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GHQ/SCAP Records (RG 331, National Archives and Records Service)

Description of contents

(1) Box no. 3012

(2) Folder title/number: (13)
Tokuyama Teppan K. Honsha Kojyo

(3) Date: Apr. 1946 - Nov. 1950

(4) Subject:

Classification	Type of record
9621	c, e, k

(5) Item description and comment:

Tokuyama

(6) Reproduction: (Yes) No

(7) Film no. Sheet no.

(Compiled by *National Diet Library*)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDS NO. [redacted]

HEADQUARTERS
CHUGOKU CIVIL AFFAIRS REGION
ECONOMICS SECTION

D/RPL/hk

CCAR 319.1

30 November 1950

SUBJECT: Report of Field Trip, Tokuyama City, Yamaguchi Prefecture, 16 November 1950

TO : Chief
Economics Section

PREPARED BY: Robert P. Lord, Distribution & Industry Division

1. REFERENCE:

Paragraph 3, O.D. 11, 10 April 1950

2. PURPOSE:

Inspection of Tokuyama Teppan Company. File

3. BACKGROUND:

Routine

4. DISCUSSION:

No production problems were reported. Mr. Watanabe, Managing director of the plant states that all steel used at the plant comes from domestic sources and that no difficulty is presently encountered in the supply of steel to this plant.

Production:

	Steel Plate	Steel Sheet	Hoop	Special Steel sheet	Drums	Galvanized Steel sheet
Sept. -	1353 ton	3616 ton	3958 ton	26 ton	7586	834 ton
Oct. -	564 "	4120 "	4641 "	42 "	10,042	1024 "

	Ordinary Polished Steel Hoop	Special Steel Hoop
Sept. -	274 ton	-
	362 "	11 ton

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Of the drum cans manufactured during September and October, 13,000 were manufactured on P.D. An additional 6,000 are scheduled for similar manufacture during November.

No electric power problems were reported.

5. CONCLUSION:

Plant has filed an application, dated 31 August 1950, requesting conversion of section of Hikari Naval Arsenal steel manufacturing equipment. The establishment of this facility will be of great benefit to the company in supplying its rolling mills at the Tokuyama plant without depending on other steel makers who create serious bottlenecks, states management, to the rolling mills operation by late deliveries and at times inferior materials.

6. RECOMMENDATIONS:

CAS/GCAP has been apprised of the above facts by telephone.

R. P. LORD
Distribution & Industry Division

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSC NO.

Plant File

10 November 1950

FROM: Tokuyama Plant, Tokuyama Teppan K.K.
34 Oaza Awaya, ~~Tokuyama~~ City,
Yamaguchi Prefecture.

TO : Mr. H.C. Keisel,
Chief, Economics Section, CCAR

Sir,

In compliance with the request made by Mr. Sakai submitted cordially herewith is our company's estimate regarding drums.

1. Time required: Within one week after receipt of order.

Place of delivery: Delivered on freight cars at Hiro Railway Station, Kure city.

Terms of Payment: Within 30 days after the shipment.

Names and Kind	Quantity	Unit	Unit Price	Total Price
Cutting 200 litre (550 gal) drums across	100 can	can	¥ 1,150	¥ 115,000

NOTE: Cutting 50 drums (200 litre) across by gas and making a total of 100 drums.

2. Time required: Within two days after receipt of order.

Place of delivery: Delivered on boat at our company's pier.

Terms of Payment: Within 30 days after the shipment.

Name and Kind	Quantity	Unit	Unit Price	Total Price
Cutting 200 litre (550 gal) drums across	100 can	can	¥ 1,100	¥ 110,000

NOTE: Cutting 50 drums (200 litre) across by gas and making a total of 100 drums.

Translated by Edward Kawamura.

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO.

TRADE MARK

商製第二九二號

昭和二十五年十一月十日

吳市
中國民事部
カイザー経済課長 殿

ドラム缶見積書拝送の件

拝啓益御情穆の段奉賀まず
陳者本日貴部酒井通訳殿より御照會相受けました
ドラム缶の件別紙の通り御見積申上まず
宜敷御取計の程願上まず

匆々

山口縣徳山市大字栗屋參拾四番地
徳山鐵板株式會社
電話 徳山局 三八二番三九一番四六九番

東京出張所 東京都千代田區丸ノ内二丁目二番地
丸ノ内ビル 八六九區、八七〇區
大阪出張所 大阪市東區高麗橋四丁目三五番地

見積書

No. DE ~4

呉市

中国民事部 経済課 殿

11月 10 日附御照會書No. ..... ニ對シ下記ノ通リ御見積

昭和 25 年 11 月 10 日

申上候間御用命賜度御願申上候

納期 御注文後1週間以内

受渡場所 呉市 廣駅貨車乗渡

見積有効期間

支拂條件 出荷後 30日以内

山口縣~~都濃郡櫛濱町字奈切~~ 徳山市

徳山鐵板株式會社工場

櫛ケ濱郵便局私書函第1號

電話 櫛ケ濱 1・2・3・4・5・109番

品名及種類	數量	重量	單位	單價	代價
200l入ドラム(55ガロン入)缶 1/2 切断缶	100缶		缶	1,150 00	115,000 00

注 200lドラム 50缶をガスにて横に1/2に切断 100缶とする

B5 17.6×20

見積書

No. DE ~5

吳市
中国民事部 経済課 殿

昭和 25 年 11 月 10 日

11 月 10 日附御照會書 No. ..... ニ對シ下記ノ通リ御見積
申上候間御用命賜度御願申上候

納期 御注文後 2日以内

受渡場所 弊工場岸壁船積込渡

見積有効期間

支拂條件 出荷後 30日以内

山口縣~~都濃郡櫛濱町字奈切~~ 徳山市
徳山鐵板株式會社工場
櫛ケ濱郵便局私書函第1號
電話 櫛ケ濱 1・2・3・4・5・109 番

品名及種類	數量	重量	單位	單價	代價
200l入ドラム(55ガロン入)缶 1/2 切断缶	100缶		缶	1,100 00	110,000 00

注 200lドラム 50缶をガスにて横に 1/2 に切断 100缶とする

B5 17.6×20

DECLASSIFIED E.O. 12065 SECTION 3 402/MNBS NO:

FIELD TRIP REPORT

H.C. KEISEL

Tokuyama
29 August 1950

1. Purpose:

Inspection of Tokuyama Teppan Company, Kushigahama, Yamaguchi Prefecture.

2. Reference:

Surveillance in accordance with O.D. 11.

3. Discussion:

Conferees:

Mr. Kodama

In order to establish a feeder plant for the company an application has been filed with the Hikari Finance Office together with the submittal of their copies to the Chugoku Finance Office and the Hiroshima Bureau of MITI for the authorized use of part of the former Hikari Naval Fuel Depot and its reparations items. The projected rolling mill (actually a steel works) at the former Hikari Naval Fuel Depot, when realized, will solve the current major problems of the company.

In other words, the equipment and facilities, when rehabilitated and supplemented, will be able to exclusively supply sheet bars, billets and ingots that will meet the company's specifications, at the time and of the quality required by the company which is now entirely relying upon an outside company, i.e, mainly on the Yawata Iron Works, Kyushu.

The present rationalization program calls for production increase through the mechanization of manual labor phase and replacement of obsolete equipment with the new machine. This does not involve any future retrenchment of personnel as the demand for the company's products is increasing to surpass the supply, consequently, the company is in a position to be able to absorb the surplus labor arising from the future rationalization.

"Summery of Business Activities, 29 August 1950" broken down by a list of products, comparative records of pre-war and post-war production consumption of principal raw materials, sales, exports, status of employees, rationalization plans and monthly production plan for the third quarters of 1950 JFY and an information copy of the company's application for conversion of designated reparations plant dated 24 August 1950 are in our file.

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4. Conclusions:

Positive rationalization of production is in progress.

The company intends to send this headquarters a copy of the detailed plan for the projected Hikari Plant at the former Iwakuni Fuel Depot in the near future.

5. Recommendation:

It was recommended to the officials that it would be wise for the company to be prepared financially or otherwise for the possible eventuality of taking the reparations items (especially such supporting equipment as transformers, motors, etc.) out of the projected Hikari Plant even if the company should be able to get authorization and operate the plant in the future. ~~in the area concerned.~~

Henry C. Keisel

HENRY C KEISEL
Chief, Economics Section

D/HCK/fk

DECLASSIFIED E.O. 12065 SECTION 3-402/NNBS NO: [redacted]

東務

SUMMARY OF BUSINESS ACTIVITIES

29, August 1950.

PRIV. PLANT FILE

1. Name:
   Tokuyama Teppan Kabushiki Kaisha
   (Tokuyama Steel Sheet Co., Ltd.)

2. Location:
   Head Office: 34 Kuriya, Tokuyama City, Yamaguchi Prefecture

   Plants:
   Tokuyama Works, 34 Kuriya, Tokuyama, Yamaguchi Prefecture
   Tonda Works, 4,900 Tonda, Teuno-gun, Yamaguchi Prefecture
   Kushigahama Works, 332 Kuriya, Tokuyama City, Yamaguchi Prefecture

   Branch Offices:
   Tokyo Branch, Room 870, Marunouchi Bldg., Marunouchi, Chiyoda-ku, Tokyo
   Osaka Branch, 35, 4-chome, Koraibashi, Higashi-ku, Osaka
   Hiroshima Branch, Aosaki, Nihomachi, Hiroshima
   Yahata Branch, 845, 3-chome, Kitahonmachi, Yahata
   Kushigahama Branch, 331-3 Kuriya, Tokuyama, Yamaguchi Prefecture

3. Date of Establishment:
   15, February 1928

4. Capital:
   ¥100,000,000(fully paid)

February	1928	¥ 5,000,000
October	1938	8,000,000
March	1944	10,000,000
July	1947	50,000,000
January	1950	100,000,000

5. Board of Directors:

KODAMA, Shunjiro,	President
WATANABE, Kozo,	Senior Managing Director
YOSHIHARA, Yasushi,	Junior Managing Director
MINODA, Yutaka,	do
TAKAMATSU, Dansuke,	Director
YAMAKAWA, Sadao,	do
NAKANO, Kyohei,	do
MURAKAMI, Yoshihiko,	do
UWATANI, Toyozo,	Auditor
HARA, Kunimichi,	do

6. Outline of Company's History:
   February, 1928 The Tokuyama Branch Works of the Osaka Teppan Monufacturing Company, established in 1918, became independent after the separation.

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	The business in its entirety was transferred into the newly formed company which devoted exclusively to the continuance of steel sheet production with 4 complete units of rolling mill.
April, 1930	Addition made for another complete unit of rolling mill for the production of steel sheet.
January, 1934	Another rolling mill unit for steel sheet added to intensify the production program with a new total of 6 rolling mills.
March, 1935	With the installation of the Krupp's continuous hoop mill, the production was commenced in Japan for the first time of the steel hoop.
April, 1935	Production commenced for the medium ~~sheet~~ thickness steel plate with the newly installed rolling mill for heavier plate.
January, 1939	With the installation of two complete drum making plants, a through-processing of drums were commenced by means of utilizing locally produced steel sheets.
September, 1939	Two 5-ton electric arc furnaces and a complete unit of three high billet and sheet bar mill were installed and commenced respective manufacturing of ingots, ~~and bloom~~. sheet bars and billets.
July, 1945	Completion of the Kushigahama Works placed the press into operation for productions of replacement parts for bicycle, motor car, agricultural implement and other miscellaneous items.
December, 1947	With the establishment of Tonda Works, two complete cold rolling mills were newly installed and the production of ~~polished~~ cold rolled steel hoops were put into operation.
January, 1949	With the installation of a complete unit of ~~galvanized iron~~ sheet ~~manufacturing~~ galvanizing facilities, its production was begun to meet both the demestic and overseas demands.
April, 1949	3 additional cold rolling mills were installed at the Tonda Works for the purpose of increasing ~~polished~~ cold rolled steel hoops.

During the periods of this expansions, the following branch offices were established for the promotion of our industrial activities:

May, 1939	Tokyo branch office
May, 1944	Osaka branch office
July, 1946	Kushigahama branch office
May, 1947	Yahata branch office
July, 1947	Hiroshima branch office

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7. Principal Machineries and their Capacities:

Description	Quantity	Yearly capacity
Pull-over two high sheet mill (0.23m/m - 3m/m)	6	100,000 tons
Pull-over two high sheet mill (up to 6m/m)	1	45,000 "
Krupp's continuous hoop mill	1	60,000 "
5-ton electric arc furnace	2	10,000 "
Three high sheet bar and billet mill	1	45,000 "
Galvanized iron sheet plant	1	12,000 "
Drum making plant	2	400,000 drums
Four high cold roll mill	4	2,400 tons
Two high cold roll mill	1	600 "
Power press various types	18	600 "
Heating Furnace	26	
Electric motor	≥90(23,000 h.p.)	

8. List of Products:

Desctiption	Thickness	Width	Length
Steel sheet	0.23 - 6m/m	26" - 60"	52" - 120"
Special steel sheet	1.6 - 6m/m	do	do
Steel hoop	0.8 - 5m/m	50 ÷ 160m/m	
Special steel hoop	do	do	
Steel ingot	(Weight from 500 - 550 kg.)		
Billet	50 - 120m/m	50 -120 m/m	2,000 - 2,500m/m
or	50 - 70 m/m	150 ÷ 160m/m	2,000 ÷ 2,500m/m
Sheet bar	9 - 50 m/m	200 - 340m/m	
Galvanized iron sheet	0.23-1.6m/m	26" - 36"	72" - 120"
Steel Drum	(Capacity: 200 and 170 liters)		
Cold rolled steel hoop	0.1 -2.5m/m	15 - 160m/m	
Cold rolled special steel hoop	do	do	

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Replacement parts for bicycles, motor-cars, agricultural implenents, as well as shovels, scoops and other miscellaneous items.

9. Comparative Records of Pre-war and Post-war Production:

Description	Unit	1936	1943	1946	1949	Scheduled 1950
Steel sheets	ton	78,373	51,961	5,603	37,678	51,500
Index	100	100	66	7	48	65
Steel hoops	ton	36,327	21,451	1,940	21,808	48,000
Index	100	100	59	5	60	132
Drums	Drum	121,081 *	118,540	2,931	67,668	120,000
Index	100	100	97	2	55	99

* Production and its index based on 1940 record.

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10. Production Records:

Description	Unit	1947 1st Half	1947 2nd Half	1948 1st Half	1948 2nd Half	1949 1st Half	1949 2nd Half
Steel sheets	ton	5,930	8,593	14,125	15,813	17,204	22,336
Index	100	100	144	228	266	290	376
Steel hoops	Ton	1,860	2,980	5,099	5,878	12,111	15,533
Index	100	100	160	274	311	651	836
Drums	Drum	14,400	9,600	13,021	22,979	31,687	45,365
Index	100	100	66	90	159	220	315
Cold rolled steel hoops (polished)	Ton		199	305	633	693	875
Index	100		100	153	318	348	439
Galvabized iron sheets	Ton				100	1,533	2,814
Index	100				100	153	281

Note: a. The first and second halves are referred to April - September and October - March of the following year respectively.
b. The first half of 1947 based as 100 for the index.

11. Records of Consumption of Principal Raw Materials:

Description	Unit	1947 1st Half	1947 2nd Half	1948 1st Half	1948 2nd Half	1949 1st Half	1949 2nd Half
Sheet bars	Ton	7,446	6,992	11,266	14,078	18,797	23,206
Index	100	100	93	151	189	252	311
Slabs	Ton		2,397	3,979	3,143	1,641	2,841

Index	100		100	165	131	68	118
Billets	Ton	2,039	4,579	5,388	5,888	12,064	16,265
Index	100	100	224	264	288	591	797

Note: The first half of 1947 based as 100 for the index.

12. Monthly Consumption of Fuel and Power for 1950:

Description	Unit	January	February	March	April	May	June
Coal	Ton	1,448	1,516	2,021	2,372	2,135	2,281
Heavy oil	kl	49,786	60,024	59,904	49,959	60,480	39,962
Electic Power	KWH	939,970	1,167,350	1,211,060	1,204,590	1,309,020	1,345,490

13. Records of Sales:

		1947		1948		1949	
Description	Unit	1st Half	2nd Half	1st Half	2nd Half	1st Half	2nd Half
Steel sheets	Ton	4,975	7,940	13,047	18,134	17,688	19,236
Indes	100	100	159	262	364	355	386
Steel hoops	Ton	2,009	3,162	4,843	7,282	10,300	12,401
Indes	100	100	157	241	362	512	617
Drums	Drum	8,397	7,022	21,317	27,335	30,394	36,748
Index	100	100	83	254	326	363	439
Cold rolled steel hoops(Polished)	Ton		121	542	675	590	774
Index	100		100	447	557	487	639
Galvanized iron shees	Ton					1,285	3,893
Index	100					100	302

Note: The 1st half of 1947 based as 100 for the index.

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14, Exports (January - July 1950) :

Description	Quantity	Destination
Galvanized iron sheets	5,173 tons	Philippines, Australia, Hongkong U.S.A., etc.
Steel hoops	1,300 tons	Argentine

15. Employees:

a. Total number of employees as of 31 July 1950:

Male	1,476
Female	82
Total	1,558

b. Attendance rate:

Average for January - June 1950: 97%

c. Average monthly payroll per capita:

¥ 13,634(based on the average for January - June 1950)

16. Labor Unions:

Out of the 1,439 of our employees who are qualified to become a member of a labor union, 1,337 or 93% are members of the Tokuyama Teppan Labor Union affiliated with the JFTU and are conducting democratic union activities. The balance of only 7% are members of the Tokuyama Teppan Chapter of the JMU.

17. Rationalization Plans:

In an attempt to counter the pressing economic conditions, careful considerations and studies were being made for the rationalization of our plants. The fruition of the efforts exerted are gradually making their appearance. Greater stress, however, will be executed toward the quality improvement of our products, increase of production, and lowering of production cost for the promotion of our enterprise as well as for the advancement of iron and steel industries in Japan and thusly creating contributions toward the rebuilding of the national economy.

a. 1st modernization project:

In May 1950, two units of our steel rolling mills were mechanized and a coal gas producer was newly installed for the puropose of increasing the production and cutting its cost at the same time. Trial operations are being conducted currently.

b. 2nd modernization project

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The mechanization program, similar to the first project, will also be carried out against two additional rolling mills in the near future together with the installation of 3 addition coal gas producers. Expansions of the warehousing facility are also slated to the carried out for the manufactured products.

c. Application for authorized usage of the ex Hikari Naval Arsenal. Preparations are presently being made for submitting our application for the authorized usage of the steel manufacturing installations of the ex Hikari Naval Arsenal for the following reasons:

(1) Enables the manufacture of sheet bars and billets of desired size and quality, thus ending the greatest bottleneck faced by us in the operation of rolling mill.

(2) Close locality of the installation will mean low transportation charges.

(3) Smoother operation of rolling mills and production increase may readily be planned which will enable us to offer better and lower priced procucts widely for both the domestic and overseas markets.

Monthly Production Plan for the 3rd Quarters of 1950:

a. Ordinary Steel

Description	Unit	October	November	December	Total
Steel sheets	Ton	4,870	3,600	3,530	12,000
Medium plates	Ton		1,280	1,720	3,000
Steel hoops	Ton	4,260	3,940	3,780	12,000
Galvanized iron sheets	Ton	1,026	948	1,026	3,000
Drums	Ton	340	320	340	1,000
Total	Ton	10,516	10,088	10,396	31,000

b. Special Steel

Steel sheets	Ton			100	100
Steel hoops	Ton			500	500
Steel ingots	Ton	260	240	250	750
Sheet barsand billets	Ton			600	600
Total	Ton	260	240	1,450	1,950

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Production and Production Plans (1st - 3rd quarters of 1950):

Description	1st Quarter Actual Prod.	2nd Quarter Planned Prod.	3rd Quarter Planned Prod.
Medium plates	3,310 tons	1,235 tons	3,000 tons
Steel sheets	10, 449 "	6,451 "	12,000 "
Steel hoops	12,596 "	9,310 "	12,000 "
Steel ingots	60 "		750 "
Sheet bar and billets			600 "
Drums	11,363 drums	17,800 drums	32,000 drums
Galvanized iron sheets	2,118 tons	2,150 tons	3,000 tons
Special steel sheets	105 "	0	100 "
Special steel hoops	392 "	0	500 "

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FIELD TRIP REPORT

R.G. STRADLEY

Tokuyama
16 August 1950

1. **Purpose:**

Inspection of Tokuyama Teppan Company.

2. **Background:**

Surveillance in accordance with O.D. 11.

3. **Discussion:**

Conferees.

Mr. Watanabe,	Director
Mr. Yoshihara,	Director
Mr. Hasagawa,	Mayor of Tokuyama City.
Mr. Ike,	Deputy Mayor.
Mr. Murakami,	Chief of Engineering Department and his staff.

With the suspension of national subsidy (about ¥8,000 per ton of steel) effective from June 1950 the steel mills were in a tough spot until the war broke out in Korea. Orders from foreign and domestic markets are coming in to the company as a consequence.

Mr. Watanabe stated that the present company's policy is not to increase the number of employees in the future as the present total of 1,562 employees can handle the temporary increase in production for the time being.

The operation of the Hikari Plant, if realized, will require 300 new workers at the beginning and will be increased up to 1,000 workers in the future. In this connection, Mr. Watanabe stated that the physique and thought factors of the prospective employees would be strictly considered.

Electric power allocation in comparison with the company's requirements is not sufficient. As for the month of August 1950, the allocation is 1,090,000 KWH and the company expects to have to purchase 150,000 KWH of thermal power.

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The company was able to pay a 15% dividend per share per anum which was decided at the time of the share-holders' general meeting in March 1950. The dividend is rather high as compared with other iron and steel mills which is attributable to the high production per capita i.e., about ¥200,000 per worker.

For the rationalization of production process the company has floated debentures amounting to ¥100,000,000 during, July and August 1950. The debentures have been successfully purchased by the public in general to date.

A copy of the company's application for conversion of designated Reparation Plant and reports on Tokuyama Teppan K.K. dated 16 August 1950 are in our file.

4. Conclusion:

The company is intending to file a formal application for the use of the Reparations machineries at the Former Iwakuni Fuel Depot to this headquarters in conjunction with the establishment of a new rolling mill at the abovementioned Fuel Depot at the beginning of September 1950.

5. Recommendation:

It was recommended to the officials that:

a. A worthwhile data be presented to convince GHQ, SCAP of the necessity of establishing another steel mill if the company should intend to establish a rolling mill in the Former Iwakuni Fuel Depot. It would be advisable for the company to take up the matter with Mr. Dietz of ESS, GHQ, SCAP as he is scheduled to make inspection of this plants sometime in September.

b. An information copy of the company's application for the use of the Reparations items in the Former Iwakuni Fuel Depot be submitted to this headquarters for reference and to expedite the action on them from our side and that this hold true with any application to GHQ, SCAP through the Japanese Government channels.

RGS

R. G. STRADLEY, DAC
~~Price~~, Distribution and
Industry Division.

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TOKUYAMA TEPPAN KABUSHIKI KAISHA

(TOKUYAMA STEEL SHEET CO., LTD.)

August 16, 1950

1. Name: Tokuyama Teppan Kabushiki Kaisha.
(Tokuyama Steel Sheet Co., Ltd.)

2. Location:
Head office: 34 Kuriya, Tokuyama, Yamaguchi Prefecture.

Works:
Tokuyama works. 34 Kuriya, Tokuyama, Yamaguchi Prefecture.

Tonda works. 4,900, Tonda, Tsuno-gun, Yamaguchi Prefecture.

Kushigahama works. 332 Kuriya, Tokuyama, Yamaguchi Prefecture.

Branch offices:
Tokyo branch. Room No. 870, Marunouchi Building, 2,2-cgime Marunouchi, Chiyoda-ku, Tokyo.

Osaka branch. 35, 4-chome Koraibashi, Higashi-ku, Osaka.

Hiroshima branch. Aosaki, Niho-machi, Hiroshima.

Yahata brabch. 845, 3-chome, Kitahonmachi, Edamitsu, Yahata.

Kushigahama branch. 331-3, Kuriya, Tokuyama, Yamaguchi Prefecture.

3. Date of establishment: February 15, 1928.

4. Capital: ¥100,000,000(fully paid up)

5. Board of directors:

President:	Shunjiro Kodama.
Chief Managing Director:	Kozo Watanabe.
Managing Directors:	Yasushi Yoshihara.
	Yutaka Minoda.
Directors:	Dansuke Takamatsu.
	Sadao Yamakawa.
	Kyohei Nakano.
	Yoshihiko Murakami.
Auditors:	Toyozo Uwatani.
	Kunimichi Hara.

DECLASSIFIED E.O. 12065 SECTION 3 (E)(2)/MR 98-1

6. Number of shareholders: 2,699 persons, (As at March 31, 1950)

7. Products:

Name	Thickness	Width	Length
Steel sheets	0.23mm-6mm	26"-60"	52"-120"
Special steel sheets	1.6mm-6mm	"	"
Steel hoops	0.8mm-5mm	50mm-160mm	
Special steel hoops	"	"	
Steel ingots	(Weight) 500kg-550kg		
Billets	50mm-120mm	50mm-120mm	2,000mm-2,500mm
	or 50mm-70mm	150mm-160mm	2,000mm-2,500mm
Sheet bars	9mm-50mm	200mm-340mm	
Galvanized iron sheets	0.29mm-1.6mm	26"-60"	52"-120"
Drums	(Capacity) 200litres, 170litres		
Cold rolled steel hoops	0.1mm-2.5mm	15mm-160mm	
Special cold rolled steel hoops	"	"	

Shovels, Scoops, Parts of agricultural implements etc.

8. Main machineries and capacity.

Name	Number	Yearly capacity
Pull-over two high sheet mill for making		
Ingauge 0.23mm to 3mm	6	100,000(tons)
Up to 6mm thickness	1	45,000(")
Krupp's continuous hoop mill	1	60,000(")
5 tons electric arc furnace	2	10,000(")
Three high billet & sheet-bar mill	1	45,000(")
Galvanized iron sheet plant	1	12,000(")
Drum making plant	2	400,000(cans)
Four high cold mill	4	2,400(tons)
Two high cold mill	1	600(")
Power presses of variove type	18	600(")
Heating furnace	25	
Electic motor	290	23,000 HP

DECLASSIFIED E.O. 12065 SECTION 3 402/MRS NO.

9. Yearly production of main products:

Name	Unit	1946	1947	1948	1949	1950 (plan)
Steel sheets	ton	4,371	14,009	29,421	37,492	48,000
Special steel sheets	"	1,232	514	517	186	400
Steel hoops	"	948	4,207	10,285	20,877	48,000
Special steel hoops	"	992	633	572	931	1,000
Drums	can	2,931	17,858	36,072	67 668	120,000
Cold rolled steel hoops	ton	-	200	421	1,371	2,400
Galvanized iron sheets	"	-	-	-	2,512	12,000

10. Monthly production and sale amount per head:(average for 6 months)

Production 6,214kg

Sale ¥192,380

11. Export: (Jan.-July 1950)

Name	Quantity	Destination
Galvanized iron sheets	5,173 tons	Philippine Australia, Hong Kong, Africa, U.S.A etc.
Steel hoops	1,300 "	Argentine.

12. Number of employees: (As at July 31, 1950)

1,660 persons

13. Aberage personal wages (June 1950)

¥ 13,402

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSC NO.

APPLICATION FOR CONVERSION OF

DESIGNATED REPARATION PLANT

March 4, 1950

To / Hon. Hayato Ikeda,
Minister of Finance

From : Shunjiro Kodama,
Director and President of Tokuyama Teppan K.K.
34 Kuriya, Tokuyama, Yamaguchi Prefecture

1) Name of Plant and Code No.:

Ex-3rd Naval Fuel Depot
Code No. 45-7

2) Location of Plant:

Tokuyama, Yamaguchi Prefecture

3) Categoty:

Drum Making Plant

4)b Production:

Present: None
Planned:
Product. Steel drums
Productive Schedule.
The first month after permit. 512 tons monthly
From the 2nd month to the 6th month after permit.
640 tons monthly

5) Necessity for Conversion:

Our drum making plant equipped with 2 series of drum making machineries has been engaging in manufacture of steel drums since 1939 and produces about 320 tons monthly at present, but as a result of inpert of crude oil has gradually been increasing since the importation was permitted in July 1949 and Nihon Oil Company and other refiners are reopening their oil refining operations and also owing to the fact that chemical industries such as carbide, caustic soda, silicate of soda works etc. are requiring more drums recently. We expect, therefore, to see drastic increase in the requrement of drums in 1950.

In order to meet the situation,we are planning to increase our output to 640 tons a month. However because o of the fact that our plant cannot produce this amount even it is operated in its full capacity, it became necessary for us to expand our equipments and promote our production program.

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Unfortunately, the site of our works being small and narrow, leaving no more space to equip further machineries, it is clear that we are unable to increase the production unless we remove same to a suitable place and install more equipments. But in order to do so, we are afraid, it takes at least 12 month and large amount of money.

The drum making plant of the ex-3rd Naval Fuel Depot in Tokuyama is fortunately left almost undamaged and can be used for our purpose with onlyaa minor repairing and replenishment.

This plant is located very close to our works, within 15 minutes either by sea or land, which enable us to deliver steel sheets and galvanized iron sheets manufactured in our works, and by means of consistent operation, we can easily carry out our production plan to meet the present market requirements.

For these reasons, we beg to apply for the authorized usage of the reparation machineries and equipments.

Trusting this application will be given your earnest consideration and that we may hear from you within few days telling us of the possibility of our being granted the authorized usage which in turn will enable us to play a key-part in the rehabilitation of Japanese economy.

6) Additional Reparation Items needed for the above Production:

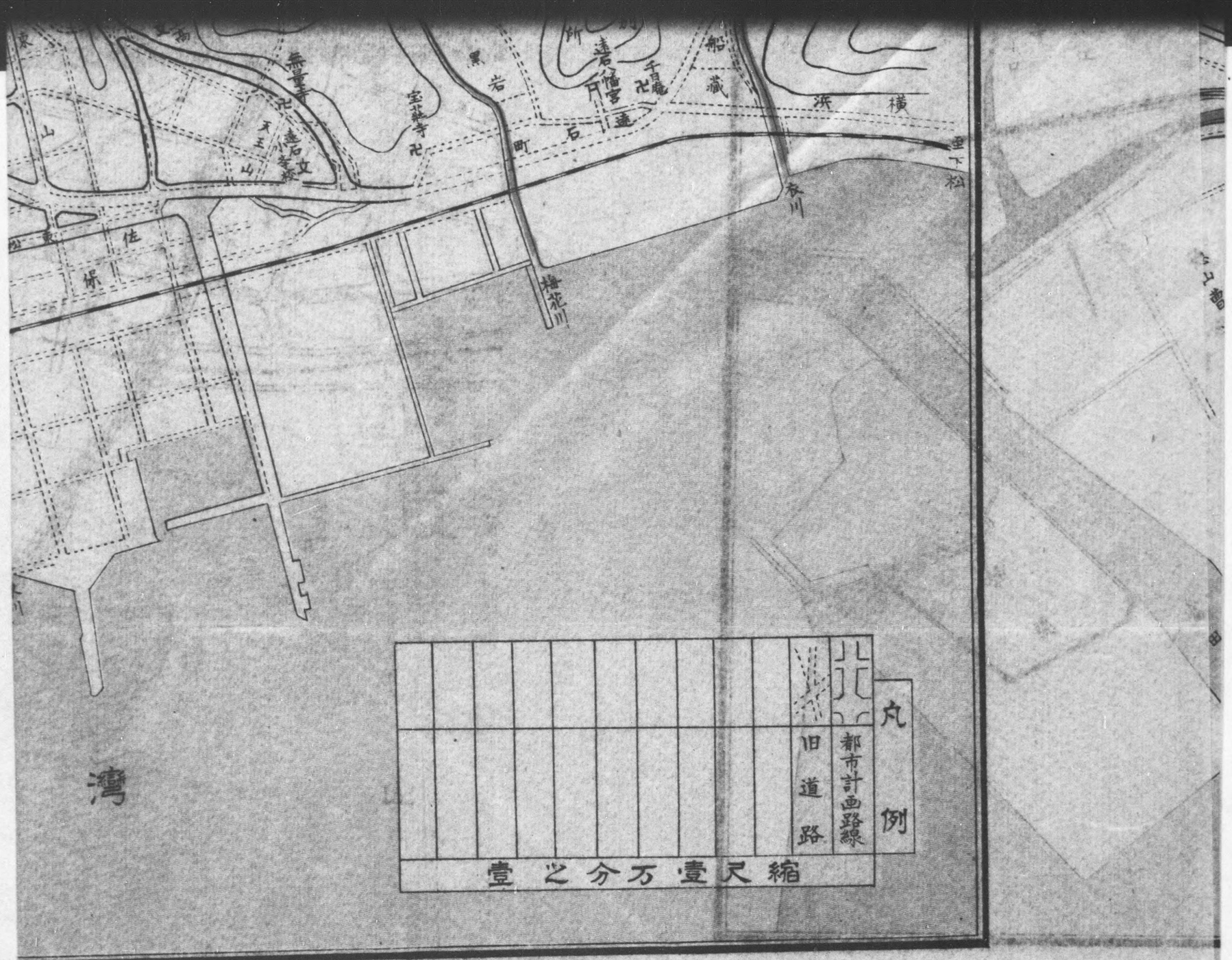
None

Tokuyama Teppan K.K.

Signature: _____

Director and President

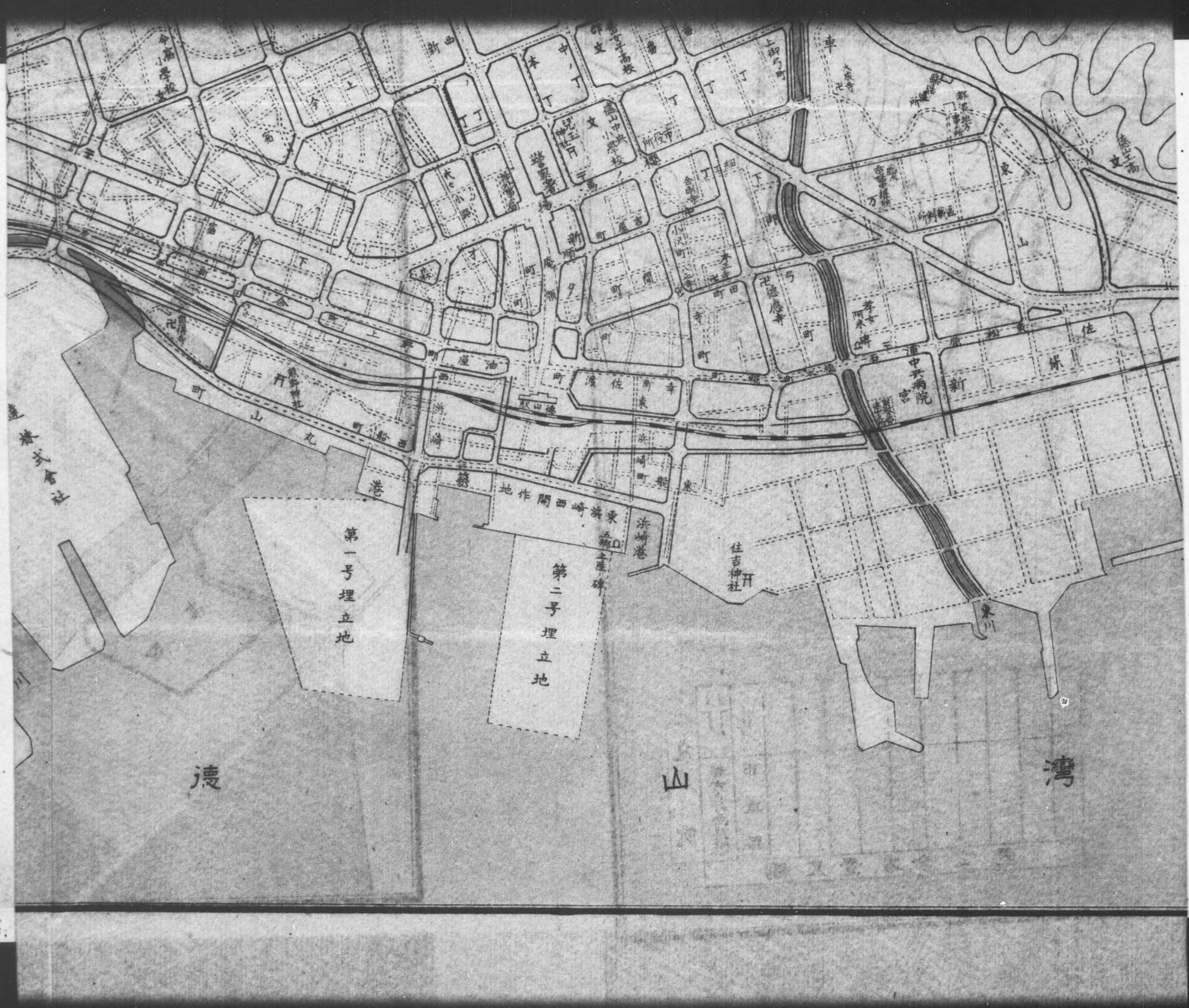
DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO.



DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO.

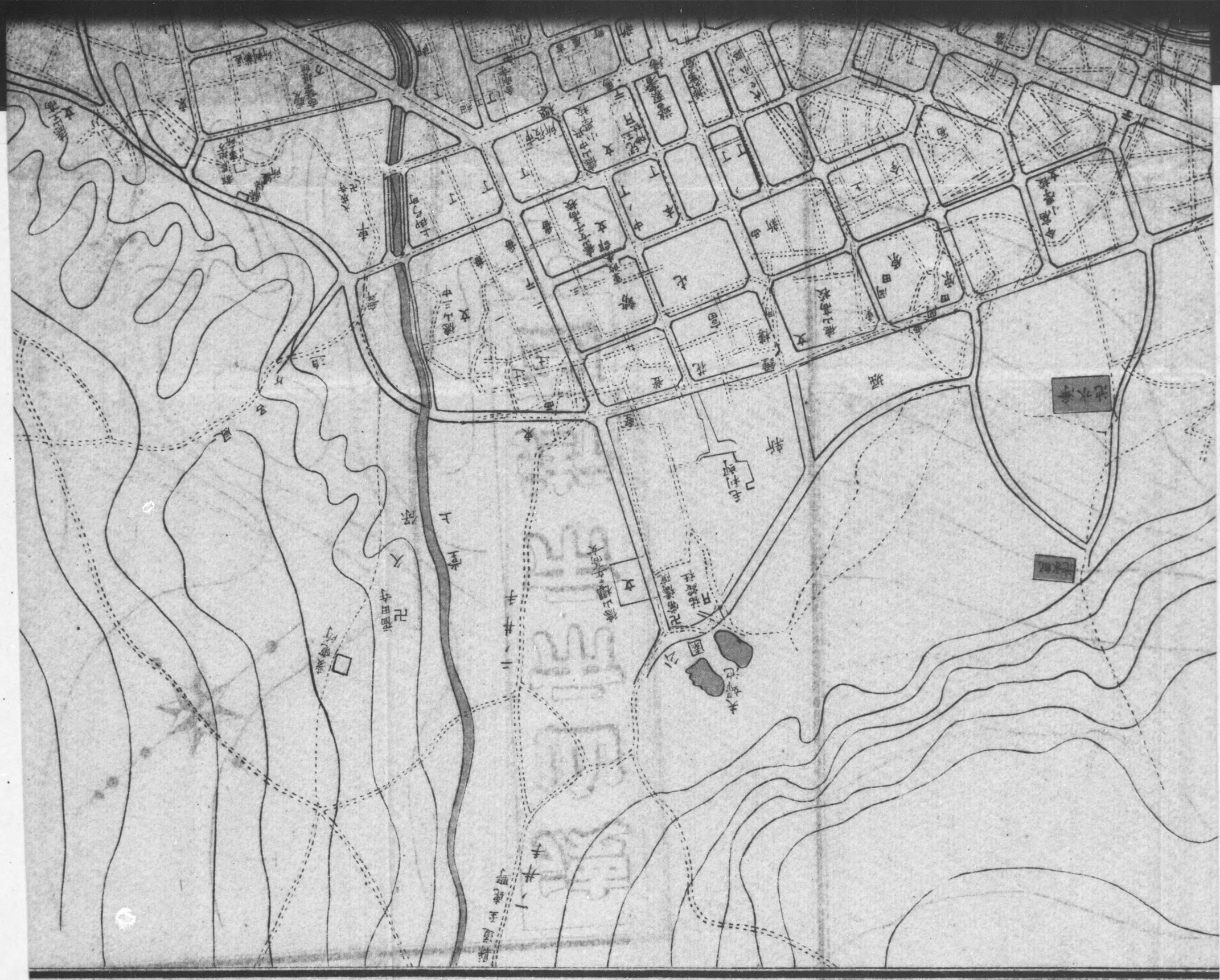
DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO.

DECLASSIFIED E.O. 12065 SECTION 3 NND 963


第一号埋立地
第二号埋立地
第一号埋立地
第二号埋立地
德山湾
新保
浜崎町
浜崎
東浜崎
西浜崎
住吉神社
東川
中央病院
徳山駅
油屋町
上御弓町
新町
本町
今下町
今上町
大成寺
徳山小学校
徳山高校
徳山中央小学校
徳山警察署
徳山簡易裁判所
徳山地方検察庁
徳山税務署
徳山市役所
徳山市公会堂
徳山市立図書館
徳山市立体育館
徳山市立勤労青少年ホーム
徳山市立勤労青少年センター

夫婦池
公園
配水池
浄水池
新堀
毛利邸
德山櫻ヶ丘高女
二ノ井手
福田寺
久保
堂上
德山高校
德山三中
德山中央小學校
德山工高
中央病院
東浜崎西開作地

DECLASSIFIED E.O. 12065 SECTION 3 4(b)(1)(B) NSC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学校
学校

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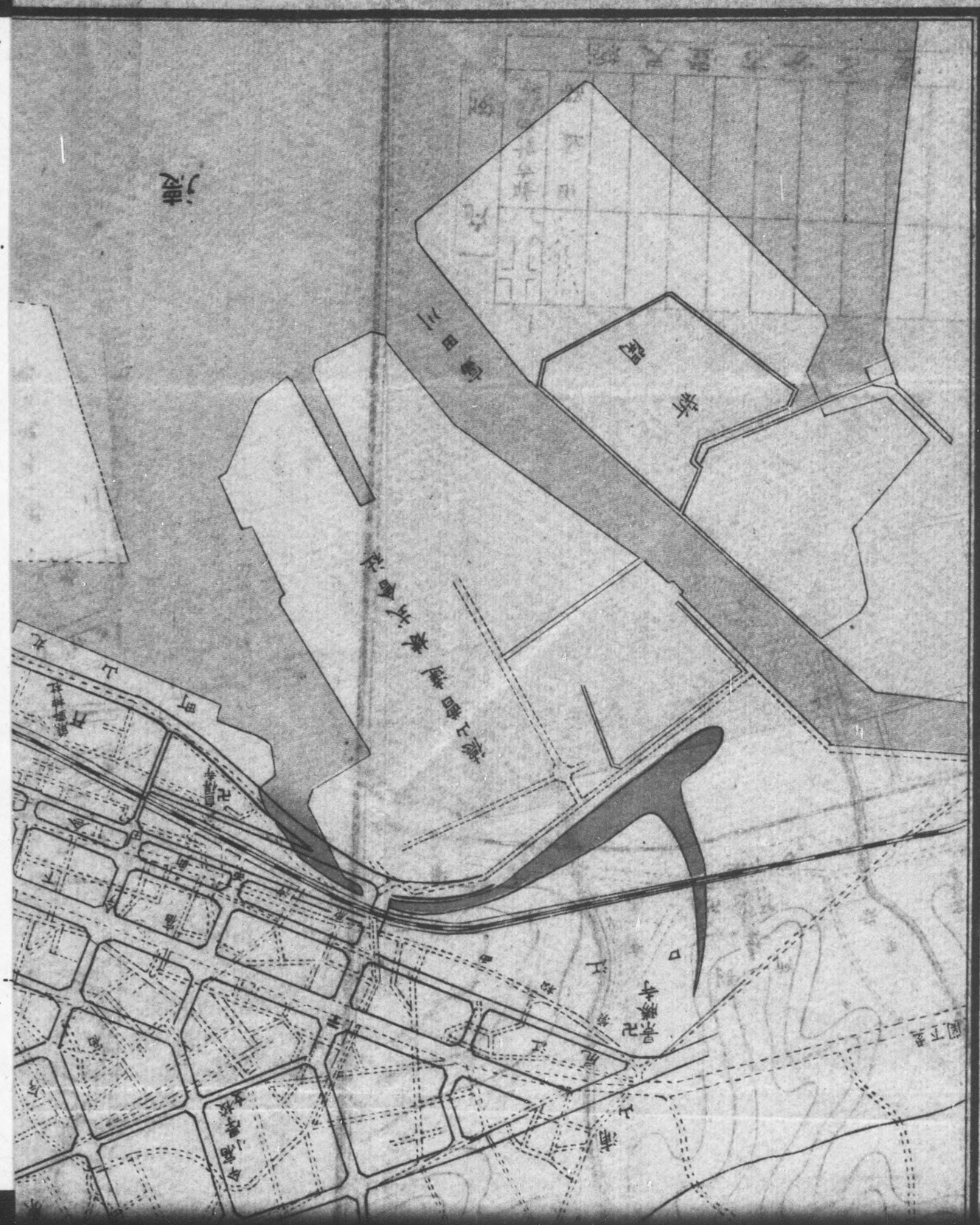

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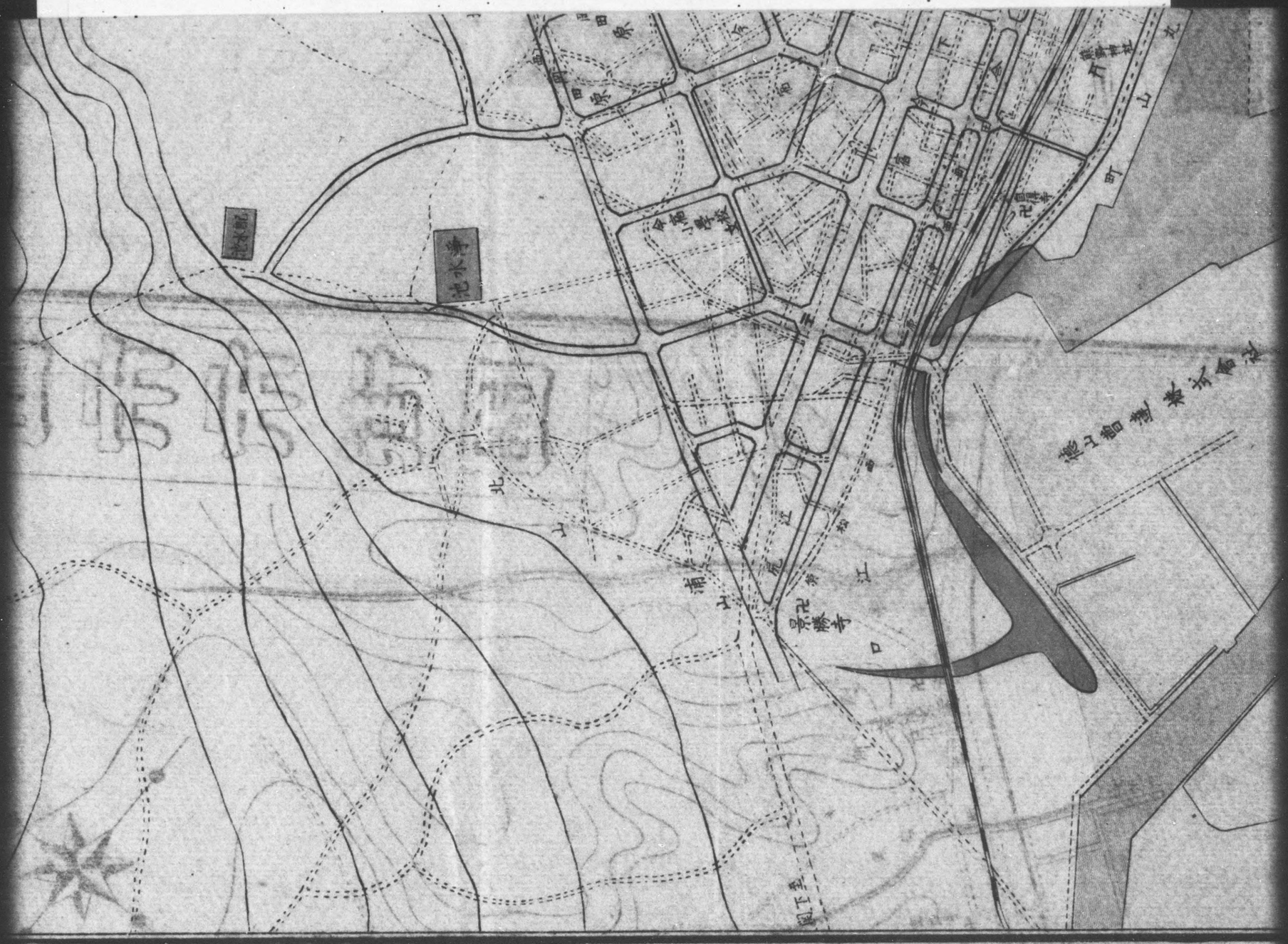


DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

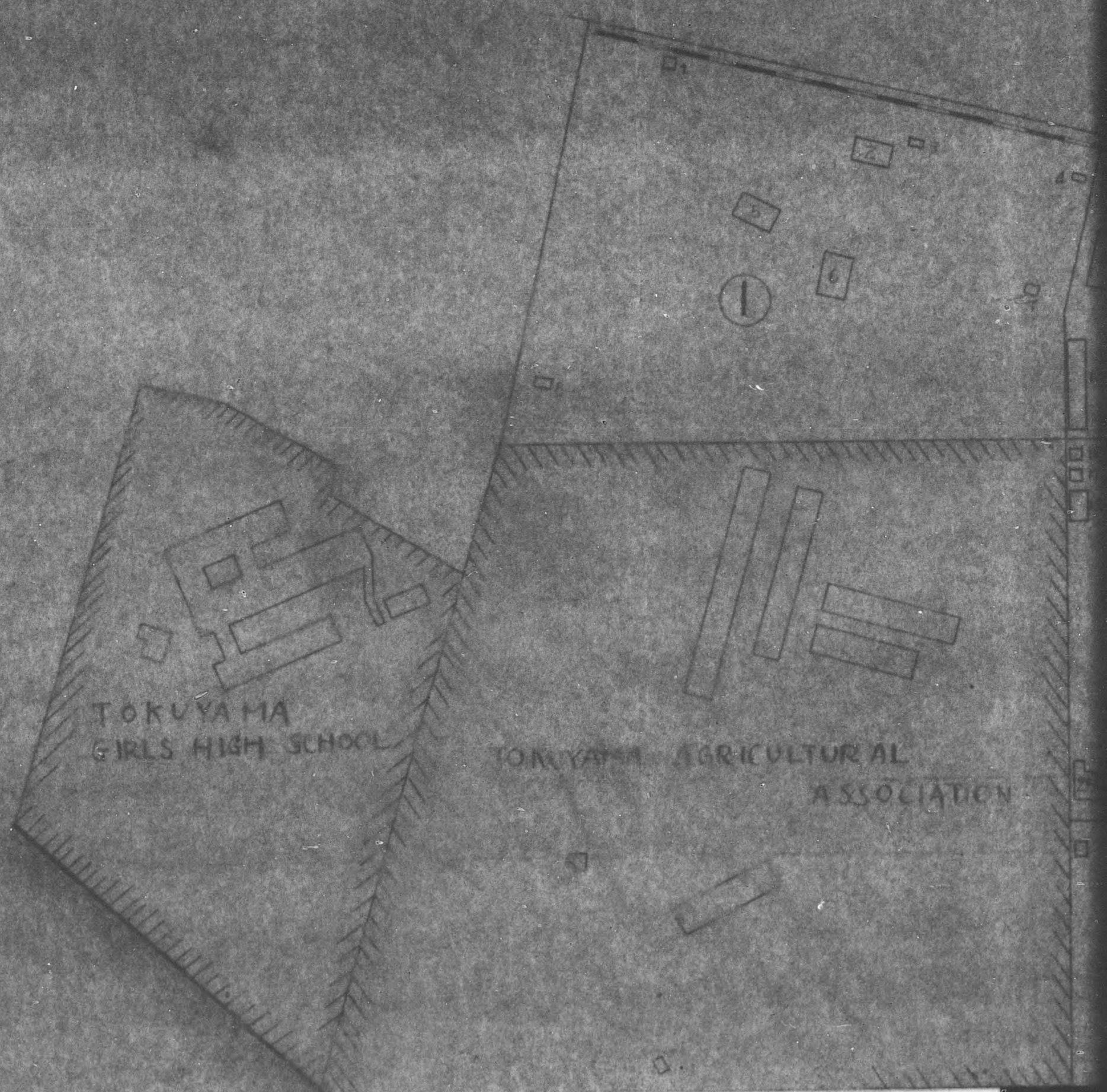
DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. [illegible]

CODE NUMBER 45 - 7

NAME OF PLANT THIRD NAVAL FUEL DEPOT

LOCATION TOKUYAMA SHI YAMAGUCHI KEN

SCALE 1:2000



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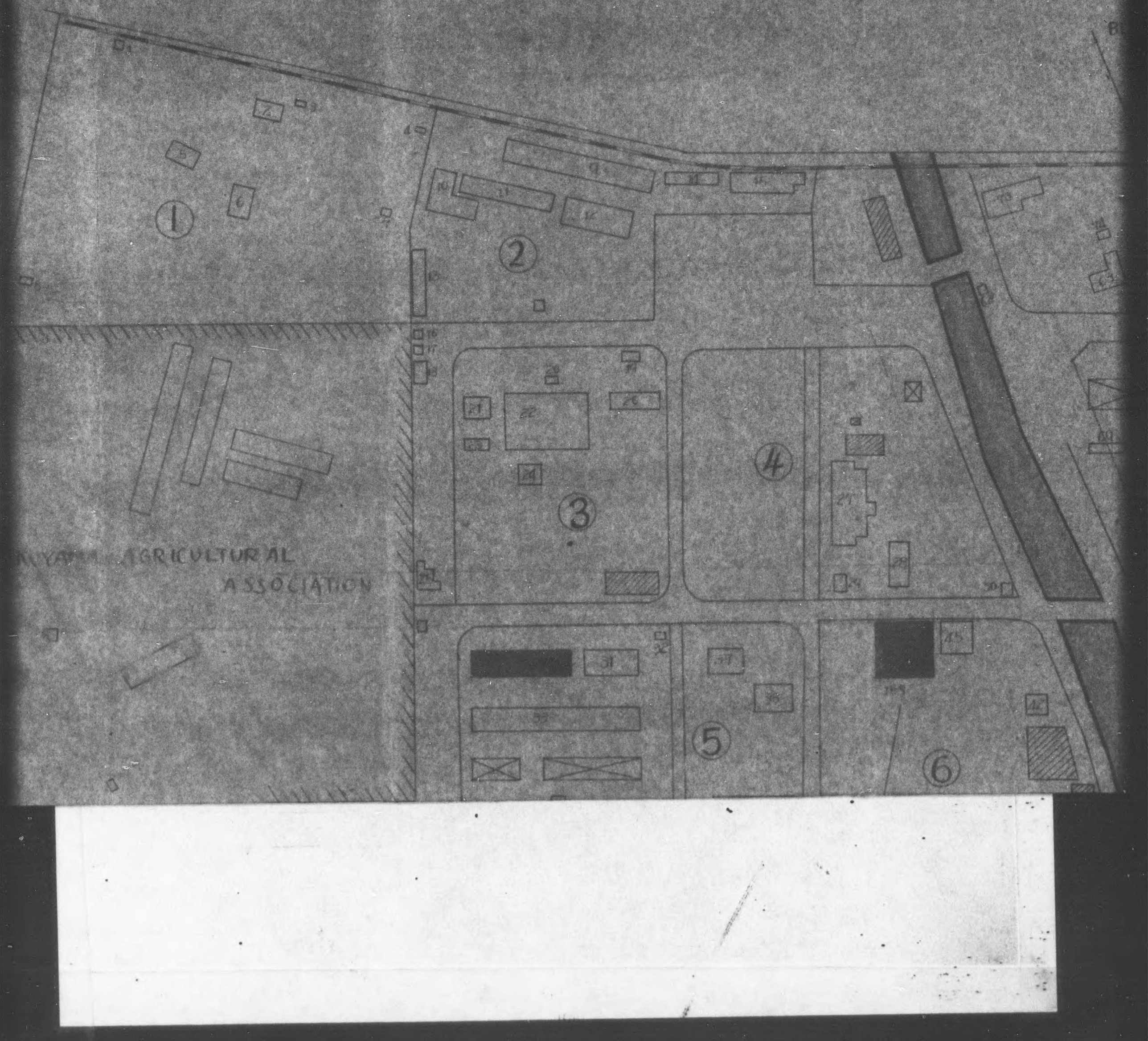
TO

7

YAL FUEL DEPOT

YAMAGUCHI-KEN



DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO.

TOKUYAMA 3RD

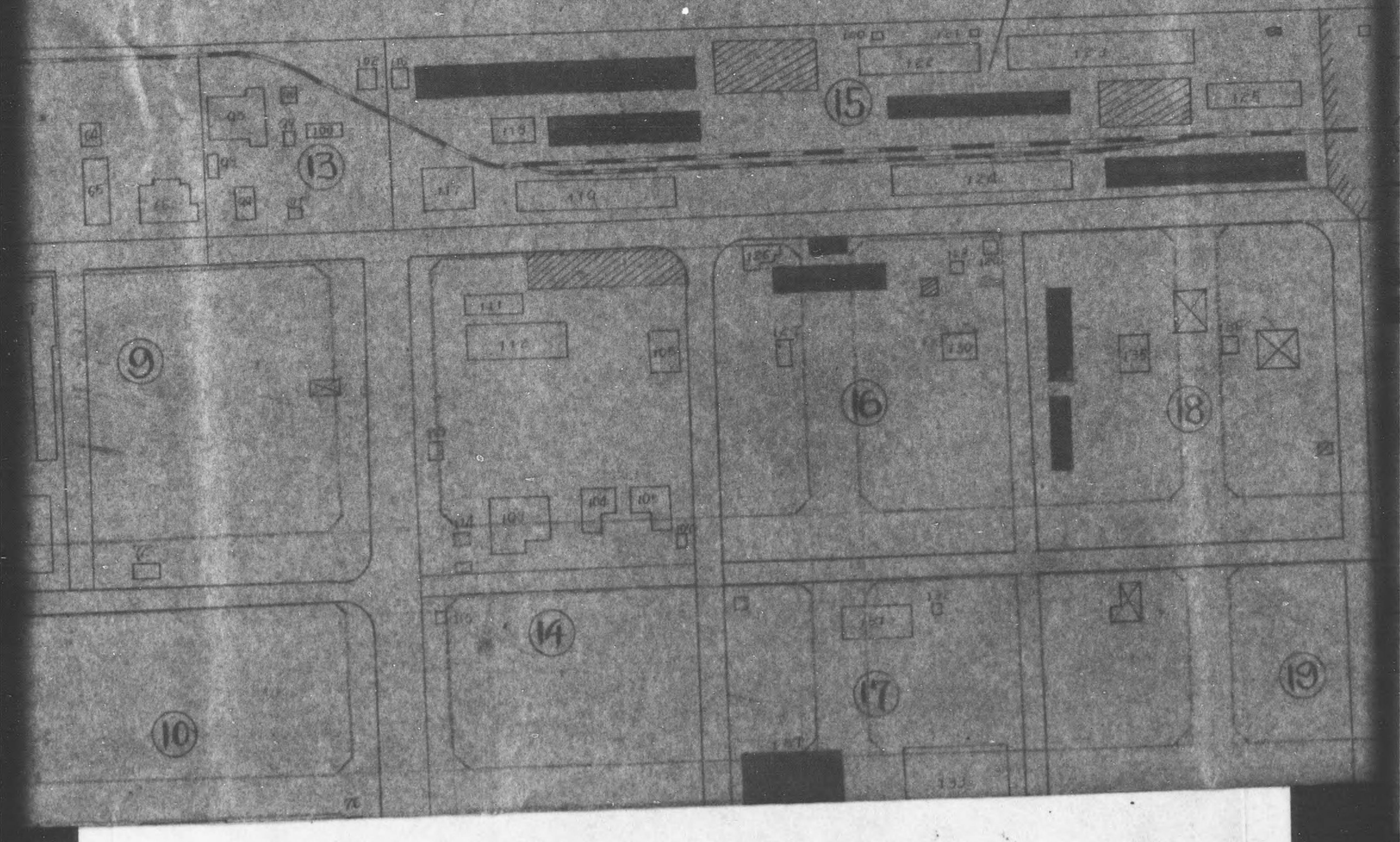
BLDG NO. 67
ALL MACHINES IN THIS BUILDING ARE EXEMPTED MACHINES
(THAT IS THEY BELONG TO NIPPON FERTILIZER CO.)
THEREFORE ARE EXCLUDED FROM EVALUATION.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNBS NO.

YAMA 3RD NAVAL F

S IN THIS BUILDING ARE EXEMPTED MACHINES
EY BELONG TO NIPPON FERTILIZER CO.)
ARE EXCLUDED FROM EVALUTION.

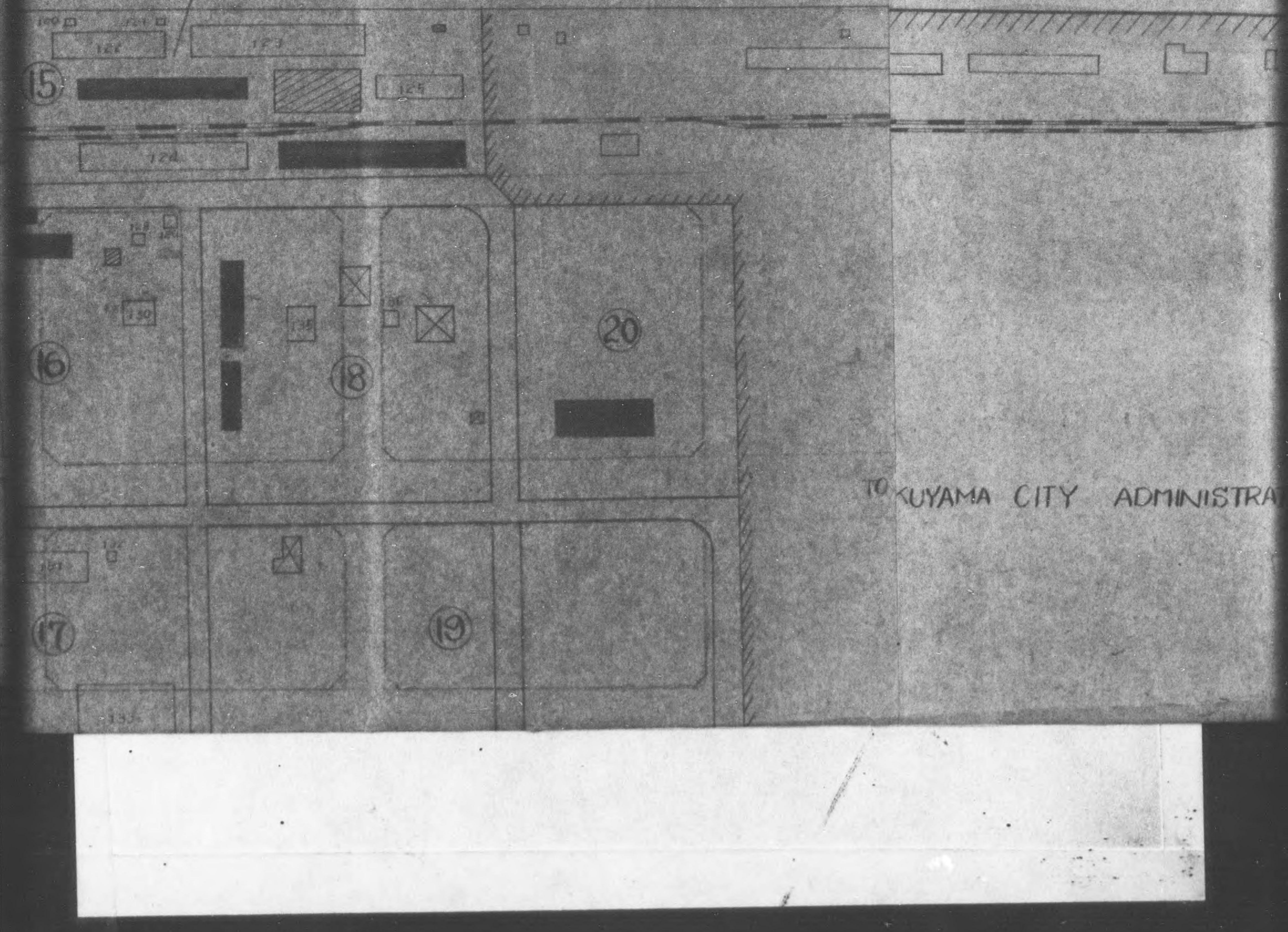
BLDG NO 156
THIS BUILDING WHICH HOUSES
IS RELEASED AND EXCLUDED
THE HOUSED MACHINES ARE

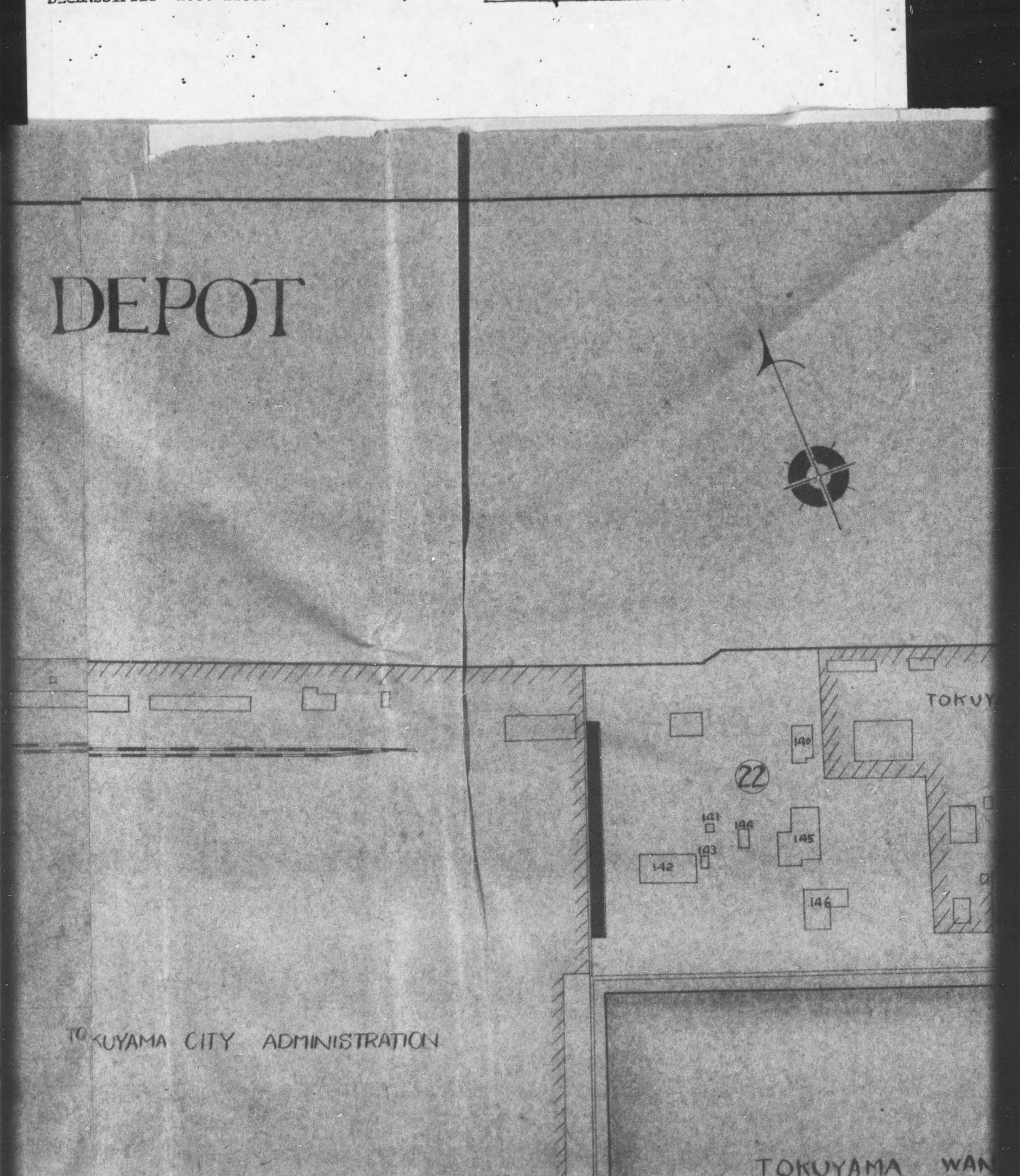


DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

NAVAL FUEL DEPOT

BLDG NO 156
THIS BUILDING WHICH HOUSES REPARATION MACHINES IS RELEASED AND EXCLUDED FROM EVALUATION THE HOUSED MACHINES ARE EVALUATED.




DEPOT
22
140
141
144
145
143
142
146
TOKUYAMA CITY ADMINISTRATION
TOKUYAMA WAN

DECLASSIFIED E.O. 12065 SECTION 3 402/MR85 #3

NOTE MRD

① ② ③ AREA

1 2 3 BUILDI

RESERV

BUILDI

RELEASE

RELEA

TOKUYAMA SHINKO K.K.

NIPPON

140 141 142 143 144 145 146

22 23

151 152 153 154 155

TOKUYAMA WAN

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSC NO.

NOTE MKD

(1)(2)(3) AREA NO

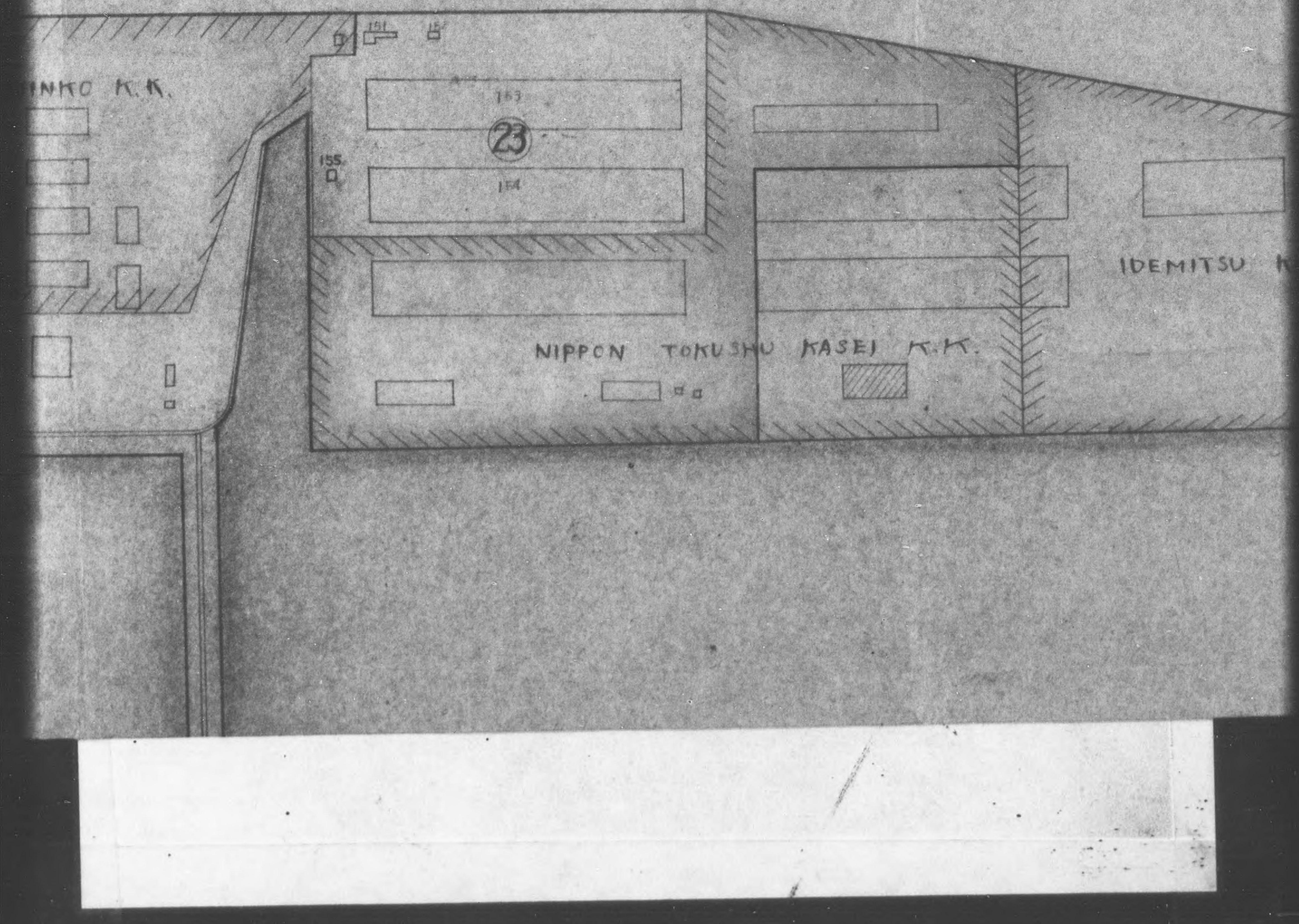
1 2 3 BUILDING NO

RESERVOIR

BUILDINGS NOT EVALUATED DUE TO HEAVY DAMAGE

RELEASED BUILDING

RELEASED AREA AND BUILDING



DECLASSIFIED E.O. 12065 SECTION 3 402/NNSS NO.

REA NO

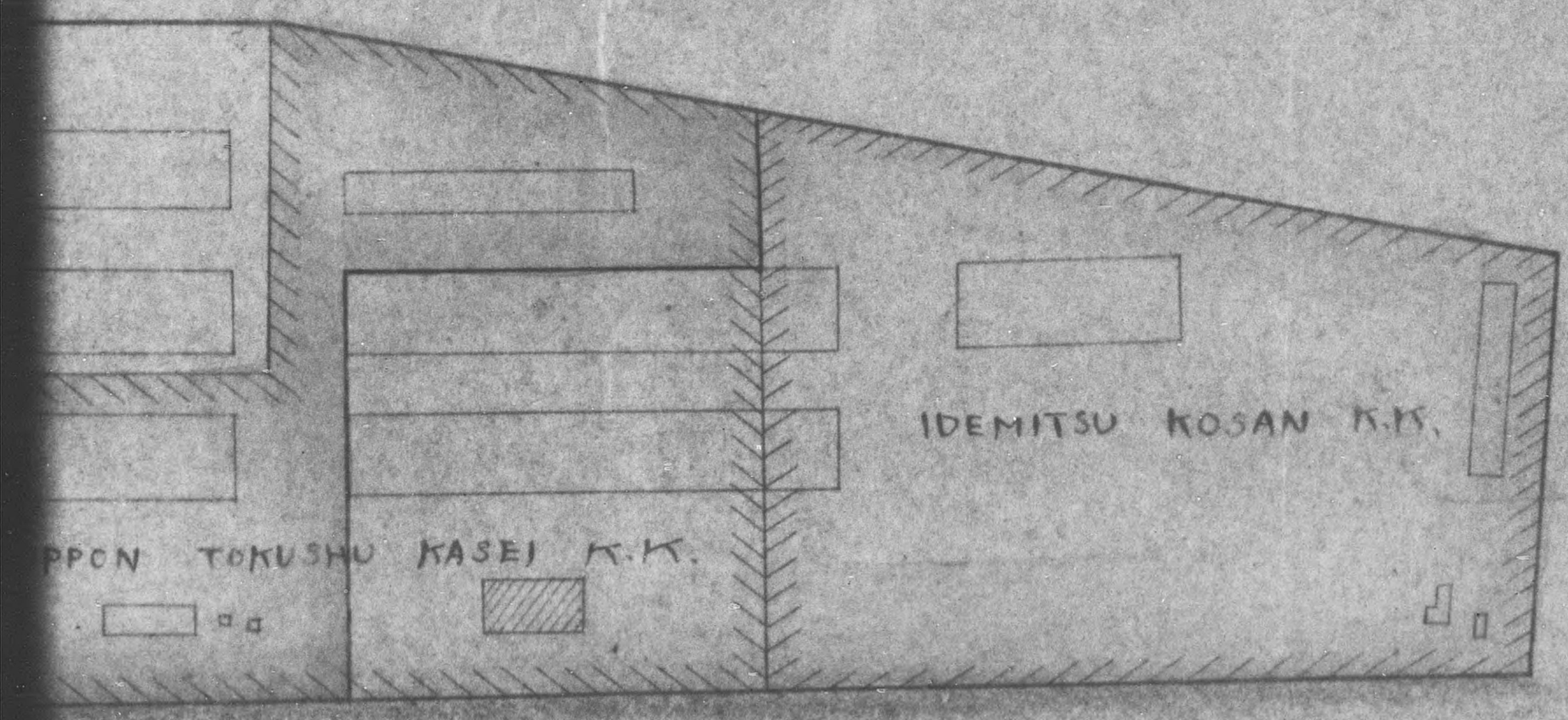
UILDING NO

E SERVOIR

UILDINGS NOT EVALUATED DUE TO HEAVY DAMAGE

ELEASED BUILDING

ELEASED AREA AND BUILDING



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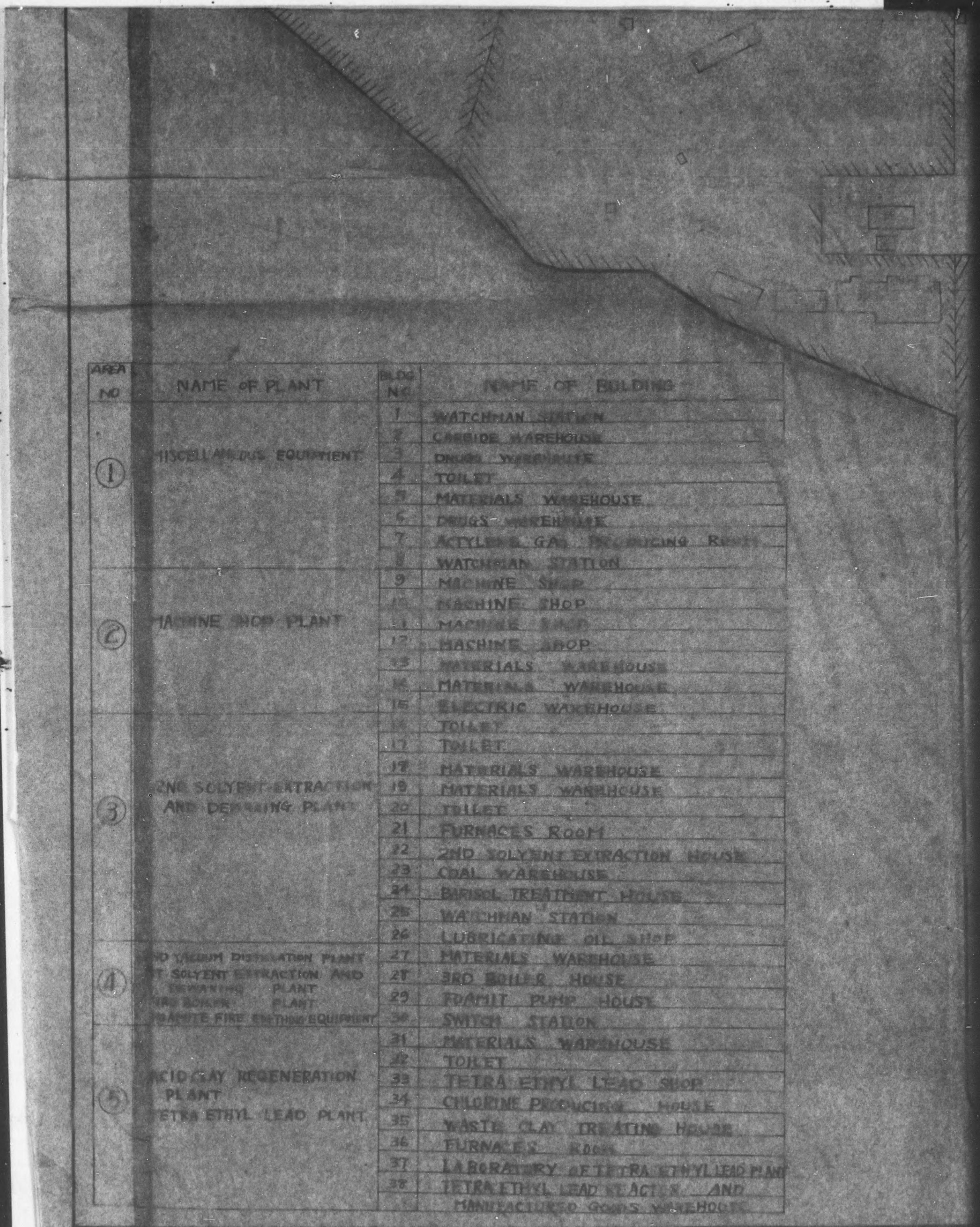
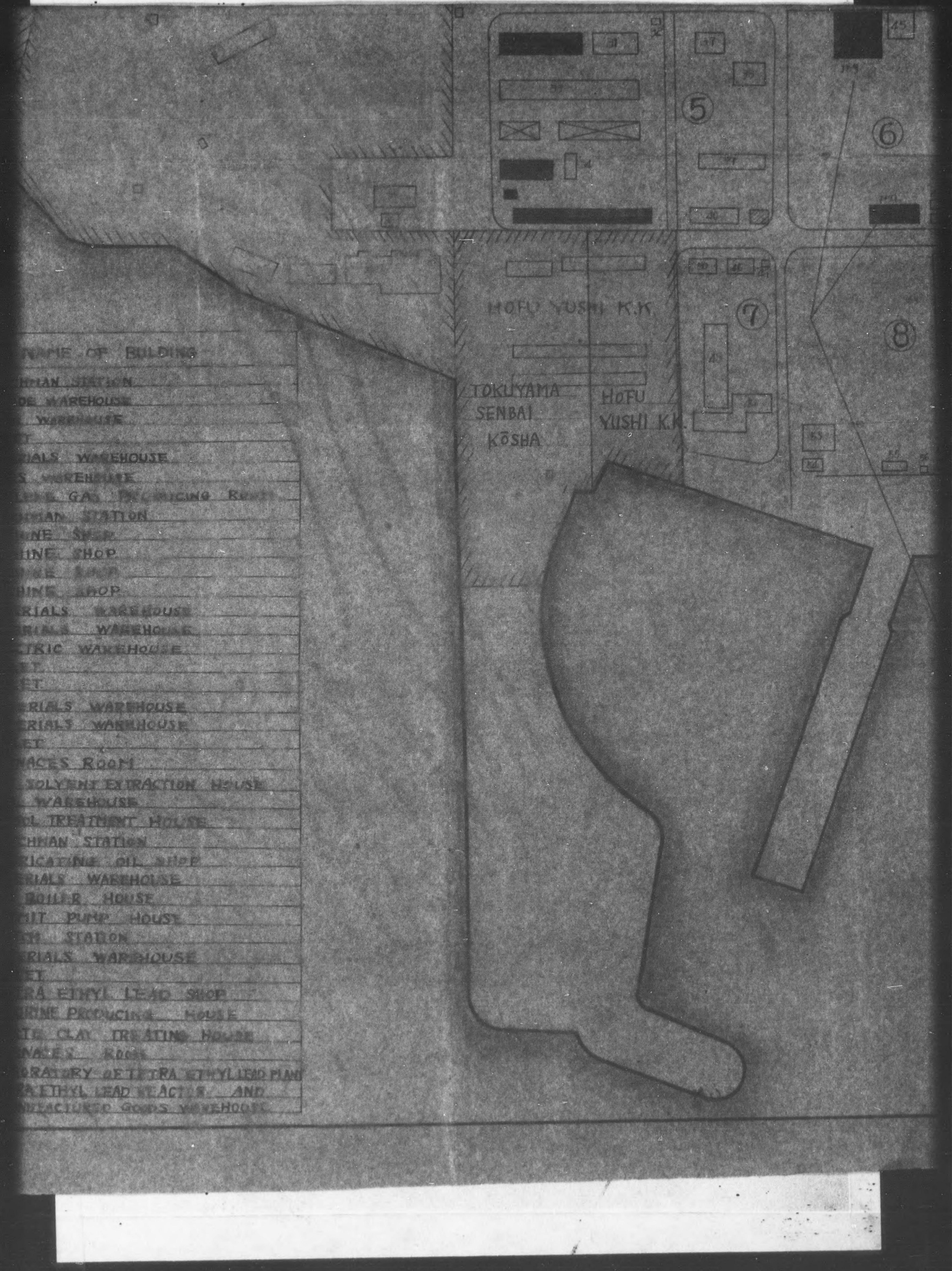


AREA NO	NAME OF PLANT	BLDG NO	NAME OF BUILDING
(1)	MISCELLANEOUS EQUIPMENT	1	WATCHMAN STATION
		2	CARBIDE WAREHOUSE
		3	DRUGS WAREHOUSE
		4	TOILET
		5	MATERIALS WAREHOUSE
		6	DRUGS WAREHOUSE
		7	ACTYLENE GAS GENERATING ROOM
		8	WATCHMAN STATION
(2)	MACHINE SHOP PLANT	9	MACHINE SHOP
		10	MACHINE SHOP
		11	MACHINE SHOP
		12	MACHINE SHOP
		13	MATERIALS WAREHOUSE
		14	MATERIALS WAREHOUSE
		15	ELECTRIC WAREHOUSE
		16	TOILET
(3)	2ND SOLVENT EXTRACTION AND DEWAXING PLANT	17	TOILET
		18	MATERIALS WAREHOUSE
		19	MATERIALS WAREHOUSE
		20	TOILET
		21	FURNACES ROOM
		22	2ND SOLVENT EXTRACTION HOUSE
		23	COAL WAREHOUSE
		24	BARISOL TREATMENT HOUSE
		25	WATCHMAN STATION
		26	LUBRICATING OIL SHOP
(4)	ND VACUUM DISTILLATION PLANT T SOLVENT EXTRACTION AND DEWAXING PLANT RD BOILER PLANT RBANITE FIRE FIGHTING EQUIPMENT	27	MATERIALS WAREHOUSE
		28	3RD BOILER HOUSE
		29	FOAMIT PUMP HOUSE
		30	SWITCH STATION
		31	MATERIALS WAREHOUSE
		32	TOILET
(5)	ACID CLAY REGENERATION PLANT ETRA ETHYL LEAD PLANT	33	TETRA ETHYL LEAD SHOP
		34	CHLORINE PRODUCING HOUSE
		35	WASTE CLAY TREATING HOUSE
		36	FURNACES ROOM
		37	LABORATORY OF TETRA ETHYL LEAD PLANT
		38	TETRA ETHYL LEAD REACTORS AND MANUFACTURED GOODS WAREHOUSE

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO.



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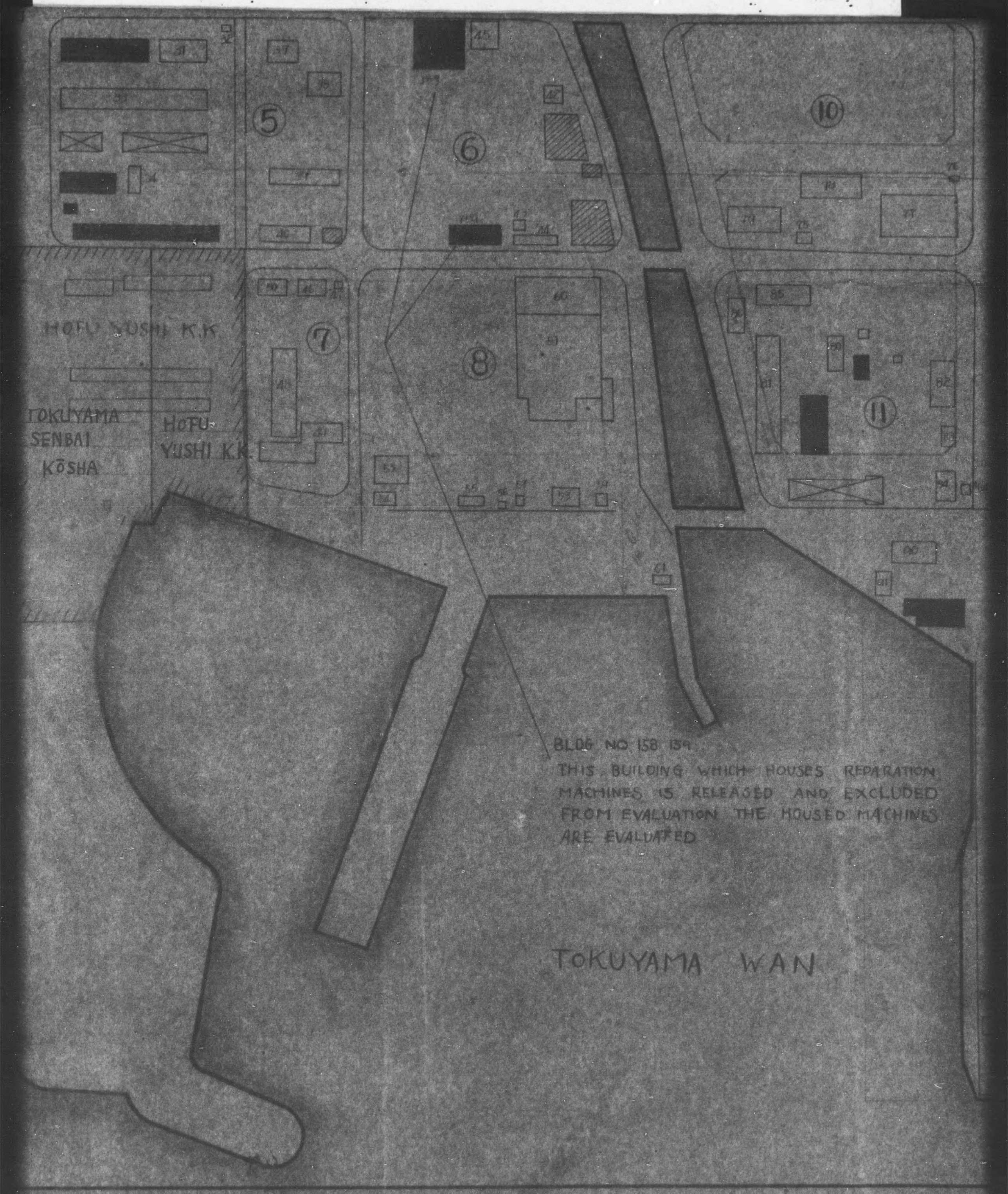

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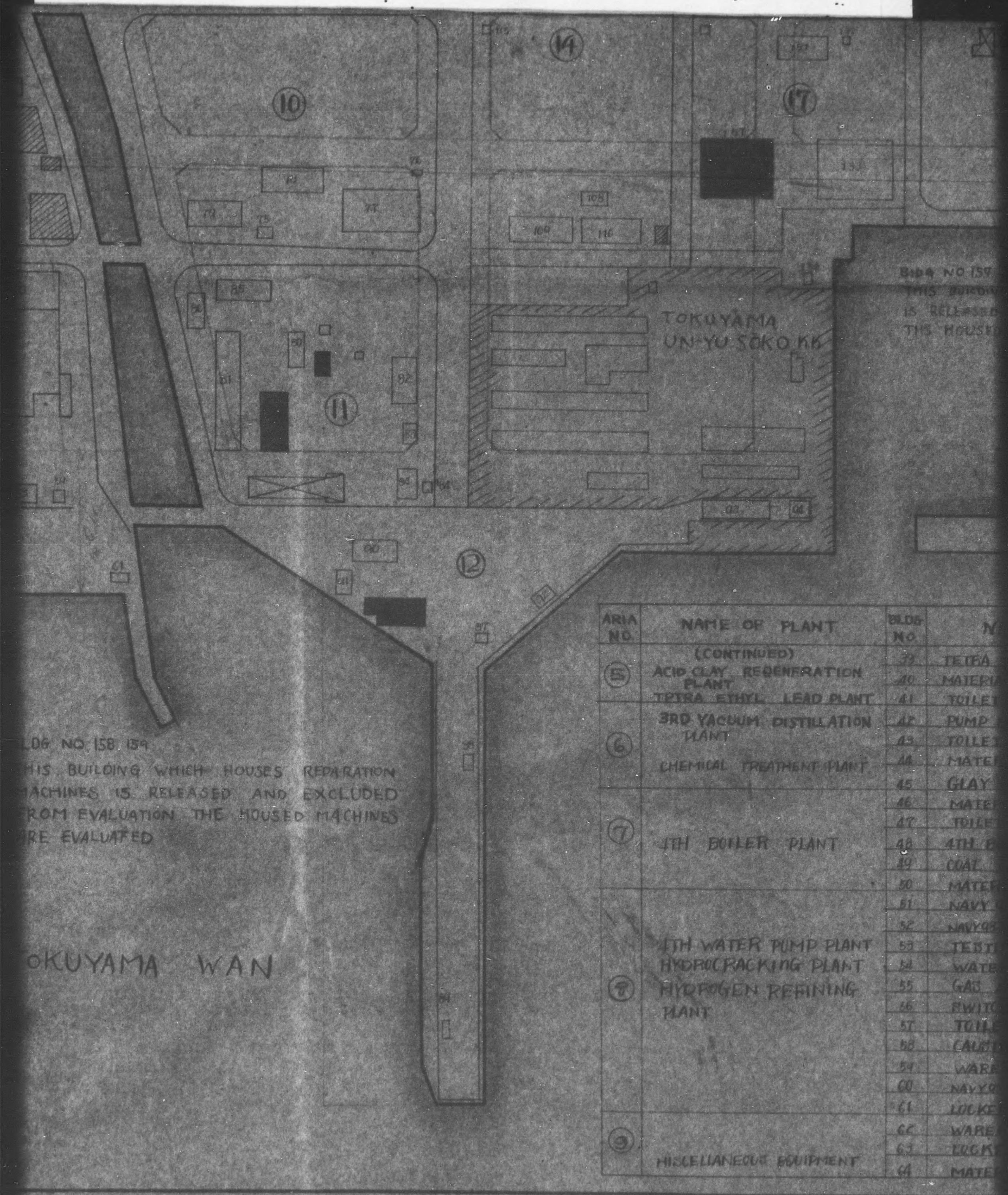
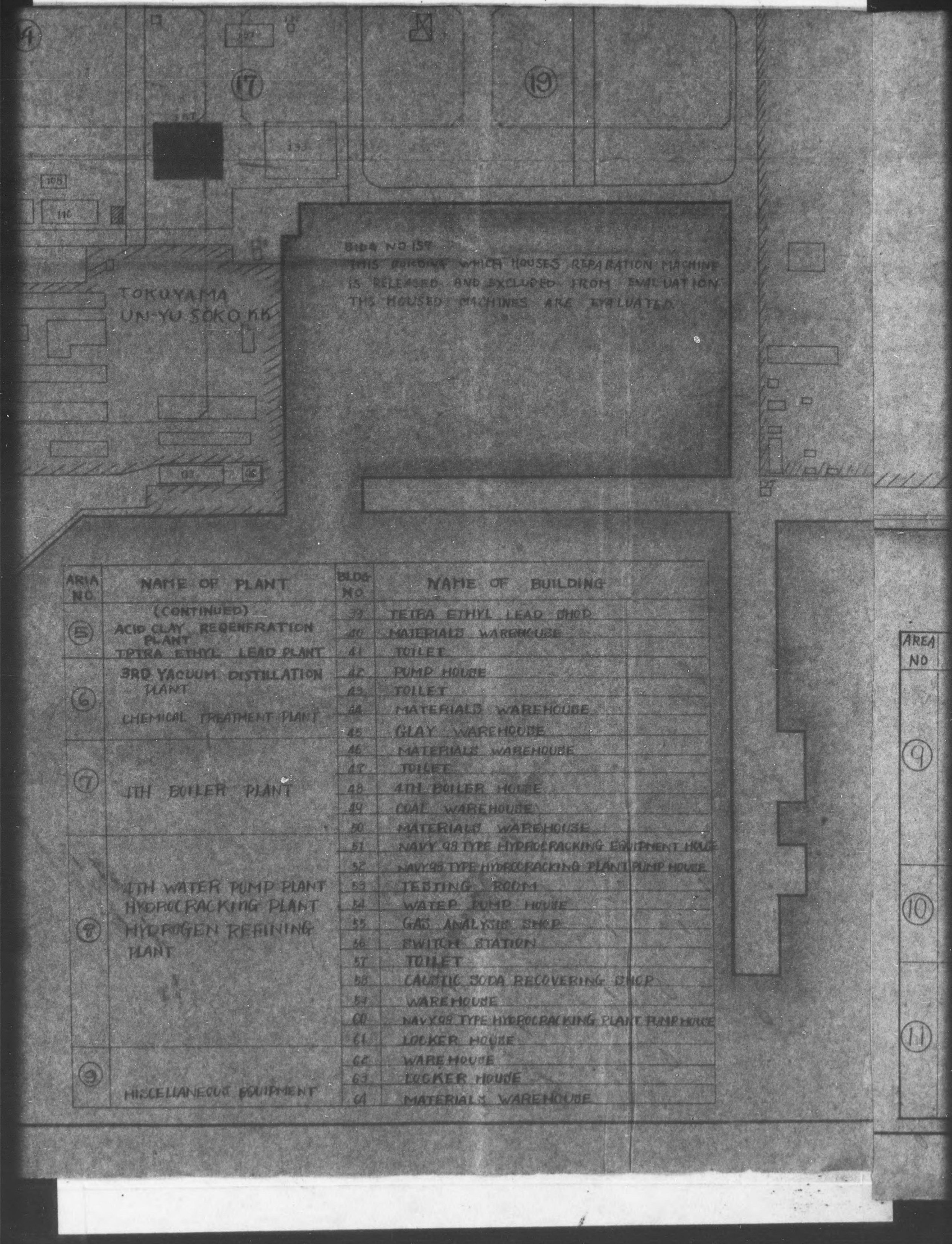


ARIA NO.	NAME OF PLANT	BLDG NO.	N
⑤	(CONTINUED) ACID CLAY REGENERATION PLANT TETRA ETHYL LEAD PLANT	39	TETRA
		40	MATERI
		41	TOILET
⑥	3RD VACUUM DISTILLATION PLANT CHEMICAL TREATMENT PLANT	42	PUMP
		43	TOILET
		44	MATE
		45	GLAY
⑦	4TH BOILER PLANT	46	MATE
		47	TOILE
		48	4TH B
		49	COAL
		50	MATER
		51	NAVY
		52	NAVY96
	4TH WATER PUMP PLANT HYDROCRACKING PLANT HYDROGEN REFINING PLANT	53	TEST
		54	WATE
		55	GAS
		56	SWITC
		57	TOIL
		58	CAUST
		59	WARE
		60	NAVY9
		61	LOCKE
⑨	MISCELLANEOUS EQUIPMENT	62	WARE
		63	LOCK
		64	MATE

DECLASSIFIED E.O. 12065 SECTION 3 402/MR&S NO. [redacted]

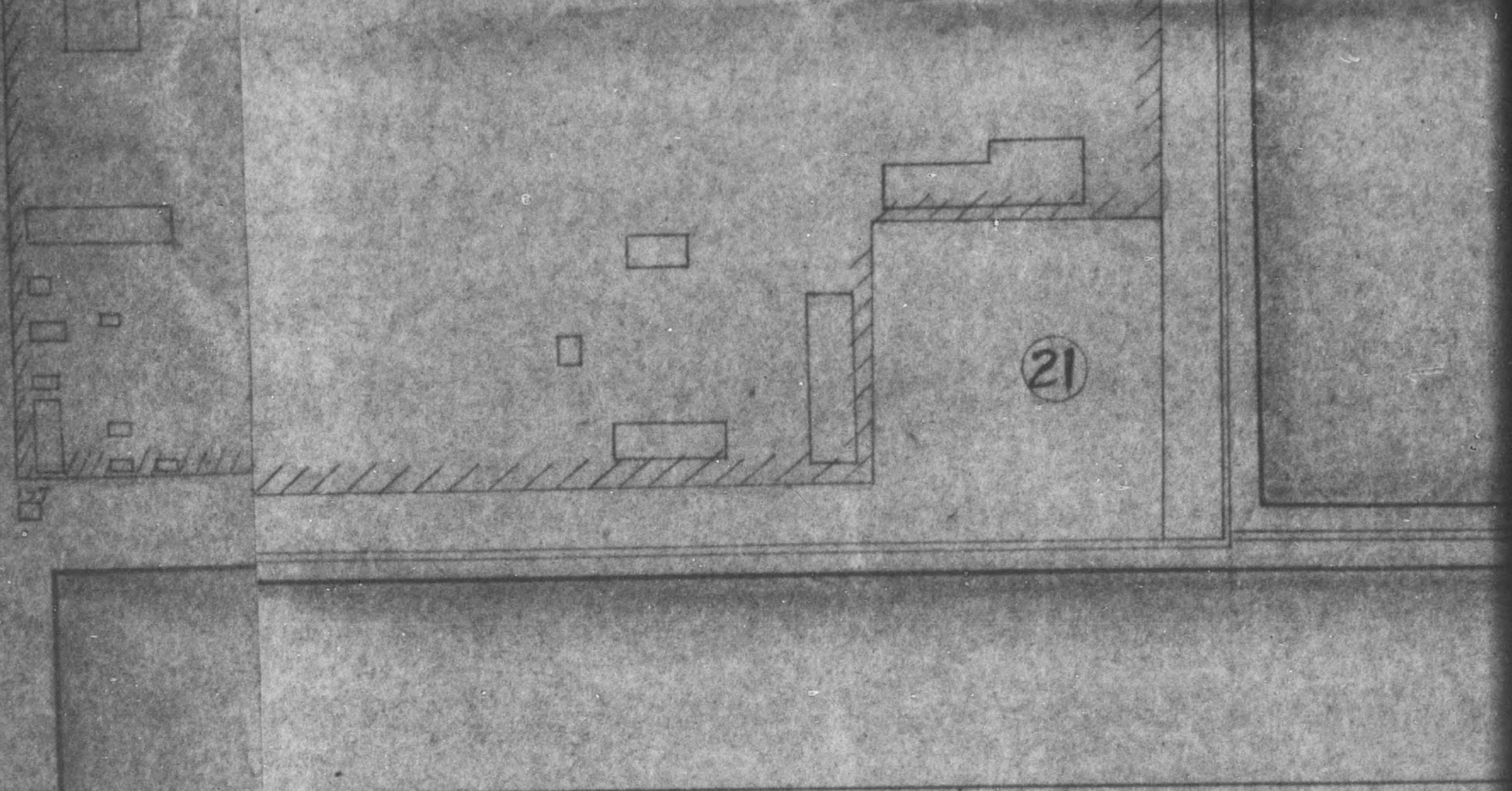


ARIA NO.	NAME OF PLANT	BLDG NO.	NAME OF BUILDING
⑤	(CONTINUED) ACID CLAY REGENERATION PLANT TETRA ETHYL LEAD PLANT	39	TETRA ETHYL LEAD SHOP
		40	MATERIALS WAREHOUSE
		41	TOILET
⑥	3RD VACUUM DISTILLATION PLANT CHEMICAL TREATMENT PLANT	42	PUMP HOUSE
		43	TOILET
		44	MATERIALS WAREHOUSE
		45	CLAY WAREHOUSE
⑦	4TH BOILER PLANT	46	MATERIALS WAREHOUSE
		47	TOILET
		48	4TH BOILER HOUSE
		49	COAL WAREHOUSE
		50	MATERIALS WAREHOUSE
⑧	4TH WATER PUMP PLANT HYDROCRACKING PLANT HYDROGEN REFINING PLANT	51	NAVY 98 TYPE HYDROCRACKING EQUIPMENT HOUSE
		52	NAVY 98 TYPE HYDROCRACKING PLANT PUMP HOUSE
		53	TESTING ROOM
		54	WATER PUMP HOUSE
		55	GAS ANALYSIS SHOP
		56	SWITCH STATION
		57	TOILET
		58	CAUSTIC SODA RECOVERING SHOP
		59	WAREHOUSE
		60	NAVY 98 TYPE HYDROCRACKING PLANT PUMP HOUSE
		61	LOCKER HOUSE
⑨	MISCELLANEOUS EQUIPMENT	62	WAREHOUSE
		63	LOCKER HOUSE
		64	MATERIALS WAREHOUSE

AREA NO
⑨
⑩
⑪

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO.

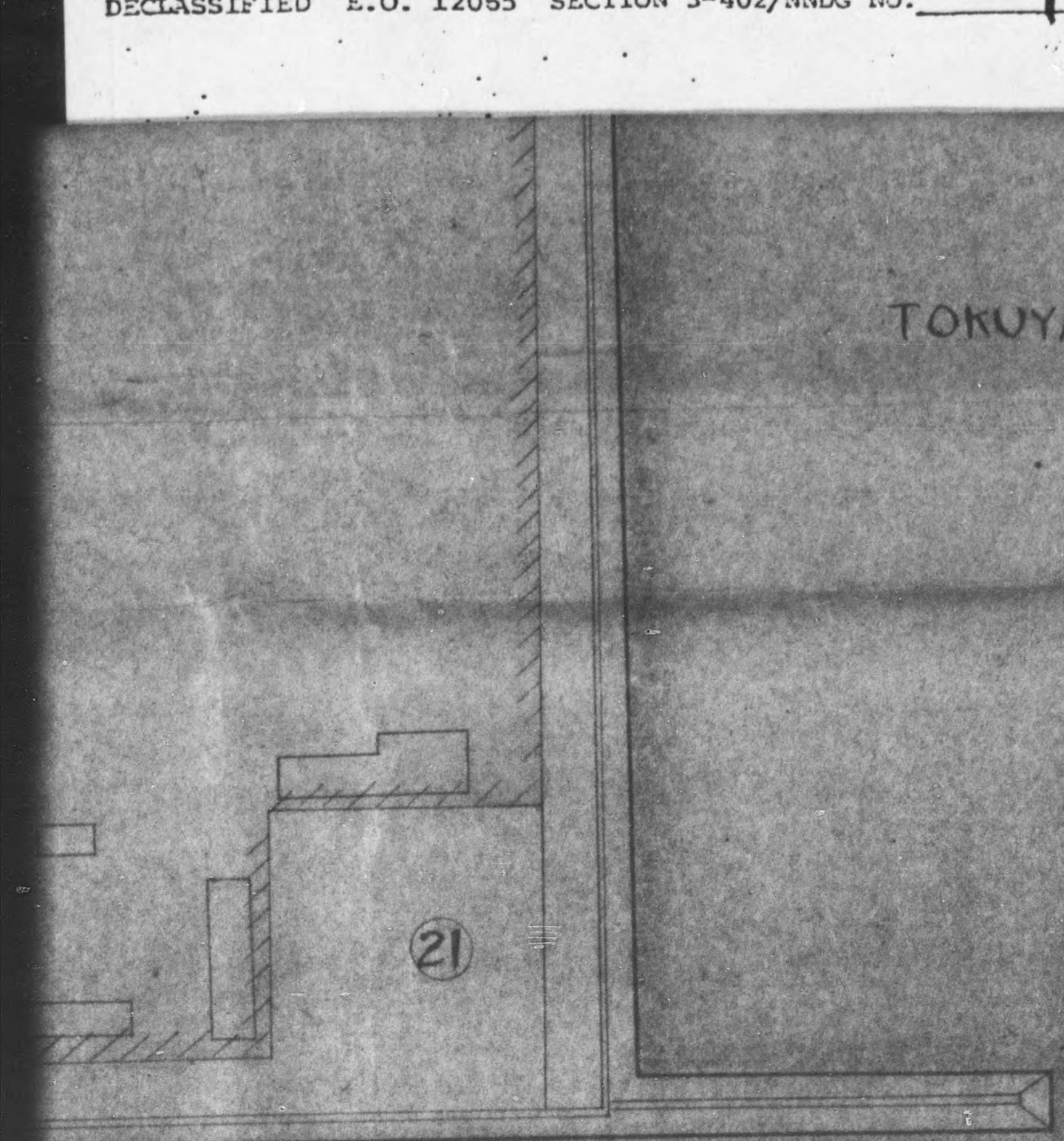
S REPARATION MACHINE
FROM EVALUATION
RE EVALUATED



AREA NO	NAME OF RLANT	BLDG NO	NAME OF BUILDING
9	(CONTIUED) MISCELLANEOUS EQUIPMENT	65	MATERIALS WAREHOUSE
		66	PRINTING SHOP
		67	GARAGE
		68	WAREHOUSE
		69	LOCKER HOUSE
		70	DOCUMENTS HOUSE
		71	FACTORY OFFICE
		72	SWITCH STATION
		73	GUIDE OFFICE
		74	WAREHOUSE
10	HYDROGENATION PLANT POLYERIZATION PLANT	75	SWITCH STATION
		76	PUMP HOUSE
		77	NAVY 96 TYPE HYDROGENATION
		78	LOCKER HOUSE
		79	GAS POLYMERIZATIONS PUM
11	WATER GAS CONVERTOR WATER GAS PRODUCER METHANE CRACKING PLANT HYDROGEN GENERATING PLANT CATALYST PLANT	80	MATERIALS WAREHOUSE
		81	1ST CATALYST SHOP
		82	WATER GAS CONVERSION
		83	WATER GAS PRODUCTING
		84	NAVY 16 TYPE WATER GAS CONVERT
		85	SWITCH STATION
		86	MANUFACTURED CATALYST WA
		87	LOCKER HOUSE

UILDING
SHOP
HOUSE
HOUSE
HOUSE
RACKING EQUIPMENT HOUSE
CKING PLANT PUMP HOUSE
OVERING SHOP
RACKING PLANT PUMP HOUSE
E HOUSE

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO.



AREA NO	NAME OF PLANT	BLDG NO
12	1ST WATER PUMP PLANT 2ND WATER PUMP PLANT	87 88 89 90 91 92 93 94
13	ELECTRIC POWER PLANT	95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128
14	2ND BOILER PLANT 1ST CRACKING PLANT 2ND CRACKING PLANT 3RD CRACKING PLANT 4TH CRACKING PLANT DE-ASPHALTING PLANT. DRUM CLEANING PLANT	
15	CAN MANUFACTURING PLANT	
16	1ST CRUDE OIL DISTILLATION PLANT 2ND CRUDE OIL DISTILLATION PLANT	

OF RLANT	BLDG NO	NAME OF BUILDING
UED)	65	MATERIALS WAREHOUSE
	66	PRINTING SHOP
	67	GARAGE
OUS EQUIPMENT	68	WAREHOUSE
	69	LOCKER HOUSE
	70	DOCUMENTS HOUSE
	71	FACTORY OFFICE
	72	SWITCH STATION
	73	GUIDE OFFICE
	74	WAREHOUSE
	75	SWITCH STATION
TION PLANT	76	PUMP HOUSE
TION PLANT	77	NAVY 96TYPDS.HYDROGENATION PLANT PUMP HOUSE
	78	LOCKER HOUSE
	79	GAS POLYMERIZATIONS PUMP HOUSE
	80	MATERIALS WAREHOUSE
S CONVERTOR	81	1ST CATALYST SHOP
S PRODUCER	82	WATER GAS CONVERSION SHOP
CRACKING PLANT	83	WATER GAS PRODUCTING SHOP
GENERATING	84	NAVY 96 TYPE WATER GAS CONVERTION SHOP
	85	SWITCH STATION
PLANT	86	MANUFACTURED CATALYST WAREHOUSE
	87	LOCKER HOUSE

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDS N.S.

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AREA NO	NAME OF PLANT	BLDG NO	NAME OF BUILDING
(12)	1ST WATER PUMP PLANT 2ND WATER PUMP PLANT	87	WATCHMAN STATION
		88	PUMP HOUSE
		89	SPOT OFFICE
		90	TRANSPORTION OFFICE
		91	WARE HOUSE
		92	PUMP HOUSE
		93	WARE HOUSE
		94	FOAMITE PUMP HOUSE
(13)	ELECTRIC POWER PLANT	95	GENERATOR ROOM
		96	BATTERY ROOM
		97	MATERIALS WAREHOUSE
		98	ELECTRIC TESTING SHOP
		99	ELECTRIC REPAIRING SHOP
		100	MATERIALS WAREHOUSE
		101	SWITCH STATION
		102	CURRENT LIMITING REACTOR HOUSE
		103	3RD CRACKING PLANT PUMP HOUSE
		104	2ND CRACKING PLANT PUMP HOUSE
(14)	2ND BOILER PLANT 1ST CRACKING PLANT 2ND CRACKING PLANT 3RD CRACKING PLANT 4TH CRACKING PLANT DE-ASPHALTING PLANT DRUM CLEANING PLANT	105	LOCKER HOUSE
		106	1ST CAACKING PLANT PUMP HOUSE
		107	COOLING WATER PUMP HOUSE
		108	4TH CRACKING PLANT PUMP HOUSE
		109	OIL TANK HOUSE
		110	OIL TANK HOUSE
		111	COAL WAREHOUSE
		112	2ND BOILER HOUSE
		113	TOILET
		114	DE-ASPHALTING PLANT PUMP HOUSE
		115	WATCHMAN STATION
(15)	CAN MANUFACTURING PLANT	116	SOLDERING IRON HEATING SHOP
		117	CAN PACKING SHOP
		118	CAN PEPAIRING SHOP
		119	MANUFACTURED GOODS WAREHOUSE
		120	TOILET
		121	TOILET
		122	BOX MANUFACTURING SHOP
		123	CAN MANUFACTURING SHOP
		124	MATERIALS WAREHOUSE
		125	LOCKER HOUSE
(16)	1ST CRUDE OIL DISTILLATION PLANT 2ND CRUDE OIL DISTILLATION PLANT	126	COAL WAREHOUSE
		127	2ND CRUDE OIL DISTILLATION PLANT PUMP HOUSE
		128	VACUUM DISTILLATION PLANT BOILER HOUSE

AREA NO	MAN
(16)	(CONT 1ST VACUU
(17)	FOAMIT FIRE OIL BLEND
(18)	3RD CRUDE O FRACTIONAL DISTILLATION GASOLINE T
(19)	KEROSENE
(20)	1ST BOI
(21)	TURPENTIN 3RD WATE DRUM MAN
(22)	SYNTHET WETER G 5TH BOI
(23)	DRUM MA DRUM CL AND RE

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

NAME OF BUILDING
WATCHMAN STATION
PUMP HOUSE
POT OFFICE
TRANSPORTION OFFICE
WAREHOUSE
PUMP HOUSE
WARE HOUSE
FOAMITE PUMP HOUSE
GENERATOR ROOM
BATTERY ROOM
MATERIALS WAREHOUSE
ELECTRIC TESTING SHOP
ELECTRIC REPAIRING SHOP
MATERIALS WAREHOUSE
SWITCH STATION
CURRENT LIMITING REACTOR HOUSE
3RD CRACKING PLANT PUMP HOUSE
2ND CRACKING PLANT PUMP HOUSE
LOCKER HOUSE
1ST CAACKING PLANT PUMP HOUSE
COOLING WATER PUMP HOUSE
4TH CRACKING PLANT PUMP HOUSE
OIL TANK HOUSE
OIL TANK HOUSE
COAL WAREHOUSE
2ND BOILER HOUSE
TOILET
DE-ASPHALTING PLANT PUMP HOUSE
WATCHMAN STATION
SOLDERING IRON HEATING SHOP
CAN PACKING SHOP
CAN REPAIRING SHOP
MANUFACTURED GOODS WAREHOUSE
TOILET
TOILET
BOX MANUFACTURING SHOP
CAN MANUFACTURING SHOP
MATERIALS WAREHOUSE
LOCKER HOUSE
COAL WAREHOUSE
2ND CRUDE OIL DISTILLATION PLANT PUMP HOUSE
VACUUM DISTILLATION PLANT BOILER HOUSE

AREA NO	NAME OF PLANT	BLDG NO	NAME OF BUILDING
16	(CONTINUED) 1ST VACUUM DISTILLATION PLANT	129	LOCKER HOUSE
		130	VACUUM DISTILLATION PLANT PUMP
17	FOAMIT FIRE FIGHTING EQUIPMENT OIL BLENDING PLANT	131	OIL LABORATORY
		132	DRUGS WEREHOUSE
		133	OIL TANKS HOUSE
		134	FOAMITE PUMP HOUSE
18	3RD CRUDE OIL DISTILLATION PLANT FRACTIONAL DISTILLATION PLANT DISTILLATION PLANT(BATCH! TYPE) GASOLINE TREATING PLANT	135	FRACTIONAL DISTILLATION PLANT
		136	1ST CRUDE OIL DISTILLATION PUM
19	KEROSENE TREATING PLANT		
20	1ST BOILER PLANT		
21	TURPENTINE DISTILLING PLANT 3RD WATER PUMP PLANT DRUM MANUFACTURING PLANT	137	WACTHMAN STATION
		138	WATCHMAN STATION
		139	CENTRAL OIL PUMP HOUSE
22	SYNTHETIC METHANOL PLANT WETER GAS GENERATOR 5TH BOILER PLANT	140	NAVY 98 TYPE WATER GAS GEN
		141	TOILET
		142	5TH BOILER HOUSE
		143	LANCASHIRE BOILER HOUSE
		144	MATERIALS WAREHOUSE
		145	HYDROGEN GAS PRODUCTING
		146	HYDROGEN CENERATING S
		147	SYNTHETIC METHANOL AND ITS
		148	WAREHOUSE
		149	GLASS MANUEACTURING SHOP
		150	WATCHMAN STATION
23	DRUM MANUFACTURING PLANT DRUM CLEANING FILLING AND REPAIRING PLANT	151	WATCHMAN STATION
		152	TOILET
		153	DRUM WAREHOUSE
		154	DRUM WAREHOUSE
		155	CARBIDE WAREHOUSE

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AREA NO	NAME OF PLANT	BLDG NO	NAME OF BUILDING
16	(CONTINUED) 1ST VACUUM DISTILLATION PLANT	129	LOCKER HOUSE
		130	VACUUM DISTILLATION PLANT PUMP HOUSE
17	FOAMIT FIRE FIGHTING EQUIPMENT OIL BLENDING PLANT	131	OIL LABORATORY
		132	DRUGS WEREHOUSE
		133	OIL TANKS HOUSE
		134	FOAMITE PUMP HOUSE
18	3RD CRUDE OIL DISTILLATION PLANT FRACTIONAL DISTILLATION PLANT DISTILLATION PLANT(BATCH TYPE) GASOLINE TREATING PLANT	135	FRACTIONAL DISTILLATION PLANT PUMP HOUSE
		136	1ST CRUDE OIL DISTILLATION PUMP HOUSE
19	KEROSENE TREATING PLANT		
20	1ST BOILER PLANT		
21	TURPENTINE DISTILLING PLANT 3RD WATER PUMP PLANT DRUM MANUFACTURING PLANT	137	WACTHMAN STATION
22	SYNTHETIC METHANOL PLANT WETER GAS GENERATOR 5TH BOILER PLANT	138	WATCHMAN STATION
		139	CENTRAL OIL PUMP HOUSE
		140	NAVY 98 TYPE WATER GAS GENERATING HOUSE
		141	TOILET
		142	5TH BOILER HOUSE
		143	LANCASHIRE BOILER HOUSE
		144	MATERIALS WAREHOUSE
		145	HYDROGEN GAS PRODUCTING HOUSE
		146	HYDROGEN GENERATING SHOP
		147	SYNTHETIC METHANOL AND ITS REFINING SHOP
		148	WAREHOUSE
		149	GLASS MANUFACTURING SHOP
		150	WATCHMAN STATION
23	DRUM MANUFACTURING PLANT DRUM CLEANING FILLING AND REFAIRING PLANT	151	WATCHMAN STATION
		152	TOILET
		153	DRUM WAREHOUSE
		154	DRUM WAREHOUSE
		155	CARBIDE WAREHOUSE

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SECRET/SECURITY INFORMATION

INFORMATION:
O.D. 11
JUN 3 1950

ECONOMIC AND SCIENTIFIC SECTION
Industry Division

HMC/HBO/EFC/ns

PLANT INSPECTION REPORT

Date of visit: 9 June 1950

Plant : Tokuyama Sheet Steel Company File

The writer visited the subject company on the above date and contacted Messrs. Minoda, Yoshihara and Watanabe, Directors.

At present their principal product is hoop and barrel stock and the manufacture of oil drums.

As they purchase the majority of their sheet bar and billets from outside sources little control can be exercised once the material is in the plant. They were advised, however, on the calculations of sheet bar specifications as applied in the United States.

The hoop stock rolled in this plant looked to be of good quality and surface. There was no evidence of overheating and rescaling.

Paul A. Williams

Lo/29-21

DECLASSIFIED E.O. 12065 SECTION 3 402/MNSC NO.

FIELD TRIP REPORT

26 April 1950

1. Purpose:

An inspection of Tokuyama Teppan (Steel Sheet) Co. in Tokuyama.

2. Background:

Surveillance in accordance with O.D. 51.

3. Discussion:

Conferees:

Mr. Watanabe, Managing Director.
Mr. Yoshihara, " "
Mr. Minoda, " " , Chief Business Department.
Mr. Yamakawa, Director, Chief Engineer Department.
Mr. Murakami, Director, Chief Technical Department.
Mr. Miyata, Chief General Affairs Department.
Mr. Kudo, Chief Labor Affairs Department.
Mr. Iwamoto, Chief Accounting Department.
Mr. Tokuhara, Chief Tonda Plant.

a. The plant produces mainly steel sheets, special steel sheets, steel hoops, special steel hoops, Drums, coiled rolled steel hoops and Galvanized iron sheets with a total of 1580 employees. As for detail, see the summary of the company as per attached sheet.

b. The export business of the company is being handled chiefly by Iwai Sangyo Co. Osaka, and Nisho Co. in Tokyo as the Japanese foreign trade is still abnormally conducted and regulations, procedure, redtape concerned are too complex.

c. The Company purchases sheet bars and billets amounting to 10,000 tons from Yawata Iron Works each month and produces 5,000 tons of sheets and 5,000 tons of strips.

However, the company produces special carbon and alloy steels for their own use.

d. There are two 5 ton - capacity electric furnaces which the company operates at the rate of about 5 hours per charge and 3 heats per day.

e. Consumplition of power:

Contract load,	4,000 KW
Monthly allocation,	1,100,000KWH

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Monthly Consumption	1,200,000 KWH
When electric furnaces are used,	1,500,000 KWH

f. The Company desires to purchase sheet bars and billets from the U.S.A and export black bars and galvanize iron sheets.

Requirement:

Item	Present monthly production amount	Maximum monthly production capacity
Sheet bars	5,000 ton	10,000 ton
Billet	5,000 ton	8,000 ton
Total	10,000 ton	18,000 ton

Specification:

Item	Thickness	Length	Width	Remark
Sheet bars	9.6 mm	Standard (950 mm x 5 + 3%)	255 mm	1020 (950 mm x 5 + 1% tolerance, no minimum from Yawata Iron Works).
Billet	90 mm^2 - 100 mm^2	2,000 - 2,500 mm or any of its multiple		1010 for strips

Before the war the company used to purchase sheet bars and billets from Tennesse Iron Rail Co., Mobile, Alabama and Bethlehem Steel Co., Baltimore U.S.A. Mr. Minoda stated that the time will come when the company can purchase surplus sheet bars and billets from the U.S.A. as they did from the Bethlehem Company before the war and export their products to foreign countries-----that is more economical than to import coal and iron ores for the company as labor cost involved is slightly less in Japan than that in the States. Before the war the plant was designated as a bonded warehouse and could import these items without duty and exported their galvanized iron sheets to Hongkong, India and Java.

4. Conclusions:

No serious and bottleneks which the company wishes to appeal to our headquarters are in evidence.

5. Recommendations:

It was recommended to the officials of the company present that it

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would be desirable for the company to directly handle their own export business as the agent has an advantage of them at the present and that quality control should be studied in view of the present world market where proper price for proper quality is a paramount necessity.

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TOKUYAMA TEPPAN KABUSHIKI KAISHA

(TOKUYAMA STEEL SHEET CO.,LTD.)

April 26, 1950

1. Name: Tokuyama Teppan Kabushiki Kaisha.
   (Tokuyama Steel Sheet Co., Ltd.)

2. Location:

   Head office: 34 Kuriya, Tokuyama, Yamaguchi Prefecture.
   Works:

   Tokuyama works. 34 Kuriya, Tokuyama, Yamaguchi Prefecture.

   Tonda works. 4,900, Tonda, Tsuno-gun, Yamaguchi Prefecture.

   Kushigahama works. 332 Kuriya, Tokuyama, Yamaguchi Prefecture.

   Branch offices:

   Tokyo branch. Room No. 870, Marunouchi Building, 2,2-chome Marunouchi, Chiyoda-ku, Tokyo.

   Osaka branch. 35, 4-chome Koraibashi, Higashi-ku, Osaka.

   Hiroshima branch. Aosaki, Niho-machi, Hiroshima.

   Yahata branch. 845, 3-chome, Kitahonmachi, Edamitsu, Yahata.

   Kushigahama branch. 331-3, Kuriya, Tokuyama, Yamaguchi Prefecture.

3. Date of establishment: February 15, 1926.
4. Capital: ¥100,000,000(fully paid up)

5. Board of directors:

President:	Shunjiro Kodama.
Managing Directors:	Kozo Watanabe.
	Yasushi Yoshihara.
	Yutaka Minoda.
Directors:	Dansuke Takamatsu.
	Sadao Yamakawa.
	Kyohei Nakano.
	Yoshihiko Murakami.
Auditors:	Toyozo Uwatani.
	Kunimichi Hara.

6. Number of shareholders: 2,711 persons,(As at Jan. 23, 1950)

7. Products:

Name	Thickness	Width	Length
Steel sheets	0.23mm-6mm	26"-60"	52"-120"
Special steel sheets	1.6mm-6mm	"	"

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Steel hoops (strips) 0.8mm-5mm 50mm-160mm
Special steel hoops " "

Steel ingots (Weight) 500kg-550kg

Billets 50mm-120mm 50mm-120mm 2,000mm-2,500mm
or 50mm-70mm 150mm-160mm 2,000mm-2,500mm

Sheet bars 9mm-50mm 200mm-340mm

Galvanized iron sheets 0.29mm-1.6mm 26"-60" 52"-120"

Drums (Capacity) 200litres, 170litres

Cold rolled steel hoops 0.1mm-2.5mm 15mm-160mm

Special cold rolled steel hoops " "

Shovels, Scoops, Parts of agricultural implements etc.

8. Main machineries and capacity.

Name	Number	Yearly capacity
Pull-over two high sheet mill for making		
Ingauge 0.23mm to 3mm	6	100,000(tons)
Up to 6mm thickness	1	45,000(")
Krupp's continuous hoop mill	1	60,000(")
5 tons electric arc furnace	2	10,000(")
Three high billet & sheet-bar mill	1	45,000(")
Galvanized iron sheet plant	1	12,000(")
Drum making plant	2	400,000(cans)
Four high cold mill	4	2,400(tons)
Two high cold mill	1	600(")
Power presses of variovs type	18	600(")
Heating furnace	25	
Electric motor	290	23,000 HP

9. Yearly production of main products:

Name	Unit	1946	1947	1948	1949	1950 (plan)
Steel sheets	ton	4,371	14,009	29,421	37,492	48,000
Special steel sheets	"	1,232	514	517	186	400
Steel hoops	"	948	4,207	10,285	20,877	48,000
Special steel hoops	"	992	633	572	931	1,000
Drums	can	2,931	17,858	36,072	67,668	120,000
Cold rolled steel hoops	ton	-	200	421	1,371	2,400
Galvanized iron sheets	"	-	-	-	2,512	12,000

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10. Monthly Production and sale amount per head:(average for 6 months)

Production	7,576 kg
Sale	¥162,162

11. Export: (Jan.-Dec. 1949)

Name	Quantity	Destination
Galvanized iron sheets	3,451 tons	Philippine, Australia, Hong Kong, Africa, Siam, etc.
Steel hoops	724 "	Finland.

12. Number of employees: (As at April 20, 1950)

1,580 persons (Permanent and 55 casual laborers including 96 apprentices & trial workers)

13. Average personal wages (March 1950)

¥13,040 (include overtime etc) (Overtime work represented is about 15%)

14. Labor union:

a) Name: Tokuyama Teppan Rodokumiai. No. 1

Affiliated with: J.F.T.U. (Sodomei)

Number: 1,285 persons (As at April 20, 1950)

b) Name: Zen-Nihon Kinzoku Rodokumiai Yamaguchi-shibu No. 2

Tokuyama Teppan Bunkai.

Belonging to: C. I. U. (Sanbetsu)

Number: 103 persons (As at April 20, 1950)

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TOKUYAMA TEPPAN KABUSHIKI KAISHA
(TOKUYAMA STEEL SHEET CO., LTD.)

March 21, 1950

Subj: Outline of Tokuyama Teppan Co.

1. Name: Tokuyama Teppan Kabushiki Kaisha.
(Tokuyama Steel Sheet Co.,Ltd.)

2. Location:
Head office: 34 Kuriya, Tokuyama, Yamaguchi Prefecture.
Works:
Tokuyama works. 34 Kuriya, Tokuyama, Yamaguchi Prefecture.
Tonda works. 4,900, Tonda, Tsuno-gun, Yamaguchi Prefecture.
Kushigahama works. 332 Kuriya, Tokuyama, Yamaguchi Prefecture.

Branch offices:
Tokyo branch. Room No. 670, Marunouchi Building, 2,2-chome Marunouchi, Chiyoda-ku, Tokyo.
Osaka branch. 35, 4-chome Koraibashi, Higashi-ku, Osaka.
Hiroshima branch. Aosaki, Niho-machi, Hiroshima.
Yahata branch. 645, 3-chome, Kitahonmachi, Edamitsu, Yahata.
Kushigahama branch. 331-3, Kuriya, Tokuyama, Yamaguchi Prefecture.

3. Date of establishment: February 15, 1928.

4. Capital: ¥100,000,000 (fully paid up)

5. Board of Directors:
President: Shunjiro Kodama.
Managing Directors: Kozo Watanabe.
Yasushi Yoshihara.
Yutaka Minoda.
Directors: Dansuke Takamatsu.
Sadao Yamakawa.
Kyohei Nakano.
Yoshihiko Murakami.
Auditors: Toyozo Uwatani.
Kunimichi Hara.

6. Number of shareholders: 2,711 persons. (As at Jan. 23, 1950)

7. Main shareholders:

Iwai Sangyo K. K.	150,000	shares	(¥50.- per share)
Nikko Shoken K. K.	66,300	"	"
Kurokawa K. K.	40,211	"	"
Sanwa Ginko K. K.	40,000	"	"
	37,500	"	"
Daikyo Shoken K. K.			
Shotaro Kano	23,000	"	"

File - Tokuyama Teppan Co., Yamaguchi Pref.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNBS No.

Yamaguchi Ginko K. K.	20,384 shares(¥50	Per share
Dowa Kasai Kaijo Hoken K. K.	20,000 "	"
Kotaro Otsuki	20,000 "	"

8. Products:

Name	Thickness	Width	Length
Steel sheets	0.29mm-6mm	26"-60"	52"-120"
Special steel sheets	"	"	"
Steel hoops	0.8mm-5mm	50mm-160mm	
Special steel hoops	"	"	
Steel ingots	(Weight) 500kg-550kg		
Billets	50mm-120mm or 50mm-70mm	50mm-120mm 150mm-160mm	2,000mm-2,500mm 2,000mm-2,500mm
Sheet bars	9mm-50mm	200mm-340mm	
Galvanized iron sheets	0.29mm-1.6mm	26" -60 "	52")120"
Drums	(Capacity) 200litres, 170 litres		
Polished steel hoops	0.1mm-2.5mm	15mm-160mm	
Special polished steel hoops	"	"	
Shocels, Scoops, Parts of Agricultural implements etc.			

9. Main machineries and capacity:

Name	Number	Yearly capacity
Pull-over two high sheet mill in gauge 0.29mm to 3mm	6	72,000 (tons)
Up to 6mm thickness	1	24,000 (")
Krupp's continuous hoop mill	1,	42,000 (")
5 tons electric arc furnace	2	9,600 (")
Three high billet & sheet-ber mill	1	18,000 (")
Galvanized iron making machinery	1	12,000 (")
Drum making machinery	2	300,000 (cans)
Four high cold mill	4	2,400 (tons)
Two high cold mill	1	600 (m ")
Power presses of various type	18	600 (")
Heating furnace	25	
Electric motor	280	20,000 HP

10. Yearly production of main products:

Name	Unit	1946	1947	1948	1949
Steel sheets	ton	4,371	14,009	29,421	37,492
Special steel sheets	"	1,232	514	517	186
Steel hoops	"	948	4,207	10,285	20,877
Special steel hoops	"	992	633	572	931
Drums	can	2,931	17,858	36,072	67,668
Polished steel hoops	ton	-	200	421	1,371
Galvanized iron sheets	"	-	-	-	2,512

11. Sale amount: (Jan.-Dec. 1949)
¥1,632,294,573.

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12. Production and sale amount per head: (Feb. 1950)

Production	6,538 kg
Sale	¥142,371

13. Export: (Jan.-Dec. 1949)

Name	Quantity	Destination
Galvanized iron sheets	3,451 tons	Philippine, Australia, Hong Kong, Africa, Siam, etc.
Steel hoops	724 "	Finland

14. Number of employees: (As at March 10, 1950)

Male	1,434	persons
Female	77	"
Total	1,511	"

15. Labor union:
a) Name: Tokuyama Teppan Rodokumiai.
Affiliated with: J.F.T.U.
Number: 1,286 persons (As at March 10, 1950)
b) Name: Zen-Nihon Kinzoku Rodokumiai Yamaguchi-shibu Tokuyama Teppan Bunkai.
Belonging to: C.I.U.
Number: 104 persons (As at March 10, 1950)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. [redacted]

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FIELD TRIP REPORT

R.G. STRADLEY

3 March 1950

1. Purpose:

Inspection at Tokuyama Teppan.

2. Background:

Surveillance in accordance with O.D. 51.

3. Discussion:

Plant director Mr. Watanabe states that the only problem the plant encounters that hinders the production is shortage of electric power. His monthly consumption is 1,000,000 KWH.

Amount of electricity consumed and cost per ton of the plant products are as follows:

	Per ton of sheet steel	Per ton of hoop
Amount of electricity	203 KWH	109 KWH
Cost Oli rate (within allocation)	¥ 246	¥ 132
Cost New Rate	¥ 359	¥ 193

Percentage of increase of cost for over consumption of electricity when 17% over allocation is used 2.4% increase
25% " " 2.8% "
30% " " 3.3% "
42% " " 3.7% "
50% " " 4.2% "

The plant is getting ready to install a rolling mill to mechanize ani rationalize the process of the plant. When this is completed the plant can cut down 50% of the employees. This plant was never designated for reparation.

4. Conclusion:

This plant has a prospective future due to the great demand for it's products.

5. Recommeniation:

None.

RGS

R.G. Stradley.

DECLASSIFIED E.O. 12065 SECTION 3 (E)(1)(B) NLS

TOKUYAMA TEPPAN KABUSHIKI KAISHA

(TOKUYAMA STEEL SHEET CO., LTD.)

Feb. 23, 1950

1. Name: Tokuyama Teppan Kabushiki Kaisha.
(Tokuyama Steel Sheet Co., Ltd.)

2. Location:
Head office: 34 Kuriya, Tokuyama, Yamaguchi Prefecture.
Works:
Tokuyama works. 34 Kuriya, Tokuyama, Yamaguchi Prefecture.
Tonda works. 4,900, Tonda, Tsuno-gun, Yamaguchi Prefecture.
Kushigahama works. 332 Kuriya, Tokuyama Yamaguchi Prefecture.
Branch offices:
Tokyo branch. Room No. 670, Marunouchi Building, 2, 2-chome Marunouchi, Chiyoda-ku, Tokyo.
Osaka branch. 35, 4-chome Koraibashi, Higashi-ku, Osaka.
Hiroshima branch. Aosaki, Niho-machi, Hiroshima.
Wakamatsu branch. 61, 5-chome, Hama-4-bancho, Wakamatsu.
Kushigahama branch. 331-3, Kuriya, Tokuyama, Yamaguchi Prefecture.

3. Date of establishment: February 15, 1928.

4. Capital: ¥100,000,000. (fully paid up)

5. Board of directors:

President:	Shunjiro Kodama.
Managing Directors:	Kozo Watanabe.
	Yasushi Yoshihara.
	Yutaka Minoda.
Directors:	Dansuke Takamatsu.
	Sadao Yamakawa.
	Kyohei Nakano.
	Yoshihiko Murakami.
Auditors:	Toyozo Uwatani.
	Kunimichi Hara.

6. Number of shareholders: 2,711 persons. (As at Jan. 23, 1950)

7. Main shareholders:

Iwai Sangyo K. K.	150,000	shares(¥50.-per share)
Nikko Shoken K. K.	80,300	" "
Kurokawa K. K.	40,221	" "
Sanwa Ginko K. K.	40,000	" "
Daikyo Shoken K. K.	37,500	" "
Shotaro Kano	23,000	" "
Yamaguchi Ginko K. K.	20,384	" "
Dowa Kasai Kaijo Hoken K. K.	20,000	" "
Kotaro Otsuki	20,000	" "

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8. Products:

Name	Thickness	Width	Length
Steel sheets	0.29mm-6mm	26"-60"	52"-120"
Special steel sheets	"	"	"
Steel hoops	0.8mm-5mm	50mm-160mm	
Special steel hoops	"	"	
Steel ingots	(Weight) 500kg-550kg		
Billets	50mm-120mm	50mm-120mm	2,000mm-2,500mm
	or 50mm-70mm	150mm-160mm	2,000mm-2,500mm
Sheet bars	9mm-50mm	200mm-340mm	
Galvanized iron sheets	0.29mm-1.6mm	26"-60"	52"-120"
Drums	(Capacity) 200 litres, 170 litres		
Polished steel hoops	0.1mm-2.5mm	15mm-160mm	
Special polished steel hoops	"	"	

Shovels, Scoops, Parts of agricultural implements etc.

9. Main machineries and capacity:

Name	Number	Yearly capacity
Pull-over two high sheet mill		
In gauge o.29mm to 3mm	6	72,000 (tons)
Up to 6mm thickness	1	24,000 (")
Krupp's continuous hoop mill	1	42,000 (")
5 tons electric arc furnace	2	9,600 (")
Three high billet & sheet-bar mill	1	18,000 (")
Galvanized iron making machinery	1	12,000 (")
Drum making machinery	2	300,000 (cans)
Four high cold mill	4	2,400 (tons)
Two high cold mill	1	600 (")
Power presses of various type	18	600 (")
Heating furnace	25	
Electric motor	280	20,000 HP

10. Yearly production of main products:

Name	Unit	1946	1947	1948	1949
Steel sheets	ton	4,371	14,009	29,421	37,492
Special steel sheets	"	1,232	514	517	186
Steel hoops	"	948	4,207	10,285	20,877
Special steel hoops	"	992	633	572	931
Drums	can	2,931	17,858	36,072	67,668
Polished steel hoops	ton	-	200	421	1,371
Galvanized iron sheets	"	-	-	-	2,512

11. Sale amount: (Jan.-Dec. 1949)
₩1,632,294,573.

12. Production and sale amount per head: (Jan. 1950)
Production 4,994 kg
Sale ₩149,253.

13. Export: (Jan.-Dec. 1949)

Name	Quantity	Destination
Galvanized iron sheets	3,451 tons	Philippine, Australia, Hong Kong, Africa, Siam, etc.
Steel hoops	724 "	Finland

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14. Number of employees: (As at Jan. 31, 1950)

Male	1,415	persons
Female	80	"
Total	1,495	"

15. Labor union:
    a) Name: Tokuyama Teppan Rodokumiai.
    Affiliated with: J.F.T.U.
    Number: 1,296 persons (As at Jan. 31, 1950)
    b) Name: Zen-Nihon Kinzoku Rodokumiai Yamaguchi-shibu Tokuyama Teppan Bunkai.
    Belonging to: C.I.U.
    Number: 106 persons (As at Jan. 31, 1950)

DECLASSIFIED E.O. 12065 SECTION 3 NND/NLS NO.

16.2×500
7.0×9.0

TOKUYAMA STEEL SHEET CO., LTD,

JAPAN

HEAD OFFICE
[illegible]-CHOME KORAIBASHI
OSAKA

WORKS
KUSHIGAHAMACHO, TSUNOGUN.
YAMAGUCHIKEN.

April 25th, 1946.

Lt G E. Byers, Jr.
76th Military Government Company,
Yamaguchi City.

Dear Sir,

We beg to thank you for your visit to our works on 20th inst., and as promissed on that time, we are pleased to send you enclosed herewith a copy of the report presented to the supreme headquarters of the occupied army through the Japanese Government (Somu-Kyoku, Shoko-sho) under date of 10th Oct. 1945.

Hoping that you will receive the copy in due course.

Yours faithfully,

Tokuyama Steel Sheet Co., Ltd.

K. Watanabe

Director

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSC NO.

Copy

REPORT

TOKUYAMA TEPPAN KABUSHIKI KAISHA

(TOKUYAMA STEEL SHEET CO., LTD.)

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSC NO.

R E P O R T

A (1) Name; TOKUYAMA TEPPAN KABUSHIKI KAISHA
(Tokuyama Steel Sheet Co., Ltd.)

(2) Location;
(a) Head Office & Tokuyama Works;-
34 Kuriya, Tokuyama Yamaguchi Prefecture.

(b) Tonda Works;-
4900 Tonda, Tokuyama Yamaghchi Prefecture.

(c) Kushigahama Works;-
Kuriya, Tokuyama Yamaguchi Prefecture.

(3) General Description of Company;-
(a) This company was established in Feb. 1928 to succeed the business of manufacturing steel sheets by means of purchasing sheet mill belonged to the Osaka Steel Sheet Manufacturing Co., Ltd. which was operating in this place since 1918.

Since then, the Company has made great expansion, increasing and improving equipments on a large scale.

The Company manufactures at present the followings:
Steel Sheets, Strips, Bars, Billets, Sheet Bars, Ingots of various qualities and dimensions, Drums, Horse Shoe Nails, Repair and Manufacture of various machineries.

(b) Tonda Works: The works are still under construction since 1943 and not yet been completed. The object of establishing the works are to manufacture principally bearing metal by utilizing mill scale which comes out as by-product in hot rolling at the Tokuyama Works.

(c) Kushigahama Works: The works were founded in July 1939 at Higashi Hamasaki, Tokuyama by purchasing full equipments and plants of Fujimura Iron Works (manufacture and repair of machineries). In Aug. 1940, they absorbed Fukutomi Works (maker of farm implements). They removed to the present place in July 1945 and conduct the manufacture of agricultural implements and various machineries. They also operate repair shop.

B (1) History of the Company:
(a) The history of this Company is rather old and goes up to 1918, when Osaka Steel Sheet Mfg. Co., Ltd. started the making of steel sheets in this place. In Feb. 1928, the Company was separated from the former and taking over all equipments belonged to them, started operation under the name of TOKUYAMA STEEL SHEET CO., LTD. with the capital of ¥5,000,000. The Company had then only 5 stands of roll manufacturing steel sheet gauge No. 31 to 17.

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(b) In Aug. 1933, the company increased 2 stands of sheet roll in gauge up to ½" and started operation at once.

(c) In Mar. 1935, the company installed continuous strip steel mill to roll up to 160 m/m width and begun operation.

(d) In Dec. 1938, the capital of the company was increased to ¥8,000,000. ~~the capital of the company~~

(e) In Jan. 1939, the company completed the equipments of making drums and started production.

(f) In July 1939, the company equipped and commenced the manufactured of baling hoops up to 25 m/m width and round steel bars up to 50 m/m dia.

(g) In July 1939, the company purchased whole plant of Fujimura Iron Works, which located Higashi Hamasaki Tokuyama, operating the manufacture of machineries as well as conduct repairing.

(h) In Sept. 1939, the company equipped two-tons Electric Arc Furnace and begun the production of steel Ingots.

(i) In Sept. 1939, the company was furished with Three-high Billets and Sheet Bar Mill and started production of billets and sheet bars to be used for making hoops and steel sheets.

(j) In Aug. 1940, the company purchased all equipments of Fukutomi Works, (maker of farm implements) and removed the equipment to the place described in paragrah 7.

(k) In Jan. 1941, the company was furnished with 2 sets of machinery making Horse Shoe Nail from steel strips which are produced in the company, and started production.

(l) In April 1943, the company started construction of Tonda Works for the purpose of manufacturing bearing Metal, utilizing mill scale which comes out abundantly as by-product in Tokuyama Works. However, the works have not yet been completed.

(m) In Mar. 1944, the capital of the company was increased to ¥10,000,000.

(n) In July 1945, the works described in paragraph 7 & 10 were removed to Kuriya, Tokuyama and the name of Kushigahama Works was given to then. They operate production of various machineries and farm implements. They also carry on repair shop.

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO.

(2) What branches, subsidiaries or affiliates the Company has outside of Japan?

None.

(3) What subsidiaries or affiliates the Company has in Japan and percentage of control?

Name	Percentage of control
Tokuyama Teppan Unyu Kabushiki Kaisha (Subsidiary)	about 74%

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C Balance sheet at end of each fisical year and earning statement for each fisical year beginning 1935.

16th BALANCE SHEET

May 1, 1935---October 31 1935

ASSETS		LIABILLITIES	
Unpaid Capital	¥1,250,000.00	Capital	¥5,000,000.00
Land & Buildings	1,205,281.22	Reserve by Law	280,000.00
Equipments & Rights	1,115,445.81	Special Reserve	420,000.00
Machinery, Implements & Fixtures	1,461,708.20	Fund for Retiring allowance	117,241.69
Raw Materials	1,471,495.13	Bills Payable	1,936,136.67
Stores	356,995.49	Money Received in Trust	271,783.02
Finished Products & Product in Process	907,870.61	Suspense Account	188,868.69
Trade Debtors	1,108,491.98	Trade Creditors	166,532.48
Securities	12,750.00	Surplus Brought forward	52,928.46
Bank Deposit	86,753.44	Profit of the Term	545,028.96
Cash	1,727.09		
Total	¥8,978,518.97		¥8,978,518.97

Statement of Profit and Loss

Earning

Profit on Sales	¥700,797.61
Miscellaneous Receipts	20,213.60
	¥721,011.21

Expenditure

Expenses	¥175,982.25
Total	¥175,982.25
Profit of the Term	¥545,028.96

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDS No.

17th

BALANCE SHEET

November 1, 1935---April 30, 1936

ASSETS		LIABILLITIES	
Unpaid Capital	¥1,250,000.00	Capital	¥5,000,000.00
Land & Buildings	1,202,605.91	Reserve by law	320,000.00
Equipments & Rights	1,086,596.08	Special Reserve	500,000.00
Machinery Implements & Fixture	1,487,430.27	Unpaid Divident	131.25
Raw Materials	754,601.70	Fund for Retiring allowance	132,341.69
Stores	344,121.24	Fund Received from Mr. K. Iwai	70,000.00
Finished Products & products in Process	1,447,265.68	Bills Payable	1 863,339.01
Trade Debtors	1,167,539.17	Money Received in Trust	279,939.19
Securities	12,750.00	Suspense Account	250,144.54
Bank Deposit	392,063.74	Trade Creditors	305,666.43
Cash	3,058.86	Surplus Brought Forward	55,456.42
		Profit of the Term	371,014.12
Total	¥9,148,032.65	Total	¥9,148,032.65

Statement of Profit and Loss

Earnigg

Profit on Sales	¥595,386.98
Total	¥595,386.98

Expenditure

Expenses	¥136,369.82
Sundry Outlay	88,003.04
Total	¥224,372.86
Profit of the Term	¥371,014.12

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDS NO. [redacted]

18th

BALANCE SHEET
May 1, 1936---October 31, 1936

ASSETS		LIABILITIES	
Unpaid Capital	¥1,250,000.00	Capital	¥5,660,000.00
Land & Buildings	1,199,907.72	Reserve by Law	340,000.00
Equipments & Rights	1,041,552.00	Special Reserve	530,000.00
Machinery Implements & Fixture	1,468,771.43	Fund for Retiring Allowance	143,721.69
Raw Materials	954,708.91	Fund Received from Mr. K. Iwai	70,000.00
Stores	420,378.05	Bills Payable	2,183,180.15
Finished Products & Products in Process	1,686,432.87	Money Received in Trust	267,789.97
Trade Debtors	1,170,296.77	Suspense Account	249,607.91
Securities	12,750.00	Trade Creditors	133,741.67
Bank Deposit	127,602.05	Surplus Brought Forward	56,970.54
Cash	2,207.81	Profit of the Term	359,595.68
Total	¥9,334,607.61	Total	¥9,334,607.61

Statement of Profit and Loss

Earning

Profit on Sales	¥475,785.38
Total	¥475,785.38

Expenditure

Expenses	¥116,189.70
Profit	359,595.68
Total	¥475,785.38

DECLASSIFIED E.O. 12065 SECTION 3-402/NNBS NO: [illegible]

19th

BALANCE SHEET

November 1, 1936---April 30, 1937

ASSETS		LIABILITIES	
Land & Buildings	¥1,192,518.05	Capital	¥5,000,000.00
Equipments Rights	$94,694.18	Reserve by law	360,000.00
Machinery Implements & Fixtures	1,420.$95.29	Special Reserve	530,000.00
Raw Materials	1,439,513.26	Unpaid Divident	75.00
Stores	376,$82.59	Fund for Retiring Allowance	153,001.69
Finished Products & Products in Proccess	2,341,67$.57	Fund Received from Mr. K. Iwai	70,000.00
Trade Debtors	2,135,272.96	Bills Payable	1,589.763.51
Securities	12,750.00	Money Received In Trust	266,033.11
Bank Deposit	194,750.5$	Suspense Account	602,512.40
Cash	3,340.16	Trade Creditors	576,305.1$
		Surplus Brought Forward	5$,066.22
		Profit of the Term	$06,13$.53
Total	¥10,011,$95.64	Total	¥10,011,$95.64

Statement of Profit and Loss

Earning

Profit on Sales	¥1,554,492.73
Total	¥1,554,492.73

Expenditure

Expenses	¥ 125,240.91
Sundry Outlay	623,113.29
Profit	$06,13$.53
Total	¥1,554.492.73

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

20th

BALANCE SHEET

May 1, 1937--- October 31, 1937

ASSETS		LIABILITIES	
Land & Building	¥1,225,5[illegible]0.0[illegible]	Capital	¥5,000,000.00
Equipments & Rights	[illegible]08,[illegible]24.41	Reserve by law	410,000.00
Machinery Implements & Fixtures	1,353,358.00	Special Reserve	730,000.00
Raw Materials	3,640,531.93	Unpaid Divident	142.50
Stores	643,547.05	Fund for Retiring Allowance	173,000.09
Finished Products & Products in Process	2,111,000.38	Fund Received from Mr. K. Iwai	70,000.00
Trade Debtors	2,011,909.86	Reserve of Retiring Allowance	10,686.41
Bank Deposit	433,977.42	Bills Payable	2,624,834.12
Cash	2,712.57	Money Received in Trust	405,477.20
		Suspense Account	1,190,818.74
		Trade Creditors	202,399.55
		Surplus Brought Forward	120,704.75
		Profit of the Term	1,293,377.74
Total	¥12,231,442.70	Total	¥12,231,442.70

Statement of Profit and Loss

Earning

Profit on Sales	¥2,349,457.74
Total	¥2,349,457.74

Expenditure

Expenses	¥ 388,320.37
Sundry Outlay	667,759.63
Profit	1,293,377.74
Total	¥2,349,457.74

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

21st

BALANCE SHEET

November 1, 1937---April 30, 1938

ASSETS		LIABILITIES	
Land & Buildings	¥1,381,365.29	Capital	¥5,000,000.00
Equipments	342,396.88	Reserve by law	460,000.00
Machinery Implements & Fixture	1,370,106.18	Special Reserve	930,000.00
Raw Materiale	3,832,767.58	Unpaid Divident	120.00
Stores	660,839.04	Fund for Retiring Allowance	192,431.69
Finished Products & Products in Process	1,758,234.96	Fund Received from Mr. K. Iwai	70,000.00
Trade Debtors	2,420,521.66	Reserve of Retiring Allowance	22,229.73
Bank Deposit	293,620.98	Bills Payable	2,730,594.46
Cash	2,882.46	Money Received in Trust	236,097.91
		Suspense Account	1,168,716.81
		Trade Creditors	178,641.41
		Surplus Brought Forward	267,082.49
		Profit of the Term	806,820.53
Total	¥12,062,735.03	Total	¥12,062,735.03

Statement of Profit and Loss

Earning

Profit on Sales	¥1,100,422.50
Total	¥1,100,422.50

Expenditure

Expenses	¥149,320.47
Sundry Outlay	144,281.50
Profits	806,820.53
Total	¥1,100,422.50

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

22nd

BALANCE SHEET

May 1, 1938--- October 31, 1938

ASSETS		LIABILITIES	
Unpaid Capital	¥1,500,000.00	Capital	¥8,000,000.00
Land & Buildings	1,516,379.88	Reserve by law	510,000.00
Equipments	417,623.79	Special Reserve	1,130,000.00
Machinery Implements & Fixture	1,835,716.45	Unpaid Divident	30.00
Raw Materials	1,879,158.13	Fund for Retiring Allowance	207,624.69
Stores	615,877.03	Fund Received from Mr. K. Iwai	70,000.00
Finished Products & Products in Process	1,787,733.89	Bills Payable	399,575.00
Trade Debtors	3,542,405.36	Money Rece'd in Trust	249,232.58
Securities	92,249.09	Suspense Account	1,588,249.84
Bank Deposit	419,909.12	Trade Creditors	298,610.09
Cash	2,952.88	Surplus Brought Forward	335,903.02
		Profit of the Term	785,956.63
		Reserveof Retiring Allowance	34,823.77
Total	¥13,610,005.62	Total	¥13,610,005.62

Statement of Profit and Loss

Earning

Profit on Sales	¥1,202,214.95
Total	¥1,202,214.95

Expenditure

Expenses	¥226,007.29
Sundry Outlay	190,251.03
Total	¥416,258.32
Profit of the Term	¥785,956.63
	¥1,202,214.95

DECLASSIFIED E.O. 12065 SECTION 3 402/MRS NS:

23rd

BALANCE SHEET

November 1, 1938---April 30, 1939

ASSETS		LIABILITIES	
Unpaid Capital	¥1,500,000.00	Capital	¥8,000,000.00
Land & Buildings	1,686,828.98	Reserve by law	560,000.00
Equipments	492,016.09	Special Reserve	1,330,000.00
Machinery Implements & Fixtures	2,444,258.75	Unpaid Divident	255.00
Raw Materials	1,517,027.78	Fund for Retiring Allowance	227,354.69
Stores	808,345.89	Fund Rec'd from Mr. K. Iwai	70,000.00
Finished Products	951,606.12	Money Rec'd in Trust	252,764.06
Trade Debtors	2,897,826.54	Suspense Account	850,722.98
Notes Receivable	95,257.39	Trade Creditors	500,053.06
Securities	171,455.00	Surplus Brought Forward	338,859.65
Bank Deposit	482,601 07	Profit of the Term	931,028.05
Cash	2,823.88		
Deposit Against Reserveof Retiring Allowance	47,542.51	Reserve of Retiring Allowance	47,542.51
Total	¥13,108,580.00	Total	¥13,108,580.00

Statement of Profit and Loss

Earning

Profit on Sales	¥1,315,895.06
Total	¥1,315,895.06

Expenditure

Expenses	¥151,232.93
Sundry Outlay	233,634.08
	¥384,867.01
Profit	¥931,028.05
	¥1,315,895.06

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

24th

BALANCE SHEET

May 1, 1939---October 31, 1939

ASSETS		LIABILITIES	
Land & Buildings	¥1,828,164.47	Capital	¥8,000,000.00
Equipments	631,687.92	Reserve by law	610,000.00
Machinery Implements & Fixtures	2,489,067.74	Special Reserve	1,530,000.00
Raw Materials	2,919,621.33	Unpaid Divident	568.50
Stores	1,363,917.32	Fund for Retiring Allowance	247,354.69
Finished Products & Products in Process	728,097.44	Fund Rec'd from Mr. K. Iwai	70,000.00
Trade Debtors	729,695160	Reserve of Retiring Allowance	60,762.93
Notes Receivable	293,862.23	Money Rec'd in Trust	312,789.57
Securities	316,820.00	Suspense Account	776,433.10
Bank Deposit	1,649,901.38	Trade Creditors	227,527.61
Deposit Against Reserve of Retiring Allowance	60,762.93	Surplus Brought Forward	341,887.70
Cash	2,447.89	Profit of the Term	836,722.15
Total	¥13,014,046.25	Total	¥13,014,046.25

Statement of Profit and Loss

Earning

Profit on Sales	¥ 1,036,030.47
Total	¥ 1,036,030.47

Expenditure

Expenses	¥ 125,607.79
Sundry Outlay	73,700.53
Total	¥ 199,308.32
Profit of the Term	¥ 836,722.15
	¥1,036,030.47

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSS NO.

25th

BALANCE SHEET

November 1, 1939---April 30, 1940

ASSETS		LIABILITIES	
Land & Buildings	¥1,921,033.56	Capital	¥8,600,000.00
Equipments	670,980.18	Reserve by Law	660,000.00
Machinery Implements & Fixtures	2,483,042.17	Special Reserve	1,630,000.00
Raw Materials	3,376,865.21	Unpaid Divident	1,555.00
Stores	1,539,449.30	Fund for Retiring Allowance	267,354.69
Finished Products & Products in Process	1,712,590.75	Fund Rec'd from Mr. K. Iwai	70,000.00
Rrade Debtors	1,902,575.26	Reserve of Retiring Allowance	70,740.24
Securities	356,207.50	Money Rec'd in Trust	289,608.30
Bank Deposit	518,326.44	Bills Payable	1,321,960.19
Deposit Against Reserve of Retiring Sllowance	70,740.24	Suspense Account	589,413.00
Cash	2,496.96	Trade Creditors	457,074.05
		Surplus Brought Forward	345,609.85
		Profit of the Term	850,992.25
Total	¥14,554,307.57	Total	¥14,554,307.57

SHATEMENT OF PROFIT AND LOSS

Earing

Profit on Sales	¥1,212,498.27
Total	¥1,212,498.27

Expenditure

Expenses	¥178,312.54
Sundry Outlay	183,193.48
Total	¥361,506.02
Profit of the Term	¥850,992.25
	¥1,212,498.27

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSS NO.

26th

BALANCE SHEET

May 1, 1940--- October 31, 1940

ASSETS		LIABILITIES	
Land & Buildings	¥2,004,624.38	Capital	¥8,000,000.00
Equipments	647,060.12	Reserve by Law	710,000.00
Machinery Implements & Fixtures	2,606,823.13	Special Reserve	1,730,000.00
Raw Materials	2,166,930.84	Unpaid Divident	576.00
Stores	1,976,490.79	Fund for Retiring Allowance	287,354.69
Finished Products & Products in Process	3,152,407.12	Fund Rec'd from Mr. K. Iwai	70,000.00
Trade Debtors	1,067,373.11	Reserve of Retiring Allowance	84,853.52
Securities	375,245.00	Money Rec'd in Trust	306,324.38
Bank Deposit	809,592.69		
Deposit Against Reserve of Retiring Allowance	84,853.52	Bills Payable	432,465.36
Cash	3,821.16	Suspense Account	627,350.25
		Trade Creditors	857,404.18
		Surplus Brought Forward	348,602.10
		Profit of the Term	1,437,296.38
Total	¥14,892,226.86	Total	¥14,892,226.86

STATEMENT OF PROFIT AND LOSS

Earning

Profit on Sales	¥1,643,748.33
Total	¥1,643,748.33

Expenditure

Expenses	¥182,475.74
Sundry Outlay	23,976.21
	¥206,451.95
Profit of the Term	¥1,437,296.38
	¥1,643,748.33

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSC NO.

27th

BALANCE SHEET

November 1, 1940---April 30, 1941

ASSETS		LIABILITIES	
Land & Buildings	¥1,988,004.63	Capital	¥8,000,000.00
Equipments	538,677.18	Reserve by Law	790,000.00
Machinery Implements & Fixtures	2,563,802.63	Special Reserve	1,850,000.00
Raw Materials	2,706,508.91	Unpaid Divident	1,205.25
Stores	2,247,596.36	Fund for Retiring Allowance	307,354.69
Finished Products & Products in Process	3,579,174.52	Fund Rec'd from Mr. K. Iwai	70,000.00
Trade Debtors	1,788,165.49	Reserve of Retiring Allowance	97,729.02
Securities	354,870.00	Money Rec'd in Trust	340,101.44
Bank Deposit	855,559.92	Bills Payable	2,074,000.00
Deposit Against Reserve of Retiring Allowance	97,729.02	Trade Creditors	737,630.68
Cash	3,036.21	Suspense Account	842,412.64
		Surplus Brought Forward	362,998.48
		Profit of the Term	1,249,692.67
Total	¥16,723,124.87	Total	¥16,723,124.87

STATEMENT OF PROFIT AND LOSS

Earning

Profit on Sales	¥1,761,204.20
Total	¥1,761,204.20

Expenditure

Expenses	¥193,128.98
Sundry Outlay	73,756.91
Depreciation of fixed Assets	244,625.64
Total	¥511,511.53
Profit of the Term	¥1,249,692.67
	¥1,761,204.20

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSS NO.

28th

BALANCE SHEET

May, 1, 1941---October 31, 1941

ASSETS		LIABILITIES	
Land & Buildings	¥2 010,632.12	Capital	¥8,000,000.00
Equipments	515,988.00	Reserve by Law	870,000.00
Machinery Implements & Fixtures	2,600,219.63	Special Reserve	2,100,000.00
Raw Materials	2,115,992.75	Unpaid Dvident	937.50
Stores	2,303,332.77	Fund for Retiring Allowance	327,354.69
Finished Products & Products in Process	3,167,633.94	Fund Rec'd from Mr. K. Iwai	70,000.00
Trade Debtors	1,583,386.71	Reserve of Retiring Allowance	111,827.91
Securities	413,550.00	Money Rec'd in Trust	354,420.28
Bank Deposit	1,180,611.07	Bills Payable	1,100,000.00
		Suspense Account	1,224,053.92
		Trade Creditors	170,467.90
		Surplus Brought Forward	418,791.15
Cash	2,327.19	Profit of the Term	1,257,188.74
Total	¥16,005,542.09	Total	¥16,005.542.09

STATEMENT OF PROFIT AND LOSS

Earning

Profit on Sales	¥1,849,575.47
Total	¥1,849,575.47

Expenditure

Expenses	¥227,442.08
Sundry Outlay	114,944.65
Redemption of Fixed Assets	250,000.00
Total	¥592,386.73
Profit of the Term	¥1,257,188.74
	¥1,849,575.47

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSC NO.

29th

BALANCE SHEET

November 1, 1941---April 30, 1942

ASSETS		LIABILITIES	
Land & Buildings	¥1,985,428.43	Capital	¥8,000,000.00
Equipments	406,910.00	Reserve by Law	950,000.00
Machinery Implements & Fixtures	2,422,578.93	Special Reserve	2,350,000.00
Raw Materials	1,105,896.98	Unpaid Divident	849.50
Stores	2,126,557.11	Fund for Retiring Allowance	347,354.69
Finished Products & Products in Process	2,084,055.53	Fund Rec'd from Mr. X. Iwai	70,000.00
Trade Debtors	2,465,047,36	Reserve of Retiring Allowance	125,367.08
Securities	414,680.85	Money Rec'd in Trust	375,068.29
Bank Deposit	2,486,766.34	Suspense Account	1,170,122.38
Deposit Against Reserve of Retiring Allowance	125,367.08	Trade Creditors	479,847.76
		Surplus Brought Forward	472,079.89
		Profit of the Term	1,287,056.25
Cash	4,448.23		
Total	¥15,627,745.84	Total	¥15,627,745.84

STATEMENT OF PROFIT AND LOSS

Earning

Profit on Sales	¥2,045,365.83
Total	¥2,045,365.83

Expenditure

Expenses	¥269,585.44
Sundry Outlay	38,724.14
Depreciation of Fixed Assets	450,000.00
Total	¥785,309.58
Profit of the Term	¥1,287,056.25
	¥2,045,365.83

DECLASSIFIED E.O. 12065 SECTION 3 402/MRS NS

~~xxjx~~ 30th

BALANCE SHEET

May 1, 1942---October 31, 1942

ASSETS		LIABILITIES	
Land & Buildings	¥1,872,241.19	Capital	¥8,000,000.00
Equipments	344,062.00	Reserve by Law	1,030,000.00
Machinery Implements & Fixtures	2,344,222.70	Special Reserve	2,600,000.00
Raw Materials	1,389,249.58	Unpaid Divident	1,724.00
Stores	2,724,235.46	Fund for Retiring Allowance	367,354.69
Finished Products & Products in Process	2,248,488.47	Fund Rec'd from Mr. Ko Iwai	70,000.00
Trade Debtors	2,586,968.29	Reserve of Retiring Allowance	138,512.94
Securities	231,028.70	Money Rec'd in Trust	416,925.54
Bank Deposit	1,183,007.56	Suspense Account	492,308.95
		Trade Creditors	89,324.73
Deposit Against Reserveby law of Retiring Allowance	138,512.94	Surplus Brought Forward	525,236.14
Cash	4,911.97	Profit of the Term	1,335,541.87
Total	¥15,066,928.86	Total	¥15,066,928.86

STATENENT OF PROFIT AND LOSS

Earning

Profit on Sales	¥2,087,130.46
Total	¥2,087,130.46

Expenditure

Expenses	¥241,488.79
Sundry Outlay	110,099.80
Depreciation of Fixed Assets	400,000.00
Total	¥751,588.59
Profit of the Term	¥1,335,541.87
	¥2,087,130.46

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSS NO.

31st

BALANCE SHEET

November 1, 1942---April 30 1943

ASSETS		LIABILITIES	
Land & Buildings	¥1,837,325.76	Capital	¥8,000,000.00
Equipments & Rights	438,172.00	Reserve by Law	1,110,000.00
Machinerys Implements & Fixtures	2,311,916.86	Special Reserve	2,700,000.00
Raw Materials	1,695,619.42	Unpaid Divident	1,135.50
Stores	2,736,757.71	Fund for Retiring Allowance	387,354.69
Finished Products & Products in Process	2,541,301.04	Fund Rec'd from Mr. K. Iwai	70,000.00
Trade Debtors	3,153,353.00	Reserve of Retiring Allowance	154,201.14
Securities	395,267.70	Money Rec'd in Trust	441,169.34
Deposit Against Reserve by law of Retiring Allowance	154,201.14	Suspense Account	1,064,961.47
Bank Deposit	494,030.48	Trade Creditors	68,347.15
Cash	2,875.83	Surplus Brought Forward	526,878.01
		Profit of the Term	1,236,773.64
Total	¥15,760,820.94	Total	¥15,760,820.94

STATEMENT OF PROFIT AND LOSS

Earning

Profit on Sales	¥1,466,776.42
Total	¥1,466,776.42

Expenditure

Expenses	¥60,488.84
Sundry Outlay	169,513.94
Total	¥230,002.78
Profit of the Term	¥1,236,773.64
	¥1,466,776.42

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

32nd

BALANCE SHEET

May 1, 1943---October 31, 1943

ASSETS		LIABILITIES	
Land	¥668,022.76	Capital	¥8,000,000.00
Buildings & Constructions	1,120,137.00	Reserve by Law	1,190,000.00
Machinery	2,448,714.40	Special Reserve	2,700,000.00
Tools, Impliments, Fixtures, Moulds, & Rollers	283,370.63	Unpaid Divident	694.50
Ships & Cars	24,765.00	Fund for Retiring Allowance	407,354.69
Temporary Account of Establishment	258,014.42	Fund Rec'd from Mr. K. Iwai	70,000.00
Rights	32,776.00	Reserve by law of Retiring Allowance	175,063.38
Raw Materials	1,146,173.70	Money Rec'd in Trust	585,105.07
Stores	2,188,011.48	Bills Payable	200,000.00
Unfinished Products & Products in Process	1,514,037.45	Trade Creditors	2,227,225.59
Finished Products & By-products	1,515,757.52	Accrued Expenses	113,131.22
Securities	459,643.00	Surplus Brought Forward	529,751.65
Suspense Debts	634,740.58	Profit of the Term	1,255,642.35
Trade Debtors	4,238,181.63		
Deposit Against Reserve by law of Retiring Allowance	175,063.38		
Bank Deposit	743,309.48		
Cash	3,250.02		
Total	¥17,453,968.45	Total	¥17,453,968.45

STATEMENT OF RROFIT AND LOSS

Gross Earning	¥11,744,148.63
Gross Expenditure	10,488,506.28
Profit of the Term	¥1,255,642.35

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO.

33rd

BALANCE SHEET

November 1, 1943---March 31, 1944

ASSETS		LIABILITIES	
Land	¥ 696,058.54	Capital	¥10,000,000.00
Buildings & Construction	1,185,039.00	Reserve by Law	1,270,000.00
Machinery	2,394,179.00	Special Reserve	2,780,000.00
Tools, Implements, Fixtures, Moulds & Rollers	283,799.17	Reserve for Taxes	640,000.00
Ships & Cars	58,316.10	Unpaid Divident	3,107.00
Temporary Accounts of Establishment	1,490,225.65	Fund for Retiring Allowance	427,354.69
Rights	65,840,00	Fund Rec'd from Mr. K. Iwai	70,000.00
Raw Materials	1,002,630.98	Reserve by law of Retiring Allowance	192,009.56
Stored	2,292,928.72	Money Rec'd in Trust	666,942.15
Unfinished Products & Products in Process	1,347,881.08	Bills Payable	600,000.00
Finished Products & By-products	2,054,165.26	Accrued Exoebses	1,572,047.06
Securities	473,643.00	Trade Creditors	599,638.56
Suspense Debts	823,118.21	Surplus Brought Forward	530,902.00
Trade Debtors	3,079,066.24		
Deposit Against Reserve by law of Retiring Allowance	192,009.56		
Bank Deposit	3,148,386.16		
Cash	6,848.30	Profit of the Term	1,242,033.95
Total	¥20,594,034.97	Total	¥20,594,034.97

STATEMENT OF PROFIT AND LOSS

Gross Earning	¥11,207.522.85
Gross Expenditure	9,965,488.90
Profit of the Term	¥1,242,033.95

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO: [illegible]

34th

BALANCE SHEET

April 1, 1944---September 30, 1944

ASSETS		LIABILITIES	
Land	¥696,058.54	Capital	¥10,000,000.00
Buildings & Constructions	1,145,985.00	Reserve by Law	1,350,000.00
Machinery	2,423,442.00	Special Reserve	2,780,000.00
Tools, Implements & Fixtures	217,478.42	Reserve for Taxes	785,035.05
Ships & Cars	41,515.00	Unpaid Divident	5,930.66
Moulds & Rollers	75,738.00	Fund for Retiring Allowance	467,354.69
Rights	64,115.00	Fund Rec'd from Mr. K. Iwai	70,000.00
Temporary Account of Establishment	2,069,633.96	Reserve by Law of Retiring Allowance	213,236.66
Raw Materials	1,134,773.77	Money Rec'd in Trust	873,642.68
Stores	2,376,352.97	Accured Expenses	2,376,237.45
Unfinished Products & Products in Prodess	1,544,212.16	Trade Creditors	573,827.66
Finished Products & By-Products	894,337.30	Surplus Brought Forward	531,369.29
Securities	480,603.00		
Suspense Debit	1,112,616.53		
Trade Debitors	3,712,338.80		
Deposit Against Reserve by Law of Retiring Allowande	213,236.66		
Bank Deposit	3,163,360.64	Profit of the Term	1,345,014.98
Cash	5,801.37		
Total	¥21,371,649.12	Total	¥21,371,649.12

STATEMENT OF PROFIT & LOSS

Gross Earning	¥13,494,043.46
Gross Expenditure	12,149,028.48
Profit of the Term	¥1,345,014.98

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. [illegible]

35th

BALANCE SHEET

October 1, 1944---March 31, 1945

ASSETS		LIABILITIES	
Land	695,894.74	Capital	¥10,000,000.00
Buildings & Constructions	1,100,129.00	Reserve by Law	1,430,000.00
Machinery	2,356,552.00	Special Reserve	2,780,000.00
Tools, Implements & Fixtures	206,973.17	Reserve for Taxes	803,640.60
Ships & Cars	29,528.00	Unpaid Divident	7,977.95
Moulds & Rollers	75,738.00	Fund for Retiring Allowance	473,399.69
Rights	62,390.00	Fund for Rec'd from Mr. Ko Iwai	70,000.00
Temporary Account of Establishment	3,830,112.26	Reserve by Law of Retiring Allowance	231,226.97
Raw Materials	954,794.41	Money Rec'd in Trust	1,081,406.62
Stores	2,307,345.75		800,000.00
Unfinished Products & Products in Proeess	1,720,430.07	Debit	
Finished Products & By-products	1,065,759.72	Accured Expenses	2,773,288.21
Securities	494,603.00	Trade Creditors	719,347.95
Suspense Debit	1,575,691.14	Surplus Brought Forward	568,684.27
Trade Debitors	4,273,604.00	Profit of the Term	1,099,402.63
Deposit Against Reserve by Law of Retiring Allowance	231,226.97		
Bank Deposit	1,843,291.80		
Cash	4,310.86		
Total	¥22,838,374.89	Total	¥22,838,374.89

STATEMENT OF PROFIT AND LOSS

Gross Earning	¥9,504,994.23
Gross Expenditure	8,405,591.60
Profit of the Term	¥1,099,402.63

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSS NO:

D- Peoples and companies who hold the share of our company 5% or more.

Name	Address	Percentage
Iwai, Sangyo, Kabushiki Kaisha.	No.43, 4-Chome, Kitahama, Higashiku, Osaka.	About 29 %

E- Number of shareholders:

1626

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSC NO.

F The volume of production by principal types of products and by value each year beginning 1935

	Business year	STEEL SHEETS Quantity Tons	STEEL SHEETS Price Yen	STRIP STEEL Quantity Ton	STRIP STEEL Price Yen
1935	1st half	30,717	4,359,609	-----	------
	2nd "	39,975	4,876,816	9,079	926,857
1936	1st "	39,599	4,566,244	20,418	2,025,935
	2nd "	42,381	5,410,402	19,560	2,295,759
1937	1st "	31,372	5,301,363	13,272	2,377,483
	2nd "	30,965	6,811,400	7,677	1,474,588
1938	1st "	33,133	7,344,179	16,427	3,125,783
	2nd "	25,478	5,606,198	11,534	2,406,806
1939	1st "	13,901	2,920,972	7,611	1,613,401
	2nd "	21,111	4,417,975	9,132	1,841,446
1940	1st "	21,683	4,534,242	13,582	2,732,509
	2nd "	19,909	4,357,583	18,346	2,671,963
1941	1st "	21,027	4,905,885	10,800	2,152,537
	2nd "	23,949	5,207,000	7,607	1,512.896
1942	1st "	17,446	3,861,854	8,110	1,534,349
	2nd "	23,286	5,441,912	8,466	1,786,726
1943	1st "	23,425	5,610,238	8,610	1,830,716
	2nd "	28,927	6,887,890	11,470	2,536,591
1944	1st "	21,072	5,170,049	9,253	2,102,561
	2nd "	15,584	4,133,069	3,159	729,892
1945	1st "	5,619	1,482,988.	1,806	441,111
Total		530,559	103,207,468	215,917	381,119,909

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. [illegible]

Business year		SPECIAL STEEL SHEETS Quantity Tons	SPECIAL STEEL SHEETS Price Yen	SPECIAL STEEL STRIPS Quantity Tons	SPECIAL STEEL STRIPS Price Yen
1935	1st half	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1936	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1937	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1938	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1939	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1940	1st "	107	55,422	507	297,233
	2nd "	347	226,044	741	459,802
1941	1st "	192	71,309	1,668	741,036
	2nd "	327	115,111	567	176,998
1942	1st "	618	223,385	360	142,495
	2nd "	435	136,437	271	148,419
1943	1st "	963	481,024	407	263,954
	2nd "	542	255,515	170	65,864
1944	1st "	336	148,531	449	185,330
	2nd "	220	74,609	674	236,160
1945	1st "	586	457,465	178	144,670
Total		4,673	2,244,852	5,992	2,861,961

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDS NO. [illegible]

		INGOTS		BILLETS & SHEET BARS	
Business Year		Quantity Tons	Price Yen	Quantity Tons	Price Yen
1935	1st Half	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1936	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1937	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1938	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1939	1st "	23	3,137	-----	-----
	2nd "	743	144,606	192	65,671
1940	1st "	2,397	478,854	1,273	415,747
	2nd "	2,082	410,196	1,834	711,962
1941	1st "	2,314	437,131	2,488	758,599
	2nd "	1,441	316,992	1,238	340,702
1942	1st "	2,334	519,986	1,604	487,539
	2nd "	2,896	808,187	1,487	619,151
1943	1st "	2,805	875,662	2,327	978,698
	2nd "	3,158	859,586	5,881	843,025
1944	1st "	3,433	912,214	5,266	1,121,654
	2nd "	2,565	921,046	4,803	1,343,703
1945	1st "	1,496	706,910	1,408	595,271
Total		27,687	7,394,507	29,801	8,281,722

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO.

FORGED STEEL DRUMS

Business Year		Quantity Tons	Price Yen	Quantity Cans	Price Yen
1935	1st half	-----	-----	-----	------
	2nd "	-----	-----	-----	-----
1936	1st "	-----	-----	-----	-----
	2nd "	-----	-----	------	-----
1937	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1938	1st "	-----	-----	-----	-----
	2nd "	-----	-----	-----	-----
1939	1st "	-----	-----	16,459	65,958
	2nd "	-----	-----	53,700	128,343
1940	1st "	-----	-----	48,381	217,467
	2nd "	-----	-----	88,557	298,394
1941	1st "	-----	-----	63,525	378,920
	2nd "	-----	-----	57,642	614,794
1942	1st "	-----	-----	50,064	184,171
	2nd "	---34	19,104	73,807	561,868
1943	1st "	73	38,813	66,200	285,892
	2nd "	178	173,787	53,095	261,019
1944	1st "	349	130,243	31,094	223,867
	2nd "	555	204,532	31,834	204,474
1945	1st "	246	182,612	41,054	239,663
Total		1,435	749,091	675,412	3,664,830

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO:

G Statement of the equipment in this plant at present.

Name of Equipment	No. of Set	Output per Year
Sheet mill (in gauge#31 to #17)	6	100,000 tons
Sheet mill (up to ¼" thickness)	1	45,000 "
Continuous strip mill (up to 160 m/m width)	1	60,000 "
Rolling mill for baling hoop(up to 25 m/m width) and bars (up to 50 m/m diameter)	1	30,000 "
Electric arc furnace (capacity 5 tons)	2	10,000 "
Three-high billet and sheet bar mill	1	60,000 "
Drum making machinery	2	400,000 cans
Horse shoe nail making machinery	2	100 tons
300 tons hydraulic press (not yet been completed) (at Tonda Works)	1	
Power presses of various type (at Kushigahama Works)	13	5,000 "

TOKUYAMA WORKS

Land		24,748 Tsubo
Buildings	53 buildings	(9,725 Tsubo)

Tonda WORKS

Land		93,692 Tsubo
Buildings	5 "	(1,536 Tsubo)

KUSHIGAHAMA WORKS

Land		2,381 Tsubo
Buildings	2 "	(205 Tsubo)

DECLASSIFIED E.O. 12033 SECTION 3 402/NNSS NO. _____

H Statement of Raw, Unfinished & Finished Products in inventory as of September 1, 1944

CLASSIFICATION	QUANTITY	PRICES
	Kgs	Yen
Raw Materials		
Slabs	824,044.00	151,918.16
Sheet Bars	648,303.00	122,671.83
Billets	1,599,363.00	284,844.47
Black Sheets for Drums	866,283.70	237,547.54
Raw Materials for Electrical Steel Making	965,306.30	255,787.26
Others	513,549.00	131,560.17
		1,184,329.43
Unfinished Products		
Ingots	3,059,520.00	787,360.13
Billets & Sheet Bars	1,760,492.00	378,715.72
		1,166,075.85
Finished Products		
Steel Sheets	3,164,508.40	698,067.11
Special Steel Sheets	233,461.00	30,256.66
Steel Strips	2,032,697.00	286,009.08
Special Steel Strips	253,745.50	73,079.87
Forged Steel	235,661.00	116,723.57
Horse Shoe Nails	25,436.75	13,193.65
Drums	17,372 Cans	142,581.80
Others		137,087.33
		1,496,939.07