(Date) Year Month Day

To: Minister of Justice

XX Law Office / XX Gaikokuho-Jimu-Bengoshi Firm Partner XXXXXX

This letter is written on behalf of XX Law Office / XX Gaikokuho-Jimu-Bengoshi Firm (the "Office/Firm") in support of the report by Mr./Ms. XXX (the "Reporter") for significant change in the Reporter's capacity to compensate damages. The Reporter is currently employed by the Office/Firm.

The Office/Firm agrees to pay the compensation for any damages (including damages that may be payable pursuant to final judgement rendered by Japanese courts.) caused to the clients by the Reporter in the course of performing his/her duties while our employment relationships continue.

xxxx (Name in Print)