment and discharge, and decision of temporary return or assignment accompanied by dependents.
2. Upon receipt of Osaka's notice in the previous provision, OIBPC shall designate the expatriate as its contract worker and the expatriate shall hold both positions as Osaka's employee and OIBPC's contract worker until he returns to his original post.
3. The expatriate shall be discharged of his position as OIBPC's contract worker when he returns to Japan by order of Osaka.

Article 3:

1. OIBPC may pay to the expatriate overseas allowance which will be sufficient enough for his living expenses he might need in order to engage in his work at the assigned office, to maintain a decent standard of living and to demonstrate his full abilities at his position and in his role.

[TRANSLATION]

2. The above mentioned overseas allowance shall include basic allowance, housing allowance and education allowance for children. The amount of allowance shall be determined based on the expatriate's position, and a name and a level in the organization of overseas office and 80-hundredth of the amount which is provided for in a law and regulations governing payroll for the foreign services working at a foreign diplomatic office (Law No. 93, issued on April 21, 1952)(hereinafter, referred to as "Law") and a government ordinance providing the amount of basic allowance, and the amount of deduction and limitation of housing allowance for the foreign services working at a foreign diplomatic office (Ordinance No. 179, issued on May 27, 1974)(hereinafter, referred to as "Ordinance").

3 Positions which are provided for in the Law and the Ordinance shall be classified as special rank, 1st rank, 2nd rank and 4th rank, which are equivalent respectively to director-general level, department head level, department manager/assistant manager level and section chief level.

4. Due to particularity of such overseas position, OIBPC may purchase for the expatriate, according to its rules, insurance such as accidental insurance. However, OIBPC must discuss with and obtain consent from Osaka as to the level of such insurance coverage.

Article 4:

1. Matters including those related with work conditions during the assignment term of the expatriate shall be subject to policies for expatriates of City of Osaka, including those providing their work conditions. Other matters which are not provided in the policies shall be subject to ordinances and regulations of Osaka.

2. Any other matters which may not be determined in such manner stated in the previous provision shall be discussed and determined between both parties.

Article 5:

1. Osaka's employees shall be assigned as expatriates to the following offices with limitation on the number listed below.

- | | | |
|-----|-------------------|-----------------------------------|
| (1) | Chicago office: | one Director |
| (2) | Singapore office: | one Director |
| (3) | Paris office: | one Director, one Deputy Director |
| (4) | Shanghai office: | one Director, one Deputy Director |

2. The director shall manage the office and perform duties provided by Article 5 of the letter of agreement.

3. The deputy director shall support the director in his duties, and in case any accident happens to the director or he is absent, the deputy director shall take over the director's duties with both parties' permission.

4. The director shall have authority to make agreements and expenditures related to establishment and management of the office within budget as determined by OIBPC and discussed and agreed by the parties.

Article 6:

[TRANSLATION]

1. At OIBPC's request, Osaka shall pay OIBPC the amount which Osaka should share with OIBPC for any expenses provided by Article 4 of the letter of agreement. Osaka shall pay OIBPC the amount for each fiscal year by installments on a quarterly basis.
2. In the event that any job duty for the expatriate, which is not included in the budget, arises as a duty under Article 5 of the letter of agreement, Osaka shall notify OIBPC and the director [at the office where the expatriate works]. OIBPC shall submit to a department of Osaka designated by Osaka a request for payment for such expenses to be shared by Osaka.
3. OIBPC shall transmit to a bank account designated by the director of the office payment for such expense stated in the previous section.
4. Every fiscal year OIBPC shall prepare a statement of accounts for operation of the foreign office. In case OIBPC finds any surplus on payments made by Osaka for the above mentioned shared expenses, OIBPC shall settle and adjust its accounts and pay the surplus amount back to Osaka.

Supplemental provisions:

1. As to the expatriate who has already been at his assignment at the time of execution of this memorandum of understanding, the previous version of Article 3 shall apply until March 31, 2010.
2. As to the Chicago office, this memorandum of understanding shall be effective and applied on the date when a prospective expatriate to be assigned to the newly established Chicago office is determined.

IN WITNESS WHEREOF, the parties have executed two sets of originals of this memorandum with each name and seal, one of which to be maintained by each party.

December 1, 2009

Osaka: Hitoshi Yamamoto [Official Seal]
The City of Osaka Municipal Government
General Manager of Policy Planning Office of the City of Osaka Municipal Government

OIBPC: Masayuki Igoshi [Official Seal]
Director
Osaka International Business Promotion Center

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