

General Terms and Conditions of Travel Business (Arranged Tour Contract)

IMA Group Co., Ltd. Licensed number Fukushima 3-384 by the Japan Tourism Agency in accordance with the provisions of the Travel Agency Law.

Chapter 1 - General Provisions

(Scope of Application)

Article 1 The Arranged Tour Contract (defined in Article 2) to be executed between our Company and the traveler shall be based on the general conditions set forth herein (hereinafter referred to as the "General Conditions"). Any matter not stipulated in the General Conditions shall be governed by ordinance or generally established practice.

2 Notwithstanding the provisions of the preceding paragraph, where we execute a special contract (hereinafter referred to as the "Special Contract") with the traveler in writing without violating the relevant laws and harming the interests of the traveler, such a Special Contract shall be given priority.

(Definition of Terminology)

Article 2 In the General Conditions, "Arranged Tour Contract" or, within this Part, "Contract" shall mean the contract under which we undertake to make arrangements at the request of the traveler by representing him/her, or acting as his/her intermediary, or playing an introductory role for him/her, so that he/she may be provided with services, such as transportation and accommodation offered by transportation and accommodation facilities, etc., and other services related to the travel (hereinafter referred to altogether as the "Tour Service").

2 In the General Conditions, "Domestic Trip" shall mean trips planned for only inside Japan, and "Overseas Trip" shall mean trips other than Domestic trips.
3 In the General Conditions, "Tour Price" shall mean the expenses paid by our Company for the

3 In the General Conditions, "Tour Price" shall mean the expenses paid by our Company for the transportation charges, accommodation charges, and other expenses payable to the transportation and accommodation facilities, etc., to arrange the Tour Service, and, in addition, the handling charge of the Tour Service that is set by us (excluding handling charges for alteration and cancellation procedures).

4 In this Part, "Communication Contract" shall mean the Arranged Tour Contract, which is executed between us and the card member of the credit card company affiliated with our Company (hereinafter referred to as the "Affiliated Company"), by subscription through telephone, mail, facsimile, internet, or other means of communication, subject to prior consent of the traveler to the effect that the claims or obligations held by us, such as those in regard to the Tour Price, etc., under the Arranged Tour Contract are settled on or after the due date of those claims or obligations according to the separately provided card membership rules of the Affiliated Company and also subject to payment of the Tour Price, etc. by the method specified in Article 16, paragraph 2 or paragraph 5.

5 In the General Conditions, "Date Card Used" shall mean the date when the traveler or our Company is obligated to pay the Tour Price, etc. or execute the refundable liability pursuant to the Arranged Tour Contract.

(Termination of Liability for Arrangements)

Article 3 When we have made arrangements for the Tour Service with the care of a good manager, the fulfillment of our liability based on the Arranged Tour Contract shall terminate. Therefore, even if contracts are not executed with transportation and accommodation facilities, etc. due to such causes as capacity fully filled, shutdown, inappropriate condition, etc., when we have fulfilled our obligations, the traveler will be required to pay to us the handling charge of the Tour Service set by us (hereinafter referred to as the "Handling Charge"). Where a Communication Contract has been executed, the Date Card Used will be the date on which we inform the traveler that we have not been able to execute a contract with the transportation and accommodation facilities, etc. to provide Tour Services.

(Reservation Agents)

Article 4 We may engage other travel agents, professional arrangers, or other helpers inside and outside Japan in order to have them make arrangements in whole or in part on our behalf to implement the Arranged Tour Contract.

Chapter 2 - Execution of the Contract

(Subscription for the Contract)

Article 5 The traveler who intends to execute an Arranged Tour Contract with us will be required to fill in specified particulars on the application form prescribed by us and submit it to us together with the subscription fee that we have separately specified (hereinafter referred to as the "Application Fee").

2 Notwithstanding the provision of the preceding paragraph, the traveler who intends to execute a Communication Contract with us will be required to notify us of his/her membership number and the content of the Tour Service to be subscribed.

3 The Application Fee specified in paragraph 1 will be treated as part of the money payable to us by the traveler, such as the Tour Price or cancellation fee.

(Refusal of the Execution of the Contract)

Article 6 We may not agree to execute an Arranged Tour Contract in any one of the following cases:

a. Where the Communication Contract is intended to be executed, and the traveler is unable to settle, in whole or in part, the liability related to his or her Tour Price, etc. as stipulated in the card membership rules of the Affiliated Company.

Such reasons may be due to, but not limited to, the credit card as held by the traveler in question, being found to be invalid;

b. Where the traveler is recognized as a gang member, an associate gang member, a person or a company related to crime syndicates, a corporate racketeer or any other antisocial forces; c. Where the traveler made a demand to us using forceful behaviors, made unjust claims to us, made use of threatening acts or statements or violent acts or behavior in connection with any transaction between the parties, or made use of other acts or behavior equivalent to these; d. Where the traveler committed acts which may damage our credibility or obstruct our business by spreading false rumors, by using fraudulent means, or by force, or by other acts or behavior equivalent to these; or

e. Where there is an inconvenience related to our business.

(Time of the Execution of the Contract)

Article 7 The Arranged Tour Contract will be executed when we have accepted the execution of the Contract and have received the Application Fee specified in Article 5, paragraph 1. 2 Notwithstanding the provision of the preceding paragraph, the Communication Contract shall be executed when we have sent out a notice to the effect that we accept the application described in

Article 5, paragraph 2. However, in the case that an Electronic Consent Notice is sent out under the said Contract, the Contract will be considered executed when the said notice reaches the traveler. (Special Rules Related to the Execution of the Contract)

Article 8 Notwithstanding the provision of Article 5, paragraph 1, we may execute the Arranged Tour Contract merely by accepting the execution of the Contract under a Special Contract entered into in writing without receiving payment of the Application Fee.

2 In the case of the preceding paragraph, the time of the execution of the Arranged Tour Contract shall be stated in the document described in the preceding paragraph.

(Special Rules Related to Tickets and Accommodation Coupons, etc.)

Article 9 Notwithstanding the provisions of Article 5, paragraph 1 and the preceding Article, paragraph 1, we may accept subscription orally when the Arranged Tour Contract, with the purpose to only arrange for transportation services or accommodation services, requires us to deliver a document indicating the right to receive the offering of the said Tour Service in exchange for the Tour Price.

2 In the case of the preceding paragraph, the Arranged Tour Contract shall be executed when we accept the execution of the Contract.

(Contract Document)

Article 10 Promptly after the execution of the Arranged Tour Contract, we will deliver to the traveler a document that describes particulars concerning the itinerary, content of the Tour Service, the Tour Price, other conditions of the Tour, as well as matters concerning our Company's responsibility (hereinafter referred to as the "Contract Document"). There are cases, however, where we do not deliver the said Contract Document when we deliver a document indicating the right to receive all the Tour Service, such as transportation tickets, accommodation coupons and other services which we have arranged.

2 Where we have delivered the Contract Document described in the preceding paragraph, the scope of the Tour Service for which we will be responsible to arrange for under the Arranged Tour Contract will be as stated in the said Contract Document.

(Method of Utilizing Telecommunication Technology)

Article 11 Instead of physically delivering to the traveler the document or the Contract Document to be delivered at the time when the traveler is about to execute the Arranged Tour Contract which describes details such as the itinerary, content of the Tour Service, the Tour Price, other conditions of the Tour, and matters regarding our responsibility, when we have provided the traveler, with his/her prior consent, with such details to be described in the said document (hereinafter referred to in this Article as the "Described Details") by means of utilizing telecommunications technology, we will confirm that the Described Details have been recorded on a file as equipped in the communications equipment used by the traveler.

2 In the case of the preceding paragraph, when the communications equipment used by the said traveler is not equipped with a file for recording the Described Details, we will record the Described Details on a file (confined for exclusive use of said traveler) as equipped in the communications equipment used by us, and confirm that said traveler has viewed the Described Details.

Chapter 3 - Alteration and Cancellation of the Contract

(Alteration of Content of Contract)

Article 12 The traveler may request us to change the content of the Arranged Tour Contract, such as itinerary, content of Tour Service, and other conditions of the Arranged Tour Contract, etc., in which case we will try to accommodate the traveler's request to the extent possible. 2 Where the content of the Arranged Tour Contract is changed at the request of the traveler pursuant to the preceding paragraph, the traveler will be required to bear the cancellation fees and penalty charges payable to the transportation and accommodation facilities, etc. and other expenses required to change arrangements, where arrangements already made are being cancelled, and in addition, the traveler will be required to pay to us our prescribed handling charge for the changes. Furthermore, the increase or decrease of the Tour Price arising from such changes of the content of the Arranged Tour Contract shall be borne by the traveler.

(Discretionary Cancellation by the Traveler)

Article 13 The traveler may cancel the Arranged Tour Contract in whole or in part at any time. 2 When the Arranged Tour Contract has been cancelled pursuant to the provision of the preceding paragraph, the traveler will be required to pay the cancellation fee, penalty charge, and other expenses already paid or payable to the transportation and accommodation facilities, etc., as well as the handling charge for the cancellation as prescribed by our Company as well as the handling charge that we were to receive, in return for the Tour Service already received, or for the Tour Service not yet received.

(Cancellation Due to Causes Attributable to the Traveler)

Article 14 We may cancel the Arranged Tour Contract in one of the following instances: a. If the traveler does not pay the Tour Price by the specified due date;

b. Where the Communication Contract has been executed, but the traveler has become unable to settle his/her liability related to the Tour Price, etc. in whole or in part according to the membership rules of the Affiliated Company, due to such causes as the credit card held by the traveler becoming invalid; or

c. When it is found that the traveler falls under any of Article 6, items b through d.

2 When the Arranged Tour Contract has been cancelled pursuant to the provision of the preceding paragraph, the traveler will be required to bear the cancellation fee, penalty charge, and other expenses already paid or payable to the transportation and accommodation facilities, etc. for the Tour Service not yet received, and in addition, to pay to us the handling charge for the cancellation procedures as prescribed by our Company as well as the handling charge that our Company would have received.

(Cancellation Due to Causes Attributable to Our Company)

Article 15 When the arrangement for the Tour Service becomes impossible due to causes attributable to us, the traveler may cancel the Arranged Tour Contract.

2 When the Arranged Tour Contract has been cancelled pursuant to the provision of the preceding paragraph, we will reimburse to the traveler the Tour Price already received, after deducting the expenses already paid to the transportation and accommodation facilities, etc. in return for the Tour Service already received by the traveler, as well as the expenses payable after the cancellation for the Tour Service already received.

3 The provision of the preceding paragraph will not prevent the traveler from claiming compensatory damages against us.

Chapter 4 - Tour Price

(Tour Price)

Article 16 The traveler will be required to pay the Tour Price no later than the period prescribed by our Company which is prior to the start of the Tour.

2 When the Communication Contract has been executed, we will receive payment of the Tour Price by using the card of the Affiliate Company without obtaining the traveler's signature on the voucher prescribed by us, in which case the Date Card Used shall be considered the date when we have informed the traveler of the content of the Tour Service determined by us.

3 We may change the Tour Price prior to the start of the Tour, when changes in the Tour Price have occurred caused by revisions to the fares and charges of transportation and accommodation facilities, etc., changes in foreign exchange rates, etc.

4 In the case of the preceding paragraph, the increase or decrease of the Tour Price shall be borne by the traveler.

5 When we have executed the Communication Contract with the traveler, and expenses payable by the traveler have accrued under the provisions of Chapter 3 and Chapter 4, we will receive payment of the said expenses by using the card of the Affiliate Company without obtaining the traveler's signature on the prescribed voucher. In this case, the Date Card Used shall be considered the date when we inform the traveler of the amount of the expenses payable to us by the traveler or the amount reimbursable by us to the traveler. However, where we have cancelled the Arranged Tour Contract pursuant to the provision of Article 14, paragraph 1, item b, the traveler will be required to pay to us the expenses, etc. payable to us by the traveler by no later than the date set by us using the method prescribed by us.

(Settlement of the Tour Price)

Article 17 Where the amount of the expenses paid by us to the transportation and accommodation facilities, etc. to arrange for the Tour Service, which is to be borne by the traveler, and the handling charge (hereinafter referred to collectively as the "Tour Price Settled") does not agree with the amount we have already received as the Tour Price, we will settle the Tour Price promptly after the Tour finishes, in accordance with the provisions of the following two paragraphs.

2 If the Tour Price Settled exceeds the amount already received by us as the Tour Price, the traveler will be required to pay the difference to us.

3 If the Tour Price Settled is less than the amount already received by us as the Tour Price, we will reimburse the difference to the traveler.

Chapter 5 - Arrangement for Organizations and Groups

(Arrangement for Organizations and Groups)

Article 18 We will apply the provisions of this Chapter to the execution of the Arranged Tour Contract where we have received subscriptions from two or more travelers who are to travel the same route at the same time, by appointing a responsible person to represent them (hereinafter referred to as the "Contract Representative").

(Contract Representative)

Article 19 Unless a Special Contract is made, we will consider the Contract Representative as the person holding all the power of representation concerning the execution of the Arranged Tour Contract for the travelers who compose his/her organization or group (hereinafter referred to as the "Constituent Members"), and we will conduct all transactions concerning the tour business related to the said organization or group and the business specified in Article 22, paragraph 1 with the Contract Representative.

2 The Contract Representative will be required to submit a list of the Constituent Members or inform us of the number of the Constituent Members by the date set by us.

3 We will not be held responsible for any liability or obligation to the Constituent Members which the Contract

Representative currently assumes or is expected to assume in the future.

4 Where the Contract Representative does not accompany his/her organization or group, one of the Constituent Members appointed by the Contract Representative beforehand shall be considered by us as the Contract Representative after the start of the Tour.

(Special Rules for the Execution of the Contract)

Article 20 Notwithstanding the provision of Article 5, paragraph 1, when we execute the Arranged Tour Contract with the Contract Representative, we may accept the execution of the Arranged Tour Contract without receiving payment of the Application Fee.

2 When we execute the Arranged Tour Contract with the Contract Representative without receiving payment of the Application Fee under the provision of the preceding paragraph, we will

deliver to the Contract Representative a document stating to that effect, and the Arranged Tour Contract will be considered to be executed upon our delivery of said document.

(Change of Constituent Members)

Article Ž1 When the Contract Representative has expressed a wish to change some of the Constituent Members, we will accommodate his/her wish to the extent possible.

2 The increase or decrease of the Tour Price arising from the change described in the preceding paragraph and the

expenses required for the said change shall be borne by the Constituent Members. (Escort Service)

Article 22 We may provide escort services at the request of the Contract Representative by having a tour escort accompany the organization or group.

2 In general, the content of the escort service to be performed by the tour escort will be services required for conducting the Tour of the organization or group as a group according to the itinerary determined beforehand.

3 In general, the service hours during which the tour escort will provide the escort services will be from 8:00 to 20:00 hours local time.

4 When we offer escort services, the Contract Representative will be required to pay to us our prescribed escort service charge.

Chapter 6 - Responsibility

(Responsibility of Our Company)

Article 23 In the course of implementing the Arranged Tour Contract, we will be responsible for compensating for damage caused to the traveler by willful misconduct or negligence by our Company or by our agent who has been engaged by us to make arrangements on our behalf under the provision of Article 4 (hereinafter referred to as the "Reservation Agent"), but only if notice has been given to us within two years from the day immediately following the day when the said damage occurred.

2 Where the traveler has suffered damage due to causes beyond the control of our Company or our Reservation Agent, such as acts of God, acts of war, civil commotion, suspension of Tour Services by transportation and accommodation facilities, etc., orders from government and other public agencies, and other such causes, we will not be held responsible to indemnify, except in the case of the preceding paragraph.

3 With regards to damage caused to baggage as described in paragraph 1, notwithstanding the provision of the said paragraph, we will indemnify up to the maximum amount of ¥150,000 per traveler (except where the said damage has been caused by us by willful misconduct or gross negligence), only if we have been notified of the said damages within 14 days in the case of a Domestic Trip and within 21 days in the case of an Overseas Trip, respectively, from the day immediately following the day when the said damage occurred.

(Responsibility of the Traveler)

Article 24 If we suffer damage due to the willful misconduct or negligence of the traveler, the said traveler will be required to compensate us for the said damage.

2 When the traveler executes the Arranged Tour Contract, the traveler will be required to make efforts to understand the content of the Arranged Tour Contract, such as the rights, obligations, etc. of the traveler, by utilizing the information provided by us.

3 Should the traveler realize that the Tour Service being offered differs from that as stated in the Contract Document after the Tour starts, in order for the traveler to smoothly receive the Tour Service as described in the Contract Document, the traveler will be required to report promptly to us, our Reservation Agent, or the provider of the said Tour Service at the location that is being toured.

Chapter 7 - Business Deposit

(Business Deposit)

Article 25 Travelers or Constituent Member, who has executed the Arranged Tour Contract with us may receive reimbursement for claims arising from the transaction from the business guarantee that we have deposited in accordance with Article 7, Paragraph 1 of the Travel Agency Law. 2 The name and address of the deposit office where we have deposited the business guarantee is as follows:

(Name) Wakamatsu Branch Office of Fukushima Regional Legal Affairs Bureau (Address) 6-11 Otte Machi, Aizu-Wakamatsu, Fukushima, Japan