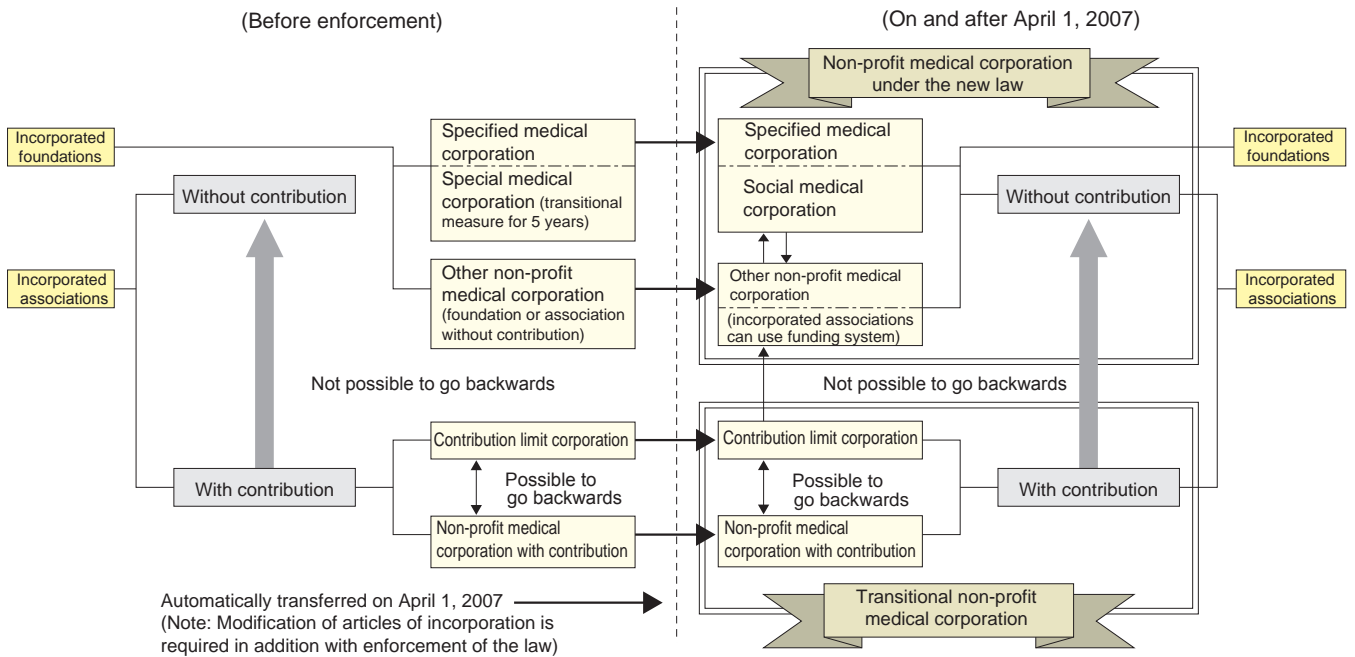


Overview

Transfer of Non-profit Medical Corporation System with the Revised Medical Care Act



Only non-profit medical corporations under the new law can be established after April 1, 2007.

- Transitional non-profit medical corporation (non-profit medical corporation under the old law) cannot be established on and after April 1, 2007.
- Articles of incorporation can be modified from non-profit medical corporation with contribution to Contribution limit corporation on and after April 1, 2007.