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

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

Description of contents

(1) Box no. 2864

(2) Folder title/number: (6)
Toho Kagaku K.K. - Nagoya Works

(3) Date: June 1946 - Apr. 1950

(4) Subject:

Classification	Type of record
9230, 9621	c, e

(5) Item description and comment:
Nagoya

(6) Reproduction: (Yes) No

(7) Film no. Sheet no.

(Compiled by *National Diet Library*)

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Form I-1

INDUSTRY OFFICE
AICHI MILITARY GOVERNMENT TEAM
APO 710 (Nagoya, Honshu)

Inspection Check Sheet

27 NOV, 1946

1. Company: TOHO GAS 2. Plant: SAKURADA

3. Address: 60 SAKURADA-CHO, ATSUTA-GUN

4. Name and Title of Official Giving Information: TSUKADA MANAGING DIRECTOR

5. Permit No: 6. HQ: 7. Date:

8. Products Now Being Manufactured:

Product	Monthly Rate	* On Permit
a. GOAL GAS	1400000 cu meter	Yes-No
b. COKE	630 TONS	Yes-No
c. ~~TAR~~ COAL TAR No.1	39 TONS	Yes-No
d. CREOSOTE OIL	26.6 TONS	Yes-No
e. PURE BENZOL	.486 TONS	Yes-No
f. ETC. (ON MONTHLY REPORT TO AICHI MG) NOV. 10, 1946		Yes-No

* 9. Factory Guarded and for Posted?

* 10. Machinery Cared For?

* 11. Previous Instructions Issued:

* 12. Compliance with Instructions:

** 13. Conflicts Between Application and Facts:

14. General Comments (Cont. on Reverse):
THEY ARE NOT MAKING ANY BENZENE AT THE PRESENT TIME BUT HAVE 5 TONS OF CRUDE BENZOL IN THE TANK OF THE BENZOL MAKING EQUIPMENT AND ALSO 2 BARRELS OF CRUDE BENZOL (DRUMS) OF 180 KILOGRAMS EACH. THEY HAVE A TON OF

SIGNED: T. Tsukada

* For Reparations Plants.
** For Application to Operate.

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FORM I-1

INDUSTRY OFFICE
30TH MILITARY GOVERNMENT
APO 25 (Nagoya, Honshu)

Factory Inspection Check Sheet

1. Name of company Toho Gas Plant: Sakurada
2. Address: Nagoya-shi, Atsuta-ku, Sakurada cho, 6
3. Permit No. _____, Date _____
4. Name and title of official giving information: Tsukada Managing director
*5. Instructions issued during previous inspection:
None

*6. Compliance with instructions:

*7. Is the machinery being properly cared for?

*8 Is the factory properly guarded and/or posted?

9. Products being manufactured at present:

Name of Product	Monthly Production Rate	On Permit
Coal tar	160 ton	Yes - No
Creasote oil	48 ton	Yes - No
Naphtlene	5 ton	Yes - No
Pitch	96 ton	Yes - No
Light oil refining	3 ton	Yes - No

**10. Any conflicts between application and actual facts:

11. General Comments (Cont. on Reverse)
They are not making benzene right now because

Date 9 Nov. '46

* For Reparations List
** For original inspection

Signed T. Kashiwagi WDC

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of lack of active carbon. They have been making a little for experimental purposes. They have the capacity to make 2 tons of crude benzole/day. They had been using benzene in their automobiles but after hearing of the directive that they were not allowed to use it and care they applied to the Japanese Government to exchange the 2 ton they have on hand for gasoline.

Directive number (SCAPIN-1291) File AG 463.8 (24 Oct 46) ESS/IN subject: Use of Benzene as a Motor Fuel.

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AICHI DETACHMENT
30TH MILITARY GOVERNMENT
APO 25 (Nagoya, Honshu)

Factory Inspection Check Sheet

1. Name of Installation: Tohō Gas Co.
2. Address: 60 Sakurada-cho, Atsuta-ku, Nagoya
3. Permit No. _____, Date _____

* 4. Instructions issued during previous inspection:

* 5. Compliance with instructions:

* 6. Is the machinery being properly cared for?

* 7. Is the factory properly guarded and/or posted?

8. Products being manufactured at present:

Name of Product	Monthly Production Rate
Coal gas	~~150,000~~
Tar	

** 9. Any conflicts between application and actual facts:

10. General Comments:
Sulfuric acid from ~~the~~ Nippon Sulfuric & Nitrate Control Company.

Date 15 June 46

Signed [illegible]

* For OD 5 plants
** For original inspection

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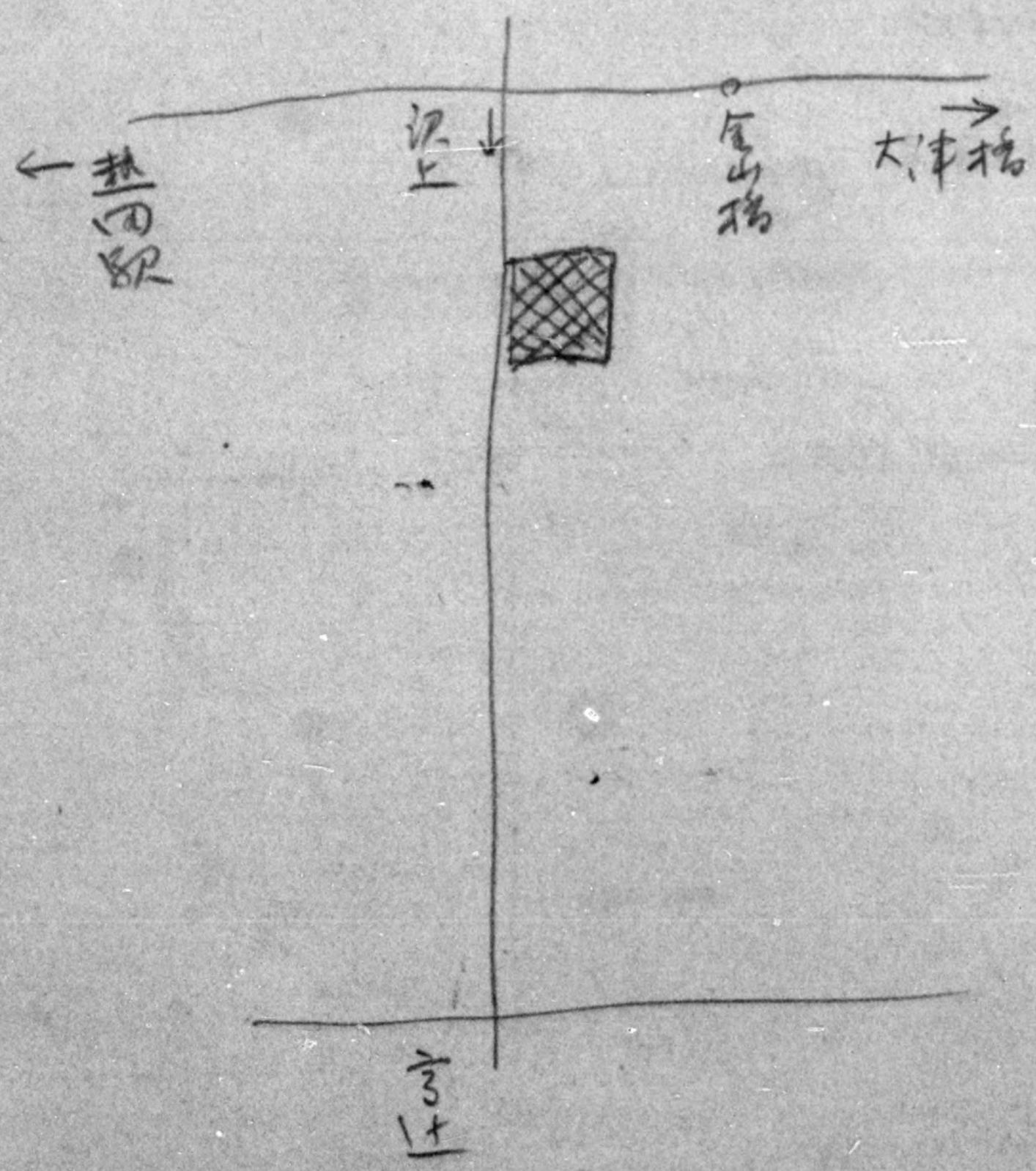
Coal Gas —— 1,499,895 cubic Meters
Coke —— 2,623 tons
Coal tar —— 123 ton
Ammonium sulfate — 12 ton
Naphthalene —— 2.7 tons } pure naphtha 1.5 ton

creosote —— 25 ton
light oil —— 25 ton
pitch —— 62 ton



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D 01823

INDUSTRY OFFICE
AICHI MILITARY GOVERNMENT TEAM
APO 710 (Nagoya, Honshu)

File Summary Sheet

1. Company: Toho Kagaku KK 2. Plant: Nagoya Works

3. Address: 60 Sakurada-cho, Atsuta-ku, Nagoya

4. Branch or Dispersal Plants (Cont. on Reverse):

Plant	Address
a.	
b.	
c	

5. Name of President or General Mgr: Nobuo Tsuru

6. Permit No: 7. HQ: 8. Date:

9. Production Limit (Cont. on Reverse):

Product	Monthly Rate
a Coal tar	
b. Creasole oil	
c Naphlene	
d. Petoh	
e. Light Oil refining	
f.	

10. No. of Inventoried Machines: 11. Plant No:

12. Index of File:

Item	Date
a.	
b.	
c	
d	
e	
f.	
g.	
h	
i.	
j.	
k	
l	
m	

13. Remarks and Recommendations:

(ENTRIES TO BE TYPED)

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File

N 01823

April 14, 1950

Report on the Progress of Conversion
Work of Toho Chemical Industry Co., Ltd.,
Nagoya

Toa Gosei Chemical Industry Co., Ltd., it was decided, shall be in charge of technical matters relative to the conversion of Toho Chemical Industry Co., Ltd. The technical problems include planning, research on conversion procedures, conversion and remodelling of various machinery and apparatus, and the selection as to the design and capacity of machinery to be newly installed.

At the outset, the opinion differed as to the company's management between Toho Gas Company, Ltd. (parent concern of Toho Chemical Industry Co., Ltd.) and Toa Gosei Chemical Industry Co., Ltd., which gets the supply of ammonia from the former and instead assists it in technical matters. It was due to this divergence of opinion that Toho refrained from the actual work of conversion.

As we reported to you by our report of March 14, 1950, the two parties concerned reached the agreement. Thereupon, the company lost no time to take a step in placing orders, as specifically described as follows:

(1) The company has asked various makers to submit their estimates of Gas Generator, Desulphuration Apparatus and High Presure Purifier, etc. to be newly installed.

(2) As to the repairs and improvement of Compressor; the Company has called for engineers from some makers. These engineers are engaged in the design of works for partial replacement and replenishment of machines.

(3) For remodelling and repairs of other facilities the Company is in the progress of negotiation with several makers to place orders.

(4) The ammonia gas pipe line to be installed between the factory premises of Toho Chemical Co., Ltd. and Toa Gosei Chemical Industry Co., Ltd. shall be constructed by Toho Gas Company, Ltd. Toho Gas Company is now assembling materials.

(5) It takes about 10 months to complete the conversion work and about 2 months for over-all trial operations. We shall draw up a minute schedule of work as soon as we obtain the authorized schedules from various makers and contractors with which we place orders.

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File

THE TOKAI FINANCE BUREAU

THE MINISTRY OF FINANCE

MINAMI SOTOBORI CHO

NAGOYA

January 20, 1951.

To : Tokai-Hokuriku Civil Affairs Region, Nagoya, Honshu.

From : Tokai Finance Bureau, Nagoya.

Subject: Application for Reconstruction of Gas Furnace of Tar Distilating Facilities, located in Nagoya P,ant, 2nd Naval Fuel Depot.

We herewith submit this application to you, in compliance with application of Toho Kagaku K.K. regarding the above mentioned subject.

Gas furnace belonging to Tar Distilating Facilities in Nagoya Plant, 2nd Naval Fuel Arsenal (Code No.01-92) are authorized use as the converted plant to Toho Kagaku K.K. (Toho Chemical Industrial Co.) by G.H.Q. the Allied Powers, dated 15 Oct. 1949, and are now under preparation for the operation.

However, two units of Gas furnace as shown below are cracked throught all parts, so it is hardly use at present condition.

By the above reason, the reconstruction will be neccessarily made.

APPROVED

E. F. Jouard DAC
Economics Div. THCAR
Date

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We wish you will be given your favor permission for the above-mentioned subject.

Evaluation Work Sheet.

Page No.	Item No.	Inv.No.	Name
97	7	30F8	Gas Furnace
98	8	31F8	"

T. Yoshihashi, Director.

APPROVED
E. F. Jourard DAC
Economics Div. THCAR
Date 29 Jan. '51
by Y. Yamanouchi

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

(1)

Oct/23

Report on Rescission of Authorized Use Equipment

Date : 18 Sep. 1950

Plant Name : 2nd Naval Fuel Depot. Nagoya Branch

Location : 828 Atsutamaeshinden Aza-Nakanokumi Minatoku Nagoya Aichi Pref.

Code No. : 01-92

User : Toho Kagaku Kogyo K.K.

Reason of Rescission on : Our actual survey made clear that the crack on the object by Tokai earthquake on 7 Dec. 1944 was large beyond our anticipation. As it can not only be used, but is in dangerous condition.
We wish to remove it.

Total No. of Rescinded Equipment : 1

Name of Reportor : Toho Kagaku Kogyo K.K.

(Signature) Director Masatomo Takeshige

M. Takeshige

List of Rescinded Equipment

Inventory No.	Name of Equipment	Remarks
———	Chimney - Steel concrete	Work sheet 93 page Item No. 110

The end

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To. Toho Kogaku K.K

8 May '50

Checked 2nd Naval Fuel Depot & found that Toho Kogaku K.K is not using any equipment since they got a permission on last Oct. and also their maintenance is very poor. So Mr. Jouard gave the following instructions

(1). Requested to take off U mark from the equipment because they submitted an application for using on the next April up to SCAP.

(2). Clean all equipment during 60 days (from 8 May to 8 July '50)

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File

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
Economic and Scientific Section

15 October 1949
Date

SUBJECT: Reconversion Permit for Reparations Plant

TO: Toho Kagaku Kogyo K.K., Nagoya, Aichi Pref.
828 Nakanokumi, Atsutamae, Minato-ku, Nagoya-shi

1. In accordance with Memorandum from the Supreme Commander for the Allied Powers to the Japanese Government, dated 22 November 1946 (SCAPIN-1355), the Toho Kagaku Kogyo K.K. is permitted to produce at their Nagoya Factory located at Nagoya the following additional items:

Item	Maximum Quantity
Ammonia for Ammonium Sulphate	40,000 tons/year
Distillate Products of Coal Tar	XXXXXXX

2. The temporary use of the following additional reparations machinery is authorized:

Listed here-attached	

3. A program will be immediately initiated to substitute non-reparations machinery for reparations machinery in temporary use.

4. The acquisition of material, parts and sub-assemblies as well as the disposition of finished products and the establishment of sales prices will be in accordance with the regulations of the Japanese Government.

5. This permit is issued subject to any and all directives affecting reparations plants which have been issued or may hereafter be issued by the Supreme Commander for the Allied Powers. Reports will be rendered as required by current directives and instructions.

FOR THE CHIEF, ECONOMIC AND SCIENTIFIC SECTION:

MAURICE M. CLASS
W. S. VAUGHAN
Chief, Industry Division

OCT 31 1949

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List of Facilities for Authorized Use

Name of Designated Facilities & Exempted Facilities	Total Number	Number of Machine under Using	Number of Machine for this Plan	Remark
Ammonia Compounding Plan	1103	0	1076	
Producer Gas Plant	48	0	48	
Water Gas Plant	51	0	51	
Methane Cracking Plant	72	0	72	
Carbon Monoxide Conversion Plant	34	0	34	
Carbon Dioxide Washing Plant	51	0	51	
Gas Separating Plant	55	0	55	
Air Separating Plant	17	0	17	
Gas Refining Plant	53	0	53	
Hydro-Cracking Plant	62	0	62	
Stabilizing Plant	34	0	34	
Oil Distillation Plant	91	0	73	
Low Temperature Carbonization Plant	70	0	70	
Caustic Soda Recovery Plant	13	0	13	
No.2 Electric Substation	134	0	134	
Electric Distributing Plant	77	0	77	
Voltage Regulating Plant	108	0	108	
No.2 Water Supplying Plant	60	0	60	
No.2 Steam Power Plant	54	0	54	
Exempted Equipment	19	0	10	
Tar Refining Plan	259	0	259	
Pipe Still Tar Refining Plant	112	0	112	

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Name of Designated Facilities & Exempted Facilities	Total Number	Number of Machine under Using	Number of Machine for this Plan	Remark
Batch Still Tar Refining Plant	22	0	22	
Pipe Still Tar Refining Pilot Plant	41	0	41	
Repair Shop	22	0	22	
No.1 Electric Substation	36	0	36	
No.1 Steam Power Plant	7	0	7	
No.1 Water Supplying Plant	19	0	19	
Total	1362	0	1335	
Buildings	52	0	49	
Reinforced Concrete	5	0	4	
Steel Frame	8	0	8	
Wooden	39	0	37	

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REPARATIONS BOARD
TOKYO

TO : Headquarters, Aichi Military Government Team.

FROM : Reparations Board, Tokyo.

SUBJECT: Application for Deletion from Reparations List of Toho Kagaku Kogyo K.K. (Nagoya Branch of Former Naval 2nd Fuel Depot 01-92)

R.B.R. No.3 (M.S.) 3 June 1949

1. Reference is made to the following memorandum.
a) SCAPIN-1263 dated 11 Oct. 46, subject: "Revised List No.2 Aircraft Factiories, Military and Naval Arsenals and Research Laboratories".

2. The Reparations Board submits to your Headquarters an application for release from reparations custody and control of the Toho Kagaku Kogyo K.K (01-92) designated as the Nagoya Branch, Former Naval 2nd Fuel Depot, together with recommendations of the Finance Ministry and the Commerce & Industry Ministry, as enclosed herewith.

3. The subject plant was engaged in production of coalite, processing of low-temperature tar, decomposition and hydrogenation of light oil since its establishment in 1938. These facilities were requisitioned by the defunct Navy immediately before the termination of hostilities, July 1, 1945 and became the Nagoya Branch of Yokkaichi Naval 2nd Fuel Depot. But the war ended the following month on August 15, thus placing them under control and jurisdiction of the Navy for only 45 days. During this period this plant was never actually operated as a naval installation and, therefore, a military character of this plant was only [illegible]l.

4. Based on article 60 of the War Indemnity Special Measures Law, the land buildings and fixed facilities of this plant were returned to the original rightful owner (Toho Kagaku Kogyo K.K.) in March 1949 with official approval of Finance Division, ESS, GHQ.

5. The facilities, which were slightly damaged by earthquake and/or air-raids, can be easily converted into important means of peaceful industry with only minor repair or rehabilitation thereof.

6. The Japanese Government would be very much obliged, if your Headquarters be kind enough to take into account the importance of these facilities to the rehabilitation of Japanese economy and give a most favorable consideration to this application.

FOR THE DIRECTOR

(H. Shimadzu)
Deputy Director
Reparation Board

Enclosure:
a) Recommendation of the Finance Ministry.
b) Recommendation of the Ministry of Commerce & Industry.
c) Application of the subject company.

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To : Headquarters, Aichi Military Goverment Team.

From : Finance Ministry.

Subject : Application for Exemption From Reparations List of Toho Kagaku Kogyo K.K. (Nagoya Branch of Former Naval 2nd Fuel Depot 01-92)

15 April 1949

The Toho Kagaku Kogyo K.K. (Toho Chemical Industrial Co., Ltd.) of which release was applied to our ministry was, since its establishment in 1938, engaged in production of coalite, processimg of low temperature tar, decomposition and hydrogenation of light oil. The facilities of this company was compulsorily requisitioned by the defunct Navy Ministry on 1st July 1945 and was placed under jurisdiction and control of the Navy as Nagoya Branch of Naval 2nd Fuel Depot for only 45 days ending the 15th August 1945, terminated day of the war. Since the Military was desolved after the termination of the hostilities, the subject facilities were kept under custody and control of our ministry as national property which was transferred from the Military. Thereupon, they were designated as reparations as former military installations by SCAPIN-1263 dated 11 Oct.,1946 and, since then, every effort has been made to avoid any deterioration on the custody and maintenance of reparations facilities. With promulgation of the War Indeminity Special Measures Law, the total amount paid to the company as payment in the procurement transaction on 7 Nov.,1945 was completely turned back to the Government as Special War Indeminity taxes on 19 Oct., 1946. Based on Article No. 60 of aforementioned Law, the lands and Buildings (including things fixed on the lands and buildings) were

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turned over to the rightful owner with the conclusion of general property assignment between Director of Nagoya Finance Bureau and Managing Director of Toho Kagaku Kogyo K.K. on 17 March 1949 with an approval of Finance Div., ESS, GHQ, dated 8th Dec., 1948.

Under the above- mentioned circumstances, the title of subject facilities was returned to the Toho Kagaku Kogyo K.K., the original owner of them. So it is sincerely desirable that a qualification of military arsenal attached to the land, buildings and fixed facilities thereto of Nagoya Branch Former Naval 2nd Fuel Depot designated as reparations, should be removed and that the facilities should be released from reparations control. Moreover, in case of release, this company will render a great contribution to the rehabilitation of Japanese economy through increasing the production of fertilizer because the subject facilities are most suitable to the production of ammonia (basic material for sulfuric ammonia).

It is heartly requested that your Headquarters be kind enough to look into the above-mentioned circumstances and give a most favorable consideration to this application.

FOR THE MINISTER

(S. Funayama)

Director of National
Properties Bureau, Finance Ministry

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May 21, 1949.

TO : Aichi Military Government

FROM : Reparations Enforcement Division,
General Affairs Bureau,
Ministry of Commerce and Industry

SUBJECT : Application for the exemption from the reparations list of the specified facilities of the Toho Kagaku Kogyo K.K. (the Toho Chemical Industry Co., Ltd.) designated to be managed as the Nagoya branch of the former 2nd Naval Fuel Depot, Japanese Navy.

1. The Toho Chemical Industry Co., Ltd. (the Nagoya branch of the former 2nd Naval Fuel Depot. Code No. 01-92) was designated to be managed as a military arsenal on Oct 11, 1946 and we have been trying our utmost for the management and preservation of the plant.

2. This plant was established in May 1938 and was producing coalite, processing low-temperature tar and accomplishing the decomposition and hydrogenation of light oils.
On July 1, 1945, immediately before the termination of hostilities, the subject facilities were taken over by the Navy Department and the war ended the following month on August 15. It was under the military control for only 45 days. Further, owing to the damage caused by fire and air-raid, etc., there was no production carried out during the time.

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3. In the meantime, it was decided this plant would be returned to its former owner, the Toho Chemical Industry Co., Ltd. on March 17, 1949 in conformity with the provisions of Article 60 of the War Indemnity Special Measures Law, 1948.

4. The subject facilities are the most suitable and convenient for the production of fertilizer (Ammonia, the principal row material for ammonium sulphate), the key to the solution of our food problem, as well as tar products and the oil storage facilities having the capacity of 20,120 kl. can be used as it is. Utilizing these facilities, we can make the best use of materials and funds under our impoverished economy and contribute much to the economical recovery of the post war Japan in line with the Nine Point Economic Stabilization Program.

5. For the above reasons, I apply for the exemption of the subject facilities from the reparations list and your special consideration for this application is earnestly requested after your inquiry into the details stated in the attached paper.

M. Takahashi

Chief, Reparations Enforcement Division,
General Affairs Bureau,
Ministry of Commerce and Industry
M. Takahashi

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To: Mr. Heitaro Inagaki
Minister of Commerce & Industry

Date 9 April 1949
From Toho Kagaku Kogyo K.K.
(Toho Chemical Industrial Co., Ltd.)
Located at 828 Nakanokumi, Atsuta-
maeshinden, Minatoku, Nagoya.

Subject: Application for Exemption from Reparations List of Toho Kagaku Kogyo K.K. (Former Nagoya Branch of 2nd Naval Fuel Depot ol-92)

Sir,

Transmitted herewith is an application for deletion of the Toho Kagaku Kogyo K.K. from reparations custody and control. The Nagoya Branch of Defunct 2nd Naval Fuel Depot located at 828 Nakanokumi, Atsutamaeshinden, Minatoku, Nagoya was national property under jurisdiction of the Finance Ministry but was turned over to the original rightful owner (Toho Kagaku Kogyo K.K.) with the concusion of the general property assignment dated 17 March 1949 in conformity with Article 60 of the War indemnity Special Measures Law. The subject facilities originally belonging to the Toho Kagaku K.K. are now under reparations custody and control as a former military installation. Your attention is therefore invited to attached application and reasons therein for favorable consideration.

M. Takeshige
(Masatomo Takeshige)
Managing Director
Toho Kagaku Kogyo K.K.

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Application For Exemption From Reparations

(A) Name of Company

Toho Kagaku Kogyo K.K.

(Toho Chemical Industrial Co., Ltd.)

(B) Name of Plant

Toho Kagaku Kogyo K.K.

(Toho Chemical Industrial Co., Ltd.)

Former, The 2nd Naval Fuel Depot, Nagoya Branch

(C) Location of Company

828, Nakanokumi, Atsutamaeshinden, Minatoku Nagoya

Location of Plant

828, Nakanokumi, Atsutamaeshinden, Minatoku Nagoya

(D) Date of Establishment

May, 1938.

Date of Commencement

No. 1 Factory

Low Temperature Carbonisation Plant---Oct., 1940

Tar Refining Plant ----------June, 1941

No. 2 Factory

Hydrogenation of Lamp Oil Plant -------Nov., 1942

(E) Brief History of Company

See Inclosure No. 5 (Short History of Company)

(F) Yearly Output of Main Items of Production from 1934 to 1936

None

(G) Yearly Output of Main Items of Production from 1937 to 1945

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	Coalite (ton)	Gas (1,000 m3)	Tar (ton)	Lamp Oil Hydrogenation (Kilo Liter)	Hydrogenated Oil Distillation (Kilo Liter)	Tar Derivatives (ton)
1937	0	0	0	0	0	0
1938	0	0	0	0	0	0
1939	0	0	0	0	0	0
1940	4,374	1,302	524	0	0	0
1941	16,291	7,665	3,248	0	0	394
1942	19,652	7,118	2,112	5,439	0	1,994
1943	17,742	5,640	2,417	10,484	10,855	2,593
1944	13,739	3,381	1,370	10,444	8,468	1,291
1945	127	31	4	0	0	278

(H) Name and Quantity of Products after the War

a) Products and Monthly Output after Converting into Civil Industry.

None

b) Products now under consideration

Items	Out put per year	Remarks
Ammonia	10,950 tons	Hydro Cracking Plant of the No. 2 Factory being converted. (The amount be converted into 40,000 of sulfuric ammonia)
Coal-tar distillation	8,500 tons	Tar-refining Plant of the No. 1 Factory can be repaired and operated.
Oil Storage	11,520 Kilo Liter	Oil Storage facilities of Kyugochi and No. 2 Factory being available as they are.

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(I) Outline of Equipment

Name of Plant	Quat.	Capacity	No. of Item	Present Condition
No. 1 Factory				
Low Temperature Carbonization Plant	1 set	Coal, 200 tons/day	123	Burnt downby air-raids
Tar Rafining Plant	1 "	Coal Tar, 75 tons/day	175	Partly destroyed by air-raid
Producer Gas Plant	4 "	Coke, 24 tons/day	48	Complete. Available as they are
Water Gas Plant	2 "	Coke, 24 tons/day	51	80 % complete
Others			97	Equipments for electricity, water supply and boiler available.
No. 2 Factory				
Methone Cracking Plant	1 "	Raw Gas, 1,500 m^3/hour	72	Complete
Co Conversion Plant	1 "	Raw Gas, 6,000 m^3/hour	34	Complete
Gas Separating Plant	1 "	Raw Gas, 4,000 m^3/hour	123	90% completed
Hydro Cracking Plant	1 "	Raw Oil, 100 K.L/day	170	90% completed one high pressure tower
Oil Distillation Plant	1 "	Hydro-cracked Oil, 200 K.L/day	145	Complete
Others			325	Equipment for electricity, water supply and boiler partly damaged
Kyugochi				
Oil Storage Tank Facillities	1 "	2,000K.L. Oil Tank 1 230K.L. Oil Tank 4	11	Complete
Total			1,374	

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(J) Percentage of Output of this Plant to the Total Production in Japan (Monthly Production taken as basis).

The Manufacture of ammonia (basic material of sulfuric ammonia) and the distillation of tar are now under consideration.

The ratio of output after completion of plan is shown in the following table.

Products	Output in our country (per month)	Output of this plant (per month)	Ratio
Ammonia	36,500 tons	912 tons	2.5%
Tar distillation	16,000 tons	708 tons	4.4%

(K) Reason for Exemption from Reparations

1. It is hereby sincerely requested that favorable consideration be granted as to deletion from reparations of subject facilities, formerly regarded as a military arsenal, called the Nagoya Branch of the 2nd Naval Fuel Depot, Japanese Navy. Prior to above military affiliation and previous to the war, subject facilities were the property of the Toho Kagaku, K.K., producing coalite processing low temperature tar, and, accomplishing the decomposition and hydrogenation of light oils. Immediately before the end of the war, subject facilities were taken over by the Ministry of the Navy in the form of a procurement transaction, and with the termination of hostilities were transferred to the custody of the Ministry of Finance as national property. Thereupon, they were designated as reparations, on the ground that they were a military arsenal, by SCAP Memorandum, AG 004, ESS/IN, SCAPIN-1263, dated, 11 October 1946.

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2. The total amount which was received as payment in the aforementioned procurement transaction, however, was completely taken up by the Government as taxes with the proclamation and execution on 19 October 1946 of the War Indeminity Special Measures Law (Senji Hosho Tokubetsu Sochi Ho). Subsequently, rights of ownership were transferred back to the original owner with the conclusion of the General Property Assignment (Futsu Zaisan Joto Keiyaku), dated, 17 March 1949, (See Incl. 3) by permission of the Finance Division, Economic and Scientific Section, General Headquarters (See Incl. 1-a, b, c, and 2), dated, 8 December 1948, on the basis of Article 60 (See Incl. 4) of immediately aforementioned Law.

3. It is our ardent desire to convert subject facilities to the important peace-time industries of the production of fertilizer (Ammonia: basis for ammonium-sulphate), a key to solving Japan's food problem, and the manufacture of tar derivatives, as well as to utilize the oil storage facilities as a oil supplying center for the central Japan area, so that we may be able to direct our efforts to the economic rehabilitation of Japan.

4. Following are presented main reasons in detail. substantiating subject request, for your reference.

a. <u>Subject Facilities Were Not Actually Military Facilities And Did Not Take Part In The Role Of A Military Arsenal</u>

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(1) On 1 July 1945, the Ministry of the Navy forcibly took over the facilities and all assets of the Toho Kagaku, K.K., manifesting buying them up, and placed them under custody of the military as the Nagoya Branch of the 2nd Naval Fuel Depot. During the following month of the taking over of subject facilities on 15 August 1945, the war ended. The so called military was dissolved and custody of subject facilities was transferred to the Ministry of Finance. Then, recently, ownership was transferred back to the Toho Kagaku, K.K., (See Incl. 3). The period during which subject facilities were under the custody of the Navy, under the name of the Nagoya Branch of the 2nd Naval Fuel Depot, was, therefore, from 1 July 1945 to 15 August of the same year, that is, only for forty-five (45) days, During this period no production was carried out, because the operation of the factory became impossible owing to an explosion breakdown in November 1944 and a decisive damage caused by the earthquake in December of the same year, besides continuous air-raids from February 1945 on made it impossible to make any repair. Such being the case, the subject facilities did not accomplish anything as to the role of a military

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arsenal plant.

(2) If we study the mater from the standpoint of rights of ownership, it will be noticed that 1 July 1945, when the military took over subject facilities, only a verbal agreement was made that they would procure subject facilities, without any documentary agreements being accomplished. It was on 22 September 1945 that documents (See Incl. 6) were accomplished by persons concerned of subject company, after extreem difficulties during the turbulent conditions when there were not set methods by which matters were to be taken care of. The date of the agreements, furthermore, was backdated to 1 July 1945. The registration of the real estate even new states that the grounds and buildings are the possession of Toho Kagaku, K.K., confirming with many other examples that during the war rights of ownership were legally that of same.

b. The Plant Facilities Are The Best And Easiest Adaptable For Conversion To The Manufacture Of Fertilizers And Tar Derivatives And By Utilizing The Oil Storage Facilities In Their Present Condition It Would Contribute Immensely To The Economic Rehabilitation Of Japan.

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(1) Conversion To Fertilizer (Ammonium-sulphate) Producing Plants.

The water gas and producer facilities of Number One Plant and decomposition and hydrogenation facilities of Number Two Plant, though proviously used for the production of oils, can be converted completely as they are, to be used as ammonia compounding facilities. The solution of the food problem of Japan is extremely closely linked with the increase of fertilizers. The Japanese Government is at present, therefore, contemplating and preparing a five year plan to boost fertilizer production. The Toa Gosei Kagaku Kogyo, K.K., operating the only fertilizer manufacturing plant in Nagoya, recognizes the easy and well fitting conversion of facilities of subject Toho Kagaku K.K. company to ammonia manufacturing, and canceled their plan for increase of facilities to manufacture ammonia by the electric deccomposition method under their five year

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plan submitted to the Government, and is now wanting to utilize our presently available facilities and receive supplies of ammonia. In connection with this matter, the Japanese Government stated that if plants of subject company are excluded from reparations they will be among the plants to be investigated under the five year plan for boosting fertilizer production. In the planning for the boosting of fertilizer production under the exhausted economic conditions in our present day Japan, to choose the plants which are able to utilize their capital and materials most effectively is believed to be also in strict accord with the nine economic principles. From this point of view, it may be stated that on the occasion of converting the presently available facilities of subject installations to an ammonia compound producing plant, the only major new facilities required will be those additional facilities of the water gas producer, with some minor re-

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pairs and alterations, This will, thereby make possible the annual production of ten thousand nine hundred fifty (10,950) tons of ammonia, in other words, forty thousnad (40,000) tons of ammonium sulphate, which gives adequate reason for the requests of the Toa Gosei Kagaku Kogyo K.K. Some of the more advantageous points of subject plant in comparison with other plants are, other than the low cost of the new installation of complete facilities needed in the future, it has within its possession many oil storage tanks with distilling equipment, making it possible to store ammonia in these tanks in the form of aqua ammonia. Moreover, the ger-economic factors of the plants are exceedingly favorable: there being on two (2) sides the Nakagawa Canals leading to the Nagoya Harbor, and also, a spur track line from the Nagoya Harbor Station. Easy and simple receipt of coke for processing and gas from the nearby Kanagawa Plant of the Toho Gas Company, Ltd., may also be included among many of the exceedingly favorable

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terms to be had.

(2) Conversion of the Tar Distilling Facilities of the Number One Plant.

The tar distilling facilities of the Number One Plant were previously used to Make heavy and light oils by distilling the low temperature tar that was producedby the dry distillation of coal. Though facilities were considerably damaged due to the war, it is possible to economize on a large amount of materials and a large sum of money by repeiring and using them again, as compared with installing them altogether new.

The Kanagawa Plant of the Toho Gas Company, Ltd., which is near by the Number One Plant and which has facilities with six hundred (600) ton coal oven charging capacity, is operating at present . The tar distilling facilities of subject Toho Kagaku, K.K., were originally installed to process the coal tar of the Toho Gas Company, Ltd., also besides its own tar. Therefore, at the Kanagawa Plant of the Toho Gas Company there are not tar dis-

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tilling facilities, and the tar produced is now sent to the Sakurada Plant, a distance of four (4) miles, where the distilling is accomplished at a large loss for transportation expenses . The Toho Gas Company. Ltd., is desirous of having distilling facilities, but available plant ground space, funds, and material make realization prohibitive, and therefere, they hope for the operation of our plant as tar distilling facilities. The tar distilling facilities of subject company, Toho Kagaku, K.K., will have the annual producing capacity of ten thousand (10, 000) tons, and having on hand facilities which would more than adequately cover the amount of tar produced by the Toho Gas Company, Ltd.,

(3) Alterative Use of Oil Storage Tanks.
The total capacity of the tanks in possession of subject Toho Kagaku K.K. is twenty thousand one hundred and twenty (20,120) kilo litres, of which, for the production of ammonia as stated in (1) above, three thousnad six hundred (3,600)

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kilo litres, and for the distillation of tar, four thousand nine hundred and fifty (4,950) kilo litres, totaling to eight thousand five hundred and fifty (8,550) kilo litres, are intended to be used, leaving, therefore, a surplus capacity of eleven thousand five hundred and seventy (11,570) kilo litres. Previously, distribution of petroleum was carried out through the hands of the Liquid Fuel Distribution Corporation (Sekiyu Haikyu Kodan), but as of the end of March, this year, it will be abolished, leaving it for private corporations designated by the Government as central agents to deal in petroleum goods to do their business on a competitive basis. The Idemitsu Kosan K.K., an outstanding central corporation which has an extensive distributing network in the Tokai-Hokuriku region, but without a receiving base, is earnestly desiring the use of the oil storage facilities of the subject Toho

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Kagaku company.

The surplus oil storage facilities of the above mentioned are located in the Kyu-Go-Chi facing the Nagoya Harbor, and the Number Two Plant. Receipt of petroleum products from tankers would bring the use of the oil storage facilities of the Kyu-Go-Chi to full capacity, whereas, receipt through over-land means would enable the oil storage facilities in the Number Two Plant to manifest their worth. As above stated, the fact that the geo-economic factors are exceedingly favorable, and that there are very few other examples where the presently available facilities can be immediately altered for other uses, lead us to believe that when the change is accomplished it will be possible to gring about great values.

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Incl:

1-a copy Application for Disposition of National Property CLCC-No. 3931

1-b copy Application For Disposition of National Property (NP/L)

1-c copy Transfer of National Property According to the 60th Article of the War Indemnities Special Measures Law.

2 copy Disposition of Government Property 602 (8 Dec.48) ESS/FIN

3 Copy Government Property Assignment

4 Article 60 of the War Indemnities Special Measures Law

5 Short History of the Company

6 copy Procurement Agreement For Plant Facilities

7 Disposition Plans of the Company

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

TO : General Headquarters of the Supreme Commander for the Allied Powers.

FROM : Central Liaison and Coordination Office, Tokyo.

SUBJECT: Application for Disposition of National Property.

C.L.C.C. No. 3931 (10 4174 NP/1) 25 November 1948

1. Reference: SCAP Memorandum AG 121.7 (6 Sept. 46) ESS/FI (SCAPIN - 1186), subject: "Disposition of Government Property".

2. Transmitted herewith is a letter of the Ministry of Finance on subject matter, addressed to the General Headquarters, Supreme Commander for the Allied Powers.

For the Director - General:

(K. Yoshida)
Chief of Liaison Section
Central Liaison and Coordination Office

Enclosure: A letter of the Ministry of Finance (LO 4174 NP/1)

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

Ministry of Finance

The Japanese Government

L.O. 4174 (NP/1) 22, November 1948

MEMORANDUM FOR: General Headquarters of the Supreme Commander for the Allied Powers.

THROUGH: Central Liaison and Coordination Office

SUBJECT: Application for the Disposition of National Property

1. Reference is made of to your memorandum AG 121.7 (6 Sept. 46) ESS/FI SCAPIN - 1186, dated 6 September 1946, subject: "Disposition of Government Property".

2. In accordance with the above reference memorandum we are herewith submitting to your Headquarters an application for disposition of the common property - land, building and annexed constructions - in the enclosure attached hereto.

3. Your approval is herewith requested.

For the Ministry of Finance

Takeshi Watanabe
Chief of Minister's Secretariat

Encl: Copy of Application.

(TAN)

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

Transfer of National Property According to the
60th articles of the War Indemnity Special Measure Law

Date:

No :

1. Name of the Property:

The Former 2nd Naval Fuel Depot, Nagoya Branch

2. Location:

No. 828, Nakanokumi, Atsutamae Shinden, Minato-ku, Nagoya City

No. 1 and 8, Shiomi-cho, Minato-ku, Nagoya City

3. Kind and Quantity:

Building: 3518 Tsubo-total floor space 4145.9 tsubo
Land : 53,526.78 tsubo
Annexed constructions: 1 set

4. Circumstances when the Property was transferred to the Government:

In this plant, Toho Kagaku Kogyo K.K., (Toho chemical Industrial Co., Ltd.) was manufacturing synthetic oil and coalite out of coal, and gasoline by means of hydronizing by request of Japanese Navy.

1 July, 1945, Japanese Government purchased the whole installations together with existing products and materials and ever since the plant has been laid under the direct management of the Government as the '2nd Naval Fuel Depot, Nagoya Branch.

The items of the property are the land, buildings and annexed constructions.

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

5. Present condition of the Property:

(Mention if the property laid under the reparation programme)

The plant was designated as the reparations installation on 11 October, 1946 and is under custody of Toho Kagaku Kogyo K.K. Before the installations were designated as reparations installations, the Nihon Hiryo K.K., (Japan Fertilizer Co.) had been authorized to use the plant temporarily.

After the designation as a reparations plant, the installation has been kept intact as it was in the war-time, giving some repairs, necessary for preservation.

6. Total Sum and the Individual (levied the property) of the War Indemnity Special Tax levied to the applicant:

Total Sum of the War Indemnity Special Tax ¥32,749,145.26

The Individual of the War Indemnity Special Tax ¥28,997,882.10

7. Methods of the Settlement of Accounts of the price when the Property was transferred:

Cash (during or after the War)	None
Special Settlement	
Government Special Loan	¥28,997,882.10
Special Deposit	None
	Total ¥28,997,882.10

8. Sum of Money to be paid to Government when the applicant received the Property:

Cash paid during the War	None
Decucation of Tax	¥ 20,000.00
Beneficial expenditure	¥109,268.57
	Total ¥129,268.57

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

9. Explanation of the applicant to whom the Property shall be transferred:

Name: Toho Kagaku Kogyo K.K. (None-restricted concern)
(Toho Chemical Industrial Co., Ltd.)

Address: No. 828, Nakanokumi Atsutamae Shinden
Minato-ku, Nagoya City.

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10. Reason of transfer

The property shall be transferred to the applicant in accordance with the 60th Article of the War indemnity Special Measure Law.

.....

Director of the National Property Bureau

Ministry of Finance

Encl: Annexed Constructions

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

Annexed Constructions

The First Factory

Low Temperature Carbonization Plant	1 set
Gas Refining Plant	1 set
Gas Holder, 30,000 m^3	1 pc
Coalite Conveyor	1 set
Water Gas Plant	1 set
Dry Purifier	1 set
Gas Holder, 700 m^3	1 pc
Producer Gas Plant	1 set
Gas Holder, 100 m^3	1 pc
High Temperature Carbonization Plant	1 set
Pipe Still Tar Refining Plant	1 set
Pipe Still Tar Refining Pilot Plant	1 set
Tar Acid Refining Plant (Batch Still)	1 set
Oil Tank, 50 kilo litres	3 pcs
" , 190 "	4 pcs
Oil Tank, 260 "	4 pcs
" , 1,000 "	3 pcs
Lightning Arrester	1 pc
Electric Substation	1 set
Steam Power Plant	1 set
Water Supplying Plant	1 set
Coal Yard	1
Coalite Yard	1
Pitch "	1
Caustic Soda Recovery Plant	1 set
Carbon Monoxide Conversion Plant	1 set

The Second Factory

Methane Cracking Plant	1 set
CO Conversion Plant	1 set

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Gas Holder, 500 m^3 ..... 1 pc

" , 200 m^3 ..... 1 pc

Carbon Dioxide Washing Plant ..... 1 set

Gas Separating Plant ..... 1 set

Air Separating Plant ..... 1 set

Gas Holder, 14,000 m^3 ..... 2 pcs

" , 4,000 m^3 ..... 2 pcs

Hydro Cracking Plant ..... 1 set

Gas Holder, 100 m^3 ..... 2 pcs

" , 100 m^3 ..... 2 pcs

Emergency Tank ..... 1 pc

Oil Distillation Plant ..... 1 set

Stabilization Plant ..... 1 set

Oil Tank, 2,000 kilo litres ..... 3 pcs

" , 1,000 " ..... 2 pcs

" , 400 " ..... 12 pcs

" , 50 " ..... 10 pcs

Steam Power Plant ..... 1 set

Electric Substation ..... 1 set

Water Supplying Plant ..... 1 set

Test and Measuring Apparatus ..... 1 set

Caustic Soda Tank ..... 2 pcs

Lightning Arrester ..... 1 pc

The Oil Storage Tank Facility, in Kyūgōchi

Oil Tank, 2,000 kilo litres ..... 1 pc

" , 250 kilo litres ..... 4 pcs

Lightning Arrester ..... 1 pc

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

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
APO 500

602(8 Dec. 48) ESS/FIN

8 December 1948

SUBJECT: Disposition of Government Property

TO : Ministry of Finance,
No. 6 Honshio-Cho, Yotsuya, Tokyo

1. References are Ministry of Finance letters:

a. LO 4174 (NP/1), dated 22 November 1948, subject: Application for Disposition of National Property, received through the Central Liaison and Coordination Office, Tokyo, CLCO 3931, dated 25 November 1948:

b. LO 4119 (NP/1), dated 5 November 1948, subject: Application for Transfer of National Property in accordance with Article 60 of the War Indemnity Special Measure Law, received through the Central Liaison and Coordination Office, Tokyo, CLCO 3794, dated 9 November 1948: and

c. LO 4195 (NP/1), dated 27 November 1948, subject: Application for Disposition of National Property, received through the Central Liaison and Coordination Office, Tokyo, CLCO 3987, dated 30 November 1948.

2. References requested permission to transfer property to former owners under the provisions of Article 60 of the War Indemnity Special Measures Law.

3. No objection is raised to the proposed transfers of the subject properties in accordance with the provisions of the reference letters.

FOR THE CHIEF, ECONOMIC AND SCIENTIFIC SECTION:

WALTER K. LE COUNT
Chief, Finance Division

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

Dated:
March, 17, 1949

GENERAL PROPERTY ASSIGNMENT

1. Objects to be transferred

Location: Atsuta Maeshinden, Minato-ku, Nagoya

Items & quantities: (Refer to the annexed specifications)

Lands:	53,526.75 tsubo	
Structures:	Area:	3,518 tsubo
	Totaling	4,145.9 tsubo
Constructions:		complete Equipments
Instruments & Machines:		8 sets

Transferring Price: ¥ 129,268.57

1. The said possessions are to be transferred on Art. 60 of war Indemnity Special Measures Law.
1. After the conclusion of the contract, any damage or loss due to natural calamiOy or force majoure before rendering is to be on the transferee's responsibility.
1. After assignment even if any difference as to number and quantity or any damage be found out, the transferrer is not liable it.
1. The transferring price is to be paid at the place indicated; the deadline being March, 31, 1949.
1. The date when the transferring price has been paid up is to be considered as the date when the subject property is completely handed over.
1. Loss done to the Japanese Government owing to non-fulfilment is to be compensated for by the transferee.

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1. Registration Fee necessary for changing ownership and other expenses in relation to the assignment are to be paid by the transferee.
1. Difference in view, if any, between the transferrer and the transferee is to be decided on the transferrer's approbation.
1. The area and building now on use of the Japanese Government, as the annexed map shows, may be used on still without rent, according to Art. 76 of regulations relative to the application of War Indemnity Special Measures Law.
1. Machines which have been decided for reparation are to be held and kept as they are now till their withdrawal, without storage.

In order to certify the said assignment we hereby duplicate the document and, after affixing our signatures and seals, hold each a single copy.

17th. March. 1949

Transferrer:

Chief of the Nagoya Finance Bureau, on behalf of the Japanese Government.

Transferee:

Managing-Director of the Toho Kagaku Kogyo Kabushiki Kaisha (The Toho Chemical Industry Co., Ltd.)
No.828, Nakanokumi, Atsuta Maeshinden, Minato-ku, Nagoya, Japan.

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War Indemnity Special Measures Law

19 October 1946

Law No. 38

Article 60

In the case where lands or buildings (including things fixed on the lands or buildings; the same shall apply in this article) or mining rights or placer right have been transferred to the nation, local public bodies or specified instrumentalities or land or buildings have been appropriated by the nation or local public bodies, if war indemnity special tax is assessed on claims for the restitution thereof, the nation, local public bodies or specified instrumentalities shall, at the request of the original holders or successors thereof, as long as they still hold the lands, buildings, mining rights or placer rights on the enforcement of the present Law, be liable, to return the lands, buildings, mining rights or placer rights to the original holders (or successors), in their present conditions.

A person who is going to request to have lands, buildings, mining rights or placer rights returned by virtue of the preceding paragraph shall pay the countervalue to the nation, local public bodies or specified instrumentalities, equivalent to the amount of the restitution for the appropriation by or transference to the nation, local public bodies or specified instrumentalities minus the amount of war indemnity special tax imposed on the restitution claim.

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In the case of the preceding paragraph, the original holder (or its successor) shall also pay a reasonable value for the improvements, if any, to the lands or buildings made by the nation, local public bodies or specified instrumentalities.

If, in the case where local public bodies or specified instrumentalities have returned the lands, buildings, mining rights or placer rights to the original holders (or successors thereof), the Government shall give to the local public bodies or specified instrumentalities the whole or a part of the amount equal to war indemnity special tax imposed on the restitution claim held by the original holders for the appropriation or transference of the lands, buildings, mining rights or placer rights.

Applications to the nation, local public bodies or specified instrumentalities for requests to have lands, buildings, mining rights or placer rights returned shall be made within 3 months of the filing date of war indemnity special tax return matters necessary for the implementation of paragraphs 1 to 4 shall be provided for by Ordinance, besides those of the preceding paragraph.

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SHORT HISTORY OF THE COMPANY (The 2nd Naval Fuel Depot Nagoya Branch, or Ex- Toho Kagaku Kogyo K.K.)

1. Company established	21 May	1938
Request submitted synthetic oil manufacturing at Toho Gas Company, Ltd.	25 April	1938
Permission for above	1 June	1938
Rights for synthetic oil manufacturing project transferred	18 August	1938
2. Commencement of low temperature dry distillation plant operations	October	1940
3. Commencement of low temperature tar distillation plant operations	June	1941
4. Under supervision of Navy, commencement of decomposition and hydrogenation of lamp oil project	November	1944
5. Decomposition and hydrogenation processing plant gas separator explosion	19 November	1944
6. Damaged by earth quake of the Tokai Area	7 December	1944
7. Air raids started	6 February	1945
8. The Plants took over by the Navy	1 July	1945
9. End of hostilities	15 August	1945
10. Transferred to supervision of the Ministry of Finance from the Ministry of the Navy	September	1945
11. Sales transactionof plants to Navy (Back-dated Agreement - 1, July, 1945)	22 September	1945
12. Permission granted to the Japan Fertilizer Company on subject plants to be converted to ammonium sulphate plants. Work for conversion commenced	November	1945
13. Special Government Debenture Bonds received as transaction payment for plant facilities	7 November	1945
14. Stop order for conversion to ammonium sulphate plant from General Headquarters received.	June	1946
15. Designated as reparations (SCAPIN No. 1,263)	11 October	1946

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16. War Indemnity Special Measure Law Promulgated 19 October 1946

17. War Indemnity Special Taxes imposed in accordance to war Indemnity Special Measure Law 14 December 1946

18. Request for transfer of plants and facilities Previously of subject company submitted to Finance Minister under Article 60 of the War Indemnity Special Measure Law 12 March 1947

19. Toho Kagaku, K.K., takes place of the Japan Fertilizer Company, for maintenance and custody of subject reparations designated facilities under the supervision of Finance Bureau July 1947

20. Recognition as to request, 19 above, received from the Finance Division, Economic and Scientific Section, General Headquarters, 8 December 1948

21. Transfer of plants and facilities from the Ministry of Finance to Toho Kagaku Kogyo K.K. (Toho Chemical Industrial Company) 17 March 1949

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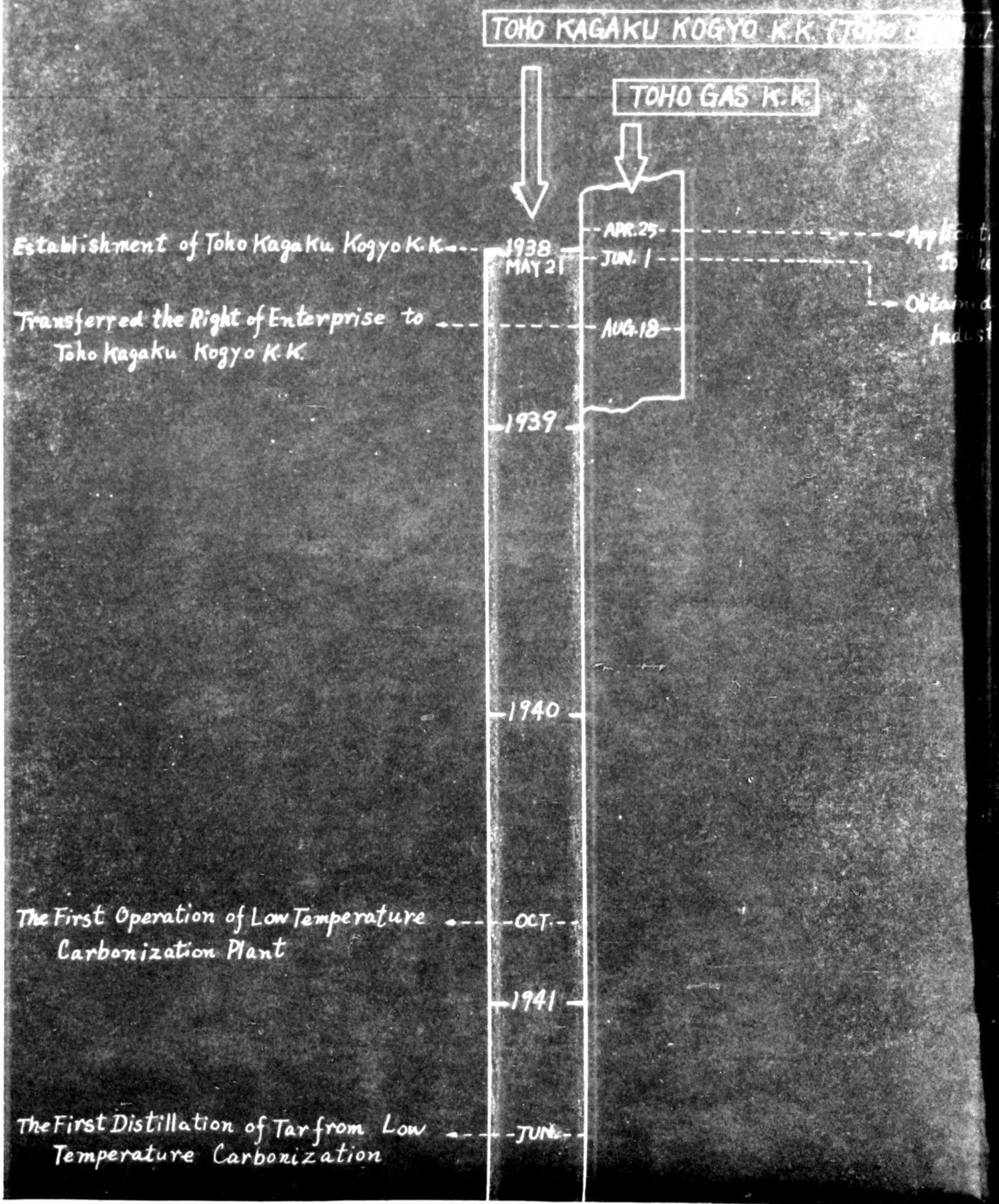
CHRONOLOGICAL TABLE OF TOHO KA



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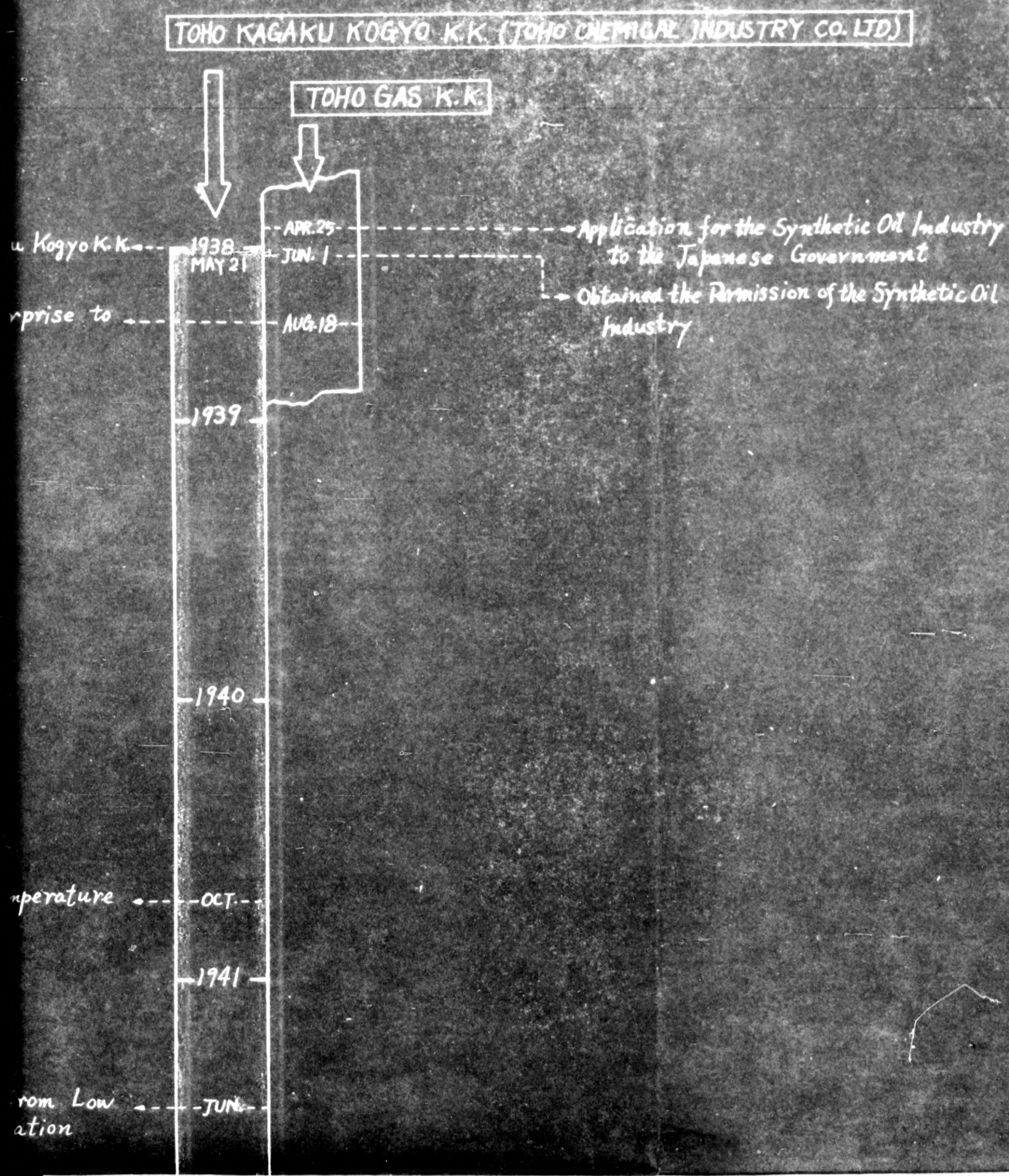
OLOGICAL TABLE OF TOHO KAGAKU KOGYO K.K.



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The First Operation of Low Temperature Carbonization Plant ---- OCT. 1941

The First Distillation of Tar from Low Temperature Carbonization ---- JUNE 1942

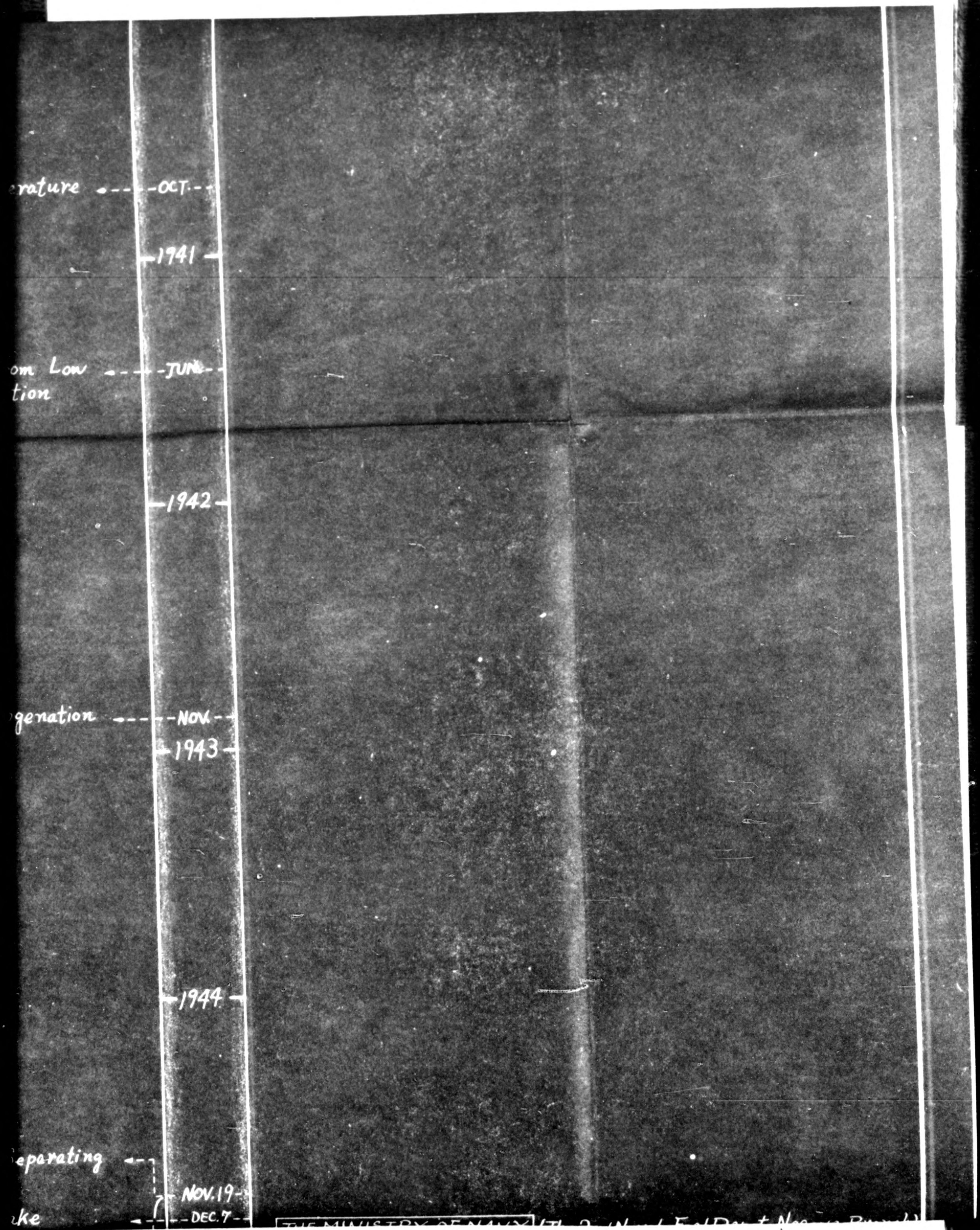
The First Operation of Hydrogenation Plant ---- NOV. 1943

Accidental Explosion of Gas Separating Plant ---- NOV. 19 1944

Damages by the Earthquake ---- DEC. 7

THE MINISTRY OF NAVY

775013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Accidental Explosion of Gas Separating Plant

Damages by the Earthquake

NOV. 19

DEC. 7

1945

Repair only (No Product)

THE MINISTRY OF NAVY (Th

THE MINISTRY OF

The Plant was transferred to the Ministry of Navy.

JUL. 1

AUG. 15

Th

The Contract of the Transfer was signed

SEP. 22

Received the Special Government Debenture Bonds for the Transfer of the Property

NOV. 7

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Paid the War Indemnity Special Tax (Total Amount of Debenture Bonds)

DEC. 14

OCT. 11

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OCT. 19

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1947

1947

Application to the Ministry of Finance for Retrocession of the Property According to the 60th Article of the War Indemnity Special Measures Law

MAR. 12

JUL. 1

Ordered Custody and Control of Reparation Equipments by the Financial Bureau

1948

1948

Received the Permission of the Finance Division, ESS., GHQ. for the Retrocession of the Property

DEC. 8

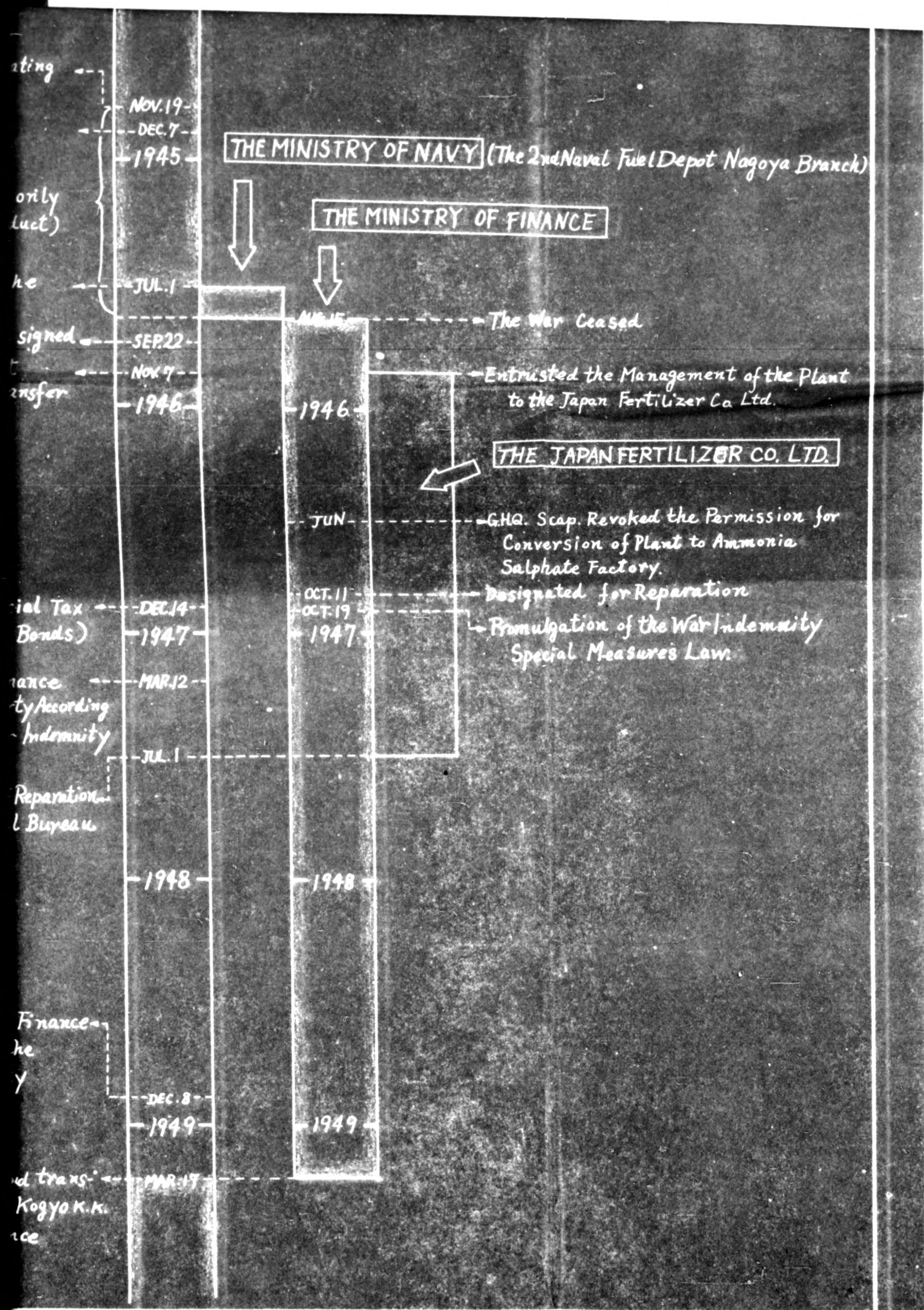
1949

1949

The Property was retrocede and transferred to the Toko Kagaku Kogyo K.K. from the Ministry of Finance

MAR. 19

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



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PROCUREMENT AGREEMENT FOR PLANT FACILITIES

PART ONE 1 July 1945

The following stated agreement is hereby drawn up by the Naval Accountant-General, Ushinosuke Yamamoto (from hereon mentioned as "A") with the President of the Toho Kagaku Kogyo Kabushiki Kaisha, Kamataro Aoki (from hereon mentioned as "B") as to procurement of lands, buildings, and structures in possession of "B".

Article one: The identification and agreed price of lands, buildings, and structures to be procured are as stated on attached sheet.

Article two: "B" will, as to lands, buildings, and structures to be procured, receive inspection by party designated by "A" and turn over same by 15 August 1945.

Article three: "B" will, upon request by "A", assume custody of lands, buildings, and structures to be procured with attentiveness of a good and conscientious custodian even after same have been turned over to this office.

Article four: "B" will not, unless recognition of "A" is obtained, be able to transmit credits emanating from subject agreement to a third party.

Article five: Agreed payment will be delivered at the Naval Accounting Bureau of the Ministry of the Navy, within fifteen (15) days; after the transfer of lands, buildings, and structures to be procured, and annullification of registration has been accomplished, and, subsequent to receipt of the request for payment.

Article six: "B" will have the duty to adhere strictly to secrecy as to military matters as pertaining to subject agreement.

Article seven: As to other than that clearly indicated in foregoing articles, the Naval Contract Regulations (Kaigun Keiyaku Kitei) and same Execution Procedures (Shiko Tetsuzuki) will be adhered to.

In order to certify above stated agreement, two (2) copies will be made, and after each sign and place their seals, one (1) copy will be kept by each party.

Ushinosuke Yamamoto
Accountant-General of the Navy

Kamataro Aoki
President-Director
Toho Kagaku Kogyo K.K.

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

Item	Amount
Lands	$ 3,970,916.78
Buildings	$ 1,439,020.25
Structures	$ 522,733.46
TOTAL	$ 5,932,670.49

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

PROCUREMENT AGREEMENT FOR PLANT FACILITIES

PART TWO

1 July 1945

The following stated contract is hereby drawn up by Naval Accountant-General, Ushinosuke Yamamoto (from hereon mentioned as "A") with the President of the Toho Kagaku Kogyo Kabushiki Kaisha, Kamataro Aoki (from hereon mentioned as "B") as to procurement of "ro" machinery and equipment.

Article one: "B" will accomplish sales transfer of listed machinery and equipment stated on attached sheet to "A" at the Toho Kagaku Kogyo Kabushiki Kaisha, 828 Aza Nakanokumi, Atsuta Maeshinden, Minato-ku, Nagoya City.

Article two: Agreed payment for subject items will be twenty three million, sixty five thousand two hundred and eleven yen sixty one sen (¥ 23,065,211.61).

Article three: Transfer of subject items will be accomplished immediately following ending of inspection.

Article four: Even subsequent to receipt of transferred subject items, "A" may, upon discovery of deficiencies considered to be harmful, designate another date and require transfer or repair of said deficient items without compensation.

Article five: "B" will not, unless recognition of "A" is obtained, be able to transmit credits emanating from subject agreement to a third party.

Article six: Agreed payment of subject items will be delivered at the Accounting Bureau of the Ministry of the Naby within fifteen (15) days, after transfer is accomplished and the request for payment is received.

Article seven: "B" will have the duty to adhere strictly to secrecy as to military matters as pertaining to subject agreement.

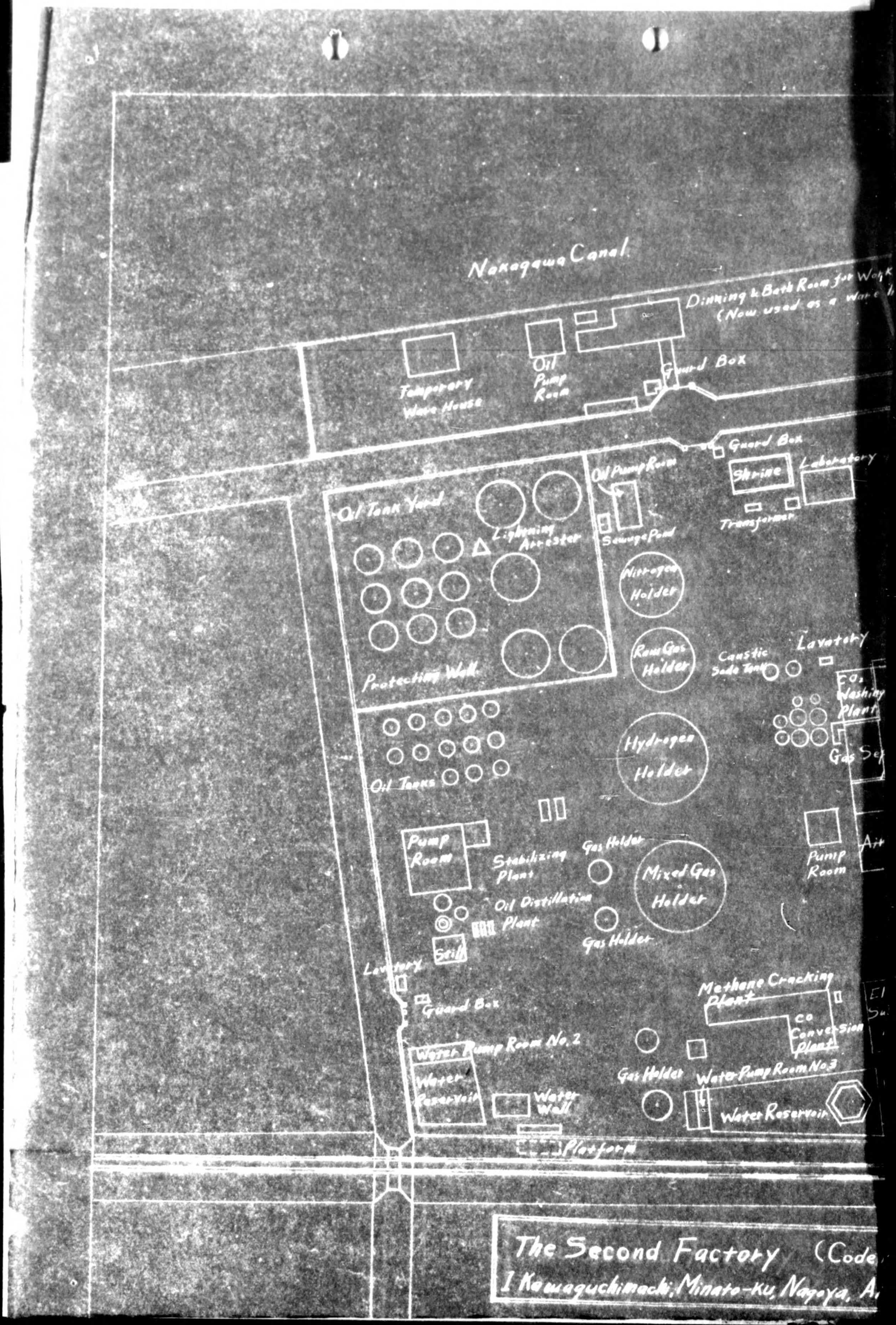
Article eight: As to other than that clearly indicated in foregoing articles, the Naval Contract Regulations (Kaigun Keiyaku Kitei) and same Execution Procedures (Shiko Tetsuzuki) will be adhered to.

In order to certify above stated agreement, two (2) copies will be made, and after each sign and place their seals, one (1) copy will be kept by each party.

Ushinosuke Yamamoto
Accountant-General of the Navy

Kamataro Aoki
President-Director
Toho Kagaku Kogyo K.K.

775013

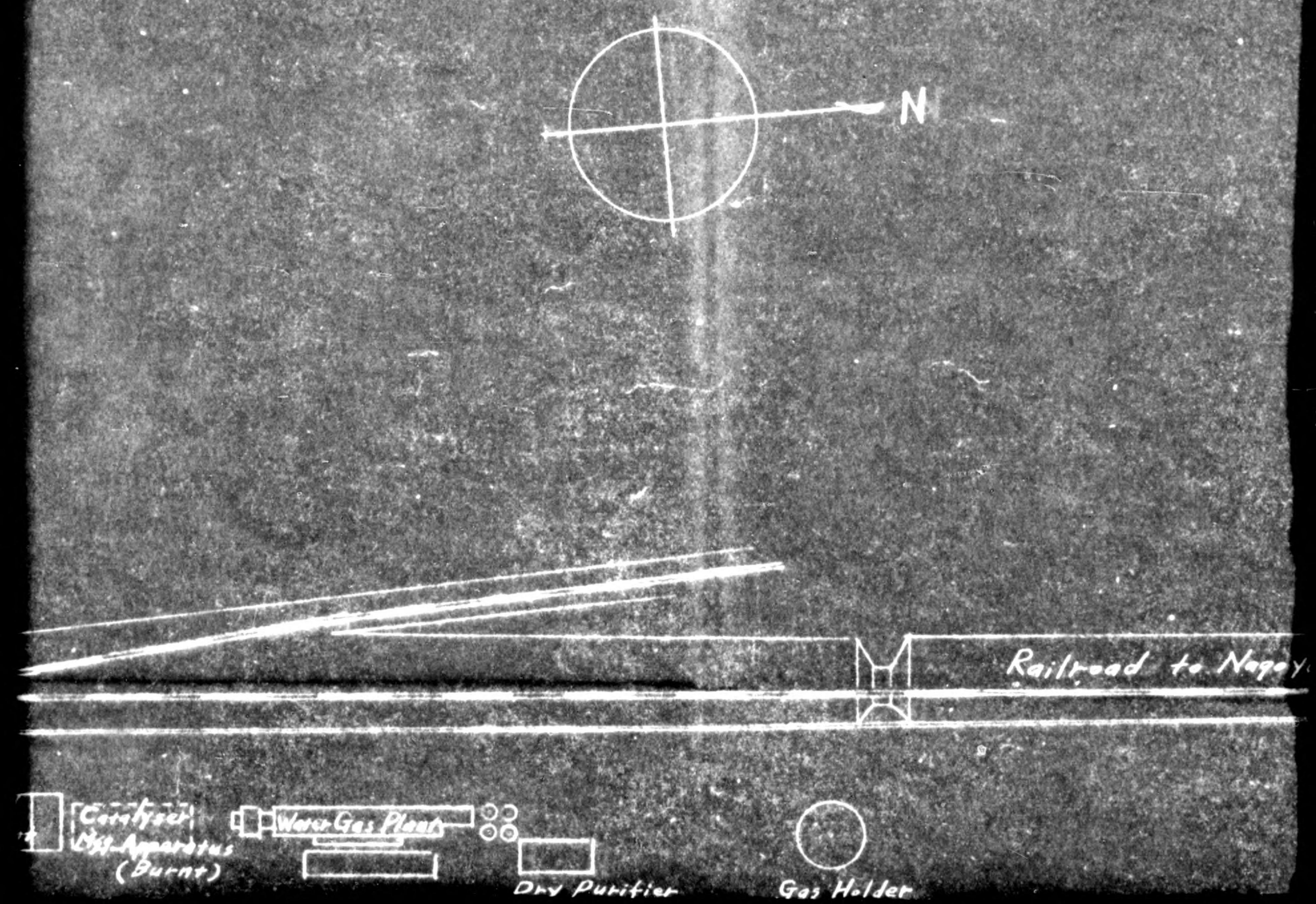

Nakagawa Canal
Dinning & Bath Room for Work
(Now used as a ware
Temporary Ware House
Oil Pump Room
Guard Box
Guard Box
Shrine
Laboratory
Oil Pump Room
Transformer
Oil Tank Yard
Lightning Arrester
Sewage Pond
Nitrogen Holder
Protecting Wall
Raw Gas Holder
Caustic Soda Tank
Lavatory
Co. Washing Plant
Gas Se
Oil Tanks
Hydrogen Holder
Pump Room
Stabilizing Plant
Gas Holder
Mixed Gas Holder
Pump Room
Oil Distillation Plant
Gas Holder
Still
Lavatory
Guard Box
Methane Cracking Plant
CO Conversion Plant
Water Pump Room No. 2
Water Reservoir
Water Well
Gas Holder
Water Pump Room No. 3
Water Reservoir
Platform
The Second Factory (Code
1 Kawaguchimachi, Minato-ku, Nagoya, A

775013

ming & Bath Room for Workers
(Now used as a Ware house)
Box
Guard Box
Shrine
Laboratory
Transformer
Oxygen Holder
Emergency Tank
Oxygen Filling Room
(Building Only)
Lavatory
Caustic Soda Tank
CO2 Washing Plant
Gas Separating Plant
Hydro cracking Plant
Air Separating Plant
Pump Room
Branch of Canal
thane Cracking Plant
CO Conversion Plant
Electric Substation No. 2
Steam Power Plant No. 2
er Pump Room No. 3
Water Pump Room No. 1
Water Reservoir
Waste Lubricant Recovery Plant
(Building only)
Wooden Bridge
tory (Code No. 01-92)
o-ku, Nagoya, Aichi.
Caustic Soda Recovery Plant
Catalyser Test Apparatus
(Burnt)
Water Gas Pla

775013

Disposition Plan of
Second Naval Fuel Depot Nagoya Branch
or Toho Kagaku Kogyo K.K. Plant



775013

on Plan of
/ Depot Nagoya Branch
aku Kogyo K.K. Plant

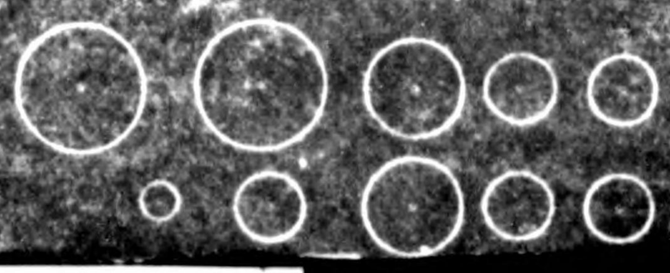
N

Location of the Plant in Nagoya City

The Oil Storage Tank Facility

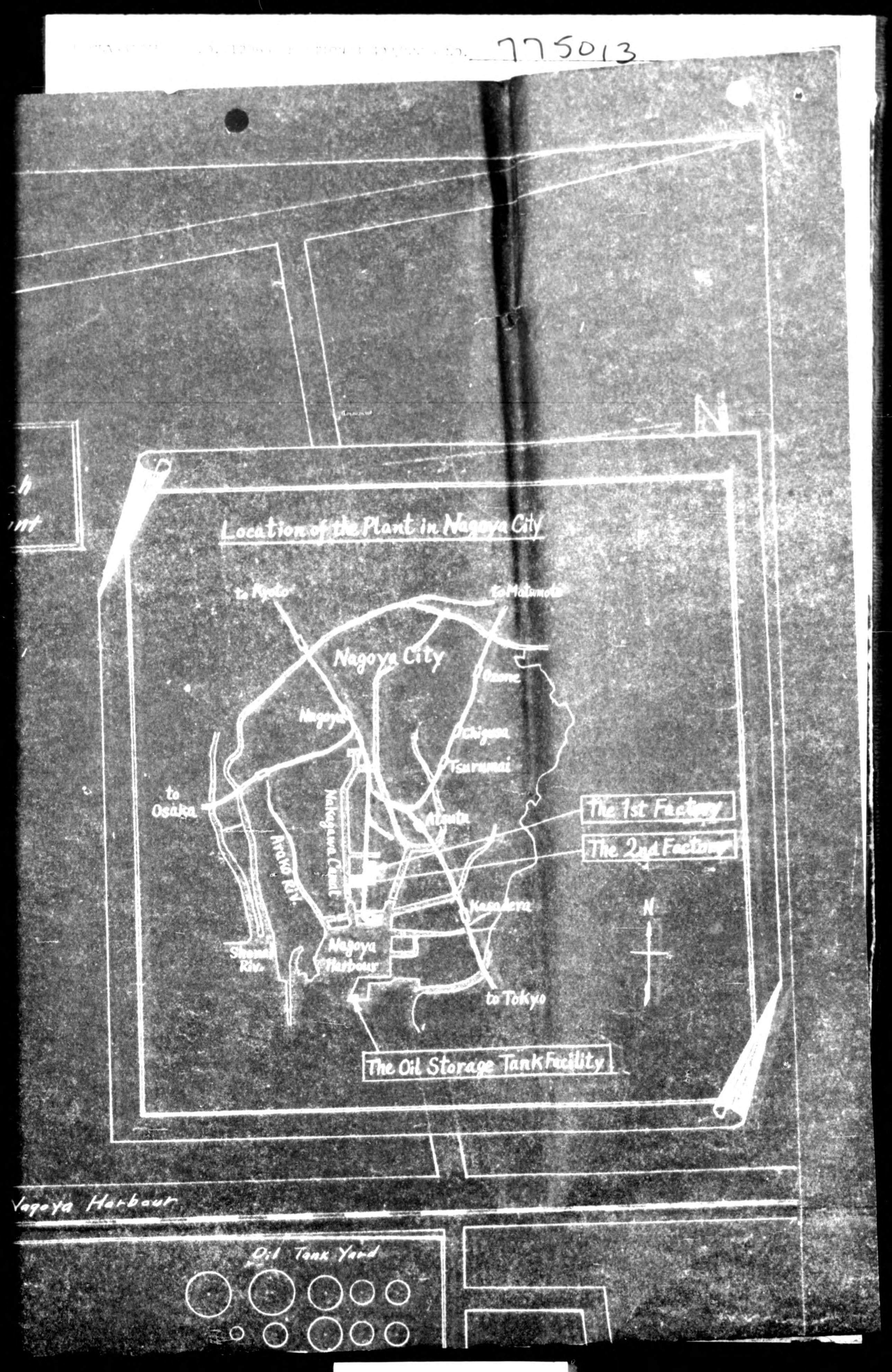
Railroad to Nagoya Harbour

Oil Tank Yard

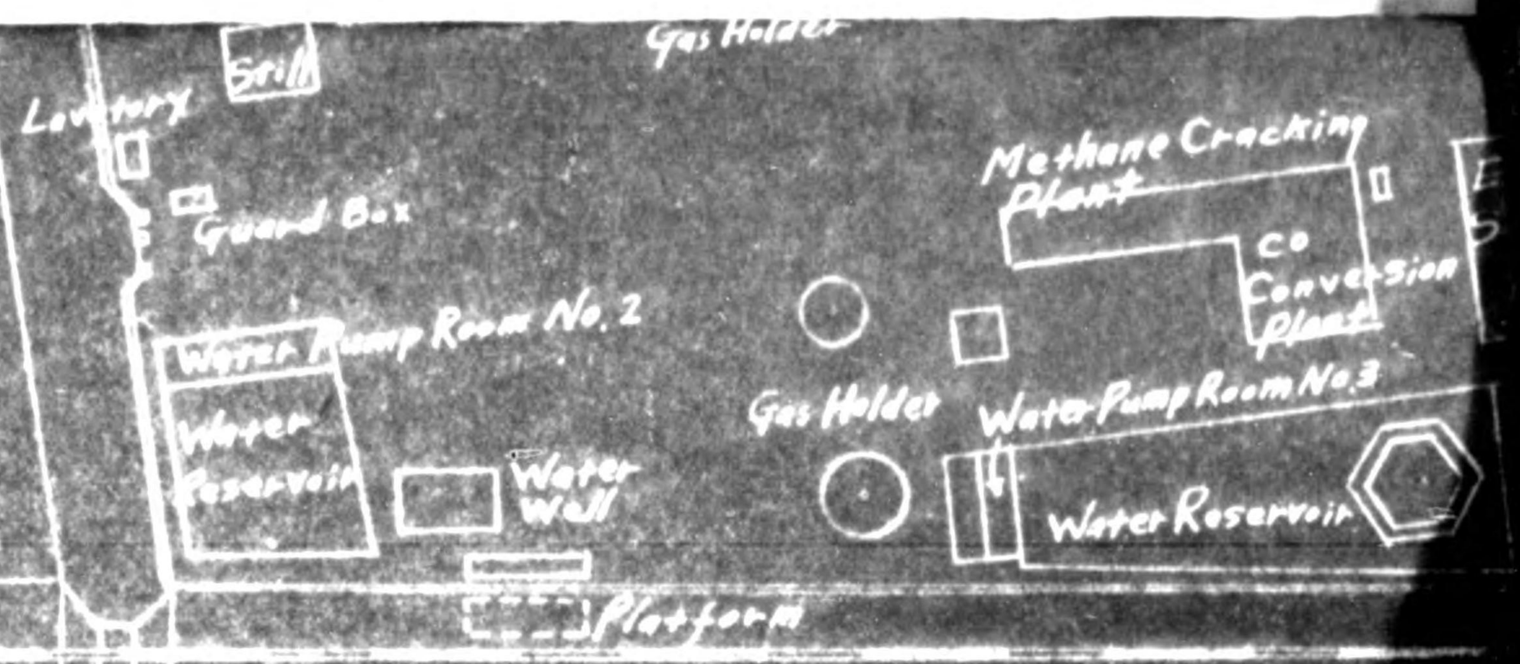


Holder

775013

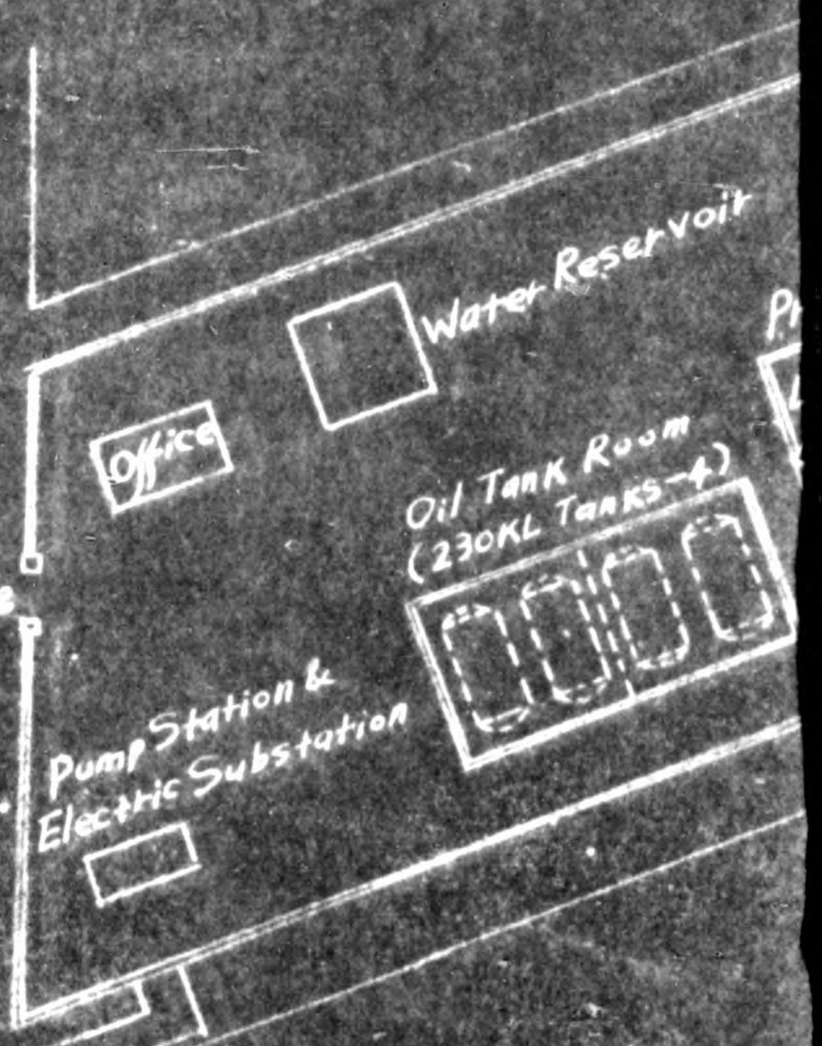

Location of the Plant in Nagoya City
to Kyoto
to Matsumoto
Nagoya City
Ozone
Nagoya
Chigusa
Tsurumai
to Osaka
Nakagawa Canal
Atsuta
Arako Riv.
The 1st Factory
The 2nd Factory
Kasadera
N
Shonai Riv.
Nagoya Harbour
to Tokyo
The Oil Storage Tank Facility
Nagoya Harbour
Oil Tank Yard

775013



The Second Factory (Code
1 Kawaguchimachi, Minato-ku, Nagoya, A

The Oil Storage Tank Facility (Code No. 01-
8 Shiomicho, Minato-ku, Nagoya, Aichi.



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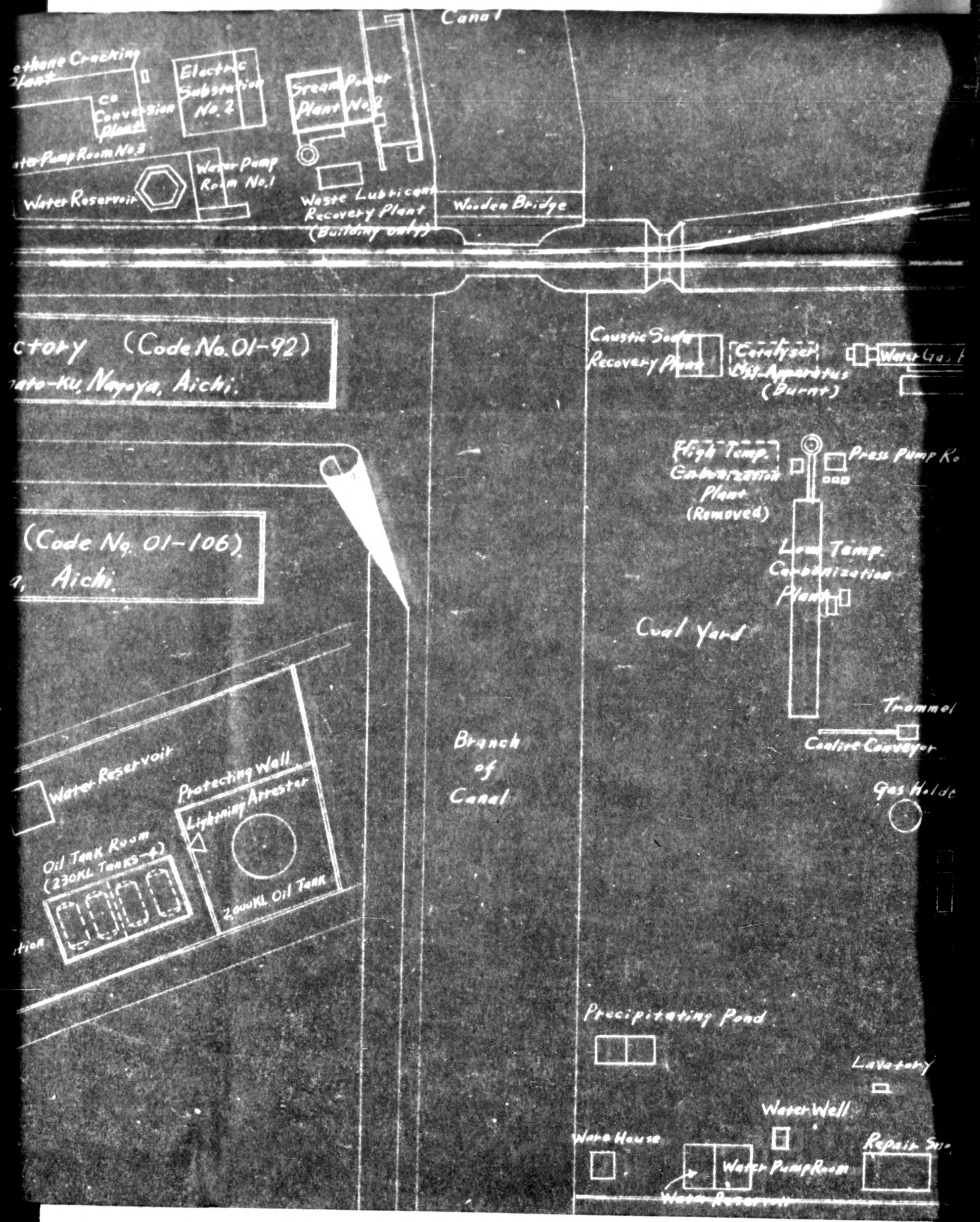
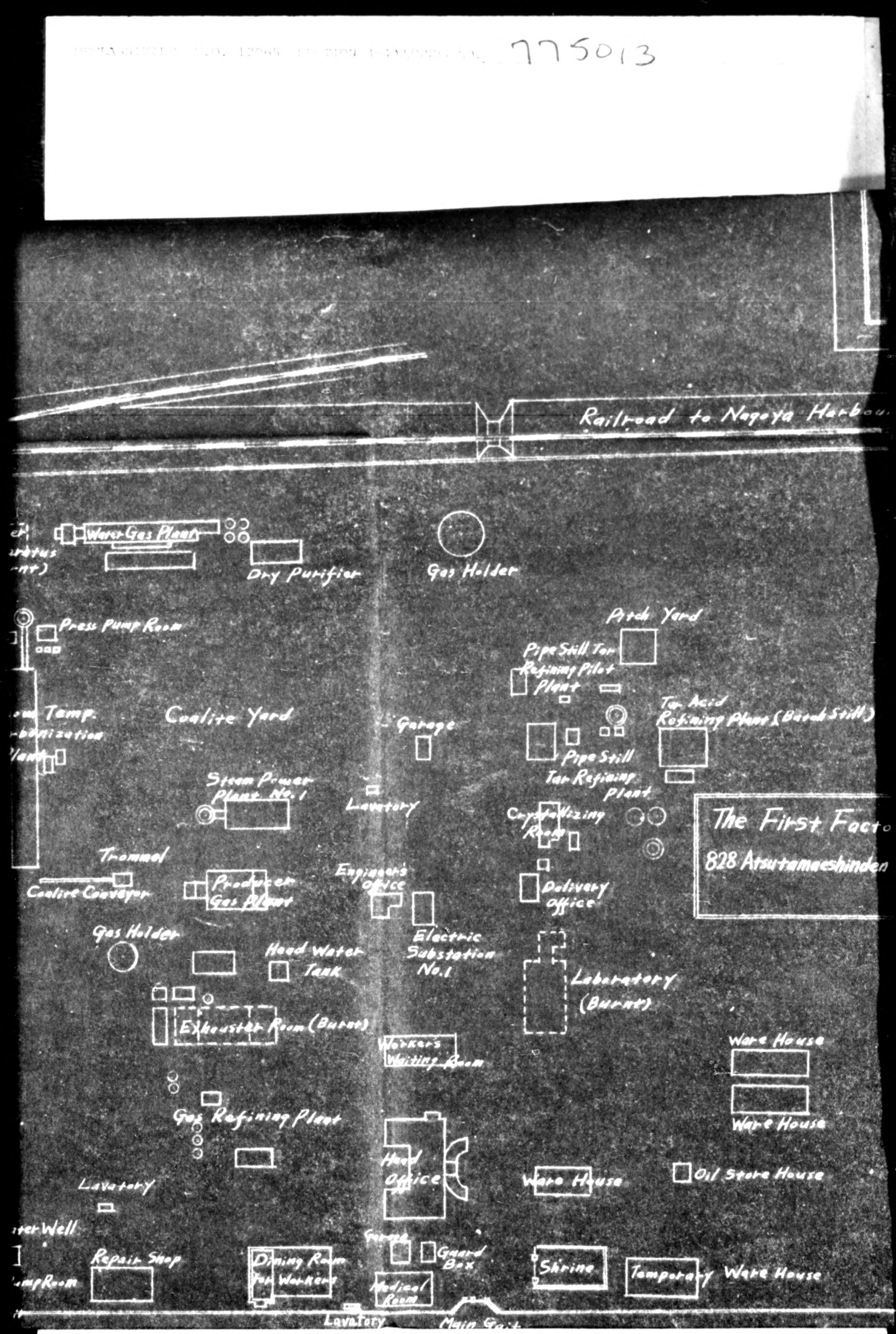
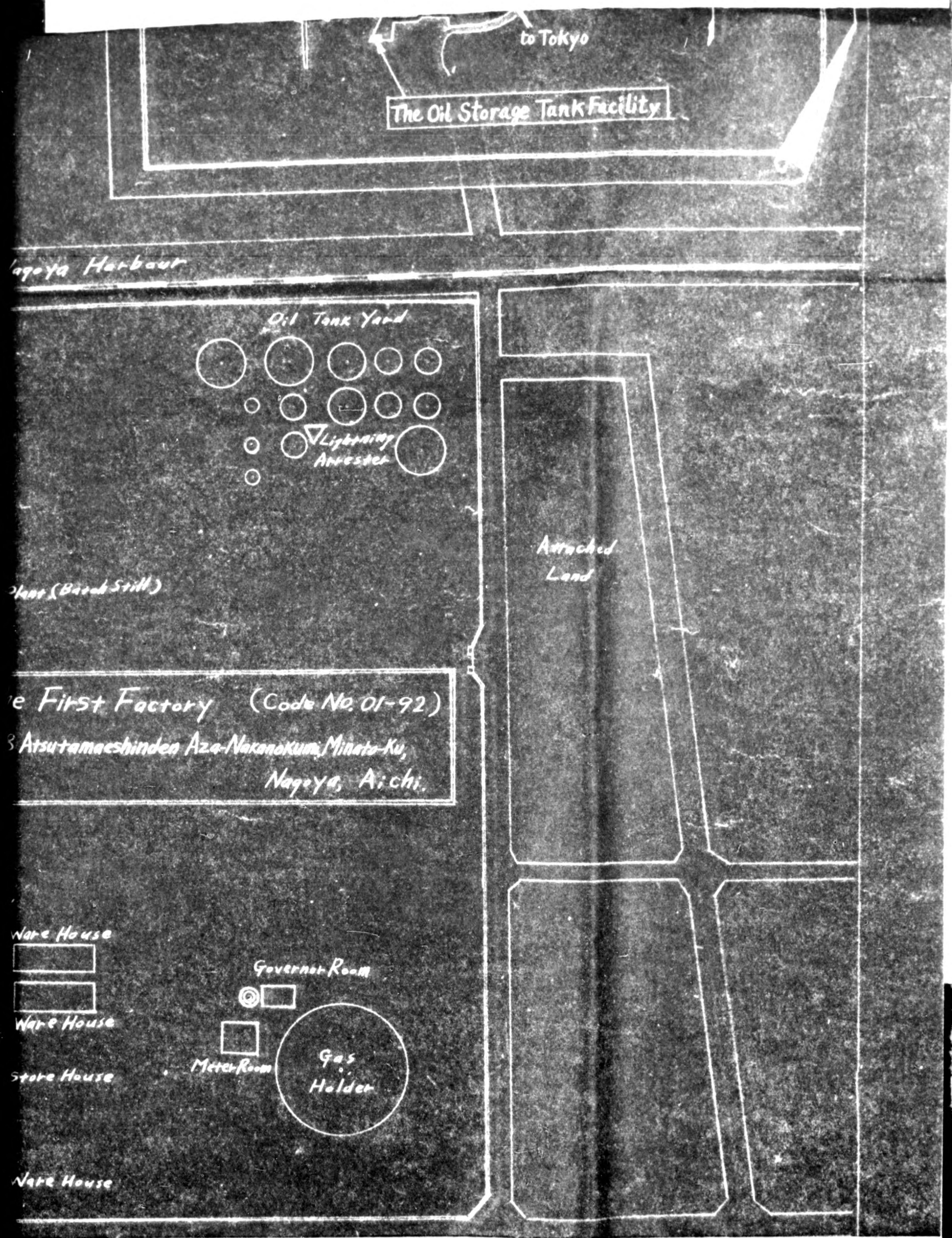

Canal
ethene Cracking Plant
CO Conversion Plant
Electric Substation No. 2
Steam Power Plant No. 2
ater Pump Room No. 3
Water Pump Room No. 1
Water Reservoir
Waste Lubricant Recovery Plant (Building only)
Wooden Bridge
ctory (Code No. 01-92)
ato-ku, Nagoya, Aichi.
Caustic Soda Recovery Plant
Catalyser Mfg. Apparatus (Burnt)
Water Gas P
High Temp. Carbonization Plant (Removed)
Press Pump Ro
(Code No. 01-106).
a, Aichi.
Low Temp. Carbonization Plant
Coal Yard
Trammel
Coaline Conveyor
Branch of Canal
Water Reservoir
Protecting Wall
Lightning Arrester
Oil Tank Room (230KL Tanks-4)
2,000KL Oil Tank
Gas Holde
ition
Precipitating Pond
Lavatory
Water Well
Ware House
Repair Sho
Water Pump Room
Water Reservoir

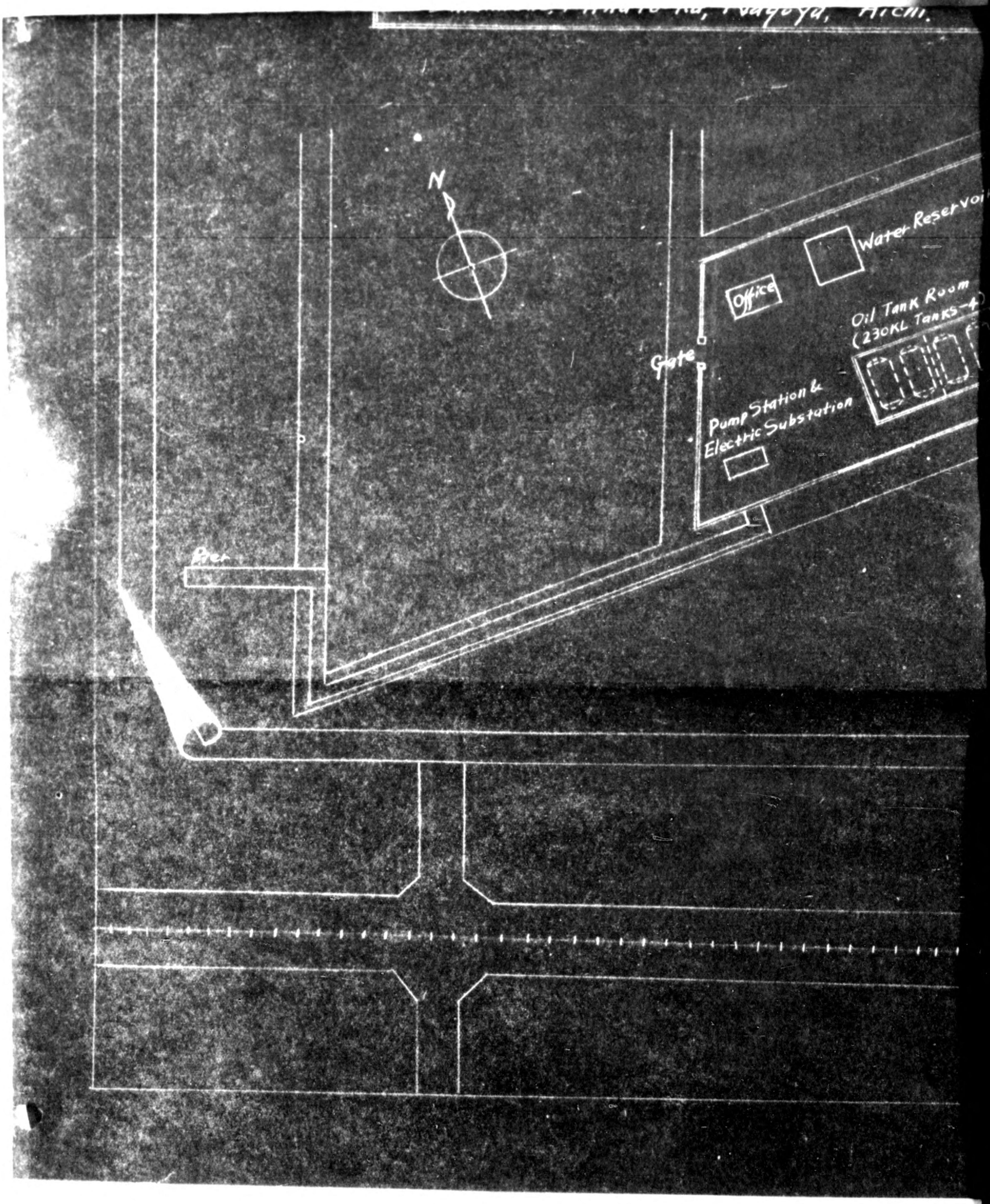
775013


Railroad to Nagoya Harbour
Water Gas Plant
Dry Purifier
Gas Holder
Press Pump Room
Pitch Yard
Pipe Still Tar Refining Pilot Plant
Tar Acid Refining Plant (Batch Still)
Coalite Yard
Garage
Pipe Still Tar Refining Plant
Steam Power Plant No. 1
Lavatory
Crystallizing Room
The First Facto
828 Atsutamaeshinden
Trommel
Coalite Conveyor
Producer Gas Plant
Engineers Office
Delivery Office
Gas Holder
Head Water Tank
Electric Substation No. 1
Laboratory (Burnt)
Exhauster Room (Burnt)
Workers Waiting Room
Ware House
Gas Refining Plant
Ware House
Head Office
Ware House
Oil Store House
Lavatory
Repair Shop
Dining Room for Workers
Garage
Guard Box
Shrine
Temporary Ware House
Medical Room
Lavatory
Main Gate

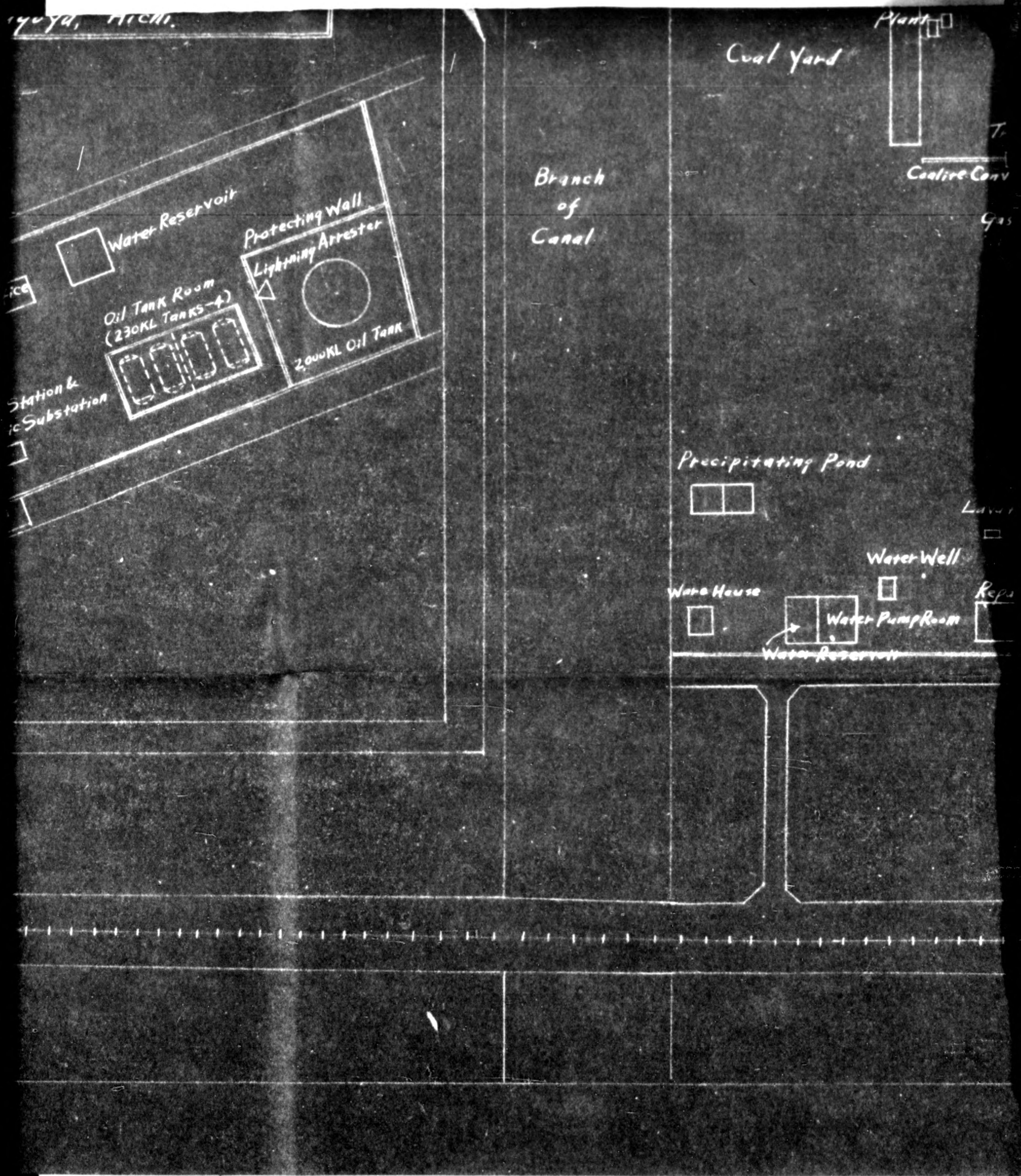
775013


to Tokyo
The Oil Storage Tank Facility
agoya Harbour
Oil Tank Yard
Lightning Arrester
Attached Land
Plant (Batch Still)
e First Factory (Code No. 01-92)
3 Atsutamaeshinden Aza-Nakanokumi, Minato-Ku,
Nagoya, Aichi.
Ware House
Ware House
Store House
Ware House
Governor Room
Meter Room
Gas Holder

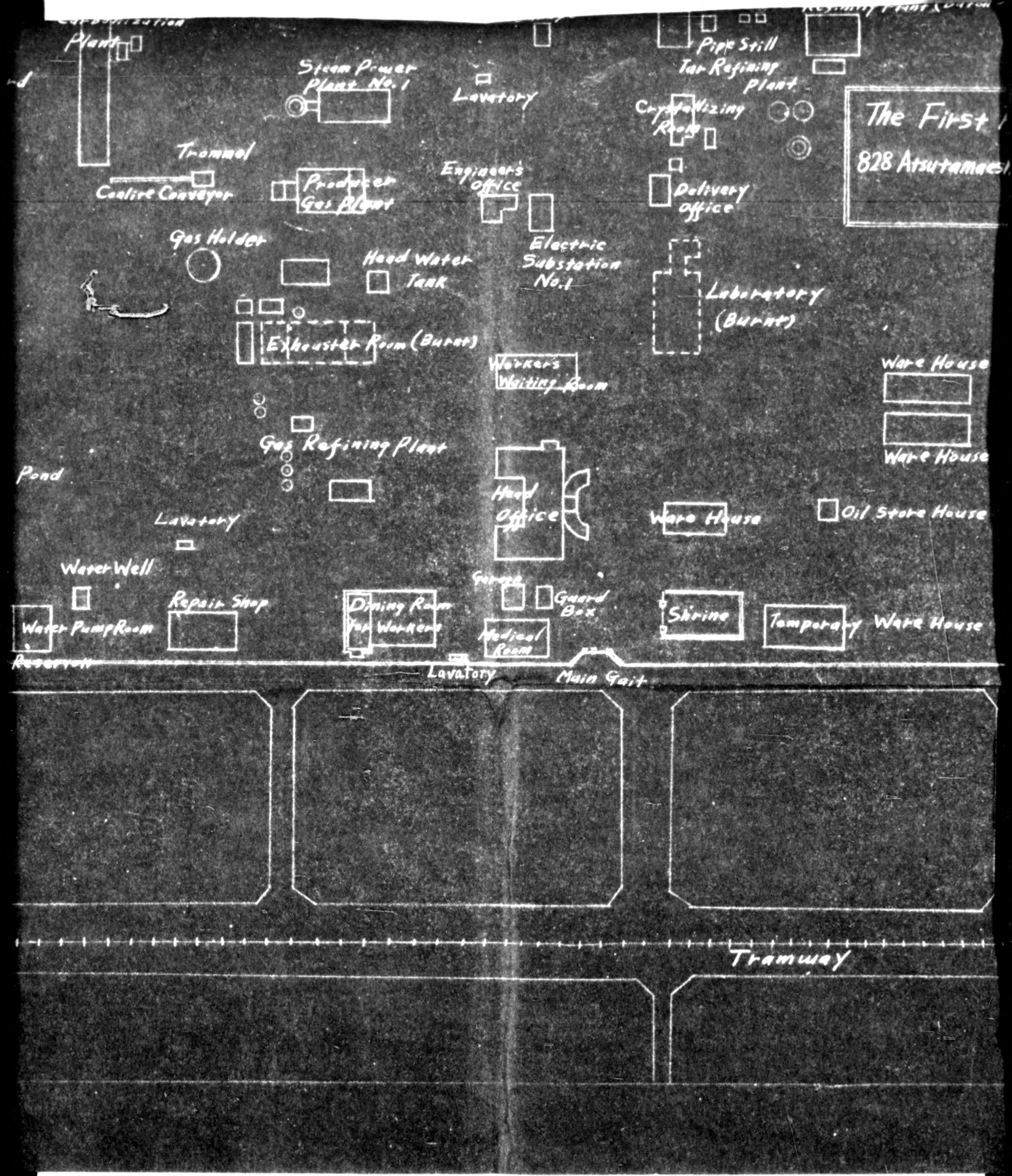
DECLASSIFIED E.O. 12065 SECTION 3-402/NND# 775013



DECLASSIFIED E.O. 12065 SECTION 3-402/NND 775013



DECLASSIFIED E.O. 12065 SECTION 3-402/5D.D.D. 775013



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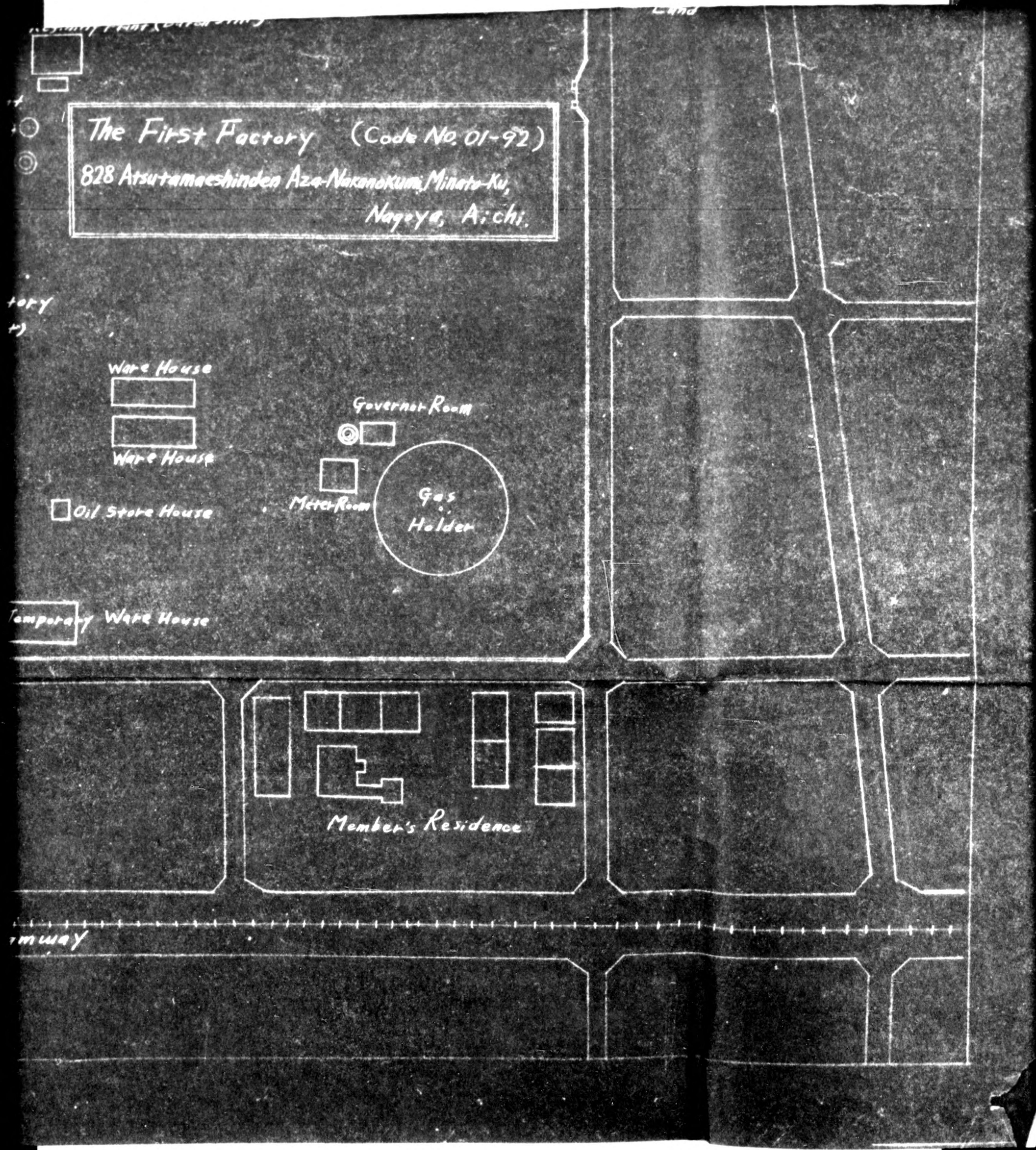
The First Factory (Code No. 01-92)
828 Atsutamaeshinden Aza-Nakanokumi, Minato-Ku,
Nagoya, Aichi.
Ware House
Ware House
Governor Room
Meter Room
Gas Holder
Oil Store House
Temporary Ware House
Member's Residence

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

TO : General Headquarters of the Supreme Commander for the Allied Powers.

FROM : Central Liaison and Coordination Office, Tokyo.

SUBJECT: Application for Disposition of National Property.

C.L.C.C. No. 3931 (10 4174 NP/1) 25 November 1948

1. Reference: SCAP Memorandum AG 121.7 (6 Sept. 46) ESS/FI (SCAPIN - 1186), subject: "Disposition of Government Property".

2. Transmitted herewith is a letter of the Ministry of Finance on subject matter, addressed to the General Headquarters, Supreme Commander for the Allied Powers.

For the Director - General:

(K. Yoshida)
Chief of Liaison Section
Central Liaison and Coordination Office

Enclosure: A letter of the Ministry of Finance (LO 4174 NP/1)

Incl 2

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

Ministry of Finance

The Japanese Government

I.O. 4174 (NP/1) 22, November 1948

MEMORANDUM FOR: General Headquarters of the Supreme Commander for the Allied Powers.

I-B

THROUGH: Central Liaison and Coordination Office

SUBJECT: Application for the Disposition of National Property.

1. Reference is made of to your memorandum AG 121.7 (6 Sept. 46) ESS/FI SCAPIN - 1186, dated 6 September 1946, subject: "Disposition of Government Property".

2. In accordance with the above reference memorandum we are herewith submitting to your Headquarters an application for disposition of the common property - land, building and annexed constructions - in the enclosure attached hereto.

3. Your approval is herewith requested.

For the Ministry of Finance

Takeshi Watanabe
Chief of Minister's Secretariat

Encl: Copy of Application.

(TAN)

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

Transfer of National Property According to the
60th articles of the War Indemnity Special Measure Law

Date:

No :

1. Name of the Property:

The Former 2nd Naval Fuel Depot, Nagoya Branch

2. Location:

No. 828, Nakanokumi, Atsutamae Shinden, Minato-ku, Nagoya City

No. 1 and 8, Shiomi-cho, Minato-ku, Nagoya City

3. Kind and Quantity:

Building: 3518 Tsubo-total floor space 4145.9 tsubo
Land : 53,526.78 tsubo
Annexed constructions: 1 set

4. Circumstances when the Property was transferred to the Government:

In this plant, Toho Kagaku Kogyo K.K., (Toho chemical Industrial Co., Ltd.) was manufacturing synthetic oil and ocalite out of coal, and gasoline by means of hydronizing by request of Japanese Navy.

1 July, 1945, Japanese Government purchased the whole installations together with existing products and materials and ever since the plant has been laid under the direct management of the Government as the 2nd Naval Fuel Depot, Nagoya Branch.

The items of the property are the land, buildings and annexed constructions.

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

5. Present condition of the Property:

(Mention if the property laid under the reparation programme)

The plant was designated as the reparations installation on 11 October, 1946 and is under custody of Toho Kagaku Kogyo K.K. Before the installations were designated as reparations installations, the Nihon Hiryo K.K., (Japan Fertilizer Co.) had been authorized to use the plant temporarily.

After the designation as a reparations plant, the installation has been kept intact as it was in the war-time, giving some repairs, necessary for preservation.

6. Total Sum and the Individual (levied the property) of the War Indemnity Special Tax levied to the applicant:

Total Sum of the War Indemnity Special Tax ¥32,749,145.26

The Individual of the War Indemnity Special Tax ¥28,997,882.10

7. Methods of the Settlement of Accounts of the price when the Property was transferred:

Cash (during or after the War)	None
Special Settlement	
Government Special Loan	¥28,997,882.10
Special Deposit	None
	Total ¥28,997,882.10

8. Sum of Money to be paid to Government when the applicant received the Property:

Cash paid during the War	None
Decucation of Tax	¥ 20,000.00
Beneficial expenditure	¥109,268.57
	Total ¥129,268.57

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

9. Explanation of the applicant to whom the Property shall be transferred:

Name: Toho Kagaku Kogyo K.K. (None-restricted concern)
(Toho Chemical Industrial Co., Ltd.)

Address: No. 828, Nakanokumi Atsutamae Shinden

Minato-ku, Nagoya City.

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10. Reason of transfer

The property shall be transferred to the applicant in accordance with the 60th Article of the War indemnity Special Measure Law.

.....

Director of the National Property Bureau

Ministry of Finance

Encl: Annexed Constructions

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

Annexed Constructions

The First Factory

Low Temperature Carbonization Plant ..... 1 set
Gas Refining Plant ..... 1 set
Gas Holder, 30,000 m^3 ..... 1 pc
Coalite Conveyor ..... 1 set
Water Gas Plant ..... 1 set
Dry Purifier ..... 1 set
Gas Holder, 700 m^3 ..... 1 pc
Producer Gas Plant ..... 1 set
Gas Holder, 100 m^3 ..... 1 pc
High Temperature Carbonization Plant ..... 1 set
Pipe Still Tar Refining Plant ..... 1 set
Pipe Still Tar Refining Pilot Plant ..... 1 set
Tar Acid Refining Plant (Batch Still) ..... 1 set
Oil Tank, 50 kilo litres ..... 3 pcs
" , 190 " ..... 4 pcs
Oil Tank, 260 " ..... 4 pcs
" , 1,000 " ..... 3 pcs
Lightning Arrester ..... 1 pc
Electric Substation ..... 1 set
Steam Power Plant ..... 1 set
Water Supplying Plant ..... 1 set
Coal Yard 1
Coalite Yard 1
Pitch " 1
Caustic Soda Recovery Plant ..... 1 set
Carbon MonoOxide Conversion Plant ..... 1 set

The Second Factory

Methane Cracking Plant ..... 1 set
CO Conversion Plant ..... 1 set

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

Gas Holder, 500 m^3 ..... 1 pc

" , 200 m^3 ..... 1 pc

Carbon Dioxide Washing Plant ..... 1 set

Gas Separating Plant ..... 1 set

Air Separating Plant ..... 1 set

Gas Holder, 14,000 m^3 ..... 2 pcs

" , 4,000 m^3 ..... 2 pcs

Hydro Cracking Plant ..... 1 set

Gas Holder, 100 m^3 ..... 2 pcs

" , 100 m^3 ..... 2 pcs

Emergency Tank ..... 1 pc

Oil Distillation Plant ..... 1 set

Stabilization Plant ..... 1 set

Oil Tank, 2,000 kilo litres ..... 3 pcs

" , 1,000 " ..... 2 pcs

" , 400 " ..... 12 pcs

" , 50 " ..... 10 pcs

Steam Power Plant ..... 1 set

Electric Substation ..... 1 set

Water Supplying Plant ..... 1 set

Test and Measuring Apparatus ..... 1 set

Caustic Soda Tank ..... 2 pcs

Lightning Arrester ..... 1 pc

The Oil Storage Tank Facility, in Kyūgōchi

Oil Tank, 2,000 kilo litres ..... 1 pc

" , 230 kilo litres ..... 4 pcs

Lightning Arrester ..... 1 pc

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

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
APO 500

602(8 Dec. 48) ESS/FIN 8 December 1948

SUBJECT: Disposition of Government Property

TO : Ministry of Finance,
No. 6 Honshio-Cho, Yotsuya, Tokyo

1. References are Ministry of Finance letters:

a. LO 4174 (NP/1), dated 22 November 1948, subject: Application for Disposition of National Property, received through the Central Liaison and Coordination Office, Tokyo, CLCO 3931, dated 25 November 1948:

b. LO 4119 (NP/1), dated 5 November 1948, subject: Application for Transfer of National Property in accordance with Article 60 of the War Indemnity Special Measure Law, received through the Central Liaison and Coordination Office, Tokyo, CLCO 3794, dated 9 November 1948: and

c. LO 4195 (NP/1), dated 27 November 1948, subject: Application for Disposition of National Property, received through the Central Liaison and Coordination Office, Tokyo, CLCO 3987, dated 30 November 1948.

2. References requested permission to transfer property to former owners under the provisions of Article 60 of the War Indemnity Special Measures Law.

3. No objection is raised to the proposed transfers of the subject properties in accordance with the provisions of the reference letters.

FOR THE CHIEF, ECONOMIC AND SCIENTIFIC SECTION:

WALTER K. LE COUNT
Chief, Finance Division

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

Dated:
March, 17, 1949

GENERAL PROPERTY ASSIGNMENT

1. Objects to be transferred

Location: Atsuta Maeshinden, Minato-ku, Nagoya

Items & quantities: (Refer to the annexed specifications)

Lands:	53,526.75 tsubo	
Structures:	Area:	3,518 tsubo
	Totaling	4,145.9 tsubo
Constructions:		complete Equipments
Instruments & Machines:		8 sets

Transferring Price: ¥ 129,268.57

1. The said possessions are to be transferred on Art. 60 of War Indemnity Special Measures Law.
1. After the conclusion of the contract, any damage or loss due to natural calamiOy or force majoure before rendering is to be on the transferee's responsibility.
1. After assignment even if any difference as to number and quantity or any damage be found out, the transferrer is not liable it.
1. The transferring price is to be paid at the place indicated; the deadline being March, 31, 1949.
1. The date when the transferring price has been paid up is to be considered as the date when the subject property is completely handed over.
1. Loss done to the Japanese Government owing to non-fulfilment is to be compensated for by the transferee.

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

1. Registration Fee necessary for changing ownership and other expenses in relation to the assignment are to be paid by the transferee.
1. Difference in view, if any, between the transferrer and the transferee is to be decided on the transferrer's approbation.
1. The area and building now on use of the Japanese Government, as the annexed map shows, may be used on still without rent, according to Art. 76 of regulations relative to the application of War Indemnity Special Measures Law.
1. Machines which have been decided for reparation are to be held and kept as they are now till their withdrawal, without storage.

In order to certify the said assignment we hereby duplicate the document and, after affixing our signatures and seals, hold each a single copy.

17th. March. 1949

Transferrer:

Chief of the Nagoya Finance Bureau, on behalf of the Japanese Government.

Transferee:

Managing-Director of the Toho Kagaku Kogyo Kabushiki Kaisha (The Toho Chemical Industry Co., Ltd.)
No.828, Nakanokumi, Atsuta Maeshinden, Minato-ku, Nagoya, Japan.

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

War Indemnity Special Measures Law

19 October 1946

Law No. 38

Article 60

In the case where lands or buildings (including things fixed on the lands or buildings; the same shall apply in this article) or mining rights or placer right have been transferred to the nation, local public bodies or specified instrumentalities or land or buildings have been appropriated by the nation or local public bodies, if war indemnity special tax is assessed on claims for the restitution thereof, the nation, local public bodies or specified instrumentalities shall, at the request of the original holders or successors thereof, as long as they still hold the lands, buildings, mining rights or placer rights on the enforcement of the present Law, be liable, to return the lands, buildings, mining rights or placer rights to the original holders (or successors), in their present conditions.

A person who is going to request to have lands, buildings, mining rights or placer rights returned by virtue of the preceding paragraph shall pay the countervalue to the nation, local public bodies or specified instrumentalities, equivalent to the amount of the restitution for the appropriation by or transference to the nation, local public bodies or specified instrumentalities minus the amount of war indemnity special tax imposed on the restitution claim.

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

In the case of the preceding paragraph, the original holder (or its successor) shall also pay a reasonable value for the improvements, if any, to the lands or buildings made by the nation, local public bodies or specified instrumentalities.

If, in the case where local public bodies or specified instrumentalities have returned the lands, buildings, mining rights or placer rights to the original holders (or successors thereof), the Government shall give to the local public bodies or specified instrumentalities the whole or a part of the amount equal to war indemnity special tax imposed on the restitution claim held by the original holders for the appropriation or transference of the lands, buildings, mining rights or placer rights.

Applications to the nation, local public bodies or specified instrumentalities for requests to have lands, buildings, mining rights or placer rights returned shall be made within 3 months of the filing date of war indemnity special tax return matters necessary for the implementation of paragraphs 1 to 4 shall be provided for by Ordinance, besides those of the preceding paragraph.

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

SHORT HISTORY OF THE COMPANY (The 2nd Naval Fuel Depot Nagoya Branch, or Ex- Toho Kagaku Kogyo K.K.)

1. Company established	21 May	1938
Request submitted synthetic oil manufacturing at Toho Gas Company, Ltd.	25 April	1938
Permission for above	1 June	1938
Rights for synthetic oil manufacturing project transferred	18 August	1938
2. Commencement of low temperature dry distillation plant operations	October	1940
3. Commencement of low temperature tar distillation plant operations	June	1941
4. Under supervision of Navy, commencement of decomposition and hydrogenation of lamp oil project	November	1944
5. Decomposition and hydrogenation processing plant gas separator explosion	19 November	1944
6. Damaged by earth quake of the Tokai Area	7 December	1944
7. Air raids started	6 February	1945
8. The Plants took over by the Navy	1 July	1945
9. End of hostilities	15 August	1945
10. Transferred to supervision of the Ministry of Finance from the Ministry of the Navy	September	1945
11. Sales transactionof plants to Navy (Back-dated Agreement - 1, July, 1945)	22 September	1945
12. Permission granted to the Japan Fertilizer Company on subject plants to be converted to ammonium sulphate plants. Work for conversion commenced	November	1945
13. Special Government Debenture Bonds received as transaction payment for plant facilities	7 November	1945
14. Stop order for conversion to ammonium sulphate plant from General Headquarters received.	June	1946
15. Designated as reparations (SCAPIN No. 1,263)	11 October	1946

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16. War Indemnity Special Measure Law Promulgated 19 October 1946

17. War Indemnity Special Taxes imposed in accordance to war Indemnity Special Measure Law 14 December 1946

18. Request for transfer of plants and facilities Previously of subject company submitted to Finance Minister under Article 60 of the War Indemnity Special Measure Law 12 March 1947

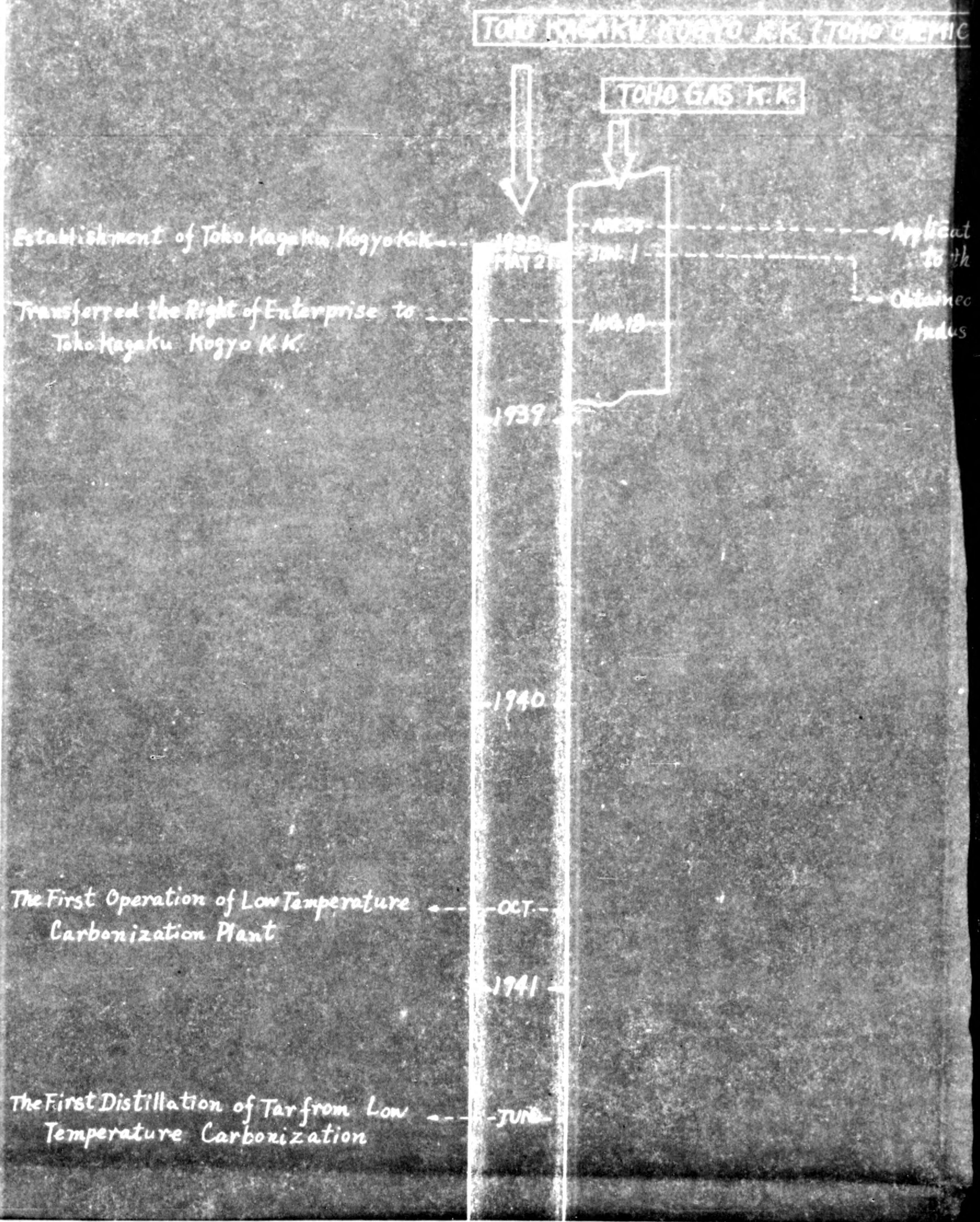
19. Toho Kagaku, K.K., takes place of the Japan Fertilizer Company, for maintenance and custody of subject reparations designated facilities under the supervision of Finance Bureau July 1947

20. Recognition as to request, 19 above, received from the Finance Division, Economic and Scientific Section, General Headquarters, 8 December 1948

21. Transfer of plants and facilities from the Ministry of Finance to Toho Kagaku Kogyo K.K. 17 March 1949 (Toho Chemical Industrial Company)

DECLASSIFIED E.O. 12065 SECTION 3-402/NND 775013

CHRONOLOGICAL TABLE OF TOHO KAGAKU



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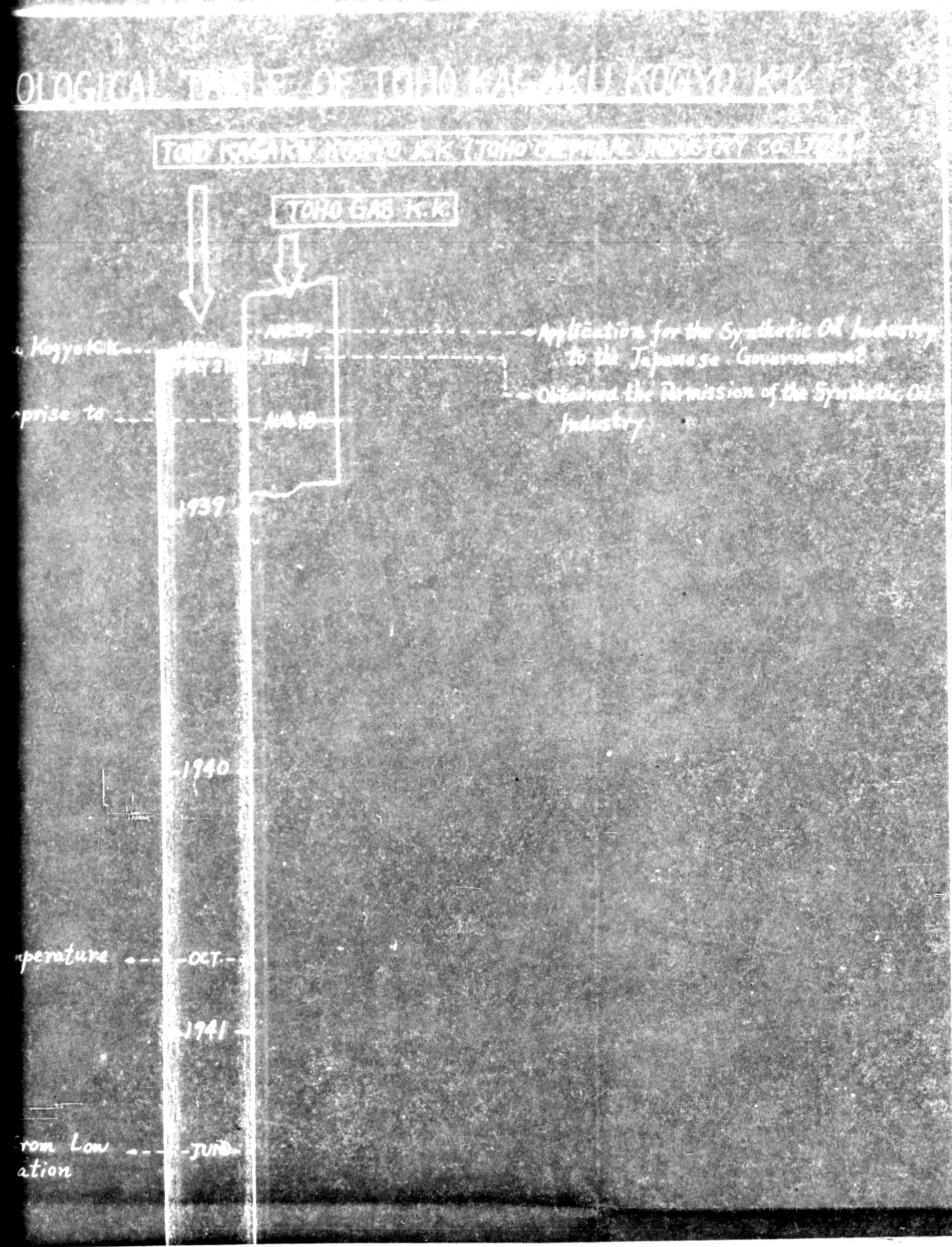
OLOGICAL TABLE OF TOHO KAGAKU KOGYO K.K.
TOHO KAGAKU KOGYO K.K. (TOHO CHEMICAL INDUSTRY CO. LTD.)
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Application for the Synthetic Oil Industry to the Japanese Government
Obtained the Permission of the Synthetic Oil Industry

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The First Operation of Low Temperature Carbonization Plant — OCT. 1941

The First Distillation of Tar from Low Temperature Carbonization — JUNE 1942

The First Operation of Hydrogenation Plant — NOV. 1943

Accidental Explosion of Gas Seperating Plant — NOV. 19 1944

Damages by the Earthquake — DEC. 7 1945

Repair only (No Product)

The Plant was transferred to the Ministry of Navy — JUL. 1

The Contract of the Transfer was signed — SEP. 22

Received the Special Government — NOV. 7

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THE MINISTRY OF NAVY (The 2nd Naval Fuel Depot Nagoya Branch)

THE MINISTRY OF FINANCE

AUG.15 ---------- The War Ceased

Entrusted the Management of the Plant

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

Accidental Explosion of Gas Seperating Plant	NOV. 19		
Damages by the Earthquake	DEC. 7		
	1945	THE MINISTRY OF NAVY (Th	2
Repair only (No Product)		THE MINISTRY OF F	N
The Plant was transferred to the Ministry of Navy	JUL. 1		
The Contract of the Transfer was signed	SEP. 22		The W
Received the Special Government Debenture Bonds for the Transfer of the Property	Nov. 7		Entere to th
	1946	1946	
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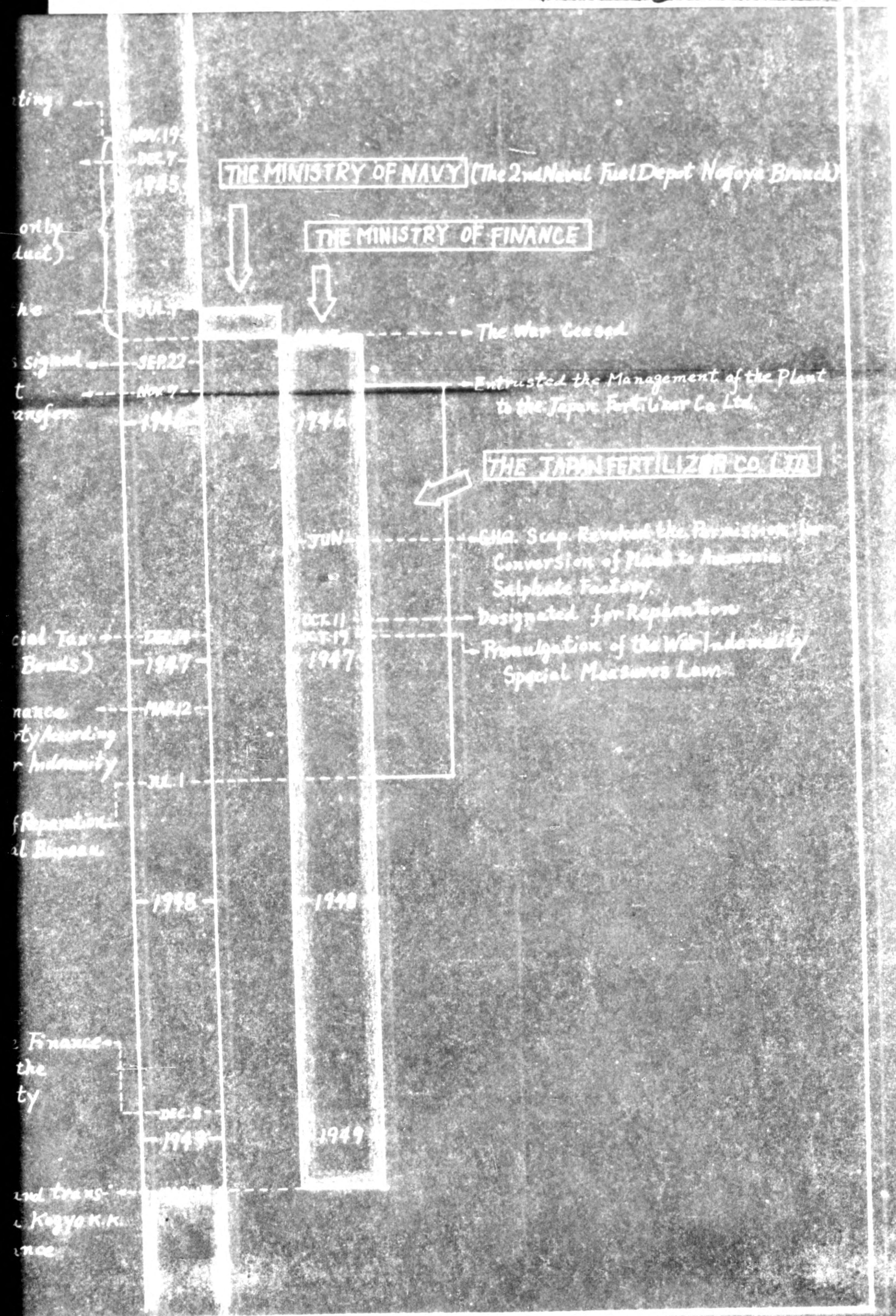
		JUN	G.H.Q. Con Sal
Paid the War Indemnity Special Tax (Total Amount of Debenture Bonds)	DEC. 19	OCT. 11 OCT. 19	Desig
	1947	1947	Prom Sp
Application to the Ministry of Finance for Retrocession of the Property According to the 60th Article of the War Indemnity Special Measures Law	MAR. 12		
	JUL. 1		
Ordered Custody and Control of Reparation Equipments by the Financial Bureau			
	1948	1948	
Received the Permission of the Finance Division, ESS., GHQ. for the Retrocession of the Property			
	DEC. 8		
	1949	1949	
The Property was retrocede and transferred to the Toko Kagaku Kogyo K.K. from the Ministry of Finance	[illegible]		

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



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

PROCUREMENT AGREEMENT FOR PLANT FACILITIES

PART ONE

1 July 1945

The following stated agreement is hereby drawn up by the Naval Accountant-General, Ushinosuke Yamamoto (from hereon mentioned as "A") with the President of the Toho Kagaku Kogyo Kabushiki Kaisha, Kamataro Aoki (from hereon mentioned as "B") as to procurement of lands, buildings, and structures in possession of "B".

Article one: The identification and agreed price of lands, buildings, and structures to be procured are as stated on attached sheet.

Article two: "B" will, as to lands, buildings, and structures to be procured, receive inspection by party designated by "A" and turn over same by 15 August 1945.

Article three: "B" will, upon request by "A", assume custody of lands, buildings, and structures to be procured with attentiveness of a good and conscientious custodian even after same have been turned over to this office.

Article four: "B" will not, unless recognition of "A" is obtained, be able to transmit credits emanating from subject agreement to a third party.

Article five: Agreed payment will be delivered at the Naval Accounting Bureau of the Ministry of the Navy, within fifteen (15) days; after the transfer of lands, buildings, and structures to be procured, and annullification of registration has been accomplished, and, subsequent to receipt of the request for payment.

Article six: "B" will have the duty to adhere strictly to secrecy as to military matters as pertaining to subject agreement.

Article seven: As to other than that clearly indicated in foregoing articles, the Naval Contract Regulations (Kaigun Keiyaku Kitei) and same Execution Procedures (Shiko Tetsuzuki) will be adhered to.

In order to certify above stated agreement, two (2) copies will be made, and after each sign and place their seals, one (1) copy will be kept by each party.

Ushinosuke Yamamoto
Accountant-General of the Navy

Kamataro Aoki
President-Director
Toho Kagaku Kogyo K.K.

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

Item	Amount
Lands	¥ 3,970,916.78
Buildings	¥ 1,439,020.25
Structures	¥ 522,733.46
TOTAL	¥ 5,932,670.49

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

PROCUREMENT AGREEMENT FOR PLANT FACILITIES

PART TWO

1 July 1945

The following stated contract is hereby drawn up by Naval Accountant-General, Ushinosuke Yamamoto (from hereon mentioned as "A") with the President of the Toho Kagaku Kogyo Kabushiki Kaisha, Kamataro Aoki (from hereon mentioned as "B") as to procurement of "ro" machinery and equipment.

Article one: "B" will accomplish sales transfer of listed machinery and equipment stated on attached sheet to "A" at the Toho Kagaku Kogyo Kabushiki Kaisha, 828 Aza Nakanokumi, Atsuta Maeshinden, Minato-ku, Nagoya City.

Article two: Agreed payment for subject items will be twenty three million, sixty five thousand two hundred and eleven yen sixty one sen (¥ 23,065,211.61).

Article three: Transfer of subject items will be accomplished immediately following ending of inspection.

Article four: Even subsequent to receipt of transferred subject items, "A" may, upon discovery of deficiencies considered to be harmful, designate another date and require transfer or repair of said deficient items without compensation.

Article five: "B" will not, unless recognition of "A" is obtained, be able to transmit credits emanating from subject agreement to a third party.

Article six: Agreed payment of subject items will be delivered at the Accounting Bureau of the Ministry of the Naby within fifteen (15) days, after transfer is accomplished and the request for payment is received.

Article seven: "B" will have the duty to adhere strictly to secrecy as to military matters as pertaining to subject agreement.

Article eight: As to other than that clearly indicated in foregoing articles, the Naval Contract Regulations (Kaigun Keiyaku Kitei) and same Execution Procedures (Shiko Tetsuzuki) will be adhered to.

In order to certify above stated agreement, two (2) copies will be made, and after each sign and place their seals, one (1) copy will be kept by each party.

Ushinosuke Yamamoto
Accountant-General of the Navy

Kamataro Aoki
President-Director
Toho Kagaku Kogyo K.K.

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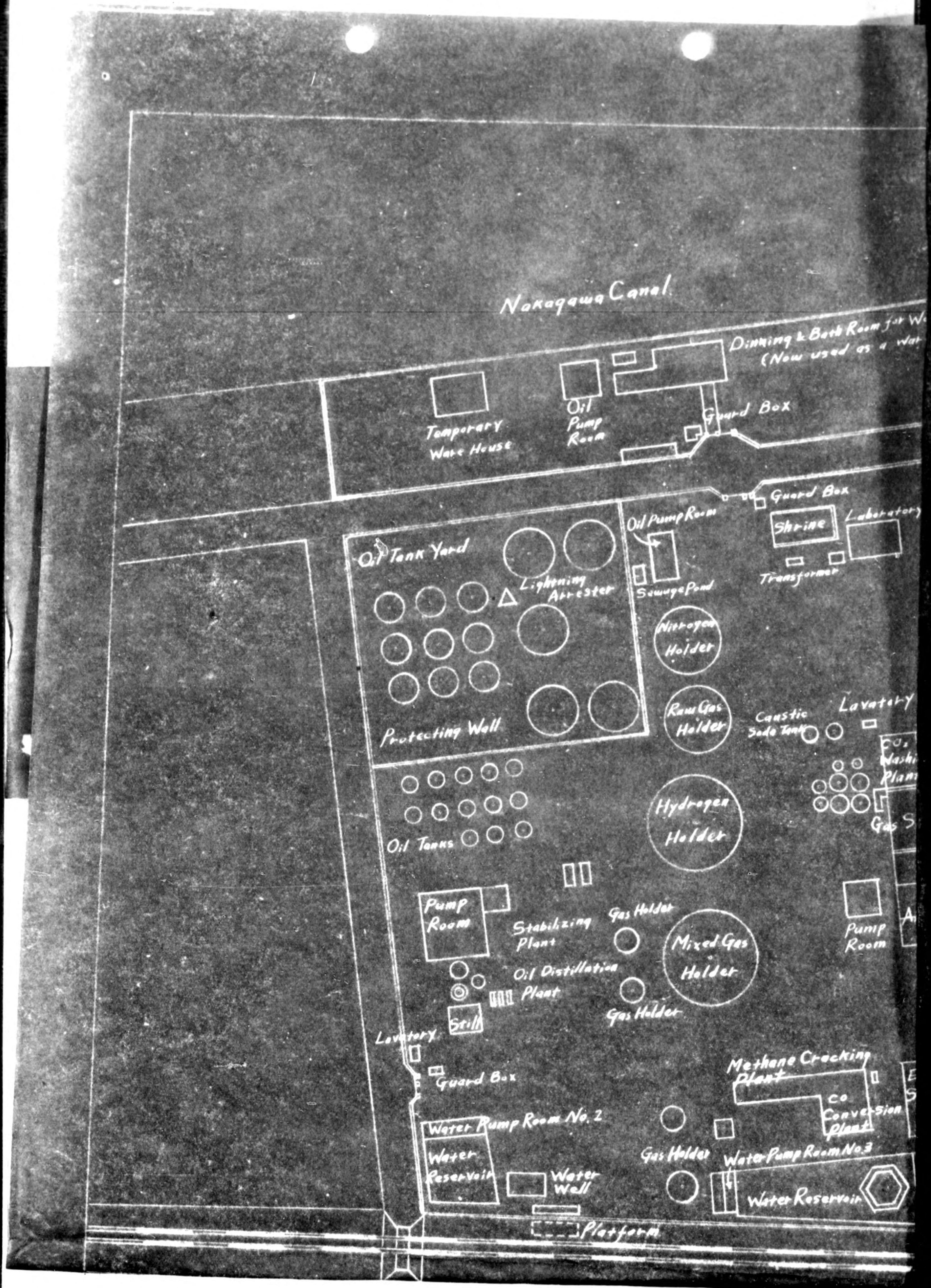
Nakagawa Canal
Dinning & Bath Room for W
(Now used as a Wat
Temporary Ware House
Oil Pump Room
Guard Box
Guard Box
Oil Pump Room
Shrine
Laboratory
Oil Tank Yard
Lightning Arrester
Transformer
Sewage Pond
Nitrogen Holder
Protecting Wall
Raw Gas Holder
Caustic Soda Tank
Lavatory
Hydrogen Holder
Oil Tanks
Pump Room
Stabilizing Plant
Gas Holder
Mixed Gas Holder
Pump Room
Oil Distillation Plant
Still
Gas Holder
Lavatory
Guard Box
Methane Cracking Plant
CO Conversion Plant
Water Pump Room No. 2
Water Reservoir
Water Well
Gas Holder
Water Pump Room No. 3
Water Reservoir
Platform

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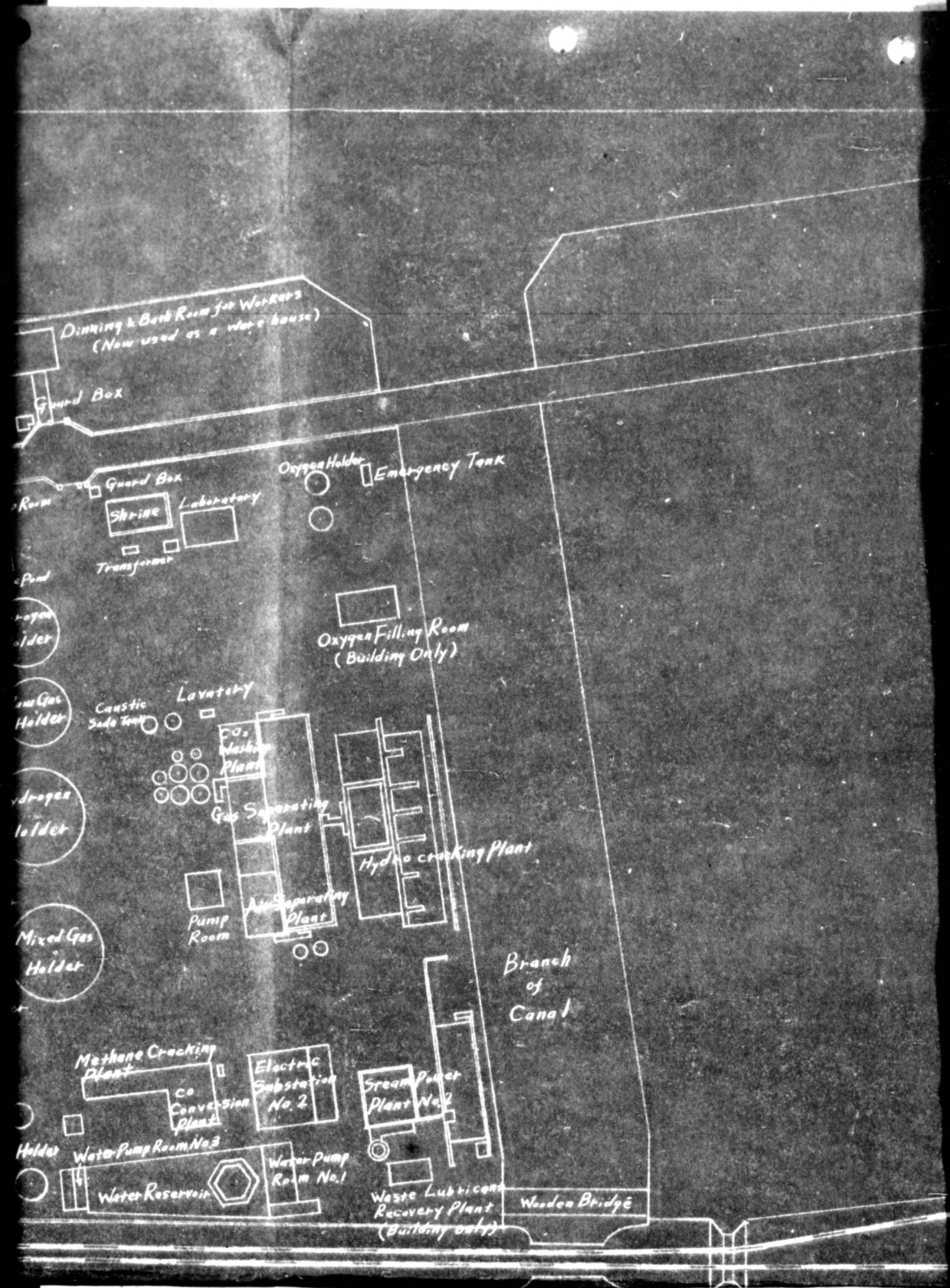
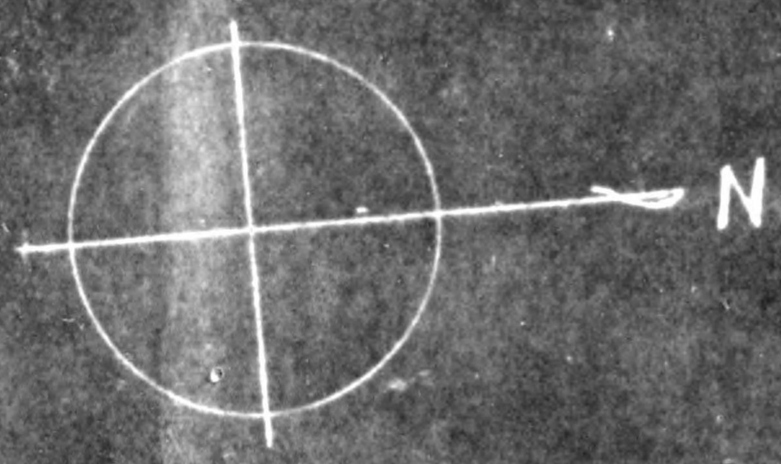

Dinning & Bath Room for Workers
(Now used as a ware house)
Guard Box
Guard Box
Oxygen Holder
Emergency Tank
Laboratory
Shrine
Transformer
Oxygen Filling Room
(Building Only)
Lavatory
Caustic Soda Tank
CO2 Washing Plant
Gas Separating Plant
Hydro cracking Plant
Pump Room
Air Separating Plant
Branch of Canal
Methane Cracking Plant
CO Conversion Plant
Electric Substation No. 2
Steam Power Plant No. 2
Water Pump Room No. 3
Water Pump Room No. 1
Water Reservoir
Waste Lubricant Recovery Plant
(Building Only)
Wooden Bridge
Mixed Gas Holder
Hydrogen Holder

775013

Disposition Plan of
Second Naval Fuel Depot Nagoya Branch
or ~~EX~~ Toho Kagaku Kogyo K.K. Plant



Railroad to Nagoya Harbour

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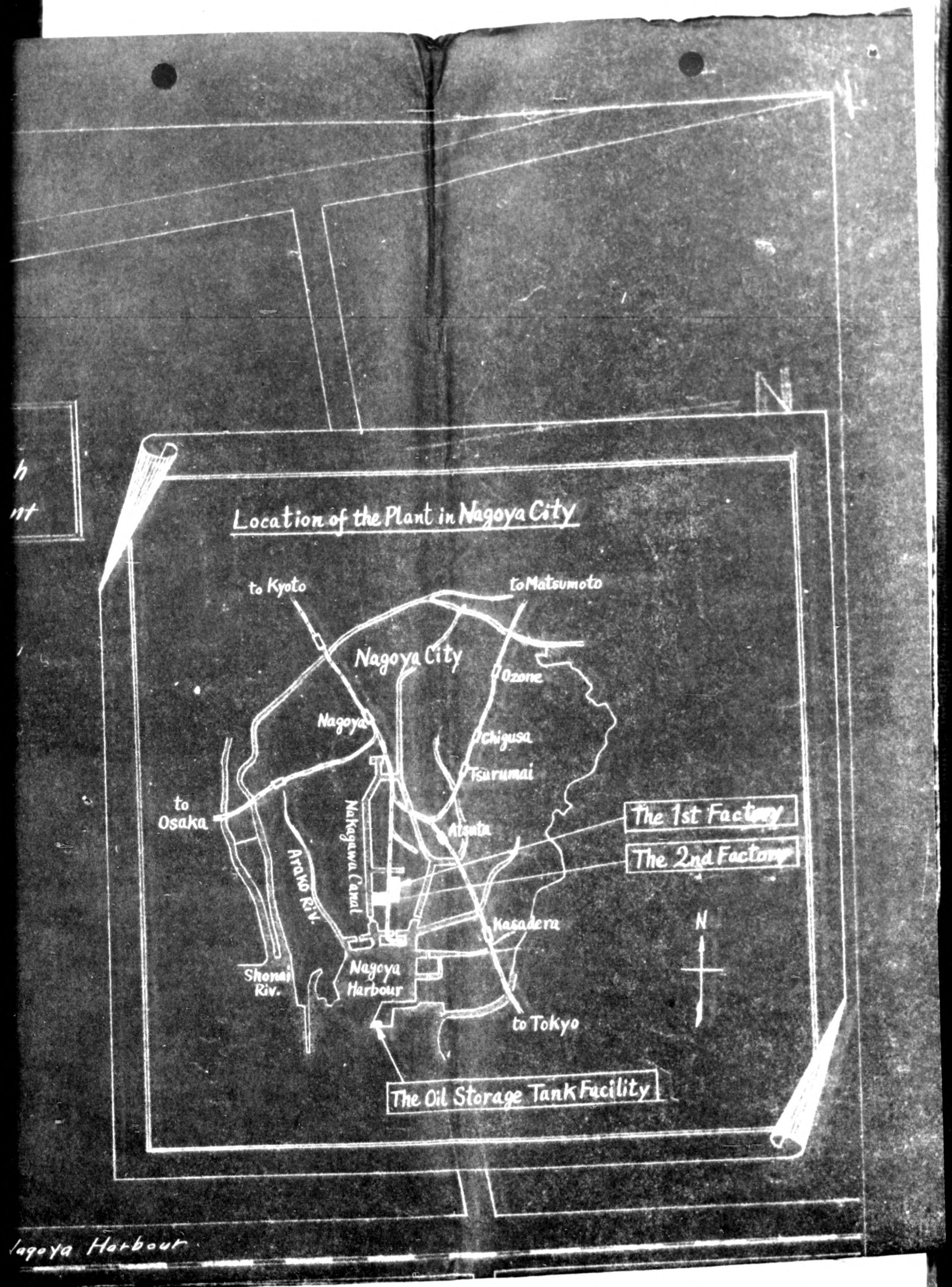

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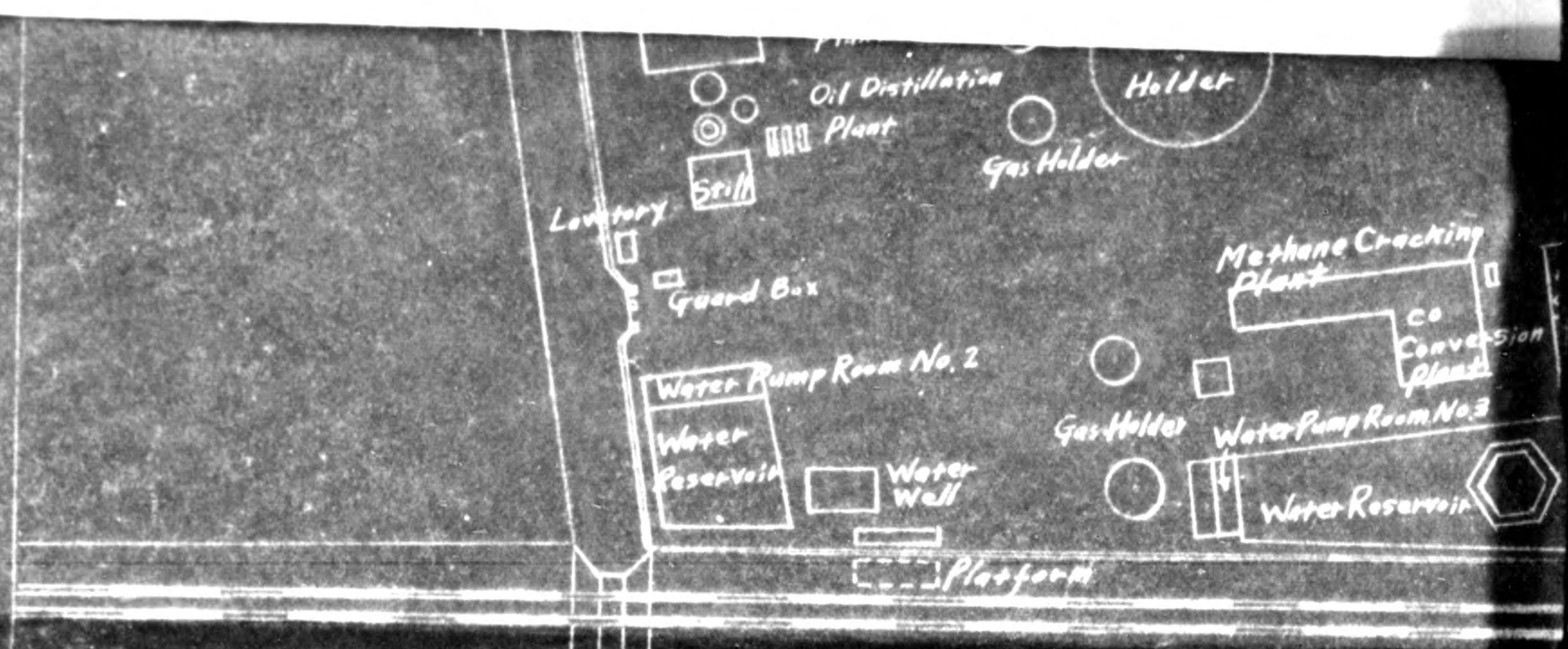

The Second Factory (Co
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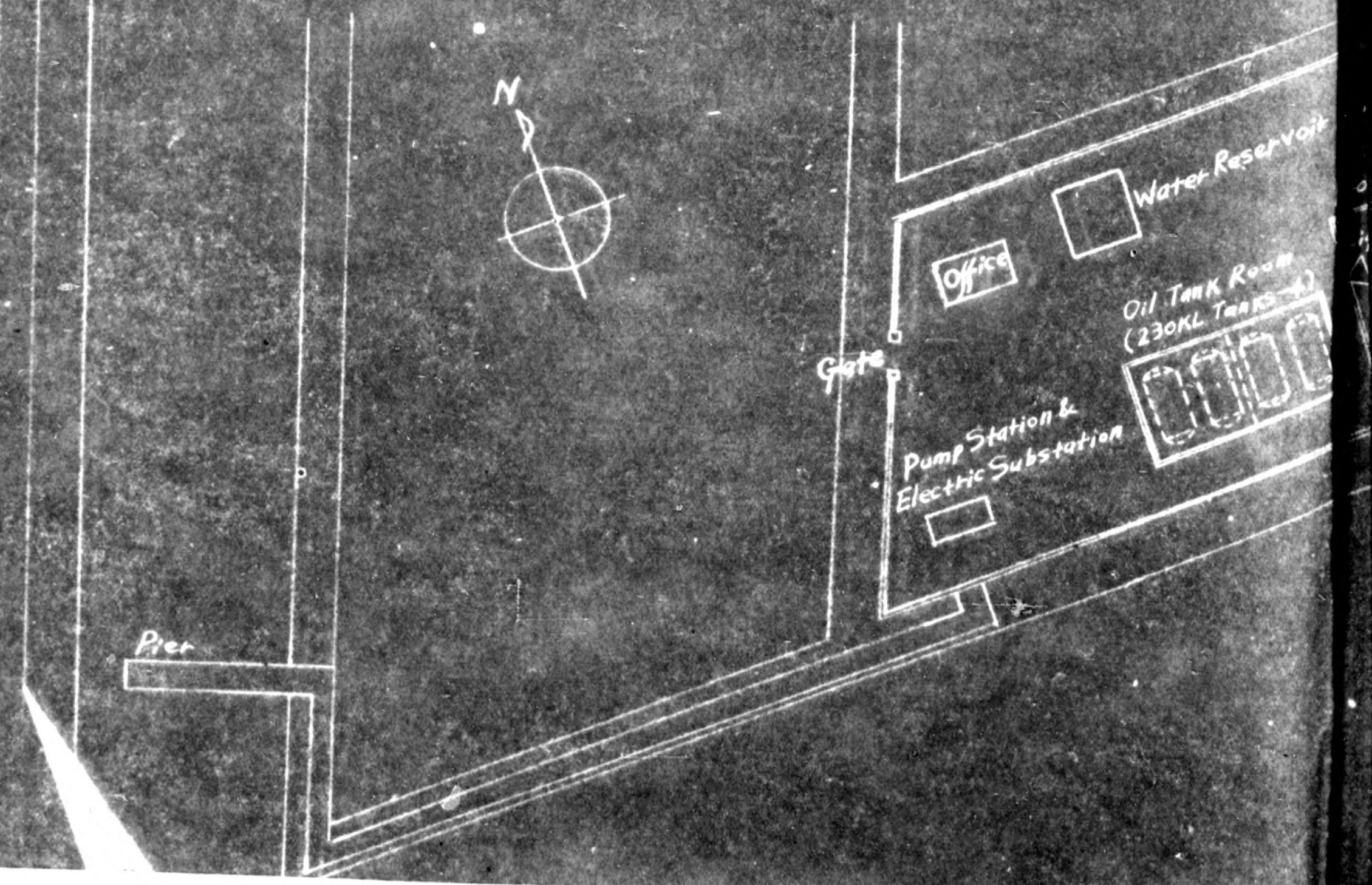
The Oil Storage Tank Facility (Code No. 01
8 Shiomicho, Minato-ku, Nagoya, Aichi.