

(TRANSLATION)

ARTICLES OF INCORPORATION

Questetra, Inc.

Enacted: April 1, 2008

Amended: June 21, 2008

CHAPTER I

GENERAL PROVISIONS

Article 1. (Trade Name)

The name of the Corporation shall be “Kabushiki Kaisha Questetra (株式会社クエステトラ)” and in English translation it shall be “Questetra, Inc.”.

Article 2. (Purpose)

The purpose of the Corporation shall be to engage in the following business activities:

- (1) Package software business;
- (2) Creation and operation of websites;
- (3) Consultation services and development of computer software programs entrusted by customers;
- (4) Investment in businesses mentioned in the preceding items operated by other companies or persons; and
- (5) All businesses which are incidental to or related to those mentioned in the preceding items.

Article 3. (The Head Office)

The head office of the Corporation shall be located at Kyoto city, Kyoto Prefecture, Japan.

Article 4. (Method of Public Notice)

The method of public notices of the Corporation shall be electronic public notices; provided, however, that if the Corporation is unable to give an electronic public notice because of an accident or any other unavoidable reason, public notices of the Corporation may be given in the Nihon Keizai Shimbun.

Article 5. (Corporation with Committees)

The Corporation, being a company with committees shall have the Board of Directors, Committees and Accounting Auditor(s).

CHAPTER II
SHARES

Article 6. (Total Number of Shares Authorized to be Issued)

The total number of shares authorized to be issued by the Corporation shall be one hundred thousand (100,000) shares.

Article 7. (Issuance of Stock Certificates)

The Corporation shall not issue any stock certificates representing its issued shares.

Article 8. (Limitation of Transfer of Shares)

Transfers of the shares of the Corporation need the approvals of the board of directors.

Article 9. (Application for changes of statements written in the stockholder list)

Applications for the registration of transfer of the shares of the Corporation need the submission of the specified documents of the Corporation with their names written and their seals affixed, and together with the document verifying reasons.

Article 10. (Registration of Pledges and Representation of Trust Estates)

Applications for registration of pledges and representations of trust estates of the shares of the Corporation need the submission of the specified documents of the Corporation with their names written and their seals affixed by parties concerned together with the stock certificates. Offers for erasure of registration of pledges and representation of trust estates of the shares of the Corporation need the submission of the same as stated above.

Article 11. (Commission)

In case of applications stated in the above-mentioned two articles, specified commissions of the Corporation need to be paid.

Article 12. (Notification of Stockholder's Addresses and Others)

12.1. Stockholders of the Corporation, registered pledges, legal representative or representatives need to submit to the Corporation their names, their addresses, their seals in the specified forms of the Corporation.

12.2. In case the notified matters have changed, the matters are submitted in the same manner.

CHAPTER III

GENERAL MEETINGS OF STOCKHOLDERS

Article 13. (Record Date)

The Corporation shall deem any stockholder having voting rights, as appearing on the register of stockholders as of the end of the business year, to be a stockholder who is entitled to exercise voting rights at the ordinary general meeting of stockholders for that business year.

Article 14. (Convocation of Meetings and Chairman)

The Director who is concurrently in office as a Executive Officer, as so

determined in advance by a resolution of the Board of Directors of the Corporation, shall convene the general meetings of stockholders and act as the chairman thereof. When such Director is unable to act, another Director concurrently in office as a Executive Officer, who is designated in accordance with an order of priority determined in advance by a resolution of the Board of Directors of the Corporation, shall convene such general meetings and act as the chairman thereof.

Article 15. (Disclosure of Reference Documents for General Meetings of Stockholders, Etc. through the Internet)

Upon convening a general meeting of stockholders, it may be deemed that the Corporation has provided the stockholders with necessary information that should be described or indicated in the reference documents for the general meeting of stockholders, business reports, non-consolidated financial statements, and consolidated financial statements, on the condition that such information is disclosed through the Internet in accordance with the Ministry of Justice Ordinance.

Article 16. (Method of Adopting Resolutions)

16.1. Except as otherwise provided by law or by these Articles of Incorporation, all resolutions of a general meeting of stockholders shall be adopted by a majority of votes held by the attending stockholders entitled to exercise their voting rights.

16.2. Resolutions provided for in Article 309, Paragraph 2 of the Company Law may be adopted by not less than two-thirds of the votes held by the attending stockholders who hold not less than one-third of the votes of stockholders entitled to exercise their voting rights unless otherwise set in the articles of the Corporation.

Article 17. (Exercise of Voting Rights by Proxy)

When a stockholder or its legal representative is not able to attend a general meeting of stockholders personally, he may entrust his voting rights to an

attending stockholder who has voting rights. However, a document evidencing the authority of a proxy must be filed with the Corporation.

Article 18. (Minutes)

The substance of the proceedings at a general meeting of stockholders and the results thereof, as well as other matters provided for in laws and regulations, shall be recorded in the minutes, and the chairman, other Directors and Executive Officers present shall inscribe their names and affix their seals thereon or put their electronic signature thereon.

CHAPTER IV

DIRECTORS, BOARD OF DIRECTORS AND COMMITTEES

Article 19.(Board of Directors)

19.1. The Corporation shall appoint a Board of Directors.

19.2. The Board of Directors of the Corporation shall make decisions concerning the affairs of the Corporation as provided by law and by these Articles of Incorporation, as well as all other important affairs of the Corporation, and supervise the performance of the duties of the Directors and Executive Officers.

Article 20. (Numbers of Directors)

The Corporation assigns ten directors or more.

Article 21. (Election of Directors)

21.1. The resolutions for the election of Directors may be adopted by not less than two-thirds of the vote held by the attending stockholders who hold not less than one-third of the votes of stockholders entitled to exercise their voting rights.

21.2. With respect to resolutions for the election of Directors, no cumulative

voting shall be used.

Article 22. (Term of Office of Directors)

The term of office of a Director shall expire at the conclusion of the ordinary general meeting of stockholders held with respect to the last business year ending within one year after his or her election. However, the term of office of a Director elected to fill a vacancy or to increase the number of Directors shall be the same as the remaining term of office of the other Directors then in office.

Article 23. (Holding of Meetings of the Board of Directors)

Meetings of the Board of Directors of the Corporation shall be either of ordinary or extraordinary meetings. Ordinary meetings of the Board of Directors of the Corporation shall be held at least once every three months, while extraordinary meetings of the Board of Directors of the Corporation shall be held whenever necessary.

Article 24. (Notice of Convocation of the Board of Directors)

Notice of a meeting of the Board of Directors of the Corporation, giving the date, location and agenda, shall be sent to each Director at least five days prior to the meeting; provided, however, that in case of urgency, such period may be shortened.

Article 25. (Method of Adopting Resolutions of the Board of Directors)

25.1. Resolutions of the Board of Directors of the Corporation shall be adopted by a majority of the Directors present, which present Directors shall constitute, in number, a majority of the total number of Directors entitled to vote.

25.2. Notwithstanding the preceding paragraph, in accordance with Article 370 of the Company Law, the Corporation may deem that the matters to be resolved by the Board of Directors are adopted by a resolution of the Board of Directors when all the Directors unanimously express their agreement to

such matters.

Article 26. (Minutes of the Board of Directors)

The substance of the proceedings of a meeting of the Board of Directors of the Corporation and the results thereof, as well as other matters provided for in laws and regulations, shall be recorded in the minutes, and the attending Directors shall inscribe their names and affix their seals thereon or put their electronic signatures thereon.

Article 27. (Nominating Committee, Audit Committee and Compensation Committee)

Each of the Nominating Committee, the Audit Committee and the Compensation Committee shall make decisions on the matters prescribed by law, and respectively shall exercise their power and authority which are required in performing their respective business.

Article 28. (Organization of Each Committee)

28.1. Each Committee shall consist of three or more Directors, a majority of whom shall be outside Directors; provided, however, that a Director who is a member of the Audit Committee shall not concurrently be in office as a Executive Officer, a Director who operates the business, an Accounting Counselor (会計参与), a general manager (支配人) or any other employee of the Corporation or any of its subsidiaries.

28.2. Directors who are to be members of any Committee shall be determined by a resolution of the Board of Directors of the Corporation.

Article 29. (Limitation of Liabilities of Directors and Liability Limitation Agreement with Outside Directors)

29.1. The Corporation may, by a resolution of the Board of Directors of the Corporation, exempt Directors from their liabilities provided for in Article 423, Paragraph 1 of the Company Law, to the extent permitted by law.

29.2. The Corporation may enter into a liability limitation agreement with outside Directors, which shall limit the maximum amount of their liabilities provided for in Article 423, Paragraph 1 of the Company Law to the higher of either five million yen (5,000,000 yen) or an aggregate sum of the amounts prescribed in each item of Article 425, Paragraph 1 of the Company Law.

CHAPTER V EXECUTIVE OFFICERS

Article 30. (Election of Executive Officers)

Executive Officer shall be appointed by a resolution of the Board of Directors of the Corporation.

Article 31. (Term of Office of Executive Officers)

The term of office of a Executive Officer shall expire at the conclusion of the first meeting of the Board of Directors of the Corporation that is convened immediately after the conclusion of the ordinary general meeting of stockholders held with respect to the last business year ending within one year after his or her election.

Article 32. (Representative Executive Officer)

Executive Officers who shall represent the Corporation shall be appointed by a resolution of the Board of Directors of the Corporation.

Article 33. (Limitation of Liabilities of Executive Officers)

The Corporation may, by a resolution of the Board of Directors of the Corporation, exempt Executive Officers from their liabilities provided for in Article 423, Paragraph 1 of the Company Law, to the extent permitted by law.

CHAPTER VI

Accounting Auditors

Article 34. (Election of Accounting Auditors)

Accounting Auditors shall be determined by a resolution of a general meeting of stockholders.

Article 35. (Limitation of Liabilities of Accounting Auditors and Liability Limitation Agreement with Accounting Auditors)

The Corporation may, by a resolution of the Board of Directors of the Corporation, exempt Accounting Auditors from their liabilities provided for in Article 423, Paragraph 1 of the Company Law, to the extent permitted by law.

35.2. The Corporation may enter into a liability limitation agreement with outside Directors, which shall limit the maximum amount of their liabilities provided for in Article 423, Paragraph 1 of the Company Law to an aggregate sum of the amounts prescribed in each item of Article 425, Paragraph 1 of the Company Law.

CHAPTER VII

ACCOUNTS

Article 36. (Business Year)

The business year of the Corporation shall commence on April 1 of each year and shall end on March 31 of the next following year.

Article 37. (Dividends from Surplus)

37.1. The Corporation may determine the matters provided for in each item of Article 459, Paragraph 1 of the Company Law by a resolution of the Board of Directors without a resolution of a general meeting of stockholders.

37.2. The Corporation may make distribution of surplus in cash to stockholders or registered stock pledgees whose names appear on the register of stockholders as of the close of March 31 or September 30 of each year.

Article 38. (Expiration Period)

In case Dividends shall not be received within three years after the due date of each payment, the Corporation shall be relieved of the obligation for the payment thereof. Dividends payable shall bear no interest.

CHAPTER VIII

MISCELLANEOUS PROVISIONS

Article 39. (The First Business Year)

The first business year of the Corporation shall commence on the day founded and shall end on March 31, 2009 (HEISEI 21st).

Article 40. (Governing Law)

This Article will be governed by the Company Law and the other laws.

Article 41. (Amendment)

This revision is amended on June 21, 2008.