	Type of Industry	Number of Employees	Country		Services	
1	Realestate	27	Hong Kong	Payroll	Social Insurance	
2	Manufacturing / Sales: Others	70	Japan	Payroll		
3	Manufacturing / Sales: Machineries, instruments and equipments	16	USA			HR Consulting
4	Manufacturing / Sales: Automotive	6	Sweden	Payroll		
5	Service: Consulting	78	France	Payroll	Social Insurance	HR Consulting
6	Realestate	3700	Japan			HR Consulting
7	Information / Communication: Broadcasting	21	Singapore	Payroll	Social Insurance	HR Consulting
8	Information / Communication: Others	30	Germany	Payroll	Social Insurance	
9	Service: Consulting	16	Japan	Payroll	Social Insurance	
10	Manufacturing / Sales: Machineries, instruments and equipments	13	Italy	Payroll	Social Insurance	HR Consulting
11	Manufacturing / Sales: Machineries, instruments and equipments	15	Italy	Payroll	Social Insurance	HR Consulting
12	Manufacturing / Sales: Others	20	Switzerland			HR Consulting
13	Service: Others	25	Singapore	Payroll	Social Insurance	
14	Manufacturing / Sales: Others	23	Japan	Payroll	Social Insurance	HR Consulting
15	Service: Others	3000	USA			HR Consulting
16	Finance: Bank	30	USA	Payroll	Social Insurance	
17	Healthcare: Clinic	10	Japan			HR Consulting
18	Healthcare: Hospital	200	Japan			HR Consulting
19	Service: Others	600	Japan			HR Consulting
20	Manufacturing / Sales: Foods and beverages	1376	Japan			HR Consulting
21	Service: Others	63	Japan		Social Insurance	HR Consulting
22	Manufacturing / Sales: Electrical and electronic products	40	Japan			HR Consulting
23	Service: IT	45	France	Payroll	Social Insurance	HR Consulting
24	Finance: Investment	20	Japan	Payroll	Social Insurance	
25	Healthcare: Clinic	3	Japan	Payroll	Social Insurance	HR Consulting
26	Realestate	22	Japan	Payroll	Social Insurance	
27	Service: Others	1	USA	Payroll	Social Insurance	
28	Manufacturing / Sales: Machineries, instruments and equipments	4	Japan	Payroll	Social Insurance	
29	Finance: Others	7	UK	Payroll	Social Insurance	HR Consulting
30	Healthcare: Others	13	USA	Payroll	Social Insurance	HR Consulting
31	Finance: Securities	13	USA	Payroll	Social Insurance	HR Consulting
32	Finance: Investment	75	USA	Payroll	Social Insurance	HR Consulting
33	Energy	4	Thailand	Payroll	Social Insurance	
34	Finance: Investment	13	Thailand	Payroll	Social Insurance	
35	Service: Others	3	Japan	Payroll		
36	Finance: Bank	11	Spain	Payroll	Social Insurance	HR Consulting
37	Finance: Bank	1	USA	Payroll	Social Insurance	
38	Finance: Bank	1	USA	Payroll	Social Insurance	
39	Manufacturing / Sales: Apparel	130	Japan	Payroll	Social Insurance	HR Consulting
40	Manufacturing / Sales: Apparel	140	Japan	Payroll	Social Insurance	
41	Manufacturing / Sales: Apparel	190	Japan	Payroll	Social Insurance	up o _ w
42	Healthcare: Others	50	Germany			HR Consulting
43	Finance: Securities	30	USA			HR Consulting
44	Energy	96	USA		Cosial Insurance	HR Consulting
45	Manufacturing / Sales: Semiconductor products	45	Taiwan	Daywell	Social Insurance	HR Consulting
46	Realestate Service: Others	37 40	Singapore	Payroll	Social Insurance	HR Consulting
47	Service: Others Service: Others	40	Japan		Social Insurance	HR Consulting
48 49	Service: Others Energy	32 42	Japan Canada	Payroll	Social Insurance Social Insurance	
50 50				Payroll	Social Insurance	
51	Finance: Investment Energy	11 36	Canada Canada	Payroll Payroll	Social Insurance	
				Payroll	Social Insurance	
52 53	Finance: Securities	70 23	Hong Kong	Payroll	Social Insurance	
53	Finance: Securities Service: Consulting	23 114	Hong Kong USA	Payroll Payroll	Social Insurance	HR Consulting
J-7	Service. Consulting	114		- Payron	Social Insurance	The Consulting

	Type of Industry	Number of Employees	Country		Services	
55	Service: Others	32	USA	Payroll	Social Insurance	
56	Manufacturing / Sales: Apparel	100	USA			HR Consulting
57	Service: Others	42	Netherlands	Payroll	Social Insurance	HR Consulting
58	Realestate	9	Hong Kong	Payroll	Social Insurance	HR Consulting
59	Service: Consulting	30	UK	Payroll	Social Insurance	
60	Service: Others	17	India			HR Consulting
61	Manufacturing / Sales: Electrical and electronic products	30	Japan			HR Consulting
62	Service: Others	10	UK			HR Consulting
63	Healthcare: Others	80	Japan			HR Consulting
64	Manufacturing / Sales: Energy related products	12	Sweden	Payroll	Social Insurance	
65	Service: Others	30	Bulgaria	Payroll	Social Insurance	
66	Service: IT	15	Japan		Social Insurance	HR Consulting
67	Service: Others	20	UK			HR Consulting
68	Information / Communication: Others	50	France			HR Consulting
69	Finance: Insurance	41	France	Payroll	Social Insurance	HR Consulting
70	Information / Communication: Others	25	UK	Payroll	Social Insurance	
71	Manufacturing / Sales: Foods and beverages	9	Germany	Payroll	Social Insurance	
72	Manufacturing / Sales: Foods and beverages	800	France			HR Consulting
73	Manufacturing / Sales: Others	183	Japan			HR Consulting
74	Service: Others	220	Japan		Social Insurance	
75	NPO	1	Germany	Payroll	Social Insurance	HR Consulting
76	Service: Others	30	Netherlands	Payroll	Social Insurance	
77	Information / Communication: Others	27	USA	Payroll	Social Insurance	
78	Manufacturing / Sales: Foods and beverages	70	UK			HR Consulting
79	Service: Others	40	USA			HR Consulting
80	Service: Others	25	USA	Payroll	Social Insurance	
81	Transportation: Others	7	Germany	Payroll	Social Insurance	HR Consulting
82	Service: Accounting firm	12	Japan	Payroll	Social Insurance	
83	Realestate	49	Japan		Social Insurance	HR Consulting
84	Energy	165	Australia			HR Consulting
85	Service: Others	6	USA	Payroll	Social Insurance	HR Consulting
86	Energy	28	Italy	Payroll	Social Insurance	
87	Service: Consulting	7	Italy	Payroll	Social Insurance	
88	Information / Communication: Software Development	127	USA	Payroll	Social Insurance	HR Consulting
89	Information / Communication: Software Development	100	Japan			HR Consulting
90	Service: IT	5	Taiwan			HR Consulting
91	Construction	3	Japan		Social Insurance	
92	Realestate	71	Hong Kong	Payroll	Social Insurance	HR Consulting
93	Service: Others	44	Japan	Payroll	Social Insurance	
94	Service: Others	25	Japan	Payroll	Social Insurance	HR Consulting
95	Service: Others	15	Japan	Payroll	Social Insurance	HR Consulting
96	Service: Others	400	Japan	Payroll	Social Insurance	HR Consulting
97	Service: Others	15	Japan	Payroll	Social Insurance	HR Consulting
98	Service: IT	3	Japan	Payroll	Social Insurance	HR Consulting
99	Service: Others	350	Japan	Payroll	Social Insurance	
100	Service: Others	4	Japan	Payroll	Social Insurance	
101	Manufacturing / Sales: Apparel	42	Japan	Payroll		
102	Manufacturing / Sales: Machineries, instruments and equipments	32	Denmark	Payroll	Social Insurance	HR Consulting
103	Manufacturing / Sales: Automotive	22	France	Payroll	Social Insurance	
104	Manufacturing / Sales: Machineries, instruments and equipments	10	Japan	Payroll	Social Insurance	
105	Manufacturing / Sales: Others	100	Japan			HR Consulting
106	Service: Others	19	Japan	Payroll	Social Insurance	
107	Service: Others	3	USA	Payroll	Social Insurance	HR Consulting
108	Manufacturing / Sales: Others	23	Japan	Payroll	Social Insurance	HR Consulting
109	Manufacturing / Sales: Others	83	USA			HR Consulting

	Type of Industry	Number of Employees	Country		Services	
110	Healthcare: Hospital	11	Japan	Payroll	Social Insurance	
111	Manufacturing / Sales: Machineries, instruments and equipments	25	USA	Payroll	Social Insurance	HR Consulting
112	Finance: Others	1	Taiwan	Payroll	Social Insurance	HR Consulting
113	Governmental Organization	12	Hong Kong	Payroll		
114	Governmental Organization	7	Hong Kong	Payroll		
115	Manufacturing / Sales: Others	14	Singapore	Payroll	Social Insurance	
116	Service: Others	13	USA	Payroll	Social Insurance	
117	Manufacturing / Sales: Electrical and electronic products	123	USA			HR Consulting
118	Service: Others	10	Japan			HR Consulting
119	Healthcare: Others	30	Japan			HR Consulting
120	Service: Others	30	Japan			HR Consulting
121	Healthcare: Clinic	8	Japan	Payroll	Social Insurance	
122	Manufacturing / Sales: Machineries, instruments and equipments	300	Sweden	Payroll	Social Insurance	HR Consulting
123	Manufacturing / Sales: Machineries, instruments and equipments	12	Sweden	Payroll	Social Insurance	
124	Manufacturing / Sales: Others	20	Germany	Payroll	Social Insurance	
125	Manufacturing / Sales: Machineries, instruments and equipments	1	France	Payroll		
126	Service: Law firm	44	UK		Social Insurance	
127	Manufacturing / Sales: Semiconductor products	700	USA			HR Consulting
128	Finance: Securities	33	USA			HR Consulting
129	Governmental Organization	4	Iceland	Payroll	Social Insurance	
130	Service: Others	100	Germany			HR Consulting
131	Finance: Bank	20	Netherlands			HR Consulting
132	Service: Consulting	1	Japan	Payroll	Social Insurance	
133	Manufacturing / Sales: Machineries, instruments and equipments	10	USA	Payroll	Social Insurance	
134	Manufacturing / Sales: Others	35	France	Payroll	Social Insurance	
135	Manufacturing / Sales: Others	19	France	Payroll	Social Insurance	
136	Manufacturing / Sales: Electrical and electronic products	14	France	Payroll	Social Insurance	
137	Manufacturing / Sales: Others	9	France	Payroll	Social Insurance	
138	Manufacturing / Sales: Others	17	France	Payroll	Social Insurance	
139	Healthcare: Clinic	15	Japan			HR Consulting
140	Healthcare: Clinic	200	Japan			HR Consulting
141	Service: Others	90	Japan			HR Consulting
142	Information / Communication: Software Development	120	Japan			HR Consulting
143	Service: IT	117	Japan	Payroll	Social Insurance	HR Consulting
144	Service: Others	2	USA	Payroll	Social Insurance	
145	Energy	30	USA			HR Consulting
146	Governmental Organization	20	Israel	Payroll	Social Insurance	HR Consulting
147	Governmental Organization	1925	Japan			HR Consulting
148	Manufacturing / Sales: Automotive	65	UK	Payroll	Social Insurance	
149	Manufacturing / Sales: Apparel	2	UK	Payroll	Social Insurance	<u></u>
150	Manufacturing / Sales: Foods and beverages	1	Mexico	Payroll	Social Insurance	HR Consulting
151	Service: Others	13	China	Payroll	Social Insurance	HR Consulting
152	Energy	10	Malaysia	Payroll	Social Insurance	HR Consulting
153	Manufacturing / Sales: Machineries, instruments and equipments	20	Japan			HR Consulting
154	Manufacturing / Sales: Semiconductor products	15	USA	Payroll	Social Insurance	
155	Healthcare: Clinic	15	Japan			HR Consulting
156	Transportation: Marine	160	Japan			HR Consulting
157	Healthcare: Hospital	200	Japan			HR Consulting
158	Finance: Insurance	200	Japan			HR Consulting
159	Manufacturing / Sales: Others	2	Singapore	Payroll	Social Insurance	HR Consulting
160	Information / Communication: Software Development	100	UK	<u></u>		HR Consulting
161	Realestate	15	Japan			HR Consulting
162	Education/Training	9	USA	Payroll	Social Insurance	
163	Service: Consulting	35	Japan			HR Consulting
164	Service: Consulting	30	UK	Payroll		

	Type of Industry	Number of Employees	Country		Services	
165	Manufacturing / Sales: Machineries, instruments and equipments	18	USA	Payroll	Social Insurance	
166	Transportation: Marine	3	Japan	Payroll	Social Insurance	
167	Manufacturing / Sales: Cosmetics and Beauty Products	935	France			HR Consulting
168	Service: Law firm	4	Japan	Payroll	Social Insurance	
169	Manufacturing / Sales: Automotive	148	USA	Payroll	Social Insurance	
170	Finance: Investment	22	USA	Payroll	Social Insurance	
171	Service: Consulting	24	USA	Payroll	Social Insurance	
172	Information / Communication: Others	800	Japan	Payroll	Social Insurance	HR Consulting
173	Information / Communication: Others	1	Japan	Payroll	Social Insurance	HR Consulting
174	Information / Communication: Others	1	Japan	Payroll	Social Insurance	HR Consulting
175	NPO	1	Japan	Payroll	Social Insurance	HR Consulting
176	Manufacturing / Sales: Others	4	Japan	Payroll	Social Insurance	
177	Hotel	110	USA			HR Consulting
178	Manufacturing / Sales: Others	23	Belgium	Payroll	Social Insurance	
179	Service: Others	5	Canada	Payroll	Social Insurance	
180	Service: Accounting firm	89	France	Payroll	Social Insurance	HR Consulting
181	Finance: Assetmanagement	100	Canada			HR Consulting
182	Finance: Insurance	2	Spain	Payroll	Social Insurance	
183	Transportation: Marine	60	Japan	Payroll	Social Insurance	
184	Manufacturing / Sales: Machineries, instruments and equipments	56	Italy	Payroll	Social Insurance	
185	Finance: Securities	90	UK			HR Consulting
186	Service: Others	41	USA	Payroll	Social Insurance	
187	Manufacturing / Sales: Foods and beverages	30	Japan			HR Consulting
188	Restaurant	220	Japan			HR Consulting
189	Manufacturing / Sales: Others	200	Japan			HR Consulting
190	Information / Communication: Publish	15	Japan			HR Consulting
191	Healthcare: Others	200	Japan			HR Consulting
192	Construction	10	Japan -			HR Consulting
193	Information / Communication: Software Development	2	Japan	Payroll	Social Insurance	
194	Healthcare: Others	8	USA	Payroll	Social Insurance	
195	Manufacturing / Sales: Others	2	Japan	Payroll	Control Tonoromon	
196	Service: Consulting	6	Japan		Social Insurance	
197 198	Construction	4 8	Japan	Daywell	Social Insurance Social Insurance	UD Consulting
198	Service: IT Service: Law firm	6	Japan Switzerland	Payroll	Social Insurance	HR Consulting HR Consulting
200	Healthcare: Others	27	Japan	Payroll	Social Insurance	HR Consulting
201	Information / Communication: Software Development	154	USA	Payroll	Social Insurance	HR Consulting
202	Service: Others	9	Japan	Fayron	Social Insurance	HR Consulting
203	Manufacturing / Sales: Machineries, instruments and equipments	75	USA		Social Insurance	HR Consulting
204	Healthcare: Clinic	15	Japan			HR Consulting
205	Service: Advertisement	24	Japan			HR Consulting
206	Information / Communication: Newspaper	250	Japan			HR Consulting
207	Manufacturing / Sales: Others	80	Japan			HR Consulting
208	Manufacturing / Sales: Others	50	Japan			HR Consulting
209	Restaurant	250	Japan			HR Consulting
210	Healthcare: Hospital	10	Japan			HR Consulting
211	Restaurant	3	Japan			HR Consulting
212	Manufacturing / Sales: Healthcare products	1	Israel	Payroll	Social Insurance	
213	Manufacturing / Sales: Automotive	2	Japan	Payroll		
214	Manufacturing / Sales: Automotive	2	Japan	Payroll		
215	Finance: Others	80	France	Payroll	Social Insurance	
216	Information / Communication: Software Development	1	Japan	Payroll		
217	Information / Communication: Software Development	47	USA		Social Insurance	
218	Service: Tax accounting	1	Japan	Payroll		
219	Restaurant	19	Japan		Social Insurance	

	Type of Industry	Number of Employees	Country		Services	
220	Restaurant	3	Japan		Social Insurance	
221	Restaurant	98	Japan		Social Insurance	
222	Healthcare: Clinic	10	Japan			HR Consulting
223	Restaurant	139	Japan		Social Insurance	
224	Service: Tax accounting	35	Japan			HR Consulting
225	Restaurant	63	Japan		Social Insurance	
226	Healthcare: Clinic	35	Japan			HR Consulting
227	Healthcare: Clinic	3	Japan			HR Consulting
228	Manufacturing / Sales: Healthcare products	10	Japan	Payroll		
229	Manufacturing / Sales: Healthcare products	1	UK	Payroll		HR Consulting
230	Manufacturing / Sales: Semiconductor products	12	USA		Social Insurance	HR Consulting
231	Manufacturing / Sales: Others	20	Germany			HR Consulting
232	Service: Others	13	Japan		Social Insurance	
233	Manufacturing / Sales: Semiconductor products	70	Japan	Payroll	Social Insurance	
234	Service: IT	1	Germany	Payroll	Social Insurance	
235	Information / Communication: Publish	260	Japan		Social Insurance	HR Consulting
236	Transportation: Warehouse	20	Japan	Payroll	Social Insurance	
237	Manufacturing / Sales: Machineries, instruments and equipments	15	Japan			HR Consulting
238	Service: Consulting	100	Japan		0.115	HR Consulting
239	Service: Consulting	6	Netherlands	Payroll	Social Insurance	HR Consulting
240 241	Finance: Investment Manufacturing / Sales: Apparel	50 1000	USA			HR Consulting HR Consulting
241	Manufacturing / Sales: Apparel Service: Others	5	Japan USA			HR Consulting
242	Hotel	2	Malaysia	Payroll	Social Insurance	HK Consulting
244	Realestate	9	Hong Kong	Payroll	Social Insurance	
245	Transportation: Air	36	Middle East	Payroll	Social Insurance	
246	Service: Others	60	Japan	. ayron		HR Consulting
247	Realestate	16	Japan	Payroll	Social Insurance	
248	Service: Consulting	120	Japan		Social Insurance	
249	Education/Training	15	Japan			HR Consulting
250	Finance: Others	1473	Japan			HR Consulting
251	Energy	40	Germany			HR Consulting
252	Construction	2	Japan			HR Consulting
253	Finance: Insurance	120	Japan	Payroll	Social Insurance	
254	Manufacturing / Sales: Electrical and electronic products	168	UK	Payroll	Social Insurance	HR Consulting
255	Manufacturing / Sales: Energy related products	38	UK	Payroll	Social Insurance	HR Consulting
256	Transportation: Marine	19	Japan	Payroll	Social Insurance	
257	Governmental Organization	6	Sweden	Payroll	Social Insurance	
258	Governmental Organization	7	Sweden	Payroll	Social Insurance	HR Consulting
259	Governmental Organization	6	Slovenia	Payroll	Social Insurance	HR Consulting
260	Finance: Investment	5	USA	Payroll	Social Insurance	
261	Energy	85	Australia	Payroll	Social Insurance	
262	Agriculture	300	Switzerland			HR Consulting
263	Finance: Bank	100	UK			HR Consulting
264	Service: IT	2500	USA			HR Consulting
265	Service: Others	2	UK	Payroll	Social Insurance	
266	Service: Others	15	Japan			HR Consulting
267	Manufacturing / Sales: Apparel	86	Japan			HR Consulting
268	Healthcare: Hospital	8	Japan		Social Insurance	
269	Service: Others	10	Japan		0 112	HR Consulting
270	Manufacturing / Sales: Others	9	Japan	Daywell	Social Insurance	UD Consulti
271	Healthcare: Clinic Covernmental Organization	15	Japan	Payroll	Social Insurance	HR Consulting
272	Governmental Organization	3	Singapore	Payroll	Social Insurance	
273 274	Manufacturing / Sales: Foods and beverages Manufacturing / Sales: Others	20 2	Japan Korea	Payroll Payroll	Social Insurance Social Insurance	HR Consulting
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	Type of Industry	Number of Employees	Country		Services	
275	Manufacturing / Sales: Others	4	Korea		Social Insurance	
276	Information / Communication: Others	18	Singapore	Payroll	Social Insurance	HR Consulting
277	Finance: Others	1	Japan	Payroll	Social Insurance	
278	Finance: Others	1	Belgium	Payroll	Social Insurance	
279	Healthcare: Clinic	12	Japan	Payroll	Social Insurance	
280	Manufacturing / Sales: Semiconductor products	35	Taiwan			HR Consulting
281	Information / Communication: Software Development	150	Taiwan			HR Consulting
282	Manufacturing / Sales: Semiconductor products	20	Taiwan			HR Consulting
283	Energy	31	China	Payroll	Social Insurance	
284	Energy	44	China	Payroll	Social Insurance	
285	Finance: Bank	2	Mongolia	Payroll	Social Insurance	
286	Transportation: Air	13	Japan	Payroll	Social Insurance	HR Consulting
287	Manufacturing / Sales: Machineries, instruments and equipments	50	Switzerland	Payroll	Social Insurance	
288	Manufacturing / Sales: Electrical and electronic products	19	USA	Payroll	Social Insurance	
289	Manufacturing / Sales: Electrical and electronic products	86	France	Payroll	Social Insurance	
290	Manufacturing / Sales: Electrical and electronic products	35	France	Payroll	Social Insurance	
291	Finance: Bank	14	Taiwan	Payroll	Social Insurance	
292	Manufacturing / Sales: Machineries, instruments and equipments	1	Japan	Payroll		
293	Manufacturing / Sales: Cosmetics and Beauty Products	88	Japan			HR Consulting
294	Healthcare: Clinic	15	Japan			HR Consulting
295	Restaurant	7	Japan		Social Insurance	
296	Service: Law firm	49	Japan	Payroll	Social Insurance	HR Consulting
297	Service: Others	21	China	Payroll	Social Insurance	HR Consulting
298	Construction	4000	Japan	Payroll	Social Insurance	HR Consulting
299	Manufacturing / Sales: Machineries, instruments and equipments	650	Japan	7 2/12	Social Insurance	
300	Manufacturing / Sales: Machineries, instruments and equipments	70	Italy	Payroll	Social Insurance	
301	Manufacturing / Sales: Others	6	Japan	Payroll	Social Insurance	
302	Service: Others	1	Japan	Payroll	Social Insurance	
303	Manufacturing / Sales: Others	51	USA	Payroll	Social Insurance	
304	Service: Others	12	China	Payroll	Social Insurance	
305	Manufacturing / Sales: Others	1	USA	Payroll	Social Insurance	
306	Manufacturing / Sales: Others	9	Brazil	Payroll	Social Insurance	
307	Service: Others	11	Singapore	Payroll	Social Insurance	HR Consulting
308	Manufacturing / Sales: Others	100	Japan	Payron	Social Insurance	HR Consulting
309	Information / Communication: Others	20	USA			HR Consulting
310	Service: IT	30	USA	Payroll	Social Insurance	HR Consulting
					Social Insurance	
311	Service: Consulting	8	UK	Payroll		UD Compulsion
312	Manufacturing / Sales: Machineries, instruments and equipments	2	UK	Payroll	Social Insurance	HR Consulting
313	Finance: Others	1	UK	Payroll	Control Transport	
314	Manufacturing / Sales: Others	60	Japan	Payroll	Social Insurance	
315	Service: Others	3	Japan	Payroll	Social Insurance	up o lu
316	Energy	12	Spain	Payroll	Social Insurance	HR Consulting
317	Energy Consists IT	1	Spain	Payroll	Social Insurance	UD C. IV.
318	Service: IT	16	USA	Payroll	Social Insurance	HR Consulting
319	Healthcare: Hospital	1200	Japan -			HR Consulting
320	Manufacturing / Sales: Others	45	Japan -			HR Consulting
321	Service: Others	15	Japan	Payroll	Social Insurance	
322	Healthcare: Clinic	18	Japan		Social Insurance	