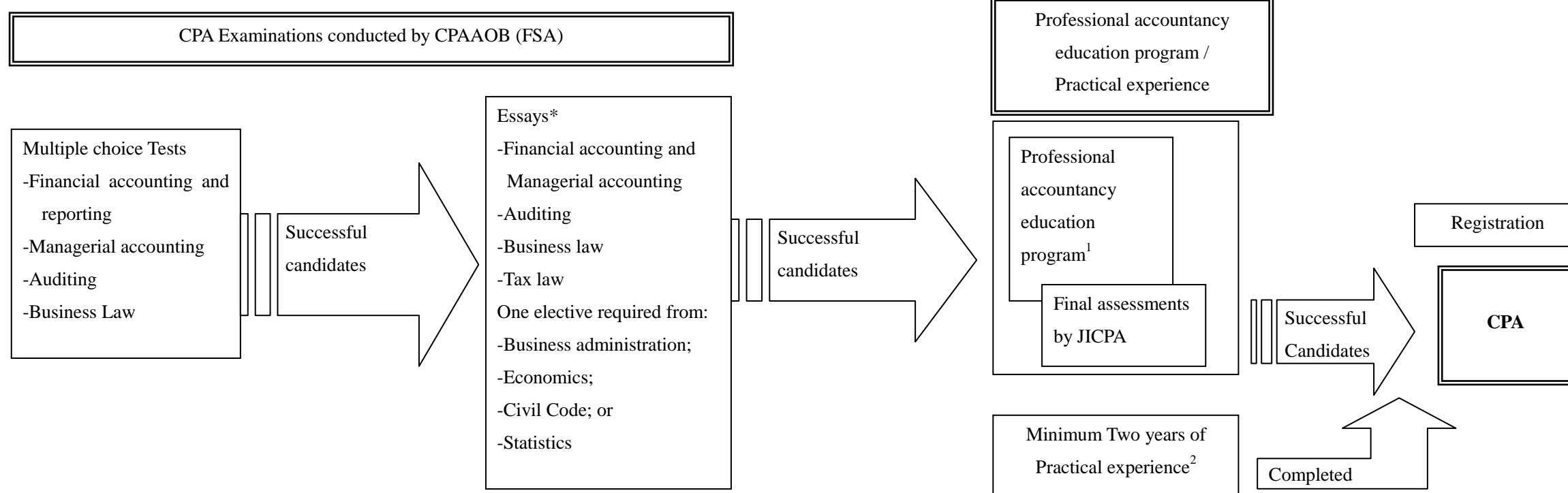


Process for Becoming a CPA

Effective on January 1, 2006



* Candidates can retain pass credit for two years. That is, candidates must pass all the subjects within two years from the time he/she first passes any one or more of the subjects.

¹ The requirement is the three-year long professional accountancy education program provided by Japan Foundation for Accounting Education and Learning (JFAEL)

² Minimum two years of practical experience is required, which can be taken either before or after the examinations.