

Jp1

**EXHIBIT 2**

**SPECIFIC DETAILS OF RESULTS OF AUDITS OF FIRMS IN 2004 FISCAL YEAR AND NOTES**

**Statutory Matters**

	Japanese page (Jp) number
1. Inadequate Segregated Custody for Client Assets	1
(1) Trust fund shortages, etc., in segregated client funds	1
(2) Temporary use of client assets	5
2. Canvassing by Unregistered Persons	6
3. Inappropriate Corrective Treatment of Administrative Errors, etc., in Client Orders	8
(1) Making up for losses, etc., arising from lack of incident checking procedures	9
(2) Failure to lodge incident report on erroneous canvassing, etc.	10
4. Inadequate Recording of Information in Statutory Records, etc.	13
5. Errors in Calculation of Equity Capital Ratio	23
6. Inadequate Recording of Information in Business Reports, etc.	26
7. Net Settlement Transactions	27
8. Failure to Notify Cancellation of Registration of Sales Representatives	28
9. Failure to Deliver Resale Restrictions Report	29
10. Breach of Regulations on Short-Selling Prices	31
11. Failure to File Document Stating Job Division Method (Job Division Regulations)	31
12. Failure to Lodge “Notice of Variation in Segregated Custody Method” to Relevant Authority	32
13. Failure to Deliver Letter to Clients about Trading in “Securities where Corporate Information Undisclosed,” about which they should be Informed	32

**JSDA Rules**

1. Giving Business to Local Dealers	33
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**Jp2**

2. Providing Advertising Literature Not Internally Reviewed	34
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