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MONDAY, AUGUST 1, 1949

CABINET ORDERS

I hereby promulgate, the Cabinet Order for Partial Amendments to the Cabinet Order concerning Patterns, etc. of Temporary Subsidiary Coins of the Denominations of Five *yen* and One *yen*.

Signed: HIROHITO, Seal of the Emperor

This first day of the eighth month of the twenty-fourth year of Showa (August 1, 1949)

Prime Minister

YOSHIDA Shigeru

Cabinet Order No. 290

The Cabinet Order for Partial Amendments to the Cabinet Order concerning Patterns, etc. of Temporary Subsidiary Coins of the Denominations of Five *yen* and One *yen*

In accordance with the provision of Article 4 of the Temporary Currency Law (Law No. 86 of 1938), the Cabinet establishes this Cabinet Order.

The Cabinet Order concerning Patterns, etc. of Temporary Subsidiary Coins of the Denominations of Five *yen* and One *yen* (Cabinet Order No. 296 of 1948) shall be partially amended as follows:

The specifications table for the 5-*yen* coin shall be revised as follows:

5-*yen* Coin:

Material: Brass

Quality: 600-700 parts of copper and 400-300 parts of zinc

Weight: 4 grams

Form and Pattern:



Diameter of the coin: 22 mm

Material: Brass

Quality: 600-700 parts of copper and 400-300 parts of zinc

Weight: 3.75 grams

Form and Pattern:



Diameter of the coin: 22 mm

Diameter of its hole: 5 mm

Supplementary Provision:

This Cabinet Order shall come into force as from the day of its promulgation.

Minister of Finance

IKEDA Hayato

Prime Minister

YOSHIDA Shigeru

I hereby promulgate the Cabinet Order concerning the Liquidation of Property in Japan of Companies with Head Offices in Areas Formerly Occupied by Japan.

Signed: HIROHITO, Seal of the Emperor

This first day of the eighth month of the twenty-fourth year of Showa (August 1, 1949)

Prime Minister

YOSHIDA Shigeru

Cabinet Order No. 291

Cabinet Order concerning the Liquidation of Property in Japan of Companies with Head Offices in Areas Formerly Occupied by Japan

In accordance with the Ordinance concerning Orders to be Issued in Consequence of the Acceptance of the Potsdam Declaration (Imperial Ordinance No. 542 of 1945), the Cabinet establishes this Cabinet Order.

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Chapter 1. General Provisions

(Purpose)

Article 1. Property in Japan of companies with head offices in areas formerly occupied by Japan shall, in pursuance of the directive from the Supreme Commander for the Allied Powers, be liquidated as provided for by this Cabinet Order.

(Definitions)

Article 2. The following terms as used herein are as defined below:

(1) The term, "Companies with head offices in areas formerly occupied by Japan" (hereinafter referred to as "Companies outside Japan") shall be taken to mean juridical person and other organizations with head offices or principal places of business outside Japan (excluding Closed Institutions as provided for in Article 1 of the Closed In-

stitutions Ordinance (Imperial Ordinance No. 74 of 1947)), to be designated by the competent Minister, in pursuance of a directive from the Supreme Commander for the Allied Powers, as being subject to the liquidation of property thereof;

(2) The term "Japan" shall be taken to mean the islands of Honshu, Hokkaido, Shikoku, Kyushu and minor islands appertaining thereto as provided for by the competent Ministerial Ordinance;

(3) The term "Areas formerly occupied by Japan" shall be taken to include areas such as Manchuria, China, Formosa, Korea, Karafuto, the Ryukyus, the mandated islands and other minor islands as provided for by the competent Ministerial Ordinance, and all the other areas occupied or governed by Japan since 1894;

(4) The term "persons" shall include any individual, juridical person or other organization, and any national or local government, or public body including political subdivisions, agencies or instrumentalities thereof;

(5) The term "property" shall include, but not by way of limitation, money, checks, drafts, bullions, bank deposits, savings accounts; any debts or obligations, financial securities commonly dealt in by bankers, brokers or investment houses; notes, debentures, stocks, bonds, coupons, banker's acceptances, mortgages, pledges, liens, or other rights in the nature of security; warehouse receipts, bills of lading, trust receipts, bills of sale, any other evidence of title, ownership or indebtedness; goods, wares, merchandise, chattels, stocks on hand, ships, goods on ships, real estate mortgages, vendor's sales agreements, land contracts, real estate and any interest therein; leaseholds, ground rents, options, negotiable instruments, trade acceptances, royalties, book accounts, accounts receivable, judgments, patents, trademarks, copyrights; contracts or licenses affecting or involving patents, trademarks, or copyrights, insurance policies, safe deposit boxes and their contents, annuities, pooling agreements, contracts of any nature whatsoever;

(6) The term "liquidating property" shall be taken to mean the assets and liabilities of companies outside Japan as listed below:

a. Assets in Japan of "companies outside Japan" which are subject to the provisions of Article 2 item (2) of the Ordinance concerning Control of Financial Transactions in Gold, Silver, Securities, etc. (Ministry of Finance Ordinance No. 88 of 1945) (hereinafter referred to as "Ministry of Finance Ordinance No. 88").

b. Liabilities as listed below:

1) Liabilities in Japan and from abroad secured by liens on assets in Japan other than the debentures, without regard to the place of their fulfilment, whether it is in Japan or otherwise.

2) Liabilities in Japan arising out of business or property of establishments in Japan (including branches, agencies, accessory offices, sub-branches, factories and other places of business, hereinafter the same) without regard to the place of their fulfilment, whether it is in Japan or otherwise.

3) Liabilities equivalent to the excess, if any, of such liabilities (excluding those mentioned in 1) above and debentures; hereinafter the same shall apply in this item) arising out of the business or property of head office, principal place of business and/or other establishment outside of Japan (hereinafter referred to as "establishments outside Japan") of the companies outside Japan over the total assets abroad of the companies outside Japan as of August 15, 1945.

4) Debentures.

(7) The term "Special Liquidation" shall be taken to mean the liquidation of liquidating property effected pursuant to this Cabinet Order.

2 In the application of the provision of the preceding paragraph, item (6) the debtor and creditor account of establishments in Japan of companies outside Japan and the establishments outside Japan shall not be included in assets and liabilities.

(Prohibition against Conducting Business other than Licensed Business)

Article 3. Companies outside Japan shall not be permitted to engage in business in Japan as from the day on which the designation prescribed in paragraph 1 item (1) of the preceding Article has been made (hereinafter referred to as the "designated day"); provided, however, that this shall not apply to the business actually carried on at the designated day within the bounds of a license obtained from the Minister of Finance (hereinafter referred to as "the licensed business") in accordance with the provisions of Article 2 item (2) of Ministry of Finance Ordinance No. 88.

2 The competent Minister shall give public notice to the bounds of the licensed business carried on by companies outside Japan.

3 When the Ministry of Finance has cancelled the licence mentioned in paragraph 1, the competent Minister shall give public notice to that effect.

(Liabilities to Deliver Liquidating Property and Application of Ministry of Finance Ordinance No. 88)

Article 4. All persons in Japan, who have possession, custody or knowledge of the assets subject to liquidating property shall, report to that effect to the Special Liquidator mentioned in Article 10, (or, in case where no Special Liquidator has been appointed, to the competent Minister), within ninety days from designated day, and effect the delivery of such assets to him without delay when called for by him, notwithstanding other laws and ordinance or contracts, except as may be provided for by the competent Ministerial Ordinance.

2 Persons who have possession or custody of the assets, as provided for in the preceding paragraph, shall keep such assets in custody with the attention of a good custodian until the delivery of such assets is effected.

3 Except in cases listed below, provisions of this Cabinet Order do not preclude the application of provisions of the Ministry of Finance Ordinance No. 88 in respect to liquidating property:

(1) In case the liquidating property has been either invested in, or transferred to, a new company mentioned in Article 17 paragraph 1 item (2) (in respect to the said liquidating property only);

(2) In case performance or other act of extinguishing obligations mentioned in Article 7 items (1) to (3) inclusive is effected;

(3) In case a step is taken to re-issue inscribed securities prescribed by Article 5 paragraph 1, in accordance with the provisions of the said Article paragraph 6;

(4) In case change is made to the place at which payment of principal of, or interest on, registered bonds prescribed by Article 5 paragraph 8 is made, in accordance with the provisions of the said paragraph;

(5) In the case as may be prescribed by competent Ministerial Ordinance.

(Disposal of Stocks, etc. in the Possession of Establishments Outside Japan)

Article 5. In cases where establishments outside Japan of the companies outside Japan own inscribed securities (which shall mean national bonds, local bonds, corporate debentures, debentures issued by a juridical person incorporated under a special law, shares of stock, and partnership shares, which are issued on an inscribed form; the same shall apply hereinafter) issued by the national or local government in Japan, or a juridical person with its head office or principal place of business in Japan, the special liquidator shall, without delay after his appointment, make a list of inscribed shares owned by the establishments

outside Japan, and submit the same to the competent Minister for his approval, in accordance with the competent Ministerial Ordinance; provided, however, such inscribed securities as may be specified by the competent Ministerial Ordinance shall not be subject to the above provisions.

2 In case of the preceding paragraph, the special liquidator shall, without delay, give a public notice to the effect that the inscribed securities concerned are such that are owned by establishments outside Japan of the companies outside Japan, that the inscribed securities concerned are to be invalidated with the approval of the competent Minister under the preceding paragraph and their re-issue be requested, and that any interested parties may offer objection, if any, to the competent Minister in the specified period of time together with statement of the reasons therefor, and also shall maintain a copy of the list of registered securities owned by establishments outside Japan ready for the inspection by the interested parties at the principal office prescribed by Article 13.

3 The public notice mentioned in the preceding paragraph shall be repeated two or more times, and the period mentioned in the same paragraph shall be sixty (60) days from the day on which such notice is given for the first time.

4 In giving approval mentioned in paragraph 1, the competent Minister shall pay due consideration to the objections raised by the interested parties.

5 When the competent Minister gave approval mentioned in paragraph 1, he shall give the public notice to that effect.

6 Should approval be given under paragraph 1, the inscribed securities concerned shall become null and void, and the special liquidator may request their re-issue.

7 The provisions of Article 57 of the Enforcement Law of Civil Code (Law No. 11 of 1896), the provisions of Article 230 of the Commercial Code (Law No. 48 of 1897) and the provisions of Article 5 of the Law regarding National Bonds (Law No. 34 of 1906) shall not apply to the preceding six paragraphs.

8 In cases where establishments outside Japan of the companies outside Japan own registered bonds issued by the national or local government in Japan, or a juridical person with its head office or principal place of business in Japan (which shall mean registered national bonds, registered local bonds, registered corporate debentures and such debentures issued by a juridical person incorporated under a special law which are registered; the same shall apply hereinafter), of which principal and/or interests are payable outside Japan, the special liquidator shall, without delay after his

appointment, make change the place of payment of principal of, and interest on the registered bonds concerned with such payment be made in Japan; provided, however, that such registered bonds as may be specified by the competent Ministerial Ordinance, shall not be subject to the above provisions.

9 National bonds, local bonds, corporate debentures, debentures issued by juridical person incorporated under a special law, shares of stock and/or partnership shares, which are re-issued on an inscribed form upon the request prescribed by paragraph 6, and registered bonds of which place of payment of principal of, and interest on has been changed pursuant to this preceding paragraph shall be construed as liquidating property appertaining to Article 2 paragraph 1 item (6) a.

(Extinction, and Separation from Foundations, of Liens)

Article 6. A lien whose subject is assets appertaining to liquidating property shall become extinct on the designated day.

2 In the case mentioned in the preceding paragraph, an application for the cancellation of a registration of lien may be made by the sole act of the person entitled to registration.

3 In cases where property appertaining to liquidating property belongs to a factory foundation or a mining foundation, such property shall be eliminated from, and cease to belong to, such foundation on the designated day.

4 To an application for the registrations of an alteration in the description on the inventory of a factory foundation or a mining foundation, to be filed in the case mentioned in the preceding paragraph, there shall be affixed a document certifying that a part of property belonging to such foundations appertains to liquidating property.

5 No written consent of the mortgagee or certified copy of a decision of a Court as its substitute shall be required to be affixed to the application under the preceding paragraph.

(Prohibition against Performing Acts of Extinguishing Obligations, etc.)

Article 7. The special liquidator shall not be permitted to do a performance or other act of extinguishing obligations in regard to obligations appertaining to liquidating property, unless after approval is given for the liquidation program as provided for in Article 19 and further instructions of the competent Minister is given to him; provided, however, that this shall not apply to these obligations as listed below:

(1) Obligation concerning expenses required for special liquidation (excluding remunera-

tions to the special liquidator as prescribed by Article 10 paragraph 5;

(2) Obligation arising out of the licensed business;

(3) Obligation in the form of tax or public imposts laid by national or local government (excluding War Indemnity Special Tax, Non-War-Sufferers' Tax, Tax on Non-War-Damaged Houses, and Taxes and public imposts due for the business year ending prior to September 2, 1945) and other obligations corresponding thereto provided for by competent Ministerial Ordinance;

(4) Obligations about which a permission of the Minister of Finance for their performance or other act of extinguishing obligations has been obtained in accordance with the provisions of Article 2 of Ministry of Finance Ordinance No. 88.

2 The special liquidator shall not be permitted to dispose of the assets appertaining to liquidating property, unless after approval is given for the liquidating program as provided for Article 19 and further instructions of the competent Minister is given to him; provided, however, that this shall not apply to the assets about which a permission of the Minister of Finance for transaction or conduct in regard to disposition of the assets has been obtained in accordance with the provisions of Article 2 of Ministry of Finance Ordinance No. 88.

(Prohibition against Disposal by Set-Off, Compulsory Execution, etc.)

Article 8. The obligees of obligations belonging to the liquidation property shall not effect set-off against the said obligations, or levy compulsory execution, provisional attachment or provisional disposition on the assets belonging to the liquidating property, or effect the sale thereof by auction under Auction Law (Law No. 15 of 1948).

Chapter 2. Special Liquidation

(Supervision)

Article 9. Special liquidation shall be performed under supervision of the competent Minister.

(Special Liquidator)

Article 10. Special liquidation shall be performed by the special liquidator.

2 The special liquidator shall be appointed by the competent Minister from among representatives in Japan of the company outside Japan, or, in case there are not such representatives existing, or they are found unfit for the special liquidator, from among persons other than the representatives.

3 The competent Minister may, in case a special liquidator violates Laws and Orders, or fails

to abide by the instruction of the competent Minister, or commits an act detrimental to the public interest, or the competent Minister finds the special liquidator unfit, dismiss the liquidator.

4 The competent Minister shall, when he has appointed the special liquidator or dismissed him under provisions of the preceding two paragraphs, give public notice to the effect.

5 Remunerations for the special liquidator shall be determined by the competent Minister.

(Authority of Representation of the Special Liquidator)

Article 11. Authority on the representation in Japan of companies outside Japan, and that of administration and disposition of the liquidation property shall exclusively belong to the special liquidator.

2 To the acts of the special liquidator committed with the approval of the competent Minister, the provisions of Article 108 of the Civil Code (Law No. 89 of 1896) shall not be applicable.

(Function of the Special Liquidator)

Article 12. Function of the special liquidator which will be performed in accordance with this Cabinet Order shall be as follows:

- (1) Conclusion of the pending business;
- (2) Custody and disposal of property;
- (3) Collection of credits and repayment of debts;
- (4) Disposition of the residual assets;
- (5) Execution of the licensed business.

2 The special liquidator is vested with the authority of conducting every juridical and non-juridical acts in performing the functions mentioned in the preceding paragraph.

(The Principal Office)

Article 13. The special liquidator shall, without delay, as from the day of his appointment, fix the principal office in Japan of a company outside Japan. In this case, if there are in existence in Japan any branch office or subordinate office of the company outside Japan, it shall be fixed from among these offices.

(Matters to be reported)

Article 14. The special liquidator shall file the following information to the competent Minister within two weeks from the day of his appointment:

- (1) The fact that the company is a company outside Japan;
- (2) The principal office in Japan of the company outside Japan;
- (3) The licensed business, in case the company conducts it;
- (4) The name and address of the special liquidator.

2 The submission of information under the preceding paragraph shall be accompanied by the company's articles of incorporation or a document from which the contents of such articles are discernible.

3 In case any change takes place in the information submitted under paragraph 1, the special liquidator shall report such change within two weeks to the competent Minister.

(Peremptory Notice to Obligees)

Article 15. The special liquidator shall give a peremptory notice to the obligees of obligations belonging to the liquidating property, by means of public notice of at least two times within one month as from his inauguration, urging them to put in their claims within a certain period. Such period, however, must not be less than one month.

2 In the public notice under the preceding paragraph, it must be mentioned in addition that in case the obligees do not put in claims within the appointed period, they will be excepted from the special liquidation.

3 The special liquidator shall also make the peremptory notice individually to those obligees who are known to the special liquidator.

4 The known obligees shall not be excepted from the special liquidation.

(Duties of the Special Liquidator)

Article 16. The special liquidator shall, within ninety days from day of appointment, prepare and submit to the competent Minister for his approval, in accordance with the competent Ministerial Ordinance, the inventory and balance sheets regarding the liquidating property as of the designated day, the statement of receipts and disbursements made in the period from January 1, 1949 to the designated day, a schedule of the claims including those for distribution of residual assets listed in the order of priority, in which they should be met in accordance with the provisions of Article 28.

2 The inventory, balance sheets, statement of receipts and disbursements prescribed in the preceding paragraph shall be accompanied by a statement showing full and complete details with regard to all items reported. Current value (including official price if such exists) as well as book value shall be shown for each item on the inventory.

(The Liquidation Program)

Article 17. In accordance with the competent Ministerial Ordinance, the special liquidator shall prepare and submit to the competent Minister for his approval, by the day as may

be designated by him, a statement on the following:

(1) Name of the creditors, amount of claim, existence or absence of security, amount to be satisfied creditors by performance or set off or by other means, the order of priority for such claims, the full names of stockholders, the number of stocks held by each stockholder and the amount of the residual assets to be allotted to stockholders;

(2) In the case of the establishment of a new company in which the whole or part of assets belonging to the companies outside Japan are to be invested or to which such assets are to be transferred, or in the case of investing or transferring their assets to a company which increases its capital in twice the sum or more in order to receive investment or transfer of the whole or part of assets, the firm name, object, amount of capital, names of promoters of the new company which is established or the company which increases its capital (hereinafter referred to as "the new company"), and other matters relating to sale, allocation or other disposition of stock;

(3) Other matters as may be provided for by the competent Ministerial Ordinance.

2 The liquidation program shall be accompanied by a statement on the business of the new company, plans for its financing and matters provided for by competent Ministerial Ordinance.

3 In cases where the assets of the company outside Japan are either invested in or transferred to the new company, stockholders and debenture-holders shall be accorded a priority right for acquisition of stocks of such new company according to the stipulation of the liquidation program.

4 Stockholders or debenture-holders may invest in such new company by investment of new capital, by relinquishing claims on the companies outside Japan, or by off-setting with claims on the companies outside Japan, according to the stipulation of the liquidation program.

5 In the case of paragraph 3, the officers and employees of the companies outside Japan shall be accorded priority next to stockholders and debenture-holders in acquisition of shares in the new company.

(Public Exhibition of, and Objection to, the Liquidation Program)

Article 18. When the special liquidator applied for the approval mentioned in the preceding paragraph, he shall, without delay, give a public notice to that effect, and provide each business office in Japan of the companies out-

side Japan with a copy of the liquidation program and of the documents prescribed in Article 16, and offer them for the inspection of interested parties.

- 2 When interested parties have any objection to items specified in the public notice mentioned in the preceding paragraph, they may, in accordance with the provisions of competent Ministerial Ordinance, object to the competent Minister together with statement of the reasons therefor within thirty days from the day of public notice.

(Approval or Disapproval of the Liquidation Program)

Article 19. In case an application has been filed according to the provisions of Article 17, the competent Minister may approve or disapprove such application, after the lapse of the period as specified in paragraph 2 of the preceding Article, after investigating and ascertaining whether the liquidation program is adequate, is not against the public good and there is no hindrance to its execution.

- 2 When deemed necessary, the competent Minister may approve or disapprove the liquidation program after altering some items scheduled in it or adding some items not scheduled in it.
- 3 In case any objection has been filed by the interested parties in accordance with the provision of paragraph 2 of the preceding Article, the competent Minister shall approve or disapprove the liquidation program after taking the objection into consideration.

(Public Exhibition of the Final Liquidation Program)

Article 20. When the approval prescribed in the preceding Article has been granted, the special liquidator shall, without delay, give a public notice to that effect, and moreover provide each business office with a copy of the approved liquidation program (hereinafter referred to as "the final liquidation program"), and offer them for the inspection of interested parties.

(Alteration of the Final Liquidation Program)

Article 21. When alteration of the final liquidation program has been necessitated by unavoidable circumstances, the special liquidator shall alter the final liquidation program without delay in accordance with the provisions of the competent Ministerial Ordinance, and apply for the approval of the competent Minister; provided, however, that this shall not apply to cases provided for in the competent Ministerial Ordinance.

- 2 The provisions from Article 18 to the preceding Article inclusive shall apply *mutatis mutandis* to the case prescribed in the preceding paragraph.

(Execution of Special Liquidation)

Article 22. When the special liquidator has received approval in accordance with the provisions of Article 19 (including cases where they apply *mutatis mutandis* in paragraph 2 of the preceding Article), he must carry out liquidation without delay in accordance with the final liquidation program.

(Exceptions to Provisions of Laws and Ordinances for Control over Ration of Goods)

Article 23. In disposing of the liquidating property, the special liquidator, if he finds such disposals greatly impeded by the provisions of the laws and ordinances for control of rationing of goods, or by the provisions of articles in corporation or contracts which prohibit or restrict such disposals, may effect such disposals in spite of the provisions of such laws or ordinances, articles of incorporation or contracts with the approval of the competent Minister.

- 2 In the case of the disposition of the assets in accordance with the provision of the preceding paragraph, the provisions of the laws and ordinances for the control over rationing of goods shall not apply to the actions of other parties to disposition of assets.

(Exceptions regarding Decision of Stockholder's Meetings, etc.)

Article 24. With regard to items scheduled in the final liquidation program, it is not necessary to obtain the consent of the whole members of the company outside Japan or the decision of the general meeting of its stockholders (including the general meeting of stockholder's contemplated under Article 345 paragraph 1 of Commercial Code) or of the general meeting of the members of such company.

- 2 The stipulation of the final liquidation program shall have its effect for and against all of the stockholders, members and creditors of companies outside Japan and new company, promoters, allottees of stocks and stockholders of new companies.

- 3 Provision of paragraph 1, however, shall not prevent stockholders, debenture holders and officers and employees of the company from convening meetings for the purposes of discussing acquisition of stocks in a new company. The provisions of Article 2 of Ministry of Finance Ordinance No. 88 shall not apply to this case naturally.

(Exceptions in case of Establishment of New Companies or Increase of Capital)

Article 25. The provisions of Article 10 paragraphs 1 and 2, and Article 11 paragraphs 1 and 2, of the Law relating to the prohibition of Private Monopoly and Methods of Preserv-

- ing Fair Trade (Law No. 54 of 1947; hereinafter referred to as the "Anti-Monopoly Law") shall not apply to the acquisition of stocks of the new company by companies holding stocks or debentures issued by the companies outside Japan, pursuant to the provisions provided for in the final liquidation program, and the provisions of Article 15 paragraphs 2 to 4 inclusive of the same Law which applies mutatis mutandis in Article 16 of the said Law shall not apply to the receipt by the new company of transfer of the whole or substantial part of the business, or the fixed business assets in Japan of the companies outside Japan, pursuant to the provisions provided for in the final liquidation program; provided, however, that nothing contained in the foregoing shall be construed to prevent the Fair Trade Commission, with respect to such transfer, or 60 days from the date of acquisition with respect to such stocks or debentures, from opening proceedings of a hearing or issuing a recommendation for the taking other necessary measures pursuant to the provisions of Article 7. Article 8 paragraph 1, Article 17-(2) (excluding the part on respect to provision of Article 15 paragraph 1 which applies mutatis mutandis in Article 16) or Article 20 of the Anti-Monopoly Law, in case such business or assets received or to be received through such transfer, or continued ownership of such stocks or debentures by the company holding stocks or debentures issued by the company outside Japan, results in a violation of the provisions of Article 3, Article 4 paragraph 1, Article 5, Article 6 paragraph 1 or 3, Article 10 paragraphs 1, 2 or 4, Article 11 paragraphs 1 or 2, or Article 19 of the said Law or results in undue substantial disparities in bargaining power.
- 2 In the case of the preceding paragraph, where a company owning shares or debentures of the companies outside Japan contemplates ownership for a period of time in excess of 60 days of the day of acquisition, of the stocks of the new company with respect which Article 10 paragraphs 1 or 2, or Article 11 paragraphs 1 or 2 of the Anti-Monopoly Law shall be applicable, said company shall obtain prior approval of the Fair Trade Commission, in accordance with such rules and regulations as may be prescribed by the Fair Trade Commission. In this case, approval of the Fair Trade Commission shall be on condition of expeditions disposal of said stocks or debentures by the company owning stocks of the companies outside Japan.
- 3 The provisions of Article 165, Article 168

paragraph 2, Article 173, Article 181, Article 184 paragraph 2, Articles 185 to 187 inclusive, Article 353, Article 354 paragraphs 2 and 3, and Article 355 of the Commercial Code shall not apply in regard to establishment of new company or increase of capital carried out pursuant to the provisions provided for in the final liquidation program.

- 4 The provisions of Article 2 of the Imperial Ordinance concerning the Restriction of Securities Holdings by Companies (Imperial Ordinance No. 567 of 1946) shall not apply to the case when the companies holding stocks or debentures issued by the companies outside Japan may acquire the stock of the new company, pursuant to the provisions provided for in the final liquidation program.
- 5 The provisions of Article 11 and of Article 12 which apply mutatis mutandis in Article 17-(5) of the Imperial Ordinance concerning the Restriction of Securities Holdings by Companies, etc. shall not apply to cases where an officer or an employee of companies outside Japan concurrently holds an office as an officer or an employee of the new company.
- 6 The provisions of Article 3 of the Insurance Law (Law No. 41 of 1939) shall not apply to the insurance company to be established under the final liquidation program. In this case, the said company shall be regarded as one established prior to the enforcement of the Law concerning Foreign Insurers (Law No. 184 of 1949) insofar as the application of the provisions of Articles 8 and 9 of the supplementary provisions of said Law is concerned.
- 7 In cases where the companies outside Japan either invest in or transfer to a new company whole or a part of their assets in accordance with the provisions of the final liquidation program, entries concerning the property thus invested or transferred which shall be mentioned in the articles of incorporation or in the application form for stocks may be made summarily en bloc in accordance with provisions of the competent Ministerial Ordinance. (Preclusion of Right of Cancellation in Respect to Fraudulent Acts)

Article 26. The provisions of Article 424 of the Civil Code shall not apply to the act of a special liquidator performed according to the final liquidation program.

(Obligation of Special Liquidator to mark Report)

Article 27. The special liquidator shall, in accordance with what may be prescribed by the competent Ministerial Ordinance, submit, on September 30, 1949 (if designated day is after the said day, the day designated by the competent Minister) and on the lapse of every

three months thereafter, to the competent Minister a balance sheet and statement of receipts and disbursement. In this case, after the final liquidation program is approved, a statement containing the progress of liquidation program and probabilities of unliquidated matters shall be attached to such balance sheet and statement of receipts and disbursement as provided for by competent Ministerial Ordinance.

(Order of Priority of Obligations, etc.)

Article 28. The order of priority of obligations pertaining to the liquidating property of companies outside Japan and distribution of residual assets shall be as follows:

- (1) Obligations mentioned in Article 7 paragraph 1 items (1) or (2), or obligations in form of taxes or public imports made by the state or local public bodies and other corresponding obligations as may be fixed by the competent Ministerial Ordinance;
 - (2) Obligations to claims in assets in Japan and from abroad secured by lines in Japan as on the designated day excluding debentures (to the extent of the value of assets under lien.);
 - (3) Obligation in Japan of from abroad arising out of business or property of the offices in Japan of companies outside Japan, without regard to the place of their fulfillment, whether it is in Japan or otherwise;
 - (4) Obligations equivalent to the excess, if any, of such obligations (excluding those mentioned in item (2) and debentures; hereinafter the same shall apply in this item) arising out of the business or property of establishments outside Japan of the companies outside Japan over the total assets abroad of the companies outside Japan as of August 15, 1945;
 - (5) Debentures;
 - (6) Distribution of residual assets.
- 2 Provisions of other laws and ordinances concerning priority shall apply to the obligations in the same order of priority under this order.
- 3 Obligations in the same order of priority under the preceding two paragraphs shall be met at the ratio of the amounts involved.
(Lease Contract)

Article 29. As regards a lease to which branches in Japan of companies outside Japan are the parties (excluding these pertaining to the licensed business) and in which the term of contract is fixed, the special liquidator may also give notice to rescind the contract in accordance with the provisions of Article 617 of the Civil Code (with regard to buildings within the enforcement area of the Lease

House Law (Law No. 50 of 1921), Article 3 paragraph 1 of the said Law).

(Succession to Right and Obligation on and after the Designated Day)

Article 30. The right and obligation resulted from a cause arising after the designated day pertaining to the licensed business shall be succeeded by a new company.

2 With regard to the licensed business, in case an obligation resulted from a cause arising before the designated day is taken over by a new company, the special liquidator shall transfer assets, appertaining to liquidation property, corresponding to the amount of said obligation to a new company.

3 As regards the succession and transfer pursuant to the provisions of the preceding two paragraphs, they shall be made according to the provisions provided for in the final liquidation program.

(Conclusion of Special Liquidation)

Article 31. The special liquidator shall, in case he has concluded the business of special liquidation, immediately prepare a report on consummation of liquidation and submit it to the competent Minister for his approval in accordance with the competent Ministerial Ordinance.

2 When special liquidator or a person who was the special liquidator has obtained the approval of the competent Minister pursuant to the preceding paragraph, he shall be deemed to have been released from his responsibilities for special liquidation; provided, however, that this shall not apply to the case where the special liquidator acted illegally.

3 When the competent Minister has given his approval concerning the consummation of special liquidation mentioned in paragraph 1 he shall give a public notice to that effect.

(The Registration of the Conclusion of Special Liquidation)

Article 32. The competent Minister shall, when he has given the approval mentioned in the preceding Article paragraph 1, commit the registration of the conclusion of special liquidation to the registration authority having the jurisdiction over the district in which the branch office of companies outside Japan is located.

2 The registration authority shall, on receiving the commitment mentioned in the preceding paragraph, effect the registration thereof.

3 The provisions of Articles 142 to 146 inclusive, 148 to 149 inclusive, 151 to 151-(4) inclusive, 151-(6) and Article 154 to 157 inclusive of the Non-Litigation Cases Procedure Law (Law No. 14 of 1898) shall apply mutatis mutandis to the registration mentioned in paragraph 1.

(Delivery of Important Documents)

Article 33. The special liquidator shall, on obtaining the approval prescribed in Article 31 paragraph 1, without delay, deliver to the competent Minister the books and important documents (hereinafter summarily referred to as "the important documents") existing in Japan and related to the business, enterprise, or to the special liquidation of the companies outside Japan.

2 The competent Minister shall be responsible for preservation of the documents mentioned in the preceding paragraph for a period of ten years from the day he receives their delivery.

Chapter 3. Miscellaneous Provisions

(Matters related to Application of Corporation Tax Law, etc.)

Article 34. As regards the application of the provisions of the Corporation Tax Law (Law No. 28 of 1947) and the provisions concerning enterprise tax prescribed in the Local Tax Law (Law No. 110 of 1948), the companies outside Japan shall be deemed to have dissolved on the designated day; provided, however, that, as regards the companies outside Japan being engaged in any licensed business, they shall be deemed to have dissolved on the day, on which the public notice mentioned in Article 3 paragraph 3 has been given.

(Method of Public Notice)

Article 35. The public notice to be made by the special liquidator under the provisions of this Cabinet Order shall be put in the Official Gazette, or in the daily newspaper, being published in Japan bearing articles concerning current affairs, in accordance with the competent Ministerial Ordinance.

(Competent Minister and Competent Ministerial Ordinance)

Article 36. The competent Minister prescribed in the provisions of Article 3, Article 32 and Article 33 shall be understood as meant by Ministry of Finance, the competent Minister prescribed in the provisions of Article 5 shall be understood as meant by Attorney-General, Minister of Finance and the Minister concerned having jurisdiction over the administration of the companies outside Japan and their business, and the competent Minister prescribed in other provisions shall be understood as meant by the Minister of Finance and Minister concerned having jurisdiction over the companies outside Japan and their business.

2 The Ordinance respectively of the competent Ministry prescribed in the provisions of Article 7 and Article 28 shall be understood as meant by the Ministry of Finance Ordinance and the Ordinance prescribed in the provisions of Article 25 shall be understood as meant by

the Attorney-General Office Ordinance and the Ministry of Finance Ordinance. The competent Ministerial Ordinance prescribed in the provision of Article 5 shall be understood as meant by the Ordinance issued by the Attorney-General, Minister of Finance and other Minister concerned having jurisdiction over the administration of the companies outside Japan and their business, and the competent Ministerial Ordinance prescribed in other provisions, shall be understood as meant by the Ordinance issued by the Minister of Finance or Minister concerned having jurisdiction over the administration of the companies outside Japan and their business.

(Demand for the Report and Visitorial Examination)

Article 37. The competent Minister may, if deemed necessary for the examination of special liquidation business and liquidating properties, cause special liquidators, obligees, obligors and other persons connected with companies outside Japan to submit a report on special liquidation business or liquidating property or may cause the Official concerned to visit the place where the liquidating property are considered, with reasonable probability, to be situated and to examine conditions of business, books, documents and other relevant objects.

2 In case of visitorial examinations by the officials concerned in accordance with the provisions of the preceding paragraph, they shall possess an identification card showing their status and shall it to persons concerned.

3 The visitorial power prescribed in paragraph 1 shall not be construed as recognized for the purpose of criminal search.

Chapter 4. Penal Provisions

Article 38. In any of the following cases the special liquidator shall be liable to imprisonment not exceeding three years or a fine not exceeding two hundred thousand yen, or both:

(1) When the special liquidator in violation of the provisions of Article 7, has done performance of other act of extinguishing obligations, or has disposed of the assets;

(2) When the special liquidator has failed to submit inventory, balance sheets and statement of receipts and disbursements, a schedule of the obligations, etc. prescribed in provisions of Article 16 paragraph 1, or has made false statements in the documents abovementioned;

(3) When the special liquidator has failed to submit the application for approval of the liquidation program or has made false statements in the liquidation program in violation of the provisions of Article 17 paragraph 1;

(4) When the special liquidator has failed to submit the application for approval of the alterations of the final liquidation program or has made false statements in the said application for violation of the provisions of Article 21 paragraph 1;

(5) When the special liquidator has carried out the liquidation contrary to the matters contained in the final liquidation program.

Article 39. When a person, though aware of the existence of the designation mentioned in the provisions of Article 2 paragraph 1 item (1) has failed to submit the report, or has not delivered the assets claimed by the special liquidator in violation of the provisions of Article 4 paragraph 1 shall be liable to imprisonment not exceeding three years or a fine not exceeding two hundred thousand *yen*, or both.

Article 40. When a person, in violation of the provisions of Article 37 paragraph 1, has failed to report, submitted a false report, refused, obstructed or evaded an examination, shall be liable to a fine not exceeding thirty thousand *yen*.

Article 41. In case any representative of a juridical person or any agent, employee or other worker of a juridical person or of a natural person has committed acts violating the preceding two Articles in connection with the business or property of the juridical person or natural person in question, the fine prescribed in the respective Articles shall be imposed on the said juridical person or natural person in addition to the punishment to be imposed on the actual offender.

Article 42. In any of the following cases the special liquidator shall be liable to a non-criminal fine not exceeding thirty thousand *yen*:

(1) When the special liquidator has neglected to supply the information, or has given a false information in violation of the provisions of Article 14 paragraph 1 or 3;

(2) When the special liquidator has failed to give public notice or has given a false public notice in violation of the provisions of Article 15, Article 18 paragraph 1 and Article 20 (including the case where it applies *mutatis mutandis* to Article 21 paragraph 2);

(3) When the special liquidator has failed to keep the documents or has refused the examination of the documents in violation of the provisions of Article 18 paragraph 1 or Article 20 (including the case where it applies *mutatis mutandis* to Article 21 paragraph 2);

(4) When, in violation of the provisions of Article 27, the special liquidator failed to submit balance sheet, statement of receipt and disbursement, and a statement contain-

ing progress of final liquidation program and unliquidated matters, or made false entry or statement in these documents;

(5) When the special liquidator has failed to deliver the important documents in violation of the provisions of Article 33 paragraph 1.

Supplementary Provision:

This Cabinet Order shall come into force as from the day of its promulgation.

Attorney-General

UEDA Shunkichi

Minister for Foreign Affairs

YOSHIDA Shigeru

Minister of Finance

IKEDA Hayato

Minister of Welfare

HAYASHI Joji

Minister of Agriculture

and Forestry

MORI Kotaro

Minister of International

Trade and Industry

INAGAKI Heitaro

Minister of Transportation

OYA Shinzo

Minister of Construction

MASUTANI Shuji

Prime Minister

YOSHIDA Shigeru

I hereby promulgate the Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion of Precious Metals.

Signed: HIROHITO, Seal of the Emperor

This first day of the eighth month of the twenty-fourth year of Showa (August 1, 1949)

Prime Minister

YOSHIDA Shigeru

Cabinet Order No. 292

Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion Precious Metals

In accordance with the Ordinance relating to the Orders to be issued in consequence of the Acceptance of the Potsdam Declaration (Imperial Ordinance No. 542 of 1945), the Cabinet establishes this Cabinet Order.

(Definition)

Article 1. The term "precious metals" within the meaning of this Cabinet Order shall include, gold, silver, platinum, ruthenium, rhodium, palladium, osmium, iridium and iridosmin.

2 The term "bullion of precious metals" within the meaning of this Cabinet Order shall be

bullion containing precious metals, the weight of precious metals contained wherein exceeds one tenth of the weight of the bullion concerned.

3 Any material coming under any of the following items shall be regarded as bullion of precious metals as provided for in the preceding paragraph, in application of this Cabinet Order:

(1) Finished goods of precious metal, price of precious metals contained wherein exceeds four fifths of the price of the finished goods concerned, except furniture, fixture, personal ornament and such other article as may be designated by the Minister of Finance;

(2) Finished goods of precious metal, which is not usable as finished goods due to deterioration or other causes, and of which price represented on the basis of the precious metal contained therein;

(3) Japanese or foreign gold coins or silver coins (including those which do not circulate at present); except silver coins issued by the Government of which face value is 50 *sen* or less.

4 The term "precious metals mineral products" within the meaning of this Cabinet Order shall be mineral products (including alluvial mines) containing precious metals or those under process of smelting.

5 The term "slag of precious metal" within the meaning of this Cabinet Order shall be residue arising from smelting of precious metal mineral products.

6 The term "precious metal finished goods medium" within the meaning of this Cabinet Order shall be finished goods of precious metal, which is used as a material or parts of other finished goods and which may be specifically designated by the Minister of Finance.

(Duty to Maintain Books)

Article 2. Any person who acquires bullion of precious metals by means of smelting of, or extracting from, precious metal mineral products, or from slag of precious metal, or who makes transaction, melting or finishing of bullion of precious metals, or who makes transaction or use of precious metal finished good medium, shall, in accordance with Ministry of Finance Ordinance, maintain books, and indicate therein, orderly and accurately, matters relating to acquisition, refining, transaction, melting, finishing or use of such bullion of precious metals or such precious metal finished goods medium.

(Duty to Report)

Article 3. Any person who makes transaction,

melting or finishing of bullion of precious metals, or who makes transaction, or use of precious metal finished goods medium, in accordance with Ministry of Finance Ordinance, shall report the matters relating to transaction, melting, finishing or use to the Minister of Finance, not later than 7th of the month subsequent to the month in which such transaction or conduct is made; provided, however, that this shall not apply to the case provided for by Ministry of Finance Ordinance.

(Penal Provisions)

Article 4. Any person coming under any of the following items shall be subjected to an imprisonment not exceeding one year or a fine not exceeding one hundred thousand *yen* or both:

(1) Any person who, in violation of the provision of Article 2 has failed to make statement in books, or made false statement therein;

(2) Any person who, in violation of the provision of the preceding Article, has failed to submit report, or submitted a false report.

2 Bullion of precious metals or precious metal finished goods medium which belongs to the criminal and is involved in the crime prescribed by the preceding paragraph may be confiscated.

(Additional Punishment)

Article 5. Should a representative of a juridical person, or a proxy, employee or any other person in service of a juridical person or natural person commit a violation prescribed by the preceding Article in connection with business of such juridical person or natural person, not only the actual offender but also such juridical person or natural person shall be subjected to the penalty prescribed by the said Article.

(Order to Resell)

Article 6. Should the person prescribed by Article 2 or 3 fail to make statement in the book or make report with respect to bullion of precious metals or precious metal finished goods medium which he possesses, the Minister of Finance may order such person to resell at the control price (if there is no control price, current price) prescribed by the Price Control Ordinance (Imperial Ordinance No. 118 of 1946) such bullion of precious metals or precious metal finished goods medium with respect to which statement in the book, or report has not been made.

Supplementary Provisions:

1. This Cabinet Order shall come into force as from the day of its promulgation.

2. The Ordinance on Reports of Quantities, etc. of Precious Metals (Imperial Ordinance No. 275 of 1946) shall be abolished.
3. The application of penal provisions to any act which has been conducted, prior to the effective date of this Cabinet Order, shall be as heretofore practised.

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

OFFICE AND MINISTERIAL ORDINANCE

Attorney-General's Office, Ministries
of Foreign Affairs, Finance, Welfare,
Agriculture & Forestry, International
Trade & Industry and Transportation Ordinance No. 1

August 1, 1949

In order to enforce the Cabinet Order concerning Liquidation of Property in Japan of Companies with Head Office in Areas Formerly Occupied by Japan the Enforcement Ordinance shall be established as follows:

Attorney-General
UEDA Shunkichi
Minister for Foreign Affairs
YOSHIDA Shigeru
Minister of Finance
IKEDA Hayato
Minister of Welfare
HAYASHI Joji
Minister of Agriculture
and Forestry
MORI Kotaro
Minister of International
Trade and Industry
INAGAKI Heitaro
Minister of Transportation
OYA Shinzo

The Enforcement Ordinance of the Cabinet Order concerning Liquidation of Property in Japan of Companies with Head Office in Areas Formerly Occupied by Japan

Article 1. In this Order the companies outside Japan, the new company, the establishment outside Japan, the office in Japan, the principal office, licensed business, the designated day, the special liquidation, the special liquidator, the liquidation program, the final liquidation program, inscribed securities or registered bonds shall be defined respectively as the companies outside Japan, the new company, the establishment outside Japan, the office in Japan, the principal office, the licensed business, the designated day, the special

liquidation, the special liquidator, the liquidation program, the final liquidation program and inscribed securities as mentioned in the Cabinet Order concerning Liquidation of Property in Japan of Companies with Head Office in Areas Formerly Occupied by Japan (Cabinet Order No. 291 of 1949; hereinafter referred to as "the Order").

Article 2. The minor islands provided for in Article 2 paragraph 1 item (2) of the Order shall mean the islands other than those mentioned in the following:

- (1) The Kurile Islands, the Habomai Island Group (including Suisho, Yuri, Akiyuri, Shibotsu and Taraku Islands) and Shikotan Island;
- (2) Ogasawara Islands and Iwo Islands;
- (3) Utsuryo Island, Takenoshima Island and Saishu Island;
- (4) The South-western Islands south of 30 degrees north latitude (excluding Ryukyu Island);
- (5) Daitojima Islands, Okinotorishima Island, Minamitorishima and the Nakanotorishima Island.

2 The other islands provided for in Article 2 paragraph 1 item (3) of the Order shall mean the islands provided for in the items of the preceding paragraph.

Article 3. In accordance with the proviso to Article 4 paragraph 1 of the Order a person, who have possession or custody the assets appertaining to the liquidating property, shall not be required to deliver the said assets to the special liquidator in the case mentioned in the following:

- (1) In case where it interferes with the prosecution or judicial procedures of civil or criminal actions;
- (2) In case the competent Minister or Governor of Local Government uses the land or structure pertaining to the said assets in accordance with the provision of Article 2 of the Land and Structure Utilization Ordinance (Imperial Ordinance No. 636 of 1945), for meeting with the demand from the Supreme Commander for the Allied Powers;
- (3) In case the Civilian Merchant Marine Commission charts the ships pertaining to the said assets, in accordance with the provisions of Articles 2 and 13 of the War-time Marine Transportation Control Ordinance (Imperial Ordinance No. 235 of 1942), or Article 13 paragraphs 1 and 2 of the Shipping Transportation Control Ordinance (Cabinet Ordinance No. 26 of 1949).

Article 4. The form of list of inscribed shares owned by the establishments outside Japan provided for in Article 5 paragraph 1 of the

Order shall be such as set forth in the Appendix 1.

Article 5. Inscribed securities provided for in the proviso to Article 5 paragraph 1 of the Order or registered bonds provided for in the proviso to paragraph 8 of the same Article shall mean the inscribed securities or registered bonds issued by the following companies or other organizations:

- (1) The closed institutions provided for in Article 1 of the Closed Institution Ordinance (Imperial Ordinance No. 74 of 1947);
- (2) The companies or other organizations under process of bankruptcy or special liquidation (Tokubetsu Seisan).

Article 6. The liabilities equivalent to taxes and other public imposts in accordance with the provisions of Article 7 paragraph 1 item (3) or Article 28 paragraph 1 item (1) of the Order shall mean the following:

- (1) Fine, minor fine, expenses for criminal suit, monetary penalty and non-judicial fine;
- (2) Assessment legally collectionable correspondent either to the instances of state tax collection, or to the instance of disposition for failure paying of state tax.

Article 7. The form of inventory, balance sheet, statement of receipts and disbursement and a schedules of the claims, etc. provided for in Article 16 paragraph 1 of the Order shall be such as set forth in the Appendices 2 to 5 inclusive.

Article 8. In accordance with the provision of Article 17 paragraph of the Order, liquidation program shall provide the following matters:

- (1) Matters concerning the domicile, trade name, etc. of the companies outside Japan;
 - (a) The domicile and trade name or title of the head office of companies outside Japan,
 - (b) The location and trade name or title of the principal office or other office in Japan of the companies outside Japan,
 - (c) The domicile and the name of the special Liquidator, and his/her connection with the companies outside Japan.
- (2) As regards the performance of the Liabilities, the matters mentioned in the following:

In order indicated on a schedule of the claim, etc. the domicile, the name, the trade name or title of the creditor as well as his/her connection with the companies outside Japan concerned, the kind and amount of the claims, and the estimated minimum sum for payments, the existence or absence of security, the amount of satisfy creditors by performance, set-off or by other means, and the term and method of payment.

(3) As regards the disposition of the assets, the matters mentioned in the following;

(a) In case the whole or substantial part of the assets is to be disposed of en bloc, the matters mentioned in the following;

- 1) The domicile, vocation or the summary items of business, the name, the trade name or title of the person to be other party of the disposition as well as his/her connection with the companies outside Japan,
- 2) The kind, book-values, the estimated disposition of values (maximum and minimum values, hereinafter the same), the current prices (inclusive of controlled prices, hereinafter the same), as well as the anticipated time, manners and some other necessary conditions for disposition of the assets concerned,
- 3) The reasons deemed necessary for disposing en bloc either of the whole or or substantial part of the assets.

(b) In case the assets individually disposed, the person to be the other party of such disposition, the kind, the book-values, the estimated disposition values, the current prices, and the disposition manners of the assets concerned as well as the reasons deemed necessary for the individual disposition thereof, provided, however, that, as regards the assets of less than 5,000 yen in current value or ceiling price, the measure for provisions thereof may be acknowledged in the general.

(c) In case the disposition of the assets is incapable due to unavoidable reason, the kind, book values of the assets concerned as well as the reasons therefor.

(4) As regards the distribution of the residual assets, the name or the title and the nationality of the stockholder, and the number of stocks respectively held, as well as the respective estimated amount for distribution to the individual stockholders;

(5) In case new company is to be established, the matters mentioned in the following;

- (a) The trade name, the object and the locations of head office and branches of the new company,
- (b) The amount of capital, and the time of establishment of the new company,
- (c) The names, or the titles of the promoters of the new company as well as the names, the tenure of offices of its executive staffs together with their connections with the companies outside Japan concerned,
- (d) In case the assets are to be invested in or transferred to the new company, indication as to which action is to be taken, the scope and the value, as well as the accessory conditions, of the assets concerned,

- (e) In case any amount of liabilities is to be succeeded to by the new company, the amount and the accessory conditions of the liabilities concerned,
 - (f) The detailed contents and the sum of capital-stocks to be issued by the new company,
 - (g) The matters related to the floatation, sale and some other measures necessary for the disposition of the capital-stocks of the new company,
 - (h) In case the companies outside Japan acquires the capital-stocks of the new company, the detailed contents, the number of the capital-stocks concerned to be obtained, as well as the necessary matter related to the eventual disposition thereof,
 - (i) The time, the manner and the amount of payment for the capital-stocks of the new company,
 - (j) The expenses for establishment of the new company, and the person to bear such expenses,
 - (k) The reason for establishment of the new company.
- (6) In case the investment or transfer of the assets is to be made in or to the other company increasing its capital by more than the double, the matters mentioned in the following;
- (a) The trade name, the objective of the new company as well as the location of its head office and its branch offices,
 - (b) In case any alteration shall be effected in the matters mentioned in the preceding item. (a), the matters to be altered as well as the reason for such alteration,
 - (c) The former amount of the capital as well as that of the capital paid-in of the new company,
 - (d) The amount of increase and the time for the increase in the capital of the new company,
 - (e) The amount of the capital of the new company as well as the amount of its capital paid-in, after the increase in its capital,
 - (f) In case either the investment or transfer of assets is to be made in or to the new company, indication as to which action is to be taken and the scope, the values as well as the accessory conditions of the assets concerned,
 - (g) In case any liabilities shall be succeeded to by the new company, the sum and the accessory conditions of the liabilities,
 - (h) The detailed contents and the number of the former capital-stocks pertaining to the new company,
 - (i) The kind, contents and number of the capital-stocks to be newly issued by the

new company,

- (j) The matters related to the floatation and sale of the capital-stocks of the new company as well as those necessary matters related to the disposition of such capital-stocks,
 - (k) In case the capital-stocks of new company shall be acquired by the companies outside Japan, the matters concerning the kind, the detailed contents and the number of the capital-stocks to be acquired, as well as those other necessary matters related to the disposition of the capital-stocks,
 - (l) The time, manner and the amount of payment for the capital-stocks of the new company,
 - (m) The reason either for the investment or transfer of the assets to be made to the new company.
- Article 9. The following documents shall be attached to the liquidation program in accordance with provision of Article 17 paragraph 2 of the Order:
- (1) As to a company carrying out licensed business, the latest trial balance of assets and liabilities of the company;
 - (2) In the case of the establishment of a new company, the following documents;
 - (a) A draft of the articles of incorporation of the new company and written outline of the business plan for one year from the day of the establishment of the company and of its financial program,
 - (b) A list showing names or titles of stockholders who hold respectively stock of the new company equal to the amount exceeding 1% of the estimated capital authorized and number of those stocks.
 - (3) In the case of the investment or transfer of the assets in or to a company increasing its capital by more than the double following document;
 - (a) A draft of the article of incorporation of the new company and its inventory and balance sheet as at the designated day,
 - (b) A written outline of the business plan for one year from the day of the establishment of the company and of its financial program,
 - (c) A list showing names or titles of stockholders who hold respectively stocks of the new company equal to the amount exceeding 1% of the estimated capital authorized and numbers of these stocks.
 - (4) In the case of the establishment of a new company or of the investment or transfer of the assets in or to a company increasing its capital by more than the double, the performed balance sheet of the new com-

pany, estimated value of new company's shares and earning per share;

- (5) Other documents containing matters necessary for the fulfilment of the liquidation program.

Article 10. In the case where the objection is put in by the interested parties on the matters fixed in the liquidation program in accordance with the provision of Article 18 paragraph 2 of the Order (including the case where it is applied mutatis mutandis under the provision of Article 21 paragraph 2 of the Order), a written statement of objection containing the following matters shall be submitted to the competent Minister:

- (1) The domicile and trade name or name of the head office of the companies outside Japan;
- (2) The location and trade name or title of a principal office in Japan of the companies outside Japan;
- (3) The domicile and full name or title of a person who put in the objection;
- (4) In case of a person who put in the objection being a stockholder, the number of stocks of the companies outside Japan concerned held by him/her at the designated day and in case of such person being a creditor, the amount of his claims at a designated day, and in case of such person being an interested person other than a stockholder or a creditor, his/her connection with the companies outside Japan concerned;
- (5) The summary of the objection;
- (6) Other matters for reference.

Article 11. A special liquidator, who is desirous of obtaining an approval of the modification of a final liquidation plan in accordance with the provision of Article 21 paragraph 1 of the Order, shall submit to the competent Minister an application for the approval of the modification of the final liquidation program containing the following matters within two weeks after the day when the cause for the modification occurred:

- (1) The domicile and trade name or title of the head office of the companies outside Japan;
- (2) The location and trade name or title of a principal office in Japan of the companies outside Japan;
- (3) Domicile and full name of the special liquidator;
- (4) Matters to be modified in the final liquidation program;
- (5) Reason necessitating the modification;
- (6) Day of the approval of the liquidation plan and numbering of the approval;
- (7) Other matters for reference.

Article 12. For the description of the assets,

object of the investment or of the transfer, in the article of incorporation of the new company and on the subscription application to the stock in accordance with the provisions of Article 25 paragraph 7 of the Order, it is sufficient if the kinds of the assets and quantities of each kind are indicated.

Article 13. Forms of balance sheet and statement of receipts and disbursements provided for in Article 27 of the Order shall be such as set forth in the Appendices Nos. 6 and 7.

2 The documents containing the state of the progress of the final liquidation program and the probabilities of unliquidated matters to be presented by the special liquidator in accordance with the provision of Article 27 of the Order shall contain the descriptions of the following matters:

- (1) The domicile and trade name or title of the head office of the companies outside Japan;
- (2) The location and trade name or title of a principal office in Japan of the companies outside Japan;
- (3) The domicile and full name of the special liquidator;
- (4) The state of the progress of execution and the probabilities of unliquidated matters, respectively of each item fixed in the final liquidation program;
- (5) Other matters for reference.

Article 14. The report on the completion of the liquidation which shall be submitted by the special liquidator to the competent Ministers for the approval in accordance with the provision of Article 31 paragraph 1 of the Order shall contain the descriptions of the following matters:

- (1) The domicile and trade name or title of the head office of the companies outside Japan;
- (2) The location and trade name or title of a principal office in Japan of the companies outside Japan;
- (3) The domicile and full name of the special liquidator;
- (4) Time of the completion of the liquidation, respectively of each item fixed in the final liquidation program;
- (5) Other matters for reference.

Article 15. The public notice to be made by the special liquidator in accordance with the provision of Article 35 of the Order, shall be published on the Official Gazette or one or more of the following daily newspapers. Provided that the public notice to be made in accordance with the provision of Article 5 paragraph 2 of the Order shall be published in one or more of the following daily newspaper:

- (1) Nippon Keizai Shimbun;

- (2) Sangyo Keizai Shimbun;
- (3) Asahi Shimbun;
- (4) Mainichi Shimbun;
- (5) Yomiuri Shimbun.

Article 16. Application, report and other documents to be submitted to the competent Minister in accordance with the provisions of the Order or of this Ordinance, shall be addressed jointly to the said Ministers, copies equal to the number of the competent Minis-

ters plus two shall be prepared, and these copies and five copies in English shall be submitted to the Minister of Finance.

2 On the application, report and other documents provided for in the preceding paragraph, the words "Companies outside Japan" shall be written in red ink.

Supplementary Provision:

The present Ministerial Ordinance shall come into force as from the day of its promulgation.

Appendix I

Location of Head Office

Name of the Company Outside Japan: _____

In Romaji: _____

In English: _____

Location of the Principal Office in Japan: _____

Telephone: _____

Name of the Special Liquidator: _____ (Seal)

Kind of Licensed Business, if in Operation: _____

Kind of Business of the Head Office of the

Company Outside Japan: _____

TABLE OF INSCRIBED SECURITIES OWNED BY THE ESTABLISHMENT OUTSIDE JAPAN

(As at _____, 19____)

1. National Bonds

Title	Face-value	Kind	Number	Mark and Serial Number	Date of Acquisition	Place where Payment of Principal and/or Interest is made	Location of Bonds	Remarks

2. Local Bonds

State in the similar form as the preceding item.

3. Corporate Debentures

Name of De-benture	Amount	Paid up Amount	Number	Serial Number	Date of Acquisition	Place where Redemption and/or Payment of Interest is made	Location of De-benture	Remarks

4. Debentures issued by a juridical person incorporated under a special Law
State in the similar form as the preceding item.

5. Shares of Stock

Description	Face Value per Share	Amount Paid	Kind Number	Serial Number	Location of Acquisition	Location of Physical Shares	Remarks

6. Investment Certificates

Invested in	Value of Investment Unit	Total Invested	Kind	Number	Serial Number	Date of Acquisition	Location of Certificates	Remarks

The table hereabove is certified to be true and accurate.

Date:

Special Liquidator _____ (Seal)

Explanations:

1. Use a separate sheet for each organization issuing respective securities.
2. In the "Kind" column of "Stocks," enter the kind and the number of shares indicated on share certificates.
3. At filling in the "Kind" column of "Partnership shares," follow the instruction given for "Stocks" above.
4. As to those bounds as securities, state such fact in the "Remarks" column.
5. In the case of securities taken over by the Occupation Forces or any of the Allied Powers, state such fact in the "Remarks" column.
6. In regard to all matters mentioned in this table (excepting those mentioned in the column of "Location" and "Remarks" of each item), the confirmation cards of the organizations, from which securities have been issued, shall be appended.

Appendix II

Location of Head Office

Name of the Company Outside Japan: _____

In Romaji: _____

In English: _____

Location of the Principal Office in Japan: _____

Telephone: _____

Names of the Special Liquidator: _____ (Seal)

Kind of Licensed Business, if in Operation: _____

Kind of Business of the Head Office of the Company Outside Japan: _____

INVENTORY

(Designated Date _____, 19____)

ASSETS

I. Current Assets in Japan ¥

1. Cash on Hand ¥

2. Deposits and Savings ¥

Financial Institutions	Address	Kind of Deposit	Serial No. of Pass-Book	Amount	The Book Entered in	Remarks

3. Notes and Bills Receivable ¥

Kind	Obligor	Obligor's Address	Amount of Money	Reason for Drawing of Bill	The Book Entered in	Remarks

4. Accounts Receivable, Customers ¥

Customers	Customer's Address	Goods	Quantity	Price	The Book Entered in	Remarks

5. Miscellaneous Accounts Receivable ¥_____

Payer	Payer's Address	Sum of Money	Reason for Payment	The Book Entered in	Remarks

6. Merchandise in Stock ¥_____

Goods	Quantity	Book Value		Current Price		Location	The Book Entered in	Remarks
		Per Unit	Sum	Per Unit	Sum			

7. Supplies in Stock ¥_____

State in the similar form as the preceding item.

8. Prepaid Expenses ¥_____

State in the similar form as the item of "Miscellaneous Accounts Receivable."

9. Advances to Officers and Employees ¥_____

Full Name	Officer Employee	Amount of Money	Reason for Advancement	The Book Entered in	Remarks

10. Other Current Assets ¥_____

State in the similar form as items above.

II. Investment ¥_____

1. National Bonds ¥_____

Title	Kind	Number	Face Value	Book Value	Current Price	Location	The Book Entered in	Remarks

2. Local Bond ¥_____

State in the similar form as the preceding item.

3. Shares of Stock ¥_____

Description	Kind	Number	Amount Paid	Book Value	Market Price	Location	The Book Entered in	Remarks

4. Investments ¥_____

Invested in	Address	Number	Total at Investment	The Book Entered in	Remarks

5. Mortgages and Debentures ¥_____

Name	Amount of Each Debenture	Paid up Amount	Number	Book Value	Current Price	Location	The Book Entered in	Remarks

6. Long-Term Loans ¥_____

Loanee	Loanee's Address	Kind	Term Length	Amount	Head/ Branch Office	Reason for Accommodation	The Book Entered in	Remarks

7. Other Investments ¥_____

State in the similar form as above.

III. Fixed Assets ¥_____

1. Land ¥_____

Location	Class	Area in <i>tsubo</i>	Book Value			Current Price		The Book Entered in	Remarks
			Acqui- sition Cost	Deple- tion of Reserve	Book Value	Per Unit	Sum		

2. Buildings ¥_____

Location	Kind	Structural Materials	Floor Space	Book Value			Current Price		The Book Entered in	Remarks
				Acqui- sition Cost	Deple- tion of Reserve	Book Value	Per Unit	Sum		

3. Structures ¥_____

State in the similar form as the preceding item.

4. Machinery, Tools and Equipments ¥_____

State in the similar form as above.

5. Office Furniture and Fixtures ¥_____

Ditto

6. Ships ¥_____

Ship's Name	Class	Structure	Gross Tonnage	Book Value			Current Price		The Book Entered in	Remarks
				Acqui- sition Cost	Depre- ciation Charged	Book Value	Per Unit	Sum		

7. Other Fixed Assets ¥_____

State in the similar form as above.

IV. Deferred Charges and Prepaid Expenses ¥_____

1. Prepaid Rent ¥_____

(Detail)

2. Prepaid Insurance Premiums ¥_____

(Detail)

3. Prepaid Interest ¥_____

(Detail)

4. Other Deferred Charges and Prepaid Expenses ¥_____

(Detail)

V. Intangible Assets ¥_____

1. Patent Rights ¥_____

Kind	Contents	Licensor	Acqui- sition Date of Right	Book Value			Assessed Value	The Book Entered in	Remarks
				Acqui- sition Cost	Depreci- ation Charged	Book Value			

2. Trademarks ¥ _____
State in the similar form as the preceding item.
3. Surface Rights ¥ _____
State in the similar form as above.
4. Leaseholds ¥ _____
Ditto
5. Good will ¥ _____
Ditto
6. Other Intangible Assets ¥ _____
Ditto

- VI. Other Assets ¥ _____
Other Assets ¥ _____
State in the similar form as above.

Total Assets ¥ _____

LIABILITIES

- VII. Current Liabilities ¥ _____

1. Short-Term Borrowing ¥ _____

Payee	Payee's Address	Kind	Date of Payment	Amount	Reason for Borrowing	The Book Entered in	Remarks

2. Bank Overdrafts ¥ _____

Banks	Bank's Address	Amount	The Book Entered in	Remarks

3. Notes and Acceptances ¥ _____

Kind	Payee's Name	Payee's Address	Date of Payment	Amount	Reason for Drawing of Bills	The Book Entered in	Remarks

4. Accounts Payable, Trade Creditors ¥ _____

Creditor	Creditor's Address	Goods	Quantity	Price	The Book Entered in	Remarks

5. Advances Received ¥ _____

Creditor	Creditor's Address	Amount	Reason for Advancement	The Book Entered in	Remarks

6. Deposits of Officer and Employee ¥ _____
State in the similar form as the preceding item.

7. Accounts Payable ¥ _____
State in the similar form as above.

8. Other Current Liabilities ¥ _____
Ditto

- VIII. Long-Term Liabilities ¥ _____

1. Long-Term Borrowings
State in the similar form as the item of "Short-Term Borrowing."

2. Mortgages and Debentures Outstanding ¥

Description	Issued Date	Rate of Interest	Date of Redemption	Unissued Amount of Debentures	Place of Payment of Principal & Interest	Kind & Location of Mortgage	The Book Entered in	Remarks

3. Long-Term Borrowings from Officers and Employees ¥

State in the similar form as above.

4. Other Long-Term Liabilities ¥

Ditto

IX. Deferred Income ¥

1. Rent Received in Advance ¥

(Detail)

2. Interest Received in Advance ¥

(Detail)

3. Other Deferred Income ¥

(Detail)

X. Liability Reserves ¥

1. Reserve for Taxes ¥

(Detail)

2. Reserve for Workmen's Retirement Allowance ¥

(Detail)

3. Reserve for Special ¥

(Detail)

4. Other Liability Reserves ¥

(Detail)

XI. Other Liabilities ¥

1. Other Liabilities ¥

State in the similar form as above.

Total Liabilities ¥

NET WORTH

XII. Net Worth ¥

1. Capital Stock (corresponding to the amount of capital in Japan) ¥

2. Surplus Reserves ¥

(Detail)

3. Accumulated Loss or Undivided Profits ¥

(Detail)

Total New Worth ¥

Total Liabilities and New Worth ¥

The inventory hereabove is certified to be true and accurate.

Date:

Special Liquidator (Seal)

Explanations:

1. The headings listed above are intended just for reference by concerns and so a presenter may add or delete any item in case of necessity.
2. This inventory shall have details for each corresponding item of accounts in the "Balance Sheet" exhibited in Appendix III.
3. Under the "Current Price," state controlled price, if any.

4. Under the "The Book Entered in," state the name of a book where the particulars have been recorded.
5. As to assets or liabilities on the account of a instrument outside Japan, state so under the "Remarks."
6. As to such assets as are bound as security for some debt, state under the "Remarks" the name of the creditor, the kind of mortgage right, and the reason for the creation of the mortgage.
7. As to liability, in relation of which mortgages has been created, state under of "Remarks" the name of the creditor, the security object, kind of the mortgage right and the reason for the creation of the security.
8. As to "Cash in Banks" under the heading of "Current Assets," state with explanations in the column of "Remarks" deposits in banks in Korea, as separate from other deposits, under the Ministry of Finance Ordinance concerning the Refundment of Deposits Resulting from the Remittance from Korea, the Collection from Korea, or the Transference of Deposits or Savings from Korea on and after August 15, 1945, pursuant to the Imperial Ordinance No. 542 of 1945 concerning the Order to be issued in consequence of the Acceptance of Potsdam Declaration (Ministry of Finance Ordinance No. 41 of 1946).
9. "Price Per Unit" under the heading of "Inventory" shall be an averaged unit price.
10. As to "Shares" under the heading of "Investment," state under "Remarks" the percentage of the holding in the whole issue in case the said holding exceeds one thousandth of the amount of capital of the company which issued the said shares.
11. In the case of the loss of preceding period being carried forward, state so under the item of "Accumulated Loss or Undivided Profits."
12. Under the "Surplus Reserves" of the "Net Worth," state reserves established on contributions from profits for a particular purpose, such as a reserve for plant or equipment expansion, for equalizing dividends, or corporation tax or legal reserve.
13. Under "Capital (corresponding to the Capital in Japan)" of the "Net Worth," state the balance of the "Total Net Worth" minus "Surplus Reserves and "Accumulated Loss or Undivided Profits."

Appendix III

Location of Head Office

Name of the Company Outside Japan: _____
 In Romaji: _____
 In English: _____
 Location of the Principal Office in Japan: _____
 Telephone: _____
 Name of the Special Liquidator: _____ (Seal)
 Kind of Licensed Business, if in Operation: _____
 Kind of Business of the Head Office of the
 Company Outside Japan: _____

BALANCE SHEET

(Designated Date _____, 19____)

ASSETS

I. Current Assets:

	Book Value	Current Value
1. Cash on Hand	¥ _____	¥ _____
2. Deposits and Savings in Banks	_____	_____
3. Notes and Bills Receivable	_____	_____
4. Accounts Receivable, Customers	_____	_____
5. Miscellaneous Accounts Receivable	_____	_____
6. Merchandise in Stock	_____	_____
7. Supplies in Stock	_____	_____

8. Prepayment		_____	_____
9. Accounts Receivable, Officers and Employees		_____	_____
10. Other Current Assets		_____	_____
11. Total Current Assets		¥ _____	¥ _____
II. Investments:			
1. National Bonds		¥ _____	¥ _____
2. Local Bonds		_____	_____
3. Shares of Stock		_____	_____
4. Investments		_____	_____
5. Mortgages and Debentures		_____	_____
6. Long-Term Loans		_____	_____
7. Other Investments		_____	_____
8. Total Investment		¥ _____	¥ _____
III. Fixed Assets:			
1. Land		¥ _____	¥ _____
Acquisition Cost	¥ _____		
Less Reserve for Depletion	_____		
2. Buildings		_____	_____
Acquisition Cost	_____		
Less Depreciation Amount	_____		
3. Structures		_____	_____
Acquisition Cost	_____		
Less Depreciation Amount	_____		
4. Machinery, Tools and Equipments		_____	_____
Acquisition Cost	_____		
Less Depreciation Amount	_____		
5. Office Furniture and Fixtures		_____	_____
Acquisition Cost	_____		
Less Depreciation Amount	_____		
6. Ships		_____	_____
Acquisition Cost	_____		
Less Depreciation Amount	_____		
7. Other Fixed Assets		_____	_____
Acquisition Cost	_____		
Less Depreciation Amount	_____		
8. Total Fixed Assets		¥ _____	¥ _____
IV. Deferred Charges and Prepaid Expenses			
1. Prepaid Rent		¥ _____	¥ _____
2. Prepaid Insurance Premiums		_____	_____
3. Prepaid Interest		_____	_____
4. Other Deferred Charges and Prepaid Expenses		_____	_____
5. Total Deferred Charges and Prepaid Expenses		¥ _____	¥ _____
V. Intangible Assets			
1. Patent Rights		¥ _____	¥ _____
Acquisition Cost	¥ _____		
Less Depreciation Amount	_____		
2. Trade Mark Rights		_____	_____
Acquisition Cost	_____		
Less Depreciation Amount	_____		
3. Surface Rights		_____	_____
Acquisition Cost	_____		

	Less Depreciation Amount	_____	_____
4.	Leaseholds	_____	_____
	Acquisition Cost	_____	_____
	Less Depreciation Amount	_____	_____
5.	Goodwill	_____	_____
	Acquisition Cost	_____	_____
	Less Depreciation Amount	_____	_____
6.	Other Intangible Assets	_____	_____
	Acquisition Cost	_____	_____
	Less Depreciation Amount	_____	_____
7.	Total Intangible Assets	¥ _____	¥ _____
VI.	Other Assets		
1.	Other Assets	¥ _____	¥ _____
2.	Total Other Assets	¥ _____	¥ _____
	Total Assets	¥ _____	¥ _____

LIABILITIES AND NET WORTH

VII.	Current Liabilities:		
1.	Short-Term Borrowings	¥ _____	¥ _____
2.	Bank Overdrafts	_____	_____
3.	Notes and Acceptances	_____	_____
4.	Accounts Payable, Trade Creditors	_____	_____
5.	Advances Received	_____	_____
6.	Deposits of Officers and Employees	_____	_____
7.	Accounts Payable	_____	_____
8.	Other Current Liabilities	_____	_____
9.	Total Current Liabilities	¥ _____	¥ _____
VIII.	Long-Term Liabilities:		
1.	Long-Term Borrowings	¥ _____	_____
2.	Mortgages and Debenture Outstanding	_____	_____
3.	Long-Term Borrowings from Officers and Employees	_____	_____
4.	Other Long-Term Liabilities	_____	_____
5.	Total Long-Term Liabilities	_____	_____
IX.	Deferred Income:		
1.	Rent Received in Advance	¥ _____	_____
2.	Interest Received in Advance	_____	_____
3.	Other Deferred Income	_____	_____
4.	Total Deferred Income	¥ _____	_____
X.	Liability Reserves:		
1.	Reserve for Taxes	¥ _____	_____
2.	Reserve for Retirement Allowance of Officers and Employees	_____	_____
3.	Reserve for Special Liquidation	_____	_____
4.	Other Liability Reserves	_____	_____
5.	Total Liability Reserves	¥ _____	_____
XI.	Other Liabilities:		
1.	Other Liabilities	¥ _____	_____
2.	Total Other Liabilities	¥ _____	_____
	Total Liabilities	¥ _____	¥ _____
XII.	Net Worth:		
1.	Capital Stock (corresponding to the amount of capital in Japan)	¥ _____	¥ _____

2. Surplus Reserves	_____	_____
3. Accumulated Loss or Undivided Profits	_____	_____
4. Total Net Worth	¥ _____	¥ _____
Total Liabilities and Net Worth	¥ _____	¥ _____

The balance sheet hereabove is certified to be true and accurate.

Date: _____

Special Liquidator _____ (Seal)

Explanations:

1. In the column of "Current Value," controlled prices shall be stated for those which have them, and for those which are not necessary to be appraised, the book value shall be also stated additionally.
2. Non-booked assets shall also be added in this statement, provided that in accounting, their book value shall be made as zero.
3. Such account items as "Temporary Payment" shall not be used. In consequence, those accounts which have hitherto been arranged under such items shall be altered into new items which exactly indicate their substances.
4. Of the intangible assets, the appraised values shall be stated in the column of "Current Value" even of those which have not book value.
5. As to other explanations, those of Appendix II shall apply mutatis mutandis.

Appendix IV

Location of Head Office

Name of the Company Outside Japan: _____

In Romaji: _____

In English: _____

Location of the Principal Office in Japan: _____

Telephone: _____

Name of the Special Liquidator: _____ (Seal)

Kind of Licensed Business, if in Operation: _____

Kind of Business of the Head Office of the Company Outside Japan: _____

PROFIT AND LOSS STATEMENT

(From _____, 19____ to _____, 19____ (the designated day))

I. Operating Revenue:

1. Total Sales ¥ _____
2. Less Returns, Allowances and Discounts _____
3. Total Operating Revenue (1-2) ¥ _____

II. Cost of Produce (or Services) Sold:

1. Raw Materials (a+b-c) ¥ _____
 - a. Inventory at Beginning of Period ¥ _____
 - b. Amount Purchased _____
 - c. Inventory at End of Period _____
2. Other Materials (a+b-c) _____
 - a. Inventory at Beginning of Period _____
 - b. Amount Purchased _____
 - c. Inventory at End of Period _____
3. Cost of Direct Labor _____
4. Manufacturing Expenses _____
5. Other Cost of Produce (or Services) Sold _____

6. Total Cost of Produce (or Services) _____
Sold (1+2+3+4+5)

7. Gross Profit (or Loss) (I-3 minus II-6) ¥ _____

III. Operating Expenses:

1. Salaries, and Allowances (a+b+c) ¥ _____

a. Salesmen ¥ _____

b. Clerks _____

c. Officers _____

2. Travel Expenses _____

3. Advertising Expenses _____

4. Freight Outward _____

5. Supplied Expenses _____

6. Communication Expenses _____

7. Rent of Building _____

8. Other Operating Expenses _____

9. Total Operating Expenses (1+2+3+4+5+6+7+8) _____

10. Net Operating Profit (or Loss) (II-7 minus III-9) ¥ _____

IV. Non-Operating Income:

1. Interest Income ¥ _____

2. Dividends Received _____

3. Other Non-Operating Income _____

4. Total Non-Operating Income (1+2+3) _____

5. Gross Income (or Disbursement) (III-10 plus IV-4) ¥ _____

V. Non-Operating Expenses:

1. Interest Expenses ¥ _____

2. Other Non-Operating Expenses _____

3. Total Non-Operating Expenses (1+2) _____

VI. Net Profit (or Loss) (IV-5 minus V-3) ¥ _____

The statement hereabove is certified to be true and accurate.

Date:

Special Liquidator _____ (Seal)

Explanations:

The items listed above are intended just for reference by concerns and so a presenter may add or delete any item in case of necessity.

Appendix V.

Location of Head Office

Name of the Company Outside Japan: _____

In Romaji: _____

In English: _____

Location of the Principal Office in Japan: _____

Telephone: _____

Name of the Special Liquidator: _____ (Seal)

Kind of Licensed Business, if in Operation: _____

Kind of Business of the Head Office of the Company Outside Japan: _____

Whether the Assets shall be invested or transferred to a new company or not: _____

LIST OF PAYMENT OF OBLIGATIONS, ETC.

(From _____, 19____ to _____, 19____)

Priority Order No. 1

Obligations caused of the Licensed Business

Name of Obligee	Address	Amount	Cause of Obligation	Remarks
Total				

Taxes and other Public Imposts

Items of Taxation	Details	Amount of Tax	Remarks
Total:			

Priority Order No. 2

Obligations for which Mortgage Right is settled

Name of Obligee	Address	Amount	Cause of Obligation	Date when Obligation arose	Place where Obligation arose	Place of Fulfilment	Date of Fulfilment	Kind & Location of Mortgage	Remarks
Total									

Priority Order No. 3

Obligations caused from Business or Properties of Offices in Japan

Name of Obligee	Address	Amount	Detail of Obligation	Date when Contract was made	Place where Contract was made	Place of Fulfilment	Date of Fulfilment	Remarks
Total								

Priority Order No. 4

In case where the Total Amount Obligations caused from the Business or Properties of Offices Outside Japan exceeds the Total Amount of the Assets, Obligation Amount of which corresponds to the Balance.

Name of Office	Total Amount of Obligations	Total Amount of Assets	Excess Amount of Obligations	Remarks

Priority Order No. 5

Debentures

Description	Date of Issue	Rate of Interest	Term of Redemption	Unissued Balance	Place of Payment of Principal and Interest	Kind of Mortgage and the Location	Remarks
Total							

Priority Order No. 6

Distribution of Residual Assets

Amount of Residual Assets	Total Number of Stocks or Total Lots of Investment	Amount of Distribution per Stock or per Lot	Remarks

The Others

Expenses required for Special Liquidation

Kind of Expenses	Amount	Remarks
Total		

The list hereabove is certified to be true and accurate.

Date:

Special Liquidator _____ (Seal)

Explanations:

1. In the column of "Details" in the item of "Taxes and Other Public Imposts" of the Priority Order No. 1, the fiscal year for which the taxation subjected and the term of payment shall be stated; the additional tax, penalty tax, charge for calling up and arrearage shall not be stated therein.
2. In the column of "Total Amount of Obligations" and "Total Amount of Assets" in the item of "In case where the Total Amount of Obligations caused from the Business or Properties of Offices outside Japan exceeds the Total Amount of Assets Obligations Amount of which corresponds to the Balance" of Priority Order No. 4, the book amount in the Offices outside Japan on August 15, 1945 shall be stated; and if the total amount of assets exceeds the total amount of obligations, the amount of balance shall be stated in the column of "Remarks."
3. In the column of "Remarks" in the item of "Debentures" of Priority Order No. 5, the trade name of the company which was entrusted with floating of debentures shall be stated.
4. In the item of "Distribution of Residual Assets" of Priority Order No. 6, the balance remained after deducted the obligations of Priority Order Nos. 1 to 5 inclusive, from the amount of assets in Japan shall be stated; and when several kinds of stocks are issued and any special method is provided for the distribution of residue according to the different kinds of stocks, the columns of "Total Number of Stocks" and "Amount of Distribution per Stock" shall be entered by each kind of stock.
5. Of the obligations which are to be succeeded to by a new company, it shall be mentioned in the column of "Remarks" to the effect.
6. Item of "Expenses required for Special Liquidation" of "The Others" shall be stated on a separate sheet, and the base of calculation of the expenses shall be mentioned in full in the column of "Remarks."

Appendix VI

Location of Head Office

Name of the Company Outside Japan: _____

In Ramaji: _____

In English: _____

Location of the Principal Office in Japan: _____

Telephone: _____

Name of Special Liquidator: _____ (Seal)

Kind of Licensed Business, if in Operation: _____

Kind of Business of the Head Office of the

Company Outside Japan: _____

Designated Day: _____

BALANCE SHEET

(As at _____, 19__)

Item	Balance Sheet			Change During this Quarter	Remarks
	As at the Designated Day	Beginning of this Quarter	End of this Quarter		
ASSETS					
I. Current Assets:					
1. Cash on Hand					
2. Deposits and Savings in Banks					
3. Notes and Bills Receivables					
4. Account Receivable Customers					
5. Miscellaneous Account Receivable					
6. Merchandise in Stock					
7. Supplies in Stock					
8. Prepayment					
9. Accounts Receivable, Officers and Employees					
10. Other Current Assets					
11. Total Current Assets					
II. Investments:					
1. National Bonds					
2. Local Bonds					
3. Shares of Stock					
4. Investments					
5. Mortgages and Debentures					
6. Long-Term Loans					
7. Other Investments					
8. Total Investments					
III. Fixed Assets:					
1. Land					
2. Buildings					
3. Structures					
4. Machinery, Tools, and Equipment					
5. Office Furniture and Fixtures					
6. Ships					
7. Other Fixed Assets					
8. Total Fixed Assets					
IV. Deferred Charges and Prepaid Ex- penses					
1. Prepaid Rent					
2. Prepaid Insurance Premiums					
3. Prepaid Interest					
4. Other Deferred Charges and Pre- paid Expenses					
5. Total Deferred Charges and Pre- paid Expenses					
V. Intangible Assets:					
1. Patent Rights					
2. Trade-Mark Rights					
3. Surface Rights					
4. Leaseholds					
5. Goodwill					
6. Other Intangible Assets					
7. Total Intangible Assets					
VI. Other Assets					
1. Other Assets					
2. Total Other Assets					
TOTAL ASSETS					

LIABILITIES AND NET WORTH					
VII. Current Liabilities:					
1. Short-Term Borrowings					
2. Bank Overdrafts					
3. Notes and Acceptances					
4. Accounts Payable, Trade Creditors					
5. Advances Received					
6. Deposits of Officers and Employees					
7. Accounts Payable					
8. Other Current Liabilities					
9. Total Current Liabilities					
VIII. Long-Term Liabilities:					
1. Long-Term Borrowings					
2. Mortgages and Debentures Outstanding					
3. Long-Term Borrowings from Officers and Employees					
4. Other Long-Term Liabilities					
5. Total Long-Term Liabilities					
IX. Deferred Income:					
1. Rent Received in Advance					
2. Interest Received in Advance					
3. Other Deferred Income					
4. Total Deferred Income					
X. Liability Reserves:					
1. Reserve for Taxes					
2. Reserve for Retirement Allowance of Officers and Employees					
3. Reserve for Special Liquidation					
4. Other Liability Reserves					
5. Total Liability Reserves					
XI. Other Liabilities:					
1. Other Liabilities					
2. Total Other Liabilities					
TOTAL LIABILITIES					
XII. Net Worth:					
1. Capital Stock (corresponding to the amount of capital in Japan)					
2. Surplus Reserves					
3. Accumulated Loss or Undivided Profits					
4. Total Net Worth					
TOTAL LIABILITIES AND NET WORTH					

The balance sheet hereabove is certified to be true and accurate.

Date:

Special Liquidator _____ (Seal)

Explanations:

1. In the column of "Beginning of this Quarter," it shall be entered the figures entered in the column of "End of this Quarter" of the balance sheet which has been submitted in the previous time.

2. In the column of "Change During this Quarter" the increase or decrease (write in red) of the "Beginning of this Quarter," as compared with the "End of this Quarter" shall be entered.
3. As to other explanations, those of Appendix III shall apply mutatis mutandis.

Appendix VII

Location of Head Office

Name of the Company Outside Japan: _____
 In Romaji: _____
 In English: _____
 Location of the Principal Office: _____
 Telephone: _____
 Name of Special Liquidator: _____ (Seal)
 Kind of Licensed Business, if in Operation: _____
 Kind of Business of the Head Office of the
 Company Outside Japan: _____

PROFIT AND LOSS STATEMENT

(From _____, 19____ to _____, 19____)

Items	Quarter		Amount Accumulated from Designated Day	
	After the Designated Day	Prior to the Designated Day	After the Designated Day	Prior to the Designated Day
I. Operating Revenue: (1-2)				
1. Total Sales				
2. Returns, Allowances and Discounts				
II. Cost of Produce (or Services) Sold: (1+2+3+4+5)				
1. Raw Materials (a+b-c)				
a. Inventory at Beginning of Period				
b. Amount Purchased				
c. Inventory at End of Period				
2. Other Materials (a+b-c)				
a. Inventory at Beginning of Period				
b. Amount Purchased				
c. Inventory at End of Period				
3. Cost of Direct Labor				
4. Manufacturing Expenses				
5. Other Cost of Produce (or Services) Sold				
6. Gross Profit (or Loss) (I-II)				
III. Operating Expenses: (1+2+3+4+5+6+7+8)				
1. Salaries, and Allowances (a+b+c)				
a. Salesmen				
b. Clerks				
c. Officers				
2. Travel Expenses				
3. Advertising Expenses				
4. Freight Outward				
5. Supplies Expenses				
6. Communication Expenses				
7. Rent of Building				
8. Other Operating Expenses				
9. Net Operating Profit (or Loss) (II-6 minus III)				

IV. Non-Operating Income: (1+2+3) 1. Proceeds from Sale of Assets (a+b+c+d+e+f+g+h) a. Securities b. Merchandise in Stock c. Land d. Buildings e. Office Furniture and Fixtures f. Ships g. Intangible Assets h. Other Assets 2. Claims Collected (a+b+c+d) a. Notes and Bills Receivable b. Accounts Receivable, Customers c. Miscellaneous Accounts Receivable d. Other Claims 3. Other Income (a+b+c+d) a. Interests b. Dividend c. Rent d. Other Income 4. Total Income (III-9 plus IV)				
V. Non-Operating Expenses: (1+2+3+4+5) 1. Taxes and other Public Imposts (a+b) a. Taxes and other Public Imposts b. Other Items of Similar Matters 2. Liquidation Expenses (a+b+c+d+e+f) a. Personal Expenses b. Travel Expenses c. Communication Expenses d. Advertising Expenses e. Rents f. Miscellaneous Expenses 3. Discharge of Obligations (a+b+c+d+e+f+g) a. Borrowing b. Notes and Bills Payable c. Accounts Payable, Trade Customers d. Advance Receipt e. Deposit f. Accounts Payable g. Other Obligations 4. Debentures 5. Distribution of Residual Assets				
VI. Net Profit (or Loss) (IV-4 minus V)				

The statement hereabove is certified to be true and accurate.

Date:

Special Liquidator _____ (Seal)

Explanations:

1. The items listed above are intended just for reference by concerns, and so a presenter may add or delete any item in case of necessity.
2. In case of Companies outside Japan which do not carry out the licensed business, make entry only in regard to items IV, V and VI.
3. In the Column of "After the Designated Day," loss or profit after the designated day shall be mentioned.
4. In the Column of "Prior to the Designated Day," loss or profit on Property which is acquired newly after the designated day, shall be mentioned.

MINISTERIAL ORDINANCE

Ministry of Finance Ordinance No. 72

August 1, 1949

In order to enforce Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion of Precious Metals, the Enforcement Ordinance of Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion of Precious Metals shall be established as follows:

Minister of Finance
IKEDA Hayato

The Enforcement Ordinance of Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion of Precious Metals

Article 1. The term "precious metals" "bullion of precious metals" "precious metals mineral products" "slag of precious metals" or "precious metal finished goods medium" as used in this Ministerial Ordinance shall mean precious metals, bullion of precious metals, precious metals mineral products, slag of precious metals or precious metal finished goods medium as provided in Article 1 of Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion of Precious Metals (Cabinet Order No. 292 of 1949, hereinafter referred to as "the Order").

Article 2. The form of books prescribed in Article 2 of the Order shall be such as in the Annex 1.

Article 3. The form of report prescribed in Article 3 of the Order shall be such as in the Annexes 2 to 6 inclusive.

Article 4. In accordance with the proviso to Article 3 of the Order, report prescribed in the said Article shall not be required to submit in the case respectively mentioned as follows:

- (1) In case where the transaction or the conduct prescribed in Article 3 Item (2) of the Enforcement Ordinance of Imperial Ordinance concerning Control of Transaction, etc. of Gold, Silver and Platinum (Ministry of Finance Ordinance No. 87) is made.
- (2) In case where bullion of precious metals acquired by means of smelting of, or extracting from, precious metal mineral products, or of smelting from slag of precious metals is refined or entrusted with refining.
- (3) In case where the precious metal finished goods medium produced with permission of Minister of Finance prescribed in Article 1 paragraph 1 of Imperial Ordinance concerning Control of Transaction, etc. of Gold, Silver and Platinum (Imperial Ordinance No. 577 of 1945) is used to manufacturing of the merchandise in order to fulfil the terms of the contract of export or the similar transaction designated by the Minister of Finance, which provides for the term of delivery of the said merchandise being less than six months, or where the precious metal finished goods medium is used to manufacturing of the merchandise, in which contained quantities of precious metal does not beyond such extent as designated by the Minister of Finance and involved in a single export contract of export or the similar transaction designated by the Minister of Finance.
- (4) In case where the other precious metal finished goods medium than those designated by the Minister of Finance is transacted or used.

Supplementary Provisions:

1. The present Ministerial Ordinance shall come into force as from the day of its promulgation.

Report concerning Sale to the Government

To:

(For the month of _____ in 19__)

Name of refinery	Kinds of bullion of precious metal	Kinds and method of acquisition	Amount as of the beginning of the month	Amount as have been acquired during the month	Amount sold			
					Name of Mint to which the bullion was delivered	Amount delivered to the State		Total
						From those acquired in the current month	From those carried over from the previous month	
			gr	gr		gr	gr	gr

Notes for Entry:

1. This is a form of report to be made by persons who have acquired bullion of precious metals through refining of or extracting from precious metal mineral product or others with respect to sale of such bullion of precious metal to the Government.
2. If acquisition and delivery of bullion of precious metal concerned was made from two or more refineries, or to two or more offices of the Mint (including branch, sub-branch. Hereinafter the same), classify the entry for each refinery or Mint, and show in the different line.

Report concerning Transaction of Bullion of Precious
To:

(For the month of in 19)

Kind of bullion of precious metal or precious metal finished goods medium	Date and serial number of permission of Minister of Finance	Period during which permission is valid	Amount authorized for transaction	Address and name or trade name of party to transaction
		From:	gr	
		To:		

Notes for Entry:

1. This is a form of report to be made in regard to transaction of bullion of precious metals or precious metal finished goods medium. However, in case of purchase by a person who has obtained the license of the Minister of Finance with respect to melting or processing of bullion of precious metal or use of precious metal finished goods medium, of bullion of precious metals or precious metal finished goods medium in regard to authorized melting, processing or use, use the Annex 4.

Minister of Finance

Address of Reporter:

Tel. No. (Name of person in charge):

(Size of form: JES B-4)

2. If number of transactions made by a person transacting precious metal finished goods medium is great entry may be made in the total sums, of the month. In this case, a statement showing the break-down shall be attached.
3. In this report, in case of nothing to be entered in respective column, show "No" or "0"

Annex Table No. 4

Report concerning Melting or Processing and/or Use of Bullion of _____
(as classified to domestic _____)

To:

(For the month of _____ in 19____)

Kind of bullion of precious metal or precious metal finished goods medium	Date and serial number of permission of Minister of Finance	Period during which permission is valid	Amount authorized		Method of acquisition and address and name or trade name of party to such acquisition	Melting, processing or use	Amount as outstanding at the beginning of the month
		From		gr			gr
		To					

Notes of Entry:

1. This is a form of report to be made in regard to manufacturing merchandises by melting or processing bullion of precious metal on the own hand of manufacturers or to melting, or processing of bullion of precious metals or use of precious metals finished goods medium by other person entrusted from the manufacturcrs.
2. This report is to be prepared as classified to domestic consumption and export use (including the similar transaction prescribed in Article 4 item (3) of this Ministerial Ordinance, Hereinafter the same). However, in the column of "date of approval on export, and approval number," indicate "none" in case of domestic consumption, and in the column of "place where merchandise is delivered and date of delivery or shipment," omit the entry in case non-applicable.

consumption and export use)

Date:

Profession and name or trade name:

Tel. No. (Name of person in charge):

(Size of form: JES B-4)

Amount received during the month	Amount melted, processed or used during the month	Amount as outstanding at the end of the month	Kinds and amount of merchandise involved in melting, processing or use	Amount of precious metal contained in merchandise	Date of approval of export and approval number	Place where merchandise is delivered, and date of delivery or shipment	Remarks
gr	gr	gr		gr			

3. This report is to be made entry in turn in classification of permission of Ministry of Finance for melting, processing and use, and, in case of person who make processing of bullion of precious metals on the entrustments basis, show the address and name or trade name of trustor in the column of "Method of acquisition, and address and name or trade name of party to such acquisition."

Report concerning Re-processing

To:

(For the month of _____ in 19__)

Kind and amount of old merchandise	Date of permission of Ministry of Finance and permission number	Period during which permis- sion is valid	Amount authorized for re-processing (including the quantity of bullion increased)	Address and name or trade name of person who entrusts re-processing	Amount of precious metal as outstanding at the beginning of the month
		From	gr		
		To			

Notes for Entry:

This is a form of report to be made in case of processing the re-smelted bullion of precious metal (including such case as to add the bullion of precious metal for re-smelting

Minister of Finance

Address of Reporter:

Profession and name or trade name:

Tel. No. (Person in charge):

(Size of form: JES B-4)

or 'processing) for the purpose of processing to same or other kind of merchandise with a view to using merchandise containing precious metal for the same purpose (including such case as to process by themselves or entrust to process).

Annex Table No. 6

Report concerning Receipt and Use of Working Stock of Bullion

To:

(For the month of in 19)

Kind of bullion of Precious Metal	Date of permis- sion of Ministry of Finance for working stock, and permission number	Amount authori- zed as working stock	Amount out- standing at the beginning of the month	Amount received during the month
		gr	gr	gr

Notes for Entry:

1. This is a form of report to be made by a person authorized by the Minister of Finance to hold working stock of bullion as necessary for melting or processing of bullion of precious metals in case of use of such working stock for other purposes or of newly receipt of bullion as working stock.
2. Submission of this report is not required in case of usage in melting or processing which is the original purpose.

Minister of Finance

Address of Reporter:

Tel. No. (Name of person in charge):

(Size of form: JES B-4)

Amount used during the month	Amount outstanding at the end of the month	Purpose for which working stock was used	Kinds, standard and amount of merchandise for which working stock of bullion was used	Amount of precious metal contained in merchandise	Remarks
gr	gr			gr	

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Ministry of Finance Ordinance
No. 73

August 1, 1949

The Ministerial Ordinance for Partial Amendments to the Ministerial Ordinance concerning the Exchange Rate to be Applied to the Computation of Amount of Transfer from the Foreign Trade Special Account relating to the Articles of U. S. Aid to Japan shall be established as follows:

Minister of Finance
IKEDA Hayato

The Ministerial Ordinance for Partial Amendments to the Ministerial Ordinance concerning the Exchange Rate to be Applied to the Computation of Amount of Transfer from the Foreign Trade Special Account relating to the Articles of U. S. Aid to Japan

The Ministerial Ordinance concerning the Exchange Rate to be Applied to the Computation of Amount of Transfer from the Foreign Trade Special Account relating to the Articles of U. S. Aid to Japan (Ministry of Finance Ordinance No. 58 of 1949) shall be partially amended as follows:

"360 yen of Japanese currency per Dollar of U. S. A. currency" shall be amended as "360 yen of Japanese currency per Dollar of U. S. A. currency, provided that as to the Articles of U. S. Aid to Japan received by the Foreign Trade Special Account before April 24, 1949, 330 yen of Japanese currency per Dollar of U. S. A. currency."

Supplementary Provision:

The present Ministry of Finance Ordinance shall come into force as from the day of promulgation, and shall apply from the day of enforcement of the Ministerial Ordinance concerning the Exchange Rate to be Applied to the Computation of Amount of Transfer from the Foreign Trade Special Account relating to the Articles of U. S. Aid to Japan.

Ministry of Finance Ordinance
No. 74

August 1, 1949

The Ministerial Ordinance for Partial Amendments to the Accounting Officer Management Regulations, etc. shall be established as follows:

Minister of Finance
IKEDA Hayato

Ministerial Ordinance for Partial Amendments to the Accounting Officer Management Regulations, etc.

Article 1. The Accounting Officer Management Regulations (Ministry of Finance Ordinance

No. 95 of 1947) shall be partially amended as follows:

Article 67 shall be amended as follows:

Article 67. The provisions of Articles 48 to 52 inclusive shall apply mutatis mutandis to the case when the diverting officers of the telecommunication offices are necessary to remit the fund or make payment to the distant accounting officers not having deposits with the Bank of Japan or to the distant claimants.

Article 2. The Regulations concerning Receipt and Payment of National Treasury Money at Postal Government Offices (Ministry of Finance Ordinance No. 60 of 1949) shall be partially amended as follows:

In Articles 13 and 19, "the disbursing officer or" shall be amended as "the disbursing officer, the diverting officers of the telecommunication offices and."

Supplementary Provision:

The present Ministerial Ordinance shall come into force as from the day of its promulgation.

MINISTERIAL AND BOARD
ORDINANCE

Ministry of Finance and Economic
Stabilization Board Ordinance
No. 1

August 1, 1949

For the enforcement of the Precious Metals Special Account Law (Law No. 34 of 1949), Precious Metals Government Sales Regulations shall be established as follows:

Minister of Finance
IKEDA Hayato
President of Economic Stabilization Board
YOSHIDA Shigeru

Precious Metals Government Sales
Regulations

(Definition)

Article 1. The term "precious metal bullion" as used in this Ordinance shall mean bullion of gold, silver, platinum, rhenium, rhodium, palladium, osmium, iridium, or iridosmin. (Sale of Precious Metals to the Mint Agency)

Article 2. When there exists need of the precious metals for industry, industrial arts, or medical purposes, the Minister of Finance may sell to the Mint Agency (including its branches; hereinafter the same) precious metal bullion belonging to the Precious Metals Special Account.

(Sale of Precious Metals to the Public)

Article 3. The Mint Agency, which has pur-

chased precious metal bullion, as referred to in the preceding Article from the Minister of Finance, shall in turn sell it to any person who is in need of precious metal bullion for industry, industrial arts, or medical purposes.

- 2 Any person, who wants to purchase from the Mint Agency some of precious metal bullion in accordance with the provisions of the preceding paragraph, shall present to the Mint Agency a permit granted to him by the Minister of Finance pursuant to the provision of Article 1 paragraph 1 of the Imperial Ordinance concerning Control of Transaction, Etc. of Gold, Silver, Platinum, Etc. (Imperial Ordinance No. 577 of 1945), under the Imperial Ordinance (Imperial Ordinance No. 542 of 1945) concerning the Orders to be Issued in con-

sequence of the Acceptance of the Potsdam Declaration.

(Prices to the Mint Agency and the Public)

Article 4. The selling price of precious metal bullion under the provision of Art. 2, and that of under the provision of paragraph 1 of the preceding Article, shall be determined the Director of the Price Agency.

Supplementary Provisions:

1. The present Ordinance shall come into force as from the date of its promulgation and shall apply as from April 20 of 1949.
2. The Precious Metals Government Sales Regulations (the Prime Minister's Office and Ministry of Finance Ordinance No. 6 of 1948), shall hereby be abolished.

NOTIFICATIONS

Ministries of Foreign Affairs, Finance, Welfare, Agriculture & Forestry, International Trade & Industry and Transportation

Notification No. 1

August 1, 1949

In accordance with the provision of Article 2 paragraph 1 item (1) of the Cabinet Order concerning Liquidation of the Properties in Japan belonging to the Companies which have their Head Offices in the Areas formerly occupied by Japan (Cabinet Order No. 291 of 1949), the juridical persons and other bodies which have their head offices or principal business offices in the areas formerly occupied by Japan shall be designated as follows:

Minister for Foreign Affairs

YOSHIDA Shigeru

Minister of Finance

IKEDA Hayato

Minister of Welfare

HAYASHI Joji

Minister of Agriculture and Forestry

MORI Kotaro

Minister of International Trade and Industry

INAGAKI Heitaro

Minister of Transportation

OYA Shinzo

Name of Juridical Person or Other Body

Location

(Manchuria)

Botanko Mokuzai Kogyo K. K.

No. 2, 1-chome, Jonai-Koenchi, Karatsu-shi

(Mutanchiang Lumbering Co., Ltd.)

Manshu Rinsan Kagaku Kogyo K. K.

No. 1, 4-chome, Nihombashi Muro-machi, Chuo-
kn, Tokyo

(Manchuria Forestry Products Chemical Industry Co., Ltd.)

Taishin Kosan K. K.

c/o Mikuraya Kaisoten, No. 3, 1-chome, Irifune-
cho, Chuo-ku, Tokyo

(Taishin Kosan Co., Ltd.)

Toyo Mokuzai K. K.

Shinkawa-machi, Hagi-shi

(Toyo Lumber Co., Ltd.)

Nippon Seiro K. K.
 (Japan Refined Wax Co., Ltd.)
 K. K. Hamazaki Shoten
 (Hamazaki & Co., Ltd.)
 Harada Shoji K. K.
 (Harada Commercial Co., Ltd.)
 Fukui Shoko K. K.
 (Fukui Commercial Industrial Co., Ltd.)
 K. K. Fukusho Koshi
 (Fukusho Co., Ltd.)
 K. K. Mizukami Yoko
 (Mizukami Yoko Co., Ltd.)
 Ajia Biru K. K.
 (Asia Beer Brewery Co., Ltd.)
 K. K. Amano Shoten
 (Amano & Co., Ltd.)
 Anzan Kozai K. K.
 (Anshan Steel Plants Co., Ltd.)
 Anto Seishi Kogyo K. K.
 (Antung Paper Industry Co., Ltd.)
 K. K. Izutsu Yoko
 (Izutsu Trading (Yoko) Co., Ltd.)
 Izumi Sangyo K. K.
 (Izumi Industry Co., Ltd.)
 Iwaki Shoji K. K.
 (Iwaki Commercial Co., Ltd.)
 K. K. Uchida Yoko
 (Uchida Trading (Yoko) Co., Ltd.)
 Eiko Boshoku K. K.
 (Yinkow Cotton Spinning & Weaving Co., Ltd.)
 Eiko Yogyo K. K.
 (Yinkow Yogyo Common & Fire-brick Mfg., Co., Ltd.)
 Oki Tsushinki K. K.
 (Oki Communication Instrument Co., Ltd.)
 Kano Shuzo K. K.
 (Kano Brewing Co., Ltd.)
 Kanto Shokuryo Kogyo K. K.
 (Chientao Foodstuff Industrial Co., Ltd.)
 Kyoei Kigyo K. K.
 (Kyoei Enterprise Co., Ltd.)
 Kyotai Boseki K. K.
 (Kyotai Cotton Spinning Co., Ltd.)
 Kyowa Insatsu Kogyo K. K.
 (Kyowa Printing Industry Co., Ltd.)
 Kyowa Tabako K. K.
 (Kyowa Tobacco Co., Ltd.)
 Kinshu Shokusan K. K.
 (Chincho Industry Co., Ltd.)
 Kinshu Parupu K. K.
 (Chincho Pulp Co., Ltd.)
 Kuwa Tanko K. K.
 (Kuwa Coal Mining Co., Ltd.)

No. 850, Oaza Oshima, Tokuyama-shi

No. 28, 1-chome, Hirano-machi, Higashi-ku, Osaka-shi

No. 36, 5-chome, Edobori-kita-dori, Nishi-ku, Osaka-shi

No. 11, 1-chome, Tosabori-dori, Nishi-ku, Osaka-shi

No. 8, 2-chome, Nihombashi Edobashi, Chuo-ku, Tokyo

No. 28, Daikyo-cho, Shinjuku-ku, Tokyo

c/o Kirin Biru K. K., Meijiya Bldg., No. 4, 2-chome, Kyobashi, Chuo-ku, Tokyo

No. 34, 2-chome, Konohana-cho, Kita-ku, Osaka-shi

c/o TOYODA Saburo, No. 1672, Yabe-machi, Totsuka-ku, Yokohama-shi

c/o Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo

No. 1023, Shimmen, Toyonaka-shi

c/o SHIRAZAWA Kin-ichi, No. 7, 2-chome, Fushimi-cho, Higashi-ku, Osaka-shi

c/o IWASAKI Kisaburo, 1-chome, Itami-dori, Oka-machi, Toyonaka-shi

No. 33, Kami 1-chome, Sonezaki, Kita-ku, Osaka-shi

c/o Chosen Boshoku K. K., Nippon Kayaku Bldg., No. 15, 1-bancho, Chiyoda-ku, Tokyo

c/o Osaka Yogyo K. K., No. 3, 3-chome, Nakanoshima, Kita-ku, Osaka-shi

c/o Oki Denki K. K., No. 10, Takahama-cho, Minato-ku, Tokyo

No. 911, Aza Shimbe Shinden, Sumiyoshi-mura, Mko-gun, Hyogo-ken

c/o Asano Bussan K. K., No. 1, 4-chome, Higashi Shinagawa, Shinagawa-ku, Tokyo

Oji Bldg.-Bekkan, No. 3, Ginza 4-chome, Chuo-ku, Tokyo

Sanshin Bldg., No. 5, Imabashi 3-chome, Higashi-ku, Osaka-shi

c/o Kyowa Ofusetto Insatau K. K., No. 10, 1-chome, Shiba Hamamatsu-cho, Minato-ku, Tokyo

c/o Mitsui Bussan K. K., No. 1, 2-chome, Nihombashi Muro-machi, Chuo-ku, Tokyo

Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo

Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo

c/o FUJITA Masataro, No. 37, 2-chome, Hongomoto-machi, Bunkyo-ku, Tokyo

Gekkeikan Shuzo K. K.
(Gekkeikan Sake Brewing Co., Ltd.)
Koa Kigyo K. K.
(Koa Enterprise Co., Ltd.)
Koa Kogyo K. K.
(Koa Industrial Co., Ltd.)
Koa Kogyo K. K.
(Koa Industrial Co., Ltd.)
Koa Shigyo K. K.
(Koa Paper Mfg., Co., Ltd.)
K. K. Koa Seitoshō
(Koa Grinding-Wheel Manufacture Co., Ltd.)

Koa Bungu Seizo K. K.
(Koa Stationery Goods Mfg. Co., Ltd.)
K. K. Koa Yoko
(Koa Trading (Yoko) Co., Ltd.)
Kotoku Kisso K. K.
(Kotoku Estate Co., Ltd.)

Kotoku Keori K. K.
(Kotoku Woollen & Worsted Co., Ltd.)
Kotoku Kogyo K. K.
(Kotoku Mining Co., Ltd.)
Kotoku Kono Kagaku K. K.
(Kotoku Agricultural & Chemical Co., Ltd.)
Kotoku Seifun K. K.
(Kotoku Flour Milling Co., Ltd.)
Kotoku Sen-i Kogyo K. K.
(Kotoku Fibre Industrial Co., Ltd.)
Kotoku Senshoku K. K.
(Kotoku Dyeing Co., Ltd.)
K. K. Kotoku Bungu-ten
(Kotoku Stationery Co., Ltd.)
Konan Kagaku Kogyo K. K.
(Konan Chemical Industrial Co., Ltd.)

Kokusai Un-yu K. K.
(Kokusai Express Co., Ltd.)
Sakuraya Shurui K. K.
(Sakuraya Sake-Brewing Co., Ltd.)
Sanko Denki K. K.
(Sanko Electric Machinery Co., Ltd.)
Sampo Kogyo K. K.
(Sampo Mining Co., Ltd.)
Shun-yo Kogyo K. K.
(Shun-yo Mining Co., Ltd.)
Shokako Kogyo K. K.
(Sungari Industrial Co., Ltd.)

Shoto Meiji Sangyo K. K.
(Changtu Meiji Industrial Co., Ltd.)
Shotoku Kogyo K. K.
(Shotoku Industrial Enterprise Co., Ltd.)

c/o Okura Shuzo K. K., No. 247, Minami Hamamachi, Fushimi-ku, Kyoto-shi
c/o Koa Boseki K. K., No. 5, 1-chome, Miyamachi, Naka-ku, Nagoya-shi
c/o Nisshin Shoji K. K., No. 12, 3-chome, Minami-kyuhoji-machi, Higashi-ku, Osaka-shi
Higashi-9-gokan-2, No. 6, 2-chome, Marunouchi, Chiyoda-ku, Tokyo
c/o ITO Kimio, No. 1086, 3-chome, Kitazawa, Setagaya-ku, Tokyo
No. 1061, Oaza Shimmen, Toyonaka-shi

c/o Bunshodo, No. 4, Ginza 3-chome, Chuo-ku, Tokyo
c/o Nishijima Shoten, No. 38, 4-chome, Bingomachi, Higashi-ku, Osaka-shi
c/o Mitsubishi Jisho K. K., Marunouchi Bldg., No. 2, 2-chome, Marunouchi, Chiyoda-ku, Tokyo
c/o Kanegafuchi Boseki K. K., No. 123, Tomobuchi-cho, Miyakojima-ku, Osaka-shi
c/o Kanegafuchi Boseki K. K., No. 123, Tomobuchi-cho, Miyakojima-ku, Osaka-shi
c/o Kanegafuchi Boseki K. K., No. 123, Tomobuchi-cho, Miyakojima-ku, Osaka-shi
c/o Chugai Kogyo K. K., No. 8, 1-chome, Nihombashi Horidome-cho, Chuo-ku, Tokyo
c/o Chosen Boshoku K. K., Nihon Kayaku Bldg., No. 15, 1-bancho, Chiyoda-ku, Tokyo
c/o Kanegafuchi Boseki K. K., No. 123, Tomobuchi-cho, Miyakojima-ku, Osaka-shi
c/o Bunsho-do, No. 4, Ginza 3-chome, Chuo-ku, Tokyo
c/o Gosho K. K., Daimaru Bldg., No. 118, 1-chome, Shinsaibashi-suji, Minami-ku, Osaka-shi
c/o Nihon Tsuun K. K., Shirokiya Bldg., 1-chome, Nihombashi-dori, Chuo-ku, Tokyo
No. 268, Yokoya, Uozaki-cho, Muko-gun, Hyogo-ken
c/o TAKEUCHI Yozo, No. 195, 4-chome, Higashi Osaki, Shinagawa-ku, Tokyo
c/o Mitsui Kozan K. K., No. 1, 2-chome, Nihombashi Muro-machi, Chuo-ku, Tokyo
c/o AKIYAMA Tomiyoshi, Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo
c/o Mitsui Kagaku Kogyo K. K., No. 1, 2-chome, Nihombashi Muro-machi, Chuo-ku, Tokyo
Meika Bldg., No. 8, Kyobashi 2-chome, Chuo-ku, Tokyo
c/o YAMAURA Susumu, No. 231, Koshienguchi, Nishinomiya-shi

- Shotoku Kogyo K. K.
(Shotoku Mining Co., Ltd.)
Shinkyo Shuppan K. K.
(Hsinking Publishing Co., Ltd.)
K. K. Shinkyo Daiichi Hoteru
(Hshinking Daiichi Hotel Co., Ltd.)
Shinkyo Yakuhin K. K.
(Hsinking Medicine Co., Ltd.)
Shinkoei Taoru Seishoku K. K.
(Shinkoei Towel Weaving Co., Ltd.)
Shinshin Konkurito Kogyo K. K.
(Shinshin Concrete Industrial Co., Ltd.)
Shinwa Kigyo K. K.
(Shinwa Enterprising Co., Ltd.)
Seiho Tanko K. K.
(Seiho Coal Mining Co., Ltd.)
Sempuku Sangyo K. K.
(Sempuku Industrial Co., Ltd.)
K. K. Soyo Gomu Kosho
(Soyo Rubber Works Co., Ltd.)
Taika Kogyo K. K.
(Taika Mining Co., Ltd.)
Taishin Garasu Kogyo K. K.
(Taishin Glass Industrial Co., Ltd.)
Taishin Koji K. K.
(Taishin Work Co., Ltd.)
Taishin Nogu K. K.
(Teishin Agricultural Instrument Co., Ltd.)
Taishin Bosui Fushi Kogyo K. K.
(Taishin Waterproof Cloth and Paper Industrial Co., Ltd.)
K. K. Taishinri Hyakkaten
(Taishinri Department Store, Ltd.)
Daisekkyo Maguneshia Kogyo Goshi Kaisha
(Tashihchao Magnesia Industrial Ltd. Partnership)
Daiman Kogyo K. K.
(Great Manchuria Mining Co., Ltd.)
Daiman Seishi K. K.
(Great Manchuria Paper Mfg. Co., Ltd.)
Tairiku Aruminiumu Kogyo K. K.
(Continental Aluminum Works, Ltd.)
Tairiku Kagaku Kogyo K. K.
(Continental Chemical Industrial Co., Ltd.)
K. K. Takaoka-go
(Takaoka-go Co., Ltd.)
Chiyonoharu Sangyo K. K.
(Chiyonoharu Industrial Co., Ltd.)
Chiyonoharu Shuzo K. K.
(Chiyonoharu Sake-Brewing Co., Ltd.)
Tempozan Kogyo K. K.
(Tienpaoshan Mining Co., Ltd.)
c/o Mitsubishi Kogyo K. K., No. 3, 2-chome,
Marunouchi, Chiyoda-ku, Tokyo
c/o Hakusuisha, No. 1, 3-chome, Kanda Suru-
gadai, Chiyoda-ku, Tokyo
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 c/o Meiji Seika K. K., No. 8, Kyobashi 2-chome, Chuo-ku, Tokyo
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 (China Shipyard Co., Ltd.)

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 machi, Chiyoda-ku, Tokyo
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 c/o Dai Nihon Boseki K. K., No. 30, 2-chome,
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 c/o Nisshin Sangyo K. K., No. 38, Kanda-kon-
 ya-machi, Chiyoda-ku, Tokyo
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 bashi, Higashi-ku, Osaka-shi
 c/o Toyo Boseki K. K., No. 8, 2-chome, Dojima-
 hama-dori, Kita-ku, Osaka-shi
 c/o Nichimen Jitsugyo K. K., No. 10, Nakano-
 shima 2-chome, Kita-ku, Osaka-shi
 c/o Naigaimen K. K., No. 1, 2-chome, Korai-
 bashi, Higashi-ku, Osaka-shi
 c/o Tamurakoma K. K., No. 55, 4-chome,
 Azuchi-machi, Higashi-ku, Osaka-shi
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 c/o SHIGEMURA Makio, No. 69, 3-chome,
 Junkei-cho, Minami-ku, Osaka-shi
 c/o Naigaimen K. K., No. 1, 2-chome, Korai-
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 c/o TSUCHIYA Kesau, Daiichi Hotel, No. 32,
 Shiba Shimbashi 1-chome, Minato-ku, Tokyo
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 c/o Nisshin Sangyo K. K., No. 38, Kanda-kon-ya-
 cho, Chiyoda-ku, Tokyo
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 Hama-dori, Kita-ku, Osaka-shi
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 Kitakyutaro-machi, Higashi-ku, Osaka-shi
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 chome, Yokohama-shi
 437 go Shitsu, Marunouchi Bldg., No. 2, Maruno-
 uchi 2-chome, Chiyoda-ku, Tokyo
 c/o Toa Tabako K. K. Marunouchi Bldg., No.
 2, Marunouchi 2-chome, Chiyoda-ku, Tokyo
 c/o Morishita Jintan K. K., No. 542, Tamahori-
 cho, Higashi-ku, Osaka-shi
 No. 7, 2-chome, Furuichi Kita-dori, Joto-ku,
 Osaka-shi

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 (China Wakamoto Pharmaceutical Co., Ltd.)
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 K. K. Toei Yoko
 (Toei Yoko Co., Ltd.)
 K. K. Toyoda Kikai Seizosho
 (Toyoda Machinery Works Co., Ltd.)

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 (Nanking Milk Industrial Co., Ltd.)
 Nankin Nosan K. K.
 (Nanking Agricultural Product Co., Ltd.)
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 (Nanchang Chemical Industrial Co., Ltd.)
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 Nikka Boshoku K. K.
 (Japan China Spinning & Weaving Co., Ltd.)

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 Osaka-shi

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(Hwainan Coal Mining Co., Ltd.)

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(Hainan Trading Inc.)
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Kanan Matchi K. K.
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Kanton Takeda Yakuhin Kogyo K. K.
(Takeda Pharmaceutical Industrial Co., Ltd.
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K. K. Dainichi Zosenjo
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ma Hama-dori, Kita-ku, Osaka-shi
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No. 13, Kitahama 4-chome, Higashi-ku, Osaka-
shi
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Higashi-ku, Osaka-shi
c/o Mitsui Kozan K. K., No. 1, 2-chome, Ni-
hombashi Muro-machi, Chuo-ku, Tokyo

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nai-cho, Suzuka-shi
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Tsukiji 4-chome, Chuo-ku, Tokyo
No. 38, Wakamiya-cho, Shinjuku-ku, Tokyo

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Motoyama-mura, Muko-gnn, Hyogo-ken
c/o Nisshin Sangyo K. K., No. 38, Kanda Kon-
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chome, Dosho-machi, Higashi-ku, Osaka-shi

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Osaka-shi
Dojima Bldg., No. 50, Kinugasa-cho, Kita-ku,
Osaka-shi
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hombashi Muro-machi, Chuo-ku, Tokyo
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machi, Namerikawa-machi, Nakaniikawa-gun,
Toyama-ken
c/o Mitsui Bussan K. K., No. 1, 2-chome, Ni-
hombashi Muro-machi, Chuo-ku, Tokyo
c/o Tamurakoma K. K., No. 55, 4-chome, Azu-
chi-machi, Higashi-ku, Osaka-shi

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ku, Tokyo
No. 2, 2-chome, Ote-machi, Chiyoda-ku, Tokyo

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 (Formosa Iron Works Co., Ltd.)
 Taiwan Yuki Gosei K. K.
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 (Toho Metal Refining Co., Ltd.)
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 (Meiji Sugar Mfg. Co., Ltd.)
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 (Keelung Coal Mining Co., Ltd.)
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 (Sango-Koshi Gensei Farm Ltd., Partnership)
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 (Sango-Koshi Nanryu Farm Ltd. Partnership)
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 (Daito Chemical Industrial Joint Stock Co., Ltd.)
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 (Tainan Agriculture & Forestry Co., Ltd.)
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 (Dainihon Maritime Affairs Co., Ltd.)
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Togyo-kaikan, No. 7, 1-chome, Yuraku-cho,
 Chiyoda-ku, Tokyo
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 No. 560, Ofuna-machi, Kamakura-shi
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 Nishi 7-chome, Chuo-ku, Tokyo
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 Chiyoda-ku, Tokyo
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 ku, Tokyo
 Abeko Bldg., No. 5, Nihombashi Edobashi,
 Chuo-ku, Tokyo
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 Showa Tannin Bldg., No. 8, 3-chome, Kanda
 Jimbo-cho, Chiyoda-ku, Tokyo
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 hambashi Muro-machi, Chuo-ku, Tokyo
 c/o KOTAKE Eiji, No. 3502, Hiratsuka, Hira-
 tsuka-shi
 c/o Akuzawa Jimusho, Higashi-9-go-kan, No.
 6, Marunouchi 2-chome, Chiyoda-ku, Tokyo
 c/o Akuzawa Jimusho, Higashi-9-go-kan, No. 6,
 Marunouchi 2-chome, Chiyoda-ku, Tokyo
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 nouchi Bldg., No. 2, Marunouchi 2-chome,
 Chiyoda-ku, Tokyo
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 nouchi Bldg., No. 2, Marunouchi 2-chome,
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 c/o KAMIO Tatsumi, No. 3458, 2-chome, Asahi-
 machi, Utsunomiya-shi
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(Formosa Transportation Co., Ltd.)

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Taiwan Kasei Kogyo K. K.
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Taiwan Kinzoku Tosei K. K.
(Formosa Metal Control Co., Ltd.)

Shadan Hojin Taiwan Kogyo Kyokai
(Corporate Juridical Person, Formosan In-
dustrial Association)

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(Formosa Koa Pulp Industrial Co., Ltd.)

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gawa Okusawa-machi, Setagaya-ku, Tokyo

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tsuka-shi

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Muro-machi, Chuo-ku, Tokyo

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yama-machi, Fushimi-ku, Kyoto-shi

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c/o Taiwan Sotoku-fu Zammu Seiri Jimusho,
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 (Tonan Industrial Co., Ltd.)

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 go-kan, No. 8, Marunouchi 2-chome, Chiyoda-
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 bashi Horidome-cho, Chuo-ku, Tokyo
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 3-chome, Anzai-cho, Shizuoka-shi
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 c/o Tamurakoma K. K., No. 55, 4-chome, Azu-
 chi-machi, Higashi-ku, Osaka-shi
 Shirokiya Bldg., No. 9, 1-chome, Nihombashi-
 dori, Chuo-ku, Tokyo
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 ku, Osaka-shi
 c/o Hiranoya Goshi Kaisha, No. 23, 1-chome,
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 Shiomachi-dori, Minami-ku, Osaka-shi
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 Bunkyo-ku, Tokyo
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 Tokyo
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 sakurada-cho, Minato-ku, Tokyo
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 sakurada-cho, Minato-ku, Tokyo
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 (Korean Woolen Mfg. Co., Ltd.)
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 c/o Kanegafuchi Boseki K. K., No. 123, Tomobuchi-cho, Miyakojima-ku, Osaka-shi
 c/o Takata Aruminiumu Seisakusho, No. 224, 6-chome, Kaisan-machi, Sakai-shi
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 c/o Onoda Semento Seizo K. K., No. 1, Ginza Nishi 3-chome, Chuo-ku, Tokyo
 c/o Daiken Sangyo K. K., No. 5, Kitahama 3-chome, Higashi-ku, Osaka-shi
 c/o Nihon Gaishi K. K., No. 1, 2-chome, Horiuchi-dori, Mizuho-ku, Nagoya-shi
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 c/o Yokoyama Kogyo K. K., No. 6, 1-chome, Nihombashi-dori, Chuo-ku, Tokyo
 c/o Meiji Shoin, 1-chome, Kanda Nishiki-cho, Chiyoda-ku, Tokyo
 No. 29, Imaura-machi, Shimonoseki-shi
 No. 1, 1-chome, Kita Azikawa-dori, Konohana-ku, Osaka-shi
 Nagara Koen-ue, Manishi-cho, Otsu-shi
 c/o Osaka Shosen K. K., Osaka Bldg., No. 1, Soze-cho, Kita-ku, Osaka-shi
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 c/o Showa Denki K. K., No. 30, Akasaka Tamaike, Minato-ku, Tokyo
 c/o TERADA Kinji, Kameyama, Onomachi, Onogun, Fukui-ken
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 (Korean Optical Industrial Co., Ltd.)
 Chosen Kokan K. K.
 (Korean Steel Pipe Mfg. Co., Ltd.)
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 Chosen Kogyo K. K.
 (Korean Industrial Co., Ltd.)
 Chosen Kogyo Shinko K. K.
 (Korean Mining Development Co., Ltd.)
 Chosen Kohan Kogyo K. K.
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 Chosen Kosaku K. K.
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 Chosen Sankyo K. K.
 (Korean Sankyo Co., Ltd.)
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 (Korean Santendo Pharmaceutical Co., Ltd.)
 Chosen Sampiko Kaihatsu K. K.
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 wa-dori, Hyogo-ku, Kobe-shi
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 Muro-machi, Chuo-ku, Tokyo
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 ku, Osaka-shi
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 Suehiro-cho, Chiyoda-ku, Tokyo

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 c/o Kanegafuchi Boseki K. K., No. 23, Tomo-
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 chome, Dosho-machi, Higashi-ku, Osaka-shi

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 me, Dosho-machi, Higashi-ku, Osaka-shi
 c/o Bussshi-bu, Noyaku-ka, Mitsui Bussan 3-go
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 ma Hama-dori, Kita-ku, Osaka-shi
 c/o Kanegafuchi Boseki K. K., No. 123, Tomo-
 buchi-cho, Miyakojima-ku, Osaka-shi
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c/o Fukusuke Tabi K. K., No. 50, 2-chome, Minami Yasui-cho, Sakai-shi

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Nomura Bldg., No. 504, No. 3, 2-chome, Bingomachi, Higashi-ku, Osaka-shi

Chosen Riken Kogyo K. K.
(Korean Riken Mining Co., Ltd.)
Chosen Riken Kokukizai K. K.
(Korean Riken Aircraft Materials Co., Ltd.)
Chosen Ringyo Kaihatsu K. K.
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Chosen Rinsan Kako K. K.
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Chosen Rinjo Kokuen K. K.
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Chosen Rutsubo Kogyo K. K.
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Chosen Reiyon K. K.
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Toa Hifuku K. K.
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Totaku Kogyo K. K.
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Toho Kogyo K. K.
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 shi
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 Heihoku Tetsudo K. K.
 (Heihoku Railway Co., Ltd.)
 Hokoku Seifun K. K.
 (Hokoku Flour-milling Co., Ltd.)
 Goshi Kaisha Horin Shokai
 (Horin & Co., Ltd. Partnership)
 Hokusei Tetsuzan K. K.
 (Hokusei Iron Mining Co., Ltd.)
 Hokusen Godo Mokuzai K. K.
 (North Korean United Timber Products Co., Ltd.)
 Hokusen Seishi Kagaku Kogyo K. K.
 (North Korean Paper & Chemical Industrial Co., Ltd.)
 Hokusen Denki Kyohan K. K.
 (North Korean Electric Apparatus Co-operative Sales Co., Ltd.)
 Hokusen Tochi K. K.
 (North Korean Land Co., Ltd.)
 Hokusen Ryutan K. K.
 (North Korean Carbon-Bisulphide Mfg. Co., Ltd.)
 Hokuyo Ringyo K. K.
 (Hokuyo Forestry Co., Ltd.)
 Maruwa Kogyo K. K.
 (Maruwa Industrial Co., Ltd.)
 Mitsui Yushi Kagaku Kogyo K. K.
 (Mitsui Oil-Fat Chemical Industrial Co., Ltd.)
 Mitsubishi Maganesiumu Kogyo K. K.
 (Mitsubishi Magnesium Industrial Co., Ltd.)
 Mitsuwa Kagaku Sangyo K. K.
 (Mitsuwa Chemicals Industrial Co., Ltd.)
 K. K. Minakai
 (Minakai & Co., Ltd.)
 Miyamoto Shoten K. K.
 (Miyamoto & Co., Ltd.)
 K. K. Mutsumi Rashaten
 (Mutsumi Woolen Co., Ltd.)
 Meiji Hifuku Kogyo K. K.
 (Meiji Clothing Industrial Co., Ltd.)
 Morinaga Chosen Hambai K. K.
 (Morinaga Korean Sales & Co., Ltd.)
- c/o Fukusuke Tabi K. K., No. 50, 2-chome,
 Yasui-machi, Sakai-shi
 No. 947, Hagoromo, Takaishi-machi, Senhoku-
 gun, Osaka-fu
 No. 57, 2-chome, Edobori Kami-dori, Nishi-ku,
 Osaka-shi
 c/o NAKAJIMA Taro, No. 110, Matsuoda,
 Chofu-machi, Shimonoseki-shi
 c/o Katakura Shokusan K. K., No. 2, Kyobashi
 3-chome, Chuo-ku, Tokyo
 c/o KOGA Orinosuke, No. 1031, Yoyogi Oyama-
 machi, Shibuya-ku, Tokyo
 No. 441, Hayato-machi, Aira-gun, Kagoshima-
 ken
 c/o Kanegafuchi Boseki K. K., No. 123, Tomo-
 buchicho, Miyakojima-ku, Osaka-shi
 Katakura Bldg., No. 2, Kyobashi 3-chome, Chuo-
 ku, Tokyo
 No. 841, 3-chome, Matsubara-machi, Setagaya-
 ku, Tokyo
 Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo
 c/o Matsushita Denki Sangyo K. K., No. 5,
 Ginza Nishi 6-chome, Chuo-ku, Tokyo
 No. 35, Serishin-machi, Hikone-shi
 c/o Dai Nippon Boseki K. K., No. 30, 2-chome,
 Azuchi-machi, Higashi-ku, Osaka-shi
 Nihon Taipu Bldg., No. 2, 1-chome, Muro-machi,
 Chuo-ku, Tokyo
 c/o FUKUNAGA Zentaro, No. 55, Kawanishi-
 machi, Ashiya-shi
 No. 2, Shiba Shimbashi 2-chome, Minato-ku,
 Tokyo
 c/o Mitsubishi Kasei Kogyo K. K., Meijiya
 Bldg., No. 6, Ginza Nishi 6-chome, Chuo-ku,
 Tokyo
 c/o Marumiya, No. 20, Nihombashi Ryogoku,
 Chuo-ku, Tokyo
 c/o NAKAE Katsujiro, No. 3, 8-chome, Nishino-
 kyo Oimikado-machi, Nakakyo-ku, Kyoto-shi
 No. 66, Nakano, Motoyama-mura, Muko-gun,
 Hyogo-ken
 No. 16, Okazaki Shinnyodomaemachi, Sakyo-
 ku, Kyoto-shi
 c/o Chosen Boshoku K. K., Nihon Kayaku
 Bldg., No. 15, Ichiban-cho, Chiyoda-ku,
 Tokyo
 No. 110, Matsuoda, Chofu-machi, Shimonoseki-
 shi

Goshi Kaisha Mori Nojo
 (Mori Farm Product Ltd. Partnership)
 K. K. Moritani Nojo
 (Moritani Farm Co., Ltd.)
 Yagi Yogyo Yugen Kaisha
 (Yagi Pottery Manufacturing Ltd. Co.)
 Yusen Kogyo K. K.
 (Yusen Mining Co., Ltd.)
 Rigen Tetsuzan K. K.
 (Rigen Iron Mining Co., Ltd.)
 Ryuken Tanko K. K.
 (Ryuken Coal-Mining Co., Ltd.)
 Reinan Sen-i Kogyo K. K.
 (Reinan Hemp Rope Industrial Co., Ltd.)

(Saghalien)

Oji Kosaku K. K.
 (Oji Repair Works Co., Ltd.)
 Oji Hakko Kogyo K. K.
 (Oji Fermentation Industrial Co., Ltd.)
 Esutoru Unyu K. K.
 (Esutoru Transportation Co., Ltd.)
 Esutoru Niyaku K. K.
 (Esutoru Stevedoring Co., Ltd.)
 Karafuto Insatsu Goshi Kaisha
 (Saghalien Printing Co., Ltd. Partnership)
 Karafuto Kairiku Unso K. K.
 (Saghalien Land & Sea Transportation Co., Ltd.)
 K. K. Karafuto Ginko
 (Saghalien Bank Ltd.)
 Karafuto Kogyo K. K.
 (Saghalien Mining Co., Ltd.)
 Karafuto Kozai Haikyu Tosei K. K.
 (Saghalien Rolled Steel Distribution Control Co., Ltd.)
 Karafuto Sangyo K. K.
 (Saghalien Industrial Co., Ltd.)
 Karafuto Shokuryo Eidan
 (Saghalien Food-stuff Corp.)
 Karafuto Suisan Shinko K. K.
 (Saghalien Fishery Promotion Co., Ltd.)
 Karafuto Seikatsu Busshi Tosei Kumiai
 (Saghalien Living Necessaries Control Association)
 Karafuto Sekitan Tosei K. K.
 (Saghalien Coal Control Co., Ltd.)
 Karafuto Semento K. K.
 (Saghalien Cement Mfg. Co., Ltd.)
 Karafuto Tsundora Kogyo K. K.
 (Saghalien Tundra Industrial Co., Ltd.)
 Karafuto Haiden K. K.
 (Saghalien Electric Power Distribution Co., Ltd.)

No. 9, 3-chome, Iga-machi, Tokushima-shi

No. 2662, Omiya Itsukaichi, Itsukaichi-machi,
 Saheki-gun, Hiroshima-ken
 c/o Yagi K. K., No. 10, 2-chome, Minamikyutaro-machi, Higashi-ku, Osaka-shi
 No. 6, Marunouchi 3-chome, Chiyoda-ku, Tokyo
 c/o SATO, No. 35, 5-chome, Aoyama Minami-machi, Minato-ku, Tokyo
 Kogin Bldg., No. 36, Nishi-machi, Ikuta-ku, Kobe-shi
 c/o Gunze Seishi K. K., No. 6, 2-chome, Nihombashi Edobashi, Chuo-ku, Tokyo

Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo
 Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo
 c/o K. K. Morita Shokai, Marunouchi Bldg., No. 2, Marunouchi 2-chome, Chiyoda-ku, Tokyo
 c/o MORI Shinjiro, No. 1191, Yoyogi Uehara-machi, Shibuya-ku, Tokyo
 c/o KIMURA Masakatsu, No. 8, 1-chome, Hattagaya Hon-machi, Shibuya-ku, Tokyo
 c/o Otaru Kairiku Unyu K. K., No. 36, Sakaimachi, Otaru-shi

c/o ITAYA Miyakichi, No. 10, 5-chome, Iroinai-machi, Otaru-shi
 Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo
 c/o OKAMOTO Shigetada, No. 1439, 2-chome, Nogata-machi, Nakano-ku, Tokyo

Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku, Tokyo
 No. 259, Kyodo-machi, Setagaya-ku, Tokyo

c/o Nichiro Gyogyo K. K., No. 6, Masago-cho, Hakodate-shi
 c/o SAITO Miyokichi, No. 199, Shin-machi, Sakata-shi

No. 735, Sendagaya 4-chome, Shibuya-ku, Tokyo

c/o Onoda Semento K. K., Kenchiku-Kaikan, Ginza Nishi 3-chome, Chuo-ku, Tokyo
 c/o Taiyo Sangyo K. K., No. 3, 1-chome, Shimo Kawara-machi, Nada-ku, Kobe-shi
 c/o ONO Michio, No. 89, Tsurusawa-machi, Chiba-shi

Karafuto Kitakoun K. K.
 (Saghalien Northern Harbor Transportation
 Co., Ltd.)
 Karafuto Mujin K. K.
 (Saghalien Mutual Financing Ltd. Partner-
 ship)
 K. K. Kihara Shoten
 (Kihara & Co., Ltd.)
 Gomei Kaisha Sanki Shokai
 (Sanki Shokai Unlimited Partnership)
 K. K. Shikuka Tekkosho
 (Shikuka Iron Works Ltd.)
 Seika Unyu K. K.
 (West Saghalien Transportation Co., Ltd.)

 Taihoku Unyu K. K.
 (Taihoku Transportation Co., Ltd.)
 Toka Koun Yugen Kaisha
 (East Saghalien Koun Ltd., Co.)
 Toro Niyaku K. K.
 (Toro Stevedoring Co., Ltd.)
 Towa Kogyo K. K.
 (Towa Mining Co., Ltd.)

 Nanka Sekkai Kogyo K. K.
 (South Saghalien Lime Industrial Co., Ltd.)
 Nanka Tetsudo K. K.
 (South Saghalien Railway Co., Ltd.)
 K. K. Nishisakutan Unso-Gumi
 (Nishisakutan Transportation Union Co.,
 Ltd.)
 Noguchi Shuzo K. K.
 (Noguchi Sake-Brewing Co., Ltd.)
 Hongo Kihansen K. K.
 (Hongo Auxiliary Sailing Vessel Co., Ltd.)
 Marukatsu Sasaki Doboku K. K.
 (Marukatsu Sasaki Engineering Public Works
 Co., Ltd.)
 Miseki Ringyo K. K.
 (Miseki Lumber Co., Ltd.)
 Minami Karafuto Tanko K. K.
 (South Saghalien Coal Mine Co., Ltd.)
 K. K. Morita Shokai
 (Morita & Co., Ltd.)

 (South Sea Mandatory Islands)
 Akiyama Sangyo K. K.
 (Akiyama Industrial Co., Ltd.)
 Nanyo Sekiyu K. K.
 (South Seas Petroleum Co., Ltd.)
 Awa Sangyo K. K.
 (Awa Industrial Co., Ltd.)
 Goshi Kaisha Oshima Shoten
 (Limited Partnership Oshima Store)

c/o Teikoku Seifun Kogyo K. K., No. 72, Yo-
 shikawa-machi, Hakodate-shi

 c/o SAITO Miyokichi, No. 199, Shin-machi,
 Sakata-shi

 c/o KIHARA Toyojiro, No. 1876, Han Takaba-
 yashi, Sumiyoshi-mura, Muko-gun, Hyogo-ken
 c/o TAKEOKA Ken-ichi, No. 29, Shinohara-
 machi, Kohoku-ku, Yokohama-shi
 c/o ITOI Katsunori, No. 5, 2-chome, Okusawa-
 machi, Otaru-shi
 c/o K. K. Morita Shokai, Marunouchi Bldg.,
 No. 2, Marunouchi 2-chome, Chiyoda-ku,
 Tokyo
 c/o TANABE Teizo, No. 6, Asagaya 5-chome,
 Suginami-ku, Tokyo
 c/o YONETA Nenji, No. 65, 8-chome, Irifune-
 machi, Otaru-shi
 c/o MIURA Junji, No. 32, Matsukage-cho, Ha-
 kodate-shi
 c/o Toho Kaiun K. K., 564-go, Marunouchi
 Bldg., No. 2, Marunouchi 2-chome, Chiyoda-
 ku, Tokyo
 Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku,
 Tokyo
 Oji Bldg., No. 3, Ginza 4-chome, Chuo-ku,
 Tokyo
 c/o K. K. Morita Shokai, Muronomachi Bldg.,
 No. 2, Marunouchi 2-chome, Chiyoda-ku,
 Tokyo
 c/o Wako Sangyo K. K., No. 4, 6-chome, Inaho-
 machi, Otaru-shi
 c/o HONGO Eiichi, No. 229, Jiyugaoka, Megu-
 ro-ku, Tokyo
 No. 4, Nishi 10-chome, Odori, Sapporo-shi

 No. 3, 1-chome, Fukagawa Monzen Naka-cho,
 Koto-ku, Tokyo
 c/o Kawasaki Kisen K. K., No. 38, Akashi-cho,
 Ikuta-ku, Kobe-shi
 Marunouchi Bldg., No. 2, Marunouchi 2-chome,
 Chiyoda-ku, Tokyo

 374-ku, Marunouchi Bldg., No. 2, Marunouchi
 2-chome, Chiyoda-ku, Tokyo
 No. 819, Den-enchofu 2-chome, Ota-ku, Tokyo

 No. 2700, Kichijoji, Musashino-shi

 c/o OSHIMA Toshio, No. 770, Rokkakubashi-
 machi, Kanagawa-ku, Yokohama-shi

Kaiyo Shokusan K. K.
 (Ocean Productive Industrial Co., Ltd.)
 Kimi Suisan K. K.
 (Kimi Fishery Co., Ltd.)
 Guriko Nanyo Sangyo K. K.
 (Glyco South Seas Industrial Co., Ltd.)
 Kuroshio Kaiun K. K.
 (Black Current Shipping Co., Ltd.)
 Kokuko Sangyo K. K.
 (Kokuko Industrial Co., Ltd.)

 Goshi Kaisha Sato Kaisoten
 (Limited Partnership Sato Shipping Agency)
 Shitokuya Sangyo K. K.
 (Shitokuya Industrial Co., Ltd.)
 Daito Kohatsu K. K.
 (Daito Kohatsu Co., Ltd.)
 Taiyo Shinju K. K.
 (Taiyo Pearl Fishing Co., Ltd.)
 Taiyo Takushoku Goshi Kaisha
 (Taiyo Colonization Limited Partnership)

 Takunan Kogyo K. K.
 (Takunan Enterprise Co., Ltd.)
 Chugai Sangyo K. K.
 (Chugai Industrial Co., Ltd.)
 Toa Kogyo K. K.
 (East-Asia Industrial Co., Ltd.)
 Toindo Suisan K. K.
 (East India Fishing Co., Ltd.)
 Nampo Sangyo K. K.
 (Southern Industrial Co., Ltd.)
 Nanyo Kigyo K. K.
 (South Seas Promoting Co., Ltd.)
 Jitsugyo Kumiai Nanyogunto Busshi Haikyū
 Tosei Kumiai Rengokai
 (Federation of Materials Distribution Control Associations for South Sea Islands, Commercial Cooperative Union)
 Nanyo Kotsu K. K.
 (South Seas Traffic Co., Ltd.)
 Nanyo Sangyo K. K.
 (South Seas Industrial Co., Ltd.)
 Nanyo Shigen K. K.
 (South Seas Resource Co., Ltd.)
 Nanyo Shokusan K. K.
 (South Seas Industrial Co., Ltd.)
 Nanyo Shokuhin K. K.
 (South Seas Provisions Co., Ltd.)
 Nanyo Tapioka K. K.
 (South Seas Tapioca Co., Ltd.)
 Nanyo Denki K. K.
 (South Seas Electric Co., Ltd.)
 Nanyo Denryoku K. K.
 (South Seas Electric Power Co., Ltd.)

Totaku Bldg., No. 2, 1-chome, Uchisaiwai-cho,
 Chiyoda-ku, Tokyo
 Miyako Bldg., Oike-agaru, Karasumaru-dori,
 Nakakyo-ku, Kyoto-shi
 No. 53, Mitejima-cho, Nishi Yodogawa-ku,
 Osaka-shi
 c/o Samajima Jimusho, Saiwai Bldg., No. 3, 2-
 chome, Uchisaiwai-cho, Chiyoda-ku, Tokyo
 c/o Kakumaru Shoten, Osaka Ginko Nihombashi
 Bldg., No. 1, 2-chome, Nihombashi, Chuo-ku,
 Tokyo
 No. 14, 4-chome, Nihombashi Hakozaki-cho,
 Chuo-ku, Tokyo
 No. 11, 1-chome, Shirozaki-dori, Ichinomiya-shi

 c/o Iwata Sangyo K. K., 3-chome, Kita Kyu-
 taro-machi, Higashi-ku, Osaka-shi
 Sanko-kan, No. 2, Shiba Shimbashi 2-chome,
 Minato-ku, Tokyo
 c/o Taiyo Shokai, 409-go-shitsu Marunouchi
 Bldg., No. 2, Marunouchi 2-chome, Chiyoda-
 ku, Tokyo
 No. 54, Sakai-machi, Kokura-shi

 c/o Yanagiya Honten, No. 2, Tori 2-chome, Ni-
 hambashi, Chuo-ku, Tokyo
 c/o Hinode Norin K. K., No. 5, Ginza Nishi
 6-chome, Chuo-ku, Tokyo
 Totaku Bldg., No. 2, 1-chome, Uchisaiwai-cho,
 Chiyoda-ku, Tokyo
 Totaku Bldg., No. 2, 1-chome, Uchisaiwai-cho,
 Chiyoda-ku, Tokyo
 c/o Toyo Boseki K. K., No. 8, 2-chome, Do-
 jima-hama-dori Kita-ku, Osaka-shi
 No. 191, 2-chome, Tamagawa Okusawa-machi,
 Setagaya-ku, Tokyo

 c/o KATORI Shuhei, No. 466, 2-chome, Aka-
 tsutsumi-machi, Setagaya-ku, Tokyo
 c/o MIZUHARA Ken-ichi, No. 17, Momozono-
 machi, Nakono-ku, Tokyo
 c/o Toyo Sen-i, Sangyo K. K., No. 5, Oji 2-
 chome, Kita-ku, Tokyo
 c/o TSUKAMOTO Kokichi, No. 6, Shinkawa
 1-chome, Chuo-ku, Tokyo
 Kuramae Kaikan, No. 8, Shiba Shimbashi 2-
 chome, Minato-ku, Tokyo
 No. 57, 1-chome, Egeyama-machi, Hyogo-ku,
 Kobe-shi
 c/o Yamato Kisen K. K., Sanko-kan, No. 2,
 Shiba Shimbashi 2-chome, Minato-ku, Tokyo
 c/o Toyo Boseki K. K., No. 8, 2-chome, Do-
 jima-hama-dori, Kita-ku, Osaka-shi

Nanyo Parupu K. K.
(South Seas Pulp Co., Ltd.)
Nanyo Bussan K. K.
(South Seas Products Co., Ltd.)
Nanyo Yushi Kogyo K. K.
(South Seas Oils and Fats Industrial Co., Ltd.)

Nisshin Bussan K. K.
(Nisshin Products Co., Ltd.)

Nihon Shinju K. K.
(Japan Pearl Shell Fishing Co., Ltd.)
Nettai Yushi K. K.
(Tropical Oils and Fats Co., Ltd.)
Hamaichi Shoji K. K.
(Hamaichi Commercial Co., Ltd.)

Goshi Kaisha Fukami Shoten
(Fukami & Co. Limited Partnership)
Fujii Bussan K. K.
(Fujii Products Co., Ltd.)
K. K. Futaba Shokai
(Futaba & Co., Ltd.)
Makassar Suisan K. K.
(Makassar Fishery Co., Ltd.)
Masharu Shinju K. K.
(Marshall Pearl Co., Ltd.)
Minami Taiheiyo Boeki K. K.
(Southern Pacific Trading Co., Ltd.)
Minami Nihon Shoji Goshi Kaisha
(Southern Japan Commercial Limited Partnership)
Yamato Gyogyo K. K.
(Yamato Fishing Co., Ltd.)

(Others)

Indo Shina Denka Kogyo K. K.
(Indo-China Electric Chemical Industrial Co., Ltd.)
K. K. Eifuku Sangyo Koshi
(Eifuku Industrial Co., Ltd.)
Ota Kogyo K. K.
(Ota Industrial Development Co., Ltd.)
Okinawa Seito K. K.
(Okinawa Sugar Manufacturing Co., Ltd.)
Sango Konsu Rimittedo
(Sango Konsu Co., Ltd.)
Zanboanga Shokusan K. K.
(Zanboanga Productive Industrial Co., Ltd.)
K. K. Shingaporu Nomura Shoten
(Singapore Nomura & Co., Ltd.)

Shinko Gomei Kaisha
(Shinko Ordinary Partnership)

Miyako Bldg., Oike-agaru, Karasumaru-dori,
Nakakyo-ku, Kyoto-shi
Yajima Bldg., No. 3, Kudan 1-chome, Chiyoda-ku, Tokyo
Marunouchi Bldg., No. 2, Marunouchi 2-chome, Chiyoda-ku, Tokyo

c/o Nichiro Mokuzai K. K., Mainichi-shinkan,
No. 11, 1-chome, Yuraku-cho, Chiyoda-ku, Tokyo

No. 240, 3-chome, Tamagawa Okusawa-machi,
Setagaya-ku, Tokyo

c/o Kansai Peinto K. K., No. 365, Kanzaki-machi, Amagasaki-shi

c/o K. K. Yokohama Sharyo Seisaku-sho, No. 235, Takigashira-machi, Isogo-ku, Yokohama-shi

c/o FUKAMI Eiichi, No. 238, Shitaya-ku, Shimokotsu-machi, Tsuchiura-shi

c/o FUJII Kyusuke, No. 4, 2-chome, Yushima Tenjin-cho, Bunkyo-ku, Tokyo

c/o Yamato Kisen K. K., Sanko-kan, No. 2, Shiba Shimbashi 2-chome, Minato-ku, Tokyo
Totaku Bldg., No. 2, 1-chome, Uchisaiwai-cho, Chiyoda-ku, Tokyo

695 go-shitsu, Marunouchi Bldg., No. 2, Marunouchi 2-chome, Chiyoda-ku, Tokyo

Marunouchi Bldg., No. 2, Marunouchi 2-chome, Chiyoda-ku, Tokyo

c/o KANEKO Tadashi, No. 296, Kamikurata-machi, Totsuka-ku, Yokohama-shi

Sanko-kan, No. 2, Shiba Shimbashi 2-chome, Minato-ku, Tokyo

Koshin Bldg., No. 3, 1-chome, Shintomi-cho, Chuo-ku, Tokyo

c/o Nihon Suisan K. K., No. 114, Minami Inari-cho, Daito-ku, Tokyo

c/o TAKAHASHI Torao, No. 1103, Koyama 8-chome, Shinagawa-ku, Tokyo
No. 8, Marunouchi 1-chome, Chiyoda-ku, Tokyo

c/o Akuzawa Jimusho, Higashi 9 go-kan, Marunouchi, Chiyoda-ku, Tokyo

c/o Okahashi K. K., No. 32, 2-chome, Funakoshi-cho, Higashi-ku, Osaka-shi

c/o Nomura Toindo Shokusan K. K., Nomura Bldg., No. 2, 2-chome, Ote-machi, Chiyoda-ku, Tokyo

No. 130, 2-chome, Higashi Yoshino-cho, Higashi-ku, Nagoya-shi

Dabao Nosho K. K.
 (Davao Farming & Trading Co., Ltd.)
 Chikaneri Saibai K. K.
 (N. V. Culture Co., Ltd.)
 Tozan Saibai K. K.
 (Tozan Culture Co., Ltd.)
 Nampo Sangyo K. K.
 (Nampo Industrial Co., Ltd.)
 K. K. Nanyo Feem
 (N. V. Nanyo Veem Incorporated in N.F.I.)
 Nittai Sen-i Kogyo K. K.
 (Japan-Thai Textile Industrial Co., Ltd.)
 Nomura Toindo Shokusan K. K.
 (Nomura East Indies Cultivation Co., Ltd.)
 Basiran Kogyo K. K.
 (Basilan Industrial Development Co., Inc.)
 Goshi Kaisha Fujiwara Tekkojo
 (Fujiwara Iron Works Ltd. Partnership)
 Furukawa Takushoku K. K.
 (Furukawa Plantation Co., Ltd.)
 Marai Gomu Kanri Kumiai
 (Malay Rubber Managing Association)
 Rizaru Semento K. K.
 (Rizal Cement Co., Ltd.)

c/o Fujita Kogyo K. K., No. 11, Toyowake-machi, Shibuya-ku, Tokyo
 c/o Takeda Yakuhin Kogyo K. K., No. 27, 2-chome, Doshomachi, Higashi-ku, Osaka-shi
 c/o Tozan Noji K. K., Marunouchi Bldg., No. 2, Marunouchi 2-chome, Chiyoda-ku, Tokyo
 758 go-shitsu, Marunouchi Bldg., No. 2, Marunouchi 2-chome, Chiyoda-ku, Tokyo
 c/o Nanyo Soko K. K., No. 2, 3-chome, Shintomi-cho, Chuo-ku, Tokyo
 c/o Dai Nihon Boseki K. K., No. 30, 2-chome, Azuchi-machi, Higashi-ku, Osaka-shi
 Nomura Bldg., No. 2, 2-chome, Ote-machi, Chiyoda-ku, Tokyo
 No. 184, Oizumi 2-chome, Komae-mura, Kitatama-gun, Tokyo
 c/o Nanyo Soko K. K., No. 2, 3-chome, Shintomi-cho, Chuo-ku, Tokyo
 Kishimoto Bldg., No. 18, Marunouchi 2-chome, Chiyoda-ku, Tokyo
 c/o Nampo Norin Kyokai, No. 2, 2-chome, Nihombashi Edobashi, Chuo-ku, Tokyo
 Kenchiku Kaikan, No. 1, Ginza Nishi 3-chome, Chuo-ku, Tokyo

**Ministries of Foreign Affairs, Finance, Welfare, Agriculture & Forestry,
 International Trade & Industry and Transportation
 Notification No. 2**

August 1, 1949

In accordance with the provision of Article 10 paragraph 2 of the Cabinet Order concerning Liquidation of the Properties in Japan belonging to the Companies which have their Head Offices in the Areas formerly occupied by Japan (Cabinet Order No. 291, 1949), the special liquidators of the companies outside Japan are appointed as follows:

Minister for Foreign Affairs	YOSHIDA Shigeru
Minister of Finance	IKEDA Hayato
Minister of Welfare	HAYASHI Joji
Minister of Agriculture and Forestry	MORI Kotaro
Minister of International Trade and Industry	INAGAKI Heitao
Minister of Transportation	OYA Shinzo

Name of Company Outside Japan	Name of Special Liquidator	Address of Special Liquidator
(Manchuria)		
Botanko Mokuzai Kogyo K. K.	YAMADA Hideo	Sakae-machi, Karatsu-shi
(Mutanchiang Lumbering Co., Ltd.)		
Manshu Rinsan Kagaku Kogyo K. K.	YAMASHINA Matsuo	No. 2385, Tomioka-machi, Kanagawa-ku, Yokohama-shi
(Manchuria Forestry Products Chemical Industrial Co., Ltd.)		

Daishin Kosan K. K. (Daishin Kosan Co., Ltd.) Toyo Mokuzai K. K. (Oriental Lumber Co., Ltd.) Nihon Seiro K. K. (Japan Refined Wax Co., Ltd.) K. K. Hamazaki Shoten (Hamazaki & Co., Ltd.) Harada Shoji K. K. (Harada Commercial Co., Ltd.) Fukui Shoko K. K. (Fukui Commercial & Industrial Co., Ltd.) K. K. Fukusho Koshi (Fukusho Co., Ltd.)	ISHIDA Eizo KUREISHI Gon-ichi ITO Shin-ichi HAMAZAKI Katsuichi HARADA Seiichi HINAMI Tomojiro OTA Seiichi ABE Masashi TOYODA Saburo KAWAHARA Saburo UCHIDA Kemmin SHIMAZOE Hiroo KAWAHARA Saburo KASHIHARA Yoshijiro KAWAHARA Saburo TSUKIKAWA Mizuho IMAI Tominosuke MIZUNO Josuke KAMISHIMA Yoshinori	No. 1, 1-chome, Edobori-kamidori, Nishi-ku, Osaka-shi Oaza Yumoto, Fukawa-machi, Otsu-gun, Yamaguchi-ken No. 74, Shimmei-cho, Suginami-ku, Tokyo No. 4, Oide-machi, Nishino-miya-shi No. 771, Yokoya, Uozaki-machi, Muko-gun, Hyogo-ken No. 162, Ueno-ku, Toyonaka-shi c/o Fukusho Koshi Osaka Shiten, Asahi Bldg., No. 3, Nakano-Shima 3-chome, Kita-ku, Osaka-shi No. 28, Daikyo-machi, Shinjuku-ku, Tokyo No. 1672, Yabe, Totsuka-ku, Yokohama-shi No. 870, Shimotakaido 4-chome, Suginami-ku, Tokyo No. 24, Oide-machi, Nishino-miya-shi No. 391, Daita 1-chome, Setagaya-ku, Tokyo No. 870, Shimotakaido 4-chome, Suginami-ku, Tokyo No. 1360, Higashi-terao-cho, Tsurumi-ku, Yokohama-shi No. 870, Shimotakaido 4-chome, Suginami-ku, Tokyo No. 992, Koenji 7-chome, Suginami-ku, Tokyo No. 111, Shonan Kita-machi, Suginami-ku, Tokyo No. 825, Unane-machi, Setagaya-ku, Tokyo c/o Kuramae Kogyo Kaikan, No. 8, Shimbashi 2-chome, Minato-ku, Tokyo No. 409, Kita-namba-cho, Amagasaki-shi No. 237, Kuwami-cho, Kumamoto-shi No. 992, Koenji 7-chome, Suginami-ku, Tokyo No. 30, 1-chome, Matsubashi-cho, Miyazaki-shi c/o Mitsubishi Kasei K. K., No. 6, Ginza-nishi 6-chome, Chuo-ku, Tokyo
K. K. Mizukami Yoko (Mizukami Yoko Co., Ltd.) Anzan Kozai K. K. (Anshan Rolled Steel Co., Ltd.) Anto Seishi Kogyo K. K. (Antung Paper Mfg. Co., Ltd.) K. K. Uchida Yoko (Uchida Trading (Yoko) Co., Ltd.) Oki Tsushinki K. K. (Oki Communication Instrument Co., Ltd.) Kyoei Kigyo K. K. (Kyosei Enterprise Co., Ltd.) Kyowa Tabako K. K. (Kyowa Tobacco Co., Ltd.) Kinshu Parupu K. K. (Chincho Pulp Co., Ltd.) Sampo Kogyo K. K. (Sampo Mining Co., Ltd.) Shokako Kogyo K. K. (Sungari Industrial Co., Ltd.) Shotoku Kogyo K. K. (Shotoku Mining Co., Ltd.) Taika Kogyo K. K. (Taika Mining Co., Ltd.) Tairiku Aruminiumu Kogyo K. K. (Continental Aluminum Works Ltd.) Tempozan Kogyo K. K. (Tiemposhan Mining Co., Ltd.) Toa Kozan K. K. (East-Asia Mining Co., Ltd.) K. K. Nagahama Gumi (Nagahama Gumi Co., Ltd.) Namman Kasei Kogyo K. K. (South Manchuria Chemical Industrial Co., Ltd.)	HORI Toshio OKITSU Tokima TSUKIKAWA Mizuyasu NAGAHAMA Tokuichi FUJIKI Tsuneaki	

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Manshu Kiki Seizo K. K. (Manchuria Steam Machinery Mfg. Co., Ltd.)	YAMANOUCI Sen	c/o Nihon Koji K. K., No. 75, Nakasaki-machi, Kita-ku, Osaka-shi
K. K. Manshu Kosho (Manchuria Kosho Works Ltd.)	HARADA Yoshimasa	No. 41, Aza Tsukiji, Takarazuka, Ryogen-mura, Mukogun, Hyogo-ken
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Manshu Soda K. K. (Manchuria Soda Mfg. Co., Ltd.)	TAKIGUCHI Jun	No. 780, Shimo-ochiai 2-chome, Shinjuku-ku, Tokyo
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Manshu Bearingu Seizo K. K. (Manchuria Bearings Mfg. Co., Ltd.)	SAKURAI Asao	No. 207, Oaza Shibahara, Toyonaka-shi
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Kahoku Engyo Kofun Yugen Konsu (North China Salt Industrial Corp., Ltd.)	YONEDA Hidesuke	No. 3, Koenji 1-chome, Suginami-ku, Tokyo
Kahoku Jidosha Kogyo K. K. (Haopei Automobile Co., Ltd.)	IMURA Eizo	No. 35, 1-chome, Uchikata-machi, Mizuho-ku, Nagoya-shi
Kahoku Sekitan Hambai Kofun Yugen Konsu (North China Coal Selling Co., Ltd.)	KUWAGAI Hideji	No. 64, Mabashi 1-chome, Suginami-ku, Tokyo
Kahoku Chisso Hiryo K. K. (North China Nitrogenous Fertilizer Mfg. Co., Ltd.)	INOUE Takeo	No. 54, Narimune 1-chome, Suginami-ku, Tokyo
Kahoku Denshin Denwa K. K. (North China Telegraph & Telephone Co., Ltd.)	HIRAOKA Satoru	No. 2, Tosaki-machi, Bunkyo-ku, Tokyo
Kahoku Densen K. K. (North China Electric Wire Co., Ltd.)	TOMORI Shin-ichi	No. 506, Kugahara-machi, Ota-ku, Tokyo
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Shintai Tanko Kogyo-sho (Hshintai Colliery Partnership, Ltd.)	MIZUNO Josuke	No. 825, Unane-machi, Setagaya-ku, Tokyo
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K. K. Tenshin Boseki Koshi (Tientsin Cotton Spinning Co., Ltd.)	SHIMIZU Itsujiro	No. 220, Oda, Kitasato-mura, Yasu-gun, Shiga-ken
Toyo Seishi Kogyo K. K. (Toyo Paper Mill Co., Ltd.)	TAKEUCHI Shozo	c/o Toyo Seishi Kogyo K. K., Kobe-jimusho, No. 5, Kaigan-dori, Ikuta-ku, Kobe-shi
Nikka Kogyo K. K. (Nikka Industrial Co., Ltd.)	OZAWA Kaneo	No. 94, 2-chome, Kita-Urawa-machi, Urawa-shi
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K. K. Abeichi Yoko (Abeichi Yoko & Co. Ltd.)	KOGA Tatsukichi	No. 70, Mukonosho 3-chome, Amagasaki-shi
K. K. Eikwa Yoko (Eikwa & Co., Ltd.)	NAKAZAKI Kunio	No. 622, Kakogawa-machi, Kako-gun, Hyogo-ken
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Sanyu Jitsugyo Sha (Sanyu Trading Co., Ltd.)	WAKAO Yoshinobu	c/o Toyo Boseki K. K., No. 8, 2-chome, Dojima-hama-dori, Kita-ku, Osaka-shi
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Shanghai Fukko Sangyo K. K. (Shanghai Reconstruct Industrial Co., Ltd.)	MAKIMOTO Norio	No. 7, 2-chome, Furuichi-kita- dori, Joto-ku, Osaka-shi
Shanghai Boshoku Insan Sho (Shanghai Cotton Spg. Weaving & Printing Co., Ltd.)	WAKAO Yoshinobu	c/o Toyo Boseki K. K., No. 8, 2-chome, Dojima-hama-dori, Kita-ku, Osaka-shi
Shanghai Bosheki K. K. (Shanghai Cotton Mfg. Co., Ltd.)	FUJISE Eijiro	c/o Toyo Menka K. K., No. 1, Koraibashi 3-chome, Higashi- ku, Osaka-shi
Shinka Boseki K. K. (Shinkwa Cotton Spg. Co., Ltd.)	UENISHI Gensaku	c/o Dai Nihon Boseki K. K., No. 30, 2-chome, Azuchi- machi, Higashi-ku, Osaka-shi
Shin-Shin Sasho (Shenshin Cotton Spg. Co., Ltd.)	WAKAO Yoshinobu	c/o Toyo Boseki K. K., No. 8, 2-chome, Dojima-hama-dori, Kita-ku, Osaka-shi
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Chuichi Sasho (Chongi Cotton Spg. Co., Ltd.)	WAKAO Yoshinobu	c/o Toyo Boseki K. K., No. 8, 2-chome, Dojima-hama-dori, Kita-ku, Osaka-shi
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K. K. Taiwan Tekkosho (Formosa Iron-Works Co., Ltd.)	AMANO Atsushi	Toyoura, Kita-Motoshima-mura, Oda-gun, Okayama-ken
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Taiho Kogyo K. K. (Formosa Pine-Apple Packing Co., Ltd.)	YOKOE Jugi	No. 40, Ikegami-Tokumochi- machi, Ota-ku, Tokyo
Taiwan Iryo-Busshi Tosei K. K. (Formosa Medical Instruments Dis- tribution Controlling Co., Ltd.)	ODABE Chin	No. 971, Kami-ikegami-machi, Ota-ku, Tokyo
Taiwan Unyu K. K. (Formosa Transportation Co., Ltd.)	SUGIMOTO Saburo	Osaka Bldg., No. 1, Soze-machi, Kita-ku, Osaka-shi
Taiwan Kasei Kogyo K. K. (Formosa Chemical Industrial Co., Ltd.)	UMEKAWA Shoji	No. 349, 3-chome, Tamagawa Okuzawa-machi, Setagaya-ku, Tokyo
Taiwan Kogyo K. K. (Formosa Paper Mfg. Co., Ltd.)	OKAWA Tetsuo	Okawa-Tanaka-Bldg., No. 2, Marunouchi 1-chome, Chiyo- da-ku, Tokyo
Taiwan Jukogyo K. K. (Formosa Heavy Industrial Co., Ltd.)	SHIRAI Sueo	c/o Koyo Ringyo K. K., No. 28, Tachiuri, Momoyama-machi, Fushimi-ku, Kyoto-shi
Taiwan Shoyaku K. K. (Formosa Crude-Drug Co., Ltd.)	ONISHI Takematsu	No. 792, Nishi-Shinagawa 3- chome, Shinagawa-ku, Tokyo
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Taiwan Sen-i Seihin Tosei K. K. (Formosa Textile Controlling Co., Ltd.)	KOIDE Umekichi	No. 656, Koenji 6-chome, Sugi- nami-ku, Tokyo
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Minami-Nihon Engyo K. K.
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Minami Nihon Kisen K. K.
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(Korea)

Asahi Keikinzoku K. K.
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Kobayashi Kogyo K. K.
(Kobayashi Mining Co., Ltd.)

Daito Kogyo K. K.
(Daito Mining Co., Ltd.)
Dainichi Kogyo K. K.
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K. K. Chojiya Shoten
(Chojiya Co., Ltd.)
Chosen Yusen K. K.
(Korean Mail Steamship Co., Ltd.)
Chosen Yusosen K. K.
(Korean Oil Tanker Co., Ltd.)
Nitchitsu Kogyo Kaihatsu K. K.
(Nitchitsu Mining Development Co., Ltd.)

Nihon Koshuha Jukogyo K. K.
(Japan High Frequency Current Heavy Industrial Co., Ltd.)
Mitsui Keikinzoku K. K.
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K. K. Ohashi Nojo
(Ohashi Farm Co., Ltd.)
Kinsei Kogyo K. K.
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Keijin Shosen K. K.
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(Sawayama Brothers' Co., Ltd.)
Sansei Kogyo K. K.
(Sansei Mining Co., Ltd.)
Shoyo Kogyo K. K.
(Shoyo Mining Co., Ltd.)
Jun-an Kogyo K. K.
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Seikan Kogyo K. K.
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Chosen Kiriita Hambai K. K. (Korean Steel Plate Shearing Sales Co., Ltd.)	TAKEUCHI Seikichi	No. 1093, Oaza Harada, Toyo- naka-shi
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Totaku Kogyo K. K.
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Namboku Mengyo K. K.
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(West Japan Steamship Co., Ltd.)

Nikko Sangyo K. K.
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Hanto Nogyo Doboku K. K.
(Peninsula Agricultural Engineering Co., Ltd.)

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Yusen Kogyo K. K. (Yusen Mining Co., Ltd.)	YAMAZAKI Toshio	No. 282, 1-chome, Tsurumaki- cho, Setagaya-ku, Tokyo
Ruken Tanko K. K. (Ruken Coal-Mining Co., Ltd.)	MAMPYO Kizo	No. 2, 6-chome, Obe Shoridani, Yamada-machi, Hyogo-ku, Kobe-shi
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Oji Kosaku K. K. (Oji Machinery Co., Ltd.)	OZEKI Sukeji	c/o Fujimigaoka Oyu-ryo, No. 873, 3-chome, Kamitakaido- machi, Suginami-ku, Tokyo
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Esutoru Niyaku K. K. (Esutoru Stevedoring Co., Ltd.)	MORI Shinjiro	No. 1191, Yoyogi Uehara-machi, Shibuya-ku, Tokyo
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Karafuto Sekitan Tosei K. K. (Saghalien Coal Control Co., Ltd.)	MATSUMOTO Chujo	No. 735, Sendagaya 4-chome, Shibuya-ku, Tokyo
Karafuto Kita Ko-un K. K. (Saghalien Northern Harbor Trans- portation Co., Ltd.)	SANO Shoichiro	c/o Teikoku Seifun Kogyo-sho, No. 72, Yoshikawa-cho, Ha- kodate-shi
Taihoku Unyu K. K. (Taihoku Transportation Co., Ltd.)	HATA Gensei	No. 1294, Kamisuzuki, Kodaira- machi, Kitatama-gun, Tokyo
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Towa Kogyo K. K. (Towa Mining Co., Ltd.)	AOYAMA Teijiro	Kamiyuge, Yuge-mura, Ochi- gun, Ehime-ken
Miseki Ringyo K. K. (Miseki Lumber Co., Ltd.)	SATO Giichi	No. 1, Nishi 7-chome, Kita-san- jo, Sapporo-shi
K. K. Morita Shokai (Morita & Co., Ltd.)	KINEBUCHI Seiji	No. 2930, Hogima-machi, Ada- chi-ku, Tokyo
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Taiwan Tsushin Kogyo K. K. (Formosa Communication Industrial Co., Ltd.)	NOGUCHI Matsuo	c/o Kodensha, No. 1, Shiba Kotohira-cho, Minato-ku, Tokyo
Taiwan Denka K. K. (Formosa Electric Chemical Co., Ltd.)	HOSAKA Kinzo	c/o Denki Kagaku Kogyo K. K., No. 3, 1-chome, Shintomi-cho, Chuo-ku, Tokyo
Taiwan Nogyo Kai (Formosa Agricultural Association)	MOTOYAMA Haruo	c/o Taiwan Nogyo Kai, No. 10, Shiba Shimbashi 1-chome, Minato-ku, Tokyo
Taiwan Hiryo K. K. (Formosa Fertilizer Co., Ltd.)	KOIZUMI Kiyohachi	c/o Taiwan Hiryo K. K., Shiro- kiya Bldg., No. 9, 1-chome, Nihombashi-dori, Chuo-ku, Tokyo
Toa Shokuryo Kagaku K. K. (East-Asia Foodstuffs Chemical Co., Ltd.)	SUZUKI Toshiichi	c/o Hiranoya Goshi Kaisha, No. 23, 1-chome, Shio-machi-dori, Minami-ku, Osaka-shi
Toa Zosen K. K. (East-Asia Ship Building Co., Ltd.)	JITSUKAWA Katsutarō	c/o Toa Zosen K. K., Kuma- gaya Bldg., No. 1, Ginza Nishi 6-chome, Chuo-ku, Tokyo
Toho Purainiumu K. K. (Toho Playnium Co., Ltd.)	SAKAMOTO Jiro	c/o Yohaku-sha, No. 107, Shoan- kita-machi, Suginami-ku, Tokyo
(Korea)		
Koshu Sangyo K. K. (Kwan-Ju Industrial Co., Ltd.)	MASAI Chokichi	No. 160, Minami-cho, Kishiwa- da-shi
K. K. Takahashi Shoten (Takahashi Co., Ltd.)	MORIKAWA Hideo	c/o Takahashi Shoten, No. 3, 5-chome, Dosho-machi, Higa- shi-ku, Osaka-shi
Chugai Kogyo K. K. (International Industrial Develop- ment Co., Ltd.)	MIURA Hajime	c/o Chugai Kogyo K. K., c/o Setoguchi Mata, No. 354, Kitazawa 4-chome, Setagaya- ku, Tokyo
Chosen Oryokko Suiryoku Hatsuden K. K. (Korea Yalu River Hydro-electric Power Co., Ltd.)	KOGA Orinosuke	No. 1031, Yoyogi Oyama-machi, Shibuya-ku, Tokyo
Chosen Gyogyo Goshikaisha (Korea Fishing Ltd. Partnership)	TOKUDA Ryuichi	No. 29, Imaura-machi, Shimo- noseki-shi
Chosen Kin-eki Boeki Konsu (Korean Kin-eki Trading Co., Inc.)	HAGIWARA Giichi	c/o Chosen Kin-eki Boeki Kon- su, Nagara-koen-ue, Manishi- machi, Otsu-shi
Chosen Suisan Kako K. K. (Korean Marine & Chemical Pro- ducts Mfg. Co., Ltd.)	OZAKI Kiyohito	No. 11, Toyotama Kita 5-chome, Nerima-ku, Tokyo
Chosen Seitetsu K. K. (Korean Iron Mfg. Co., Ltd.)	KUBA Ikuzo	Totaku Bldg., No. 2, 1-chome, Uchisaiwai-cho, Chiyoda-ku, Tokyo

Chosen Sekiyu Haikyu K. K. (Korean Petroleum Distribution Co., Ltd.)	KISHIMOTO Fusakichi	No. 97, Honda 1-chome, Koku- bunji-machi, Kitatama-gun, Tokyo
Chosen Biru K. K. (Korean Beer Brewery Co., Ltd.)	MATSUDA Tsuneo	c/o Dainihon Biru K. K., No. 1, Ginza 7-chome, Chuo-ku, Tokyo
Tomen Sen-i Kogyo K. K. (Tomen Textile Industrial Co., Ltd.)	SHIBAHARA Keiji	c/o Toyo Menka K. K., No. 1, Koraibashi 3-chome, Higashi- ku, Osaka-shi
Chosen Yoshi Haikyu K. K. (Korean Foreign Paper Distributing Co., Ltd.)	YAGAMI Yoshiharu	c/o Chosen Yoshi K. K., 504- go-shitsu, Nomura Bldg., No. 3, 2-chome, Bingo-machi, Hi- gashi-ku, Osaka-shi
Nagaoka Sangyo K. K. (Nagaoka Industrial Co., Ltd.)	NAGAOKA Megumu	No. 5105, 1-chome, Kanehara- machi, Tobata-shi
Nakagawa Kogyo K. K. (Nakagawa Mining Co., Ltd.)	NAKAGAWA Taro	Mitsubishi 3-go-kan, No. 12, Marunouchi 3-chome, Chiyo- da-ku, Tokyo
Nihon Seiko K. K. (Nihon Fine Tools Co., Ltd.)	IWATANI Jiro	c/o Nihon Seiko K. K., Nihon Kayaku Bldg., No. 15, Ichi- ban-cho, Chiyoda-ku, Tokyo
K. K. Fukudamata Shoten (Fukudamata Co., Ltd.)	FUKUDA Taizo	No. 947, Hagoromo, Takaishi- machi, Senhoku-gun, Osaka-fu
Miyamoto Shoten K. K. (Miyamoto Co., Ltd.)	MIYAMOTO Teruo	c/o Miyamoto Shoten K. K., No. 66, Nakano, Motoyama- mura, Muko-gun, Hyogo-ken
(Saghalien)		
Esutoru Unyu K. K. (Esutoru Transportation Co., Ltd.)	MORITA Tatsu	c/o K. K. Morita Shokai, Ma- runouchi Bldg., No. 2, Maru- nouchi 2-chome, Chiyoda-ku, Tokyo
Karafuto Kogyo K. K. (Saghalien Mining Co., Ltd.)	MAKABE Takichi	No. 528, Mabashi 4-chome, Su- ginami-ku, Tokyo
Karafuto Suisan Shinko K. K. (Saghalien Fishery Promoting Co., Ltd.)	MORIYA Tokuo	No. 400, Ichinomiya-machi, Chosei-gun, Chiba-ken
Seika Unyu K. K. (West Saghalien Transportation Co., Ltd.)	ISHIHAMA Yoshijiro	c/o K. K. Morita Shokai, Ma- runouchi Bldg., No. 2, Maru- nouchi 2-chome, Chiyoda-ku, Tokyo
K. K. Nishisakutan Unso-Gumi (Nishisakutan Transportation Union Ltd.)	MORITA Tatsuo	"
(South Sea Mandatory Islands)		
Nanyo Shokuhin K. K. (South Seas Provisions Co., Ltd.)	FUJII Rin-emon	Kuramaekaikan, Shiba Shim- bashi, Minato-ku, Tokyo
(Others)		
Ota Kogyo K. K. (Ota Industrial Development Co., Ltd.)	TAKAHASHI Torao	No. 1103, Koyama 8-chome, Shinagawa-ku, Tokyo
Furukawa Takushoku K. K. (Furukawa Co., Ltd.)	ONO Shigeru	Kishimoto Bldg., No. 18, Maru- nouchi 2-chome, Chiyoda-ku, Tokyo

(Manchuria)

K. K. Toba Yoko
(Toba Yoko Co., Ltd.)
Manshu Fukubo K. K.
(Manchuria Fukubo Co., Ltd.)

TOBA Minoru

No. 957, Shimo-takaido 4-cho-
me, Suginami-ku, Tokyo

FUJIE Koichi

No. 23, Koraihashi 2-chome,
Higashi-ku, Osaka-shi

(Central China)

Shinko Yugen Kaisha
(Shinko Ltd., Co.)

KATSUTA Toshiharu

No. 11, Izumi-cho, Nishinomiya-
shi

(Korea)

Seishin Gyoryo Kogyo K. K.
(Chong-Jin Gyoryo Industrial Co.,
Ltd.)

MIYAMOTO Teruo

c/o Miyamoto Shoten, No. 66,
Nakano, Motoyama-mura,
Muko-gun, Hyogo-ken

(Others)

Okinawa Seito K. K.
(Okinawa Sugar Mfg. Co., Ltd.)

WATANABE Kenzo

No. 165, 2-chome, Ogikubo, Su-
ginami-ku, Tokyo

(Manchuria)

Ajia Biiru K. K.
(Asia Beer Brewery Co., Ltd.)

WATANBE Keinoshin

c/o Kaigai Jigyo Sengo Taisaku
Chuo Kyogi-kai, Kyosai Bldg.,
No. 10, 1-chome, Fujimi-cho,
Chiyoda-ku, Tokyo

K. K. Amano Shoten
(Amano & Co., Ltd.)

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K. K. Izutsu Yoko
(Izutsu Trading (Yoko) Co., Ltd.)

"

Izumi Sangyo K. K.
(Izumi Industrial Co., Ltd.)

"

Iwaki Shoji K. K.
(Iwaki Commercial Co., Ltd.)

"

Eiko Boshoku K. K.
(Yingkou Cotton Spinning &
Weaving Co., Ltd.)

"

Eiko Yogyo K. K.
(Yingkou Ceramic Industrial Co.,
Ltd.)

"

Kano Shuzo K. K.
(Kano Sake Brewing Co., Ltd.)

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Kanto Shokuryo Kogyo K. K.
(Chientao Food-suff Industrial Co.,
Ltd.)

"

Kyotai Boseki K. K.
(Kyotai Cotton Spinning Co., Ltd.)

"

Kyowa Insatsu Kogyo K. K.
(Kyowa Printing Industrial Co.,
Ltd.)

"

Kinshu Shokusan K. K.
(Kinchow Industrial Co., Ltd.)

"

Kuwa Tanko K. K.
(Kuwa Coal Mining Co., Ltd.)

"

Gekkeikan Shuzo K. K.
(Gekkeikan Sake Brewing Co.,
Ltd.)

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Koa Kigyo K. K.
(Koa Enterprise Co., Ltd.)

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Koa Kogyo K. K.	"	"
(Koa Industrial Co., Ltd.)	"	"
Koa Kogyo K. K.	"	"
(Koa Industrial Enterprise Co., Ltd.)	"	"
Koa Shigyo K. K.	"	"
(Koa Paper Manufacturing Co., Ltd.)	"	"
K. K. Koa Seitoshō	"	"
(Koa Grinding-Wheel Manufacturing Co., Ltd.)	"	"
Koa Bungu Seizo K. K.	"	"
(Koa Stationery Mfg. Co., Ltd.)	"	"
K. K. Koa Yoko	"	"
(Koa Trading (Yoko) Co., Ltd.)	"	"
Kotoku Kisso K. K.	"	"
(Kotoku Estate Co., Ltd.)	"	"
Kotoku Keori K. K.	"	"
(Kotoku Woolen & Worsted Co., Ltd.)	"	"
Kotoku Kogyo K. K.	"	"
(Kotoku Mining Co., Ltd.)	"	"
Kotoku Kono Kagaku K. K.	"	"
(Kotoku Agricultural & Chemical Co., Ltd.)	"	"
Kotoku Seifun K. K.	"	"
(Kotoku Flour Milling Co., Ltd.)	"	"
Kotoku Sen-i Kogyo K. K.	"	"
(Kotoku Fibre Industrial Co., Ltd.)	"	"
Kotoku Senshoku K. K.	"	"
(Kotoku Dyeing Co., Ltd.)	"	"
K. K. Kotoku Bungu-ten	"	"
(Kotoku Stationery Co., Ltd.)	"	"
Konan Kagaku Kogyo K. K.	"	"
(Konan Chemical Industrial Co., Ltd.)	"	"
Kokusai Unyu K. K.	"	"
(Kokusai Express Co., Ltd.)	"	"
Sakuraya Shurui K. K.	"	"
(Sakuraya Sake-Brewing Co., Ltd.)	"	"
Sanko Denki K. K.	"	"
(Sanko Electric Machinery Co., Ltd.)	"	"
Shunyo Kogyo K. K.	"	"
(Shunyo Mining Co., Ltd.)	"	"
Shoto Meiji Sangyo K. K.	"	"
(Shoto Meiji Industrial Co., Ltd.)	"	"
Shotoku Kogyo K. K.	"	"
(Shotoku Industrial Enterprise Co., Ltd.)	"	"
Shinkyo Shuppan K. K.	"	"
(Hsinking Publishing Co., Ltd.)	"	"
K. K. Shinkyo Daiichi Hoteru	"	"
(Dai-ichi Hotel, Hsinking, Co., Ltd.)	"	"

Shinkyo Yakuhin K. K.
(Hsinking Medicine Co., Ltd.)
Shinkoei Taoru Seishoku K. K.
(Shinkoei Towel Weaving Co., Ltd.)
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(Shinshin Concrete Industrial Co., Ltd.)
Shinwa Kigyo K. K.
(Shinwa Enterprising Co., Ltd.)
Soiho Tanko K. K.
(Seiho Mining Co., Ltd.)
Sempuku Sangyo K. K.
(Sempuku Industrial Co., Ltd.)
K. K. Soyo Gomu Kosho
(Soyo Rubber Works Co., Ltd.)
Taishin Garasu Kogyo K. K.
(Taishin Glass Industrial Co., Ltd.)
Taishin Koji K. K.
(Taishin Work Co., Ltd.)
Taishin Nogu K. K.
(Taishin Agricultural Instrument Co., Ltd.)
Taishin Bosui Fushi Kogyo K. K.
(Taishin Waterproof Cloth and Paper Industrial Co., Ltd.)
K. K. Taishinri Hyakkaten
(Taishinri Department Store, Ltd.)
Daisekkyo Maguneshia Kogyo Goshi Kaisha
(Tashihchiao Magnesia Industrial Ltd. Partnership.)
Daiman Kogyo K. K.
(Great Manchuria Mining Co., Ltd.)
Daiman Seishi K. K.
(Great Manchuria Paper Mfg. Co., Ltd.)
Tairiku Kagaku Kogyo K. K.
(Continental Chemical Industrial Co., Ltd.)
K. K. Takaoka-go
(Takaoka-go Co., Ltd.)
Chiyonoharu Sangyo K. K.
(Chiyonoharu Industrial Co., Ltd.)
Chiyonoharu Shuzo K. K.
(Chiyonoharu Sake-Brewing Co., Ltd.)
K. K. Toa Koshinsho
(East-Asia Credit Bureau & Co., Ltd.)
Toa Sangyo K. K.
(East-Asia Industrial Co., Ltd.)
Toa Sanso Kogyo K. K.
(East-Asia Oxygen Industrial Co., Ltd.)
Toa Tommo Burashi Goshi Kaisha
(East-Asia Pig Fur Brush Co., Ltd.)

Toa Mohikaku K. K.
(East-Asia Wool & Leather Co., Ltd.)
Toho Kogyo K. K.
(Toho Industrial Ltd.)
Toho Kogyo K. K.
(Toho Mining Co., Ltd.)
Toman Shokusan K. K.
(East Manchuria Industrial Co., Ltd.)
Toman Kasei Kogyo K. K.
(East Manchuria Chemical Industrial Co., Ltd.)
Toman Boshoku K. K.
(East Manchuria Spinning & Weaving Co., Ltd.)
Toyo Kokusan Kogyo K. K.
(Oriental Grain Product Co., Ltd.)
Toyo Taiya Kogyo K. K.
(Oriental Tire Industrial Co., Ltd.)
Tokuwa Boseki K. K.
(Tokuwa Cotton Spinning Co., Ltd.)
K. K. Toba Koshi
(Toba Koshi Co., Ltd.)
K. K. Toba Yoko (Hoten)
(Toba Yoko Co., Ltd.) (Mukden)
Goshi Kaisha Toyama-ken Kokando
(Toyama-ken Kokando Co., Ltd.)
K. K. Nakayama Kogyo-sho
(Nakayama Steel Works, Ltd.)
K. K. Namman Hokudo Konsu
(South Manchuria Clay Co., Ltd.)
K. K. Nanri Yoko
(Nanri Yoko Co., Ltd.)
Nichiman Koko K. K.
(Japan-Manchuria Chemical Industrial Co., Ltd.)
Nichiman Kako-hin K. K.
(Japan-Manchuria Fire Works, Co., Ltd.)
Nichiman Kozai Kogyo K. K.
(Japan-Manchuria Steel Products Co., Ltd.)
Nichiman Shashin Kogyo K. K.
(Japan-Manchuria Photo Industrial Co., Ltd.)
Nichiman Jui Yakuhin Kogyo K. K.
(Japan-Manchuria Veterinary Medicines Industrial Co., Ltd.)
Nichiman Shinyaku K. K.
(Japan-Manchuria New Medicine Co., Ltd.)

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Nichiman Seifun K. K.
 (Japan-Manchuria Milling Co., Ltd.)
 Nichiman Namari Kogyo K. K.
 (Japan-Manchuria Lead Industrial
 Co., Ltd.)
 K. K. Nichiman Yoko
 (Japan-Manchuria Yoko Co., Ltd.)
 K. K. Nikke
 (Nikke Co., Ltd.)
 K. K. Nikke Yoko
 (Nikke Yoko Co., Ltd.)
 Nihonkai Mokuzai K. K.
 Japan Sea Timber Co., Ltd.)
 Goshi Kaisha Hakutsuruya
 (Hakutsuruya, Joint Stock Co.,
 Ltd. Partnership)
 Hachioji Jozo Kogyo K. K.
 (Hachioji Brewing Industrial Co.,
 Ltd.)
 Hakko Insatsu K. K.
 (Hakko Printing Co., Ltd.)
 Hattori Shoji K. K.
 (Hattori Trading Co., Ltd.)
 K. K. Harima Kosho
 (Harima Ship-building Works Co.,
 Ltd.)
 Higashi Manshu Kogyo K. K.
 (East Manchuria Mining Co., Ltd.)
 K. K. Fukui Orimono Koshi
 (Fukui Textile Co., Ltd.)
 K. K. Fukusho Koshi (Shinkyo)
 (Fukusho Construction Co., Ltd.)
 (Hsinking)
 Fukusuke Sangyo K. K.
 (Fukusuke Industrial Co., Ltd.)
 Fukusuke Hambai K. K.
 (Fukusuke Sales Co., Ltd.)
 Fukuho Garasu Seizo K. K.
 (Fukuho Glass Mfg. Co., Ltd.)
 Fuji Kagaku Kogyo K. K.
 (Fuji Chemical Industrial Co., Ltd.)
 Fuji Kogyo K. K.
 (Fuji Industrial Co., Ltd.)
 Fujisawa Kogyo K. K.
 (Fujisawa Industrial Co., Ltd.)
 Fujisawa Seiyaku K. K.
 (Fujisawa Pharmaceutical Industrial
 Co., Ltd.)
 K. K. Fuji Denki Kosho
 (Fuji Electric Machine Mfg. Co.,
 Ltd.)
 Bujun Seiki Kogyo K. K.
 (Fushun Precision Machine Indus-
 trial Co., Ltd.)

Manshu Iwata Sangyo K. K.
 (Manchuria Iwata Industrial Co.,
 Ltd.)
 Manshu Insatsu Zairyo K. K.
 (Manchuria Printing Material Co.,
 Ltd.)
 K. K. Manshu Eisei Jikkensho
 (Manchuria Hygienic Laboratory
 Ltd.)
 Manshu Okura Sangyo K. K.
 (Manchuria Okura Industrial Co.,
 Ltd.)
 Manshu Okura Doboku K. K.
 (Manchuria Okura Engineering
 Works Co., Ltd.)
 K. K. Manshu Osaka Seiki Kogyo-
 sho
 (Manchuria Osaka Precision Ma-
 chine Industrial Co., Ltd.)
 Manshu Osawa Sangyo K. K.
 (Manchuria Osawa Industrial Co.,
 Ltd.)
 Manshu Oryokko Suiryoku Hatsu-
 den K. K.
 (Manchuria Yaru River Hydro-Elec-
 tric Power Co., Ltd.)
 Manshu Okawa Koki K. K.
 (Manchuria Okaya Koki Co., Ltd.)
 Manshu Onoda Semento K. K.
 (Manchuria Onoda Cement Mfg.
 Co., Ltd.)
 Harupin Semento K. K.
 (Harbin Cement Co., Ltd.)
 K. K. Manshu Kajima-gumi
 (Manchuria Kajima-gumi Co., Ltd.)
 Manshu Gasu K. K.
 (Manchuria Gas Co., Ltd.)
 Manshu Kasen Kanagu K. K.
 (Manchuria Wire Fitting Co., Ltd.)
 Manshu Kanegafuchi Seishi K. K.
 (Manchuria Kanegafuchi Paper Mfg.
 Co., Ltd.)
 Manshu Kayaku Kogyo K. K.
 (Manchuria Gun-Powder Industrial
 Co., Ltd.)
 Manshu Kawashimaya Shoken
 K. K.
 (Manchuria Kawashimaya Securities
 Co., Ltd.)
 Manshu Kansai Peinto K. K.
 (Manchuria Kansai Paint Co., Ltd.)
 Manshu Kandenchi K. K.
 (Manchuria Dry Battery Co., Ltd.)

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Manshu Kikumasamune K. K.
 (Manchuria Kikumasamune Co.,
 Ltd.)
 K. K. Manshu Gyosei Gakkai
 (Manchuria Administration Associa-
 tion, Ltd.)
 Manshu Kyokushi K. K.
 (Manchuria Yeast Production Co.,
 Ltd.)
 Goshi Kaisha Manshu Kin-eki
 Boeki Koshi
 (Manchuria Kin-eki Trading Co.,
 Ltd. Partnership)
 Manshu Kinzokufun Kogyo K. K.
 (Manchuria Metallic Powder Indus-
 trial Co., Ltd.)
 Manshu Kubota Chutekkan K. K.
 (Manchuria Kubota Cast Iron Tube
 Co., Ltd.)
 K. K. Manshu Kurimoto Tekkōsho
 (Manchuria Kurimoto Iron Works
 Ltd.)
 K. K. Manshu Kure Seito-sho
 (Manchuria Kure Grinding Wheel
 Mfg. Co., Ltd.)
 Manshu Kuroda Seiyaku K. K.
 (Manchuria Kuroda Pharmaceutical
 Co., Ltd.)
 Manshu Keiki K. K.
 (Manchuria Weight & Measure In-
 struments Co., Ltd.)
 Manshu Kenchiku-shizai K. K.
 (Manchuria Building Material Sup-
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 Manshu Kokakogyo K. K.
 (Manchuria Glue Industrial Co.,
 Ltd.)
 Manshu Kogaku Kogyo K. K.
 (Manchuria Optical Industrial Co.,
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 Manshu Koki K. K.
 (Manchuria Tool Mfg. Co., Ltd.)
 Manshu Kogyo Kaihatsu K. K.
 (Manchuria Mining Development
 Co., Ltd.)
 Manshu Koku K. K.
 (Manchuria Aviation Co., Ltd.)
 Manshu Kosaku Kikai K. K.
 (Manchuria Machine Tool Co.,
 Ltd.)
 Manshu Gosei Gomu Kogyo K. K.
 (Manchuria Synthetic Rubber Mfg.
 Co., Ltd.)

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Manshu Gosei Nenryo K. K.
 (Manchuria Compound Fuel Co.,
 Ltd.)
 Manshu Kono Kogyo K. K.
 (Manchuria Agricultural Promotion
 Industrial Co., Ltd.)
 Manshu Kofun K. K.
 (Manchuria Earth Mill Co., Ltd.)
 Manshu Kokuen Kogyo K. K.
 (Manchuria Graphite Mfg. Co.,
 Ltd.)
 Manshu Kodakara Seika K. K.
 (Manchuria Kodakara Shoes Mfg.
 Co., Ltd.)
 Manshu Sakusan Kogyo K. K.
 (Manchuria Tusser Silk Industrial
 Co., Ltd.)
 Manshu Sanki Kogyo K. K.
 (Manchuria Sanki Engineering Co.,
 Ltd.)
 K. K. Manshu Sanki Shokai
 (Manchuria Sanki Shokai Co., Ltd.)
 Manshu Sankyo K. K.
 (Manchuria Sankyo Co., Ltd.)
 Manshu Santendo Seiyaku K. K.
 (Manchuria Santendo Pharmaceu-
 tical Mfg. Co., Ltd.)
 K. K. Manshu Sanyu Shokai
 (Manchuria Sanyu Co., Ltd.)
 Manshu Sanritsu Seika K. K.
 (Manchuria Sanritsu Confectionery
 Co., Ltd.)
 Manshu Shionogi Seiyaku K. K.
 (Manchuria Shionogi Pharmaceu-
 tical Co., Ltd.)
 Manshu Shiko K. K.
 (Manchuria Paper Mfg. Co., Ltd.)
 Manshu Shimada Garasu Kogyo
 K. K.
 (Manchuria Shimada Glass Indus-
 trial Co., Ltd.)
 K. K. Manshu Shimato-gumi
 (Manchuria Shimato Construction
 Co., Ltd.)
 K. K. Manshu Shimizu-gumi
 (Manchuria Shimizu-gumi Co.,
 Ltd.)
 Manshu Sharyo K. K.
 (Manchuria Rolling Stock Co., Ltd.)
 Manshu Shusei Kogyo K. K.
 (Manchuria Alcohol Industrial Co.,
 Ltd.)
 K. K. Manshu Judensha
 (Manchuria Judensha Co., Ltd.)

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K. K. Manshu Shokuhin Kosho (Manchuria Foodstuffs Factory Co., Ltd.)	"
Manshu Shoko Garasu K. K. (Manchuria Shoko Glass Co., Ltd.)	"
Manshu Showa Tekko K. K. (Manchuria Showa Iron Works Co., Ltd.)	"
Manshu Showa Menka K. K. (Manchuria Showa Cotton Co., Ltd.)	"
Manshu Shinku Kogyo K. K. (Manchuria Vacuum Industrial Co., Ltd.)	"
Manshu Shinko Kinzoku Kogyo K. K. (Manchuria Shinko Metal Industrial Co., Ltd.)	"
Manshu Shinso Kogyo K. K. (Manchuria Deepwell Foundation Co., Ltd.)	"
Manshu Jinzoban Kogyo K. K. (Manchuria Synthetic Plate Indus- trial Co., Ltd.)	"
Manshu Shinto Toryo K. K. (Manchuria Shinto Paints Mfg. Co., Ltd.)	"
K. K. Manshu Shinwa Shokai (Manchuria Shinwa Co., Ltd.)	"
Manshu Sumitomo Kinzoku Kogyo K. K. (Manchuria Sumitomo Metal Indus- trial Co., Ltd.)	"
Manshu Suminoe Orimono K. K. (Manchuria Suminoe Textile Co., Ltd.)	"
Manshu Seika K. K. (Manchuria Confectionery Co., Ltd.)	"
Manshu Seishi K. K. (Manchuria Paper Mfg. Co., Ltd.)	"
Manshu Seifun K. K. (Manchuria Flour-mill Co., Ltd.)	"
Manshu Seimei Hoken K. K. (Manchuria Life Insurance Co., Ltd.)	"
Manshu Shoyaku Kogyo K. K. (Manchuria Botanical Chemical Mfg. Co., Ltd.)	"
K. K. Manshu Sekitan Ekika Ken- kyusho (Manchuria Coal Liquefaction Labor- atory, Ltd.)	"
Manshu Sekimen K. K. (Manchuria Asbestos Co., Ltd.)	"
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 (Manchuria Pulp Mfg. Co., Ltd.)
 Manshu Bando Chotai K. K.
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 (Manchuria Banyu Pharmaceutical
 Co., Ltd.)
 Manshu Hikaku K. K.
 (Manchuria Hides & Leather Mfg.
 Co., Ltd.)
 K. K. Manshu Hitachi Seisakusho
 (Manchuria Hitachi Engineering
 Works Ltd.)
 Manshu Himasan K. K.
 (Manchuria Eli-Silk Co., Ltd.)
 Manshu Biru K. K.
 (Manchuria Beer Brewery Co., Ltd.)
 Manshu Fugyo K. K.
 (Manchuria Cloth Industrial Co.,
 Ltd.)
 Manshu Fujikura Kogyo K. K.
 (Manchuria Fujikura Rubber Works,
 Co., Ltd.)
 Manshu Fuhaku Seihin K. K.
 (Manchuria Sewing Co., Ltd.)
 K. K. Manshu Bunshodo
 (Manchuria Bunshodo Co., Ltd.)
 Manshu Hen-atsuki K. K.
 (Manchuria Transformer Co., Ltd.)
 Manshu Bosui Kakoshi K. K.
 (Manchuria Water-Proof Processing
 Paper Co., Ltd.)
 K. K. Manshu Matsuo Tekkosho
 (Manchuria Matsuo Iron Works Co.,
 Ltd.)
 Manshu Matsushita Denki K. K.
 (Manchuria Matsushita Electric
 Machines & Appliances Co., Ltd.)
 K. K. Manshu Matsumoto-Gumi
 (Manchuria Matsumoto-Gumi Co.,
 Ltd.)
 Manshu Miyakozome K. K.
 (Manchuria Miyakozome Co., Ltd.)
 K. K. Manshu Miyata Seisakusho
 (Manchuria Miyata Works, Ltd.)
 Manshu Miyamoto Sangyo K. K.
 (Manchuria Miyamoto Industrial
 Co., Ltd.)
 Manshu Musen Kogyo K. K.
 (Manchuria Wireless Industrial Co.,
 Ltd.)

Tairiku Seishi K. K.
(Continental Paper Mfg. Co., Ltd.)
Tairiku Maguneshia Kogyo K. K.
(Continental Magnesia Industrial Co., Ltd.)
Dairen Iwata Sangyo K. K.
(Dairen Iwata Industrial Co., Ltd.)
Dairen Dai-ichi Yoshi K. K.
(Dairen Dai-ichi Paper Co., Ltd.)
Dairen Toshi Kotsu K. K.
(Dairen Intercity Transportation Co., Ltd.)
Dairen Matchi K. K.
(Dairen Match Co., Ltd.)
K. K. Toa Yakuhin Boeki Shokai
(East-Asia Chemical Trading Co., Ltd.)
Toho Kanko K. K.
(Toho Sight-seeing Co., Ltd.)
K. K. Toba Tekko-sho
(Toba Iron Works Co., Ltd.)
K. K. Toba Yoko
(Toba Yoko Co., Ltd.)
K. K. Nagaoka Konsu
(Nagaoka Co., Ltd.)
Harada Reitoki K. K.
(Harada Refrigeration Machine Co., Ltd.)
Manshu Fukubo K. K.
(Manchuria Fukubo Co., Ltd.)
Manshu Reiru Yohin Seizo K. K.
(Manchuria Rail Accessory Mfg. Co., Ltd.)
Minami Manshu Gasu K. K.
(South Manchuria Gas Co., Ltd.)
Minami Manshu Garasu K. K.
(South Manchuria Glass Co., Ltd.)
Minami Manshu Bussan K. K.
(South Manchuria Product Co., Ltd.)
Ryoto Hampu K. K.
(Liaotung Cotton Duck Co., Ltd.)
(North China)
Ishin Kagaku Kogyo K. K.
(Ishin Chemical Industrial Co., Ltd.)
K. K. Iho Zohi (Janpy) Kosho
(Iho Rubber Co., Ltd.)
Eiri Kagaku Kogyo Kofun Yugen Konsu
(Eiri Chemical Industrial Co., Ltd.)
Kako Kosho
(Huashin Factory)
Goshi Kaisha Kaho Zoshi Kosho
(Kaho Paper Mill Limited Partnership)

Kahoku Gaishi K. K.
 (North China Porcelain Insulators
 Co., Ltd.)
 Kahoku Kikai Kogyo K. K.
 (North China Machine Industrial
 Co., Ltd.)
 Kahoku Sharyo K. K.
 (North China Rolling Stock Co.,
 Ltd.)
 Kahoku Juseki Kogyo K. K.
 (North China Chungshek Mining
 Co., Ltd.)
 Kahoku Shinka Boseki K. K.
 (North China Shinkwa Cotton
 Spinning Co., Ltd.)
 Kahoku Hikaku K. K.
 (North China Hide & Leather Mfg.
 Co., Ltd.)
 Kahoku Meiji Sangyo K. K.
 (North China Meiji Industrial Co.,
 Ltd.)
 Kanejitsu Hokushi Kogyo K. K.
 (Kanegafuchi North China Mining
 Co., Ltd.)
 Kita Shina Nenryo Kagaku K. K.
 (North China Fuel Chemistry Co.,
 Ltd.)
 K. K. Kyowa Insatsu Kosho
 (Kyowa Printing Co., Ltd.)
 Goshi Kaisha Kyowa Seishi Kosho
 (Kyowa Paper Mill Co., Limited
 Partnership)
 Goshi Kaisha Kyowa Tekkosho
 (Kyowa Iron Works Co., Limited
 Partnership)
 Koito Juki Kogyo K. K.
 (Koito Heavy Machine Industrial
 Co., Ltd.)
 Koa Kigyo K. K.
 (Koa Commercial Co., Ltd.)
 Koa Jozo K. K.
 (Koa Brewing Co., Ltd.)
 Koa Seishi Kogyo K. K.
 (Koa Paper Mill Industrial Co., Ltd.)
 Koa Tekko K. K.
 (Koa Iron Works Co., Ltd.)
 Koa Noyaku K. K.
 (Koa Insecticide Mfg. Co., Ltd.)
 Koa Hifuku Kogyo K. K.
 (Koa Sewing and Tailoring Co.,
 Ltd.)
 Kowa Seifun Kofun Yugen Koshi
 (Kowa Milling Co., Ltd.)
 K. K. Kowa Yoko
 (Kowa Trading Co., Ltd.)

Gowa Seifun Kofun Yugen Koshi
 (Gowa Pharmaceutical Chemicals
 Co., Ltd.)
 K. K. Seishin Yoko
 (Chinan Paper Mill Co., Ltd.)
 Satsunan Jozo Kogyo
 (Satsunan Brewery Factory)
 K. K. Satsuno Yoko
 (Satsuno Trading Co., Ltd.)
 Satsuni Jozo K. K.
 (Satsuni Coal Mining Co., Ltd.)
 K. K. Sato Yoko (Sato) Kosho
 (Shantung Rubber Co., Ltd.)
 Sato Yoko K. K.
 (Shantung Paper Co., Ltd.)
 Sanyoku Hikaku Kogyo K. K.
 (Sanyoku Clothes Mfg. Co., Ltd.)
 K. K. Shibasaki Yoko
 (Shibasaki & Co., Ltd.)
 K. K. Shin-ri Kosen
 (Shin-ri Kosen Co., Ltd.)
 Shinko Seiyu K. K.
 (Shinko Oil Mfg. Co., Ltd.)
 Shid-Chu Kawa Seiso K. K.
 (New China Explosives Mfg. Co.,
 Ltd.)
 Seishin Boshoku Yugen Kosho
 (Cheng Tung Cotton Spinning Co.,
 Ltd.)
 K. K. Taijen "unio" Kosho
 (Taiwan Oxygen Producing Factory
 Co., Ltd.)
 K. K. Taike Koshi
 (Taike Commercial Co., Ltd.)
 K. K. Taike Boshoku-sho
 (Taike Spinning & Weaving Co.,
 Ltd.)
 Taike Seikan K. K.
 (Taiwan Pipes "unio" Co., Ltd.)
 Goshi Kaisha Takaka Shoten
 (Takaka & Co., Limited Partner-
 ship)
 Chikui Yohai Kofun Yugen Kosen
 (Chikui Cement Co., Ltd.)
 Chika Jinju Kosen Kofun Yugen
 Kosen
 (China Jinju Life Insurance Co.,
 Ltd.)
 Chingto Sanyoku Jozo K. K.
 (Tientsin Sanyoku Brewery Co.,
 Ltd.)
 Chingto Taike "unio" Kosho
 (Tientsin Foot-Like Woods Firm)
 Chingto Shintai "unio" K. K.
 (Grand Hotels Co., Ltd. Tientsin)

Gowa Seiyaku Kofun Yugen Konsu
(Gowa Pharmaceutical Chemicals
Co., Ltd.)
K. K. Sainan Zoshi-sho
(Chinan Paper Mill Co., Ltd.)
Satsunan Jojo Kojo
(Satsunan Brewery Factory)
K. K. Sansho Yoko
(Sansho Trading Co., Ltd.)
Sansei Tanko K. K.
(Shansi Coal Mining Co., Ltd.)
K. K. Santo Zoko (Janko) Kosho
(Shantung Rubber Co., Ltd.)
Santo Yoshi K. K.
(Shantung Paper Co., Ltd.)
Sampuku Hifuku Kogyo K. K.
(Sampuku Clothes Mfg. Co., Ltd.)
K. K. Shibatani Yoko
(Shibatani & Co., Ltd.)
K. K. Shin-ei Konsu
(Shinei Konsu Co., Ltd.)
Shinko Seiyu K. K.
(Shinko Oil Mfg. Co., Ltd.)
Shin-Chuka Kayaku Seizo K. K.
(New China Explosives Mfg. Co.,
Ltd.)
Seitsu Boshoku Yugen Koshi
(Cheng Tung Cotton Spinning Co.,
Ltd.)
K. K. Taigen Sanso Kosho
(Taiyuan Oxygen Producing Factory
Co., Ltd.)
K. K. Taiko Koshi
(Taiko Commercial Co., Ltd.)
K. K. Taiko Boshoku-sho
(Taiko Spinning & Weaving Co.,
Ltd.)
Daido Seikan K. K.
(Tatung Pipes Mfg. Co., Ltd.)
Goshi Kaisha Takaoka Shoten
(Takaoka & Co., (Limited Partner-
ship))
Chikei Yobai Kofun Yugen Konsu
(Chikei Cement Co., Ltd.)
Chuka Jinju Hoken Kofun Yugen
Konsu
(China Jinju Life Insurance Co.,
Ltd.)
Chinto Sempuku Jojo K. K.
(Tsingtao Sempuku Brewery Co.,
Ltd.)
Chinto Taika Kenzai Koshi
(Tsingtao Proof-Fire Woods Firm)
Chinto Shintairiku Hoteru K. K.
(Grand Hotels Co., Ltd. Tsingtao)

"
" K. K. Goshiki
(North China Portland Cement
Co., Ltd.)
" K. K. Sainan Zoshi-sho
(North China Machine Industrial
Co., Ltd.)
" Satsunan Jojo Kojo
(North China Machine Industrial
Co., Ltd.)
" K. K. Sansho Yoko
(North China Machine Industrial
Co., Ltd.)
" Sansei Tanko K. K.
(North China Machine Industrial
Co., Ltd.)
" (Shansi Coal Mining Co., Ltd.)
" K. K. Santo Zoko (Janko) Kosho
(North China Machine Industrial
Co., Ltd.)
" Santo Yoshi K. K.
(North China Machine Industrial
Co., Ltd.)
" (Shantung Paper Co., Ltd.)
" Sampuku Hifuku Kogyo K. K.
(North China Machine Industrial
Co., Ltd.)
" K. K. Shibatani Yoko
(North China Machine Industrial
Co., Ltd.)
" K. K. Shin-ei Konsu
(North China Machine Industrial
Co., Ltd.)
" Shinko Seiyu K. K.
(North China Machine Industrial
Co., Ltd.)
" Shin-Chuka Kayaku Seizo K. K.
(North China Machine Industrial
Co., Ltd.)
" (New China Explosives Mfg. Co.,
Ltd.)
" Seitsu Boshoku Yugen Koshi
(North China Machine Industrial
Co., Ltd.)
" K. K. Taigen Sanso Kosho
(North China Machine Industrial
Co., Ltd.)
" K. K. Taiko Koshi
(North China Machine Industrial
Co., Ltd.)
" K. K. Taiko Boshoku-sho
(North China Machine Industrial
Co., Ltd.)
" (Taiko Spinning & Weaving Co.,
Ltd.)
" Daido Seikan K. K.
(North China Machine Industrial
Co., Ltd.)
" (Tatung Pipes Mfg. Co., Ltd.)
" Goshi Kaisha Takaoka Shoten
(North China Machine Industrial
Co., Ltd.)
" (Takaoka & Co., (Limited Partner-
ship))
" Chikei Yobai Kofun Yugen Konsu
(North China Machine Industrial
Co., Ltd.)
" Chuka Jinju Hoken Kofun Yugen
Konsu
(North China Machine Industrial
Co., Ltd.)
" (China Jinju Life Insurance Co.,
Ltd.)
" Chinto Sempuku Jojo K. K.
(North China Machine Industrial
Co., Ltd.)
" (Tsingtao Sempuku Brewery Co.,
Ltd.)
" Chinto Taika Kenzai Koshi
(North China Machine Industrial
Co., Ltd.)
" (Tsingtao Proof-Fire Woods Firm)
" Chinto Shintairiku Hoteru K. K.
(North China Machine Industrial
Co., Ltd.)
" (Grand Hotels Co., Ltd. Tsingtao)

Chinto Futo K. K.
 (Tsingtao Wharf Co., Ltd.)
 Tenshin Kagaku Kogyo K. K.
 (Tientsin Chemical Industrial Co.,
 Ltd.)
 Tenshin Kyoshinsha Yushi K. K.
 (Tientsin Kyoshinsha Oils & Fats
 Co., Ltd.)
 Tenshin Shitai K. K.
 (Tientsin Paper Bag Mfg. Co., Ltd.)
 K. K. Toba Yoko (Pekin)
 (Toba Yoko (Trading) Co., Ltd.)
 (Peiping)
 K. K. Toa Kosho
 (East-Asia Kosho Co., Ltd.)
 Toa Jukogyo K. K.
 (East-Asia Heavy Industrial Co.,
 Ltd.)
 Toa Seimo K. K.
 (East-Asia Wool Textile Finishing
 Co., Ltd.)
 Toa Denki Kagaku Kogyo Kofun
 Yugen Konsu
 (East-Asia Electric Chemical Works
 Co., Ltd.)
 Tozan Kashin Boshoku Kofun Yugen
 Konsu
 (Tangshan Kashin Cotton Spinning
 Co., Ltd.)
 Toyo Kagaku Kogyo K. K.
 (Oriental Chemical Industrial Co.,
 Ltd.)
 Toyo Kakoshi Kogyo K. K.
 (Oriental Re-treating Paper Indus-
 trial Co., Ltd.)
 Towa Kogyo Kofun Yugen Konsu
 (Towa Mining Co., Ltd.)
 K. K. Towa Kosho
 (Towa Iron Works Co., Ltd.)
 Goshi Kaisha Tokusei Shikoshō
 (Tokusei Paper Mfg. Co., Ltd.
 Partnership)
 K. K. Toyoda Yoko
 (Toyoda & Co., Ltd.)
 Nikka Seifun K. K.
 (Japan-China Flour Mill Co., Ltd.)
 Busai Sangyo K. K.
 (Busai Industrial Co., Ltd.)
 K. K. Fukusho Koshi, Chintao
 (Fukusho Co., Ltd. Tsingtao.)
 Fikusuke Gomu Kogyo K. K.
 (Fikusuke Rubber Industrial Co.,
 Ltd.)

Fikusuke Gomu Kogyo K. K.
 (Fikusuke Rubber Industrial Co., Ltd.)
 K. K. Fukusho Koshi, Chintao
 (Fukusho Co., Ltd. Tsingtao.)
 Busai Sangyo K. K.
 (Busai Industrial Co., Ltd.)
 Nikka Seifun K. K.
 (Japan-China Flour Mill Co., Ltd.)
 Toyoda Yoko
 (Toyoda & Co., Ltd.)
 Tokusei Shikoshō
 (Tokusei Paper Mfg. Co., Ltd.
 Partnership)
 Goshi Kaisha
 (Towa Iron Works Co., Ltd.)
 K. K. Towa Kosho
 (Towa Mining Co., Ltd.)
 Towa Kogyo Kofun Yugen Konsu
 (Oriental Re-treating Paper Indus-
 trial Co., Ltd.)
 Toyo Kakoshi Kogyo K. K.
 (Oriental Chemical Industrial Co.,
 Ltd.)
 Toyo Kagaku Kogyo K. K.
 (Tangshan Kashin Cotton Spinning
 Co., Ltd.)
 Tozan Kashin Boshoku Kofun Yugen
 Konsu
 (East-Asia Electric Chemical Works
 Co., Ltd.)
 Toa Denki Kagaku Kogyo Kofun
 Yugen Konsu
 (East-Asia Heavy Industrial Co.,
 Ltd.)
 Toa Jukogyo K. K.
 (East-Asia Kosho Co., Ltd.)
 K. K. Toa Kosho
 (Peiping)
 K. K. Toba Yoko (Pekin)
 (Tientsin Chemical Industrial Co.,
 Ltd.)
 Tenshin Shitai K. K.
 (Tientsin Paper Bag Mfg. Co., Ltd.)
 Tenshin Kyoshinsha Yushi K. K.
 (Tsingtao Wharf Co., Ltd.)
 Chinto Futo K. K.

Mokyo Kanso Kogyo Kofun Yugen
 Konsu
 (Mengkiang Liquorice Industrial Co.,
 Ltd.)
 Mokyo Kogyo Kofun Yugen Konsu
 (Mengkiang Industrial Co., Ltd.)
 Mokyo Seishi K. K.
 (Mengkiang Paper Mill Industrial
 Co., Ltd.)
 Mokyo Denki Tsushin Setsubi K. K.
 (Mengkiang Electric Communication
 Equipment Co., Ltd.)
 Mokyo Yobai Kogyo Kofun Yugen
 Konsu
 (Mengkiang (Mokyo) Cement Indus-
 trial Co., Ltd.)
 Moko Takeda Yakuhin Sangyo
 Kofun Yugen Konsu
 (Mongolia Takeda Medicines In-
 dustrial Co., Ltd.)
 Yoka Hari Kofun Yugen Konsu
 (Yao-Hwa Glass Co., Ltd.)
 Yoshioka Sangyo K. K.
 (Yoshioka Industrial Co., Ltd.)
 Goshi Kaisha Riyo Zoshi-sho
 (Lie-Yung (Riyo) Paper Mfg. Ltd.,
 Partnership)
 K. K. Wachu Koshi
 (Wachu Co., Ltd.)
 (Central China)
 Ajia Kogyo K. K.
 (Asia Steel Works Co., Ltd.)
 K. K. Azumi Kagaku Kogyo-sho
 (Azumi Chemical Works Co., Ltd.)
 Gomei Kaisha Inagaki Gofukuten
 (Inagaki Drapery Co. Unlimited Part-
 nership)
 Kachu Toyoda Jidosha Kogyo K. K.
 (Kachu (Central China) Toyoda Au-
 tomobile Industrial Co., Ltd.)
 Kachu Fujisawa Yakuhin Kogyo K.
 K.
 (Central China Fujisawa Pharmaceu-
 tical Industrial Co., Ltd.)
 Kako Seiren K. K.
 (Kako Refining Co., Ltd.)
 Koa Gomu Kogyo K. K.
 (Koa Rubber Industrial Co., Ltd.)
 Goshi Kaisha Koka Shinshoku-sho
 (Koka Knitting Factory Limited
 Partnership)
 Kotai Jufu K. K.
 (Kongtai Hosiery Factory)
 Konan Seishi K. K.
 (Konan Paper Mfg. Co., Ltd.)

K. K. Konan Seishi-sho
 (Konan Paper Mfg. Co., Ltd.)
 Sanko Yugen K. K.
 (Sanko Yugen Co., Ltd.)
 Sanko Yoko Co., Ltd.
 (Sanko Yoko Co., Ltd.)
 Goshi Kaisha Shinobara Yoko
 (Shinobara & Co., Limited Partner-
 ship)
 K. K. Shanghai Yohden Seisakusho
 (Shanghai Medical Instrument Mfg.
 Co., Ltd.)
 Shanghai Koshi K. K.
 (Shanghai Woolen Mfg. Co., Ltd.)
 Shanghai Sengendo Seiyaku K. K.
 (Shanghai Sengendo Pharmaceutical
 Co., Ltd.)
 Shanghai Suido Kaisho
 (Shanghai Cement Managing Cor-
 poration)
 K. K. Shanghai Seijusho
 (Shanghai Wool Industrial Co., Ltd.)
 Shanghai Sen-i Kogyo K. K.
 (Shanghai Textile Industrial Co.,
 Ltd.)
 Shanghai Sangyo K. K.
 (Shanghai Silk Industrial Co., Ltd.)
 K. K. Shanghai Hifuku Kaisha
 (Shanghai Clothing Mfg. Co., Ltd.)
 Shanghai Miji Sangyo K. K.
 (Shanghai Miji Industrial Co., Ltd.)
 K. K. Showa Kaimu Konan
 (Showa Marine Transporting Co.,
 Ltd.)
 Showa Sangyo K. K.
 (Showa Industrial Co., Ltd.)
 Showa Shushu Kogyo K. K.
 (Showa Shushu Industrial Co.,
 Ltd.)
 K. K. Shinkei Denki Kaisha
 (Shinkwa Electric Machine Mfg. Co.,
 Ltd.)
 Shinka Satsukoku K. K.
 (Shinka Dyeing & Weaving Co.,
 Ltd.)
 Shinko Kagaku K. K.
 (Shinko Chemical Co., Ltd.)
 Shinko Yugen Kaisha
 (Shinko Ltd. Company)
 Taitan Baesid K. K.
 (Taitan Spinning & Weaving Co.,
 Ltd.)
 Taito Jishi Kogyo K. K.
 (Taito Artificial Resin Industrial
 Co., Ltd.)

K. K. Konan Zoki-sho
(Konan Machine Works, Co., Ltd.)
Sanko Unyu K. K.
(Sanko Transportation Co., Ltd.)
K. K. Sanko Yoko
(Sanko Yoko Co., Ltd.)
Goshi Kaisha Shinohara Yoko
(Shinohara & Co., Limited Partnership)
K. K. Shanhai Iryokikai Seisakusho
(Shanghai Medical Instruments Mfg. Co., Ltd.)
Shanhai Keori K. K.
(Shanghai Woolen Mfg. Co., Ltd.)
Shanhai Santendo Seiyaku K. K.
(Shanghai Santendo Pharmaceutical Co., Ltd.)
Shanhai Suide Keieisho
(Shanghai Cement Managing Corporation)
K. K. Shanhai Seijusho
(Shanghai Wool Industrial Co., Ltd.)
Shanhai Sen-i Kogyo K. K.
(Shanghai Textile Industrial Co., Ltd.)
Shanhai Nyugyo K. K.
(Shanghai Milk Industrial Co., Ltd.)
K. K. Shanhai Hifuku Kosho
(Shanghai Clothing Mfg. Co., Ltd.)
Shanhai Meiji Sangyo K. K.
(Shanghai Meiji Industrial Co., Ltd.)
K. K. Showa Kaiun Konsu
(Showa Marine Transporting Co., Ltd.)
Showa Sangyo K. K.
(Showa Industrial Co., Ltd.)
Showa Shusei Kogyo K. K.
(Showa Alcoholic Industrial Co., Ltd.)
K. K. Shinka Denki Kosho
(Shinkwa Electric Machine Mfg. Co., Ltd.)
Shinka Senshoku K. K.
(Shinka Dyeing & Weaving Co., Ltd.)
Shinko Kagaku K. K.
(Shinko Chemical Co., Ltd.)
Shinko Yugen Kaisha
(Shinko Ltd. Company)
Taian Boseki K. K.
(Taian Spinning & Weaving Co., Ltd.)
Daito Jushi Kogyo K. K.
(Daito Artificial Resin Industrial Co., Ltd.)

" Mokuo Kaisha Kogyo Kotan Yugen
" Konan
" (Mongolian Chemical Industrial Co., Ltd.)
" Mokuo Kogyo Kogyo Kotan Yugen Konan
" (Mongolian Industrial Co., Ltd.)
" Mokuo Seishi K. K.
" (Mongolian Paper Mill Industrial Co., Ltd.)
" Mokuo Bishi Tenjishi Seisaku K. K.
" (Mongolian Electric Communication Equipment Co., Ltd.)
" Mokuo Yohai Kogyo Kotan Yugen
" Konan
" (Mongolian (Mokuo) Cement Industrial Co., Ltd.)
" Mokuo Takeda Yakuhan Sangyo
" Kotan Yugen Konan
" (Mongolian Takeda Medicines Industrial Co., Ltd.)
" Yohai Han Kotan Yugen Konan
" (Yao-Han Glass Co., Ltd.)
" Yoshioke Sangyo K. K.
" (Yoshioke Industrial Co., Ltd.)
" Goshi Kaisha Kiyu Zoshicho
" (Ise-Yung (Riyu) Paper Mfg. Ltd. Partnership)
" K. K. Wachu Koshi
" (Wachu Co., Ltd.)
" (Central China)
" Aika Kogyo K. K.
" (Asia Steel Works Co., Ltd.)
" K. K. Azumi Kagaku Kogyo-sho
" (Azumi Chemical Works Co., Ltd.)
" Gomei Kaisha Kagaku Gokuten
" (Gomei Kaisha Kagaku Co. Unlimited Partnership)
" Kachu Toyoda Jidosha Kogyo K. K.
" (Kachu (Central China) Toyoda Automobile Industrial Co., Ltd.)
" Kachu Fujisawa Yakuhan Kogyo K. K.
" (Central China Fujisawa Yakuhan Industrial Co., Ltd.)
" Kaku Seien K. K.
" (Kaku Refining Co., Ltd.)
" Koa Gomu Kogyo K. K.
" (Koa Rubber Industrial Co., Ltd.)
" Goshi Kaisha Koya Shinsaku-sho
" (Koya Kaisha Factory Limited Partnership)
" Kogi Jutu K. K.
" (Kogatai Hosiery Factory)
" Konan Seishi K. K.
" (Konan Paper Mfg. Co., Ltd.)

Taihoku Senshoku Kosho
 (Taihoku Dyeing Factory)
 K. K. Dairyu Shokuzosho
 (Dairyu Knitting Co., Ltd.)
 Tairiku Jukogyo K. K.
 (Continental Heavy Industrial Co.,
 Ltd.)
 K. K. Taiwa-gin Konsu
 (Shanghai Finance & Real Estate
 Co., Ltd.)
 Takeda Yakuhin Kogyo K. K.
 (Takeda Medicines Co., Ltd.) (Ta-
 keda Daiyakusho)
 Tamaru Su Seizo K. K.
 (Tamaru Vineger Manufacturing
 Co., Ltd.)
 Chuka Keori K. K.
 (China Woolen Manufacturing Co.,
 Ltd.)
 Chuka Shono K. K.
 (China Camphor Co., Ltd.)
 Chuka Tabako K. K.
 (China Tobacco Co., Ltd.)
 K. K. Chuka Morishita Jintan Koshi
 (China Morishita Jintan Co., Ltd.)
 K. K. Chugoku Zosensho
 (China Shipyard Co., Ltd.)
 Chugoku Biru K. K.
 (China Beer Brewery Co., Ltd.)
 Chugoku Wakamoto Seiyaku K. K.
 (China Wakamoto Pharmaceutical
 Co., Ltd.)
 K. K. Toa Koshi
 (East-Asia Co., Ltd.)
 Toa Seima K. K.
 (East-Asia Hemp Spinning Co., Ltd.)
 K. K. Toei Yoko
 (Toei Yoko Co., Ltd.)
 K. K. Toyoda Kikai Seizosho
 (Toyoda Machinery Mfg. Works
 Co., Ltd.)
 K. K. Nakayama Yoko
 (Nakayama Trading Co., Ltd.)
 Nankin Nyugyo K. K.
 (Nanking Milk Industrial Co., Ltd.)
 Nankin Nosan K. K.
 (Nanking Agricultural Product Co.,
 Ltd.)
 Nansho Kagaku Kogyo K. K.
 (Nanchang Chemical Industrial Co.,
 Ltd.)
 K. K. Nichia Kogyosho
 (Nichia Steel Works Co., Ltd.)

" Nisha Mayo K. K.
 " Nisha Mayo Manufacturing Co.,
 " Ltd.
 " K. K. Nippon Kikai Seizosho
 " Japan Machine Mfg. Co., Ltd.
 " K. K. Fushicho Koshi (Shanghai)
 " Fushicho Co., Ltd.
 " K. K. Fushicho Yoko
 " Fushicho Trading Co., Ltd.
 " K. K. Fushicho Seizosho
 " (Woshing Shaping Plant Co., Ltd.)
 " Manshu Seiki K. K.
 " (Manshu Packing Case Mfg. Co.,
 " Ltd.)
 " Yonaka Motoshi K. K.
 " Yonaka-kang Lumber Co., Ltd.
 " Yoshida Gensai Yugen Kaisha
 " (Yoshida Glass Mfg. Limited Jia
 " Jilites Company)
 " Goshu Kaisha Ryuka Yoko
 " (Limited Partnership Ryuka Yoko)
 " "South China"
 " Ansei Tanki Tanshin K. K.
 " (Ansei Tanki Tanshin Co.,
 " Ltd.)
 " Kishida Shuppu Kaisha K. K.
 " (Kishida Publishing & Printing Co.,
 " Ltd.)
 " Kamano Seisan K. K.
 " (Kamano Seisan Co., Ltd.)
 " Kanton Shusei Kogyo K. K.
 " (Kanton Shusei Kogyo Co.,
 " Ltd.)
 " Kanton Takada Yakuhin Kogyo
 " K. K.
 " (Takada Medicine Industrial Co.,
 " Ltd. in Canton)
 " Dainichi Sangyo K. K.
 " (Dainichi Industrial Co., Ltd.)
 " K. K. Dainichi Zosento
 " (Dainichi Dockyard Co., Ltd.)
 " Teo Pogyo K. K.
 " (East-Asia Salt Manufacturing Co.,
 " Ltd.)
 " Honkoku Gann Shokoku Kijo
 " (Honkoku Rubber Wearing Cloth
 " Factory)
 " (Hankow)
 " K. K. Kaba-gumi
 " (Kaba Trading & Co.)
 " K. K. Kuba
 " (Kuba Shoten Co., Ltd.)

Nikka Magyo K. K.
(Nikka Hemp Manufacturing Co., Ltd.)

K. K. Nippon Kikai Seisakusho
(Japan Machine Mfg. Co., Ltd.)

K. K. Fukusho Koshi (Shanghai)
(Fukusho Co., Ltd.)

K. K. Fukusuke Yoko
(Fukusuke Trading Co., Ltd.)

K. K. Busho Seirenscho
(Wuchang Smelting Plant Co., Ltd.)

Manshu Shiki K. K.
(Manchuria Packing Case Mfg. Co., Ltd.)

Yosuko Mokuzai K. K.
(Yangtze-kiang Lumber Co., Ltd.)

Yoshida Garasu Yugen Gaisha
(Yoshida Glass Mfg. Limited Liabilities Company)

Goshi Kaisha Ryuka Yoko
(Limited Partnership Ryuka Yoko)

(South China)

Amoi Denki Tsushin K. K.
(Amoy Telecommunications Co., Ltd.)

Kainan Shuppan Insatsu K. K.
(Kainan Publishing & Printing Co., Ltd.)

Kainanto Suisan K. K.
(Hainan-tao Fishery Co., Ltd.)

Kanton Shusei Kogyo K. K.
(Canton Alcoholic Industrial Co., Ltd.)

Kanton Takeda Yakuhin Kogyo K. K.
(Takeda Medicine Industrial Co., Ltd. in Canton)

Dainichi Sangyo K. K.
(Dainichi Industrial Co., Ltd.)

K. K. Dainichi Zosenjo
(Dainichi Dockyard Co., Ltd.)

Toa Engyo K. K.
(East-Asia Salt Manufacturing Co., Ltd.)

Honkon Gomu Shokufu Kojo
(Hongkong Rubber Wearing Cloth Factory)

(Formosa)

K. K. Kada-gumi
(Kada Trading & Co.)

K. K. Kotake Shoten
(Kotake Shoten Co., Ltd.)

Taiwan Sen-i Kogyo K. K.
(Formosa Textile Industrial Co., Ltd.)

Taiwan Soko Un-yu K. K.
(Formosa Warehouse Transportation Co., Ltd.)

Taiwan Takeda Yakuhin Kogyo K. K.
(Takeda Medicines Industrial Co., Ltd. in Formosa)

Taiwan Chikusan Kogyo K. K.
(Formosa Stock-breeding Industrial Co., Ltd.)

Taiwan Dokku K. K.
(Formosa Dockyard Co., Ltd.)

Taiwan Nippon Peinto K. K.
(Formosa Nippon Paint Co., Ltd.)

Taiwan Nosan Seifun K. K.
(Formosa Agricultural Product & Flour Milling Co., Ltd.)

Taiwan Noji K. K.
(Formosa Agricultural Affairs Co., Ltd.)

Taiwan Parupu Kogyo K. K.
(Formosa Pulp Mfg. Co., Ltd.)

Taiwan Hifuku K. K.
(Formosa Clothing Co., Ltd.)

Taiwan Boseki K. K.
(Formosa Cotton Spinning Co., Ltd.)

Takao Shokuryo Shoji K. K.
(Takao Foodstuffs Commercial Co., Ltd.)

Takao Seitetsu K. K.
(Takao Iron Works Co., Ltd.)

Toa Seishi Kogyo K. K.
(East-Asia Paper Mfg. Industrial Co., Ltd.)

Toko K. K.
(Toko Co., Ltd.)

Toko Kogyo K. K.
(Toko Industrial Co., Ltd.)

Tonan Sangyo K. K.
(Tonan Industrial Co., Ltd.)

Nampo Kako K. K.
(Nampo Processing Co., Ltd.)

Nampo Kogyo K. K.
(Nampo Industrial Co., Ltd.)

Nampo Ringyo K. K.
(Nampo Forestry Co., Ltd.)

Nan-yo Sangyo K. K.
(South Seas Industrial Co., Ltd.)

Nitto Shigyo K. K.
(Nitto Paper Bag Mfg. Co., Ltd.)

Nihon Kogyo K. K.
(Nihon Industrial Co., Ltd.)
Nippon Seika K. K.
(Japan Confectionery Co., Ltd.)
Higashi Taiwan Kohi Sangyo K. K.
(East Formosa Coffee Industrial
Co., Ltd.)
Hokoku Shokusan K. K.
(Hokoku Productive Industrial Co.,
Ltd.)
Hokoku Shokuhin Kogyo K. K.
(Hokoku Food Industrial Co., Ltd.)
Matsushita Seihin Haikyu K. K.
(Matsushita Products Distributing
Co., Ltd.)
Minami Nippon Kagaku Kogyo K.
K.
(South Japan Chemical Industrial
Co., Ltd.)

(Korea)

Aikoku Sen-i K. K.
(Aikoku Fibre Co., Ltd.)
Asahi Kogyo K. K.
(Asahi Industrial Co., Ltd.)
Asahi Shoyu K. K.
(Asahi Soy Mfg. Co., Ltd.)
Asahi Jozo Yugen Kaisha
(Asahi Brewing Co., Ltd.)
Ayaha Shokufu K. K.
(Ayaha Wearing Cloth Co., Ltd.)
An-yo Kagaku K. K.
(An-yo Chemical Industrial Co., Ltd.)
Ishikawa-ken Nogyo K. K.
(Ishikawa Prefectural Agricultural
Co., Ltd.)
Gomei Kaisha Uno Shoten
(Uno Firm Unlimited Partnership)
Eishoku Kogyo K. K.
(Eishoku Mining Co., Ltd.)
Etanito Paipu Chosen Hambai K. K.
(Eternit Pipe Korea Sales Co., Ltd.)
Onoda Kihansen K. K.
(Onoda Moter & Sailing Ships Co.,
Ltd.)
K. K. Kanegafuchi Keijo Hambaiten
(Kanebo Service Co., Ltd. Seoul
Retail Store)
Kanegafuchi Seisen Jukogyo K. K.
(Kanegafuchi West Korea Heavy In-
dustrial Co., Ltd.)
Kanegafuchi Chosen Iryo K. K.
(Kanegafuchi Korean Clothing Co.,
Ltd.)

Zennan Doze Seishi K. K.
 (Zennan Doze Silk Mfg. Co., Ltd.)
 K. K. Souru Gomu Kosha
 (Seoul Rubber Mfg. Co., Ltd.)
 K. K. Dai-ichi Kagaku Kogyosho
 (Dai-ichi Chemical Industrial Works
 Co., Ltd.)
 Dai-ichi Hifuku Kogyo K. K.
 (First Cloth Industrial Co., Ltd.)
 Taikyu Kenshoku K. K.
 (Tai-Ku Silk Weaving Co., Ltd.)
 Taikyu Shoken K. K.
 (Tai-Ku Securities Co., Ltd.)
 Taiko Kogyo K. K.
 (Taiko Industrial Co., Ltd.)
 Taiko Semmo Koeki K. K.
 (Taiko Korea-Mongolian Trading
 Co., Ltd.)
 K. K. Taihei Kagaku Kogyosho
 (Taihei Chemical Industry Works
 Co., Ltd.)
 Tairiku Gomu Kogyo K. K.
 (Continental Rubber Industrial Co.,
 Ltd.)
 Tairiku Jukogyo K. K.
 (Continental Heavy Industrial Co.,
 Ltd.)
 Daiwa Kenshoku Kojo
 (Daiwa Silk Weaving Factory)
 K. K. Takase Nojo
 (Takase Farm Co., Ltd.)
 K. K. Takafuku Shoten
 (Takafuku Co., Ltd.)
 Takami Shuzo K. K.
 (Takami Sake-brewing Co., Ltd.)
 Tokumei Kumiai Takaya Orimono
 Kojo
 (Takaya Weaving Factory Anony-
 mous Association)
 Tashito Tetsudo K. K.
 (Tashito Railway Co., Ltd.)
 K. K. Tanaka Mitsugu Shoten
 (Tanaka Mitsugu Co., Ltd.)
 Tampo Tetsudo K. K.
 (Tampo Railway Co., Ltd.)
 Tanyo Sekitan K. K.
 (Tanyo Coal Co., Ltd.)
 Chosen Denki Kyohan K. K.
 (Central Korea Electric Apparatus
 Cooperative Sales Co., Ltd.)
 Chobo Shoji K. K.
 (Chobo Trading Co., Ltd.)
 K. K. Chosen Asahi-gumi
 (Korean Asahi-gumi Co., Ltd.)

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Chosen Kosaku K. K.
 (Korean Iron Works Ltd.)
 Chosen Gomu Kogyo K. K.
 (Korean Rubber Mfg. Co., Ltd.)
 Chosen Gomu Chotai K. K.
 (Korean Rubber Belt Mfg. Co.,
 Ltd.)
 Chosen Sankyo K. K.
 (Korean Sankyo Co., Ltd.)
 Chosen Santendo Seiyaku K. K.
 (Korean Sontendo Pharmaceutical
 Co., Ltd.)
 Chosen Sanritsu Seika K. K.
 (Korean Sanritsu Confectionery Co.,
 Ltd.)
 Chosen Jitensha Seizo K. K.
 (Korean Bicycle Mfg. Co., Ltd.)
 Chosen Shuzo K. K.
 (Korean Sake-Brewing Co., Ltd.)
 Chosen Showa Kogyo K. K.
 (Korean Showa Mining Co., Ltd.)
 Chosen Sumitomo Seiko K. K.
 (Korean Sumitomo Steel Mfg. Co.,
 Ltd.)
 Chosen Seiki Kogyo K. K.
 (Korean Precision Machine Mfg.
 Co., Ltd.)
 K. K. Chosen Seikoshō
 (Korean Steel Works Co., Ltd.)
 Chosen Seishi K. K.
 (Korean Paper Mfg. Co., Ltd.)
 Chosen Seiyu K. K.
 (Korean Oil Mfg. Co., Ltd.)
 Chosen Semento K. K.
 (Korean Cement Mfg. Co., Ltd.)
 Chosen Sen-i Kogyo K. K.
 (Korean Textile Mfg. Co., Ltd.)
 Chosen Sen-i Saisei Kogyo K. K.
 (Korean Fibre Regeneration In-
 dustrial Co., Ltd.)
 Chosen Sempaku Unko Tosei K. K.
 (Korean Shipping Control Co., Ltd.)
 Chosen Daito Kogyo Kaisha
 (Korean Daito Industrial Co., Ltd.)
 Chosen Daiwa Boseki K. K.
 (Korean Daiwa Cotton Spinning
 Co., Ltd.)
 Chosen Takeda Yakuhin Kogyo
 K. K.
 (Takeda Medicines Industrial Co.,
 Ltd. in Korea)
 Chosen Tanabe Seiyaku K. K.
 (Korean Tanabe Pharmaceutical Co.,
 Ltd.)

Chosen Meriyasu K. K.
 (Korean Hosiery Co., Ltd.)
 Chosen Riken Kogyo K. K.
 (Korean Riken Mining Co., Ltd.)
 Chosen Riken Kokukizai K. K.
 (Korean Riken Aircraft Material
 Co., Ltd.)
 Chosen Ringyo Kaihatsu K. K.
 (Korean Forestry Development Co.,
 Ltd.)
 Chosen Rinsan Kako K. K.
 (Korean Forest Products Chemical
 Industrial Co., Ltd.)
 Chosen Rinjo Kokuen K. K.
 (Korean Crystalline Graphite Co.,
 Ltd.)
 Chosen Rutsubo Kogyo K. K.
 (Korean Crucible Mfg. Co., Ltd.)
 Tsuji Shuzo K. K.
 (Tsuji Sake-Brewing Co., Ltd.)
 K. K. Tsujimoto Shoten
 (Tsuji Shoten Co., Ltd.)
 Toa Kagaku Kogyo K. K.
 (East Asia Chemical Industrial Co.,
 Ltd.)
 Toa Sanshi K. K.
 (East Asia Silk Co., Ltd.)
 Toa Hifuku K. K.
 (East Asia Cloth Co., Ltd.)
 Toa Yogyo K. K.
 (East Asia Ceramics Co., Ltd.)
 Toho Kogyo K. K.
 (Toho Mining Co., Ltd.)
 Toho Hifuku K. K.
 (Toho Cloth Mfg. Co., Ltd.)
 Toyo Horo K. K.
 (Oriental Enamel Co., Ltd.)
 Towa Orimono K. K.
 (Towa Textile Co., Ltd.)
 Towa Hifuku Kogyo K. K.
 (Towa Cloth Industrial Co., Ltd.)
 Toyota Sen-i Kogyo K. K.
 (Toyota Textile Industrial Co., Ltd.)
 Goshi Kaisha Nakajima Shoten
 (Nakajima Shoten Ltd. Partnership)
 Goshi Kaisha Nakajima Mugikobu
 (Nakajima Ltd. Partnership, Wheat
 Flour Section)
 Nansen Godo Denki K. K.
 (South Korean Joint Electric Co.,
 Ltd.)
 Nansen Suisan Kogyo K. K.
 (South Korean Aquatic Products
 Industrial Co., Ltd.)

Karafuto Mujin K. K.
(Saghalien Mutual Financing Co.,
Ltd.)
K. K. Kihara Shoten
(Kihara & Co., Ltd.)
Gomei Kaisha Sanki Shokai
(Sanki & Co., Unlimited Partner-
ship)
K. K. Shikuka Tekkosho
(Shikuka Iron Works Co., Ltd.)
Toka Koun Yugen Kaisha
(East Saghalien Koun Ltd., Co.)
Nanka Sekkai Kogyo K. K.
(South Saghalien Lime Industrial
Co., Ltd.)
Nanka Tetsudo K. K.
(South Saghalien Railway Co., Ltd.)
Noguchi Shuzo K. K.
(Noguchi Sake-Brewing Co., Ltd.)
Hongo Kihansen K. K.
(Hongo Auxiliary Sailing Vessel
Co., Ltd.)
Marukatsu Sasaki Doboku K. K.
(Marukatsu Sasaki Public Works
Co., Ltd.)
Minami Karafuto Tanko K. K.
(South Saghalien Coal Mine Co.,
Ltd.)

(South Sea Mandatory Islands)

Awa Sangyo K. K.
(Awa Industrial Co., Ltd.)
Goshi Kaisha Oshima Shoten
(Limited Partnership Oshima Store)
Kimi Suisan K. K.
(Kimi Fishery Co., Ltd.)
Guriko Nanyo Sangyo K. K.
(Glyco South Seas Industrial Co.,
Ltd.)
Kuroshio Kaiun K. K.
(Kuroshio Shipping Co., Ltd.)
Kokuko Sangyo K. K.
(Kokuko Industrial Co., Ltd.)
Shitokuya Sangyo K. K.
(Shitokuya Industrial Co., Ltd.)
Daito Kohatsu K. K.
(Daito Kohatsu Co., Ltd.)
Taiyo Takushoku Goshi Kaisha
(Taiyo Productive Industrial Limit-
ed Partnership)
Takunan Kogyo K. K.
(Takunan Enterprise Co., Ltd.)
Chugai Sangyo K. K.
(Chugai Industrial Co., Ltd.)

Nanpo Sangyo K. K.
 (Southern Industrial Co., Ltd.)
 Nanyo Kotsu K. K.
 (South Seas Traffic Co., Ltd.)
 Nanyo Sangyo K. K.
 (South Seas Industrial Co., Ltd.)
 Nanyo Shigen K. K.
 (South Seas Resource Co., Ltd.)
 Nanyo Shokusan K. K.
 (South Seas Industrial Co., Ltd.)
 Nanyo Tapioka K. K.
 (South Seas Tapioca Co., Ltd.)
 Nanyo Denki K. K.
 (South Seas Electric Co., Ltd.)
 Nanyo Denryoku K. K.
 (South Seas Electric Power Co., Ltd.)
 Nanyo Parupu K. K.
 (South Seas Pulp Co., Ltd.)
 Nanyo Bussan K. K.
 (South Seas Products Co., Ltd.)
 Nanyo Yushi Kogyo K. K.
 (South Seas Oils & Fats Industrial
 Co., Ltd.)
 Nisshin Bussan K. K.
 (Nisshin Products Co., Ltd.)
 Hamaichi Shoji K. K.
 (Hamaichi Commercial Co., Ltd.)
 Goshi Kaisha Fukami Shoten
 (Fukami & Co., Ltd. Partnership)
 Fujii Bussan K. K.
 (Fujii Products Co., Ltd.)
 K. K. Futaba Shokai
 (Futaba & Co., Ltd.)
 Makassar Suisan K. K.
 (Makassar Fishery Co., Ltd.)
 Masharu Shinju K. K.
 (Marshall Pearl Co., Ltd.)
 Minami Nihon Shoji Goshi Kaisha
 (Southern Japan Commercial Limit-
 ed Partnership)
 (Others)
 Indo China Denka Kogyo K. K.
 (Indo-China Electric Chemical In-
 dustrial Co., Ltd.)
 K. K. Eifuku Sangyo Konsu
 (Yeifuku Industrial Co., Ltd.)
 Sango Konsu K. K.
 (Sango Konsu Co., Ltd.)
 Zanboanga Shokusan K. K.
 (Zanboanga Productive Industrial
 Co., Ltd.)
 K. K. Shingaporu Nomura Shoten
 (Singapore Nomura & Co., Ltd.)

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Shinko Gomei Kaisha
(Shinko Ordinary Partnership)
Dabao Noshō K. K.
(Davao Farming & Trading Co.)
Chikaneri Saibai K. K.
(N. V. Culture Co., Ltd.)
Tozan Saibai K. K.
(Tozan Culture Co., Ltd.)
K. K. Nanyo Beem
(N. V. Nanyo Veem Incorporated
in N. F. I.)
Nitsu-tai Sen-i Kogyo K. K.
(Japan-Thai Textile Industrial Co.,
Ltd.)
Nomura Toindo Shokusan K. K.
(Nomura East Indies Cultivation
Co., Ltd.)
Basiran Kogyo K. K.
(Basilan Industrial Development
Co., Ltd.)
Goshi Kaisha Fujiwara Tekkojo
(Fujiwara Iron Works Co., Ltd.
Partnership)
Rizal Semento K. K.
(Rizal Cement Co., Ltd.)

Ministry of Finance Notification
No. 529

August 1, 1949

In accordance with the provisions of the proviso to Article 1 paragraph 3 item (1) of Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion of Precious Metals (Cabinet Order No. 292 of 1949), finished good of precious metals shall be designated as follows:

Minister of Finance
IKEDA Hayato

Ministry of Finance Notification
No. 530

August 1, 1949

In accordance with the provisions of Article 1 paragraph 6 of Cabinet Order concerning Book-keeping and Report in regard to Transac-

the similar transaction to export shall be designated as follows:

Minister of Finance
IKEDA Hayato

1. Transaction with Far East Command Central Purchasing Office (C. P. O.).
2. Transaction with Overseas Supply Store (O. S. S.).
3. Transaction with foreigners in Japan of acquisition of foreign currency (It means dollar currency and sterling currency. Hereinafter it means the same) or claim expressed in foreign currency, under permission in accordance with other laws or ordinances.

**Ministry of Finance Notification
No. 532**

August 1, 1949

In accordance with the provisions of Article 4 item (3) of the Ministerial Ordinance concerning the Enforcement of Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion of Precious Metals (Ministry of Finance Ordinance No. 72 of 1949), the weight of precious metals shall be designated as follows:

Minister of Finance
IKEDA Hayato

Gold 2,200 grams or silver 108,000 grams, provided, however, that, in the case of the mixture of gold and silver, or the case of the mixture of rodium and other precious metals, the weight converted into gold in ratio gold 0.020428 gram per gram of silver or gold 3.5714 grams per gram of rodium.

**Ministry of Finance Notification
No. 533**

August 1, 1949

In accordance with the provisions of Article 4 item (4) of the Ministerial Ordinance concerning the Enforcement of Cabinet Order concerning Book-keeping and Report in regard to Transaction, etc. of Bullion of Precious Metals (Ministry of Finance Ordinance No. 72 of 1949), precious metal finished good medium shall be designated as follows:

Minister of Finance
IKEDA Hayato

1. Foil and dust of precious metals.
2. Pigments containing precious metals.
3. Liquid gold.

**PUBLIC CORPORATION
MATTERS**

**Japan Monopoly Corporation
Notification No. 2**

August 1, 1949

The retail fixed price of manufactured tobacco released from the U. S. Occupation Army shall be revised as follows, coming into force as from August 1, 1949:

President of the Japan
Monopoly Corporation
AKIYAMA Konosuke

**List of Retail Fixed Price of Manufactured Tobacco released from
the U. S. Occupation Army**

Kind	Manner of Packing	Retail Fixed Price
Cigarette	20 pieces	¥ 30.00
Cigar	1 piece	¥ 15.00
Pipe tobacco	Ranging from a packet of 7/8 ounce to a packet of 2 ounces	¥ 100.00

PUBLIC NOTICE

MINISTRY OF FINANCE

The Scope of Licensed Business of Company Outside Japan

August 1, 1949

The scope of the licensed business to the companies outside Japan set forth on Article 3 paragraph 2 of the Cabinet Order concerning the Liquidation of Property in Japan of Com-

panies with Head Offices in Areas Formerly Occupied by Japan (Cabinet Order No. 291 of 1949) shall be designated as follows:

Minister of Finance
IKEDA Hayato

Name of the Company Outside Japan (in Manchuria)	The Scope of Licensed Business
Mutan-kiang Lumbering Co., Ltd.	1. Building and repairing of wooden ships 2. Repairing and readjustment of "Yakidama" (semi-diesel) engine 3. Wood milling industry 4. Salt manufacturing industry 5. Business accessory to each of the above items
Manchuria Forestry Products Chemical Industrial Co., Ltd.	1. Mfg. and sale of paper sliding doors, paper-standing screens and frames of hanging pictures 2. Wood milling industry 3. Business accessory to each of the above items
Dai-shin Kosan Co., Ltd.	1. Sale of hardwares for house-building, metal fitting for fixtures, machines and tools and bullions 2. Collecting of old scrap hardwares and bullions 3. Business accessory to each of the above items
Oriental Lumber Co., Ltd.	1. Felling, mfg. and sale of woods 2. Export of woods 3. Business accessory to each of the above items
Japan Refined Wax Co., Ltd.	1. Mfg. and sale of substitute candles and fuels 2. Mfg. and sale of grease for coal car 3. Repairing of machines and tools 4. Mfg. and sale of bricks 5. Ship transportation business 6. Business accessory to each of the above items
Hamazaki Trading Co., Ltd.	1. Wholesale of chemical and industrial medicaments and sundry goods 2. Export and import of goods abovementioned 3. Business accessory to each of the above items
Harada Trading Co., Ltd.	1. Sale of iron, steel, machines and tools, goods for industry, agriculture, railway, mines, etc. 2. Selling and purchasing agency of goods abovementioned 3. Business accessory to each of the above items

Fukui Commercial & Industrial Co., Ltd.

1. Digging and sale of furnace materials for iron and steel mfg., and for fire-proof ceramic wares
2. Contracting of civil engineering and structural works, supply of labor and of transportation of goods

Fukusho Co., Ltd.

3. Business accessory to each of the above items
1. Wholesale of living necessities, materials for construction, and machines and tools

Minakami Yoko Co., Ltd.

2. Business accessory to the above item

(China)

Chinghsing (Seikei) Coal Mining Co., Ltd.

1. Wholesale of instruments for weights and measures, survey and drawing

2. Business accessory to the above item

(Formosa)

Ensuiko Sugar Mfg. Co., Ltd.

1. Mfg. of fertilizer and salt
2. Refining of fish oils, and processing of marine products
3. Business accessory to each of the above items

Daisei Fire and Marine Insurance Co., Ltd.

1. Warehousing business
2. Business accessory to the above item
1. Fire, marine, and transportation insurance as well as re-insurance thereof
2. Business accessory to the above item

Formosa Sugar Mfg. Co., Ltd.

1. Warehousing business
2. Business accessory to the above item

Formosa Iron-Works, Co., Ltd.

1. Mfg. and sale of fishing-net
2. Business accessory to the above item

Formosa Organic Compound Co., Ltd.

1. Mfg. and sale of chemical medicaments
2. Business accessory to the above item

Takasago Chemical Industrial Co., Ltd.

1. Mfg. and sale of natural and artificial perfumes
2. Mfg. and sale of medicaments for mining use, medicines and chemical medicaments
3. Business accessory to each of the above items

Toho Metal Refining Co., Ltd.

1. Milling and baking
2. Business accessory to the above item

Nitto Industrial Co., Ltd.

1. Mfg. and processing of yeast, tex and powdered sulphur
2. Mfg. and sale of calcium chloride and sterilized distillation water for injection

South Japan Fisheries Control Co., Ltd.

3. Warehousing business
4. Sugar refinery
5. Agency for insurance
6. Business accessory to each of the above items

South Japan Fisheries Control Co., Ltd.

1. Trawl fishing by steamship, small trawl fishing by steamship, and setting net fishing
2. Investment and financing to fishing business
3. Mfg. and transportation of marine products
4. Business accessory to each of the above items

Meiji Sugar Mfg. Co., Ltd.

1. Warehousing business
2. Mfg. of medicaments
3. Mfg. of starch, and oil extracting
4. Farm management
5. Business accessory to each of the above items

(Korea)

Asahi Light Metal Co., Ltd.

1. Salt manufacturing industry
2. Business accessory to the above item

Kobayashi Mining Co., Ltd.

1. Mfg. and sale of bits for rock drilling machine
2. Mfg. and sale of super-hard alloy for general chiseling instruments (Tip)
3. Business accessory to each of the above items

Daito Mining Co., Ltd.

1. Import of coals
2. Business accessory to the above item

Dainichi Industrial Co., Ltd.

1. Business for contracts of construction works for equipment of machinery for mfg. of ammonium sulphate fertilizer
2. Sale and brokerage of accessory goods for spinning machine
3. Sale and brokerage of acid-proof machines and tools for mfg. of ammonium sulphate
4. Business accessory to each of the above items

Chojiya Co., Ltd.

1. Department-store business
2. Business accessory to the above item

Korean Mail Steamship Co., Ltd.

1. Marine shipping
2. Business accessory to the above item

Korean Oil Tanker Co., Ltd.

1. Marine shipping
2. Business accessory to the above item

Nitchitsu Mining Development Co., Ltd.

1. Mining, refining and sale and purchase of coal, lignite, copper ore, lead ore, zinc ore, iron ore, and Cu-bearing pyrite
2. Business accessory to the above item

Japan High Frequency Heavy Industrial Co., Ltd.

1. Mfg. and sale of steel and instruments
2. Warehousing and insurance agency business
3. Business accessory to each of the above items

Mitsui Light Metal Co., Ltd.

1. Mfg. and selling of fertilizer
2. Business accessory to the above item

(Saghalien)

Oji Machinery Co., Ltd.

1. Mfg. and repairing of machines and tools for mining, railway, agriculture, and paper-mill
2. Repairing of motor-cars
3. Business accessory to each of the above items

Oji Fermentation Industrial Co., Ltd.

1. Mfg. and sale of alcohol
2. Business accessory to the above item

(South Sea Islands)

Akiyama Industrial Co., Ltd.

South Sea Petroleum Co., Ltd.

1. Sale of boiler cleansing medicine, testing tool for water per centage held in tins, and of candies
2. Export and Import of Foreign and domestic leaf tobacco and tobacco products
3. Business accessory to the above items
1. Agricultural business
2. Swine feeding
3. Business accessory to each of the above items.