Instruction 1(b).

FORM 4

Check this box if no longer subject

to Section 16. Form 4 or Form 5 obligations may continue. See

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL
OMB Number: 3235-0287
Extinuted surgery burder

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP
Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

 OMB Number:
 3235-0287

 Estimated average burden

 hours per response:
 0.5

			or Se	ection 30(h) of the Ir	nvestment Co	mpany Act of 1940						
1. Name and Address of Reporting Person [*] MEGACHIPS CORP /FI				uer Name and Tick TIME Corp [S	0	Symbol	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director X 10% Owner					
(Last) 1-1-1 MIYAH	(First) IARA, YODOO	(Middle) GAWA-KU		te of Earliest Trans 5/2023	action (Month	/Day/Year)		Officer (give title below)		other (speci elow)	ify	
,			4. lf A	Amendment, Date c	f Original File	d (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable					
(Street) OSAKA	M0	532-0003					Line) X	Form filed by On Form filed by Mo	•	•	g	
(City)	(State)	(Zip)						Person				
		Table I - Non-De	rivative S	Securities Acq	uired, Dis	posed of, or Benet	icially	Owned				
1. Title of Secur	Title of Security (Instr. 3) 2. Transaction 2A. Deemed 3. 4. Securities Acquired (A) or 5. Amount of 6. Owner: Date Execution Date, Transaction Transaction Disposed Of (D) (Instr. 3, 4 and Securities Form: Dir						ature direct					

	(Month/Day/Year)	if any (Month/Day/Year)	Code (Instr.		5)			Beneficially Owned Following Reported	(D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1150.4)
Common Stock	03/15/2023		S		300,000	D	\$115.5	4,700,000	D	

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		of Deriv Secu Acqu (A) o Dispo of (D (Instr	5. Number of Derivative Securities Acquired (A) or 0 f (D) (Instr. 3, 4 and 5)		ate	Deriv	int of rities rlying ative rity (Instr.	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				

Explanation of Responses:

Remarks:

<u>/s/ Tetsuo Hikawa, President</u> and CEO 03/17/2023

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.