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BASIC: Ltr, FSS, GHQ, SC&P, File 004 (8 Dec 45) ESS/AC, dtd 8 Dec 45,
subject: "Establishment of a Schedule of Restricted Concerns".
To: THE IMPERIAL JAPANESE GOVERNMENT. (Continued).

- (1) The redemption of bonds and debentures at their due dates.
- (2) The calling or purchase of debentures in fixed amounts in accordance with the schedule included in the indebenture published at the time of issue.

FOR THE SUPREME COMMANDER:

/s/ H. W. Allen
/t/ H. W. ALLEN
Colonel, A. G. D.,
Asst Adjutant General.

1 Incl;
Schedule of Restricted Concerns.

C O P Y

Reproduced Hq I Corps (MG)
6 March 1946

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SCHEDULE OF RESTRICTED CONCERNS

Incl #1

Memorandum for Imperial Japanese Government
Subject: Establishment of a Schedule of
Restricted Concerns and Requirements in
connection therewith, dated 8 Dec 45.

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C O P Y

Mitsui Holding Co., Ltd.

Daito Industry Co., Ltd.

Hakkaido Coal-Mine & Steamship Co., Ltd.

Korea Rayon Co., Ltd.

Mitsui Agriculture & Forestry Co., Ltd.

Mitsui Bussan Kaisha & Co., Ltd.

Mitsui Chemical Industry Co., Ltd.

Mitsui Life Insurance Co., Ltd.

Mitsui Light Metal Co., Ltd.

Mitsui Mining Industry Co., Ltd.

Mitsui Oil & Fat Chemical Industry Co., Ltd.

Mitsui Precise Machinery Making Industry Co., Ltd.

Mitsui Real Estate Co., Ltd.

Mitsui Ship-Building Co., Ltd.

Mitsui Shipping Co., Ltd.

Mitsui Timber Industry Co., Ltd.

Mitsui Trust Co., Ltd.

Mitsui Warehouse Co., Ltd.

Mitsui Wooden Ship-Building Co., Ltd.

Munakata Industry Co., Ltd.

Nippon Medicinal Foods Co., Ltd.

Nippon Flour-Mill Co., Ltd.

Nippon Steel Mfg., Co., Ltd.

Nissin Steel Making Co., Ltd.

Ogura Productive Industry Enterprise Co., Ltd.

Safety Cable-way Co., Ltd.

Senki Industry Co., Ltd.

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Schedule of Restricted Concerns
Mitsui Holding Co., Ltd. (Cont'd)

Sanrin Anthracite Mining Co., Ltd.
Sanyo Oil & Fat Chemical Industry Co., Ltd.
Syowa Aircraft Making Industry Co., Ltd.
Syowa Wool-Combing Co., Ltd.
Taisyo Marine & Fire Insurance Co., Ltd
Teikoku Bank, Ltd.
Toyo Cotton Co., Ltd.
Toyo Filature, Spinning & Weaving Co
Toyo a-Rubber Chemical Industry Co., Ltd.
Toyo Knitting & Weaving Co., Ltd.
Toyo Machinery Making Industry Co., Ltd.
Toyo Rayon Co., Ltd.
Tropical Industry Co., Ltd.

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Schedule of Restricted Concerns (Cont'd)

Holding Company of Mitsubishi

Fuji Industry Co., Ltd.
Houton Produce Co., Ltd.
Japan Fuilt Iron Industry Co., Ltd.
Japan Corn Industry Co., Ltd.
Japan Optical Industry Co., Ltd.
Korea Anthracite Mining Co., Ltd.
Kotoku Kisso Estate Co., Ltd.
Manchuria Mitsubishi Machine Tool Co., Ltd.
Meiji Life Insurance Co., Ltd.
Mitsubishi Bank, Ltd.
Mitsubishi Chemical Industrial -Machine Industry Co., Ltd.
Mitsubishi Chemical Industry Co., Ltd.
Mitsubishi Electrical Engineering Co., Ltd.
Mitsubishi Estate Co., Ltd.
Mitsubishi Heavy Industry Co., Ltd.
Mitsubishi Kanto-Shu Magnesium Co., Ltd.
Mitsubishi Light Metal Alloy Co., Ltd.
Mitsubishi Magnesium Industry Co., Ltd.
Mitsubishi Mining Co., Ltd.
Mitsubishi Oil Co., Ltd.
Mitsubishi Paper Mills Co., Ltd.
Mitsubishi Steamship Co., Ltd.
Mitsubishi Steel Co., Ltd.

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Schedule of Restricted Concerns
Holding Company of Mitsubishi (Cont'd)

Mitsubishi Trading Co., Ltd.
Mitsubishi Trust Co., Ltd.
Mitsubishi Warehouse Co., Ltd.
Nippon Aluminum Co., Ltd.
Shanghai Mitsubishi Warehouse Co., Ltd.
Tawao Produce Co., Ltd.
Tokyo Fire & Marine Insurance Co., Ltd.
Tozan Agriculture Co., Ltd.

Sumitomo Holding Company

Anto Light Metal Works Co., Ltd.
Dainippon Mining Co., Ltd.
Dohi Mining Co., Ltd.
Korean Sumitomo Light Metal Works Co., Ltd.
Manchurian Sumitomo Metal Works Co., Ltd.
Nekka Fluoraper Mining Co., Ltd.
Nippon Plate-Glass Co., Ltd.
North Chian Gold Mining Co., Ltd.
Osaka Sumitomo Marine and Fire Insurance Co., Ltd.
Sumitomo Aluminum Smelting Co., Ltd.
Sumitomo Bank, Ltd.
Sumitomo Borneo Industry Co., Ltd.
Sumitomo Chemical Industry Co., Ltd.
Sumitomo Chemical Machine Industry Co., Ltd.

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Schedule of Restricted Concerns
Sumitomo Holding Company (Cont'd)

Sumitomo Communicating Engineering Co., Ltd.
Sumitomo Electrical Engineering Co., Ltd.
Sumitomo Kyodo Electric Power Co., Ltd.
Sumitomo Land and Works Co., Ltd.
Sumitomo Life Insurance Co., Ltd.
Sumitomo Mechanical Works Co., Ltd.
Sumitomo Metal Engineering Co., Ltd.
Sumitomo Mining Co., Ltd.
Sumitomo Trust Co., Ltd.
Sumitomo Warehouse Co., Ltd.

Holding Company of Yasuda, Yasuda Hozensha

Chugoku Railway Co., Ltd.
Imperial Piston Ring Co., Ltd.
Kotoku Estate Co., Ltd.
Nippon Optical Machine Industry Co., Ltd.
Nippon Paper Co., Ltd.
Nippon Personal Estate Fire Insurance Co., Ltd.
Ogaki Kyoritsu Bank, Ltd.
Shikoku Bank, Ltd.
Takao Iron Co., Ltd.
Teikoku Textile Industry Co., Ltd.
Tohoku Electric Wireless Engine Co., Ltd.
Tokyo Building Estate Co., Ltd.

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Schedule of Restricted Concerns
Holding Company of Yasuda, Yasuda Hozensha (Cont'd)

Toyo Internal Combustion Co., Ltd.

Toyo Steamship Co., Ltd.

Yasuda Bank, Ltd.

Yasuda Fire and Marine Insurance Co., Ltd.

Yasuda Industry Co., Ltd.

Yasuda Life Insurance Co., Ltd.

Yasuda Trust Co., Ltd.

Yasuda Warehouse Co., Ltd.

Kawasaki Heavy Industry

Electric Smelting Steel Co., Ltd.

Hokoku Cobalt Co., Ltd.

Kawasaki Aircraft Mfg. Co., Ltd.

Kawasaki Electric Works Co., Ltd.

Kawasaki Fujiidera Works Co., Ltd.

Kawasaki Furnace Material Co., Ltd.

Kawasaki Munitions Mfg. Co., Ltd.

Kawasaki Rolling Stock Mfg. Co., Ltd.

Kawasaki Steam-Ship Co., Ltd.

Kawasaki Yokkaichi Works Co., Ltd.

New Tokyo Hotel Co., Ltd.

Shinko Building Co., Ltd.

Shinto Transportation Co., Ltd.

Sone Ceramic Co., Ltd.

Toa Hotel Co., Ltd.

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Schedule of Restricted Concerns (Cont'd)

Nissan & Co.

Kanto Industry Co., Ltd.

Nippon Estate & Securities Co., Ltd.

Nissan Fire & Marine Insurance Co., Ltd.

Nissan Life Insurance Co., Ltd.

Asano Honshe

Asano Cement Co., Ltd.

Asano Heavy Industry Co., Ltd.

Asano Mining Co., Ltd.

Kanto Electrical Industry Co., Ltd.

Nippon Steel Pipe Co., Ltd.

Toa Harbour Industry Co., Ltd.

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Schedule of Restricted Concerns (Cont'd)

Fuji Industrial Co., Ltd.

Chitose Mining Co., Ltd.
Daido Metal Co., Ltd.
Fbihara Aircraft Industry Co., Ltd.
Fukazawa Aero Industrial Co., Ltd.
Haruna Aircraft Industry Co., Ltd.
Nigashinaka Aircraft Arms Works Co., Ltd.
Hirata Fishing Net Production Co., Ltd.
Ibaragi Precision Co., Ltd.
Naminishi Aero Industrial Co., Ltd.
Kiryu Refrigerating Co., Ltd.
Koa Spinning Co., Ltd.
Kodaira Heavy Industry Co., Ltd.
Kumagaya Aircraft Industry Co., Ltd.
Masuda Minute Machine Co., Ltd.
Mitsuyasu Aero Industrial Co., Ltd.
Nakahichi Cotton Co., Ltd.
Nakajima Aircraft Metal Co., Ltd.
Nikajima Gas Co., Ltd.
Nakijima Precise Forging Co., Ltd.
Nakanishi Aircraft Industry Co., Ltd.
Nanao Aircraft Machine Co., Ltd.
Nippon Aircraft Tool Co., Ltd.
Ofu Aero-Industrial Co., Ltd.

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Schedule of Restricted Concerns
Fuji Industrial Co., Ltd. (Cont'd)

Omiya Aircraft Industry Co., Ltd.

Ota Industrial Co., Ltd.

Sato Iron Works Co., Ltd.

Showa Iron Works Co., Ltd.

Taguchi Aero Industrial Co., Ltd.

Tatebayashi Aircraft Machine Co., Ltd.

Toa Gas Co., Ltd.

Towa Aero Industrial Co., Ltd.

Tsuruoka Aero Industrial Co., Ltd.

Yamada Works Co., Ltd.

Shibusewa Dozoku & Company

Hakone Hotsprings Supply Co., Ltd.

Jyochoku Agricultural and Forestry Co., Ltd.

Konan Commercial Co., Ltd.

Seibu Agricultural Cocoon Warehouse Co., Ltd.

Shibusewa Warehouse Co., Ltd.

Furukawa Mining Co., Ltd.

Asahi Electrical Chemical Industry Co., Ltd.

Chiyoda Wire Co., Ltd.

Eastern Asia Chemical Industry Co., Ltd.

Furukawa Electrical Industry Co., Ltd.

Kanto Electric Power Industry Co., Ltd.

Kayanuma Colliery Co., Ltd.

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Schedule of Restricted Concerns
Furukawa Mining Co., Ltd. (Cont'd)

Nabeyama Track Co., Ltd.

Sensen Mining Co., Ltd.

Taisho Mining Co., Ltd.

Yamaichi Colliery Co., Ltd.

Yamani Electrical Engineering Co., Ltd.

Tos Chemical Co., Ltd

Seitoku Life Insurance Co., Ltd } memo for I.S.G. 5-Apr. '46

Okura Mining Co., Ltd.

Okakura Empire Hotel Co., Ltd.

Anto Paper Industry Co., Ltd.

Empire Hotel Co., Ltd.

Hoten-Okura Building Co., Ltd.

Japan Automobile Co., Ltd.

Japan Leather Co., Ltd.

Japan Shoe Mfg. Co., Ltd.

Joban Coal Mine Co., Ltd.

Kawana Hotel Co., Ltd.

Eugen Sawing Co., Ltd.

Nisshin Oil Mills Co., Ltd.

Ohama Colliery Co., Ltd.

Okura Building Co., Ltd.

Okura-Chiyoda Marine & Fire Insurance Co., Ltd.

Okura Engineering Works Co., Ltd.

Okura Enterprise Co., Ltd.

Okura Produce Co., Ltd.

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Schedule of Restricted Concerns
Okura Mining Co., Ltd. (Cont'd)

Okura Reeling Industry Co., Ltd.
Okura Sumatra Estate Co., Ltd.
Saitozaki Coal Mine Co., Ltd.
Shansi Coal Mine-Co., Ltd.
Shansi Industry Co., Ltd.
Teikoku Magnesium Co., Ltd.
Tokai Automobile Co., Ltd.
Yoshiura Marine & Land Transport Co., Ltd.

Nomura and Co.,

Choya Shirts Mfg. Co., Ltd.
Meiji Leather Co., Ltd.
Mitto Industry Co., Ltd.
Nomura Bank, Ltd.
Nomura Construction Co., Ltd.
Nomura East India Produce Co., Ltd.
Nomura Life Insurance Co., Ltd.
Nomura Securities Co., Ltd.
Nomura Shoe Mfg. Co., Ltd.
Nomura Steel Co., Ltd.
Nomura Trading Co., Ltd.
Nuberu Karedony Mining Co., Ltd.
Shinga-Poul Nomura Shop Co., Ltd.
Yamato Rubber Co., Ltd.

Oriental Paper Co., Ltd.
Japan Hollow Forging Co., Ltd.
Japan Machine Parts Co., Ltd.
Showa Special Steel Co., Ltd.

Memo. for I. J. S. 4 Apr '46

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Schedule of Restricted Concerns (Cont'd)

Riken Industry Co., Ltd.

Hukoku Industry Co., Ltd.
Miyekomaru Iron-Working Co., Ltd.
Nippon Plating Industrial Co., Ltd.
Riken Aircrafts' Fuels Co., Ltd.
Riken Alimentary Food Co., Ltd.
Riken Alimentary Medicine Mfg. Co., Ltd.
Riken Columdun Co., Ltd.
Riken Crucible Co., Ltd.
Riken Electric Apparatus Co., Ltd.
Riken Electric Machines & Wireless Co., Ltd.
Riken Electric Meters Co., Ltd.
Riken Electric Wire Co., Ltd.
Riken Fermentation Industrial Co., Ltd.
Riken Industrial Medicine Co., Ltd.
Riken Machine Co., Ltd.
Riken Mining Co., Ltd.
Riken Optical Instruments Co., Ltd.
Riken Pneumatic Machine Co., Ltd.
Riken Scientific Moving Picture Co., Ltd.
Riken Spring Steel Mfg. Co., Ltd.
Riken Synthetic Resin Co., Ltd.
Toyo Steel Mill Co., Ltd.
Tyosen Riken Aircraft Materials Co., Ltd.

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Schedule of Restricted Concerns
Riken Industry Co., Ltd. (Cont'd)

Tyosen Riken Mining Co., Ltd.

Nippon Soda Co.

Budo Mining Co., Ltd.

Formosan Salt Industry Co., Ltd.

Nippon Artificial Asbestos Works Co., Ltd.

Nisso Commercial Co., Ltd.

Nisso Moulding Industrial Co., Ltd.

Nisso Works Co., Ltd.

Yamato Light Metal Alloy Co., Ltd.

Nippon Nitrogenous Fertilizer Co., Ltd.

Chochitsu Aquatic Industry Co., Ltd.

Chosen Aluminum Industry Co., Ltd.

Chosen Building Co., Ltd.

Chosen Nitrogenous Powder Co., Ltd.

Electric Power Corp. of Korea, Ltd.

Japan Fire-Proof Material Mfg. Co., Ltd.

Kanko Association Timbers Corp., Ltd.

Kannan Dairy Co., Ltd.

Kichirin Artificial Petroleum Co., Ltd.

Korea Porcelain Ware Mfg. Co., Ltd.

Korea Zinc Articles Mfg. Co., Ltd.

Korean Synthetic Oil Co., Ltd.

Nitchitsu Chemical Industry Co., Ltd.

Nitchitsu Fuel Industry Co., Ltd.

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Schedule of Restricted Concerns
Nippon Nitrogenous Fertilizer Co., Ltd. (Cont'd)

Nitchitsu India-Rubber Industry Co., Ltd.
Nitchitsu Industry Co., Ltd.
Nitchitsu Jewelry Co., Ltd.
Nitchitsu Kainan Enterprise Co., Ltd.
Nitchitsu Magnesium Co., Ltd.
Nitchitsu Mining Exploitation Co., Ltd.
Nitchitsu Securities Co., Ltd.
Nitchitsu-Shions Pharmacy Co., Ltd.
Nitchitsu Sulphury Mining Co., Ltd.
Nitchitsu Transportation Co., Ltd.
North China Nitrogen Fertilizer Mfg. Co., Ltd.
Oriental Industrial Dynamite Sales Co., Ltd.
Seiko Shipbuilding Co., Ltd.
Shinko Railway Co., Ltd.
Taiwan Nitrogenous Industry Co., Ltd.

Hitachi Limited

Hitachi Aircraft Co., Ltd.
Hitachi Arms Mfg. Co., Ltd.
Hitachi Contractors Co., Ltd.
Hitachi Electric Tramway Co., Ltd.
Hitachi Gas Co., Ltd.
Hitachi Machinery Co., Ltd.
Hitachi Munition Co., Ltd.
Hitachi Real Estate Co., Ltd.

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Schedule of Restricted Concerns
Hitachi Limited (Cont'd)

Hitachi Ship Building Co., Ltd.
Hitachi Water Works Co., Ltd.
Inoue Electric Machine Mfg. Co., Ltd.
Nippon Artificial Graphite Co., Ltd.
Nippon Malleable Iron Works Co., Ltd.
Nitto Electric Mfg. Co., Ltd.
Ritsusho Electric Machine Mfg. Co., Ltd.
Shibuya Roentgen Mfg. Co., Ltd.
Tokyo Electric Machine Mfg. Co., Ltd.
Tokyo Kiki Industrial Co., Ltd.
Tokyo Special Steel Co., Ltd.

Nichiden Industrial Company

Fuji Products Co., Ltd.
Home Aluminum Products Industrial Co., Ltd.
Kokko Aluminum Wares Mfg. Co., Ltd.
Nippon Aluminum Wares Mfg. Co., Ltd.
Nippon Denkai Iron Works Co., Ltd.
Nippon Magnesium Products Industrial Co., Ltd.
Nippon Radio Mfg. Co., Ltd.
Oniki Coal Mining Co., Ltd.
Sanchoku Development Co., Ltd.
Sanchoku Railway Co., Ltd.
Sasazu Land Development Co., Ltd.

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Schedule of Restricted Concerns
Nichiden Industrial Company (Cont'd)

Tokyo Press Machinery Co., Ltd.

Tokyo Tool Mfg. Co., Ltd.

Manchuria Investment Securities Co., Ltd.

Eastern Manchuria Lumber Co., Ltd.

Japan Electrical Industry Co., Ltd.

Japan Mining Co., Ltd.

Japan Sea Products Co., Ltd.

Japan Security Investment Co., Ltd.

Japan Shipbuilding Co., Ltd.

Manchuria Fujikura Rubber Co., Ltd.

Manchuria Machinery Co., Ltd.

Manchuria Sanko Electric Parts Co., Ltd.

Manchuria Nissan Chemical Co., Ltd.

Nissan Prick Mfg. Co., Ltd.

Nissan Civil Eng. Co., Ltd.

Nissan Co., Ltd.

Nissan Forestry & Match Co., Ltd.

Nissan Glider Mfg. Co., Ltd.

Nissan Motors Co., Ltd.

Nitto Hydraulical Press Co., Ltd.

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GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

AG 470.8 (10 Nov 45)GD

10 November 1945

MEMORANDUM FOR: IMPERIAL JAPANESE GOVERNMENT

THROUGH : Central Liaison Office, Tokyo.

SUBJECT : Remodeling Japanese Army Tanks

1. Reference is made to letter from First Demobilization Headquarters Liaison Commission, Yokohama file K-120 dated October 29, 1945.
2. The request to modify 115 tanks for use as bulldozers and 50 armored cars for tractors as stated in the reference letter, is approved.
3. Before these tanks (tanks to be Model 97 or Model 97 improved Medium Tanks only) and armored cars are placed into operation as bulldozers and tractors the following action will be taken by you to render these items useless as combat vehicles:
 - a. All armament will be removed and destroyed.
 - b. All fire control equipment and inter-communication equipment will be removed and destroyed.
 - c. Turrets will be removed and the armor plate of the hull will be cut away as far as can be done without destroying the usefulness of the vehicle for its new purpose. In any case enough mutilation of the hull will be accomplished to make it impossible to replace the turret.
4. Spare parts will be obtained from stocks on hand only. The Commanding General Eighth U.S. Army will be furnished estimates as to the spare parts needed for two years operation.
5. The Commanding General Eighth U.S. Army has been charged with the supervision of this project. Direct arrangements will be made with him for the accomplishment of the modifications and clearance will be obtained from him before any of the converted vehicles are put into operation.

FOR THE SUPREME COMMANDER:

/t/ H. W. ALLEN
Col., AGD
Asst Adj Gen

Incl #4

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GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

AG 319.1 (22 Oct 45) ESS-IE

25 October 1945

MEMORANDUM FOR: IMPERIAL JAPANESE GOVERNMENT

Money & Banking

THROUGH : Central Liaison Office, Tokyo

SUBJECT : Reports to be made by Certain Business Firms

1. It is directed that the following named financial, commercial and industrial firms in Japan provide the information specified in inclosure 1 and inclosure 2:

Mitsui Honsha
Mitsubishi Honsha
Sumitomo Honsha
Yasuda Hodensha
Kawasaki and Co.
Nissan and Co.
Asano Honsha
Fuji Industrial Co.
Shibusawa Dozoku and Co.
Nippon Nitrogenous Fertilizer Mfg. Co.
Furukawa and Co.
Okura and Co.
Nomura and Co.
Ricken and Co.
Nisso Co.

Similar reports will be required from other firms to be added to above list from time to time.

2. Inclosure 1 will be used in reporting an industrial or commercial enterprise. Inclosure 2 will be used in reporting a bank or other financial institution.

3. It is considered that submittal of such information should be completed within 45 days from date of receipt of this directive. As noted in inclosed forms, each section of report will be submitted separately as completed.

BASIC: Memo GHQ, SCAP, file AG 319.1 (22 Oct 45) ESS-IE, subject: "Reports to be made by Certain Business Firms", to IMPERIAL JAPANESE GOVERNMENT.

4. All reports will be typed in English on 8" x 11" paper. Five copies of each report will be submitted.

FOR THE SUPREME COMMANDER

/s/ H. W. Allen,
/t/ H. W. ALLEN,
Colonel, A.G.D.,
Asst Adjutant General.

- 2 Incls:
Incl 1 - Report, Commercial & Industrial Companies.
Incl 2 - Report, Banks or other Financial Institutions.

Reproduced by:
Hq Sixth Army LPO 442
7 November 1945

Reproduced by 94th Mil Govt Gp, 20 Mar 46

Inclosure 1 To Be Used in Reporting Commercial and Industrial Companies

1. Each of the reporting companies will submit a separate report for itself and for each of its subsidiaries on financial and other allied matters as more fully described in the following paragraphs.

2. For the purpose of this directive, a subsidiary is defined as any corporation, partnership, or association for the purpose of doing business in which the reporting company is directly or indirectly the owner, of, or enjoys other beneficial interest in 10% or more of any one class of stock or indebtedness outstanding, or exercises control to the extent of 10% or more over voting controlling operations or policy.

3. a. All reports will be prepared in English according to the principle and in the form of the best accounting practice current in the United States.

b. Reports will be typewritten on white paper eight (8) by eleven (11) inches. If that size is not available, paper used will be approximately that size, but in any case all pages of any one report will be uniform.

c/ Text will be single space, while double spacing will be used for financial statements, schedules, tabulations, list, rosters, and other such matters.

d. Five copies of each report will be submitted.

e. In the upper right hand corner of each page, one-eighth (1/8) inch from the top of the page will be typed the abbreviated name of the company the number of the section of the report.

4. Each report submitted will be for the reporting company only. It will not be consolidated to include both the company and its subsidiaries and affiliates.

5. Reports will be compiled on the basis of the calendar year, excepting that if any company's books or records are kept on a fiscal year basis, however, the same basis will be used for all periods under review in any one report. Furthermore, the reports of parent companies and of their subsidiaries will be submitted on the same basis, unless the books of such companies are ordinarily kept on a different basis.

6. The report will be divided into sections, each section to correspond in numbering and in content with the following subparagraphs.

a. Sectional. **EARNINGS**

A record of earnings for each of the years 1935 through 1944, both years inclusive. Such statement will show sales, cost of sales, charges for depreciation and depletion, income from investments, taxes paid, dividend paid, and surplus earnings transferred to surplus.

b. Section 2. **BALANCE SHEET.**

A balance sheet as at the close of each of the years 1935 thru 1944, both years inclusive. Such statements will show plant and property gross and net of reserves for depreciation and depletion, investments, patents and processes if carried separately, and itemization of current assets to show bank deposits, receivables, and inventories. The basis on which inventories are calculated will be noted. Capital liabilities will be shown in detail, current liabilities will be broken down as to type, such as bank loans payable accounts due, and so forth.

(INCL 11, CONT'D)

c. Section 3. CAPITALIZATION.

(1) A tabulation as at the close of 1944 of the authorized, issued outstanding amounts of each class of capital stock, voting trust certificates, or other evidences of equity in assets or earnings; and of each class of bond, debenture, or other evidence of indebtedness excepting only those included in current liabilities.

(2) A tabulation by years for the period 1935 to 1944, both years inclusive, of all changes in capitalization, the number of shares of face value of capital stock or indebtedness issued or retired, the proceeds of issue or cost of retirement, and the purpose of the sale or retirement.

(3) A complete description of each class of security listed in subparagraphs (1) and (2) above, including the rights and privileges of each class of security, particularly the voting rights, participation in profits, and preferences as to assets and earnings.

d. Section 4. CONTROL.

(1) A list of all holders of record at the close of 1944 who held 500 shares or Y 100,000 or more of any class of the company's securities. Such list will include the number of shares or the face amount held.

(2) A list by years of all holders of 1% or more of any one class of stock or indebtedness in such cases as additions or subtractions from the holdings occurred during the course of the year, together with the extent of the change.

(3) A list by years, to be compiled at the close of each year from 1935 to 1944, both years inclusive, of foreign nationals having any ownership of or interest in the capital stock or indebtedness of the company. Reference may be made to reports previously made on this subject, and copies of such reports attached.

(4) List called for in subparagraphs (1), (2) and (3) may be prepared by company's registrar, transfer agent, or other fiscal agent acting in those capacities, but the reporting company will not thereby be relieved of responsibility for the accuracy of the lists.

e. Section 5. REAL ESTATE, PLANT & EQUIPMENT.

(1) A schedule of all installations or groups of installations, each amounting to Y 200,000 or more in gross value before charges for depreciation and depletion and located as a geographical unit, such schedule to be prepared as of the close of 1944.

(2) A brief description of each of the foregoing properties. Detailed and itemized descriptions of plant and equipment are not desired.

(3) The location of each installation, with particular reference to location outside of the home islands of Japan.

(4) A list of products and capabilities for each installation with particular reference to items described in paragraphs 4 and 5, Directive Number 3, dated 22, September 1945. Reference may be made to inventory submitted in accordance with paragraph 6 of aforementioned directive, and a copy of same attached.

(5) Note of damage to plant or equipment due to bombing, fire, or other causes incidental to the recent war in such cases as the value of plant or property, or the capacity to produce has been affected to the extent of 10% or more

(INCL 1, CONT'D)

(6) A list by years for each year from 1935 through 1944, both years inclusive, of all additions to installations or groups of installations described in subparagraph 6. e. (1) above, or deductions therefrom in such cases as the addition or subtraction for the year amounted to Y 100,000 or greater. Decreases in plant and property due to charges for depreciation and depletion as shown in Earnings, are specifically excluded.

f. Section 6. INVESTMENTS.

(1) A list at the close of each year, 1935 through 1944, both years inclusive, showing the amounts held of all stocks, voting trust certificates, equities in ownership, or other evidences of participation in earnings or profits; and of all bonds, debentures, notes, and other evidences of indebtedness excluding only those which are included among Receivables in Current Assets.

(2) A complete description of each investment listed, including voting rights, profit participation, and the percentage of the investment to the total outstanding securities of that class by the issuing company.

(3) The cost, book value, and date of acquisition of the investment to the holding company.

(4) Notation on each investment of any agreement between holding company and issuing company for management, or any sales or cartel agreements or any other arrangements or agreements other than purchases and sales in the normal course of current business. Copies of any such agreements will be attached.

(5) A list for each year, for the years 1935 through 1944, both years inclusive, of all investments purchased or otherwise acquired, the cost thereof, and the reason for purchase. A similar list for each of the same years of all securities or other investments sold or otherwise disposed of, together with the proceeds thereof, and the reason for sale.

g. Section 7. CURRENT ASSETS.

(1) A schedule as at the close of each year 1935 through 1944 of all bank deposits, together with the bank of deposit and the rate of interest paid, in every case where the deposit amounts to 3% or more of the company's cash funds and deposits at the year end.

(2) A schedule as at the close of each year 1935 through 1944 of all accounts receivable, together with a description thereof, including the rate of interest, due date, and date item was incurred, in every case where the receivables amounts to 3% or more of the reporting company's receivables at the year end.

h. Section 8. CURRENT LIABILITIES.

(1) A schedule as at the close of each year 1935 through 1944 of all accounts, bills, or notes payable, and all other evidences of indebtedness other than those included among capital liabilities, together with a description thereof, the interest rate paid, the date due, and the date incurred, this schedule to include all payables in every case where the amount of same totaled 3% or more of the reporting company's payables at the year end.

i. Section 9. SALES

(1) A list by years of customers and the total sales made to such customers for the year where such sales were 3% or greater of the reporting company's total sales for the same year, this list to cover the years 1935 through 1944.

(2) Notation on the foregoing list of persons listed in Investments Section 6, or in Management Agreements, Section 11.

(INCL 1, CONT'D)

j. Section 10. COST OF SALES.

(1) A list for each of the years 1935 through 1944 of vendors and the total purchases made from such vendors in such cases as those purchases were 3% or more of the reporting company's purchases of material for the same year. (2) Notation on the foregoing list of persons listed in Investments Section 6, or in Management Agreements, Section 11.

k. Section 11. MANAGEMENT FEES.

A schedule for each of the years 1935 through 1944 of all fees or other compensation paid or received for the management of this or other properties, for research and development, for manufacture and sale under license of any nature, for the granting of financial assistance, for agreements to provide loans or capital-in short, fees of and nature whatsoever, excluding only wages and salaries, and fees for legal work, auditing or accounting made in the ordinary course of business.

l. Section 12. PUBLIC STATEMENT.

(1) A copy of all reports made to shareholders during the years 1935 through 1944, whether or not formal annual reports, including balance sheets, statements of earnings, addresses by the president, chairman of the board, or other official of the company, or other matters published for the information of stockholders.

(2) A copy of the articles of incorporation together with any amendments thereto.

7. If reporting company cannot comply with any of the terms of this directive or the attached annex, a report of non compliance will be submitted together with the reasons therefor. Reference will be made in such report to the corresponding paragraph in this letter of instructions.

8. Inasmuch as time is of the essence each section of this report will be submitted separately promptly after completion.

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Hq Sixth Army, APO 442
12 Nov 45

Reproduced by 94th Mil Govt Gp, 20 Mar 46

Enclosure No. 2. To be used in reporting Banks or other Financial Institutions

1. Each banking institution will submit a report providing the information as detailed below. Where certain banks have in the course of the past ten years absorbed other banking firms, a separate report will be submitted for each bank so absorbed from the initial date until the date of absorption by the parent institution.

2. Each banking institution will submit a report for each of its subsidiary or dependent bank. A subsidiary or dependent bank is considered for the purposes of this report to be one in which the reporting institution is directly or indirectly the owner of, or enjoys other beneficial interest in 10% or more of the paid up capital or exercises control to the extent of 10% or more over voting controlling operations or policy.

3. a. All reports will be prepared in English according to the principles and in the form of the best accounting practice current in the United States.

b. Reports will be typewritten on white paper eight by ten and one half inches; if that size is not available, paper used will be approximately that size, but in any case all pages of any one report will be uniform.

c. Text will be single spaced, while double spacing will be used for financial statements, schedules, tabulations, lists.

d. Five copies of all reports will be submitted.

e. In the upper right hand corner of each page one eighth (1/8) inch from the top of the page, will be typed the abbreviated name of the bank and the number of the section of the report.

4. Reports will be compiled on the basis of the calendar year, excepting if the bank's books or records are kept on a fiscal year basis, the fiscal year corresponding most closely may be substituted. In all cases the same basis will be used throughout.

5. The report will be divided into sections, each section to correspond in numbering and content with the following sub-paragraph.

a. Section 1. EARNINGS

A record of earnings for each year, 1935 through 1944, each year inclusive. Such record will show income, taxes paid, dividends paid and surplus earnings transferred to surplus.

b. Section 2. BALANCE SHEET

(1) A balance sheet as at the close of each year, 1935 through 1944, both years inclusive, and for 30 September 1945. Such balance sheet will show detailed breakdown of assets and liabilities, including loan accounts, collateral on loans, bills discounted, accounts due from foreign correspondents and due to foreign correspondents, acceptances and guarantees, securities and itemized list of deposit accounts showing the following:

Current Accounts
Special Current Accounts
Deposits at notice
Fixed Deposits
Savings Deposits

(INCL 2, CONT'D)

Trust Accounts
Restricted Deposits
Special Accounts (Tax accounts, insurance accounts,

(2) An attached list showing all loans amounting to more than ¥100,000 each, made since 1935 and the name of the individual or firm to whom loan was made and date of repayment or other disposition.

(3) A loan classification sheet showing as of 30 Sept 1945 loans secured by government bonds, other bonds and debentures, stocks commodities real estate mortgages, guarantees, assets of business firms and unsecured loans.

c. Section 3. CAPITALIZATION

(1) A tabulation as at the close of 1944 or the close of the nearest fiscal year of the authorized, issued and outstanding amount of each class of capital stock, voting trust certificates or other evidences of equity in assets or earnings; and of each class of bonds, debenture, or other evidence of indebtedness excepting only those included in current liabilities.

(2) A tabulation by years for the period 1935 to 1944, both years inclusive, of all changes in capitalization, the number of shares or face value of capital stock as indebtedness issued or retired, the proceeds of issue or cost of retirement and the purpose of the sale of retirement.

(3) A complete description of each class of security listed in subparagraph (1) and (2) above, including the rights and privileges of each class of security, particularly the voting rights, participation in profits, and preferences as to assets or earnings.

d. Section 4. CONTROL

(1) A list of all holders of record at the close of 1944, or the close of the nearest fiscal year who held 500 shares or ¥ 100,000 or more of any class of the company's securities. Such list will include the number of shares or the face amount held.

(2) A list by years from 1935 to 1944 of all holders of 1% or more of any one class of stock or indebtedness in such cases as additions or subtractions from the holding occurred during the course of the year, together with the extent of the change.

(3) A list by years, to be compiled at the close of each year from 1935 to 1944, both years inclusive, of foreign nationals having any ownership of or interest in the capital stock or indebtedness of the company. Reference may be made to reports previously made on this subject, and copies of such reports attached.

e. Section 5. BRANCH INSTITUTIONS.

(1) A schedule of all branch offices or agencies of the parent institution in Japan located by city and prefecture, with total deposits of each for the years 1935 to 1944, both years inclusive.

(2) A schedule of all branch offices or agencies outside Japan, located by city and country with brief statement of main business handled by each such foreign branch and balance sheet for each as at the close of business for such institution. A statement as to location of assets held by foreign branches as at the close of business of such branches.

(INCL 2, CONT'D)

f. Section 6. INVESTMENTS

(1) A list at the close of each year 1935 to 1944, both years inclusive, showing the amount held of all stocks, voting trust certificates, equities in ownership or other evidences of participation in earnings or profits; and of all bonds, debentures, notes and other evidences of indebtedness.

(2) A complete description of each investment listed, including voting rights, profit participation and the percentage of the investment to the total outstanding securities of that class by the issuing company.

(3) The cost, book value and date of acquisition of the investment to the bank.

(4) Notation on each investment of any agreement between bank and issuing company for management or any other agreements. Copies of such agreements will be attached.

(5) A list for each year, for the years 1935 to 1944, both years inclusive, of all investments purchased or otherwise acquired, the cost thereof and the reason for purchase. A similar list for each of the same years of securities or other investments sold or otherwise disposed of, together with the proceeds thereof and the reasons for the sale.

g. Section 7. PUBLIC STATEMENTS

(1) A copy of all reports made to shareholders during the years 1935 through 1944, both years inclusive, whether or not formal annual reports, including balance sheets, statements of earnings, addresses by the president, chairman of the board or other officials of the company, or other matters published for information of the stockholders or depositors.

(2) A copy of the articles of incorporation together with any amendments thereto.

(3) A complete list of major officers of the bank as of 30 September 1945 and a statement as to method of payment of officials and employees, including scale of bonuses, method of hiring, advancement and retirement.

6. If reporting company cannot comply with any of the terms of this directive, a report of noncompliance will be submitted together with the reason. Reference will be made in such report to the corresponding paragraph in this latter of instructions.

7. Each section this report will be submitted separately, promptly upon completion.

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Hq Sixth Army APO 442
12 November 1945

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Major Locke

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GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

AG 091.33 (10 Oct 45)ESS

20 October 1945

MEMORANDUM FOR: IMPERIAL JAPANESE GOVERNMENT

THROUGH : Central Liaison Office, Tokyo.

SUBJECT : Disposal of facilities belonging to the 2nd and 3rd Naval Fuel Depots for the production of sulphate of ammonia.

1. Reference is made to your letter, subject as above, CLO NO. 128, 1 October 1945.

2. The request of the Japanese Navy for authority to transfer facilities of the 2nd and 3rd Naval Fuel Depots to the Japan Fertilizer Co. Ltd. is approved for the following plants:

No. 2 Naval Fuel Depot, city of Yokkaichi, Mie prefecture and an affiliated factory in Agetsucho, Nagoya.

No. 3 Naval Fuel Depot, city of Tokuyama, Yamaguchi prefecture.

FOR THE SUPREME COMMANDER:

add file

/s/ H. W. Allen
/t/ H. W. ALLEN,
Colonel, U.S.A.,
Asst Adjutant General.

one copy already filed

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Hq Sixth Army LPO 442
14 November 1945

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GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

*Mayer
Locke*

AG 463.7 (13 Oct 45) ESS

13 October 1945

MEMORANDUM FOR: IMPERIAL JAPANESE GOVERNMENT.

THROUGH : Central Liaison Office, Tokyo.

SUBJECT : Petroleum Refineries.

1. Refining of Petroleum will be confined to plants in the crude oil production areas and such other plants that may be necessary to process all available crude oil now in storage outside the crude producing areas.

2. All plants and equipment in the crude producing areas will be repaired and maintained in operable condition with capacities sufficient to process the Japanese crude production.

3. All plants and equipment necessary to process crude oil now in storage outside the crude producing areas may be placed in operation until these crude stocks are exhausted.

4. All material and equipment necessary to rehabilitate and maintain the necessary plants, under items 2 and 3 may be recovered from damaged and inoperable plants or other local sources. Imported materials will not be requested for this purpose.

5. You will submit to this Headquarters on or before 1 November 1945, the following:

a. A list of refineries under items 2 and 3 indicating locations, capacities and quality and quantity of products manufactured.

b. A report on refineries under item 3, on the amount and kind of stocks now on hand with estimated period of operation until stocks are exhausted.

6. Acknowledgment of receipt of this memorandum is requested.

FOR THE SUPREME COMMANDER:

/s/ H. W. Allen
/t/ H. W. ALLEN,
Colonel, I.G.D.,
Asst Adjutant General,

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OFFICE OF THE SUPREME COMMANDER
FOR THE ALLIED POWERS

LG 091. 3 (25 Sep 45) ESS

25 September 1945

MEMORANDUM FOR: The Imperial Japanese Government.

THROUGH: Central Liaison Office, Tokyo.

SUBJECT: Operation of Manufacturing Industries.

1. Reference is made to Memorandum C.I. O.M. Number 14, undated received at this headquarters 23 September 1945.

2. Authorization is given to the use of the textiles described in paragraph 1, with the exception that:

a. No raw silk, silk yarn, silk thread, silk or silk mixture woven goods, or silk or silk mixture finished garments will be released except upon the specific approval of the Supreme Commander.

3. Authorization is given to the use of 180,000 tons of steel described in paragraph 2.

4. Authorization is given to the use of 6,000 tons of aluminum described in paragraph 3.

5. Authorization is given to the use of 10,000 tons of electric wire described in paragraph 4.

6. Authorization is given to the present use of 10,000 metric tons of leather described in paragraph 5. The use of the balance of 10,000 metric tons of leather is not authorized at this time.

8. Authorization is given to the manufacture of the motor trucks as described in paragraph 7; but not to the manufacture of passenger vehicles.

9. You will submit a detailed statement of the need for the explosives requested in paragraph 9, stating the specific companies requiring explosives, the quantity each requires, the purpose for which the explosives are to be used, and the regulations under which explosives will be distributed, if approval is granted to their use.

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10. Authorization is given to the use of the petroleum stocks described in paragraph 10.

11. All authorizations granted in this memorandum, and the request made in paragraph 8 of Memorandum C.L.O.M. Number 14 are approved subject to the provisions of paragraph 3 of Directive Number Number 3, dated 22 September 1945.

FOR THE SUPREME COMMANDER:

/s/ Harold Fair
/t/ HAROLD FAIR
Lt Colonel, A.G.D.
Asst. Adjutant General

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Hq Sixth Army LHO 442
26 Oct 1945

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OFFICE OF THE SUPREME COMMANDER
FOR THE ALLIED POWERS

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AG 130. (22 Sep 45)ESS

APO 500
22 September 1945

MEMORANDUM FOR: The Imperial Japanese Government.

THROUGH : Central Liaison Office, Tokyo.

SUBJECT : Control of Financial Transactions.

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1. The Imperial Japanese Government will immediately make such amendments to its laws and will take such other action as may be required to prevent and prohibit, without the prior permission of the Ministry of Finance, all transactions involving any of the following:

- (a) Gold or silver coins.
- (b) Gold, silver, or platinum bullion, or alloy thereof in bullion form;
- (c) External assets owned, or controlled, directly or indirectly, in whole or in part, by any person in Japan;
- (d) Property in Japan which is, or on or since 7 December 1941, has been, owned or controlled directly or indirectly, in whole or in part, by any person outside of Japan;
- (e) Transactions in foreign exchange.

2. Definitions of the terms used in this memorandum are set forth in Appendix A attached hereto.

3. No transaction specified in the foregoing will be permitted by the Ministry of Finance without the prior approval of the Supreme Commander.

4. Six copies of all applicable laws, as amended to comply with the foregoing provisions, shall be furnished to the Supreme Commander. Such copies shall contain both the English and Japanese texts.

5. An acknowledgment of this memorandum is requested.

FOR THE SUPREME COMMANDER:

/s/ Harold Fair
HAROLD FAIR,
Lt Colonel, A.G.D.
Asst. Adjutant General.

1 Incl: Appendix "A"
Definitions of terms.

C-O-P-Y

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C O P Y

22 September 1945

A P P E N D I X A

DEFINITIONS

1. The term "laws" shall include, but not by way of limitation laws, decrees, ordinances, regulations and other enactments.
2. The term "person" shall include any individual, partnership, association, corporation, or other organization, and any government, including political subdivisions, agencies, or instrumentalities thereof.
3. The term "transaction" shall include any purchase, sale, acquisition, transfer, payment, withdrawal, disposition, importation, or exportation of, dealing in, or exercising any right, power, or privilege with respect to, any property.
4. The term "property" shall include money, checks, drafts, bullion, bank deposits, savings accounts, any debts, indebtedness or obligations, financial securities commonly dealt in by bankers, brokers and investment houses, notes, debentures, stocks, bonds, coupons, bankers' acceptances, mortgages, pledges, liens or other right in the nature of security, warehouse receipts, bills of lading, trust receipts, bills of sale, any other evidences of title, ownership, or indebtedness, goods, wares merchandise, chattels, stocks on hand, ships, goods on ships, real estate mortgages, vendors sales agreements, land contracts, real estate and any interest therein, leaseholds, ground rents, options, negotiable instruments, trade acceptances, royalties, book accounts, accounts receivable, judgements, patents, trademarks, copyrights, contracts or licenses affecting or involving patents, trademarks or copyrights, insurance policies, safe deposit boxes and their contents, annuities, pooling agreements, contracts of any nature whatsoever, etcetera.
5. The term "transactions in foreign exchange" shall include, but not by way of limitation, any transaction involving any foreign currency, any payment or transfer to or from any foreign country, any transfer of credit, or payment of an obligation, expressed in terms of a foreign currency, any purchase, sale, transfer or other dealing in any foreign currency, any financial or property transaction between a person in Japan and a person outside of Japan, whether or not expressed in terms of any foreign currency, and any transaction involving any obligation owed by any person in Japan to any person outside of Japan or owed by any person outside of Japan to any person in Japan.

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APPENDIX A Definitions cont'd

6. The term "external assets" shall include, but not by way of limitation:

- (1) Any property physically situated outside of Japan;
- (2) Any claims, demands, bank deposits, savings accounts, and credits which are the obligations of persons outside of Japan;
- (3) Any securities, checks, drafts, notes, receipts, insurance policies, or other evidences of ownership or indebtedness issued by, or which are the obligation of, any person outside of Japan;
- (4) Any copyright, patents or trademarks, issued by any country other than Japan, and any contracts or licenses relating thereto;
- (5) Any currency except, supplemental yen currency, type "B", Bank of Japan notes and Japanese state notes and coins.

C O P Y

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