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Conference with Yokohama EIA,
Yokohama Police Dept, & Kanagawa NRP

8 December 1949.

The object of meeting was staple food control.

Matter of restaurant control will be greatly simplified if checks are made by the Health Section of the Prefectural Govt and licences cancelled for those eating places which have not complied with the sanitary requirements.

EIA is charged with carrying out economic enforcement laws with the assistance of NRP and autonomous police and other economic agencies. Up to the present time the enforcement program covered all (producers, processors, Kodans, transportation, extra ration to workers) except retailers.

Purpose of this meeting is to request Mr. Wada of Yokohama Municipal Police and Mr. Nakanishi of NRP to enforce economic control on retail stores which display cakes, candies, etc. made from rationed staple foods.

There will be no special investigation necessary because goods are sold openly.

It is anticipated that this drive will include all stores, small or big; That the number of offenders will be in hundreds, That amount of confiscated goods will be in truckloads and distributed through official channels within a few days.

Maximum fine should be imposed on the offenders.

This drive must be made in big scale, That is city-wide and all at once with the assistance of all police.

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CHECK SHEET FOR TRANSFERS OF MACHINERY

Name of Company:

Address:

	Remarks
1. Is machine transferred from non-reparations installation?	
2. Is machine to be installed in pooled items plant or integrated industry?	
3. Is purpose for transfer, as stated in application, correct?	
4. Have machines been moved in prior to submission of this application?	
5. Are machines fully specified in application?	
6. Does plant have satisfactory proof of the transaction?	
7. Are these machines to be transferred from other prefectures?	
8. Are these machines subject to reparations?	
9. Is this company an occupant of a former military installation?	

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THE KANAGAWA PREFECTURAL
ECONOMIC INVESTIGATION AGENCY
No. 14, Yoshihama-cho, Naka-ku,
Yokohama (Tel. (3) 7010-12)

KEIA No. 159
FILE: FI-234

Re: Opening of Hearing of Restaurant Business

December 8, 1949

To the Chief,
Economics Section,
Kanto Civil Affairs Region.

Sir:

I have the honor to forward herewith an information submitted by the Chief of the Agricultural and Forestry Dep't of the Kanagawa Prefectural Gov't.

Yours respectfully

(Sgd) T. Sugiyama

T. Sugiyama
Director,
K. E. I. A.

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Kanagawa Prefectural Government

3 December 1949

To: Commanding Officer of Kanto Civil Affairs Region

From: Director of Agriculture and Forestry Department of Kanagawa Prefecture

Subject: Opening of Hearing of Eating and Drinking Business

Hearing will be held 13 December to the offenders against Provisionsl1 of Article 11 of Temporary Regulation Law of Eating and Drinking Business as below and so I report you.

Description

1. Date: 10 a.m. 13 December 1949

1. Place: Prefectural Assembly Hall of Kanagawa Prefectural Government Office

Regarding "Public Hearing Committee" based upon the interim control law of restaurant by Kanagawa Pref.

(1) Administrative action taken

Number	Date of P.H.C.	No. of cases.	revoke of permission	suspension of business	admonition	total	Remark
1st	19 Sep	8	0	3	5	8	
2nd	3 Oct	8	3	5	0	8	
from 3rd to 8th.	20 Oct 2 Nov 4 Nov 11 Nov 16 Nov 17 Nov	1,200	4	0	161	165	
9th	13 Dec.	50	20	20	1	41	
Total		1,266	27	28	167	222	pass over 1,044

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

THE KANAGAWA PREFECTURAL
ECONOMIC INVESTIGATION AGENCY
No. 14, Yoshihama-cho, Naka-ku,
Ypkohama (Tel. (3) 7010-12)

KEIA No. 156

Subject: Report on Activities of Kanagawa Prefectural Economic Investigation Agency during November, 1949

November 30, 1949

To the Chief,
Economics Section,
Kanto Regional
Civil Affairs Team.

Sir:

I have the honor to submit herewith a report on the above subject matter.

Yours respectfully

(Sgd) T. Sugiyama

T. Sugiyama
Director,
K. E. I. A.

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THE KANAGAWA PREFECTURAL ECONOMIC INVESTIGATION AGENCY

Monthly Report on its activities
during November, 1949

Contents

1. Facilites of the office.
2. The personnel.
3. Education for the economic investigators.
4. Coordination with the police and other government agencies.
5. Liaison with C.A.T.
6. Coordination council.
7. Educating, publicity and guidance towards the public.
8. Enforcement and effects of the economic investigations.
9. Disposition of illicit goods.

Appendix

A. Facilities of the office.
B. Proceedings of 22nd meeting of coordination council.

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THE KANAGAWA PREFECTURAL
ECONOMIC INVESTIGATION AGENCY

Activities of the Kanagawa prefectural EIA in October, 1949

(October 26 - November 25, 1949)

I. Facilities of the office

Main office.

Location: No. 14, Yoshihama-cho, Naka-ku, Yokohama.

Number of rooms: 11 rooms.

Floor space: 118 tsubo.

Phones: 3 phones (Choja (3) 7010-7012)

Autos: 3 passenger cars.

II. Number of the personnel

	Authorized	Present
1st class economic investigator	1	1
2nd class economic investigators	45	38
3rd class economic investigators	35	39
2nd class secretaries	1	2
3rd class secretaries	4	3
Employes	9	9

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III. Educating and trainning of economic investigators

a.	Lecture of Professor Sato, "Re income"	Nov. 2
b.	Lecture of Mr. Sekiguchi, Chief of the International Department of the Tokyo Chamber of Commerce and Industry	Dec. 9
c.	Economic research meeting (directed by Professor Sato)	Dec. 16

IV. Liaison and coordination with the police and other government agencies concerned

a.	The 3rd familiar talk with police officials in charge of economic affairs in Yokohama-Kawasaki District	Nov. 4
b.	The 3rd familiar talk with police officials in charge of economic affairs in Penisular District (at Yokosuka)	Nov. 21
c.	The 14th liaison meeting with the police and the public procurator's office (at KEIA)	Nov. 10

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V. Liaison with Kanagawa C.A.T.

(1) The program for the special investigation of controlled marine products was reported (Nov. 2).

(2) The following 3 items orally instructed to investigate by the Economics Section, Kanagawa C.A.T. were answered.

a) The result of the investigation of alleged violator in illegal transaction of staple food (Nov. 8).

b) The result of the investigation of alleged violator in illegal exchange of coco-nut oil (Nov. 24).

c) The result of the investigation of a correspondence of offering illegal sale of rubbersoled socks and white canvas shoes (Nov. 24).

(3) Instruction was made by the Kanagawa C.A.T. on the procedure of application for issuance of search warrants against foreigners and on the formula of report on results of the search.

(4) Director Sugiyama, who had received a letter dated 5 November, 1949 from Colonel Edwin E. Keatley, the Chief of the Kanagawa C.A.T. saying that the C.A.T. would be inactivated as of the end of November, visited the Kanagawa C.A.T. on November 8 and expressed his sincere gratitude for the favourable support and guidance which had been shown to the KEIA hitherto.

(5) The Kanagawa C.A.T. was substantially inactivated as of 10 November, 1949.

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VI. Economic Investigation Coordination Council

1. The 21st Meeting of the Council was opened Oct. 28, at the conference room of the Kanagawa EIA.

A) Matters reported.

(a) Interim report on the investigation of petroleum products.

(b) Interim report on the investigation of rubber footwears.

Progress - In the report of the above 2 items, defects on distribution and trends of violations disclosed in the course of the investigation were pointed out and cooperations of agencies concerned were requested.

B) Matters conferred.

(a) Re program for the special investigation of controlled marine products.

Progress - Following the explanation of the program by Kanagawa EIA, an official of the Marine Products Section of the Kanagawa Prefectural Government spoke that they also planned that kind of program. Coordinations of every agency concerned were promised after the approval of the draft program.

(Note. The proceedings of the council meeting was already reported to the Kanagawa C.A.T.)

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2. The 22nd Meeting of the Coordination Council was held on 10 November at the Kanagawa EIA's conference room.

A) Matters reported.

(a) Interim report on the investigation of illegal receiving of staple food.

Progress - The accusation of the alleged violator of Toyohara Gumi Case was reported and the Tomoeyama Case was outlined.

(b) Interim report on the investigation of petroleum products.

Progress - General situation of petroleum products in Kanagawa Prefecture was explained and cooperations on investigation were requested.

(c) Interim report on the investigation of rubber footwears.

Progress - Results obtained until the end of Oct. from the commencement of the investigation were reported.

B) Matters conferred.

(1) Program for the investigation of charcoal.

Progress - Consultation of the subject matter was postponed by a certain reason.

(2) Draft program for executing intensified publicity and educating in the 3rd quarter of 1949 fiscal year.

Progress - The summary of the draft was explained and cooperations on execution were requested.

(See the appendix No.)

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VII. Educating, publicity and guidance

(1) Utilization of moving picture.

From November 8 to 12, a CIE picture titled "this housewife's wish" produced by the Central EIA was screened in 4 movie houses of Shochiku chain in Yokohama City, and at the same time, publicity on the enforcement of controlled economy and the stabilization of life were broadcast at the intervals of the program.

(2) Familiar talk with consumers.

Asking attendance of representatives of women's bodies at the KEIA office on November 18, opinions on the control over daily necessities were exchanged and cooperations were requested for the enforcement of economic control.

(3) Familiar talk by sorts of business.

On November 25, dealers of petroleum rpoducts were asked to gather at KEIA office,for familiar talk.

(4) Posters.

Posters concerning restaurant business were displayed.

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(5) Educating and guidance on controlled marine products.

Continuing from the previous month, the Foodstuffs Section No. 2, KEIA, held 6 meetings in local districts of Kanagawa Prefecture with the cooperation by the prefectural office for explaining the purport and the prescription of the new regulation on controlled marine products and made guidance at the time of the delivery of registration cards (license certificats) and officical price tables.

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VIII. Execution of economic investigations and its effects

1. Foodstuffs Section No. 1

a) Investigation into supplementary ration of staple food for stevedores

In this investigation continued from the previous month, 7 concerns (Promotion Ass'ns and Improvement Ass'ns) located at Yokohama Port (incl. Kawasaki Port) and Yokosuka Port were investigated and 4 others are being investigated.

As specialities of loading and unloading at harbours, the survey disclosed in the process of the investigation: (1) Excess of number of labourers applied for registration to the Marine Transportation Bureau; (2) Not corresponding of the number of laborers with the number of operating days; (3) defects such as meal supply by means of watering of number of operating days; (4) and necessity of simplification of clerical procedures and of unification of operating hours. However, since this investigation, these points have generally been corrected and influence towards fair receiving of ration is seen.

b) Investigation of processing of imported staple food

2 plants for 1st and 2nd process of imported staple food were investigated. Incompleteness of cleaning inside of the plants, errors of bookkeeping of ledgers, inacurate disposition of bran were seen. Generally speaking, however, the imported food was fairly disposed of. On the other hand, a designated factory

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in Fujisawa City violated against the Temporary Restaurant Business Regulation Law and the case is scheduled to be transferred to the competent Fujisawa Police.

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2. The Foodstuffs Section No. 2

a. Investigation into shipping agencies of controlled marine products (From Nov. 21 --------)

The Kanagawa Prefecture Fishery Cooperative Ass'n and 4 other fishery cooperative ass'ns and Kurihama Marine Products Shipment Ass'n and 2 other shipment agencies were investigated into their production and shipment, which is now under way.

b. Investigation into receiving agencies of controlled marine products (From previous month to Nov. 12)

Requested by the Kanagawa C.A.T., the business of 3 authorized receiving agencies in Yokohama City was investigated, which results were reported to the Kanagawa C.A.T.

c. Investigation into violation of controlled marine products (Nov. 12 - Nov. 15)

In compliance with the request by the Hokodate local EIA, the Yokohama Maru Uo K. K. was investigated.

d. Investigation on milk processors and retailers (November 8 - November 11)

Processing of milk and its retail price at Odawara, Yamakita, and Yokosuka were investigated. No violation was found.

e. Investigation of the business of sugar dealers (November 8 - 11)

In conformity with the request of the Tokyo Regional EIA, real conditions of sugar wholesalers, receiving cooperative associations, sugar manufacturers, processors, sugar bag washers, collectors of hemp bags, and warehouses of sugars were investigated.

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f. Investigation of edible fats and oils

(November 14 - November 21)

By the request of the Central EIA, processors and wholesalers of edible oils and fats were investigated on their issuance of tickets and date of distribution.

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3. Materials Section No. 1

a. Special investigation of petroleum products

(October 26 - November 25)

Out of 73 dealers of petroleum products in Kanagawa Prefecture, 13 agenies chosen from the standpoint of location and handling quantity were investigated. The investigation was concluded thereby.

Alleged violations constituted 3 cases of discrepancy of facts of registration, 2 cases of negligence of displaying license cards at shop-front, 2 cases of incompleteness of ledgers, 1 case of private use without permission, 2 cases of private use over limited volume, 1 case of illegal private use, and 4 cases of sale without tickets.

b. Investigation of soap

For the enforcement of the investigation to be begun from Dec. 1, informations and data were collected.

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3. Materials Section No. 2

a. Investigation into distribution of linked goods
(Oct. 26 ----------)

In this investigation instructed by the Kanagawa C.A.T., the Yokohama branch of the Kanagawa Prefecture Purchase agricultural Cooperative Unions United Ass'n and the Kanagawa Prefecture Specific Clothing Retail Cooperative Association were investigated continuing from the previous month. This matter is furtherly being investigated.

b. Special investigation of rubber footwears
(Oct. 26 ----------)

This investigation concluded in outline as of the end of October, was reinvestigated in continuity. As the result, alleged violations of 1 producer, 3 cases involving 8 brokers, 14 cases of large quantity consumers, 5 cases of retailers were found out. Of the above violations, 1 case involving 4 brokers, and 8 cases of large quantity consumers were transferred to the Yokosuka Municipal Police and others are being examined by the KEIA.

c. Special investigation of charcoal
(Oct. 26 -------)

Preliminary investigation was concluded.
Publicity and educating is now being carried out.

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5. The Hidden and Hoarded Goods Investigation Section

a) Investigation of hiddean and hoarded goods.

The Mitsubishi Chemical Machinery Co., Ltd. at Ohkawa-cho, Kawasaki City (no hoarded goods) and the following 2 companies were investigated.

(1) The Kanto Electric Supply Co., Ltd.,at Takashima Street, Nishi-ku, Yokohama.

Goods discovered ------ 4,728 m. of electric code, amounting to ¥432,627 was purchased by the Gov't.

(2) The Ohmuragumi Transportation Co. Ltd., at Fuchinobe, Koza-gun, Kanagawa Prefecture.

Goods discovered ------ 15,314 kg. of ordinary steel, valued ¥74,696 was purchased by the Gov't.

b) Investigation of goods sold by the General Railway Board.

The Nippon Electrolysis Iron Works, at Kansei-cho, Tsurumi-ku, Yokohama City and 2 others were investigated.

No violation.

c) Witnessing of digging-out of buried goods.

Digging of the cable line laid by ex-Navy, at Kamakura City.

The digger ----- The Shinwa Industry Co. Ltd.

Quantity discovered ------ 930 m. of cable.

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d) Investigation into stocktaking of stockpiled coal of the Solid Fuel Distribution Kodan.

(Investigation of stockpiled coal to be transferred from the Solid Fuel Distribution Kodan to the Finance Ministry)

Quantity marked in the book ------ 170,000 ton

Real quantity ---------- 127,000 ton

e) Investigation into Inventory of canned goods held by the Foodstuufs Distribution Kodan.

Investigation is being made on the inventory of canned goods stockpiled in the Taiyo Warehouse by the Canned Goods Bu. of the said Kodan.

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Appendix B

Proceedings of the 22nd Meeting of the Kanagawa Prefectural Economic Investigation Council

1. Date of the meeting:

November 10, 1949, Opened at 1:30 p.m.
Closed at 3:00 p.m.

2. Place of the meeting:

Conference room of K.E.I.A.

3. Council members attended:

Chairman (the Director of the K.E.I.A.) and

18 others (out of 28 members in total).

4. Agenda:

A) Matters reported:

1) Interim report on the results of the investigation into illegal receiving of staple food.

The chief of the Foodstuffs Section No. 1, K.E.I.A., reported the conclusion of the investigation of the case concerned with the Toyohara Gumi with the result of accusation of alleged violator and also the outline of the Tomoeyama case.

2) Interim report on the investigation of petroleum products.

The chief of the Materials Section No. 2, K.E.I.A., explained the general condition of petroleum products in Kanagawa Prefecture and requested cooperations of the agencies concerned for the investigation.

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Appendix A

Facilities of the Kanagawa Prefectural EIA

1. Office:

a) Main office:

Location: No. 14, Yoshihama-cho, Naka-ku, Yokohama.

Number of rooms: 11 rooms.

Floor space: 118 tsubo.

Telephones: 3 outer lines (Choja (3) 7010-7012)

1 police line (Kanagawa 278)

1 switchboard for inter-phones.

b) Branch office:

Location: 2-chome, Fujidana-cho, Nishi-ku, Yokohama.

Floor space: 42.3 tsubo.

2. Warehouse: (for custody of seized goods)

Location: in front of the main office.

Floor space: 12 tsubo.

3. Garage:

Location: Fujidana-cho, Nishi-ku, Yokohama.

Floor space: 12 tsubos.

4. Automobiles:

3 cars (passenger cars only).

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DISPOSITION OF ECONOMIC VIOLATIONS

Oct. 26 - Nov. 25, 1949

The Kanagawa Pref. EIA

Name of goods	Number of cases investigated	Number of cases of violation	Number of cases warnning	Number of cases of accusation	Transferred to the Police	Transferred to the other agencies	Carried forward to the next month
Staple food	9	9 (one case was dropped) and other-wise 2 cases were brought forward from the previous month)			2		8
Imported foodstuffs	3	(No violation)					
Fresh fish	11	8					8
Seasoning (sugar)	11	(No violation) One case from the previous month was no violation)					8
Fuel (petroleum products)	10	5 6 cases from the previous month.			5		4
Textile	8	(No violation)					
Metals & its products (Steel)	None. 13 cases were brougt forward from the previous month were carried down to the next month.						13
Rubber	30	2			1		2
Total	82	24			8		35

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DISPOSITION OF ILLEGAL GOODS

Oct. 26 - Nov. 25, 1949 The Kanagawa Pref. EIA

Name of goods	Quantity	Amount	Remarks
Crude oil	1,780 litre	¥32,706	Violation on distribution and price. Confiscated.
	1,720 litre	¥66,440	Violation on distribution and price. Purchased
Total	3,500 litre	¥99,146	
Steel	3 ton	¥18,437	Violation on distribution and price. Purchased.
Secondary products of iron & steel	19 ton	¥250,835	Violation on distribution and price. Confiscated.
	9 ton	¥69,080	Violation on distribution and price. Confiscated.
Total	21 ton	¥338,352	
Rubber products	22 pcs	¥4,700	Violation on distribution and price. Confiscated.
Grand total		¥442,198	

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21 Nov. 1949
8½.

1. The investigation result, as its tax evasion is concerned, was turned over to the tax office, through the Legal Section, KCAT, and is now under the investigation of Kanagawa Tax Office. According to the interim report from KTO received by phone yesterday, the total taxable sum evaded was 13,010,844 yen against 7,656,899 yen revealed by KEIB (as shown in this report), and the total penalty tax is estimated to 5,523,753 yen. Whether this case be confined to a mere administrative disposition, or taken to legal proceedings, will be decided by the National Tax Bureau lately.
2. As for the violation of the Trade Association Law, no step has not yet been taken by the Economic Sect. KCAT, due mainly to the fact that all documents of this report were transmitted to the Legal Section.

I.

Kanagawa
EIA

...he Inspection
...B on the Affairs
...d Shell-fish Comm-
...iation in the Yoko-
...

13 Sept. 1949
by Y. Tanikawa

...y KEIB under the leader-
...nt the beginning of June
1949. Suggestions (of several violation) commi-
...obtained from an ano-
... had long been furnish-
... rumoured between
... Points of this anonymous

Shell-fish Commercial
...ohama Gyokairui Shogyo
Kyodo Kumiai), the biggest fish retailers' asso-
ciation in the Yokohama Central Market, is
wielding strong influences over fish transactions
in the market and profiteering under the

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I.

Kanagawa EIB

Rough Comments on the Inspection Report by Kanagawa EIB on the Affairs of the Yokohama Fish and Shell-fish Commercial Cooperative Association in the Yokohama Central Market.

13 Sept. 1949
by Y. Tanikawa

I. Introduction:

The investigation was started by KEIB under the leadership of this section on about the beginning of June and completed on 10 August. 1949. Suggestions of several violation committed by this Association was obtained from an anonymous letter, but this section had long been furnished by similar informations rumoured between several central-market-men. Points of this anonymous letter are shown below;

a. Yokohama Fish and Shell-fish Commercial Cooperative Association (Yokohama Gyokai-rui Shogyo Kyodo Kumiai), the biggest fish retailers' association in the Yokohama Central Market, is wielding strong influences over fish transactions in the market and profiteering under the

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victim of the very association members or ultimately the general consumers in Yokohama City.

b. Officials of competent authorities, such as Prefectural and Municipal Government, Economic Police Station, Tax Office, and even KEIB officials are conniving at those evils as the results of accepting bribes or entertainments etc. from boss of this Association.

c. There are similar evils such as malfeasance and embezzlement in comrade associations, i.e. Yokohama Shinko Commercial Cooperative Association and Yokohama Sengyo Kako-suisanbutsu Retsiler's Commercial Cooperative Association, and are also tolerated by officials of competent authorities, despite the fact that there are incesant requests from the very members of respective association to audit accounts.

The investigation was comitted to EIB, but as its authorized funation is strictly restricted within

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victim of the very association members or ultimately the general consumers in Yokohama City.

b. Officials of competent authorities, such as Prefectural and Municipal Government, Economic Police Station, Tax Office, and even KEIB officials are conniving at those evils as the results of accepting bribes or entertainments etc. from boss of this Association.

c. There are similar evils such as malfeasance and embezzlement in comrade associations, i.e. Yokohama Shinko Commercial Cooperative Association and Yokohama Sengyo Kako-suisanbutsu Retailer's Commercial Cooperative Association, and are also tolerated by officials of competent authorities, despite the fact that there are incessant requests from the very members of respective association to audit accounts.

The investigation was comitted to EIB, but as its authorized funation is strictly restricted within

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the investigation of economic control violation (this was not revealed ultimately by this investigation), special request was made by Economic Section, Kanagawa Civil Affairs Team to KEIB to investigate affairs of the Association from view points of the "Trade ~~Organization~~ Association Law" or "Prohibition of Monopolization Law" (pursuant to OD no.31, dtd 21 April '48 "Elimination of Control Association"), and the "Income Tax Law" (pursuant to OD no.2 dtd 21 Jan '48 "Surveillance of Japanese Tax Administration"). The investigation was, thus, concentrated mainly to books, but the investigation report submitted from EIB was nothing but separate data minutely analysed however according to directions of this section. This is the reason why the following rough comment on this report is described here for an information.

II. Findings by the Investigation:

a. Violation of the Income Tax Law:

Evation of taxation at source revealed was 7,656,899 yen in total, as follows;

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3

A taxable sum actually distributed as an allowance to directors and the staff of the association, but for which no return was filled and concealed in a camouflage of other account items, was—

For the 1948 fiscal year (1 Apr. 1948-31 Mar. 1949)

Motor-car account	206,400	yen
Miscellaneous Allowance	2,171,634	"
Transportation Expenditures	3,900	"
Repair Expenses	34,500	"
Communication "	25,800	"
Office "	139,550	"
Fuel "	40,550	"
Guidance & Promotion "	233,330	"
Inquiry and Study "	117,980	"
Sub-total	3,033,644	"

For the 1948 fiscal year (1 April 1949-30 June 1949)

Miscellaneous Allowance	636,300	"
Total	3,669,944	"

Transaction Commission not entered in a book purposely 3,986,955 "

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Grand Total 7,656,899 yen

b. Violation of "Trade Association Law" or features of control functions exercised by the association:

1. A contravention of the articles of association;

a total of 421,580 yen (or 19.7% annual yield) was appropriated as dividends according to a number of ~~investigation~~ investiment shares, despite the fact that a dividend to be distributed to a ~~number~~ members of investiment shares is restricted within 6%, and surplus fund yielded after 6%'s dividend is distributed, must be distributed to members of the association according to volumes of business transacted between them and the association, pursuant to the article 55 of association. Thus, 13.7% or 293,606 yen was unduely distributed under the name of "subsidy Account" mainly for the sake of large share owners (i.e. bosses) during the 1948 fiscal year.

2. A contravention of the articles of association;

The regular general meeting held on 25 May 1949, was not attended or represented by a ~~member~~ number of the members prescribed in the article 44 and

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37 of association. As the meeting was to discuss some alteration of the articles of association (article 27, intended to strengthen the restriction of freedom of admission to membership; article 8, intended to increase managing directors), it must, pursuant to the articles of association, be actually attended by more than 303 members (one half of the total 607 members) and represented by more than 455 members (three quarters of the total members). While, however, the meeting was actually attended by only 40 members at most, and accordingly represented by only 160 members, because every member cannot represent more than three members as described by the article of association.

3. Existence of inequality of voting right among association members; It must be noted that the above mentioned regular general meeting held on 25 May 1949, was opened at 7 a.m., when member retailers were very busy engaging in their routine rationing business. It was no

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wonder that the major part of the member, except only about 40 (less than 7% of the total!) could not attained it. There was a sign that almost all important matters for the association were decided in the "Board of Directors" consisted of some 10 bosses arbitrarily. Even the branch chief did not know the very fact that, the statement of account for the 1948 fiscal year was completely full of falsehood, the allowance for the stuff and bosses had been favourably increased (total average during 1 April 1948 - 31 March 1949, was 11,600 yen), and especially that illegal entries of more than 7,656,000 yen had been made against the Income Tax Law, so that more than 500 yen per share will be fined to every member, if games is up, inspite of no concern of them.

4. Other control functions ~~exercised~~ exercised by a few bosses of the association; It is ~~also~~ also possible that the association has exercised some control funotions

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over rationing business in a shape of "Dakeiawase (conbination)" or "Kyoryoku (cooperation)" for the disadvantage of the member retailers because although the rationing business is to be carried on by a consultation of the rationing committee, the voice of the association is strongest, as it represents the final consumer and moreover it covers more than 70% of the total registered population and 80% of the ward branch chiefs. According to the verval report from EIB, the Business Department Chief of the Association received some 20,000 yen a month from some receiving agencies, especially at the time when fish was short, as a reward for rationing fish in advantage of receiving agencies. "Watch-dog of receiving agencies" was a gift given to him by member retailers. It seems that, in general, members are not satisfied with the association as is, but are spending days of resignation to their routine pressure of business as well as their general unculturedness.

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5. Obscure Expenditure : It was revealed by the inspection that 243,418 yen is short in bank account of the credit side as of 31 March 1949. The association is being required by EIB to examine and clearing this discrepancy, but has not answered as yet. Possible existence of embezzelment or bribery, if take it amiss! If the association cannot explain it satisfactorily, Mr. Takeuchi, an investigator of EIB. is to check it again in detail. not yet answered as of 18 Nov. 1949

C. Miscellaneous findings :

The existence of the fact that some gifts, entertainment or other accomodation were, as the anonymous letter says, offered to officials of KPG, police station, Taxation office, and even to KEIB investigators, though amount (in cases recorded) were not so large, were revealed in the course of slip checking. Something wrapped in a cloth was offered also to a member of KCAT two times in the midst of the investigation to quit the program, though in both case, it was rejected by him.

These measures seem to be quite routine for the

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△ KEIB says approximately 5,000,000 yen in total.

※ KEIB says price violation amounts to approximately 15,000,000 yen in Kanagawa, and 130,000,000 yen on national scale.

association bosses. Besides, similar income tax evasion△ among three fish receiving agencies in Yokohama Central Market, price violation※ on a national scale regarding bait transaction, and professional gambling openly done in the market every day, were revealed as by products of this investigation, and are being or going to be investigated by KEIB.

III Conclusion:

a. Tax evasion mentioned above is an inexcusable violation of the national law, and it is beyond dispute that it should be dealt with severely. However, it is advisable that the following points are considered on this occation;

(1) After this case be transmitted to Tax Office, the process of disposition must be watched steictly by this section, because there were a fact that, according to a ~~general~~ verval report from KEIB, officials in charge of Legal Person Tax, Kanagawa Tax Office, had already finished book auditing of the association,

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and gave tacit understanding so far as the 3,986,955 yen of transaction commission, which had purposely been omitted from the entry, is concerned.

(2) Similar income tax evasion committed by the three fish receiving agencies and comrade fish retailers' association, the existence of which was suggested by EIB, must also be investigated minutely for the sake of the impartiarity of punishment or guidance. Tax evasion is one of the most wicked vice of humanity, regardless of its scale, against the effort to construct the self supporting national economy, or to cultivate the spirit to respect mutual individuality, especially in case of the present condition of this country.

b. The association, firstly, seems disqualified for the exemption of application of the Trade Association Law, prescribed by the Article 24 of the Monopoly Prohibition Law. Together with some other aforesaid undesirable features, it is advisable to

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reconstruct the association more democratially. Just in time, however, the former "Commercial and Industrial Cooperative Association Law" was abolished by the end of June 1949, and "Small and Medium Trade Cooperative Association Law came into effect since 1 July 1949 in place of the former. Thus, the new assosiation is to be constructed automatically by the end of Feb. 1950, and all officers are to be re-elected by a secret ballot among the association members, by the end of May 1950 at the latest, pursuant to the regulation prescribed in the latter Law. All steps will be taken properly by the Food Section KPG, except dispositions regarding tax evasion. Close surveillance, however, must be kept by this section over KPG, during this rearrangement process, and must take care that aforesaid bosses be not elected as directors again. At the same time, some warning notice must be given to KPG officials in charge of ~~cooperation~~ cooperative association, against the fact that officials in charge were very negligent to do their

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duty of correcting the existence of many violations of the "Trade Association Law" mentioned above.

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II.

21 Nov. 1949
SH

Rough Comments on the investigation result of the frozen bait transaction in Misaki, by Kanagawa EIA.

This investigation was originally started as a by product of the book auditing by KEIA of the Yokohama Fish and Shell-fish Retailers Commercial Cooperative Association, with a fanfare that the findings in the association, are nothing but a small tail of the larger price violation amounting to more than 50,000,000 yen in Kanagawa, and 1,300,000,000 yen in total Japan, as mentioned in the former comments. Results of this investigation, however, were quite different from the first intention of KEIA, wearing rather a feature of a mere investigation of demand and supply condition of frozen bait in Misaki fishing port, than a revealment of the price violation. This was, according to the report, due mainly to the fact that, as prices of frozen bait is not specially prescribed in the Frozen Bait Distribution Control Regulation and official prices of general "frozen fish" are adopted

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to frozen bait, it can not be said reasonable to judge those producers who sold in wholesaler's price and those wholesalers who sold in retailer's price to be price violators, because, in Frozen Bait Distribution Control Regulation, transaction prices are divided in only two groups, i.e. producer's price and dealer's price, against producer's price, wholesaler's price and retailer's price as prescribed in the official price list of frozen fishes. The regulation has really an defect on this point, it seems, but from the common sense point of view, it is also clear that frozen bait dealer does not belong to general retailer category, because a transaction unit is more than 300 kan for a mackerel angling boat and 1,500 kan for a deep sea fishing boat. Price violation seems evident. KEIA does not take it up, however, lest it should exert nation wide influences to the Japanese fishing industries. The fact that new frozen bait prices has reasonably been decided since 25 Aug 1949, seems to be another reason of this KEIA's lenient conclusion.

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As an examination report of the actual frozen baits' distribution in Misaki fishing port, however, the report implies many good suggestions to be noticed to their senior offices in Tokyo.

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III.

21 Nov. 1949
8½.

Rough Comments on the investigation results by Kanagawa EIA of the three fish receiving agencies and four fish retailers commercial cooperative associations in the Yokohama Central Fish market

1. Following the investigation of Yokohama Fish and Shell-fish Commercial Association, following 3 fish receiving agencies and 4 fish retail dealers commercial cooperative association were investigated by Kanagawa EIA;

Yokohama Maru-no Co
Yokohama Suisan-butsu Nioke Co.
Yokohama Gyorui co.
Yokohama Shinko Suisan Shogyo Kyodo Kumiai
Yokohama Kohoku Sengyo Shogyo Kyodo Kumiai
Yokohama Chuo Sengyo Shogyo Kyodo Kumiai
Yokohama Sengyo Kanbutsu Kouri Shogyo Kyodo Kumiai

This was also started derivatively from the investigation of Yokohama Fish and Shell-fish Retailers Commercial Cooperative Association, i.e. started on the news finding

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by KEIA of large tax evasion supposed to have been committed by 3 fish receiving agencies in the Yokohama Central Fish Market. (Beside tax evasion, price violation of frozen bait transaction, and violation of the "Trade Association Law" were also expected by KEIA as mentioned in the former comments.)

2. Investigation results, however, were nothing but "a great cry and little wool" because no significant violation was revealed except some minor offences, despite the fact that twelve investigators in total were movilized and approximately two weeks were spent for this investigation, as follows; (a) Economic Control violation, none. (b) Violation of trade association Law, Yokohama Chuo Sengyo Shogyo Kyodo Kumiai (Untrue statement of account for '48 fiscal year, illegal distribution of dividends exceeding the % prescribed in the article of association). (c) Tax evasion, Yokohama Gyorui Co. (taxable amm evaded, ¥8,230 yen '48, 329,097 yen '49), Yokohama Sengyo Kanbutsu Kouri Shogyo Kyodo-Kumiai. (taxable

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sume evaded 64,700 yen '48). Yokohama Kohoken Sen-gyo Kyodo Kumiai (taxable sum evaded 62,470 yen '48, 159,500 yen '49). However, it must be pointed out that there has definitly been an unfavourable sign of linient investigation attitude among KEIA investi-gators to the Yokohama Central Fish market, espeecially to 3 fish receiving agencies and Yokohama Fish and Shell-fish Retailers Commercial Cooperative Association. Some consistent evidences will be shown below;

a. Despite a verbal request by Kanagawa Civil Affairs team, Kanagawa EIA was quite unwilling to investigate the Yokohama Fish and Shell-fish Retailers Commercial Cooperative Association, and at last, a memorandum, quite an abnormal one as it appears, was issued to KEIA (Encl. 1) from Kanagawa CAT, and one or two members of KCAT attended the investigation during the following about twenty days. In addition, the investigation (or bookandditing) method was directly arranged by KCAT, and as, his result, investigation was almost complete and

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fruitful as is shown in Comment I.

b. The second step of investigation (for 3 fish receiving agencies and 4 fish retailers cooperative associations) was not taken until abont 15 October despite the fact that the first investigation report was completed on 11 August '49, and a similar redundant memorandum (Encl. II) was issued on 29 Sept. '49. Especially, it must be noted that, the investigation of 3 fish receiving agencies (the largest transacters in the Market) was commenced barely on 5 Nov. '49. Abont three weeks before 5 Nov. '49, minutely planned inspection program for each fish receiving agency was printed and abont 20 copies were distributed to each investigators or officials of KEIA. Thus, there are evidences that all plan and date of investigation leaked ont to each receiving agency; i.e. each agency obtained approximately 3 weeks' period of possible falsification of book and slip or similar illegal arrangement. However, it is quite difficult to change bookes completely within so short time, and so after 4

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days investigation, several violation and double ledger itself of some receiving agencies were on the verge of being revealed, when, on 9 Nov. '49 (the very day a member of KCAT in charge was transferred to Tokyo (CAR); the investigation was suddenly suspended by the direct order of the chief of Food department, KEIA, despite the fact that there were no other critical investigation at that time (really, investigaters in charge of food distribution were quite at ease during the following 10 days, so some investigater says). And yet, all reports were concluded somehow or other. No wonder that investigation results were quite unreliable (and full of boyish trick). Anyhow, investigation attitude of KEIA to the Yokohama Central Fish Market will easily be guessed from the fact that, since the birth of KEIA on Sept '49, it has never started investigation voluntarily to 3 fish receiving agencies and Fish and Shell-fish Retailers' Association, which transact almost 80-90% of all fishes flowed into the Yokohama Central Fish Market. Even some unfavorable rumor can be heard in

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the market regarding KEIA. It is advisable that the reason of sudden suspension of this investigation shall be commanted clearly, and several obiscurities mentioned above shall be corrected right away through the senior office of the EIA structures.

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Encl. 1

HEADQUARTERS
KANAGAWA CIVIL AFFAIRS TEAM
APO 503

AG-E 430 16 July 1949

MEMORANDUM FOR: Kanagawa Economic Investigation Board
(Attn: Mr. T. Sugiyama, Chief)

THRU: Yokohama Liaison and Coordination Office

SUBJECT: Investigation of the Yokohama Fish and Shell-fish Commercial Cooperative Association

1. Preliminary investigation discloses illegal activities of the Yokohama Fish and Shell-fish Commercial Cooperative Association. Indications are that violations, both economic and fiscal, have been committed.

2. Request that the present investigation be intensified until completion. Additional personnel as required should be added in order to expedite the investigation. This headquarters will detail one or more men daily, to assist your investigating team.

3. A complete report will be submitted to this headquarters. Should this case require submission to the procurator, it should be done without delay.

FOR THE CHIEF:

ECONOMICS FILE

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Encl. II

HEADQUARTERS
KANAGAWA CIVIL AFFAIRS TEAM
APO 503

AG-E 091.3 29 September 1949

MEMORANDUM FOR: Chief, Kanagawa Economic Investigation Board

THRU: Yokohama Liaison and Coordination Office

SUBJECT: Investigation

1. Reference is made to the following laws and regulations:

a. The Income Tax Law
b. The Juridical Person Tax Law
c. The Marine Products Distribution Control Regulations
d. The Processed Marine Products Distribution Control Regulations
e. The Bait Distribution Control Regulation
f. The Price Control Law
g. The Commercial Law
h. The Civil Law
i. The Criminal Law
j. The Trade Association Law
k. The Anti-monopoly Law
l. The Commercial and Industrial Cooperative Law

2. Request that investigations, pertinent to references "a" through "i", be made of the Yokohama Maru-uo Co., Yokohama Suisan-butsu Niuke Co., and the Yokohama Gyorui Co., and investigations pertinent to references "a" through "l", be made of the Yokohama Shinko Suisan Shogyo Kyodo Kumiai, the Yokohama Kohoku Sengyo Shogyo Kyodo Kumiai, the Yokohama Chuo Sengyo Shogyo Kyodo Kumiai, and the Yokohama Sengyo Kan-butsu Kouri Shogyo Kyodo Kumiai, covering the period from the beginning of the 1948 fiscal year to the present date.

3. A weekly report on the progress of investigations to be submitted to this headquarters, not later than the third day following each investigation period, and a final report submitted upon completion of investigations.

4. Disposal of cases that are within the sphere of the EIB will be handled by the EIB through proper channels. All other violations will be routed through this headquarters for disposal.

FOR THE CHIEF:

ECONOMICS FILE

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Encl. 2.

Report on the results of detailed inspection of the Yokohama Fish and Shell-fish Commercial Cooperative Association by the Kanagawa EIB

11 August 1949

I. General Affairs

a. This cooperative started as one of the retailer's association in Yokohama under the title of "The Yokohama Fishes and Shell-fish Trade Cooperatives", following the dissolution of Yokohama Fish Control Cooperatives on 11 March 1947.

b. The real business of the cooperative is regarded as follows:

(1) Settlement of accounts between retailers and the receiving agencies.

(2) Transportation of marine products.

(3) Accomodation of necessary capitals and reserving of funds for tax payments as proxy.

(4) Guidance and development of the trade and enforcement of instructed items as well as revision and abolition of laws to the members.

(5) Consolation of the members.

c. The organization of the Cooperatives is as follows:

The members of eligible persons who have gone through due formalities fixed in articles of association.....595.

Head of Branch: As classified by each area, the cooperative have 12 branches at present. Each branch is divided into several groups. The heads of branch and group are elected from among the members. However, the branch and group are not the unit as fixed in articles of association. The present organization is Tsurumi (7 groups), Kanagawa (6 groups), Nishi (4 groups), Hidogaya (7 groups), Isezaki (1 group), Kagacho (1 group), Yamate (4 groups), Kotobuki (4 groups), Ooka (4 groups) Isogo (5 groups), Kanazawa (5 groups), Totsuka (5 groups).

Councillor: The councillor is elected from among the member as the consultative body of the chairman of the board of directors, and are appointed by the decision of the board. The present members of councillor are 33 elected from every branch members.

Director: The directors are elected from among the members. The board of directors resolves the matters other than resolutions to be passed by the general meeting. The Excutive Director transact business directly. The present director members are 10 as shown below;

Chiyokichi Nakayama (Excutive, chief of General Affairs Department, age 50),
Hidemon Enomoto (Excutive, chief of Finance Department, age 48)
Sanjiro Nishikawa (Excutive, chief of Planning Department, age 37)
Harukichi Hiruma (Excutive, chief of Undertaking Department, age 43)

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Inosuke Matsuda (Excutive, chief of Business Department, Age 52),
Ginjiro Watanabe (Age 45), Seisaku Sugiyama (Age 42),
Kakujiro Tsunemi (Age 46), Enjiro Tanabe (Age 49).

Auditor: The auditor is the auditing organ elected by the member.

The present auditor members are 3 as listed below, one being the permanent auditor.

Matakichi Yokoyama (permanent, age 67), Fukusaburo Fujima (age 50),
Tasuke Tanaka (age 52).

Chairman of the Board of the Directors:

The chairman of the board is elected from its own members and assume the whole responsibility of the cooperatives. The present chairman is Chyokichi Shibata (age 63).

d. The Business Organization of the Cooperatives:

The business organization is divided into five sections, i.e. General Affirs, Finance, Planning, Enterprising, and Business Department Names of the responsible persons of the main section, and division are as follows; Tokuzo Goro (head of General Affairs Section, age 49), Saijiro Karibe (Head of Accounts Section, age 61).

Numbers of salaried workers of the cooperative are as follows;

Officers 7, Clerks 21, Drivers 6, Field wokers 32, Total 66.
(as of July 1949)

e. Operation of the Cooperatives:

This cooperatives is financed by the aggregate amount of a large number of minor investments. (Total investment 2,132,900 yen. Divided into 21,309 shares. Number of investors are 663), and operating business with six trucks purchased by the organization. The main revenue of the cooperatives is a 2 percent commission (this was 2.5% up to last Oct.) imposed on sales amount collected from the member retailers. Others are transportation fees and interest for advances in the shape of suspense payment accounts (@ 4 sen P.D. for individual and @ 2 sen for juridical person). The main expenditure is the personnel expense which comes to 85% of the total amount of expenditures. Other appropriations are reception and miscellaneous expense, and expenses for investigation and researches, guidance and encouragement as well as taxes expences etc. In statement of accounts for 1948 fiscal year (1 April 1948-31 March 1949), the fund of ¥ 240,000 was accounted for depreciation, with further profit amounting to ¥ 410,000 yielded.

f. The record for investment and number of the member since the cooperatives started up to the present is as follows:

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Investment

Date	Amount	No. of members
March 10, '47	¥ 2,000,000	604
March 31, '47	¥ 2,092,000	596
March 31, '48	¥ 2,132,900	595
June 30, '49	¥ 1,935,500	595

g. A comperative table of this cooperatives with other cooperatives on general categories are as follows:

Name of Cooperatives	Amount of Investment	No. of Members	Registered Consumers	Amount transacted for the year	Commission
1	2	3	4	5	6
The cooperative	¥ 2,132,900	595	576,195	¥ 584,400,023	¥ 13,574,998
Chyuo	¥ 2,000,000	77	81,354	¥ 81,903,831	¥ 1,569,658
Shinko	¥ 118,750	88	89,189	¥ 55,680,580	¥ 1,113,611
Kohhoku	¥ 550,000	45	71,873	¥ 42,475,740 (21,337,870)	¥ 850,396 (425,198)
Retailer's	¥ 140,000	28	30,504	¥ 23,365,957	¥ 467,319
Total	¥ 4,944,650	833	849,115	¥789,826,131	¥ 17,575,982

(As of March 31, 1949, but for Kohoku, since October 1, 1948)

Several percentages for this cooperatives is reckoned as follows:

Amount of investment 43%, No. of members 71%, Registered consumers 67%, Volume of transaction 74%, Commission revenue 77%.

II. Auditing:

1. Object of the Audit:

(1) Violation of general economic laws & ordinances and other facts incidental therto.

(2) Net assets as of 30 June 1949 re-appraised by current prices

2. Term and Kind of the Audit:

From 11 March 1947 (date of foundation) to 31 March 1948:

Audit of balance sheet and a part of profit and loss statement.

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~~Audit of balance sheet and part of profit and loss statement;~~

From 1 Apr. 1948 to 31 Mar. 1949; Audit in details

From 1 Apr. 1949 to 30 June 1949;

Audit in details (except bills and documentary evidence partly auditted)

3. General Results of the Audit:

(1) The statement of the accounts submitted by the association for the fiscal year of 1947 is considered to be correct and proper, as far as we have adudditted.

(2) In the statement of the accounts for the fiscal year of 1948, the followings are to be pointed out:

(a) Description is not true;

(b) The statement is not regarded as proper.

(c) It contains the facts contrary to the law.

(d) It is incorrect.

Among the facts contrary to the law, there is one, in which the association is suspected to have failed to make a return of sum of ¥ 7656,895 which the association should have made as payment for its employees or allowance, for their income-tax according to the income-tax law for the period between 1 Apr. 1948 and 30 June 1949.

4. Cause of the Above Violations:

(1) Intentional

(a) That the board of trustees has taken a vote on a decision contrary to the tax laws on 31 Mar. 1948.

(b) That it has ordered the accountant to carry out the decision.

(c) That the fact was concealed from major part of the member.

(2) Non-intentional

(a) The accountant is not skilfull enough to make out accounting documents.

(b) That the accountant carelessly makes errors in entering or posting in books.

(c) Lack of mutual restaining book keeping system within the association.

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B. Individual Items:

a. Purpose of the Investigation:

The investigation items instructed by KCAT are as follows;

(1) The discrepancy of the business transaction volumes between the cooperatives and the three receiving agencies ("Maruuo", "Maru-Sui" and "Maruhama").

(2) Violation of the Control.

(3) Violation of general economic laws such as the Income Tax Law, the Trade Association Law and the Prohibition of monopolizing law etc.

(4) Existence of embezzlement and mafeasance.

(5) The real affairs of the cooperatives' managing status.

(6) The cooperatives' net assets as of 30 June 1949.

b. Investigated Period:

The period requested to cover for this investigation was, to 31 March 1949 from 1 April 1948, and to 30 June 1949 from 1 April 1949. However, the actual audit was carried out according to the following period and extent in order to secure the accuracy of the investigation; 31 March 1948 from 11 March 1947,(the date of establishment). Figures of this period were checked up by each category to ensure the accuracy of the balance, which are to be carried forward to the next fiscal year.

As the period to 31 March 1949 from 1 April 1948 are the one indicated by KCAT, a minute investigation was held by auditing evidence documents, slips, a journal, supplement ledger, ledger, as well as examining the other organs concerned such as receiving agencies and the cooperatives' bank etc.

To 30 July 1949 from 1 April 1949: Following the previous period, the same detailed investigation was carried on for this period. Also, an inventory was made to verify the net assets.

c. Results of the Investigation:

(1) The Results as classified by each investigation period:

To 31 March 1948 from 11 March 1947; The cooperatives launched business by succeeding the assets of the former Fish Control Association at the outset. Viewing from the economic staus as of 31 March 1947, when the disposal of the succeeded assets was completed, it is regarded as reasonable start as shown in the attached copy # 9 (copy abbreviated).

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The settlement of accounts as of 31 March 1948, being as per the attached copy # 8, (copy, abbreviated) is found correct as the result of checking within its sphere.

To 31 March 1949 from 1 April 1948: For this period, minute auditing was made on Statement of Accounts as for 1948, fiscal year as per the attached copy # 10 (copy abbreviated) and some points are especially illustrated here as follows:

(1) Contents of the Statement is not the veritable record of the facts.

a. Among total business revenne, actual figures of income from distribution commission is ¥ 13,574,998 whereas the said figure in the statement of accounts (9,588,047 yen) was intentionally subtracted figures.

b. Bank accounts amounting to 11,763,118.10 yen were creditted in the Balance Sheet, (Note: among this there are discrepancy of 243,418 yen, and this is to be further investigated by EIB.) but it was revealed that it should have been debitted as deposit balance of 178,242. yen.

(2) Inappropriate Entry is noted:

Correction was made on mistaken entry as there were inappropriate classifications on each category as per the attached copy # 11 (copy abbreviated).

(3) Existence of Inaccurate Accounts:

a. On checking up the total figures in the statements of accounts with those in ledger, discrepancies were revealed on the following categories; Distribution accounts, Bank accounts, Business expenses, Consumption goods, Expenses, Office expenses, Impositions accounts and charge accounts.

b. In the course of posting from a slip to a journal, from a journal to a ledger and in calculation of total amounts, errors and omittions were revealed frequently. (Judging from the findings of the above items (1), (") , (#), as the statement was not regarded accurate, we have made the attached sheet # 12 in its place (sheet abbreviated).

(4) Existence of illegal affairs:

Illegal entries against the Income Tax Law, totalling 7,020,595. yen through motorcar accounts and miscellaneous allowances for the 1948 fiscal year, were revealed as per the attached copy # 13, (copy abbreviated).

For the period to 30 June 49 from 1 April 1949, a Temporary Statement of accounts is submitted here as per the attached copies # 15 & 16 (copies abbreviated). We have to point out that there also exist;

(1) False record,

(2) Inappropriate accounts,

(3) Inaccurate entries, and

(4) Illegal entries.

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Especially, as for illegal entries, it can be pointed out that income tax evasion amounted to ¥ 636,300 as per the attached copy # 16, (copy abbreviated).

III. Consolidation of the Investigated Items:

The consolidation of investigation on the indicated items is as follows:

(1) The discrepancy between each business volume of the cooperatives and the three Receiving Agencies is not seen, should consideration be given to the periodical or the special circumstances accompanying the business. Naturally, any incidental illegal deal cannot be identified.

(2) Violation offence against the control --- None.

(3) Embezzlement and Misfeasance in office--- None.

(4) The obligatory negligence on declaration and tax payment, violating the Income Tax Law, amounts to 7,656,895 yen in the aggregate.

(5) Regarding the Anti-monopoly Law and the Trade Association Law, the following documents are submitted: List of Investors as per the attached copy # 17, the minutes as per the attached copy # 18, the detailed investments to the affiliated groups as per the attached sheet # 19, recipients of subsidies as per the attached copy # 20. (all copies abbreviated).

(6) Net assets of the cooperative as of 30 June 1949, which can be appropriated to the payment of evaded tax and expected fine, are valued at 2,235, 174 yen, after finishing the appraisal of transportation equipments, real estate, buildings and furnitures in current prices as per the attached copies # 22, 23 and 24 (copies abbreviated).

(7) As the cooperative not a commercial enterprise, we have not gone through its profit making ability, but examined the correctness of the actual status of the management and its real economic status was reproved favourable except the tax evasion as the result of this analysis. Namely, the transaction of business funds is satisfactory with no capital tie-up. The liquidity of liquid assets, speedy collection and velocity rate of accounts as well as availability of fixed assets, are all 100 % or thereabouts. Even if defect in accounting and illegal act of the executives were admitted, there could not be found such illegality as embezztement, misfreasance in office and misappropriation of funds. Concerning cooperatives' accounting, it seems to be authentic in the substance.

(8) The cause of illegal act:

The act of violating the Income Tax Law and other items, can be attributed to both intentional and un-intentional cause as follows:

A. The Intentional Cause:

(1) The board of directors passed a resolution illegally on 30 March '48 as per attached copy # 18.

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(2) By ordering the accountant to carry out the above resolution, the board appropriated for the allowance payment the funds diverted from the distribution commission since 1 April '48 as per attached copy #21.

(3) As the majority of the association members, even the Branch Heads, the resolution of the board, as well as the real status of the management.

b. Unintentional Cause:

(1) Most of the accounting clerks are not well acquainted with the accounting business, particularly with the general knowledge of book-keeping and they were apt to treat the statement of account lightly.

(2) Omissions and errors due to carelessness were found prequently.

(3) Negligence in accounting routines was seen by lack of sum totals on each category and due formalities after settling accounts.

(4) The interior mutual diversion system is not perfect in view of the facts that despite the presence of auditors they have little knowledge of auditing and the same clerk takes charge of book entry as well as cash handling, etc.

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Encl. 1

Anonymous Letter

Undated (Received by KCAT on about the end of May 1949)

SUBJECT: Evils at the Yokohama Central Wholesale Market

FROM: A citizen of Yokohama

TO: Commanding Officer, Administrative Section, Eighth Army Headquarters

Dear Sirs:

From the old regime of Military Clique, there had existed in Japan collective bodies of various types which swaggered as economic as well as political bosses in reality, under the pretence of rendering services for the cause of social welfare, and the people of Yokohama have been worried so far by these prejudicial influences not a little.

Today, we are much pleased with the fact that, since the Occupation, a splendid U.S. policy of democracy being firmly established in Japan, the people is fully engoying the freedom and equality of individual with delight.

However, there still exist in a portion wicked persons who are trying to exert prejudicial influences out of selfish motives.

It is sincerly hoped that such an undesirable existence of boss should be completely stamped out right off.

The evils in Yokohama Central Market are motivated by the following organizations:

Maruuo K.K., Maru-Sui K.K., Maruhama K.K. which are the fish receiving agencies of the market and Yokohama Marine Products (Yokohama Gyokairui Shogyo Kyodo-kumiai) sales cooperatives (having 659,640 registered consuming population), Shinko Fisheries Sales Cooperatives (registered consuming population 84,626), Chuo Fresh Fish sales cooperatives (registered consuming population 71,620), Yokohama Fresh and Processed Fishes Retailers' Cooperatives (registered consuming population 19,068) doing business under the preceeding receiving agencies. Above all, Yokohama Marine Products Sales Cooperatives, being the largest and most powerful, is acting extremely arbitarily in the market.

Their usual way is to form close connections with the interested supervising offices for selfish motives and by offering bribery or entertainment in restaurant or gay-quarters to the important officials, they are trying hard to get the personal favours so that they may not be ill-placed under any circumstances.

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Their prime dread being the police and the tax offices, they are always stretchingout the sininister hands to reduce these officials. Formarly, the Prefectural Office and Economic Investigation Office were supervising them in substance, but at present the influence of these officials have been actually emaculated through their old trickery.

The Japanese officials have entirely lost their reputation and the boss is wielding its power quite freely in taking advantage of their weakness.

Let me state further details on the evils in the market. When the fish carried in by ship or by rail to the above mentioned receiving agencies from each fisheries center, officials of Food Section of both Kanagawa Prefecture and Yokohama City, who are to take charge in the market of to deciding the distribution quantity for one person in conformity to the registered consuming population and allocations are to be made under their supervision. But this proccess is in name only, and actual business is being carried out by the chief of Allocation Dep't of Yokohama Marine Products Sales Cooperatives the above mentioned most powerfull and arbitrary organization in the market which holds the largest registered population:

Among fishes shipped which are shipped to the Yokohama Central Market every day, there are always large quantity of fishes of inferior quality, or short weighted shipments. Then, above mentioned chief of allocation Department of the Association, combines fishes of superior with ones of inferior quality (This is said"Dakiawase" or "Combination" i.e. if a member of this Association, refuses to accept inferior fishes, he can not receive superior ones also for his registered population), or forces the acceptance of short weight quantity in the invoiced nominal full weight usually 20% loss in weight is caused during transportation on the retail dealer who is the member of each cooperatives in the market. (This is said to be "Kyoryoku" which means "Cooperation" mainly to shipping agencies)

The above two dealings shape the main factor of the evils in the market. As the matter of fact, the member retailer devotes himself to shift on the consumer the loss thus forced by the chief in these dealings.

Especially, "Dakiawase" or "Combination" dealing seems to be the prime cause of evil, the retailer tries very hard to recover loss, sustained from the acceptence of fishes of inferior freshness, by selling superior ones at the price far exceeding the official price which results in consumer's loss ultimately in another words, the three receiving agencies are laying their own losses on the consumers, by taking advantage of the influence of this chief of allocation section of the association. They are rumoured to be spending a big sum of money as an allowance for this chief. It is to be noted that as the afore said "Dakiawase" and "Kyoryoku" transactions are the daily routime, the consumers' loss amounts to huge sum of money. Officials of Food Section of both Prefectural and Municipal Government, are well aware of these facts, but are pretending not to know, even when some petitions from member retailers to eliminate

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these evils are submitted to them, as there exist some powerful boss among this market structure.

The Economic Investigator and Prefectural Officials who had recognized these evils, at first launched out to enforce the reform by abolition of the association and establishment of a new party system classified by group of fish dealers under each jurisdiction of ward in an effort to sweep away all boss influences. The plan was expected to realize around June last year, but it was dropped by the strong opposision of bosses. This was quite deplorable for the sake of Yokohama citizens' daily benefits. These sorts of evils seen to be prevalent throughout Japan, however, in fact, bosses in the market fear greatly the abolition of the association system. It is no exaggeration to say that they are surely the secret society of vice hidden under the beautiful name of commercial cooperative association crimes such as gambling, tax-lodging, bribery and blackmarketeering are their usual practice. These are at the same time nothing but the means to strengthen the power of their association, while, the only victim of their injury is we citizens in general. Accordingly, the continuance of their association system cannot be allowed even a day.

As everybody knows, the key of price policy is to eliminate the intermediary exploitation and to link directly the producer to the consumer. If so, it is advisable to dissolve the current association and by the adoption of the new party system classified by group, to reclassify the whole fish dealers in Yokohama area into groups according to the following ward division of the Municipality:

Tsurumi-ku, Kanagawa-ku, Minami-ku, Nishi-ku, Naka-ku, Isogo-ku, Kanazawa-ku, and Kohoku-ku. Then the strong despotic power of bosses in each association will be stamped out and the hotbed of crime will disappear by itself. Naturally, boosting fish price by blackmarketeerings will become difficult, and the citizen will be able to obtain good fish at moderate price.

Such being the case, it is sincerely desired that by the supervision of the Occupation authorities, the existense of old bosses should be eliminated and the official who have patronized the associations prejudicially be punished without delay.

The wrong doing of the Officials: The supervising officials of both Prefectural and Minicipal Government in the market, in spite of well awaring of the above mentioned evils, have been winking at them.

Also the foresaid Shinko Fishery Product and Yokohama Fresh and Processed Fish Retailer's Commercial Cooperative Association embezzled public funds amounting to ¥ 800,000 and ¥ 500,000 respectively and the said officials are ignoring the facts by keeping silence even if the request for auditing the misappropriations was made. Such officials who thus neglect their duty are not qualified to stay as public man, I think. Other association are also committing crimes, such as evasion of tax, bribery, violation of Price Control Law,etc., which are quite a "cinch" for them.

Yours truly,

Translated by: K. Fujimaki
on 20 June '49

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Translated by: K. Fujimaki
on 20 June '49

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KANAGAWA PREFECTURAL ECONOMIC INVESTIGATION COMMITTEE

Name	Present Position
SUGIYAMA, Toshiro	Chairman, Director of Kanagawa Pref. EIA
HAGIWARA, Kikuji	Chief of 1st Div. of Kanagawa EIA
AKIZAWA, Takeshi	Chief of 2nd Div. of Kanagawa EIA
KURICKA, Zenichiro	Procurator, Yokohama Local Public Procurator's Office
YAMAGUCHI, Hisao	Chief of NRP Kanagawa Pref. Police
YOSHIMURA, Seiichi	Chief of Yokohama Custom's House
YASUDA, Munetsugu	Chief of Yokohama-branch of Tokyo Financial Affairs Bureau
KADOSUMI, Denji	Chief of Yokohama Taxation Office
OKABE, Masami	Chief of Kanagawa Material Adjustment Office
ISAYAMA, Atsuyuki	Chief of Kanagawa Food Office
HIROBAYASHI, Matajiro	Chief of Yokohama Charcoal Office
NASE, Hajime	Chief of Yokohama Office of Tokyo International Trade & Industry Bureau
YAMADA, Takatoshi	Chief of Hiratsuka Forestry Office
MIMURA, Reijiro	Chief of Kwanto Maritime Traffic Board
KUWABARA, Tadao	Chief of Yokohama Maritime Safety Headquarters
TASHIMA, Taro	Chief of Yokohama Branch of Land Transportation Bureau
UCHIYAMA, Iwataro	Kanagawa Prefecture Governor
ISHIKAWA, Kyoichi	Mayor of Yokohama
KOBAYASHI, Masamoto	Chief of Yokohama-city Police
SUZUKI, Masuo	Chief of Yokohama-city Police
KOJIMA, Shigenori	Chief of Kawasaki-city Police
MATSUZAKI, Jukichi	Chief of Ono-machi Police, Hiratsuka-city
MAEDA, Shunsaku	Chief of Kamakura-city Police

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Name	Present Position
KAWAHARA, Ken	Chief of Fujisawa-city Police
TADOKORO, Juhei	Chief of Odawara-city Police
ITO, Hikoju	Chief of Chikasaki-city Police
ISHIMURA, Kosaku	Chief of Kanagawa Municipals Association

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KANAGAWA PREFECTURAL ECONOMIC INVESTIGATION AGNECY

Name : Sugiyama Toshiro

Present Position, Post and Grade: Director, Secretary 13

Personal History

1. Education : 1927, Graduated from Tokyo University

Majored in : Political Science

2. Occupation : 1943 - 1948 Civil Administrative Official

1942 - 1943 Local Gov't Official

1941 - 1942 Welfare Ministry Official

1928 - 1941 Local Gov't Official

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Name : Hagiwara Kikuji

Present Position, Post and Grade: Chief of 1st Division, Investigator 8

Personal History

1. Education : 1936, Graduated from Chuo University

Majored in : English Law

2. Occupation : 1947 - 1948 E.S.B. Official

1940 - 1947 Public Proculator

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Name : Akizawa Takeshi

Present Position, Post and Grade: Chief of 2nd Division, Investigator 9

Personal History

1. Education : 1919, Graduated from Primary School

2. Occupation : 1947 - 1948 E.S.B. Official

1944 - 1947 Welfare Ministry Official

1922 - 1944 Police Officer

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Name : Hayashi Eijiro

Present Position, Post and Grade: Chief of General Affairs Section, Investigator 8

Personal History

1. Education : 1932, Graduated from Tokyo University
   Majored in : Law
2. Occupation : 1942 - 1948 Municipal Official
   1932 - 1942 Bank Clerk

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Name : Noguchi Tsurusa

Present Position, Post and Grade: Acting Chief of 1st Food Section, Investigator 8

Personal History

1. Education : 1915, Graduated from Primary School
2. Occupation : 1923 - 1948 Police Officer

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Name : Ikeda Gitsuichi

Present Position, Post and Grade: Chief of 2nd Food Section, Investigator 7

Personal History

1. Education : 1923, Graduated from High School
2. Occupation : 1945 - 1948 Interment in Siberia
   1942 - 1945 Korean Gov't Official
   1925 - 1942 Cabinet Statistics Bureau Official

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Name : Hayada Toshio

Present Position, Post and Grade: Chief of 1st Materials Section, Investigator 7

Personal History

1. Education : 1936, Graduated from Nippon University

   Majored in : Law

2. Occupation : 1940 - 1945 Korean Gov't Official

   1929 - 1940 Municipal Official

Name : Hamano Sakuro

Present Position, Post and Grade: Chief of 2nd Material Section, Investigator 7

Personal History

1. Education : 1935, Graduated from Tokyo University

   Majored in : Political Science

2. Occupation : 1946 - 1948 President of Nippon Shinko K.K.

   1935 - 1946 In Manchukuo Arsenal

Name : Tabata Yaroku

Present Position, Post and Grade: Chief of Hidden & Hoarded Goods Section, Investigator 8

Personal History

1. Education : 1938, Graduated from Koyama Technical School

2. Occupation : 1938 - 1948 Police Official

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Name : Asano Kiyohiro

Present Position, Post and Grade: Asst. Chief of General Affairs Section, Investigator 7

Personal History

1. Education : 1927, Graduated from Nippon University

Majored in : Law

2. Occupation : 1927 - 1948 Korean Gov't Official

Name : Saito Harumasa

Present Position, Post and Grade: Asst. Chief of 1st Food Section, Investigator 7

Personal History

1. Education : 1919, Graduated from Meirin Middle School

2. Occupation : 1946 - 1948 E.S.B. Official

1944 - 1946 Local Gov't Official

1922 - 1944 Police Officer

Name : Fujii Masao

Present Position, Post and Grade: Asst. Chief of 2nd Food Section, Secretary 9

Personal History

1. Education : 1912, Graduated from Primary School

2. Occupation : 1928 - 1948 Police Officer

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Name : Yoshida Hisao

Present Position, Post and Grade: Asst. Chief of 1st Material Section, Investigator 6

Personal History

1. Education : 1932, Graduated from Nippon University

Majored in : Law

2. Occupation : 1946 - 1948 Local Gov't Official

1940 - 1946 Welfare Ministry Official

1932 - 1940 Local Gov't Official

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Name : Eguchi Sho

Present Position, Post and Grade: Asst. Chief of 2nd Material Section, Investigator 7

Personal History

1. Education : 1932, Graduated from Daido Higher School

2. Occupation : 1947 - 1948 Trade Board Official

1932 - 1945 Manchukuo Gov't Official

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Name : Ito Shinzo

Present Position, Post and Grade: Asst. Chief of Hidden & Hoarded Goods Section, Investigator 7

Personal History

1. Education : 1920, Graduated from Sangyo Middle School

2. Occupation : 1945 - 1948 In Bed-clothes Association

1929 - 1945 Police Officer

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