

GHQ/SCAP Records(RG 331)
Description of contents



- (1) Box no. 2062
- (2) Folder title/number: (65)
Okura Zaimu Kyokai
- (3) Date: Nov. 1947 - Dec. 1947

(4) Subject:

| Classification | Type of record |
|----------------|----------------|
| 340 | c |

(5) Item description and comment:

(6) Reproduction: Yes No

(7) Film no. Sheet no.

File
COPY

OKURA ZAIMU KYOKAI

Tokyo, Japan
10 Nov. 1947

Handwritten signature
Friend?

To: General MacArthur

The writer states that, in order to overcome this inflation which is leading Japan to ruin and nullifying the administration policies, it is necessary to firmly establish the financial system. To do this, the principle elements in the Ministry of Finance, especially IKEDA Isato (池田勇人) should be purged.

Taxes must be maintained for the establishment of a firm financial system but this will be utterly impossible with the present Ministry of Finance. Because of their corrupt state, these principle elements in the Ministry of Finance cannot execute their duties faithfully.

IKEDA is at present Vice Minister of Finance but he was formerly employed in the revenue bureau for a long period. He was constantly intoxicated and threw parties often because liquor was readily obtained by the revenue office. After the closing of the eating establishments, his home literally became a restaurant.

Some of IKEDA's other illegal acts are as follows:

1. He forced the heads of the revenue offices in the outlying areas to send goods to him.
2. He cleverly made demands on the various companies for goods thru his secretary, and any employee failing to carry out his instructions was transferred or mistreated.
3. Thru his friends and seniors, he used the fore-mentioned method to obtain goods. He is receiving money from the Japan Sake Co., a Sake distilling union, and the HAZAMAI GUMI, a construction firm.
4. His daily life is more extravagant than the "New Yen" capitalists.
5. He has a refrigerator, piano, and many valuable relics which were received as gifts from companies and individuals for his services in assisting them to evade taxes. However, when property taxes were levied, these items were not listed.
6. He was the managing director of the Financial Affairs Federation and was responsible for the compilation of the magazine of Financial Administration ZAISEI. Therefore, he was subject to purge but, by various underhanded methods, he was able to circumvent the purge.

MAEO (前尾), head of the revenue bureau, FUKUDA (福田), chief of the accounting bureau, and AICHI (愛知), chief of the banking bureau, are all the same as IKEDA. They encourage the people to save and be thrifty, but they are leading very extravagant lives. They take advantage of their position and obtain sake and cigarettes freely. Directly or indirectly, they are living on goods presented to them by the various companies and by their subordinates.

MAEO's actions are identical to those of IKEDA. During the war, FUKUDA aided ICHINAKA (石渡) and was economic advisor to the Nanking Government. It is well known that AICHI was the principal element of the Ministry of Greater Asia from its establishment.

With such persons holding positions in the Ministry of Finance, taxes cannot be properly collected.

The writer requests that a minute investigation be carried out concerning the fore-mentioned matter. He states that caution should be used because IKEDA is in good standing with the police department.

201

Ikedda Hayato

11 December 1950

MEMORANDUM FOR: The Record

SUBJECT : OKURA ZAIMU KYOKAI

1. Reference: (a) Letter from HAGENYAMA Tetsuo, dated 2 December 1950 (Tab a).

(b) Paper entitled "Finance Ministry and Problems" (Tab b).

2. Reference b was received from an anonymous source by Government Section some months ago. Contents were checked and found to be filled with half truths, and statistics in Government Section files indicated that the charges were spurious.

3. Reference a was received on 7 December 1950. The original was addressed to SGAP; one copy addressed to General Whitney; another copy to Major Napier.

4. At Major Napier's suggestion, HAGENYAMA was invited to call on Government Section to fill in particulars of his charge. He called at 1000 hours, 11 December 1950.

5. His recital followed the lines of reference a, and he referred to the "unfair" purge within OKURA ZAIMU KYOKAI. Similarity of phrases he used with those employed in reference b indicated that he might have written or read that paper, but he denied all knowledge of it.

6. Specifically, HAGENYAMA charged that Minister of Finance, IKEDA Hayato, had been Editor-in-Chief of the organ magazine of OKURA ZAIMU KYOKAI during 1939 and 1940, but that NAMURA Easuo--an underling--had been purged in IKEDA's stead. (OKURA ZAIMU KYOKAI is a magazine publisher named in the "Appended List" of par. 5d (1) of Part VII, Appendix 1 of Cabinet and Home Affairs Ministry Ordinance No. 1 of 1947, and editor-in-chief is listed as a purgable position, except that persons who "can produce satisfactory evidence to the contrary shall be exempted".) HAGENYAMA stated that the magazine--in the May '39 (?) issue--had carried an announcement of IKEDA's appointment to the post, but that IKEDA had not reported in his questionnaire that he had held it, and that when a list of officers of the organization was prepared, IKEDA had had his name deleted from the roster. A check reveals that NAMURA was purged as the editor and publisher, and that IKEDA was not listed with the Editorial Staff.

*Original
w/Incl
filed
IKEDA,
HAYATO
201
IKEDA, HAYATO*

MEMORANDUM FOR: The Record

-2-

11 December 1950

7. HASEYAMA was informed that Government Section accepted his statements only as a matter of information; and that he should refer his charges to the SIO if he believed them to be true and if he intended to press them.

JIM

No.622, Kita-Senzoku-cho,
Ota-ku, Tokyo.

Tel: (03) 1092.

December 25, 1950.

To: Lieutenant Colonel J. T. Napier.

In reference with the problems of purge, I humbly present my petition to gain your instruction. First of all, permit me introduce myself. I am an old graduate of the Jochi University in Tokyo, only Catholic Church School in Japan, and after that I was once an instructor in the Commercial Department of the same for considerable time.

Hence, I, who have cherished Christian spirit, declare by God that the following fact is true in every detail.

Nothing is more delightful than to see many able persons from purge, who will be expected to serve well to reconstruct Japan on the democratic line.

Thinking this your special favour, we, all the Japanese, cannot find any proper words to express our gratitude for your courtesy.

In the meantime, a friend of mine, an official of Ministry of Finance, received the indication of purge in place of his superior, a high official of the same. Of course this was not from his own will but he was forced to do so by the latter. Thus the high official, by dint of false investigation, craftily deceived Japanese Government and G.H.Q. without even receiving a temporary indication of purge.

In connection with this question, I sincerely beg your kindly instruction about next three points.

1. Even if it is supported by the reliable evidence that a man, who, as a matter of course, ought to be designated for purge, is craftily exempted from it. By dint of "false entires or entires lacking full disclosure on relevant or material matter in the questionnaire". Are you intending to take no heed of all the problems about the designation of purge for the future? Does he not lost now his official position? Even if his entires are false? No amendment? No reexamination?

2. If you take no heed of them, does the official, who was designated for purge by the false charge and is forced by the higher officials not to appeal about the freedom, lost the chance for permanent to maintain his purity and to get the right place in the Ministry of Finance? Is there no way to rescue him?

3. I intend to go to law with this problem. But, to whom shall I take legal proceedings about the problem of purge? Against the G.H.Q. or the Japanese Court? It seems to me that the problem is under the jurisdiction of G.H.Q., as like as the case of the former Minister of Agricultural and Forestry, Hikizo Hirano. I beg your instruction of those points.

This letter was written from my love of justice not from my friend or any other's request. But, the opinions of the many professors of the Nippon University agree with me. I am ready to tell you the names of those concerned, if necessary. But, as there are political influences, I should like to defer it, until I get your agreement to accept my petition and to examine my materials concerned.

Yours truly,

T. Kayeyama
Tetsuo Kayeyama

Finance Ministry & Purge Problem

Analysis of the attached paper reveals:

1. The paper is inflammatory - perhaps to the extent that it came within the provisions of ~~the~~ ^{the press code}. It attempts to incite the people against the ~~purge in general~~ administration of the purge, and criticizes the criteria established by the occupation.

2. There is little or no basis of fact to substantiate the allegations made by the writer. Throughout, the writer makes vague general statements derogatory to the administration of the purge but never backs these statements with bone-fide concrete proof. In one instance, he implied there were violations of the law but did not actually say there were any.

3. His main charges were:

(a) That the purge ~~was~~ regulations were made ~~to~~ to favor bureaucrats.

(b) That officials of the Ministries of Agriculture & Forestry, Commerce & Industry, and Finance were not purged.

(c) That high-ranking ^{responsible} officials of OKURA ZAIMU KYO KAI maneuvered to have subordinates designated in their stead.

4. These charges are shown to be false by the following statistics:

(a) 7,030 persons in appointive government offices, including 1st, 2d, & 3d Class Officials, were purged.

(b) although some have since been reinstated by the appeals Boards, 124 persons (Agriculture & Forestry, 32; Commerce & Industry, 21; Finance, 71) were purged in the Ministries mentioned in par 3b above.

(c) ~~purged~~ officials of OKURA ZAIMU KYOKAI:

| <u>Official</u> | <u>number who held post between July 37 & Dec 41</u> | <u>number who were Purged</u> |
|--------------------------|--|-------------------------------|
| President | 8 | 8 |
| Vice President | 4 | 4 |
| Chairman | 2 | 2 (both reinstated) |
| Managing Director | 3 | 2 |
| Director* | 51 | 12 |
| Chief of Editorial Staff | 1 | 1 |
| Editor & Publisher | 2 | 1 |

* ~~Not~~ Purgeable only if he held any other important post concurrently and exhibited certain militaristic tendencies.

The Finance Ministry Cooperative Society (OKURA-ZAIMU-KYOKAI).

The Finance Ministry Cooperative Society is as prescribed in Art.2 of the document of endowment a foundation established in September 1935 with the purpose of "contributing to the improvement and development of financial administration as well as promoting the welfare of the members who engage in financial administration within the jurisdiction of the Ministry of Finance. In other words, the real purpose of the Society was the promotion of welfare of government employees engaged in financial administration within the jurisdiction of the Ministry of Finance and especially at first it was to promote the welfare of the so-called "taxation officials" who were employed in the Taxation Offices, the Regional Financial Bureau the Customs Houses, etc. This is supported by the fact that the permanent fund of the Tax Officials Accident Relief Society whose purpose was the mutual relief among tax officials was taken over and became the foundation property of this Society.

In this respect this society differs in nature entirely from any of the ordinary magazine publishers which make the issue of their magazine their principal purpose.

The undertakings engaged in by the Finance Ministry Cooperative Society are the various types listed hereunder in order to promote the welfare of the members and the issue of the magazine "Public Finance" was but one of them. It goes without saying the issue of the magazine, however, itself does not constitute the primary undertaking as in the case of the usual

1. Opposed to ICHIBASHI
Tanzan on the
Munitions Indemnity
question

2. Careless in details
too easily trusts subordinates

3. Son of a brewer

4. Has carried out
a widespread change
of personnel which
might result in attack

1. Kishida - Fin. Sec.
2. Sugiyama - Insp. Dir.

Inability to per-
form their jobs.

"Zaisei"

In 1940 2 articles
cell.

In 1941 12
cell

In 1941 the chief
Editor was Namura
Pres. was Min. of Finance
Chairman OYA, Hanjuro
IKEDA was only a
Standing director
of the Zaimukyokai
ZAISEI

magazine publisher. As compared with the other undertakings of the society as a whole, the issue of the magazine was only a subsidiary undertaking of the society.

- (1) tendering of acknowledgement or condolence money to members in case of retirement, death, illness or accident,
- (2) loan of living expenses to members (loans are made upon application of members up to a maximum amount of about equal to four months salary)
- (3) cooperative purchase and sale of daily necessities for members.
 - a. liquor (about 30 barrels of synthetic "sake" handled per month)
 - b. medicine, cosmetic and other daily utensils and supplies
 - c. food
 - d. clothing and fabrics
 - e. tobacco (sale stores were operated in each branch of the Society)

Note: With the establishment of the rationing system, the above items are not handled at present by the Society.

- (4) construction and management of houses, clinics, etc. (e.g. management of apartment houses for bachelors)
- (5) Printing and distribution of tax law books, information on taxes, directory of members.
- (6) others (such as handling of organization insurance, establishment a barber shop or post office, etc.)

Annex 1.

Document of Endowment of the Finance Ministry
Cooperative Society, Incorporated Foundation
(ZAIDAN HOJIN OKURA ZAIMU KYOKAI)

enacted September 4, 1946

revised by Board of Directors

2nd Meeting, June 1944

Art. 2. The purpose of this juridical person is the contributing to the improvement and development of financial administration as well as promoting the welfare of the members who engage in financial administration within the jurisdiction of the Ministry of Finance.

Zaimukyokai

1. Pres. - Min. of Finance - Shinnin
 2. V-P - V- " " " Chokunin
 3. Chairman - Director of Taxation Bu. "
 4. Directors - ~~5 Chokunin & 2 Sonin~~
 - (a) Regional Financial Bu Chiefs - 7
 - (b) Customs " 5 cho 250
 - (c) Accounting Section 1 chief sonin
 - ~~(d) "~~
 5. Standing Director ← IKEDA
Chief Accounts - Taxation Bu.
 6. Chief Sec. Chief, Documents Section
~~Chief Direct~~
- Chief, Accts. Tax. Bu. was in charge of salaries and welfare

TO : Director-general of Cabinet Secretariat

FROM : Chief of the Finance Ministry Financial Affairs
Association Foundation Maec, Shigesaburo

Maec Shigesaburo
11 August 1947

Investigation and Report of Officers and
Staff Members etc. of the Speech and Press
Institutions.

I hereby submit to you in the enclosure attached hereto
report on above subject, at the request of Kaku-shi No. 419
under the date of July 12th, 1947.

List of Officers and Staff Member of the Zaidan Hojin

Okura Zainu Kyokai

(Finance Ministry Financial Affairs Association Foundation)

(July, 1937 to December, 1941)

| Post held | Name | Appointed | Resigned | Present Post | Present address | Remarks |
|---------------------------|--|-------------------------|-------------------------|--|---|---|
| President | Kawa, Kinori <i>purged WC Okinobu</i> | 4 June, 1937 | 26 May, 1938 | None | No.788, Daita 1 chome, Setagaya-ku. | Presidency is assumed by one in the office of Finance Minister |
| President | Ikeda, Seihi | 26 May, 1938 | 5 Jan. 1939 | " | No. 84 Inari-cho, Koiso, Oiso-cho, Kanagawa-ken. | |
| President | Ishiwata, Sotaro | 5 Jan, 1939 | 30 Aug. 1939 | " | No.455, Seijo-cho, Setagaya-ku. | |
| President | Aoki, Kazuo | 30 Aug. 1939 | 16 Jan. 1940 | " | No. 1,049, Oyama, Yoyogi, Shibuya-ku. | |
| President | Sakurachi, Yukio | 16 Jan. 1940 | 22 Jul. 1940 | " | No. 53, Minami-cho, Shiba Takanawa, Minato-ku. | |
| President | Kawada, Taro | 22 Jul. 1940 | 18 Jul. 1941 | " | No.27-1, Shinamo-machi, Shinjuku-ku. | |
| President | Ogura, Masatsune | 18 Jul. 1941 | 18 Oct. 1941 | " | No.1185-10, Kitsushoji, Musashino-cho, Kitatama-ku. | |
| Vice-President | Kawa, Kinori | 18 Oct. 1941 | 19 Feb. 1944 | " | No.788, Daita 1 chome, Setagaya-ku. | |
| Vice-President | Ishiwata, Sotaro | 5 June 1937 | 6 Jan. 1939 | " | No.455, Seijo-cho, Setagaya-ku. | |
| Vice-President | Ino, Ryuta | 6 Jan. 1939 | 22 Jul. 1940 | " | No.2-129, Nozawa-cho, Setagaya-ku. | |
| Vice-President | Hirose, Toyosaku | 6 Jul. 1940 | 22 Jul. 1941 | Lawyer | No.24, Kamiyama, Shibuya-ku. | |
| Vice-President | Saniguchi, Tsunetsi | 25 Jul. 1941 | 24 Mar. 1944 | Died | | |
| Chairman | Oya, Hanjiro | 9 Jan. 1937 | 14 Dec. 1940 | Vice-President, Central Agricultural and Forestry Bank | No.1058, Daita 2 chome, Setagaya-ku | Chairmanship is assumed by one in the office of Director of Taxation Bureau, Ministry of Finance. |
| | Matsukuma, Hideo | 14 Dec. 1940 | 25 Mar. 1944 | President, Dai-Nippon Liquors Sales Co., Ltd. | No.2658, Kitsushoji, Musashino-cho, Kitatama-ku. | |

Managing Director * Ando, Akimichi 4 Sept. 1936 1 Oct. 1937 None No.35, Hayashi-cho, Komagome, Bunkyo

Purple

~~Takenuchi, Shinpei 1 Oct. 1937 10 Mar. 1939 Died~~

remitted 0.11.50

Tanaka, Yutaka 10 Mar. 1939 24 Apr. 1939 Lawyer No.1b64, Yoyogi-uehara-cho, Shibuya-ku.

6

Ikeda, Hayato 24 Apr. 1939 9 Dec. 1941 Vice Minister of Finance

Director (not screened) Motoo, Koki 4 Sept. 1936 14 Jan. 1938 No.2-127, Shimomae Setagaya-ku.

(not screened)

Takahashi, Shuzo do 10 Sept. 1938 No.4-557, Koenji, Suginami-ku.

(")

Fukuchi, Soji do 25 Oct. 1937 No.3415, Nagaokamura, Kurihara-cho, Miyagi-ken.

(")

Ota, Kanetaro do 11 Jun. 1938 No.3-793, Amanuma, Suginami-ku.

Purple

Yasuye, Yoshiharu do 26 Aug. 1937 No.2932, Katase Nishinchama, Fujisawa-shi.

Purple Shigeharu Giji

Nakamura, Shigeyoshi do 2 Aug. 1940 No.2-963, Daita, Setagaya-ku.

Purple

Nakamura, Koto (Koto) do 4 Nov. 1938 No.2-32, Kaga-cho, Ichigaya, Shinjuku-ku.

Purple

Nakamura, Kojiro do 25 Oct. 1937 Lawyer No.1458, Yasumi-cho, Nagano-shi.

(")

Tanioka, Katsumi 23 Dec. 1936 25 May. 1940 Died

(")

Tamai, Tokuwa 23 Dec. 1936 4 Aug. 1939 No.46, Isoyoko, Kurihara, Oosangun, Ehime-ken.

(")

Hasegawa, Koji 4 Feb. 1937 26 Aug. 1938 Inspector Imperial Fuel Industry Co. Ltd. No.6-167, Suginami-ku.

(")

Fukada, Yoichi 24 Apr. 1937 20 Sep. 1941 No.1-206 Ochiai, Shinjuku-ku.

| | | | | | |
|-----------------------------------|----------------------------|-----------------------------|---|---|---|
| Ando, Akimichi | 4 Sept. 1936 | 1 Oct. 1937 | None | No.36, Hayashi-cho, Komagane, Bunkyo-ku. | Managing Directorship is assumed by one in the office of account- ing Section Chief of Taxation Bureau, Mi- nistry of Finance. |
| Takahashi, Shinpei | 1 Oct. 1937 | 10 Mar. 1938 | Died | | |
| Tanaka, Yataka | 10 Mar. 1939 | 24 Apr. 1939 | Lawyer | No.1384, Yoyogi- nabara-cho, Shibuya-ku. | |
| Ikeda, Hayato | 24 Apr. 1939 | 9 Dec. 1941 | Vice Minister of Finance | | |
| Metoo, Koki | 4 Sept. 1936 | 14 Jan. 1938 | | No.2-127, Shimoma-cho, Setagaya-ku. | Director- ship is assumed by one in the office of either Direc- tor of Reve- nue Superinten- dent Bureau (Di- rector of Region- al Financial Bureau at present) Superin- tendent of Custom- House or Account- ing Section chief of Ministers Sec- retariat. |
| Takahashi, Shuzo | do | 10 Sept. 1938 | | No.4-557, Koonji, Suginami-ku. | |
| Fukuchi, Soji | do | 25 Oct. 1937 | | No.5415, Nagakura, Kurihara-cho, Miyagi-ken. | |
| Ota, Kametarō | do | 11 Jan. 1938 | | No.5-793, Amanuma, Suginami-ku. | |
| Kasuya, Yoshiharu | do | 26 Aug. 1937 | | No.2932, Katase Nishinohara, Fujisawa-shi. | |
| Yakamura, Shigeyoshi | do | 2 Aug. 1940 | | No.2-963, Daita, Setagaya-ku. | |
| Yakamura, Koto (Koto) | do | 4 Nov. 1938 | | No.2-32, Kaga-cho, Ichigaya, Shinjuku-ku. | |
| Yakamura, Kojiro | do | 25 Oct. 1937 | Lawyer | No.1458, Yasumi-cho, Nagano-shi. | |
| Yanaioka, Katsumi | 25 Dec. 1936 | 25 May. 1940 | Died | | |
| Yanai, Kokuwa | 23 Dec. 1936 | 4 Aug. 1939 | | No.46, Isoyoko, Kari- wara, Onsen- gun, Ehime-ken. | |
| Yasagawa, Koji | 4 Feb. 1937 | 26 Aug. 1938 | Inspector Imperial Fuel Industry Co. Ltd. | No.5-167, Asagaya, Suginami-ku. | |
| Yasuda, Ichiro | 24 Apr. 1937 | 20 Sep. 1941 | | No.1-206, Chikai, Shinjuku-ku. | |

| | | | | | |
|------------------------------------|---------------------|---------------|---------------|---|---|
| <i>Yamada</i> <i>Purge</i> | Tetsunosuke | 26 Apr. 1937 | 10 Sept. 1941 | Miyama Office | No.1-95 Ogikubo, Suginami-ku. |
| <i>Purge</i> | Hara, Kunimichi | 8 Jun. 1937 | 25 Oct. 1937 | | No.4-503. Bakyo, Suginami-ku. |
| <i>(not secured)</i> | Takebe, Hironari | 26 Aug. 1937 | 8 Jun. 1939 | Died | |
| <i>Passed</i> | Kawamata, Koho | 26 Aug. 1937 | 9 Jun. 1941 | Director, People's Bank | c/o Hikohachi, Tsuda, No.2-65, Okachi-machi, Taito-ku. |
| <i>Purge</i> | Ando, Akimichi ✓ | 1 Oct. 1937 | 10 Mar. 1938 | | No.35 Komagome, Hayashi-cho, Bunkyo-ku. |
| <i>Purge</i> | Matsuyama, Soji | 1 Oct. 1937 | 9 Dec. 1941 | Director, Takuyo Marine Products Co., Ltd. | No. 3-17-3, Nagasaki-cho, Toshima-ku. |
| <i>Passed</i> | Morimoto, Yasuo | 1 Oct. 1937 | 25 May. 1940 | Inspector, Japan Coal Company, Ltd. | No.6 Asabu Kasumi-cho, Minato-ku. |
| <i>not secured</i> | Suzuki, Tetsuo | 25 Oct. 1937 | 11 Jun. 1938 | Director, Pensions Bank. | No. 1-189, Kamiogikubo, Suginami-ku. |
| <i>Purge</i> | Mitsuyama, Norisada | 14 Jan. 1938 | 26 Aug. 1940 | | No.22 Kamiyama-cho, Shibuya-ku. |
| <i>(not secured)</i> | Komiya, Akira | 11 Jun. 1938 | 11 May 1942 | | No.503, Yamane, Zushi-cho, Yokosuka-shi. |
| <i>(President)</i> | Kuribara, Osamu | 11 Jun. 1938 | 25 May 1940 | President, Japan Taxation Association Foundation | No.1052, Shimoochiai, Yonocho, Kitaadachi-gun, Saitama-ken. |
| <i>Purge</i> | Hanada, Masaharu | 10 Nov. 1938 | 3 Feb. 1940 | | No. 14 Honmura-cho, Asabu, Minato-ku. |
| <i>reinstated</i> <i>Oct 50</i> | Nagai, Hitoshi | 10 Sept. 1938 | 25 May. 1940 | Okaya Mining Machine Co., Ltd. | No. 2-11 Shirakabe-cho, Azuma-ku, Nagoyashi. |
| <i>not secured</i> | Hasegawa, Koji | 4 Nov. 1938 | 30 Aug. 1939 | Inspector, Imperial Fuel Industry Co., Ltd. | No.6-167, Asagaya, Suginami-ku. |
| <i>(")</i> | Sugi, Kiichi | 10 Mar. 1939 | 2 Dec. 1942 | Director, Central Non-Life Ins. Association. | No.4-510, Setagaya, Setagaya-ku. |
| <i>Passed</i> | Hirose, Keiichi | 8 Jun. 1939 | 24 Nov. 1942 | President Hokkaido Colonial Bank. | No.954, Nishi 13 chome, Minami 12jo. |
| <i>(")</i> | Kato, Yoshizo | 4 Aug. 1939 | 25 Jan. 1941 | Chief of Central Agricultural and Forestry Bank's Sendai Branch | No.157-1, Higashi0 Sanbancho, Sendai-shi. |
| <i>reinstated</i> <i>Oct 50</i> | Maekiya, Takasuke | 30 Aug. 1939 | 10 Apr. 1943 | | No.383, Kamiiisa, Iida-mura Hamana-gun, Shizuoka-ken. |
| <i>Passed</i> | Ozaki, Ozeki Shogen | 3 Feb. 1940 | 16 Jan. 1941 | Director, Industrial Reconstruction Corporation | No.3-17-2, Denenchofu, Otaku. |
| <i>(not secured)</i> | Banno, Kiyoshi | 25 May. 1940 | 11 Jan. 1941 | | No.2-3, Ichigaya Kaga-cho, Shinjuku-ku. |

| | | | | | | |
|--------------------------|---|-------------------------|-------------------------|---|-----------------------------------|--------------------|
| <i>Purge</i> | Takao, Tokio | 25 May. 1940 | 14 May. 1941 | Shinko Trust Co., Ltd. | No. 1-26, S. Shibuya-ku | |
| <i>(not screened)</i> | Hasogawa, Yasujiro | 25 May. 1940 | 1 Oct. 1940 | | No. 5-2658 Meguro-ku. | |
| <i>(")</i> | Yamasumi, Katsumi | 25 May. 1940 | 18 Dec. 1940 | Director, People's Bank. | No. 5050, Shinagawa- | |
| <i>Secured</i> | Minami, Katsuji | 26 Aug. 1940 | 9 Dec. 1941 | Died | | |
| <i>(")</i> | Aoki, Seiei | 1 Oct. 1940 | 30 Oct. 1941 | | No. 6-141, Suginami- | |
| <i>(")</i> | Umekita, Suetatsu | 18 Dec. 1940 | 16 Jul. 1941 | | | |
| <i>Purge</i> | Ando, Akimichi | 11 Jun. 1941 | 11 Jun. 1941 | | No. 35 Komaba-shi-cho, | |
| <i>(not screened)</i> | Kishigami, Shunkichi | 25 Jun. 1941 | 31 Oct. 1941 | | | |
| <i>reinstated 2/2/50</i> | Panaka, Yutaka | 25 Jun. 1941 | 3 Dec. 1941 | Lawyer | No. 1184, Shibuyaku | |
| <i>(not screened)</i> | Hamada, Yuki | 11 Jun. 1941 | 3 Dec. 1941 | | No. 1-53, cho, Naka | |
| <i>Passed</i> | Shikimura, Yoshio | 11 Jun. 1941 | 9 Dec. 1941 | Inspector, Japan Iron Manufacturing Co., Ltd. | No. 64, Neguro-ku | |
| <i>(not screened)</i> | Kanayama, Kunio | 16 Jul. 1941 | 10 Apr. 1943 | Director, Farmland Development Corporation | c/o Ito, Hikawa-cho | |
| <i>(")</i> | Otsuka, Michi | 16 Jul. 1941 | 11 Jan. 1943 | Died | | |
| <i>(not screened)</i> | Hasogawa, Yasujiro | 29 Sept. 1941 | 21 Jan. 1942 | | No. 5-2658 Meguro-ku | |
| <i>(")</i> | Matsuyama, Soji | 27 Sept. 1941 | 9 Dec. 1941 | Director, Takuyo Marine Products Co., Ltd. | No. 3-17-sho, Tosh | |
| <i>Passed</i> | Hamada, Tokumi | 29 Oct. 1941 | 1 Nov. 1942 | Director, North-Eastern Industrial Co., Ltd. | No. 1-1, Sendai-sh | |
| <i>(not screened)</i> | Sato, Ichiro | 31 Oct. 1941 | 26 Apr. 1943 | | No. 2-108 Setagaya- | |
| <i>Purge</i> | Hibino, Noboru | 3 Dec. 1941 | 18 Mar. 1943 | Director, Mansai Club. | No. 538, Nakano-ku | |
| <i>Purge</i> | Hashimoto, Kozo | 2 Aug. 1940 | 7 Oct. 1942 | Hino Industrial Co., Ltd. | No. 1-57, Toshima-ku | |
| <i>Chief of Edition</i> | Ando, Akimichi | 4 Sept. 1936 | 10 Oct. 1937 | None. | No. 35, Komaba-shi-cho, Bunkyo-ku | |
| <i>Purge</i> | Tanouchi, Shigeo | 10 Oct. 1937 | 10 Mar. 1939 | Died. | | |
| <i>Passed</i> | Editor and Publisher of Magazine "Public Finance" | Hamada, Tokumi | 10 Oct. 1936 | 28 Feb. 1938 | Chairman Tohoku Kogyo Co., Ltd. | No. 1-1, Sendai-sh |
| <i>Purge</i> | Namura, Kusuo | 1 Mar. 1938 | 12 Sept. 1944 | Superintendent, Otawara Taxation Office, | Iida-shi, | |

| | | | | |
|--------------------------------|-----------------------------|-----------------------------|---|--|
| Takao, Fukio | 25 May. 1940 | 14 May. 1941 | Shinke Trust Co., Ltd. | No. 1-25, Sakae-Dori, Shibuya-ku. |
| Hasegawa, Yasujiro | 25 May. 1940 | 1 Oct. 1940 | | No. 5-2658, Kawinoguro, Meguro-ku. |
| Tomomori, Katsumi | 25 May. 1940 | 18 Dec. 1940 | Director, People's Bank. | No. 5050, Ochiai, Shinagawa-ku. |
| Hinami, Katsaji | 26 Aug. 1940 | 9 Dec. 1941 | Died | |
| Aoki, Seiei | 1 Oct. 1940 | 30 Oct. 1941 | | No. 6-141, Asagaya, Suginami-ku. |
| Onokita, Sochetsu | 18 Dec. 1940 | 16 Jul. 1941 | | |
| Ando, Akimichi | 11 Jan. 1941 | 11 Jan. 1941 | | No. 35 Komagome-Kaya- shi-cho, Bunkyo-ku. |
| Kishigami, Sachichi | 25 Jan. 1941 | 31 Oct. 1941 | | |
| Tanaka, Yutaka | 25 Jan. 1941 | 3 Dec. 1941 | Lawyer | No. 1184, Toyoginohara, Shibuya-ku. |
| Hamada, Yukio | 11 Jan. 1941 | 5 Dec. 1941 | | No. 1-58, Kamitakata- cho, Nakano-ku. |
| Shikimura, Yoshio | 11 Jan. 1941 | 9 Dec. 1941 | Inspector, Japan Iron Manufacturing Co., Ltd. | No. 64, Taira-cho, Meguro-ku. |
| Kanayama, Kunio | 16 Jul. 1941 | 10 Apr. 1945 | Director, Farmland Development Corporation | c/o Ito, No. 1 Hikawa-cho, Sakano-ku. |
| Otsuka, Miichi | 16 Jul. 1941 | 11 Jan. 1945 | Died | |
| Hasegawa, Yasujiro | 29 Sept. 1941 | 21 Jan. 1942 | | No. 5-2658, Kawinoguro, Meguro-ku. |
| Matsuyama, Soji | 27 Sept. 1941 | 9 Dec. 1941 | Director, Takuyo Marine Products Co., Ltd. | No. 5-17-3, Nagasaki- cho, Toshima-ku. |
| Hamada, Tokumi | 29 Oct. 1941 | 1 Nov. 1942 | Director, North- Eastern Industrial Co., Ltd. | No. 1-1, Urakoji, Sendai-shi. |
| Sato, Ichiro | 31 Oct. 1941 | 26 Apr. 1945 | | No. 2-1088, Setagaya, Setagaya-ku. |
| Hibino, Hoberu | 5 Dec. 1941 | 18 Mar. 1945 | Director, Kansai Club. | No. 538, Arai-cho, Nakano-ku. |
| Hashimoto, Kozo | 2 Aug. 1940 | 7 Oct. 1942 | Hino Industrial Co., Ltd. | No. 1-57, Goshigaya, Toshima-ku. |
| Ando, Akimichi | 4 Sept. 1936 | 10 Oct. 1937 | None. | No. 35, Komagome Hayashi-cho, Bunkyo-ku. |
| Okouchi, Shiget | 10 Oct. 1937 | 10 Mar. 1938 | Died. | |
| Hamada, Tokumi "nanco" | 10 Oct. 1936 | 28 Feb. 1938 | Chairman Tohoku Kogyo Co., Ltd. | No. 1-1, Omotokoji, Sendai-shi. |
| Hamura, Kusuo | 1 Mar. 1938 | 12 Sept. 1944 | Superintendent, Otawara Taxation Office. | Iida-shi, Nagano-ken. |

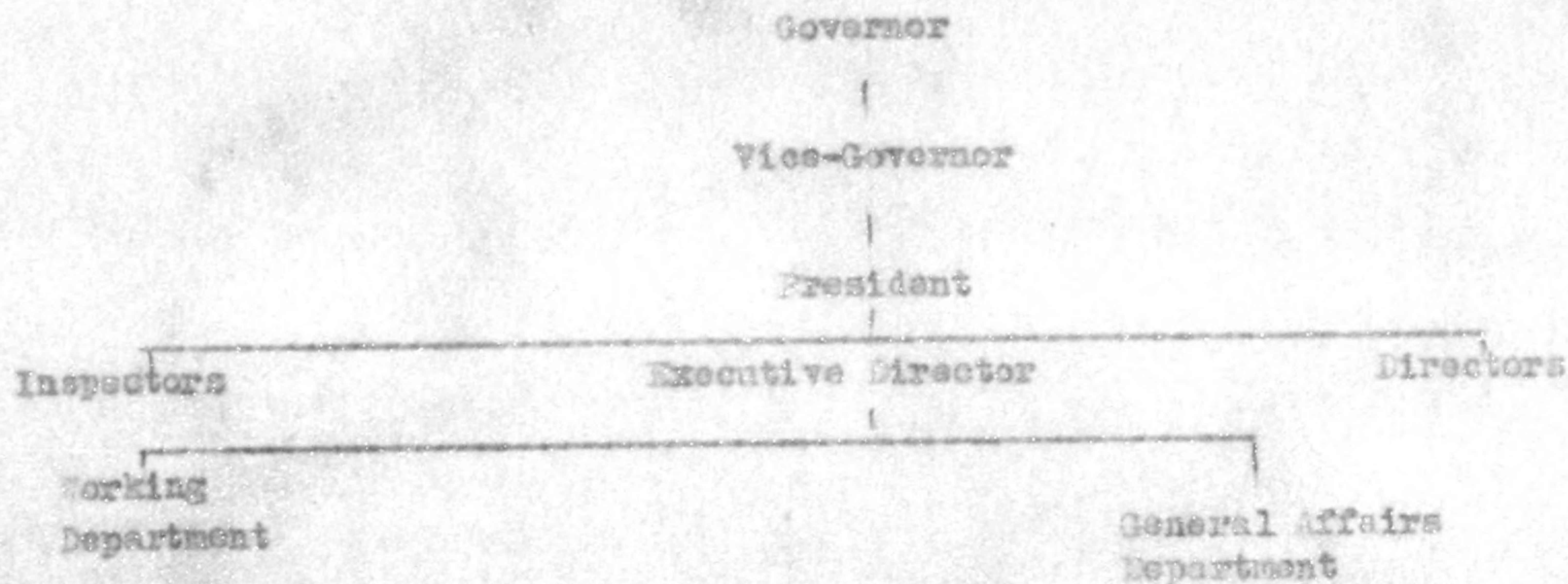
since low,
money

Table showing the Organization of the Okura
Zaimu Kyokai (Financial Affairs Society).
Foundation Juridical Person

From July 1937

to December 1941

As of December 8th, 1941



Collective purchase and
sale of necessity of
officers and other goods

Construction and management
of dwelling houses and
sanitorium

Loan for economic funds

Publication of the organ
"Zaimu" (Finance)

Publication and distribution
of printed matters

Other equipments

Planning of works and equipments

Estimate of Accounts and closing
of Accounts

Direction and superintendence of
Chapters

Receipts and disbursements and
keepint of articles

Matters other than those belong
to the Working Department

Service Regulations of Okura Zaimu
Kyokai (Financial Affairs Society),
Foundation Juridical Person
(Extracts of regulations)

Okura Zaimu Kyokai (Financial Affairs Society), Foundation Juridical
Person, donation (instituted, September 4th, 1936)

Article 12. There will be following officers of the present juridical
person:

- | | |
|------------------|-------------|
| 1. Governor | 1 |
| 2. Vice-Governor | 1 |
| 3. Counsellor | a number of |
| 4. President | 1 |
| 5. Director | a number of |
| 6. Inspector | " |
| 7. Counsellor | " |
| 8. Trustee | " |
| 9. Secretary | " |

Apart from the officers mentioned above following officers of each
Chapter shall be appointed.

- | | |
|---------------------------|-------------|
| 1. President of Chapter 1 | |
| 2. Trustee | a number of |
| 3. Secretary | " |

Article 13. The Society shall have as the Governor the person
occupying the post of the Minister of Finance.

The person occupying the post of the Vice-Minister of Finance shall
be recommended as the Vice-Governor.

The Governor shall request persons who are of erudition or of
reputation or who did much for the Society to take charge of Counsellor-
ship or of councillorship.

One of Directors shall be named as President. The person occupying
the post of the Director of the Taxation Bureau of Ministry of Finance
shall be recommended for the purpose.

One of Directors shall be named as Executive Director. The person
occupying the post of the Chief of Management Section of the Taxation
Bureau of Ministry of Finance shall be recommended for the purpose.

Directors and Inspectorship other than those mentioned in the
preceding two paragraphs shall be entrusted by the Governor to persons
who shall be chosen by him.

Trustees shall be appointed by the President choosing from among
members of the Foundation. The dismissal of these trustees shall be
done by the President.

The Presidentship of Chapter shall be entrusted by the President to persons chosen by him from among Directors.

Secretaries of Chapter shall be appointed by the President of Chapter choosing from among members of the Foundation. The dismissal of these secretaries shall be done by him.

Article 15 The President shall represent the Foundation and shall preside over the work of Foundation. The Executive Director shall carry out regular business receiving instructions from the President.

Article 16 Counsellors and Councillors shall reply to inquiries of the Governor or shall express their views.

Article 17 Provisions of the Board of Directors and those of the Board of Trustees shall be provided in the Detailed Regulations of General Affairs.

Article 18 Secretaries shall take charge of a part of work receiving instructions from the President and the Executive Director.

Article 19 Directors who are Presidents of Chapter may carry out the work of Chapter with their discretion under provisions of the Detailed Regulations of General Affairs.

The Detailed Regulations of General Affairs of Chura Zaimu Kyokai
(Financial Affairs Society) Foundation Juridical Person
(Provided September 1936, Revised April 1940)

Article 2 The Main Office of the Foundation shall be divided into two Departments of General Affairs and Working in view of taking charge of the work.

1. General Affairs Department

Planning of works and equipments
Estimates of accounts and closing of accounts
Direction and superintendence of Chapters
Receipts and disbursements and keeping of articles
Other matters not belonging to Working Department

2. Working Department

Issuance of an organ
Issuance and distribution of printed matters
Collective purchase and sale of necessity and other goods for officers of the Foundation
Construction and management of dwelling-houses and sanatorium
Loan for economic funds
Other equipments