



Report on Applying Agreed-Upon Procedures

Independent Accountants' Report

xxxx Kabushiki Kaisha,
Attn: Mr. xxx CEO and Ms. xxx, CFO
xxxx, xxxx
xxxx, Tokyo, Japan

We YUESI International CPAs' Office ("YUSEI") have performed the procedures enumerated below, which were agreed to by xxxx USA Inc., in performing certain procedures on the financial statements of xxxx Kabushiki Kaisha ("Xxxx KK"), which is a majority owned subsidiary of Xxxx Inc as of and for the year ended December 31, 20xx. Xxxx KK's management is responsible for the financial statements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the Japanese Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are as follows:

Procedure 1

Confirmation of Cash Accounts at 31 December, 20xx with banks.

Result of Procedure 1

Based on the procedures performed, we noted the following:

Bank	General Ledger Account Balances as of December 31, 20xx (JPY)	Results
xxx Bank, Ltd.	xx,xxx,xxx	Agreed to the xxxx.
xxx Bank, Ltd.	xxx,xxx	Agreed to the xxxx.