	Type of Industry	Number of Employees	Country		Services	
1	Realestate	30	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	24	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			
16	Finance: Bank	30	USA	Payroll	Social Insurance	
17	Healthcare: Clinic	10	Japan			HR Consulting
18	Healthcare: Hospital	200	Japan			HR Consulting
19 20	Service: Others	600 1276	Japan			HR Consulting
20 21	Manufacturing / Sales: Foods and beverages Service: Others	1376 63	Japan Japan		Social Insurance	HR Consulting HR Consulting
21	Service: Others Manufacturing / Sales: Electrical and electronic products	63 40	-		Social Insurance	HR Consulting
22	Information / Communication: Others	40	Japan Singapore	Payroll	Social Insurance	HK Consulting
24	Service: Tax accounting	, 15	Japan	Payroll	Social Insurance	
25	Service: IT	45	France	Payroll	Social Insurance	HR Consulting
26	Finance: Investment	20	Japan	Payroll	Social Insurance	concaring
27	Healthcare: Clinic	3	Japan	Payroll	Social Insurance	HR Consulting
28	Realestate	22	Japan	Payroll	Social Insurance	
29	Finance: Securities	13	USA	Payroll	Social Insurance	HR Consulting
30	Finance: Investment	75	USA	Payroll	Social Insurance	HR Consulting
31	Energy	4	Thailand	Payroll	Social Insurance	
32	Finance: Investment	13	Thailand	Payroll	Social Insurance	
33	Service: Others	3	Japan	Payroll		
34	Finance: Bank	5	Spain	Payroll	Social Insurance	HR Consulting
35	Finance: Bank	1	USA	Payroll	Social Insurance	
36	Finance: Bank	1	USA	Payroll	Social Insurance	
37	Service: IT	60	Japan			HR Consulting
38	Manufacturing / Sales: Apparel	130	Japan	Payroll	Social Insurance	HR Consulting
39	Manufacturing / Sales: Apparel	100	Japan	Payroll	Social Insurance	
40	Manufacturing / Sales: Apparel	190	Japan	Payroll	Social Insurance	
41	Healthcare: Others	50	Germany			HR Consulting
42	Finance: Securities	30	USA			HR Consulting
43	Energy	90	USA			HR Consulting
44	Realestate	10	Singapore	Payroll	Social Insurance	HR Consulting
45	Service: Others	40	Japan		Social Insurance	HR Consulting
46	Service: Others	32	Japan		Social Insurance	
47	Energy	42	Canada	Payroll	Social Insurance	
48	Finance: Investment	11	Canada	Payroll	Social Insurance	
49 50	Energy	36	Canada Hana Kana	Payroll	Social Insurance	
50	Finance: Securities	70	Hong Kong	Payroll	Social Insurance	
51 52	Finance: Securities	23	Hong Kong	Payroll	Social Insurance	HP Consulting
52 53	Service: Consulting Service: Others	114 16	USA	Payroll Payroll	Social Insurance Social Insurance	HR Consulting
53 54	Service: Otners Manufacturing / Sales: Apparel	16 100	USA	Payroli	Social insurance	HR Consulting
54 55	Manuracturing / Sales: Apparei Service: Others	22	USA	Payroll	Social Insurance	Hit consulting
55 56	Service: Others Service: Others	42	USA Netherlands	Payroll Payroll	Social Insurance	HR Consulting
57	Realestate	42 9	Hong Kong	Payroll	Social Insurance	HR Consulting
58	Service: Consulting	9 26	UK	Payroll	Social Insurance	- Int oonsulting
59	Service: Others	17	India			HR Consulting
60	Manufacturing / Sales: Electrical and electronic products	30	Japan			HR Consulting
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	Type of Industry	Number of Employees	Country		Services	
61	Service: Others	10	ик			HR Consulting
62	Healthcare: Others	80	Japan			HR Consulting
63	Manufacturing / Sales: Energy related products	12	Sweden	Payroll	Social Insurance	
64	Service: Others	30	Bulgaria	Payroll	Social Insurance	
65	Service: IT	15	Japan		Social Insurance	HR Consulting
66	Manufacturing / Sales: Foods and beverages	9	Germany	Payroll	Social Insurance	
67	Manufacturing / Sales: Foods and beverages	800	France			HR Consulting
68	Manufacturing / Sales: Others	183	Japan			HR Consulting
69	Service: Others	194	Japan		Social Insurance	
70	NPO	1	Germany	Payroll	Social Insurance	HR Consulting
71	Service: Others	30	Netherlands	Payroll	Social Insurance	
72	Information / Communication: Others	23	USA	Payroll	Social Insurance	
73	Manufacturing / Sales: Foods and beverages	70	UK			HR Consulting
74	Service: Others	40	USA			HR Consulting
75	Service: Others	25	USA	Payroll	Social Insurance	
76	Transportation: Others	7	Germany	Payroll	Social Insurance	HR Consulting
77	Service: Accounting firm	12	Japan	Payroll	Social Insurance	
78	Realestate	49	Japan		Social Insurance	HR Consulting
79	Energy	540	Australia	Darmall	Casial Incomence	HR Consulting
80	Service: Others	6 28	USA	Payroll	Social Insurance	HR Consulting
81 82	Energy	28 7	Italy	Payroll Payroll	Social Insurance	
83	Service: Consulting	, 127	Italy USA		Social Insurance Social Insurance	HR Consulting
84	Information / Communication: Software Development Information / Communication: Software Development	127	Japan	Payroll	Social Insurance	HR Consulting
85	Service: IT	5	Taiwan			HR Consulting
86	Construction	3	Japan		Social Insurance	The concentry
87	Realestate	71	Hong Kong	Payroll	Social Insurance	HR Consulting
88	Service: Others	44	Japan	Payroll	Social Insurance	
89	Service: Others	25	Japan	Payroll	Social Insurance	HR Consulting
90	Service: Others	15	Japan	Payroll	Social Insurance	HR Consulting
91	Service: Others	400	Japan	Payroll	Social Insurance	HR Consulting
92	Service: Others	15	Japan	Payroll	Social Insurance	HR Consulting
93	Manufacturing / Sales: Apparel	42	Japan	Payroll		
94	Manufacturing / Sales: Foods and beverages	18	Japan		Social Insurance	
95	Hotel	1	Singapore	Payroll	Social Insurance	
96	Manufacturing / Sales: Machineries, instruments and equipments	32	Denmark	Payroll	Social Insurance	HR Consulting
97	Manufacturing / Sales: Automotive	22	France	Payroll	Social Insurance	
98	Manufacturing / Sales: Machineries, instruments and equipments	10	Japan	Payroll	Social Insurance	
99	Manufacturing / Sales: Others	100	Japan		0.111	HR Consulting
100	Service: Others Service: Others	19 3	Japan USA	Payroll	Social Insurance Social Insurance	HR Consulting
101 102	Service: Others	7	Norway	Payroll Payroll	Social Insurance	HK Consulting
102	Manufacturing / Sales: Others	83	USA		ooola insurance	HR Consulting
104	Healthcare: Hospital	11	Japan	Payroll	Social Insurance	
105	Manufacturing / Sales: Machineries, instruments and equipments	25	USA	Payroll	Social Insurance	HR Consulting
106	Governmental Organization	12	Hong Kong	Payroll		
107	Governmental Organization	7	Hong Kong	Payroll		
108	Manufacturing / Sales: Others	14	Singapore	Payroll	Social Insurance	
109	Service: Others	13	USA	Payroll	Social Insurance	
110	Manufacturing / Sales: Electrical and electronic products	123	USA			HR Consulting
111	Service: Others	10	Japan			HR Consulting
112	Healthcare: Others	30	Japan			HR Consulting
113	Service: Others	30	Japan			HR Consulting
114	Healthcare: Clinic	8	Japan	Payroll	Social Insurance	
115	Manufacturing / Sales: Machineries, instruments and equipments	300	Sweden	Payroll	Social Insurance	HR Consulting
116	Manufacturing / Sales: Machineries, instruments and equipments	12	Sweden	Payroll	Social Insurance	
117	Manufacturing / Sales: Others	20	Germany	Payroll	Social Insurance	
118 119	Manufacturing / Sales: Machineries, instruments and equipments Service: Law firm	1 50	France UK	Payroll Payroll	Social Insurance	
119	Service: Law firm Manufacturing / Sales: Semiconductor products	50 700	USA		ocearmsurance	HR Consulting
120	manarastaning / saiss. Seniiconductor products	100	50A			- Hit Consulting

	Type of Industry	Number of Employees	Country		Services	
121	Finance: Securities	33	USA	Payroll		
122	Governmental Organization	4	Iceland	Payroll	Social Insurance	
123	Service: Others	100	Germany			HR Consulting
124	Finance: Bank	20	Netherlands			HR Consulting
125	Service: Consulting	1	Japan	Payroll	Social Insurance	
126	Manufacturing / Sales: Machineries, instruments and equipments	10	USA	Payroll	Social Insurance	
127	Manufacturing / Sales: Others	50	France	Payroll	Social Insurance	
128 129	Manufacturing / Sales: Others Manufacturing / Sales: Others	35 19	France France	Payroll Payroll	Social Insurance Social Insurance	
130	Manufacturing / Sales: Electrical and electronic products	19	France	Payroll	Social Insurance	
131	Manufacturing / Sales: Others	18	France	Payroll	Social Insurance	
132	Manufacturing / Sales: Others	7	France	Payroll	Social Insurance	
133	Healthcare: Clinic	15	Japan			HR Consulting
134	Healthcare: Clinic	200	Japan			HR Consulting
135	Service: Others	90	Japan			HR Consulting
136	Information / Communication: Software Development	120	Japan			HR Consulting
137	Service: IT	117	Japan	Payroll	Social Insurance	HR Consulting
138	Service: Others	2	USA	Payroll	Social Insurance	
139	Energy	30	USA			HR Consulting
140	Governmental Organization	21	Israel	Payroll	Social Insurance	HR Consulting
141	Governmental Organization	500	Japan			HR Consulting
142	Manufacturing / Sales: Automotive	65	UK	Payroll	Social Insurance	
143	Manufacturing / Sales: Apparel	2	UK	Payroll	Social Insurance	
144	Service: Others	10	Japan		Social Insurance	
145	Manufacturing / Sales: Foods and beverages	1	Mexico	Payroll	Social Insurance	HR Consulting
146	Service: Others	11	China	Payroll	Social Insurance	HR Consulting
147	Energy	8	Malaysia	Payroll	Social Insurance	HR Consulting
148	Manufacturing / Sales: Machineries, instruments and equipments	20	Japan			HR Consulting
149	Manufacturing / Sales: Semiconductor products	15	USA	Payroll	Social Insurance	
150	Healthcare: Hospital	1200	Japan			HR Consulting
151	Healthcare: Clinic	15	Japan			HR Consulting
152 153	Transportation: Marine Healthcare: Hospital	160 200	Japan			HR Consulting HR Consulting
153	Finance: Insurance	200	Japan Japan			HR Consulting
155	Manufacturing / Sales: Others	200	Singapore	Payroll	Social Insurance	HR Consulting
156	Education/Training	9	USA	Payroll	Social Insurance	J
157	Service: Consulting	30	UK	Payroll	Social Insurance	HR Consulting
158	Manufacturing / Sales: Machineries, instruments and equipments	18	USA	Payroll	Social Insurance	
159	Transportation: Marine	7	Japan	Payroll	Social Insurance	HR Consulting
160	Manufacturing / Sales: Cosmetics and Beauty Products	1190	France			HR Consulting
161	Service: Law firm	4	Japan	Payroll	Social Insurance	
162	Manufacturing / Sales: Automotive	148	USA	Payroll	Social Insurance	
163	Finance: Investment	21	USA	Payroll	Social Insurance	
164	Service: Consulting	24	USA	Payroll	Social Insurance	
165	Information / Communication: Others	800	Japan	Payroll	Social Insurance	HR Consulting
166	Information / Communication: Others	1	Japan	Payroll	Social Insurance	HR Consulting
167	Information / Communication: Others	1	Japan	Payroll	Social Insurance	HR Consulting
168	NPO	1	Japan	Payroll	Social Insurance	HR Consulting
169	Hotel	110	USA			HR Consulting
170	Manufacturing / Sales: Others	27	Belgium	Payroll	Social Insurance	
171	Service: Others	5	Canada	Payroll	Social Insurance	
172	Service: Accounting firm	89	France	Payroll	Social Insurance	HR Consulting
173	Service: Tax accounting	7	France	Payroll	Social Insurance	HR Consulting
174	Service: Audit corporation	80	France	Payroll	Social Insurance	HR Consulting
175	Service: Consulting	9	France	Payroll	Social Insurance	HR Consulting
176	Service: Immigration	2	France	Payroll	Social Insurance	HR Consulting
177	Finance: Assetmanagement	100	Canada	Daurall	Social Insurance	HR Consulting
178 179	Finance: Insurance	2 43	Spain	Payroll	Social Insurance Social Insurance	
179	Transportation: Marine Finance: Insurance	43 50	Japan Germany	Payroll	Social insurance	HR Consulting
100	i manue. Illouranue	50	Germany			- HK Consulting

	Type of Industry	Number of Employees	Country		Services	
181	Manufacturing / Sales: Machineries, instruments and equipments	56	Italy	Payroll	Social Insurance	
182	Finance: Securities	90	UK			HR Consulting
183	Service: Others	41	USA	Payroll	Social Insurance	
184	Manufacturing / Sales: Foods and beverages	30	Japan			HR Consulting
185	Restaurant	220	Japan			HR Consulting
186	Manufacturing / Sales: Others	200	Japan			HR Consulting
187	Information / Communication: Publish	15	Japan			HR Consulting
188	Healthcare: Others	200	Japan			HR Consulting
189	Construction	10	Japan			HR Consulting
190	Information / Communication: Software Development	2	Japan	Payroll	Social Insurance	
191	Healthcare: Others	7	USA	Payroll	Social Insurance	
192 193	Manufacturing / Sales: Others	2 200	Japan	Payroll		HR Consulting
193	Service: Travel Agency Service: Consulting	6	Luxembourg Japan		Social Insurance	HK Consulting
194	Service: Law firm	6	Switzerland	Payroll	Social Insurance	HR Consulting
196	Healthcare: Others	27	Japan	T uyron	Social Insurance	The consuming
197	Information / Communication: Software Development	154	USA	Payroll	Social Insurance	HR Consulting
198	Service: Others	9	Japan	Tayron	Social Insurance	HR Consulting
199	Service: Immigration	15	Japan	Payroll	Social Insurance	oonouning
200	Manufacturing / Sales: Machineries, instruments and equipments	10	USA			HR Consulting
201	Healthcare: Clinic	15	Japan			HR Consulting
202	Service: Advertisement	24	Japan			HR Consulting
203	Information / Communication: Newspaper	250	Japan			HR Consulting
204	Manufacturing / Sales: Others	80	Japan			HR Consulting
205	Manufacturing / Sales: Others	50	Japan			HR Consulting
206	Restaurant	250	Japan			HR Consulting
207	Restaurant	3	Japan			HR Consulting
208	Manufacturing / Sales: Healthcare products	1	Israel	Payroll	Social Insurance	
209	Manufacturing / Sales: Automotive	2	Japan	Payroll		
210	Manufacturing / Sales: Automotive	2	Japan	Payroll		
211	Finance: Others	80	France	Payroll	Social Insurance	
212	Information / Communication: Software Development	1	Japan	Payroll		
213	Service: Tax accounting	1	Japan	Payroll		
214	Restaurant	19	Japan		Social Insurance	
215	Restaurant	3	Japan		Social Insurance	
216	Restaurant	98	Japan		Social Insurance	
217	Healthcare: Clinic	10	Japan			HR Consulting
218	Restaurant	139	Japan		Social Insurance	
219	Service: Tax accounting	35	Japan			HR Consulting
220	Restaurant	63	Japan		Social Insurance	
221	Healthcare: Clinic	35	Japan			HR Consulting
222	Healthcare: Clinic	3	Japan			HR Consulting
223	Manufacturing / Sales: Healthcare products	10	Japan	Payroll		
224	Manufacturing / Sales: Healthcare products	1	UK	Payroll		HR Consulting
225	Manufacturing / Sales: Semiconductor products	12	USA	Payroll	Social Insurance	HR Consulting
226	Manufacturing / Sales: Others	20	Germany			HR Consulting
227	Manufacturing / Sales: Semiconductor products	70	Japan	Payroll	Social Insurance	
228	Service: IT	1	Germany	Payroll	Social Insurance	
229	Information / Communication: Publish	260	Japan		Social Insurance	HR Consulting
230	Transportation: Warehouse	20	Japan	Payroll	Social Insurance	110.0
231	Manufacturing / Sales: Machineries, instruments and equipments	15	Japan			HR Consulting
232	Service: Consulting	6	Netherlands	Payroll	Social Insurance	HR Consulting
233	Finance: Investment	50	USA	Payroll		UD Come Mine
234	Manufacturing / Sales: Apparel	1000	Japan			HR Consulting
235	Service: Others	5	USA Middle Feet	Dennett	Register	HR Consulting
236	Transportation: Air	36	Middle East	Payroll	Social Insurance	UD Concultin
237	Service: Others	60	Japan	Devrall	Sociel Incurrence	HR Consulting
238 239	Realestate Service: Consulting	16 120	Japan	Payroll	Social Insurance Social Insurance	HR Consulting
239	Education/Training	120	Japan Japan		Social insurance	HR Consulting
245		15	-upuil			The consulting

	Type of Industry	Number of Employees	Country		Services	
241	Finance: Others	1473	Japan			HR Consulting
242	Energy	40	Germany			HR Consulting
243	Construction	2	Japan			HR Consulting
244	Finance: Insurance	120	Japan	Payroll	Social Insurance	
245	Manufacturing / Sales: Electrical and electronic products	184	UK	Payroll	Social Insurance	HR Consulting
246	Manufacturing / Sales: Energy related products	38	UK	Payroll	Social Insurance	HR Consulting
247 248	Transportation: Marine Transportation: Marine	3 19	Japan Japan	Payroll Payroll	Social Insurance	
240	Governmental Organization	6	Sweden	Payroll	Social Insurance	
250	Governmental Organization	7	Sweden	Payroll	Social Insurance	HR Consulting
251	Governmental Organization	7	Slovenia	Payroll	Social Insurance	HR Consulting
252	Finance: Investment	5	USA	Payroll	Social Insurance	
253	Energy	85	Australia	Payroll	Social Insurance	
254	Agriculture	300	Switzerland			HR Consulting
255	Finance: Bank	100	UK			HR Consulting
256	Service: IT	2500	USA			HR Consulting
257	Service: Others	2	UK	Payroll	Social Insurance	
258	Service: Others	15	Japan			HR Consulting
259	Service: IT	49	USA	Payroll		
260	Manufacturing / Sales: Apparel	86	Japan			HR Consulting
261	Healthcare: Hospital	8	Japan		Social Insurance	
262	Service: Others	10	Japan			HR Consulting
263	Manufacturing / Sales: Others	9	Japan	Devroll	Social Insurance	
264 265	Healthcare: Clinic Governmental Organization	15 3	Japan Singapore	Payroll Payroll	Social Insurance Social Insurance	HR Consulting
265	Manufacturing / Sales: Foods and beverages	20	Japan	Payroll	Social Insurance	
267	Manufacturing / Sales: Others	7	Korea	Payroll	Social Insurance	HR Consulting
268	Manufacturing / Sales: Others	2	Korea	Payroll	Social Insurance	HR Consulting
269	Information / Communication: Others	18	Singapore	Payroll	Social Insurance	HR Consulting
270	Finance: Others	1	Japan	Payroll	Social Insurance	
271	Finance: Others	1	Belgium	Payroll	Social Insurance	
272	Healthcare: Clinic	12	Japan	Payroll	Social Insurance	
273	Manufacturing / Sales: Semiconductor products	30	Taiwan	Payroll		
274	Information / Communication: Software Development	100	Taiwan			HR Consulting
275	Manufacturing / Sales: Semiconductor products	20	Taiwan			HR Consulting
276	Energy	31	China	Payroll	Social Insurance	
277	Energy	44	China	Payroll	Social Insurance	
278	Service: Accounting firm	7	Ireland	Payroll	Social Insurance	
279	Finance: Bank	2	Mongolia	Payroll	Social Insurance	
280 281	Transportation: Air Manufacturing / Sales: Machineries, instruments and equipments	20 40	Japan Switzerland	Payroll Payroll	Social Insurance Social Insurance	HR Consulting
282	Manufacturing / Sales: Electrical and electronic products	40 19	USA	Payroll	Social Insurance	
283	Manufacturing / Sales: Electrical and electronic products	86	France	Payroll	Social Insurance	
284	Manufacturing / Sales: Electrical and electronic products	35	France	Payroll	Social Insurance	
285	Finance: Bank	14	Taiwan	Payroll	Social Insurance	
286	Finance: Others	1	Ireland	Payroll	Social Insurance	
287	Manufacturing / Sales: Machineries, instruments and equipments	1	Japan	Payroll		
288	Manufacturing / Sales: Cosmetics and Beauty Products	88	Japan			HR Consulting
289	Healthcare: Clinic	15	Japan			HR Consulting
290	Restaurant	7	Japan		Social Insurance	
291	Service: Law firm	49	Japan	Payroll	Social Insurance	HR Consulting
292	Service: Others	2	China	Payroll	Social Insurance	HR Consulting
293	Construction	13	Japan	Payroll	Social Insurance	HR Consulting
294	Construction	4000	Japan			HR Consulting
295	Manufacturing / Sales: Machineries, instruments and equipments	650	Japan Italu	Paural	Social Insurance	
296 297	Manufacturing / Sales: Machineries, instruments and equipments Manufacturing / Sales: Others	70 1	Italy	Payroll	Social Insurance Social Insurance	
297	Service: Others	1	Japan Japan	Payroll Payroll	Social Insurance	
299	Manufacturing / Sales: Others	43	USA	Payroll	Social Insurance	
300	Service: Others	21	China	Payroll	Social Insurance	

	Type of Industry	Number of Employees	Country		Services	
301	Manufacturing / Sales: Others	1	USA	Payroll		
302	Hotel	3	Japan	Payroll	Social Insurance	
303	Manufacturing / Sales: Others	9	Brazil	Payroll	Social Insurance	
304	Service: Others	11	Singapore	Payroll	Social Insurance	HR Consulting
305	Manufacturing / Sales: Others	100	Japan			HR Consulting
306	Service: IT	30	USA	Payroll	Social Insurance	HR Consulting
307	Service: Consulting	8	UK	Payroll	Social Insurance	
308	Manufacturing / Sales: Machineries, instruments and equipments	2	UK	Payroll	Social Insurance	HR Consulting
309	Finance: Others	1	UK			
310	Manufacturing / Sales: Others	60	Japan	Payroll	Social Insurance	
311	Service: Others	2	Japan	Payroll	Social Insurance	
312	Energy	12	Spain	Payroll	Social Insurance	HR Consulting
313	Energy	1	Spain	Payroll	Social Insurance	
314	Service: IT	16	USA	Payroll	Social Insurance	HR Consulting
315	Healthcare: Hospital	1200	Japan			HR Consulting
316	Manufacturing / Sales: Others	45	Japan			HR Consulting
317	Service: Others	5	Japan	Payroll	Social Insurance	