

JAPANESE FILES RESEARCH PROJECT

DEPARTMENT OF JUSTICE
WAR DIVISION
ECONOMIC WARFARE SECTION

AND

FOREIGN ECONOMIC ADMINISTRATION
ECONOMIC INTELLIGENCE DIVISION

REPORT ON

JAPANESE INDUSTRY: TRADING ACTIVITIES, 1936 to 1941,
THROUGH MITSUI AND MITSUBISHI, MACHINERY SECTIONS, JAPAN.

November 15, 1944

NOTE: This Report is in Three Volumes

VOLUME TWO

Tabulation (cont'd.)

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VOLUME TWO

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492. MANSHU KOZAN (Manohuria Mine)

A. Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
Ishikawajima Zosensho	B-Tokyo	II-39	1	Spare parts for gold dredging ship	¥ 428,000
Mukden Seisakusho	B-Tokyo	II-40	1	Deck superstructure of gold dredging ship (Delivery 5 months after material is furnished.) (Mukden II-40 reported ¥ 105,500.)	106,000
Unknown Mfr.	B-Osaka (Tokyo)	I-40	1	50-Ton safety cableway	273,522

493. MANSHU KYOEI SHOKAI (Manchuria Kyoei Co.)

A. Sales

Unknown Customer	B-Mukden	I-41		Elec. rust remover	2,150
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494. MANSHU MAGNESIUM (Manchuria Magnesium)

In 1938, this company was being formed as part of Manshu Jukogyo Kaihatsu (Manchuria Industrial Development Co.) to produce annually 3,000 metric tons of magnesium. The factory, which was to be located at Yingkou, was to use the magnesia (magnesite ?) and nigari (?) deposits of the Oshibasi (mine). The company's capitalization of ¥ 10,000,000 (1/4 paid up) was to be subscribed by Manshu Keikinzoku (Manchuria Light Metals).

Prior to the forming of the company, Manchuria Light Metals was negotiating with I. G. Farbenindustrie of Germany for their magnesium manufacturing process. However, the technicians of the new company were not particularly interested in the I. G. process and decided to use the process of Mangyosha. (47)

A. Purchases

Maeda Kagaku Kikai	B-Dairen	I-39	1	Maeda type continuous filter	18,320
				(Osaka (Dairen) I-39 reported 2 continuous disk filters for ¥ 29,907.)	
	B-Dairen	I-39	1	Filter	12,576
				(Osaka 10/38 reported ¥ 12,146.)	

Company Dealt With	Bought Through	Date	No.	Product	Price
Nippon Gaishi	B-Dairen	I-39	25	Acid resisting porcelain made blowers	¥ 20,187
	B-Dairen	I-39	93	Reaction cylinders & ring conduit pipes	142,504
	B-Dairen	I-39	25	Acid resisting porcelain made pumps	24,344
	B-Dairen	II-39		Gas conduit pipes, etc. (35 items)	60,017
Nippon Pipe	B-Dairen	II-39	6,095	Conduit tubes	21,331
Thermal Syndicate	B-Tokyo (Dairen)	2/39	600	Vitreous shale silica tubes	
			18	Vitreous shale traps (?)	125,660

(1) Anticipated Purchases

	B-Dairen	II-38	1	Receiving elec. equipment	130,000 80%
	B-Dairen	II-38	1	Water pressure m/c.	310,000 100%
	B-Dairen	II-38		190-Ton shell bolt	237,000 100%
	B-Dairen	II-38	600	Silica tubes	135,000 100%
	B-Dairen	II-38	3	10-Ton & 2-ton cranes	100,000 20%
	B-Dairen	II-38	7	Turbo-compressors	200,000
	B-Dairen	II-39		Insulators & acid proof pump, etc.	200,000 40%
	B-Dairen	I-40	1	Equipment for mercury freezing	374,600 50%
	B-Mukden	II-40		Various machinery for handling magnesium (Middle to end of 1940.)	4,000,000 50%
			1	Die casting m/c. (To be ordered 2-3/41.)	100,000 90%
	B-Mukden	I-41	1	Rolling mill for magnesium	4,000,000 60%
			1	Small model rolling mill	200,000 60%
			1	Die casting m/c.	200,000 80%
			1	M/c. tool	100,000 50%

495. MANSHU ONODA CEMENT

A. Purchases

Ishikawajima Zosensho	B-Dairen (Tokyo (Dairen)	II-38	2	Overhead cranes	180,000
			6/38 reported	¥ 181,300.)	

Company Dealt With	Bought Through	Date	No.	Product	Price
Kato Seisakusho	B-Tokyo (Dairen)	5/38	1	Diesel locomotive	¥ 21,850
	B-Dairen	I-40	17	Heavy oil engine parts	27,153
	B-Dairen	II-40	26	Gas car parts	27,245
Shibaura	B-Dairen	II-38	1	Static condenser	25,610
Unknown Mfr.	B-Mukden	I-41		Storage battery	960

(1) Anticipated Purchases

B-Dairen	II-40	8	Small locomotives	300,000 100%
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496. MANSHU PULP KOGYO (Manchuria Pulp Industry)

A. Purchases

Yamato Kogyo Shokai	S-Tokyo	7/38		Seamless steel cylinders	59,000
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497. MANSHU RUTSUBO (Manchuria Crucible)

A. Sales

Unknown Customers	B-Dairen (Mukden)	I-38	2,000	Graphite crucibles	13,400
	B-Dairen (Mukden)	II-38	3,900	Graphite crucibles	38,450
			800	Large wheel graphite crucibles	15,320
			1,200	Graphite crucibles	12,600
	B-Dairen (Mukden)	I-39	1,200	Graphite crucibles	14,400
	B-Dairen (Mukden)	I-40	1,800	Graphite crucibles	21,948
	B-Dairen (Mukden)	II-40	7,000	Black lead crucibles	47,345
			1,200	Black lead crucibles	18,912
	B-Mukden (Dairen)	II-40		Graphite crucibles	70,508
	B-Mukden (Dairen)	I-41		Graphite crucibles	7,486

498. MANSHU SAIKIN (Manchuria Gold Mining)

A. Purchases

Bodison Mfg. Co.	B-Tokyo	II-39		Washing equipment for gold recovery plant	166,600
Hasegawa Seisakusho	S-Hsinking	5/38	10	Empire drills	30,854
	S-Hsinking	2/39		Spare parts for empire drill	115,543

Company Dealt With	Bought Through	Date	No.	Product	Price
Ishikawajima Zosensho	B-Tokyo	II-36	1	Sand gold digging boat	¥ 95,000
	B-Tokyo (Hsinking)	11/36		Placer gold extracting net parts	32,000
	B-Tokyo (Hsinking)	1/37	2	Placer dredging boats for alluvial mining	1,090,000
	B-Tokyo (Hsinking)	3/37	1	Alluvial mining m/c.	1,159,970
	B-Tokyo (Hsinking)	1/38		Alluvial mining m/c.	821,000
	B-Tokyo (Hsinking)	8/38	2	10 cu. ft. gold dredging boats	1,960,000
	B-Tokyo (Hsinking)	9/38		Spare parts for 3 dredgers	273,120
	B-Tokyo (Hsinking)	3/39	3	Mining boats	3,114,000
	Kisha Seizo	S-Hsinking	8/38	2	Gold mining boats
S-Hsinking		12/38		Gold dredger	129,686
S-Hsinking		3/39	1	Gold mining boat	1,040,000
Mitsubishi Denki	S-Hsinking	2/39	20	Motors	70,850
Shibaura	B-Tokyo (Hsinking)	8/38	3	500 KVA transformers	25,464
	B-Tokyo	10/38		Transformers & generator boards	37,904
Unknown Mfr.	B-Mukden (Hsinking)	I-41		Mining supplies	4,180

499. MANSHU SEITO (Manchuria Sugar Mfg.)

A. Purchases

Tanaka Kikai	B-Osaka (Tokyo)	12/36	1	600-Ton beet sugar mfg. device	369,129
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500. MANSHU SEIMA (Manchuria Hemp Dressing)

A. Purchases

Godo Shuttle	B-Dairen	I-40	5,000	Shuttles	12,500
Lawson	B-Dairen	II-36	1	Hemp dressing m/c, capable of producing 3,000,000 bags	274,914
	B-Tokyo (Dairen)	6/37	72	Spinning m/c, accessories	20,000
Shibaura	B-Dairen	II-36	30	Elec. motors & transformers	16,814

(1) Anticipated Purchases

<u>Company Dealt With</u>	<u>Bought Through</u>	<u>Date</u>	<u>No.</u>	<u>Product</u>	<u>Price</u>
	B-Dairen	II-39	1	M/c. & instruments for expansion	¥ 1,500,000 20%
<u>501. MANSHU SEISHI (Manchuria Paper Mfg.)</u>					
<u>A. Purchases</u>					
Toyo Babcock	B-Tokyo (Dairen)	9/37		C. T. boiler	56,000
<u>502. MANSHU SEISHI (Manchuria Thread Mfg.)</u>					
<u>A. Purchases</u>					
Ishii Tekkosho	B-Osaka	1/37		Winder	21,800
<u>503. MANSHU SEKIYU (Manchuria Petroleum)</u>					
<u>A. Purchases</u>					
Cameron	B-Tokyo (Dairen)	4/38		Blanking press parts(?)	25,526
Hasegawa Seisakusho	S-Dairen S-Dairen	5/39 11/39	2	Drills Test drills	250,346 60,420
Manshu Sumitomo Kogyo	B-Dairen	II-37	290	Distillation heating pipes	39,604
Nippon Pipe	B-Tokyo (Dairen)	II-39	675	Wing & slide valves	144,640
Nippon Valve	B-Dairen	II-36	409	Wing valves	21,745
	B-Tokyo (Dairen)	7/37	463	Valves	56,998
	(Dairen II-37 reported			¥ 57,440.)	
	B-Tokyo (Dairen)	12/37	250	Valves	21,010
	B-Tokyo (Dairen)	3/38	20	Valves	11,010
	B-Dairen	I-39	352	Wing valves	75,433
			90	Slide valves	43,700
	B-Dairen	I-40	850	Wing & slide valves	230,220
	(Tokyo I-40 reported			¥ 221,000 for the above.	
	Delivery of valves 10 months after exchange permission granted.)				

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kinzoku Kogyo	B-Dairen	II-40	3,950	Heating & cooling apparatus tubes	¥ 19,570
	B-Dairen	II-40	1,000	Heat exchange & condenser tubes	11,514
Toyo Babcock	B-Tokyo (Dairen)	9/37	1	C. T. boiler	42,150
(Dairen II-37 reported ¥ 45,204 for above item.)					

(1) Anticipated Purchases

B-Dairen	II-36			First expansion	1,000,000
B-Dairen	II-37			Bulbs	100,000
					100%
				M/c. instruments for industry expansion	1,500,000
					20%
B-Dairen	I-38			Can mfg. m/c. parts	15,000
					100%
B-Dairen	I-38			Sumitomo steel pipe, etc.	50,000
					40%
B-Dairen	II-38		1	Set valves	100,000
					100%
B-Dairen	II-38		1	Can mfg. m/c.	100,000
					100%
B-Dairen	II-39		4	Boilers	150,000
					70%
			1	Can mfg. equipment	100,000
					100%
			1	Valve, etc.	100,000
					50%
B-Dairen	I-40			Boilers	480,000
				Transformer	60,000
					50%
			1	Valve	300,000
					70%
B-Dairen	II-40			Boiler	500,000
					50%
			1	Valve	300,000
					50%
			1	Cracking plant	1,000,000
					50%
B-Mukden	I-41		3	Steam pumps (Del. 5-6/41.)	15,000
					100%
B-Mukden	I-41			Vacuum pump (Del. 5-6/41.)	50%
					50%
B-Mukden	I-41			Support metals for add. heat pipe for 1 car (Del. 4-5/41.)	15,000
					50%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Mukden	I-41	40	Heat exchangers (Del. 4-5/41.)	¥ 200,000 50%
	B-Mukden	I-41	13	Rectification towers (Rectifying Column) (Del. 4-5/41.)	90,000 50%

504. MANSHU SHARYO (Manchuria Rolling Stock Co.)

The plans for Manshu Sharyo were stated in 1937 (50) to be as follows:

This company was to be established in 1938 to produce annually ¥ 18,000,000 worth of locomotives, passenger cars, freight cars, etc. The capitalization was to be ¥ 5,000,000 with the principal investor the Yayoi Association which was made up of the following companies: Nippon Sharyo (Japan Rolling Stock), Kisha Seizo (Train Manufacturing), Kawasaki Sharyo (Kawasaki Rolling Stock), Hitachi Seisakusho (Hitachi Manufacturing), and Tanaka Sharyo (Tanaka Rolling Stock).

The president of Manshu Sharyo was to be Mr. Seihachi Akiyama, vice-president of Nippon Sharyo; he was to serve for 3 years. One of the managing directors was to be Mr. Nonaka, head of the supply stock department of the South Manchuria Railway. (50)

The Manshu Sharyo factory, located in the Tessei area of Mukden, was to be under construction in the spring of 1938, and equipment installed that summer.

The principal customers were to be North China, Minami Manshu Tetsudo (South Manchuria Railway), Showa Seikosho (Showa Steel) and Manshu Tanko (Manchuria Coal Mine). (14)(17)(50) Manshu Sharyo planned to sell directly to its customers (14), without the aid of MBK and MSK as agents, hence the sales do not appear in the tabulations which follow.

A. Purchases					
Hatsudoki Seizo	B-Osaka	II-39		Parts of engines	108,529
Manshu Kiki	S-Mukden	3/39		Laminated springs	74,173
Nishimori Tekkosho	B-Osaka (Mukden)	II-40	4	Lathes	38,050
Osaka Kikai Seisakusho	B-Osaka (Mukden)	II-40	1	Milling m/c.	28,955
			1	Boring m/c.	25,075
Sumitomo Kinzoku Kogyo	B-Osaka (Mukden)	I-39	2	Frames for 180 ton hydraulic riveting m/cs.	35,049
	B-Osaka	II-39		Cast steel supplies for locomotives & cars	20,238
	B-Osaka (Mukden)	I-40		Cast steel supplies for locomotives & cars	39,673

Company Dealt With	Bought Through	Date	No.	Product	Price
Teikoku Seimitsu Kogyo	B-Osaka (Mukden)	II-40	1	Turret lathes	¥ 10,900
Unknown Mfrs.	B-Mukden	II-40		Ball-shaped stop valves, etc.	118,889
	B-Mukden	II-40		Lathes	117,085
	B-Mukden	I-41		Graphite electrode	3,125
	B-Mukden	I-41		Sight feed glass & others	

(1) Anticipated Purchases

B-Mukden	II-40	Sumitomo rolling stock parts (To be ordered Mid 1941.)	500,000 80%
		Engine works rolling stock parts (To be ordered Mid 1941.)	150,000 50%
		Rolling stock springs (To be ordered Mid 1941.)	80,000 30%
		1 Boiler tube (To be ordered Mid 1941.)	50,000 50%
B-Mukden	I-41	Passenger car & accessory parts (Del. 5-10/41.)	50,000 70%

B. Sales

Unknown Customer	B-Mukden	I-41	Open car & others	1,881,160
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505. MANSHU SHOYU (Manchuria Soy Sauce)

A. Anticipated Purchases

B-Mukden	I-41	1 Brewing equipment	350,000 100%
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506. MANSHU SODA

A. Purchases

Fujikura Densen	B-Tokyo (Dairen)	6/37	800 Meters copper wire	10,007
Krebs & Co.	S-Dairen	1/39	4 Chlorine compressors	76,800
Mitsubishi Kakoki	S-Dairen	7/38	2 Diesel engines	30,884

507. MANSHU TAKAHASHI

A. Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
Unknown Mfrs.	B-Mukden	II-40		Accessories for conduit tubes	¥ 58,948
	B-Mukden	II-40		Electro-magnetic chuck	33,952
	B-Mukden	I-41		Top	54,330

B. Sales

Unknown Customer	B-Mukden	II-40		Belt	2,383
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508. MANSHU TAKUSHOKU (Manchuria Colonization & Exploitation)

A. Purchases

Kato Seisakusho	B-Tokyo (Hsinking)	3/39	6	Gear type gas locomotives	38,940
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509. MANSHU TANKO (Manchuria Coal Mine)

A. Purchases

Austin Western	B-Tokyo (Hsinking)	1/38	20	Automatic oil dump cars	334,542
				(Reported in Tokyo I-38, ¥ 324,138.)	
Ebara Seisakusho	B-Tokyo (Hsinking)	6/37		Turbo blower	34,000
	B-Tokyo (Hsinking)	7/37		Turbo blower	14,500
	S-Hsinking	6/38	1	Blower	35,920
Fujikura Densen	B-Tokyo (Hsinking)	5/37	1,000	Meters cable	52,202
	B-Tokyo (Hsinking)	6/37	1,200	Meters cable	12,360
	B-Tokyo (Hsinking)	7/37	12,000	Meters twisted copper wire	12,880
				(Tokyo II-37 reported a ¥ 475,830 order for elec. wires which probably includes the three preceding orders.)	
	B-Tokyo (Hsinking)	1/38		Cable	77,264
				Elec. wire	36,840
	B-Tokyo (Hsinking)	3/38	20	Km. cable	82,800
	B-Tokyo (Dairen)	3/38	25	Km. cable	24,100
				(Total for the above four products is ¥ 221,004. Tokyo I-38 reported sales of elec. wire & cable totaling ¥ 259,390. This probably includes above items.)	

Company Dealt With	Bought Through	Date	No.	Product	Price
Hanto Chotai	B-Osaka (Hsinking)	5/38	6	Conveyer belts	¥ 63,701
Heishin	B-Osaka-O	6-7/37	5	Turbine pumps	5,320
Seisakusho	B-Osaka-O (Hsinking)	8/37	5	Centrifugal pumps	4,500
	B-Osaka (Hsinking)	II-37	42	Plunger pumps for mining & sinking	49,140
	B-Osaka-O (Hsinking)	11-12/37	3	Plunger pumps & parts	6,236
	B-Osaka-O (Dairen)	1-2/38	1	Plunger pump parts	5,489
	B-Osaka-O (Hsinking)	3-4/38		Plunger pump parts	1,599
	B-Osaka (Hsinking)	II-40	4	5-HP plunger pumps	11,587
Hitachi Seisakusho	B-Osaka (Hsinking)	II-37	2	50-Ton tank locomotives	110,000
Ishikawajima Zosensho	B-Tokyo (Hsinking)	3/37	1	Elec. digging m/c.	215,000
	B-Tokyo (Hsinking)	3/39		Boring accessories	55,850
Kansai Seiko	S-Hsinking	5/38		Wire rope	58,260
	S-Hsinking	1/40		Wire rope	82,710
Kyosan Seisakusho	B-Tokyo (Dairen)	12/37		Track relay, etc.	17,966
Maeda Tekkosho	S-Hsinking	5/38		Boiler	61,418
Manshu Sumitomo	B-Dairen	II-38	789	Boiler tubes	12,032
Mitsubishi Denki	S-Hsinking	4/38	3	Elec. cranes, etc.	128,790
	S-Hsinking	6/38	2	Elec. m/c, parts for elec. locomotive	196,120
	S-Hsinking	9/38	203	Motors	907,410
	S-Hsinking	3/39		Mercury rectifiers, etc.	303,340
	S-Hsinking	5/39	15	Winding m/cs.	575,500
Mitsubishi Jukogyo	S-Hsinking	6/38	2	M/c. parts for elec. locomotive	168,260

Company Dealt With	Bought Through	Date	No.	Product	Price
Nippon Denchi	S-Hsinking	3/38		Safety lamps	¥ 31,880
	S-Hsinking	8/38	2,000	Safety lamps	45,000
	S-Hsinking	12/38	14,510	Safety lights	333,730
	S-Hsinking	2/39	57	Chargers	55,860
	S-Hsinking	1/40	15,000	Metal boxes	103,350
			35,000	Rubber insulated wires	54,950
			35,000	Elec. tanks	59,150
			70,000	Positive plates	122,850
	S-Hsinking	2/40	54,000	Safety lights	1,272,000
Nippon Densen	S-Hsinking	2/38		Elec. wires	97,575
Nippon Gaishi	B-Dairen	II-38	3,000	Pin insulators	12,066
	B-Dairen	II-38	4,915	Suspension clamps	14,598
	B-Nagoya (Hsinking)	6/39		Bonding style filter, etc.	21,869
	B-Dairen	II-39	4,000	Insulators	15,790
Osaka Kikai Seisakusho	B-Osaka	II-39	1	1/4-Ton air hammer	11,200
Sakurada Kikai	B-Tokyo	II-39	10	Hoists	121,500
Shibaura	B-Tokyo (Hsinking)	2/37	1	85-Ton elec. locomotive	140,000
	B-Tokyo (Hsinking)	3/37	2	12-Ton elec. locomotives	32,600
	B-Tokyo (Hsinking)	7/37	3	200 KW transformers	19,840
	B-Tokyo (Hsinking)	7/37	3	5-Ton battery locomotives	55,930
	B-Tokyo (Dairen)	5/38	2	Elec. locomotives	394,000
	Suction Gas Kikan Seisakusho	S-Hsinking	2/39	8	Air compressors
S-Hsinking		2/40	8	Air pressure m/cs.	56,000
Sumitomo Kikai Seisakusho	B-Osaka (Hsinking)	II-37	1	500 HP elec. hoist	71,000
Toyo Babcock	B-Tokyo (Dairen) (Tokyo 9/36 (Elec. Sec.) reported ¥ 383,235.)	9/36	2	Steam boilers	406,000
	B-Tokyo (Hsinking)	3/37	20	Valves	12,713
	B-Tokyo (Hsinking)	10/37		Steam boiler	54,276

Company Dealt With	Bought Through	Date	No.	Product	Price
Yamamoto Tekkosho	S-Hsinking	2/39	150	Jack hammers	¥ 54,225
	S-Hsinking	3/40		Jack hammer, etc.	54,250
Yokoyama Kogyosho	B-Tokyo	II-39	8	Hoists	162,400
Unknown Mfrs.	B-Nagoya (Dairen)	5/39		Pin type & suspension insulators, etc.	20,311
	B-Nagoya (Dairen)	9/39	150,000	Knob insulators	5,700
	B-Mukden (Hsinking)	I-41		24" belt conveyer & others	35,337

(1) Anticipated Purchases

	B-Dairen	II-38		Insulators & hardwares	100,000 40%
	B-Mukden	II-40	1	Heian coal grading equipment (To be ordered 12/40.)	2,030,000 100%
			3	24 belt conveyers (To be ordered 11/40.)	30,000
	B-Mukden	I-41	1	Heian ore grading equipment (Del. 4-5/41.)	1,800,000 100%

510. MANSHU TEIKOKU KINKO SEIREN SHO (Manchuria Gold Refinery)

A. Purchases

Cottrell Kumiai	B-Tokyo (Hsinking)	5/37	1	Set Cottrell equipment for disposing of mine smoke	136,488
				(Order purchased through Mitsui Kozan.)	

511. MASUDA GOMU KOGYOSHO (Masuda Rubber Industrial Works)

A. Sales

Dowa Shokai	B-Osaka (Hsinking)	I-40		Norpank (?) tires, etc. for 510 cars	13,450
Mitomo Shokai	B-Osaka (Dairen)	I-40		Rubber wheels for 50 cars	11,398
				Norpank tires	42,000
Unknown Customer	B-Osaka (Fusan)	II-40		Parts for 100 horse-drawn carts	21,250
				Parts for 1,000 miscellaneous vehicles	70,000
				Parts for 6,000 miscellaneous vehicles	148,000

512. MASUNARI DORYOKU KOGYO (Masunari Power Industry)

A. Sales

Company Dealt With	Bought Through	Date	No.	Product	Price
Bridgestone Tire	B-Tokyo (Moji)	3/39	1	Boiler installation, etc.	¥ 14,064
Chubu Kyodo Karyoku	B-Tokyo	II-37		Steam piping (one other item)	262,420
Ensuiko Seito	B-Tokyo (Takao)	12/38	17	Steam boilers & construction work	108,070
Formosan Govt.-Monopoly Bureau	B-Tokyo (Taihoku) (Tokyo (Elec. Sec.))	2/37	2	Steam boilers	73,500
				(Tokyo (Elec. Sec.) 2/37 reported ¥ 68,500.)	
Fuji Shashin Film	B-Tokyo	5/38		Pipe setting	19,000
Fushun Tanko	B-Osaka (Dairen)	I-40		High pressure steam pipes	18,046
Hokkaido Tanko	B-Tokyo	2/37	1	Steam boiler installation & miscellaneous articles	109,775
	B-Tokyo	II-37	1	Set pipes	262,420
	B-Tokyo	11/37		Steam & feed piping & steam valve	125,153
	B-Tokyo	12/37	1	Elec. installation work	16,000
	B-Tokyo (Misaki)	1/38	1	Boiler & steam engine installation, etc.	418,741
				(Tokyo I-38 reported ¥ 419,100.)	
	B-Tokyo	10/38		Installation of steam boilers, etc.	1,100,000
Hokkaido Tanko Kisen	B-Tokyo	2/37	1	Steam boiler construction	104,286
Jap. Govt.- Yamaguchi Prefecture Elec. Bu.	B-Tokyo (Moji)	7/38		Installation of one boiler	64,500
Kiaoo Denki	B-Tokyo (Tsingtao)	7/37	1	Boiler attachment	256,123
	B-Tokyo	II-37		Installation of 4 boilers	
			1	Other item	500,205
				(This order may include the one above it.)	
	B-Tokyo (Tsingtao)	12/38	1	Add. work on boiler installation	20,507
	B-Tokyo	II-40		Boiler reconstruction	186,000
				(Del. 6 months after material received.)	

Company Dealt With	Bought Through	Date	No.	Product	Price
Kochu Koshi	B-Tokyo	5/37	1	Boiler installation, etc. (Tokyo II-37 reported ¥ 189,150.)	¥ 195,000
Kokko Boseki	B-Tokyo (Tsingtao)	8/38		Steam boiler, overhaul & setting, etc.	13,300
Luta Kogyo Koshi	B-Tokyo (Tsingtao)	12/38	1	Equipment for lime soft water & zeolite	53,500
Manshu Dengyo	B-Osaka (Dairen)	12/37	1	High pressure feed water piping for Fushin Power Plant	31,415
Minami Manshu Tetsudo	B-Dairen	II-40	24	Steel steam pipes	19,162
Mitsui Kozan	B-Tokyo	6/38	1	Boiler installation gallery ladder mfg.	323,626
			1	boiler installation, etc.	
				(Tokyo II-38 reported ¥ 295,716.)	
	B-Tokyo	7/38		Mfg. expense for duct	109,730
	B-Tokyo	9/38		Mfg. & repairing of stoker	23,440
	B-Tokyo	11/38	1	C.T.M. steam engine installation	272,000
	B-Tokyo	2/39	1	Add. construction & changing of boiler installation	64,800
	B-Tokyo	II-39	1	Elec. power plant & foundation work	110,000
			1	Boiler installation & accessory work	120,000
			1	Boiler & mounting for turbo-generator	150,000
	B-Tokyo	II-40		Flue wind tunnel & gallery ladder	402,000
				(Del. 6 months after materials supplied.)	
Mokyo Dengyo	B-Tokyo	I-40	1	Boiler & turbo-generator installation	1,780,000
	B-Tokyo	II-40	1	Boiler & turbo-generator installation	1,750,000
Muroran Dento	B-Tokyo	6/37		Steam boiler installation piping, etc.	419,100
Nippon Bakelite	B-Tokyo	II-37		Boiler construction work, etc.	148,755

Company Dealt With	Bought Through	Date	No.	Product	Price
Nippon Seishi	B-Tokyo	12/36		Installation of boiler & turbine	¥ 272,716
	B-Tokyo	2/37	2	Steam boiler installations	264,536
	B-Tokyo	6/37		Cable laying work, etc.	43,000
	B-Tokyo	7/37		Piping & installation	40,850
	B-Tokyo	2/39		Steam negative booster & equipment for temperature reducer	14,990
Nippon Seitetsu	B-Tokyo	12/37		Installation of boiler & heat collector	77,601
	B-Tokyo	10/38		Installation of one steam boiler, etc.	110,822
Nisshin Rayon	B-Tokyo	3/37	1.	Boiler installation	
			3	Turbo-generator installations	31,000
	B-Tokyo	5/37		Elec. installation work for coal power plant	21,375
	B-Tokyo	10/37		Piping construction work	21,000
			(Tokyo 5/37 (Motor Section) reported ¥ 22,500.)		
			(Tokyo 10/37 (Elec. Section) reported ¥ 19,950.)		
Numazu Keori	B-Tokyo	3/37		Various material for installing pipes & wires for power plant	57,989
				(Tokyo 3/37 reported ¥ 55,488.)	
Oji Seishi	B-Tokyo	5/38		Installation of steam boiler	24,835
	B-Tokyo	9/38		Boiler attachments	36,880
Onoda Cement	B-Tokyo (Moji)	6/37	1	Transformer, distributor, etc.	29,300
Shibaura	B-Tokyo	II-37		Boiler, construction work, and 3 other items	107,160
	B-Tokyo	11/37		Steam boiler room piping	29,100
				(Tokyo 9/37 reported an order for Boiler Installation, ¥ 24,100. This is probably included in above.)	
Showa Seikosho	B-Tokyo (Dairen)	2/37	1	2,000 KVA elec. storage equipment	49,956

Company Dealt With	Bought Through	Date	No.	Product	Price
Taiwan Denryoku K.K.	B-Tokyo (Taihoku)	10/37	4	120 KVA induction regulators	¥ 16,068
	B-Tokyo	II-39		Elec. power-plant building	294,000
	B-Tokyo (Delivery May 1941.)	I-40	1	Power plant building	285,000
Toho Denryoku	S-Tokyo	11/38		Main steam pipes & water pipes	169,609
Tokyo Dento	B-Tokyo	10/37		Pressing frame	13,430
Toyo Soda	B-Tokyo (Moji)	6/37		Installation of one steam-boiler & supplementary work	24,312
		(Tokyo (Elec. Section) 6/37 reported of 2 steam boilers, ¥ 21,997.)		Installation of boiler	36,414
	B-Tokyo (Moji)	11/38			

(1) Orders reported by Export Reports

B-Osaka (Dairen)	3/37		Piping	3,860
B-Osaka (Dairen)	4/37		Iron tubes (2 deals)	470
B-Tokyo (Tientsin)	5/37		Boiler installation	195,000
B-Tokyo (Tsingtao)	6/40		Power plant work	900
B-Tokyo (Tsingtao)	6/40		Coal cutter parts	1,180
B-Tokyo (Tsingtao)	7/40		Power plant works	2,440
B-Tokyo (Tsingtao)	9/40		Boiler parts	185,930
B-Tokyo (Dairen)	9/40		Boiler parts (3 deals)	40,750
B-Osaka (Hsinking)	10/40		Boiler parts	2,070
B-Osaka (Hsinking)	10/40		Iron pipe, etc.	32,230

513. MASUNO SEISAKUSHO (Masuno Mfg.)

A. Sales

Mitsubishi Jukogyo	S-Nagasaki	6/38	2	Gas producing furnaces	51,000
Oda Seiko	B-Tokyo	I-40 (Delivery 8 months.)	1	Gas generating device	387,000

514. MATSUDA, SHINJIRO

A. Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
Hitachi Seisakusho	B-Osaka (Tokyo)	II-39	1	Propeller pump & engine	¥ 13,420

515. MATSUMIYA SHINDOSHO (Matsumiya Sheet Copper)

A. Purchases

Shibaura	B-Tokyo (Osaka)	1/38	1	L.F. elec. furnace	13,800
	B-Osaka	1/38		H.F. furnace	13,800

516. MATSUMOTO and GOTO

A. Sales reported by Export Reports

	B-Tokyo (Tientsin)	5/37		Medical instruments (3 deals)	860
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517. MATSUNAGA

A. Sales reported by Export Reports

	B-Tokyo (Buenos Aires)	6/37		Microscope accessories	330
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518. MATSUSAKAYA

A. Purchases

Mitsubishi Denki	S-Tokyo	5/38	3	Escalators	80,652
Nippon Kentetsu	S-Tokyo (Order placed through Takenaka Komuten (Takenaka Engineering Co.) for use in supplementary building at Ueno.)	6/38	1	Steel sash	95,013

519. MATSUO, Y.

A. Purchases

Kuwabara	B-Osaka-O	1-2/38	1	Manpulling tricycle	145
Shokai	B-Osaka-O (Imaya)	3-4/38	1	Bicycle	24

520. MATSUTAKE

A. Sales reported by Export Reports

	B-Osaka (Canton)	5/37		Bicycle (4 deals)	1,900
	B-Osaka (Surabaya)	5/37		Bicycle (2 deals)	1,080

521. MATSUYOSHI SHOTEN (Matsuyoshi Store)

A. Sales reported by Export Reports

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Tokyo (New York)	5/40		Glass syringe	¥1,400

522. MEIDENSHA

A. Sales

Manshu Dengyo	B-Tokyo (Hsinking)	5/38		Motors	29,275
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(1) Sales reported by Export Reports

	B-Tokyo (French Bussan)	12/36		Radio crystal	150
	B-Tokyo (Shanghai)	12/36		Radio crystal	250
	B-Tokyo (French Bussan)	1/37		Radio crystal	140
	B-Tokyo (Shanghai)	2/37		Radio parts	60

523. MEIJI SEITO (Meiji Sugar)

A. Purchases

Nippon Kijuki	B-Tokyo (Takao)	5/37		Crane	12,900
Sumitomo Kinzoku Kogyo	B-Osaka (Takao)	II-37	665	Boiler tubes	13,855
Tanaka Kikai Seisakusho	B-Osaka (Tokyo)	II-36		Work on 600-ton sugar beet factory	30,351
	B-Osaka (Takao)	II-36		1 Quadruple hand press(?)	350,935
	B-Osaka-0 (Tokyo)	11/36		1 Hand press	84,190
	B-Osaka (Takao)	11/37		1 Set sugar mfg. instru- ments & lagging work	40,500
	B-Osaka (Tokyo)	II-39		1 Filter press	16,005
				Sugar mfg. m/c. parts	830
				1 Pressure hot water filter	24,500
				1 Pressure filter	36,000

Company Dealt With	Bought Through	Date	No.	Product	Price
Toyo Babcock	B-Tokyo (Takao)	3/37		Front & rear heater	¥ 14,256
	B-Tokyo (Takao)	12/37		Heater	47,400
	B-Tokyo	I-39	6	Steamboiler heaters	140,800
<u>524. MEIJI SHOKAI (Meiji Co.)</u>					
<u>A. Purchases</u>					
Unknown Mfrs.	B-Nagoya	5/39		Three-phase motor, etc.	10,605
	B-Nagoya	7/39		Three-phase motor (several items)	5,804
	B-Nagoya	11/39		Three-phase motor (several items)	11,896
<u>525. MEISHO BOSHOKU (Meisho Spinning & Weaving)</u>					
<u>A. Purchases</u>					
Ishii Tekkosho	B-Osaka	6/37		Rapid traverse winder	84,990
Nippon Mokkan	B-Osaka	1/37	2	Bobbins	61,950
Toyoda Jido Shokki	B-Osaka	2/37		Card	47,250
Toyoda Shiki	B-Osaka	1/37		Blowing m/c.	17,500
Shokki	B-Osaka	2/37		Intermediary & slubbing frame (?)	10,300
	B-Tokyo	II-37		Staple equipment	1,096,575
<u>526. MEISEI RASENBYO</u>					
<u>A. Sales reported by Export Reports</u>					
	B-Tokyo (New York)	11/36		Wood screw	480
	B-Tokyo (New York)	12/36		Wood screw	1,100
	B-Tokyo (New York)	1/37		Wood screw	360
	B-Tokyo (New York)	2/37		Wood screw	920

527. MERIYASU KIKAI YOHIN (Hosiery Machine Supply)

A. Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
Consolidated	B-Osaka	7/37		Lace m/c.	¥ 32,790
Jardine Engineering	B-Tokyo	II-36	3	Lace m/cs.	120,000
	B-Osaka	5/37	4	Lace m/cs.	120,000
	B-Osaka	7/37		Lace m/c.	17,000
Lang, Wilder	B-Osaka	9/36		Knitting m/c.	12,000
Pine Saiho Kikai	B-Osaka (Tokyo)	1/39	900	Sewing m/cs.	19,470
	B-Osaka	II-39	100	Mico-sewing m/cs.	10,085
Saupe, Ernst	B-Osaka	11/36		Warp loom	10,000
	B-Osaka	5/37		Warp loom	11,000
Unknown Mfr.	B-Osaka	10/36		Warp loom	25,000

B. Sales reported by Export Reports

	B-Osaka (Bombay)	12/36		Knitting m/c.	30
	B-Tokyo (Calcutta)	1/37		Knitting m/c.	870
	B-Tokyo (Rangoon)	1/37		Knitting m/c.	1,980
	B-Tokyo (Melbourne)	1/37		Knitting m/c.	870
	B-Osaka (Bombay)	2/37		Knitting m/c.	260
	B-Osaka (San Francisco)	3/37		Knitting m/c.	4,900
	B-Osaka (Dairen)	5/37		Sewing m/c.	200
	B-Osaka (Sydney)	6/37		Singer m/c.	1,330

528. MEYAMU KAI

This company sold ¥ 1,545,293 worth of bicycles outside of Japan from November 1936 through July 1937. (52)

529. MIIKE SEISAKUSHO (Miike Manufacturing)

A. Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
Akita Mokuzaï K.K.	B-Osaka-0 (Miike)	8/37	30	Bolt washers for plane blade	¥ 30
	B-Osaka-0 (Miike)	3-4/38	1	Foot power thread guide sawing m/c.	110

530. MIKAWA CEMENT

A. Purchases

Kurimoto Tekkosho	B-Osaka-0 (Nagoya)	6-7/37	1	Shaft for tube mill	1,050
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531. MIKI SEIKO KOGYO (Miki Precision Industry)

A. Purchases

Toka Denkiro	B-Tokyo (Osaka)	12/37	1	"Toka" elec. furnace	21,460
				(Osaka I-38 reported the number of furnaces to be two instead of one.)	

532. MIMURO SHINDOSHO (Mimuro Sheet Copper)

A. Purchases

Shibaura	B-Osaka	2/38	2	H.F. elec. furnaces	28,725
				(Tokyo 2/38 reported ¥ 28,300.)	

533. MINAMI MANSHU GAS (South Manchuria Gas)

A. Purchases

Mukden Seisakusho	B-Dairen	I-39	1	Coal loading m/c.	19,800
	B-Tokyo	I-40		Mfg. & installing gas tank	328,000
				(Delivery October 1940.)	
	B-Dairen	I-40	1	Cistern type gas tank	328,000
	B-Dairen	I-40	1	Coal feeder	24,200
	B-Dairen	II-40	1	Coal feeder	24,200

In 1937, the numerous industrial companies controlled by the South Manchuria Railway, except for its oil plants and Fushun Tanko (Fushun Coal Mines), were taken over by Manshu Jukogyo Kaihatsu (Manchurian Industrial Development Co.). (10)

In 1940, South Manchuria Railway planned to begin a ¥2,000,000,000 project, which was to increase transportation facilities in Manchuria, build new branch railroad lines, open new ports and improve others, increase production in the Fushun Coal Mines, increase production of shale oil, and erect a new factory to manufacture synthetic petroleum. The cost of the project was to be partially met by floating ¥1,200,000,000 worth of debentures and by increasing the capitalization of the South Manchuria Railway from ¥800,000,000 to ¥1,400,000,000. The increase in capitalization was to be subscribed by the Japanese Government--¥300,000,000; present share holders---¥200,000,000; Manchurian Government--¥50,000,000; the staff of the South Manchuria Railway and the public of Manchuria--¥50,000,000. The first call of ¥10 per share was to be made in 1940. (53)

It is not known if this plan materialized. However, by the end of 1940 South Manchuria Railway was unable to meet its commitments and was cancelling practically all contracts. (24) (25) (54) (55)

This section contains purchases made not only by the South Manchuria Railway, but also by its subsidiary Fushun Tanko (Fushun Coal Mines) and Tetsudo Sokyoku (Railroad Bureau) which joined with the South Manchuria Railway in 1936.

A. Fushun Tanko (Fushun Coal Mines)

In 1940, this subsidiary of the South Manchuria Railway planned to increase production in its Ryuho mines by drilling "vertical instead of horizontal shafts." Equipment totaling ¥3,200,000 was to be purchased from Shibaura, Tokyo Ishikawajima, and Takaoka; twenty-two 85-ton locomotives were to be purchased: Kawasaki--6, Hitachi--5, Mitsubishi--6, and Shibaura--5. (55) Whether this plan materialized is not known; however, the plan for boring the shafts was given up in the latter part of 1940. (54)

In 1939, this company planned to construct, for ¥150,000,000, a 500,000 ton per year shale oil plant and a 500,000 ton per year crude oil plant. The first plant was to be completed in 1941 and the second in 1943. (56) In 1940, these plans were evidently changed to a 150,000 metric ton oil from coal factory, an 80,000 metric ton oil mfg. factory, and a 100,000 metric ton sponge iron factory. (54) In 1941, this plan was practically at a standstill because of a shortage of funds. (40)

(1) Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
Fuji Denki	B-Osaka (Dairen)	II-36	79	Elec. motors for Ryuho	¥ 63,991
				(Sumitomo Kikai purchased this equipment from Fuji Denki and sold it to SMR for use in Fushun Coal Mine, Ryuho [Lung-Feng] Coal Washing Factory. [Lung-Feng] is in Kiangsi Province, China.)	
Maeda Kagaku Kikai	B-Osaka (Dairen)	I-40	3	Maeda type continuous disc filters for oil mfg. plants	43,540
Masunari Doryoku Kogyo	B-Osaka (Dairen)	I-40		High pressure steam pipes	18,046
Sumitomo Kikai Seisakusho	B-Dairen	II-36	1	Coal-selecting equipment for Ryuho	330,723
				(Osaka (Dairen) II-36 reported that this equipment was for the Fushun Coal Mine, Ryuho [Lung-Feng] Coal Washing Factory. This report gave a price of ¥322,223)	
	B-Osaka-0	11-12/37	27	Valve parts	733
	(Hsinking)				
	B-Dairen	II-39	1	Cleaning equipment for Romansha pit of Fushun Tanko Coal Mine	1,555,030
				(Osaka II-39 reported ¥1,523,929. Tokyo II-39 reported ¥1,555,030)	
Takaoka Kumi	B-Dairen	II-39		Construction work of a new building for coal washing factory of Romansha Mine	476,643

(a) Anticipated Purchases

B-Dairen	II-36	1	Boiler for 2,500 KW	799,400	100%
B-Dairen	II-36		Piping ladders, etc. for the same use	200,000	50%
B-Dairen	II-36	1	Additional boiler	800,000	100%
B-Dairen	II-36	4	85-Ton elec. locomotives	600,000	25%
B-Dairen	II-36		Rokotai belt style coal carrying device	400,000	?
B-Dairen	II-36		Yentai mine pneumatic coal selecting device	300,000	100%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-36	5	50-Ton steam boilers for oil factory	¥ 600,000
	B-Dairen	II-36	6	Gas exhausters for oil factory	200,000
	B-Dairen	II-36	4	Air blowers for oil factory	100,000 50%
	B-Dairen	II-36		Pumps, etc. for oil factory	100,000 50%
	B-Dairen	II-36		Cottrell device for oil factory	500,000 100%
	B-Dairen	II-36		High press cylinder, tube & elec. equipment for coal liquefaction	600,000 80%
	B-Dairen	II-36		General elec. motor & m/cs for coal liquefaction	500,000 30%
	B-Dairen	II-36		Expansion of ammonium sulphate factory for power plant	800,000
	B-Dairen	II-36		Desulfurization device for power plant	600,000
	B-Dairen	II-37		Belt conveyer for Romanko coal mine	400,000 20%
	B-Dairen	II-37		Selecting coal equipment for Romanko	3,000,000 100%
	B-Dairen	II-37		Pneumatic coal separator for Entaiko	300,000 50%
	B-Dairen	II-37		Hoisting equipment for Ryuhoko	2,000,000 50%
	B-Dairen	II-37		Coal separator for Ryuhoko	3,000,000 100%
	B-Dairen	II-37		Steel mfg. factory m/c equipment	600,000 20%
	B-Dairen	II-37		Valves for oil mfg. factory	300,000 100%
	B-Dairen	II-37		Pumps for coal liquefaction factory oil	180,000 25%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-37		Sulfuric acid factory expansion	¥ 600,000 30%
	B-Dairen	II-37		Substation equipment for oil mfg. factory	107,000 100%
	B-Dairen	II-37		Piping for No. 21-22 boiler of substation	190,000 100%
	B-Dairen	II-37		Elec. furnace for oil mfg. factory	200,000 80%
	B-Dairen	II-37		Daikanton substation expansion	100,000 50%
	B-Dairen	II-37		Substation steam boiler spares	150,000 100%
	B-Dairen	II-37		Elec. wires for substation expansion	200,000 25%
	B-Dairen	II-37		Insulators for substation expansion	50,000 60%
	B-Dairen	I-38	1	Yen Tai pneumatic coal selecting m/c	800,000 50%
	B-Dairen	I-38	1	Ryuhō Shaft Mine hoisting device (expanded)	2,000,000 80%
	B-Dairen	I-38	1	Ryuhō Shaft coal selecting device	3,000,000 80%
	B-Dairen	I-38	1	Tin mfg. factory expansion m/c tools	1,000,000 20%
	B-Dairen	I-38		Rolling press, hydraulic forging m/c, elec. furnace, iron sulfide mine burning furnace	200,000 100%
	B-Dairen	I-38	1	Sulfuric acid factory Cottler device	130,000 100%
	B-Dairen	I-38	1	Coal liquefaction factory oil pump	180,000 30%
	B-Dairen	I-38	1	Sulfuric acid factory expanding m/c tools	600,000 20%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	I-38		Sumitomo boiler tube	¥ 150,000 100%
	B-Dairen	I-38	2	Elec. cars	110,000 100%
	B-Dairen	II-38	1	Romansha coal selecting equipment	2,000,000 100%
	B-Dairen	II-38	1	Entai automatic coal selecting equipment	800,000 50%
	B-Dairen	II-38	1	Ryuhō Mine hoisting equipment	3,000,000
	B-Dairen	II-38		M/cs & instruments for 3rd expansion of oil factory	6,000,000 10%
	B-Dairen	II-38	4	Elec. furnaces for iron factory	400,000 100%
	B-Dairen	II-38	1	1,000-Ton water pressure practice equipment	300,000
	B-Dairen	II-38	10	80-Ton elec. locomotives	2,500,000 20%
	B-Dairen	II-38	118	Dump cars	3,200,000
	B-Dairen	II-38	1	15-Ton locomotive type crane	140,000
	B-Dairen	II-38	1	Chemical industry coke plant	3,000,000
	B-Dairen	II-38		Miscellaneous elec. articles	1,000,000 20%
	B-Dairen	II-38		Insulators	1,500,000 30%
	B-Dairen	II-38		Conduit tube	300,000 30%
	B-Dairen	I-39	1	Water pipe type boiler (Liquefaction factory)	163,000 100%
	B-Dairen	I-39	8	Water pipe type boilers (for Roman & Ryuhō)	600,000 100%
	B-Dairen	I-39	1	1,000 HP skip hoist	230,000
	B-Dairen	I-39	6	Overhead travelling cranes	100,000 100%
	B-Dairen	I-39	45	85-Ton elec. locomotives	9,000,000 30%
	B-Dairen	I-39	35	Elec. shovels	875,000 10%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	I-39	1	M/c & instruments for expansion of oil factory	¥ 50,000,000 20%
	B-Dairen	I-39	1	Hoist tower & hoist for expansion of Ryuhoken Mine	3,000,000 50%
	B-Dairen	I-39	1	Coal washing equipment for expansion of Ryuhoken Mine	2,000,000 100%
	B-Dairen	I-39	1	M/c & instruments for expansion of iron mfg. factory	1,000,000 30%
	B-Dairen	I-39	1	M/c factory	1,000,000 10%
	B-Dairen	I-39	9	30,000 KVA transformers	2,250,000
	B-Dairen	I-39	1	Boiler part	100,000 100%
	B-Dairen	I-39		Sumitomo steel pipe, etc.	200,000 100%
	B-Dairen	I-39	1	Coal washing equipment for Romansha Mine	1,555,000 100%
	B-Dairen	I-39	1	Building for above mine	450,000 100%
	B-Dairen	I-39	1	Coal washing m/c parts for Ryuhoken Mine	100,000 100%
	B-Dairen	I-39	1	Cottrell device	250,000 100%
	B-Dairen	I-39	1	1,000-Ton hydraulic forging m/c	265,000 100%
	B-Dairen	I-39	6	300 HP hoists	270,000 100%
	B-Dairen	I-39	1	Signal equipment	300,000 50%
	B-Dairen	II-39	1	Crane & hoist for Ryuhoken Mine expansion work	3,000,000 90%
	B-Dairen	II-39	1	Add. construction of coal cleaning equipment for Ryuhoken Mine	2,000,000 100%
	B-Dairen	II-39	45	85-Ton elec. locomotives	9,000,000 30%
	B-Dairen	II-39	35	Elec. shovels	8,750,000 20%

Company Dealt With	Bought Through	Date	No.	Product	Price
B-Dairen		II-39	1	Water pipe type boiler (Liquefaction factory)	¥ 165,000 100%
B-Dairen		II-39	6	Water pipe type boilers (for Roman & Ryuko)	600,000 100%
B-Dairen		II-39	1	M/c & instrument for oil factory expansion	50,000,000 20%
B-Dairen		II-39		Romansha Mine equipments (m/c & instrument)	1,500,000 50%
B-Dairen		II-39	1	300-Ton sulfuric acid mfg. equipment	3,000,000 20%
B-Dairen		II-39	1	Cottrell equipment	350,000 100%
B-Dairen		II-39	1	Signal equipment	300,000 50%
B-Dairen		II-39	1	M/c & instruments for m/c factory expansion	1,000,000 10%
B-Dairen		II-39	1	Substation equipment	3,000,000 30%
B-Dairen		II-39	22	30,000 KVA transformers, etc.	1,500,000 50%
B-Dairen		I-40	1	Valve	500,000 70%
B-Dairen		I-40	1	1,000 KGM press steel	110,000 80%
B-Dairen		I-40	1	No. 1 oil refinery Cottrell equipment	250,000 80%
B-Dairen		I-40	1	No. 2 oil refinery Cottrell equipment	300,000 80%
B-Dairen		I-40	2	Elec. shovels	700,000 80%
B-Dairen		I-40	2	Hot air valves	350,000 60%
B-Dairen		I-40	59	Jinsha cars (as opposed to ore cars)	130,000 80%
B-Dairen		I-40	1	Boiler	197,600
B-Dairen		I-40	1	Boiler	245,000
B-Dairen		I-40		Transformers	720,000 60%
B-Dairen		I-40		Assorted valves	100,000 100%

Company Dealt With	Bought Through	Date	No.	Product	Price
B-Dairen		I-40	1	Signal equipment	¥ 100,000 50%
B-Dairen		I-40		Boiler parts	200,000 60%
B-Dairen		I-40		Elec. sundries	300,000 80%
B-Dairen		I-40	1	Rotary kiln	3,000,000 50%
B-Dairen		I-40	1	Sulfuric acid rod equipment	5,000,000 50%
B-Dairen		I-40	1	"Tirox" ?	1,000,000 50%
B-Dairen		I-40	1	Expansion joint	200,000 80%
B-Mukden		II-40	1	Set coal-lifting & ash-removing apparatus for oil factory east of Fushun	130,000 80%
				Dec. 1940	
B-Mukden		II-40	2	120 Blocking shovels	700,000
				Dec. 1940	
B-Mukden		II-40	8	Hammer screws	150,000
				Jan. 1941	
B-Mukden		II-40	1	Belt conveyer m/c	620,000
				Dec. 1940	
B-Mukden		II-40	8	Rotary kilns for making sponge iron	4,000,000 50%
				Apr. 1941	
B-Mukden		II-40	8	No. 8 gyrator crushers	600,000 80%
				Apr. 1941	
B-Mukden		II-40	1	Belt conveyer & bucket conveyer	500,000 80%
				Apr. 1941	
B-Mukden		II-40	8	Drier mesh (?) plants	150,000
				Dec. 1940	
B-Mukden		II-40	1	Oil pump body	60,000 80%
				Jan. 1941	
B-Mukden		II-40	2	Pumps for leftover oil	150,000 100%
				Mar. 1941	
B-Mukden		II-40	1	Belt conveyer for large inclined shaft	500,000 80%
				Apr. 1941	
B-Mukden		II-40	16	85-Ton elec. locomotives	4,000,000 50%
				End of Oct. (1940?)	
B-Mukden		II-40	1	Cracking plant	2,000,000 100%
				During Nov. (1940?)	
B-Mukden		II-40	3	Ammonium sulfate-making equipments	1,500,000 100%
				During Nov. 1940 - 2 sets; during Mar. 1941 - 1 set	

Company Dealt With	Bought Through	Date	No.	Product	Price
B-Mukden	II-40		6	Cottrell equipments (for lump ? stone)	¥ 1,300,000 100%
				Oct. 1940 (Half)	
				Apr. 1941 (Half)	
B-Mukden	II-40		2	Cottrell equipments (for pulverized ? stone)	500,000 100%
				Apr. 1941	
B-Mukden	II-40		1	Sulfur-removing equipment	1,500,000 100%
				Nov. 1940	
B-Mukden	II-40		1	Cottrell equipment for sulfur-removing equipment	1,200,000 100%
				Apr. 1941	
B-Mukden	II-40		1	Valve for East Oil factory	1,000,000 60%
				Apr. 1941	
B-Mukden	II-40		8	Rotary kilns for making sponge iron	4,000,000 50%
				End of 1940 or spring of 1941	
B-Mukden	II-40		1	Heating furnace	100,000 100%
				End of Nov. (1940?)	
B-Mukden	II-40		3	RR freight car scales	200,000
				May 1941	
B-Mukden	II-40		10	Low temperature carbonizing furnaces	8,000,000
				End of 1940 or early 1941 (half) about	
				Oct. 1941 (remainder)	
B-Mukden	II-40		30	Various types of hydrogen gas compressors	8,500,000 50%
				End of 1940 or early 1941 (half about	
				Oct. 1941 (remainder)	
B-Mukden	II-40		5	Oil pumps	300,000 100%
				End of 1940 or early 1941 (half) about	
				Oct. 1941 (remainder)	
B-Mukden	II-40		1	High pressure pipe (?)	9,000,000 80%
				Aug. 1941	
B-Mukden	II-40		1	Crane	500,000 80%
				End of 1940-Apr. 1941	
B-Mukden	II-40		1	Other m/c equipment for coal liquefaction plant	35,000,000 20%
				1/2 end 1940 - early 1941. Rest - about	
				Oct. 1941	
B-Mukden	II-40		1	M/c equipment for iron making factory	8,000,000 30%
				End of 1940 or early 1941	

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-40	1	Valve	¥ 1,000,000 80%
	B-Dairen	II-40	1	Rotary kiln	3,000,000 50%
	B-Dairen	II-40	1	Tyrox method	1,000,000 50%
	B-Dairen	II-40	1	Expansion joint	200,000 80%
	B-Dairen	II-40	1	1,000-Metric ton press steel crucible	110,000 100%
	B-Dairen	II-40	1	No. 1 Oil Factory Cottrell	250,000 80%
	B-Dairen	II-40	1	No. 2 Oil Factory Cottrell	150,000 80%
	B-Dairen	II-40	2	Elec. shovels	700,000 100%
	B-Dairen	II-40	1	Hot air valve	350,000 60%
	B-Dairen	II-40	1	1,500 Barrel cracking plant	2,000,000 100%
	B-Dairen	II-40		Sulfuric acid equipment	1,500,000 80%
	B-Dairen	II-40		Car dumpers, belt-conveyers	600,000 100%
	B-Dairen	II-40		Rolling mill	1,600,000 80%
	B-Dairen	II-40		Ore separating ? mill	400,000 50%
	B-Dairen	II-40	7	Cranes	180,000 80%
	B-Dairen	II-40	1	Belt conveyer	120,000 80%
	B-Dairen	II-40	4	85-Metric ton elec. locomotives	1,000,000 100%
	B-Dairen	II-40	3	30,000 KVA transformers	1,359,618 80%
	B-Dairen	II-40	1	6,500 KVA transformer	100,000 100%
	B-Dairen	II-40		Boiler parts (10 items)	100,000 100%
	B-Mukden (Del. April-May 1941)	I-41	4	Elec. motor cars	320,000 100%
	B-Mukden	I-41	10	Elec. furnaces	2,000,000 10%
	B-Mukden	I-41	6	Cottrell equipments (lump)	1,100,000 100%
	B-Mukden	I-41	2	Cottrell equipments (small lump)	500,000 100%-50%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Mukden	I-41	12	Cottrell equipments for desulfurization factory	¥ 1,000,000 100%
	B-Mukden	I-41	1	Cracking plant	2,650,000 100%
	B-Mukden	I-41	1	Ammonium sulfate mfg. equipment	1,500,000 100%
	B-Mukden	I-41	1	Steel plate roll. m/c & decomposition mill	2,000,000 80%
	B-Mukden	I-41	1	Crane	300,000 80%
	B-Mukden	I-41	1	6,500 KVA transformer	100,000 100%
	B-Mukden	I-41	8	Elec. locomotives	2,000,000 100%
	B-Mukden	I-41	1	Valve	500,000 70%
	B-Mukden	I-41	1	Contact sulfuric acid mfg. equipment	5,000,000 50%
	B-Mukden	I-41	1	Desulfurization equipment	1,000,000 100%
	B-Mukden	I-41	1	Boiler	100,000 100%

B. Tetsuro Sokyoku (Railroad Bureau)

In 1936, this bureau joined with the railroad department of the South Manchuria Railway. (13)

(1) Purchases

Hatsudoki Seizo K.K.	B-Osaka (Mukden)	II-36		Railway supplies	37,110
	B-Osaka-O (Mukden)	11/36		Parts for heavy oil engine	402
Ishikawajima Zosensho	B-Tokyo (Mukden)	9/36		Steam turbine	55,100
Nippon Grinnell	B-Tokyo (Mukden)	10/37	1	Sprinkler	20,097
Sumitomo Kinzoku Kogyo	B-Osaka (Dairen)	II-36		Railway supplies	155,562
	B-Tokyo	II-36	200	Tires & wheels	52,000
	B-Tokyo (Mukden)	II-36	204	Couplers & accessories	17,963
	B-Tokyo (Mukden)	II-36	154	Steel tires	14,228

Company Dealt With	Bought Through	Date	No.	Product	Price
Toyo Otis	B-Tokyo (Mukden)	1/37		Elevator	¥ 10,600
Yokogawa	B-Osaka	II-36	3	Upper plate girders	14,340
Kyoryo			5	Turn tables	14,612
Seisakusho	B-Tokyo	II-36	39	Bridge supporting work	379,198
	B-Tokyo (Mukden)	11/36	110	Iron poles for bridges	38,280
	B-Tokyo (Mukden)	11/36		Reinforcement of steel girders	24,874
	B-Tokyo (Mukden)	6/37	100	Pcs. welding reinforcing work	72,464
Yuasa Chikudenchi	B-Tokyo	7/37	3,640	No. 1 type elec. tanks	41,658

C. Purchases made by the South Manchuria Railway

Akashi	B-Dairen	II-38		Radio Seismograph	17,500
Seisakusho	B-Dairen	II-38	123,000	Speedometer equipment	36,200
				(The total for the above two items is ¥53,700. Tokyo (Dairen) 7/38 reported ¥52,500)	
Ashcroft (?) Mfg. Co.	B-Tokyo (Dairen)	6/37		Tools for 9 Mikado locomotives	15,582
Askania Werke	B-Tokyo (Dairen)	11/37		Mixing governor, etc.	77,000
Collet & Engelhard Co. (?)	S-Dairen	8/38	1	Boring m/c	44,482
Cottrell Kumiai	B-Dairen	II-37	1	Elec. oil catcher	527,289
				(Tokyo (Dairen) 5/37 reported ¥410,000. This probably is included in above)	
	B-Dairen	II-37	1	Elec. dust collecting equipment	46,300
	B-Tokyo (Dairen)	10/37	1	Cottrell equipment	117,249
	B-Tokyo (Dairen)	11/37		Add. material for Cottrell equipment	33,241
				(The above two orders placed through Mitsui Kozan)	
	B-Dairen	II-38	1	Elec. dust collecting equipment	106,270
	B-Dairen	II-40	1,502	Cottrell equipment parts	30,484
	B-Dairen	II-40	315	Insulators	27,790

Company Dealt With	Bought Through	Date	No.	Product	Price
Daido (Denki) Seiko	B-Dairen	I-38	72	Bolster-springs	¥ 10,440
	B-Dairen	I-38	117	Springs for locomotives	10,036
	B-Dairen	I-38	1	Elec. arc furnace	56,800
	B-Dairen	I-38	1,136	Springs for freight cars	27,534
	B-Dairen	I-38	304	Springs for locomotives	24,566
	B-Dairen	I-38	5,300	Carbon steel bolt-nuts	27,796
	B-Dairen	I-39	1	Elec. arc furnace	49,350
	B-Dairen	I-39	3	Elec. arc furnaces	346,430
	B-Dairen	II-39	1	Elec. resistance furnace	12,500
	B-Dairen	II-40	168	Bolster-springs	10,380
Daika Yogyo	B-Dairen	I-38	50,000	Insulators	15,250
	B-Dairen	I-38	300,000	Insulators	84,225
	B-Dairen	I-38	220,000	Insulators	64,780
	B-Dairen	I-38	600,000	Insulators	186,000
	B-Dairen	II-38	123,000	Insulators	30,695
	B-Dairen	II-38	84,000	Insulators	21,589
	B-Dairen	II-38	35,000	Anchor insulators	10,900
	B-Dairen	I-39	107,120	Double size insulators	41,134
	B-Dairen	I-39	62,370	Insulators	26,507
	B-Dairen	II-39	69,000	Insulators	24,725
	B-Dairen	II-39	438,000	Insulators	141,920
B-Dairen	I-40	500,000	Elec. insulators	845,000	
Electro-Kemisk	B-Tokyo	I-37		Patent fee for electrode	731,000
Fuji Denki	B-Tokyo (Dairen)	7/37	3	Boiler, motor, control disk	11,590
	B-Dairen	II-39	1	Hydraulic forging m/c supplies	14,543
Fujikura Densen	B-Dairen	II-36	10,000	Meters cable	23,300
	B-Dairen	II-36	15,000	Meters cable	25,900
	B-Dairen	II-36	20	Cables & accessories	17,718
	B-Dairen	II-36	10,200	Meters cable	30,190
	(Tokyo 9/36 reported ¥20,604)				
	B-Dairen	II-36	25,000	Kg hard copper wire	21,550
	B-Dairen	II-36	2	Elec. cables & terminal boxes	12,264
	B-Tokyo (Dairen)	10/36	1,000	Meters cable	44,969
	B-Tokyo (Dairen)	12/36	13	Tons copper wire	22,211
	B-Tokyo (Dairen)	1/37	40	Tons hard drawn copper wire	41,120
	B-Tokyo (Dairen)	2/37		Hard copper wire	161,974
	B-Tokyo (Dairen)	3/37	20	Tons hard drawn copper wire	
			200	Km No. 4 wire	
		20	Kg copper wire	68,599	

Company Dealt With	Bought Through	Date	No.	Product	Price
Fujikura Densen (Cont'd)				(The total for the foregoing five I-37 items is ¥338,873. Tokyo I-37 reported an order for 50 tons hard copper wire ¥115,120. This is probably included in the foregoing five orders)	
	B-Dairen	II-37	9,570	Meters hard copper wire	¥ 16,463
	B-Dairen	II-37	15,000	Kg hard copper wire	20,998
	B-Dairen	II-37	10,600	Meters cable	19,536
	B-Dairen	II-37	50,000	Kg hard copper wire	30,470
	B-Dairen	II-37	20,000	Kg hard copper wire	30,220
	B-Dairen	II-37	20,000	Kg hard copper wire	28,868
	B-Dairen	II-37	250,000	Kg hard copper wire	315,475
	B-Dairen	II-37	4,000	Meters cable	11,600
	B-Dairen	II-37	4,000	Meters armored cable	11,440
	B-Dairen	II-37	2,340	Meters cable	12,296
	B-Dairen	II-37	900	Meters cable	10,800
				(The above eleven Dairen II-37 orders total ¥508,166. Tokyo II-37 reported sales of elec. wires totaling ¥586,477. Tokyo monthly reports for II-37 reported sales of wire totaling ¥463,779. These orders are probably included in above)	
	B-Dairen	I-38	200,000	Kg hard copper wire	185,990
	B-Dairen	I-38	120,000	Kg hard copper wire	139,788
	B-Dairen	I-38	9,000	Meters cable	123,169
	B-Dairen	I-38	378,800	Meters insulated wire	102,412
	B-Dairen	I-38	69,400	Meters hard copper wire for trolley car	101,563
	B-Dairen	I-38	230,000	Meters telephone wire	26,700
	B-Dairen	I-38	20,000	Meters cable	36,400
	B-Dairen	I-38	250,000	Meters telephone service wire	35,000
	B-Dairen	I-38	33,100	Meters cable	62,628
	B-Dairen	I-38	9,000	Meters cable	13,590
	B-Dairen	I-38	3,600	Meters armored cable	25,524
	B-Dairen	I-38	250,000	Meters insulated wire	16,991
	B-Dairen	I-38	9	Cables, etc.	20,022
	B-Dairen	I-38	320,000	Meters No. 4 wire, etc.	47,391
	B-Dairen	I-38	330,000	Meters No. 4 wire, etc.	28,623
	B-Dairen	I-38	31,200	Meters cab-tire (?) cable	28,191
	B-Dairen	I-38	190,000	Meters rubber wire	12,902
				(The above seventeen Dairen I-38 orders total ¥1,006,884. Tokyo-Osaka monthly reports for I-38 reported sales totaling ¥717,058. These orders are probably included in the above)	
	B-Dairen	II-38	6,360	Meters cable	20,640
Fushun Inaba Seisakusho	B-Dairen	I-40	150	Railroad crossing switches	20,250

Company Dealt With	Bought Through	Date	No.	Product	Price
Hatsudoki Seizo K.K.	B-Osaka (Dairen)	II-36		Railway supplies	¥ 110,215
	B-Osaka-O (Dairen)	11/36	5	Oil feeders	1,625
	B-Osaka-O (Dairen)	11/36		Injector	2,700
	B-Osaka-O (Dairen)	11/36	3	Water supply heaters	3,600
	B-Osaka-O (Dairen)	11/36	3	Feed pumps	5,850
	B-Osaka-O (Dairen)	11/36	10	Automatic furnace doors	2,300
	B-Osaka-O (Dairen)	11/36	20	Cut out valves	490
	B-Osaka-O (Dairen)	12/36	2	Forging m/cs	25,987
	B-Osaka-O (Dairen)	1/37		Valves for heavy oil engine	652
	B-Osaka-O (Dairen)	1/37		Valves for heavy oil engine	29
	B-Osaka-O (Dairen)	1/37		Heating supplies	6,691
	B-Osaka (Dairen)	3/37	3	B.K. type stokers	13,500
	(Osaka (Dairen) I-37 reported an order for railroad materials ¥125,934. This order probably includes above eleven monthly reports for I-37)				
	B-Osaka (Dairen)	5/37		Stoker	12,672
	B-Osaka-O (Dairen)	6-7/37	52	Sand sprinklers	1,700
	B-Osaka-O (Dairen)	6-7/37	20	Cut out valves	490
	B-Osaka-O (Dairen)	6-7/37	4	Steam cylinder lids	900
	B-Osaka-O (Dairen)	6-7/37	12	Water supply heaters & water supply pumps	20,220
	(Dairen II-37 reported an order for 6 sets water supply pump ¥12,300. Osaka (Dairen) 7/37 reported ¥11,808)				
	B-Osaka-O (Dairen)	6-7/37		Parts for 8 locomotives	608
	B-Osaka-O (Dairen)	6-7/37	5	Nazan type injectors	1,350
	B-Osaka-O (Dairen)	6-7/37		Heating supplies for 4 cars	9,565
	B-Osaka-O (Dairen)	6-7/37	30	Top cover gaskets	200
	B-Osaka-O (Dairen)	8/37	74	Locomotive parts	1,428
	B-Osaka-O (Dairen)	9/37	80	Locomotive parts	4,550

Company Dealt With	Bought Through	Date	No.	Product	Price
Hatsudoki Seizo K.K. (Cont'd)				(The total for the foregoing eleven Osaka II-37 monthly reports is ¥53,683. Osaka (Dairen) II-37 reported an order for cast steel articles for rolling stock ¥88,096. This is probably partially covered by above orders)	
	B-Osaka-0 (Dairen)	10/37	145	Locomotive parts	¥ 2,822
	B-Osaka-0 (Dairen)	11-12/37		Locomotive & parts	16,959
	B-Osaka-0 (Dairen)	1-2/38	996	Locomotive parts	74,774
	B-Osaka-0 (Dairen)	3-4/38		Heating supplies for 23 passenger cars	8,512
	B-Osaka (Dairen)	3/38		Water pump & water heater, etc.	88,637
				(Dairen I-38 reported an order for 26 feed water heaters & pumps ¥50,380. This order is probably included in above item)	
	B-Osaka (Dairen)	I-38		Engine parts	160,560
				(Osaka-0 3-4/38 reported ¥159,600 for above. Dairen I-38 reported two items which are probably included in above item:	
			16	Parts for locomotive	18,000
			40	Injectors	12,200)
	B-Osaka (Tientsin)	7/38		Heating equipment supplies	34,560
				(Order for Mantetsu Hokushi Jinukyoku (SMR North China Office))	
	B-Dairen	II-38	26	Nazan model injectors	10,270
	B-Dairen	II-38	40	Nazan model injectors	15,200
				(The total of the above two items is ¥25,470. Osaka (Dairen) 7/38 reported ¥24,883)	
	B-Dairen	II-38	43	Oil feeders	16,125
	B-Dairen (Osaka (Dairen) 4/38 reported oil & water feeders ¥13,056)	II-38	40	Oil feeders, etc.	13,600
	B-Dairen (Osaka (Dairen) 8/38 reported ¥11,040)	II-38	100	Reducing valves	11,500
	B-Dairen	II-38	21	Reversing devices	13,230
	B-Dairen	II-38	86	Injectors	26,230
	B-Dairen	II-38	172	Furnace doors	20,855
	B-Dairen	II-38	108	Parts for locomotive	20,466
				(Osaka (Dairen) 6/38 reported an order for passenger car heater parts, water suppliers & oil suppliers, etc. ¥117,226. This is probably covered by the above nine Dairen II-38 reports)	

Company Dealt With	Bought Through	Date	No.	Product	Price
Hatsudoki (Seizo K.K. (Cont'd)	B-Osaka	II-38		Parts for locomotives & heating equipment in cars	¥ 313,394
				(This order probably includes the foregoing nine Dairen reports for II-38)	
	B-Osaka (Dairen)	I-39		Locomotive parts & car heating supplies	222,036
				(Dairen I-39 reported:	
			710	Oiling m/cs for locomotives, etc.	32,000
			60	Water suppliers for locomotives	24,000
				Osaka (Dairen) 3/39 reported:	
			8	Locomotive parts	30,720
				These orders are probably included in above)	
	B-Dairen	II-39	100	Reducing valves	11,500
	B-Dairen	II-39	300	Daydrops (?)	16,500
	B-Dairen	II-39	80	Stop valves, etc.	17,250
	B-Dairen	II-39	1,200	Cut out valves, etc.	60,600
	B-Dairen	II-39	50	Water feeders	20,000
	B-Dairen	II-39	56	Water supply heaters, etc. (2 items)	98,740
	B-Dairen	II-39	50	Water suppliers	20,000
	B-Dairen	II-39	50	Parts for locomotives	61,900
				(The above eight Dairen II-39 reports total ¥306,490. Osaka II-39 reported sales of locomotive parts & car heating supplies, etc. ¥450,717. This probably includes above items)	
	B-Dairen	I-40	18	Feed pumps	46,800
	B-Dairen	I-40	390	Parts for Mikako locomotive	359,500
				(Tokyo I-40 reported ¥345,000)	
	B-Dairen	I-40	60	Parts for 100 HP engines	22,578
				(Osaka (Dairen) I-40 reported 30 parts for Diesel engines ¥21,300)	
	B-Dairen	I-40	70	Flooding pumps	28,000
	B-Dairen	I-40	18	Water supply heaters	37,800
				(The total for above five items is ¥494,678. Osaka (Dairen) I-40 reported supplies for locomotive parts and rolling stock heating system, etc., ¥596,272. This probably includes above items)	
	B-Dairen	II-40	440	Blow-off valves	16,390
	B-Dairen	II-40	12	Locomotive feed pumps	65,800
	B-Dairen	II-40	40	Oil feeders	13,950
	B-Dairen	II-40	32	Water feeders & oil feeders	13,820
	B-Mukden (Dairen)	I-41		Locomotive accessories	359,000
Heicke, Richard (?)	B-Dairen	II-37	1	Sausage mfg. m/c	29,572
				(Tokyo 7/37 reported ¥18,135 for above)	
	B-Dairen	II-39	1	Complete pulverizer	12,680

Company Dealt With	Bought Through	Date	No.	Product	Price
Hitachi	B-Dairen	II-39	2	Rotary lathes	¥ 257,600
Kosakuki	B-Dairen	II-39	1	Rotary lathe	128,800
	B-Dairen	II-39	1	Revolving lathe	159,000
Hitachi Seisakusho	S-Dairen	2/38		Heaters, hose & couplers, etc.	98,563
				Brake head, etc.	37,766
				Axle boxes & covers	108,180
				Heater, hose, coupler, etc.	32,525
				Journal boxes	37,204
	S-Dairen	7/38		Parts for wheels	332,020
	S-Dairen	7/38	3	Cranes	57,140
Hydraulik	B-Dairen	II-39	1	Hydraulic forging m/c	250,500
	(Mfr. German Hydraulik)				
	B-Tokyo	I-40		Hydraulic forging press	249,000
	(Del. October 1940)				
Inaba	B-Dairen	II-39	50	Armshape signal m/cs	13,500
Seisakusho	B-Dairen	II-40	2	Soxby (?) clutches	14,960
Ishikawajima	B-Dairen	II-37	16	Steam turbines	46,400
Shibaura	B-Dairen	I-38	16	Steam turbines	52,800
Turbine	B-Dairen	I-38	19	Steam turbines	67,450
	B-Dairen	I-38	4	Steam turbines	19,136
	(Tokyo (Dairen) 2/38 reported			¥14,200)	
	B-Dairen	I-38	7	20 HP steam turbines	20,650
	B-Dairen	I-38	4	20 HP steam turbines	11,600
	B-Dairen	8/38		Steam turbine	21,300
	B-Dairen	II-39	12	Horizontal type steam tur- bines	34,788
	B-Dairen	II-39	44	Steam turbines & conden- sers	234,820
	B-Tokyo	I-40	44	Steam turbines	235,000
	(Del. September 1941)				
Ishikawajima Zosensho	B-Tokyo (Dairen)	9/36		Compressors	312,600
	B-Tokyo	I-37	4	Gas compressors	312,600
	B-Dairen	II-37	3	Blowers	61,398
	B-Dairen	II-38	10	Upper steel plate girders	81,746
	B-Dairen	II-38	30	Upper steel plate girders	273,847
	(Total of above two items is			¥355,593.	
	Tokyo (Dairen) 7/38 reported			¥397,566.	
	This probably includes above two items)				
	B-Dairen	II-38	4	Wrecking cranes	630,000
	B-Dairen	II-38	1	Oil circulating pump	52,710

Company Dealt With	Bought Through	Date	No.	Product	Price
Ishikawajima	B-Dairen	I-39	1	Hydrogen gas compressor	¥ 17,250
Zosensho	B-Dairen	I-39	70	Upper plate girders	277,280
(Cont'd)	B-Dairen	I-39	2	60-Ton travelling cranes	181,000
	B-Dairen	I-39	1	1-1/2-Ton charging crane	72,500
	B-Dairen	II-39	44	Steam turbines & condensers	234,820
	B-Dairen	II-39	3	Hard type steam turbines	11,610
	B-Dairen	II-39	2	Coromo (?) jib cranes, (2 items)	235,500
	B-Dairen	II-40	38	Bridge girders	242,592
	(Tokyo II-40 reported		61	upper road iron plate beams ¥145,000, del. December 1940. This order is probably included in above item)	
	B-Dairen	II-40	3	Spear shaped girders	10,224
Iwata Kyodai Shokai	B-Osaka-0 (Dairen)	6-7/37	40	Wheel axles for trucks	460
Junker	B-Tokyo	7/37		Sausage mfg. m/c	11,277
Kawasaki Sharyo	S-Dairen	2/38	3	Locomotives	258,300
	S-Dairen	5/38	6	Locomotives	640,800
	S-Dairen	7/38	1	Locomotive	97,700
	S-Dairen	11/38	6	Passenger cars	248,400
	S-Dairen	12/39	72	Locomotives	5,694,120
Kokushin Imono	S-Tientsin	8/38	2,000	Stoves	45,870
Kollmann (?)	B-Dairen	II-38	1	Milling m/c	84,000
Kubota Tekkosho	S-Tientsin	8/38	7	Diesel engines	38,955
Kurimoto Tekkosho	B-Dairen (Osaka 9/36 & Osaka (Dairen) II-36 reported ¥29,307)	II-36	1	Coal crushing device	20,604
Kyosan Seisakusho	B-Tokyo (Dairen)	1/37	20	Revolving interlocking m/cs	14,460
	B-Tokyo (Dairen)	5/37	35	Table gears, etc.	14,606
	B-Dairen	II-37	1	Signal m/c	14,222
	B-Dairen	II-37	1	Signal m/c supplies	15,915
	B-Dairen	II-37	1	Signal m/c	28,890
	B-Tokyo (Dairen)	10/37	1	Elec. locking device	11,359
	B-Tokyo (Dairen)	11/37	1	Yearly contracted signal instrument (?)	95,220

Company Dealt With	Bought Through	Date	No.	Product	Price
Kyosan Seisakusho (Cont'd)	B-Tokyo (Dairen)	12/37		Semaphore frame & table gear	¥ 62,830
	B-Tokyo (Dairen)	2/38		Rotary chain lock, etc.	88,224
(The foregoing four monthly reports for I-38 total ¥257,633. Dairen I-38 reported orders totaling ¥115,860:					
	25	Locking switches		21,700	
	1	Elec. interlocker		17,530	
	60	Table interlockers		16,080	
	85	Semaphore frames		46,750	
	100	Track relays		13,800	
					¥115,860
These orders are probably included in the above reports)					
B-Dairen (Tokyo (Dairen)	II-38	5/38	1	Interlocking elec. m/c	24,150
(Tokyo (Dairen) 5/38 reported ¥26,150)					
B-Dairen (Tokyo (Dairen)	II-38	6/38	1	Relay interlocking device	69,488
(Tokyo (Dairen) 6/38 reported signal m/c materials for trolley)					
B-Dairen	II-38		50	Signal m/cs	13,600
B-Dairen	I-39		40	Electrical signal m/c structures	25,400
B-Dairen	I-39		1	Triple signal light control device (operated by coal power)	20,917
(Total of above two items is ¥46,317. Osaka (Dairen) 10/38 reported ¥38,539)					
B-Dairen	II-39		116	Alternating line relays	13,688
B-Dairen	II-39		145	Alternating current relays	19,575
B-Dairen	II-39		475	Alternating current relays, (2 items)	59,650
B-Dairen	II-39		30	Elec. communication locking m/cs	41,250
B-Dairen	II-39		140	Elec. switches, (2 items)	82,320
B-Dairen	II-39		2	Interlocking relay devices	68,000
B-Dairen	II-39		3	Elec. interlocking m/cs (3 items)	44,920
B-Dairen	II-39		1,000	Elec. lamps attached to transformer	32,000
B-Dairen	II-39		41	Table interlocking m/cs	10,660
B-Dairen	I-40		1	Angular shaft elec. boring m/c for Romansha pit of Fushun Coal Mining	64,407
B-Dairen	I-40		1	Signal for angular shaft tram cars	58,020
B-Dairen	I-40		1	Elec. clutch	33,211
B-Dairen	II-40		350	Track transformers	26,700
B-Dairen	II-40		400	Elec. relays for tracks	60,300

Company Dealt With	Bought Through	Date	No.	Product	Price
Kyosan Seisakusho (Cont'd)	B-Dairen	II-40	150	Elec. operated signals	¥ 136,200
	(Tokyo II-40 reported an order for 150 supporting insulators for motors ¥136,000. Del. of order July 1941)				
	B-Dairen	II-40	100	Signal selectors	12,500
	B-Dairen	II-40	280	Revolving locks	285,880
	(Tokyo II-40 reported ¥286,000; del. in August 1941)				
	B-Dairen	II-40	280	Elec. brakes	53,200
	B-Dairen	II-40	650	Elec. relays for tracks	76,700
	B-Tokyo	II-40		Elec. revolving locks & elec. signal m/cs	708,000
(Del. January-August 1941)					
Maeda Kagaku	B-Dairen	II-38	3	Vacuum continuous filters	27,999
	(Osaka II-38 reported ¥27,170)				
	B-Dairen	I-40	21	Continuous pipe filters	44,907
Maeda Tekkosho	S-Dairen	4/39	50	Boilers	105,296
Manshu Imono	B-Dairen	II-40	71	Low pressure boilers, & hot water boilers	108,283
	(Del. October 1940) (Mukden (Dairen) II-40 reported a total of 45 instead of 71 boilers)				
Manshu Kandenchi	S-Dairen	12/38		Dry battery	83,965
Manshu Kiki	S-Dairen	6/38		Coupler draft springs	49,240
	S-Dairen	7/38		Plate spring, etc.	48,246
	S-Dairen	11/39		Bolster springs, etc.	157,696
	S-Dairen	3/40		Plate edge planer	177,768
Manshu Sumitomo	B-Dairen	II-36	1,700	Boiler tubes	15,566
	B-Dairen	II-36	1,800	Boiler tubes	15,156
	B-Dairen	II-36	2,358	Boiler tubes	17,382
	B-Dairen	II-36	3,070	Boiler tubes	26,199
	B-Dairen	II-36	20,718	Steel pipes for locomotives	161,046
	B-Tokyo	I-37		Boiler tubes	102,306
	B-Dairen	II-37	510	Boiler tubes	13,852
	B-Dairen	II-37	2,096	Boiler tubes	14,453
	B-Dairen	II-37	1,773	Boiler tubes	12,660
	B-Dairen	II-37	550	Boiler tubes	11,214
	B-Dairen	II-37	9,273	Boiler tubes	80,922
	B-Dairen	II-37	2,781	Boiler tubes	25,316
	B-Dairen	II-37	10,000	Conduit tubes	25,440
	B-Dairen	II-37	10,000	Conduit tubes	25,410
	B-Dairen	II-37	10,000	Conduit tubes	43,250
	B-Dairen	II-37	1	Special steel pipe for coal liquefaction	116,085

Company Dealt With	Bought Through	Date	No.	Product	Price
Manshu	B-Dairen	II-37	170	Outside wheels for passenger cars	¥ 10,564
Sumitomo (Cont'd)	B-Dairen	I-38	563	Steel pipes for locomotives	13,678
	B-Dairen	I-38	5,922	Steel pipes for locomotives	560,057
	B-Dairen	I-38	48,819	Boiler tubes for locomotives	488,785
	B-Dairen	I-38	1,400	Boiler tubes	31,477
	B-Dairen	I-38	4,000	Steel pipes for locomotives	30,553
	B-Dairen	I-38	9,900	Meters conduit tube	11,318
	B-Dairen	II-38	33,928	Boiler tubes for locomotives	368,898
	B-Dairen	II-38	900	Boiler tubes	18,234
	B-Dairen	II-38	5,000	Boiler tubes	51,841
	B-Dairen	II-38	5,000	Boiler tubes	43,250
	B-Dairen	II-38	26,654	Steel pipes for locomotives	301,529
	B-Dairen	II-38	66,280	Steel pipes for locomotives	657,698
	B-Dairen	II-38	800	Drawn out steel pipes	13,048
	B-Dairen	I-39	2,080	Boiler tubes	13,833
	B-Dairen	I-39	262	Boiler tubes	12,552
	B-Dairen	I-39	28,024	Boiler tubes for locomotives	274,686
	B-Dairen	II-39	56,007	Bushings (1/10 inch)	145,914
	B-Dairen	II-39	15,585	Bushings (1/10 inch)	37,248
	B-Dairen	II-39	1,250	Boiler tubes for general use	57,623
	B-Dairen	II-39	750	Axles for freight car wheels	104,940
	B-Dairen	II-39	1,000	B Axles for freight cars	119,300
	B-Dairen	II-39	89	Axle raw materials, etc., for passenger cars	13,531
	B-Dairen	II-39	196	Outside wheels for passenger cars	14,360
	B-Dairen	II-39	23,946	Boiler tubes for locomotives (9 items)	342,418
	B-Dairen	II-39	24,372	Boiler tubes for locomotives (5 items)	248,395
	B-Dairen	II-39	37,670	Boiler tubes for locomotives (9 items)	375,571
(Tokyo II-39 reported 33 boiler tubes ¥110,697. This order is probably included in one of the above three Dairen II-39 reports)					
	B-Dairen	II-39	1,135	Outside wheels for locomotives (3 items)	139,991
	B-Dairen	II-39		Main under frames for 6 locomotives	17,952
	B-Dairen	I-40	168,509	Boiler tubes for locomotives	1,478,975
	B-Dairen	I-40	12,000	Boiler tubes for locomotives	173,110

Company Dealt With	Bought Through	Date	No.	Product	Price	
Manshu Sumitomo (Cont'd)	B-Dairen	I-40	124,743	Boiler tubes for locomotives	¥ 637,665	
	B-Dairen	I-40		Steel castings for 5 locomotives	22,478	
	B-Dairen	I-40		Steel castings for 7 locomotives (2 items)	44,186	
	B-Dairen	I-40	216	Locomotive steel castings	47,983	
	B-Dairen	I-40	2,490	Locomotive wheel tires	342,362	
	B-Dairen	I-40	246	Locomotive wheel tires	142,949	
	B-Dairen	I-40		300 HP elec. cranes	131,700	
	B-Dairen	I-40	50	Locomotive wheel centers	59,201	
	B-Dairen	I-40	22	Locomotive frames	63,800	
	B-Dairen	I-40	66	Railroad passenger car frames	73,874	
	B-Dairen	I-40	180	Railroad passenger car wheels & shafts	83,664	
	B-Dairen	I-40	730	Passenger freight car wheel tires	52,850	
	B-Dairen	I-40	1,660	Freight car wheels & axles	671,138	
	B-Dairen	I-40	1,961	Boiler tubes	74,034	
	B-Dairen	I-40	1,293	Boiler tubes	16,619	
	B-Dairen	I-40	6,710	Conduit tubes	31,573	
	B-Dairen	I-40	18	Engine frames for locomotives	113,226	
	B-Dairen	I-40	2,770	Coupler yokes, etc.	110,246	
	(The above 20 Dairen I-40 reports total ¥4,371,633. Tokyo I-40 reported orders totaling ¥2,850,000 which are probably included in above:					
		Car wheels & axles			750,000	
	(Del. 3/40)					
	Steel pipes			200,000		
	(Del. 3/40)					
	Steel pipes			500,000		
	(Del. 4/40)					
	Steel pipes			1,400,000		
	(Del. 11/40)					
				¥2,850,000)		
B-Dairen	I-40			Coal sorting equipment	770,000	
B-Dairen	II-40	3,400		Spring type draft gears for freight cars	842,860	
B-Dairen	II-40	9,690		Wheels & axles for 30-ton freight cars	4,042,646	
B-Dairen	II-40	2,880		Outer wheels for 30-ton freight cars	218,592	
B-Dairen	II-40	1,280		Freight car wheel tires	84,480	
B-Dairen	II-40	740		Freight car "B" axles	88,282	
B-Dairen	II-40	1,650		Freight car shafts	226,380	
B-Dairen	II-40	150		Freight car wheel centers	10,725	
B-Dairen	II-40	442		Boiler tubes	10,859	

Company Dealt With	Bought Through	Date	No.	Product	Price
Manshu	B-Dairen	II-40	52	Freight car side frames	¥ 13,780
Sumitomo (Cont'd)	B-Dairen	II-40	60	"Murray" type buffers (equipment)	13,965
	B-Dairen	II-40	108	Truck side frames for dump car	336,120
	(Mukden (Dairen) reported			¥386,570)	
	B-Dairen	II-40	2,393	Locomotive wheel tires (4 items)	350,365
	B-Dairen	II-40		Frames for 62 locomotives (3 items)	381,337
	B-Dairen	II-40	4,800	Locomotive boiler tubes	66,698
	B-Dairen	II-40		Side frames for 57 loco- motives	53,663
	B-Dairen	II-40		Cylinders for 6 locomotives	50,552
	B-Dairen	II-40	11,335	Locomotive wheel tires	1,666,575
	B-Dairen	II-40		Wheel centers for 32 loco- motives (2 items)	185,018
	B-Dairen	II-40	130	Locomotive tires	20,930
	B-Dairen	II-40	88	Locomotive wheel centers	38,081
	B-Dairen	II-40	80	Passenger car draft gears	20,600
	B-Dairen	II-40	1,700	Passenger car wheel tires	130,602
	B-Dairen	II-40	2,713	Passenger car wheel tires	221,888
	B-Dairen	II-40	378	Passenger car truck frames	294,501

(The above 24 Dairen II-40 items total

¥9,369,499. Tokyo II-40 reported an order

(Del. April & July 1940) for wheels & axles

¥5,867,000. This is probably included in

above Dairen II-40 reports. Mukden (Dairen)

II-40 reported orders totaling ¥2,356,958

which are probably included in above 24 re-

ports:

111	Steel tubes	159,822
28	Engine frames	172,216
32	Engine frames	196,819
1,200	Outer wheels	152,052
1,500	" "	115,422
1,010	" "	143,628
574	" "	104,049
360	" "	140,750
760	" "	140,146
670	" "	144,060
467	Wheel centers	237,428
120	" "	120,136
18	Cylinders	152,100
96	Truck frames	123,571
86	" "	110,699
1,050	Axles	144,060

¥2,356,958)

Company Dealt With	Bought Through	Date	No.	Product	Price
Manshu Sumitomo (Cont'd)	B-Mukden (Dairen)	I-41 (Del. December 28, 1940)		Truck frames	¥ 219,802
	B-Mukden (Dairen)	I-41 (Del. February 28, 1941)		Wheel spring style draft gear	292,639
	B-Mukden (Dairen)	I-41 (Del. July 28, 1941)		Outside wheels	173,556
	B-Mukden (Dairen)	I-41 (Del. July 28, 1941)		Outside wheels	198,429
	B-Mukden (Dairen)	I-41 (Del. March 31, 1941)		Wheel style draft gear	180,869
	B-Mukden (Dairen)	I-41	227	Boiler tubes	484,302
	B-Mukden (Dairen)	I-41	228	Boiler tubes	176,171
	B-Mukden (Dairen)	I-41	7	Truck frames	113,274
	B-Mukden (Dairen)	I-41	25	Outside wheels	66,876
	B-Mukden (Dairen)	I-41	39	Outside wheels	69,279
	B-Mukden (Dairen)	I-41	40	Outside wheels	81,408
	B-Mukden (Dairen)	I-41	54	Outside wheels	64,111
	B-Mukden (Dairen)	I-41	55	Outside wheels	30,859
	B-Mukden (Dairen)	I-41	38	Outside wheels	56,267
	B-Mukden (Dairen)	I-41	42	Outside wheels	56,621
	(The above ten orders were cancelled because of changed business conditions)				
Masunari Dor-yoku Kogyo	B-Dairen	II-40	24	Steel steam pipes	19,162
Minami Manshu Tetsudo	B-Osaka (Dairen)	I-38		Steel tubes for locomotives (6 items)	370,037
Mitsubishi Denki	S-Dairen	3/38		M/c parts for locomotives	279,845
	S-Dairen	4/38	4	Air brake equipment	43,845
	S-Dairen	7/38		Transformers	79,760
	S-Dairen	10/38		Parts of air brake	31,546
	S-Dairen	3/39		Air brake equipment	41,806
				Parts of air brake	50,677

Company Dealt With	Bought Through	Date	No.	Product	Price
Mitsubishi Denki (Cont'd)	S-Dairen	7/39	10	Motors	¥ 83,000
				Air brake equipment	158,645
	S-Dairen	8/39		Air brake equipment	51,534
	S-Dairen	9/39		Elec. parts of locomotive	715,666
				Air brake equipment	139,531
	S-Dairen	11/39		Generator, etc.	195,720
	S-Dairen	12/39		Parts of air brake	94,864
	S-Dairen	1/40		Air brake for 1022 cars	331,876
	S-Dairen	2/40		Parts of air brakes	72,157
	S-Dairen	4/40		Air brake equipment	137,376
			Elec. parts for elec. locomotive	719,454	
Mitsubishi Jukogyo	S-Dairen	9/37		Grate stoker	44,510
	S-Dairen	3/38	3	M/c parts for locomotives	234,540
	S-Dairen	7/38	4	Diesel engines	56,000
	S-Dairen	6/39	2	Steam turbine turbo blowers	156,000
	S-Dairen	9/39		Split drill die (?) etc.	71,132
				Mechanical parts of elec. locomotive	607,800
	S-Dairen	11/39		Turbine, etc.	397,154
	S-Dairen	12/39		Diesel engine	77,390
	S-Dairen	3/40		Diesel engine	140,511
	S-Dairen	4/40		Mechanical parts for elec. locomotives	611,370
Moji Ware- house Stock	B-Dairen	I-40	3	Lancashire secondhand boilers	75,837
	B-Dairen	I-40	2	Lancashire secondhand boilers	36,280
Moritani Seiko	B-Dairen	II-37	5	Automatic scales	22,235
Mukden Seisakusho	B-Dairen	I-39	7	Elec. cranes	128,730
	B-Dairen	II-39	4	Elec. cranes	65,300
Naniwa Tekkosho	B-Dairen	II-39	2	Planers	12,200
National Mal- leable & Steel Cast- ing Co.	S-Dairen	1/39		Cast steel materials	69,125
Nippon Denchi	S-Dairen	7/38		Batteries	54,060
	S-Tientsin	9/38		Elec. batteries	35,364
	S-Tientsin	10/38	6	Accumulators, etc.	36,968
	S-Dairen	7/39		Batteries	70,116
	S-Dairen	10/39		Storage battery	128,759

Company Dealt With	Bought Through	Date	No.	Product	Price
Nippon Denchi (Cont'd)	S-Dairen	11/39		Safety light, etc.	¥ 78,365
	S-Dairen	3/40		Base for light, etc.	65,451
				Storage batteries	104,004
Nippon Gaishi	B-Dairen	II-36	20,000	Insulators	18,700
	B-Dairen	II-37	50,000	Double petticoat insulators (?)	50,700
	B-Dairen	I-38	30,000	Large double insulators	31,500
	B-Dairen	I-38	24,000	Intersection insulators	29,640
	B-Dairen	I-38	40,000	Insulators	49,600
	B-Dairen	I-38	620	Insulators & clamps	10,751
	B-Dairen	II-38	154,451	Acid proof bricks	36,218
	B-Dairen	II-38	40,000	Double size insulators	44,100
	B-Dairen	II-38	20,000	Double size insulators	17,000
	B-Dairen	II-38	320,000	Spiral links	20,500
Nippon Katan	B-Osaka (Hsinking)	1/39	1	Line (?) material	55,264
Nippon Pipe	B-Dairen	II-36	15,000	Conduit tubes	26,100
	B-Dairen	II-36	10,000	Conduit tubes	14,050
	B-Dairen	II-36	10,000	Conduit tubes	24,500
	B-Dairen	II-37	7,000	Conduit tubes	57,361
	B-Dairen	II-38	30,000	Conduit tubes	74,160
	B-Dairen	II-38	8,000	Conduit tubes	43,348
	B-Dairen	II-38	3,000	Conduit tubes	35,820
	B-Dairen	II-38	30,000	Conduit tubes	72,120
	B-Tokyo (Peking)	1/39		Conduit tube & fittings	38,277
	B-Dairen	II-39	118,000	Pcs. saddle, etc.	13,792
B-Dairen	II-40	50,000	Outlet boxes	28,800	
Nippon Seikosho	B-Dairen	II-37	5	Reaction cylinders	44,950
Nippon Seitetsu	B-Dairen (Tokyo)	II-36 II-36 reported	4,226 38 km. for above item)	Tons rail & joining plate	441,501
Nippon Sharyo	B-Dairen	II-36	26	Cars for company line	607,700
	B-Dairen	II-36	3	Presser (?) type locomotives	141,900
	B-Dairen	II-36	6	Small Mika-type locomotives	476,400
	B-Dairen	II-36	3	14-1/2-Ton steam locomotives	55,050
	B-Dairen	II-36	106	Small Mika-type locomotives, etc.	848,200
	B-Tokyo	I-37	10	150 HP crude oil motor cars	256,280
	B-Tokyo	I-37	32	Cars for 1937	1,006,800
	B-Tokyo	II-37	4	Light oil cars & 6 items	903,428
B-Dairen	II-37	2	Gas motor cars	46,900	

Company Dealt With	Bought Through	Date	No.	Product	Price
Nippon Sharyo (Cont'd)	B-Dairen	II-37	2	Diesel motor cars	¥ 62,100
	B-Dairen	II-37	8	Car axles	50,160
	B-Dairen	II-37	4	Tank locomotives	79,400
	B-Dairen	I-38	3	Gas motor cars	112,680
	B-Dairen	I-38	4	100 HP gas motor engines (?)	110,848
	B-Dairen	I-38	3	Pasik (?) type locomotives	258,300
	B-Dairen	II-38	4	Mikaro locomotives	499,500
	B-Dairen	II-38	25	Mikaro locomotives	2,862,500
	B-Dairen	II-38	13	Mikai locomotives & 3rd class passenger cars	1,182,120
	B-Dairen	II-38	15	Gear wheels for gas car	10,552
	B-Dairen	II-38	28	3rd class passenger cars	1,159,200
	B-Dairen	II-38	2	Elec. motor cars	119,895
	B-Dairen	II-38	2	Diesel power cars	69,870
	B-Dairen	I-39	4	Reversers	13,650
	B-Dairen	I-39	6	3rd class passenger cars	248,400
	B-Dairen	I-39		Repairs of 48 drive shafts of gas cars	68,722
	B-Nagoya (Dairen)	6/39		Vehicle parts	34,707
	B-Dairen	II-39	3	Mikai locomotives	390,000
	B-Dairen	II-39	8	3rd class passenger cars	331,200
	B-Dairen	II-39	10	3rd class pullman cars	500,000
B-Dairen	II-39	647	Parts for gas motor car	30,228	
B-Dairen	II-39	40	3rd class passenger cars	1,656,000	
B-Dairen	I-40	6	Gas cars	258,240	
B-Dairen	II-40	2	Mikai locomotives	248,800	
			(Tokyo II-40 reported ¥249,000)		
B-Mukden (Dairen)	I-41		100 HP gas locomotive	327,000	
			(Same report reported elsewhere ¥545,000)		
Nippon Valve	B-Dairen	II-37	1	Valve for C.O. converting device	13,946
	B-Dairen	I-38	131	Gate valves, etc.	210,008
		(Tokyo (Dairen) 2/38 reported 16 pcs. instead of 131)			
	B-Dairen	I-38	457	Valves	41,809
	B-Dairen	II-38	804	Valves	30,206
	B-Dairen	I-39	569	Tools, valves & cocks	20,417
	B-Dairen	I-39	47	Gate valves	12,085
	B-Dairen	I-39	945	Sluice & glove (?) valves	31,643
	B-Dairen	II-39	1	Steam valve	13,651
	B-Dairen	II-39	5	Elec. cable pipes (1 inch thick)	145,914
	B-Dairen	I-40	996	Water valves	25,113
	B-Dairen	I-40	1	Gas valve	123,852
	B-Dairen	I-40	1	Steam valve	31,697
	B-Dairen	I-40	87	Sluice valves	33,686
B-Dairen	I-40	390	Hot oil cocks	12,575	

Company Dealt With	Bought Through	Date	No.	Product	Price
Nippon Valve (Cont'd)	B-Dairen	II-40	650	Hot oil valves & cocks	¥ 22,047
	B-Dairen	II-40	24	Oil-proof valves	13,497
	B-Dairen	II-40	1,100	Water valves & cocks	24,960
	B-Dairen	II-40	125	Slide & glove (?) valves	48,929
Nishiyama Tekkosho	B-Osaka	II-38	12	Drilling presses & lathes	27,944
Nissan Kagaku Kogyo	B-Dairen	II-38	4	Sulfide ore combustion furnaces	168,400
	B-Dairen	I-39	2	Sulfide ore combustion furnaces	84,450
Ono Tekkosho	B-Dairen (Osaka (Dairen)	I-40 II-39 reported	1	Punching & shearing m/c ¥17,500)	18,375
Osaka Kikai Seisakusho	B-Osaka-0 (Dairen)	3-4/38	2	Rawhide pinions	190
	B-Osaka (Tientsin)	I-39	1	Planer	13,386
	(Customer is North China Office of Mantetsu)				
	B-Dairen	II-39	1	12' Lathe	14,500
	(Osaka II-39 reported ¥14,065)				
	B-Dairen	II-40	5	8' Lathes	48,750
	B-Osaka (Dairen)	II-40	3	Air hammers	86,330
	B-Osaka (Dairen)	II-40	1	Air hammer	27,160
	(Dairen II-40 reported 4 air hammers ¥117,000 for above two items)				
B-Osaka (Dairen)	II-40	2	Single axle lathes	95,060	
B-Osaka (Dairen)	II-40	1	Drop hammer	31,525	
Otsuka Kojo	B-Dairen	II-37		M/c parts for auxiliary hoist for Ryuho Mine	42,568
Sakane Shoten	B-Dairen	II-36	2,320,000	Powers cards	12,229
Sendaki Seisakusho	B-Dairen (Tokyo (Dairen)	II-37 9/37 reported an order	1	Pitch blow equipment for 1 pitch melting device ¥40,036)	47,586
	B-Dairen	II-37	1	Briquette m/c supplies	15,648
	B-Dairen	I-38	1	Dust collector	16,355
	B-Dairen	I-39	3	Tires for briquette hand press	11,280
	B-Dairen	II-39	4	Tires & parts for com- pressor	14,950

Company Dealt With	Bought Through	Date	No.	Product	Price	
Shibaura	B-Dairen	II-36	1	Mercury rectifier repairing equipment	¥ 12,905	
	B-Tokyo (Dairen)	11/36	38	Motors	10,260	
	B-Tokyo (Dairen)	11/36	1	6,500 KVA transformer	22,500	
	B-Tokyo (Dairen)	1/37	3	7,500 KVA transformers	74,710	
	B-Dairen	II-37		Elec. parts for Ryuho Mine auxiliary hoist	28,432	
	B-Dairen	II-37	2	15,000 KVA transformers	99,900	
	(The total for above two items is ¥128,332. Tokyo (Dairen) 6/37 reported an order for 15,000 KVA transformers, 250 HP motor & motor panel ¥152,640. This probably includes above two items)					
	B-Tokyo	II-37	24	Capacitors (?) (condenser) & 3 items	266,410	
	B-Dairen	I-38	1	H.F. elec. furnace	54,000	
	B-Dairen	I-38	2	6,000 KW transformers	107,799	
	B-Tokyo (Dairen)	7/38		Parts for mercury rectifier	21,780	
	B-Dairen	II-38	1	6,500 KW transformer	46,595	
	B-Dairen	II-38	1	30,000 KW transformer	268,000	
	B-Tokyo (Dairen)	2/39		300 HP generator	35,280	
	B-Dairen	I-39	1	500 KVA transformer, (3 phase alternating current)	10,385	
B-Dairen	II-39	3	6,500 KVA transformers, etc.	53,040		
B-Dairen	II-39	16	Oil circuit breakers	14,900		
B-Dairen	I-40	5	85-Metric ton elec. locomotives	1,233,500		
B-Tokyo (Del. September 1941)	II-40	5	Elec. locomotives	1,224,000		
Shimamoto Tekkosho	B-Dairen	II-36		Briquette presses (1 item)	61,668	
(Tokyo 9/36 reported 3 briquette presses)						
Siemens - Schuckert	B-Dairen	I-38	4	Electrode automatic regulators	50,780	
Skoda Co.	S-Dairen	8/39		Locomotive	2,232,994	
Sumitomo Kikai Seisakusho	B-Dairen	II-36	1	Turntable	38,479	
B-Dairen	II-37	6	Elec. motor sifters	35,860		
B-Osaka-0 (Dairen)	1-2/38	1	Motor repairing for turntable	2,813		
B-Osaka-0 (Dairen)	1-2/38	20	Diaphragms	1,080		
B-Osaka-0 (Dairen)	3-4/38		Coal cleaning plant parts	2,139		

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kikai Seisakusho (Cont'd)	B-Dairen	II-39		Spare parts for coal cleaning m/c	¥ 56,833
	B-Dairen	II-39	6	300 HP elec. hoists	263,400
			II-39 reported	¥258,132)	
	B-Dairen	I-40	3	Upper turntables (for bridge) (2 items)	287,859
		(Osaka (Dairen) I-40 reported	¥282,102)		
Sumitomo Kin-soku Kogyo	B-Dairen	II-36	4	Cylinders for locomotive	19,440
	B-Dairen	II-36	200	Axles for locomotive	19,040
	B-Dairen	II-36	1,090	Steel tires for locomotive	88,258
	B-Dairen	II-36	1,534	Steel tires for locomotive	138,376
	B-Dairen	II-36	558	Steel tires for locomotive	51,431
	B-Dairen	II-36	350	Steel tires	25,005
	B-Dairen	II-36	360	Steel tires for locomotive	24,648
	B-Dairen	II-36	356	Cast steel supplies for locomotive	39,506
	B-Dairen	II-36	8	Truck frames for locomotive	21,084
	B-Dairen	II-36	1,764	Draft gears for freight car	276,948
	B-Dairen	II-36	120	Draft gears for freight car	18,840
	B-Dairen	II-36	442	Draft gears for freight car	69,394
	B-Dairen	II-36	429	Couplers for freight car	29,565
	B-Dairen	II-36	233	Couplers for freight car	16,136
	B-Dairen	II-36	216	Couplers for freight car	18,117
	B-Dairen	II-36	884	Tired wheels for freight car	229,840
	B-Dairen	II-36	1,716	Tired wheels for freight car	446,160
	B-Dairen	II-36	1,768	Tired wheels for freight car	495,040
	B-Dairen	II-36	1,760	Tired wheels for freight car	492,800
	B-Dairen	II-36	52	Tired wheels for passenger car	17,238
	B-Dairen	II-36	44	Tired wheels for passenger car	14,568
	B-Dairen	II-36	640	Tired wheels for passenger car	212,160
	B-Dairen	II-36	22	Truck frames for passenger car	18,788
	B-Dairen	II-36	320	Truck frames for passenger car	273,280
	B-Dairen	II-36	882	Couplers for freight car	60,199
	B-Dairen	II-36	320	Draft gears for passenger cars	50,240
	B-Dairen	II-36	6,288	Boiler tubes	46,053
	B-Dairen	II-36	4,000	Brass tubes	23,080
	B-Dairen	II-36	144	Tired wheels	37,440
	B-Dairen	II-36	16	Truck frames	13,664
B-Dairen	II-36	320	Truck bolsters	64,000	

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kin-zoku Kogyo (Cont'd)	B-Dairen	II-36	888	Draft gears	¥ 137,874
	B-Dairen	II-36	151	Steel axles	20,917
	B-Dairen	II-36	469	Steel tires	43,552
	B-Dairen	II-36	200	Steel tires	17,130
	B-Dairen	II-36	40	Pcs. cast steel supplies	16,916
	B-Dairen	II-36	302	Tired wheels for dump car	31,740
(The total for the above 37 Dairen II-36 items is ¥3,618,467. Tokyo (Osaka) II-36 reported sales of railroad supplies totaling ¥3,324,266. This is probably part of above orders)					
	B-Osaka (Dairen)	10/36	3	Main under frames & wheel centers	40,144
	B-Osaka (Dairen)	2/37		Tired wheels (several items)	651,252
	B-Osaka (Dairen)	3/37		Tired wheels, etc.	870,645
(The total for above three items is ¥1,562,041. Tokyo I-37 reported orders which are probably included in above items:					
			1,952	Pcs. tired wheels	527,235
			800	Tired wheels	216,080
			1,076	Pcs draft gear	168,247
					<u>¥911,562</u>
Osaka (Dairen) I-37 reported an order for railroad supplies ¥1,783,507 which is probably included in above)					
	B-Osaka (Dairen)	I-37	56	Boiler tubes	136,652
	B-Osaka (Dairen)	I-37	1	Horizontal model continuous automatic centrifugal separator	12,000
	B-Dairen	II-37	3	Cylinders for locomotives	13,410
	B-Dairen	II-37	6	Cylinders for locomotives	33,588
	B-Dairen	II-37	150	Cast steel supplies for locomotives	22,245
	B-Dairen	II-37	90	Cast steel supplies for locomotives	11,996
	B-Dairen	II-37	490	Outside wheels for locomotives	46,860
	B-Dairen	II-37	738	Outside wheels for locomotives	75,211
	B-Dairen	II-37	588	Outside wheels for locomotives	63,339
	B-Dairen	II-37	288	Outside wheels for locomotives	36,864
	B-Dairen	II-37	60	Wheel centers for locomotives	10,204
	B-Dairen	II-37	160	Wheel centers for locomotives	29,545

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kin-zoku Kogyo (Cont'd)	B-Dairen	II-37	80	Locomotive axles	¥ 11,768
	B-Dairen	II-37	12	Cranes for locomotives	14,757
	B-Dairen	II-37	976	Draft gears for freight cars	165,873
	B-Dairen	II-37	90	Truck gears for freight cars	15,399
	B-Dairen	II-37	480	Outside wheels for freight cars	26,400
	B-Dairen	II-37	513	Couplers for freight cars	41,888
	B-Dairen	II-37	180	Axles for freight cars	13,788
	B-Dairen	II-37	330	Axles for freight cars	28,104
	B-Dairen	II-37	400	Wheels & axles for freight cars	136,000
	B-Dairen	II-37	170	Axles for freight cars	14,684
	B-Dairen	II-37	1,072	Wheels & axles for freight cars	327,203
	B-Dairen	II-37	1,200	Wheels & axles for freight cars	378,720
	B-Dairen	II-37	800	Wheels & axles for freight cars	272,000
	B-Dairen	II-37	192	Draft gears for passenger cars	34,118
	B-Dairen	II-37	192	Truck frames for passenger cars	177,732
	B-Dairen	II-37	230	Axles for passenger cars	20,761
	B-Dairen	II-37	384	Wheels & axles for passenger cars	143,462
	B-Dairen	II-37	192	Truck bolsters for passenger cars	41,856
	B-Dairen	II-37	266	Outside wheels for passenger cars	23,649
	B-Dairen	II-37	12,800	Outside wheels for passenger cars	66,380
	B-Dairen	II-37	170	Outside wheels for passenger cars	10,278
	B-Dairen	II-37	88	Wheels & axles for pig iron car	31,187
	B-Dairen	II-37	40	Wheels & axles for dump cars	12,756
	B-Dairen	II-37	200	Axles for dump cars	24,715
	B-Dairen	II-37	272	Axles for dump cars	31,171
	B-Dairen	II-37	350	Outside wheels & axles	29,217
	B-Dairen	II-37	160	Tires for tender	13,584
	B-Dairen	II-37	24	Side frames for tenders	10,248
	B-Dairen	II-37	76	Engine frames	116,146
	B-Dairen	II-37	32	Main & back frames	47,160
B-Dairen	II-37	20,000	Anti-creepers	16,440	
B-Dairen	II-37	81,000	Anti-creepers	66,582	

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kinzoku Kogyo (Cont'd)	(The total for the foregoing 42 Dairen II-37 items is ¥2,707,288. Osaka (Dairen) reported items which were probably included in above:				
	5/37	Tired wheels, etc.	407,088		
	9/37	Steel tires	41,317		
	9/37	Steel tires, etc.	181,200		
			¥629,605		
	Osaka II-37 reported an order for cast steel supplies for rolling stock ¥2,903,146 which probably includes above)				
B-Dairen	I-38	280	Tires for locomotives	¥ 28,624	
B-Dairen	I-38	840	Tires for locomotives	83,915	
B-Dairen	I-38	3,463	Tires for locomotives	394,723	
B-Dairen	I-38	600	Tires for locomotives	55,444	
B-Dairen	I-38	288	Tires for locomotives	52,849	
B-Dairen	I-38	18	Engine frames	27,864	
B-Dairen	I-38	6	Engine frames	14,994	
B-Dairen	I-38	12	Engine frames	14,244	
B-Dairen	I-38	35	Frames for locomotives	106,525	
B-Dairen	I-38	126	Cast steel goods for locomotive	27,409	
B-Dairen	I-38	40	Wheels & axles for freight cars	16,800	
B-Dairen	I-38	280	Wheels & axles for freight cars (7 items)	1,429,392	
B-Dairen	I-38	270	Axles for freight cars	24,444	
B-Dairen	I-38	1,672	Tires for freight cars	106,673	
B-Dairen	I-38	720	Tires for freight cars	42,768	
B-Dairen	I-38	130	Draft springs	27,044	
B-Dairen	I-38	130	Draft springs for freight cars	18,190	
B-Dairen	I-38	2,390	Draft gears for freight cars	490,667	
B-Dairen	I-38	2,330	Draft gears for freight cars	432,533	
B-Dairen	I-38	1,170	Couplers for freight cars	98,550	
B-Dairen	I-38	242	Couplers for freight cars	21,763	
B-Dairen	I-38	284	Couplers for freight cars	25,505	
B-Dairen	I-38	316	Wheels & axles for passenger cars	139,893	
B-Dairen	I-38	64	Wheels & axles for passenger cars	23,910	
B-Dairen	I-38	480	Tires for passenger cars	31,919	
B-Dairen	I-38	726	Tires for passenger cars	51,909	
B-Dairen	I-38	300	Tires for passenger cars	17,160	
B-Dairen	I-38	158	Draft gears for passenger cars	33,685	
B-Dairen	I-38	158	Truck frames for passenger cars	169,139	

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kinzoku Kogyo (Cont'd)	B-Dairen	I-38	50,000	Anti-creepers	¥ 52,500
	B-Dairen	I-38	70	Locomotive tender repairing supplies	18,660
	B-Dairen	I-38	44	Truck frames	40,959
	B-Dairen	I-38	158	Truck bolsters	41,332
	B-Dairen	I-38	180	Wheel centers	35,317
	B-Dairen	I-38	200	Wheels for dump cars	27,040
	B-Dairen	I-38	378	Wheels & axles for dump cars	93,555

(The total for above 36 Dairen I-38 items is ¥4,317,898. Osaka (Dairen) . . . reported orders totaling ¥4,363,929. These orders are probably included in above:

11/37	Steel tires & boiler tubes, etc.	232,708
12/37	Tired wheel & draft gear, etc.	1,357,705
1/38	Tires & vehicles, etc.	869,964
2/38	Steel tires	513,925
3/38	Draft gears, boiler tubes, truck frame, etc.	1,389,627
		<u>¥4,363,929</u>)

B-Dairen	II-38	298	Outside wheels for locomotives	30,154
B-Dairen	II-38	3,670	Outside wheels for locomotives	428,128
B-Dairen	II-38	2,848	Outside wheels for locomotives	304,848
B-Dairen	II-38	2,250	Outside wheels for locomotives	250,046
B-Dairen	II-38	1,570	Outside wheels for locomotives	180,233
B-Dairen	II-38	100	Outside wheels for locomotives	10,100
B-Dairen	II-38	430	Axles for locomotives	72,274
B-Dairen	II-38	898	Axles for locomotives	199,496
B-Dairen	II-38	340	Axles for locomotives	84,807
B-Dairen	II-38	13	Cylinders for locomotives	90,974
B-Dairen	II-38	137	Draft gears for locomotives	28,125
B-Dairen	II-38	127	Draft gears for locomotives	26,073
B-Dairen	II-38	86	Couplers for locomotives	10,552
B-Dairen	II-38	359	Cast steel supplies for locomotives	83,138
B-Dairen	II-38	1,002	Cast steel supplies for locomotives	195,891
B-Dairen	II-38	224	Cast steel supplies for locomotives	55,512
B-Dairen	II-38	360	Wheel centers for locomotives	81,993
B-Dairen	II-38	610	Wheels centers for locomotives	180,672

(Tokyo II-38 reported ¥166,672)

Company Dealt With	Bought Through	Date	No.	Product	Price	
Sumitomo Kin-zoku Kogyo (Cont'd)	B-Dairen	II-38	380	Wheel centers for locomotives	¥ 81,554	
	B-Dairen	II-38	21	Frames for locomotives	90,636	
	B-Dairen	II-38	64	Main under frames, etc., for locomotives	113,184	
	B-Dairen	II-38	29	Back under frames for locomotives	56,840	
	B-Dairen	II-38	98	Engine frames (5 items)	352,715	
	B-Dairen	II-38	36	Main & back frames	126,252	
	B-Dairen	II-38	123	Main under frames	523,367	
	(Tokyo II-38 reported 1,123 pcs. instead of the above 123 sets)					
	B-Dairen	II-38	520	Outside wheels for freight cars	55,345	
	B-Dairen	II-38	4,254	Couplers for freight cars	377,145	
	B-Dairen	II-38	1,150	Couplers for freight cars	104,111	
	B-Dairen	II-38	9,120	Draft gears for freight cars	1,872,336	
	B-Dairen	II-38	4,620	Wheels & axles for freight cars	1,317,440	
	B-Dairen	II-38	460	Axles for passenger cars	57,289	
	B-Dairen	II-38	720	Wheels & axles for passenger & freight cars	318,744	
	B-Dairen	II-38	912	Outside wheels for passenger cars	64,819	
	B-Dairen	II-38	500	Outside wheels for passenger cars	21,906	
	B-Dairen	II-38	240	Wheels for passenger cars	17,160	
	B-Dairen	II-38	360	Truck bolsters for passenger cars	94,176	
	B-Dairen	II-38	366	Draft frames for passenger cars	391,803	
B-Dairen	II-38	660	Draft gears for passenger & freight cars	118,972		
B-Dairen	II-38	1,220	Draft gears for passenger cars	62,336		
B-Dairen	II-38	50,000	Anti-creepers	68,500		
B-Dairen	II-38	25,000	Anti-creepers	34,250		
B-Dairen	II-38	30,000	Anti-creepers	31,500		
(The total for above 42 Dairen II-38 items is ¥8,665,396. Osaka (Dairen) monthly reports for II-38 reported orders totaling ¥3,834,211. These orders are probably included in the above:						
	5/38	Steel tires		752,405		
	6/38	Tires & wheels, etc.		1,531,149		
	7/38	Boiler tubes & wheel axle, etc.		1,398,379		
	8/38	Tires		118,428		
	9/38	Tires		33,850		

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kin-zoku Kogyo (Cont'd)	Osaka	II-38	reported	2,025 single boiler tubes, cast steel parts for locomotives & cars, ¥5,338,760. This is probably included in the foregoing Dairen II-38 reports)	
	B-Dairen	I-39	479	Outside wheels for locomotives	¥ 57,376
	B-Dairen	I-39	150	Outside wheels for locomotives	14,175
	B-Dairen	I-39	252	Outside wheels for locomotives (2 items)	23,614
	B-Dairen	I-39	160	Outside wheels for locomotives	24,240
	B-Dairen	I-39	1,562	Outside wheels for locomotives	169,826
	B-Dairen	I-39	3,218	Outside wheels for locomotives	418,570
	B-Dairen	I-39	100	Outside wheels for locomotives	10,908
	B-Dairen	I-39	80	Draft gears for locomotives (3 items)	16,424
	B-Dairen	I-39	10	Engine frames for locomotives	11,050
	B-Dairen	I-39	40	Main tender frames for locomotives	142,566
	B-Dairen	I-39	118	Axle materials for locomotives (2 items)	31,791
	B-Dairen	I-39	608	Wheels & axles for freight cars	174,131
	B-Dairen	I-39	88	Wheels & axles for freight cars	25,203
	B-Dairen	I-39	13,820	Wheels & axles for freight cars	4,028,048
	B-Dairen	I-39	1,680	Outside wheels & ring bars for freight cars	55,398
	B-Dairen	I-39	300	Outside wheels, etc. for freight cars	12,850
	B-Dairen	I-39	346	Outside wheels for freight cars	38,009
	B-Dairen	I-39	150	Draft gears for freight cars (2 items)	33,585
	B-Dairen	I-39	304	Draft gears for freight cars	62,411
	B-Dairen	I-39	110	Coupler yokes for freight cars	21,490
	B-Dairen	I-39	36	Axles for passenger cars	13,970
	B-Dairen	I-39	200	Wheels & axles for passenger cars	88,540
	B-Dairen	I-39	2,050	Outside wheels for passenger cars	141,805
	B-Dairen	I-39	115	Draft gears for passenger cars	24,518

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kin-zoku Kogyo (Cont'd)	B-Dairen	I-39	100	Draft gears for passenger cars	¥ 21,320
	B-Dairen	I-39	100	Truck bolsters for passenger cars	26,160
	B-Dairen	I-39	100	Truck frames for passenger cars	107,050
	B-Dairen	I-39	24	Axles & couplers for elec. car	11,279
	B-Dairen	I-39	496	Axles for wrecking crane	99,872
	B-Dairen	I-39	2,025	Seamless steel pipe	21,205
(The total for above 30 Dairen I-39 items is ¥5,927,384. Osaka (Dairen) monthly reports for I-39 total ¥8,941,429 which probably include the above Dairen items:					
	10/38	Wheels & tires		7,395,631	
	11/38	Steel tires & wheels etc.		1,117,567	
	3/39	Wheel tires, cranes, etc.		428,231	
				<u>¥8,941,429</u>	
Osaka (Dairen) half year report for I-39 reported locomotive & cast steel goods for vehicles ¥9,419,409)					
B-Dairen	II-39			Delta frame for 6 locomotives	20,046
B-Dairen	II-39			Main under frames for 6 locomotives	14,268
B-Dairen	II-39			Main under frames for 10 locomotives	39,010
B-Dairen	II-39			Back frames for 11 locomotives (2 items)	27,780
B-Dairen	II-39			Outside wheels for 13 elec. locomotives, etc.	41,862
B-Dairen	II-39			Outside wheels for 10 locomotives	26,986
B-Dairen	II-39	1,020		Outside wheels for locomotives	136,548
B-Dairen	II-39	1,552		Outside wheels for locomotives (4 items)	214,423
B-Dairen	II-39			Cylinders for 16 locomotives (3 items)	116,926
B-Dairen	II-39	80		Wheel axles etc. for armored train	17,808
B-Dairen	II-39	6,880		Draft gears for freight car (2 items)	1,411,688
B-Dairen	II-39	880		Draft gears for freight cars (2 items)	323,602
B-Dairen	II-39	200		Draft gears for freight cars	43,120

Company Dealt With	Bought Through	Date	No.	Product	Price
Sumitomo Kin-zoku Kogyo (Cont'd)	B-Dairen	II-39	4,440	Wheels & axles for freight cars	¥ 1,335,108
	B-Dairen	II-39	2,500	Wheels & axles for freight cars	751,750
	B-Dairen	II-39	612	Couplers for freight cars (3 items)	56,663
	B-Dairen	II-39	816	Wheels & axles for passenger cars (2 items)	379,277
	B-Dairen	II-39	260	Outside wheels for passenger cars	18,473
	B-Dairen	II-39	474	Draft gears for passenger cars	106,129
	B-Dairen	II-39	882	Truck frames for passenger cars (4 items)	588,800
	B-Dairen	II-39	208	Outside wheels for dump cars	29,557
	B-Dairen	II-39		Supplies for 101 dump cars (2 items)	349,602
	B-Dairen	II-39	140	High tension gas containers	14,420
	B-Dairen	II-39	3,320	Preventive rings	13,944
	B-Dairen	II-39	134	Piston materials	14,351
	B-Dairen	II-39	60	Boiler tubes	10,602
	B-Dairen	II-39	1,000	Accompany boards(?) for draft gear	12,750

(The total for above 27 Dairen II-39 items is ¥6,115,493. Tokyo II-39 reported items totaling ¥1,293,704 which are probably included in above:

660	Wheels & axles	306,768
80	Wheels & axles	271,056
1,600	Draft gears	344,960
300	Truck frames	370,920

¥1,293,704)

B-Osaka	II-39	100	Oxygen containers	14,000
B-Dairen	I-40	500	Shibata type couplers for freight cars	46,789
B-Dairen	I-40	6	Locomotive cylinders	36,205
B-Dairen	I-40	50	Locomotive shafts	10,006
B-Dairen	I-40	100	Locomotive shafts	23,773
B-Dairen	I-40	704	Shafts for locomotives	163,088
B-Dairen	I-40	60	Locomotive shafts	15,116
B-Dairen	I-40	5	Back frames	14,575
B-Dairen	I-40	15	Locomotive frames	80,530
B-Dairen	I-40	30	Locomotive frames	113,358
B-Dairen	I-40	28	Locomotive frames	125,565
B-Dairen	I-40	13	Locomotive frames	65,860
B-Dairen	I-40	200	Locomotive tires	26,986
B-Dairen	I-40	600	Locomotive tires	66,978
B-Dairen	I-40	600	Locomotive tires	66,928
B-Dairen	I-40	200	Locomotive tires	22,326

Company Dealt With	Bought Through	Date	No.	Product	Price	
Sumitomo Kin-zoku Kogyo (Cont'd)	B-Dairen	I-40	50	Locomotive draft gears	¥ 10,780	
	B-Dairen	I-40	60	Cast steel supplies for locomotive	12,342	
	B-Dairen	I-40	63	Axles for freight cars	13,308	
	B-Dairen	I-40	840	Freight car tires	22,163	
	B-Dairen	I-40	240	Side frames for freight cars	54,192	
	B-Dairen	I-40	30	Freight car wheels & axles	13,230	
	B-Dairen	I-40	200	Freight car axles	28,665	
	B-Dairen	I-40	290	Passenger & freight car wheel tires	25,168	
	B-Dairen	I-40	72	Passenger car wheels & axles	12,919	
	B-Dairen	I-40	65	Round bars for axles	12,957	
	B-Dairen	I-40	100	Locomotive wheel centers	23,090	
	B-Dairen	I-40	448	Gas (light oil) car wheel centers, etc.	24,878	
	B-Dairen	I-40	88	Springs for tenders	11,000	
	B-Dairen	I-40	5	Delta frames	16,705	
	(The total for above 29 Dairen I-40 items is ¥1,159,480. Osaka (Dairen) I-40 reported sales totaling ¥1,090,298 which are probably included in above Dairen reports)					
	B-Dairen	II-40			Cylinders for 18 locomotives	152,100
	B-Dairen	II-40			Parts for eight 60-ton "Chiko" supplementary (?) built in 1939	57,934
	B-Dairen	II-40			Frames for 9 locomotives	55,584
	B-Dairen	II-40	80		Passenger car draft tires	20,600
B-Dairen	II-40			Wheels & axles for 4 passenger cars	14,857	
B-Dairen	II-40	80		Passenger car wheels & axles	42,760	
(The total for above six Dairen II-40 items is ¥343,835. Osaka (Dairen) II-40 reported an order for cast steel supplies for locomotives & rolling stock ¥420,226)						
B-Tokyo	II-40			Wheels & axles, etc. (Del. July 1940 - January 1941)	2,062,000	
(This order is probably partially covered by above six Dairen II-40 reports)						
Superheater	B-Tokyo (Dairen)	10/36	6	Steam pyrometer parts	22,650	
Tanaka Kikai Seisakusho	B-Osaka (Dairen)	11/36	1	Horizontal centrifugal separator	12,000	
Tatsuzawa	B-Osaka (Dairen)	II-39	4	Engine lathes	14,470	

Company Dealt With	Bought Through	Date	No.	Product	Price
Teikoku Hatsujo	B-Tokyo (Dairen)	1/38	88	Plate edge planers	¥ 11,000
	B-Tokyo (Dairen)	2/38	10	Kinds of springs	34,603
	B-Tokyo (Dairen)	3/38	72	Springs (3 items)	37,975
	B-Dairen	II-38	100	Springs for passenger car	12,250
	B-Dairen (Tokyo (Dairen) 6/38 reported an order for 215 springs ¥16,185)	II-38	43	Springs for locomotives	16,185
	B-Dairen (Tokyo (Dairen) 7/38 reported an order for 17 items springs ¥25,511. This is probably a duplicate of above)	II-38	236	Springs for locomotives	25,375
	B-Tokyo (Dairen)	12/38	100	Springs for passenger car	12,090
	B-Dairen	I-39	140	Bearing springs for driving wheels	15,640
	B-Dairen	II-39	102	Springs, etc. for wheels	15,222
	Toa Shokai	B-Osaka (Tientsin)	8/38	3	Ball plates
(Order for use by the North China Office of Mantetsu)			9	Lathes	
Tokyo Gas Denki	B-Dairen	II-36	1	Lathe	44,700
Tomoe Kumi	B-Dairen	II-37	1	Iron frame work for generating plant	15,113
Tosan Seisakusho	B-Dairen	I-38	1	Track relay, etc.	95,220
Toyo Babcock	B-Dairen	II-36	1	Powdered coal m/c	134,700
	B-Dairen	II-36	1	Steam piping	90,863
	B-Dairen	II-36	1	Water piping	37,215
	B-Dairen (Tokyo II-36 reported ¥713,876 for above item)	II-36	1	Boiler	632,013
	B-Tokyo (Dairen)	12/36	1	Piping	138,650
	B-Tokyo	1/37		Steam & feed piping for boilers	133,000
	B-Tokyo (Dairen)	3/37		Stoker link	13,660
	B-Tokyo	I-37	2	Boilers	1,552,798
	B-Tokyo	I-37	1	Boiler	799,433
	B-Tokyo (Tokyo (Dairen) 10/36 reported 2 items steam boilers for ¥786,322. This item is probably included in one of above two items)	I-37	1	Boiler	761,150

Company Dealt With	Bought Through	Date	No.	Product	Price
Toyo Babcock (Cont'd)	B-Tokyo (Dairen)	6/37	3	Steam boilers	¥ 2,103,019
				(Tokyo (Elec.) 7/37 reported 2 sets boilers ¥1,999,823. This is probably included in above)	
	B-Dairen	II-37	1	Boiler	102,000
	B-Dairen	II-37	2	Boilers	30,150
	B-Dairen	II-37	12	Air superheaters	30,540
	B-Dairen	II-37	18,360	Stoker links	10,214
	B-Dairen	I-38	1	Steam & water pipe for boiler	188,072
				(Tokyo (Dairen) 12/37 reported this order for ¥182,900)	
	B-Dairen	II-38	250	Stoker valve bars	10,750
	B-Dairen	II-38	3	Reduction gears	14,559
				(Tokyo (Dairen) 6/38 reported an order for reduction gear for mill ¥13,280)	
	B-Dairen	I-39	1	Water tube boiler	55,340
				(Tokyo (Dairen) 1/39 reported ¥52,025)	
	B-Dairen	I-39	15	Gaff gears & pinions	38,465
				(Tokyo (Dairen) 1/39 reported ¥37,115)	
B-Dairen	I-39	5	End covers for tube mill	11,600	
			(Tokyo (Dairen) 2/39 reported ¥10,500)		
B-Dairen	II-39		Parts for coal supply m/c	23,180	
B-Dairen	II-39	6	Stokers	94,260	
B-Dairen	II-39	40,000	Stoker links	20,000	
B-Dairen	II-39	195,100	Stoker links	110,120	
B-Dairen	II-39	700	Stoker valves	100,320	
			(Tokyo II-39 reported ¥120,320)		
B-Dairen	II-39	4	Single body boilers	135,750	
B-Dairen	I-40	12	Air heater elements	63,225	
B-Dairen	II-40	5	Soot blowers	10,700	
Toyo Carrier	B-Dairen	II-37	1	Cold storage equipment	31,040
	B-Dairen	I-39		Air conditioning equip- ment for 4 passenger cars	64,280
	B-Dairen	I-40	4	Air control equipments for passenger cars	62,174
	B-Dairen	I-40	1	Valve for normal tempera- ture oil	60,627
	B-Dairen	II-40	4	Air conditioning equip- ments for passenger car	76,166
Toyo Chain K.K.	B-Osaka-O. (Dairen)	1/37	24	Bus chains	108
	B-Osaka-O (Dairen)	6-7/37	1	Chain for basket elevator	1,130
	B-Osaka-O (Dairen)	8/37	3	Roller chains	142
	B-Osaka-O (Dairen)	9/37	54	Chains for pullman cars	238

Company Dealt With	Bought Through	Date	No.	Product	Price	
Toyo Chain K.K. (Cont'd)	B-Osaka-0	11-12/37	350	Electrode hooking hard- wares	¥ 5,950	
	(Dairen)				543	
	B-Osaka-0	1-2/38	108	Bus chains	1,640	
	(Dairen)					
	B-Osaka-0	3-4/38	80	Electrode suspenders	1,012	
	(Dairen)					
	B-Osaka-0	3-4/38	85	Roller chains		
	(Dairen)					
Tsubakimoto Chain Seisakusho	B-Osaka	II-39	1	Coal selecting m/c	55,719	
	(Dairen)					
	B-Dairen	I-40	1,730	Bucket elevators & con- veyer chains	74,844	
				(Osaka (Dairen) I-40 reported spare parts for Ryoho coal separating m/c ¥71,516)		
Ueki Yoshi- goro Shoten	B-Dairen	I-40	5,100	Carbon brushes	12,135	
Yamakoshi Kojo	S-Dairen	5/38		Hoof iron & steel press	50,870	
	S-Dairen	7/38	1	Steel bar press-extender	374,030	
Yokogawa Kyoryo	B-Dairen	II-36	64	Iron girders	228,316	
	B-Osaka	11/36	27	Girder supports	11,050	
	(Dairen)					
	B-Osaka	1/37	4	Turntables	59,400	
	(Dairen)					
	B-Osaka	3/37	4	Plate girders	348,258	
	(Dairen)					
					(Tokyo I-37 reported an order for plate girders ¥119,412. Osaka (Dairen) I-37 reported an order for 81 plate girders ¥350,206. These items are probably in- cluded in above item)	
	B-Dairen	II-37	8	Upper girders	13,977	
	B-Dairen	II-37	2	Traversers	43,340	
B-Dairen	II-37	1	Turntable	23,776		
(Osaka (Dairen) 6/37 reported ¥23,400)						
B-Dairen	II-37	9	Iron girders	13,005		
B-Osaka-0	6-7/37	1	Upper plate girder	1,970		
(Dairen)						
B-Osaka-0	10/37	8	Bridge girders	53,490		
(Dairen)						
B-Osaka-0	1-2/38	50	Plate girders	163,963		
(Dairen)						
B-Osaka-0	3-4/38	7	Upper plate girders	72,485		
(Dairen)						

Company Dealt With	Bought Through	Date	No.	Product	Price
Yokogawa Kyoryo (Cont'd)				(The total for the foregoing four Osaka-0 (Dairen) items is ¥291,908. Tokyo & Osaka (Dairen) monthly reports for I-38 reported orders totaling ¥294,628. Tokyo 10/37 9 Lower plate girder branches (?) & reinforcements 44,218 Osaka 11/37 4 Bridge girders 27,050 2/38 Upper plate girders & bridge girders 223,360 Osaka (Dairen) I-38 reported orders totaling ¥372,569 as follows: 1 Upper turntable & one lower turntable 45,130 106 Bridge girders (4 items) 327,439) B-Tokyo 5/38 6 Bridge girder repairs, etc. ¥ 27,790 B-Tokyo 6/38 Reinforcement of Hinsui Line steel girders 97,590 B-Tokyo 6/38 Reinforcement material for Hinsui Line open type upper girders 31,374 B-Tokyo 7/38 5 Hinsui Line iron bridge reinforcement work, etc. 39,949 B-Dairen II-38 50 Tons reinforcing material for bridge girders 23,165 B-Dairen II-38 50 Upper steel girders 468,995 B-Dairen II-38 28 Upper steel girders (3 items) 393,235 B-Dairen II-38 5 Girders 785,192 B-Dairen II-38 1 Upper turntable 24,684 (Tokyo (Mukden) 6/38 reported ¥24,140) B-Dairen II-38 14 Bridge reinforcing materials 21,347 (The total for above six Dairen II-38 items is ¥1,716,618. Osaka (Dairen) orders for I-39 are very similar to the Dairen orders for II-38. They are probably duplicates of the above instead of Dairen I-39: 24 Upper plate girders 319,011 50 Plate girders 349,237 5 Girders 925,995 1 Lower turntable 32,908 2 Upper turntables 60,114 ¥1,687,265) B-Tokyo 12/38 Bridge repair work 70,621 (Peking) B-Tokyo 2/39 1 Bridge reconstruction & reinforcement work 958,426 (Peking) (The above two orders for Mantetsu North China Office)	

Company Dealt With	Bought Through	Date	No.	Product	Price
Yokogawa Kyoryo (Cont'd)	B-Dairen	I-39	96	Upper plate girders (5 items)	¥ 1,029,854
	B-Dairen	I-39	6	Lower plate girders	208,956
	B-Dairen	I-39	2	Upper turntables (2 items)	62,276
	B-Dairen	I-39	1	Lower turntable	36,408
	(The total for above four Dairen I-39 items is ¥1,337,494. Osaka (Dairen) 11/38 reported an order for girders ¥1,479,372. This order probably in- cludes above item)				
	B-Osaka	II-39	43	Upper plate girders	394,035
	B-Osaka	II-39	4	Upper plate girders (in- creased price)	10,816
	B-Tokyo	I-40		Upper plate girders	584,000
	(Del. May 1941) (Osaka (Dairen) I-40 reported an order for 43 upper iron plate girders ¥485,749. This order is probably included in above items)				
	B-Tokyo	II-40	61	Upper plate girders	1,006,000
(Del. October-November 1940)					
B-Dairen	II-40	2	Lower turntables	68,040	
B-Dairen	II-40	68	Upper girders	1,080,010	
B-Dairen	II-40	5	Upper turntables	144,025	
B-Mukden	I-41		Upper iron girders	351,000	
(Dairen) (Del. December 28, 1940)					
B-Mukden	I-41		Upper iron girders	360,746	
(Dairen) (Del. March 31, 1941)					
Yuasa Chikudenchi	B-Dairen	II-36	49	Batteries for passenger cars	29,400
	B-Tokyo	II-37		Batteries	133,876
	B-Dairen	II-37	24	Storage batteries	17,856
	B-Dairen	II-37	12	Storage batteries	11,400
	(Osaka (Dairen) 6/37 reported ¥11,014 for above item. The total for the above two items is ¥29,256. Osaka (Dairen) 9/37 reported ¥28,269 for these)				
	B-Osaka	10/37		Dry cell & accumulator	10,190
	(Dairen)				
	B-Osaka	11/37		Dry cell & batteries	27,561
	(Dairen)				
	B-Osaka	12/37	50,000	Dry batteries & storage batteries	54,068
(Dairen)					
B-Osaka	1/38		Batteries	19,766	
(Dairen)					
B-Osaka	2/38		Elec. battery & dry cell	43,126	
(Dairen)					

Company Dealt With	Bought Through	Date	No.	Product	Price
Yuasa Chikudenchi (Cont'd)	B-Osaka (Dairen)	3/38		Elec. batteries	¥ 28,890
				(The total for the foregoing six Osaka (Dairen) items is ¥183,601. Dairen I-38 reported orders totaling ¥58,296 which are probably included in the foregoing:	
			18	Batteries for passenger cars	18,360
			31,500	Dry batteries	27,000
			4	Batteries	12,936
				<u>¥58,296)</u>	
	B-Osaka (Dairen)	5/38	1	Dry cell & elec. accumulator	50,034
	B-Osaka (Dairen)	6/38		Dry cell & batteries	53,131
	B-Osaka (Dairen)	7/38	1	Battery	27,738
	B-Osaka (Dairen)	8/38		Dry cell & storage battery	122,577
	B-Osaka (Dairen)	9/38	1	Dry battery	25,953
				(The total for above five Osaka (Dairen) items is ¥279,433. Dairen II-38 reported orders totaling ¥183,246 which are probably included in above item:	
			8	Storage batteries	30,336
			4	Storage batteries	32,160
			55	Storage batteries for train	14,025
			47	Storage batteries for train	47,940
			33	Storage batteries for train	22,185
			30,000	Dry cells	26,400
			12,000	Plates for accumulators	10,200)
	B-Dairen	II-38	5	Mercury rectifiers	15,150
	B-Osaka (Dairen)	10/38		Dry batteries & accumulators	14,949
	B-Osaka (Dairen)	11/38		Dry cell & batteries	114,205
	B-Osaka (Dairen)	1/39	1	Dry battery & storage battery	29,997
				(The total for above three items is ¥159,151. Dairen I-39 reported orders totaling ¥82,897 which are probably included in above items:	
			15,700	Dry batteries	18,780
			18,000	Dry batteries	18,000
			5	Batteries	10,811
			17	Batteries for train	19,922
				Elec. tank, etc. (7 items)	15,314
				<u>¥82,897)</u>	

Company Dealt With	Bought Through	Date	No.	Product	Price
Yuasa	B-Dairen	II-39	200	Batteries	¥ 50,000
Chikudenchi	B-Dairen	II-39		Batteries for 41 trains	48,216
(Cont'd)	B-Dairen	II-39	517	Batteries, etc.	17,781
	B-Dairen	II-39	140	Batteries	21,000
	B-Dairen	II-39	336	Batteries (2 items)	83,709
	B-Dairen	II-39	17	Mercury rectifiers, etc.	13,150
	B-Dairen	II-39	6	Mercury rectifiers	15,000
	B-Dairen	I-40	23,100	Dry batteries	37,800
	B-Dairen	I-40	81	Wet batteries for railway use	104,004
	B-Dairen	I-40	8	Wet batteries	52,000
	B-Dairen	I-40	8,154	Wet battery parts	48,020
	B-Dairen	I-40	4	Wet batteries	32,960
	B-Dairen	I-40	720	Positive plates	13,176
	B-Dairen	I-40	6	Light oil car batteries	10,260
(The total for above seven Dairen I-40 items is ¥298,220. Tokyo I-40 reported an order for ¥286,000 which is probably included in above items)					
	B-Dairen	II-40	35,000	Dry batteries	42,000
	B-Dairen	II-40	36,050	Dry batteries	44,443
	B-Dairen	II-40	73	Wet batteries	22,630
	B-Dairen	II-40	350	Wet batteries	34,750
	B-Dairen	II-40	11,500	Positive plates	15,986
Unknown Mfrs.	B-Nagoya (Dairen)	7/39		Supplies for rolling stock & elec. furnace	13,813
	B-Nagoya (Dairen)	10/39		Insulators & metal fittings	10,719
	B-Nagoya (Dairen)	4/40		Insulators & supplies for rolling stock	13,635
	B-Nagoya (Dairen)	5/40		Mikai locomotives (advanced price), insulators & rolling stock supplies (several items)	252,039
	B-Nagoya (Dairen)	7/40		Insulators & metal tools	7,089
	B-Mukden	II-40		Hydro-meter	29,535
	B-Mukden (Dairen)	I-41		Heating furnace	3,295,393
	B-Mukden	I-41	1	Driving wheel center	3,660
	B-Mukden	I-41		Hydro-meter	6,419
	B-Mukden (Dairen)	I-41		Frame of main body of chassis, etc.	6,863,521
	B-Mukden (Hsinking)	I-41		Outside wheels	10,268

(1) Anticipated Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
B-Dairen	II-36	16	Heavy oil cars, left over from 1936	¥ 430,000 100%	
B-Dairen	II-36		About 130 locomotives	11,700,000 15%	
B-Dairen	II-36		About 250 passenger cars	10,000,000 30%	
B-Dairen	II-36		About 1,700 freight cars	8,500,000 10%	
B-Dairen	II-36		About 20 heavy oil motor cars	600,000 100%	
B-Dairen	II-36		Sumitomo Co. supplies for rolling stock	3,500,000 100%	
B-Dairen	II-36		Sumitomo tire & other spares	500,000 100%	
B-Dairen	II-36		Sumitomo boiler tube, etc.	200,000 100%	
B-Dairen	II-36		5,000-Metric ton bridges, etc.	850,000 20%	
B-Dairen	II-36		Signal m/c	300,000 30%	
B-Dairen	II-36		Powers automatic register	100,000 100%	
B-Dairen	II-36		Elec. wires	1,300,000 20%	
B-Dairen	II-36		Insulators	400,000 20%	
B-Dairen	II-36		Conduit, etc.	200,000 40%	
B-Dairen	II-36		Batteries	200,000 35%	
B-Dairen	II-36		Cottrell equipment (for testing)	200,000 100%	
B-Dairen	II-37	150	Locomotives	17,250,000 15%	
B-Dairen	II-37	150	Passenger cars	6,000,000 30%	
B-Dairen	II-37	2,500	Freight cars	11,250,000 5%	
B-Dairen	II-37		Materials from Sumitomo for the cars	4,500,000 100%	
B-Dairen	II-37		Outside wheel & other spares locks	1,000,000 100%	

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-37		Boiler tubes	¥ 500,000 100%
	B-Dairen	II-37		About 1,000 ton bridge	3,000,000 30%
	B-Dairen	II-37		Rolling stock supplies	500,000 50%
	B-Dairen	II-37		Szepingkai station elec. signal device	170,000 50%
	B-Dairen	II-37		General signal supplies	150,000 80%
	B-Dairen	II-37		20 HP turbine for locomotive & others	280,000 50%
	B-Dairen	II-37		Elec. m/cs	100,000 30%
	B-Dairen	II-37		Elec. wires	3,500,000 20%
	B-Dairen	II-37		Insulators	1,000,000 25%
	B-Dairen	II-37		Conduit tube	350,000 50%
	B-Dairen	II-37		Elec. batteries	300,000 35%
	B-Dairen	I-38	8	45-Ton derrick cranes	1,800,000
			4	Wheel lathes	575,000
	B-Dairen	I-38	40	Locomotives for 1937	4,000,000 12.5%
	B-Dairen	I-38	154	Locomotives for 1938	15,400,000 6%
	B-Dairen	I-38	299	Locomotives for 1938	29,900,000 10%
	B-Dairen	I-38	79	Passenger cars for 1938	2,670,000 5%
	B-Dairen	I-38	230	Passenger cars for 1938	7,770,000 9%
	B-Dairen	I-38	1,400	Freight cars for 1938	5,600,000
	B-Dairen	I-38	5,000	Freight cars for 1938	20,000,000
	B-Dairen	I-38		Sumitomo company goods for locomotive	3,600,000 100%
	B-Dairen	I-38		Sumitomo company goods for passenger car	1,550,000 100%
	B-Dairen	I-38		Sumitomo company goods for freight car	6,700,000 100%
	B-Dairen	I-38		Sumitomo steel pipes for locomotive	560,000 100%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	I-38		Spare tube for locomotive	¥ 500,000 100%
	B-Dairen	I-38		Outside ordered goods for rolling stock	5,000,000 70%
	B-Dairen	I-38		Sumitomo spare tire, etc.	1,000,000 100%
	B-Dairen	I-38		Sumitomo anti-creeper	100,000 100%
	B-Dairen	I-38		Hatsudoki Seizo rolling stock parts	250,000 80%
	B-Dairen	I-38		Springs for rolling stock	800,000 20%
	B-Dairen	I-38	15,000	Bridge girders	5,100,000 40%
	B-Dairen	I-38		Bridge girder armature material	50,000 100%
	B-Dairen	I-38	2	Turntables	50,000 100%
	B-Dairen	I-38	1	Substation relations	90,000 50%
	B-Dairen	I-38	1	Relay interlocking device	70,000 100%
	B-Dairen	I-38	4	Boilers (Iron Mfg. Factory)	100,000 60%
	B-Dairen	I-38	2	Boilers (Expanding Power Plant)	2,300,000 50%
	B-Dairen	I-38	1	Turbine dynamo	180,000 20%
	B-Dairen	I-38	1	Elec. sundry	100,000 50%
	B-Dairen	I-38	1	Semaphore sundry	50,000 50%
	B-Dairen	I-38		Insulators	1,500,000 25%
	B-Dairen	I-38		Conduit tubes	300,000 50%
	B-Dairen	I-38		Batteries, etc.	600,000 30%
	B-Dairen	I-38	1	Romansha Mine selected coal lifting device	3,000,000 80%
	B-Dairen	I-38		M/c tools	1,000,000 50%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-38		1939 1st order Sumitomo supplies for 85 locomotives for North China	¥ 600,000 100%
	B-Dairen	II-38		1939 2nd order Sumitomo supplies for 50 locomotives	350,000 100%
	B-Dairen	II-38		1937 2nd order Sumitomo supplies for 3,582 freight cars	4,051,446 100%
	B-Dairen	II-38		1939 1st order Sumitomo supplies for 1,600 freight cars	2,624,000 100%
	B-Dairen	II-38		1939 1st order Sumitomo supplies for 335 freight cars for North China	549,400 100%
	B-Dairen	II-38		1939 2nd order Sumitomo supplies for 3,400 freight cars	5,440,000 100%
	B-Dairen	II-38		1938 3rd order Sumitomo supplies for 50 passenger cars	251,115 100%
	B-Dairen	II-38		Sumitomo supplies for 91 passenger cars for North China	460,000 100%
	B-Dairen	II-38		1939 2nd order supplies for 270 passenger cars	1,350,000 100%
				Sumitomo tire, etc.	500,000 100%
	B-Dairen	II-38	10,800	Axles (outside order)	1,005,000 100%
				Axles articles (outside order)	1,000,000 90%
	B-Dairen	II-38		1939 1st order Sumitomo steel pipes for 76 new locomotives	228,000 100%
	B-Dairen	II-38	1	Elec. signal	300,000 50%
	B-Dairen	II-38	1	Miscellaneous m/c signal	200,000 10%

Company Dealt With	Bought Through	Date	No.	Product	Price
B-Dairen	II-38	1	20 HP steam turbine	¥ 120,000 80%	
B-Dairen	II-38	76	1939 1st order locomotives	8,750,000 10%	
B-Dairen	II-38	85	Locomotives for North China	9,775,000 10%	
B-Dairen	II-38	50	1939 2nd order locomotives	5,750,000 10%	
B-Dairen	II-38	50	1938 3rd order passenger cars	2,070,000 6%	
B-Dairen	II-38	91	1938 3rd order passenger cars for North China	3,770,000 10%	
B-Dairen	II-38	270	1939 2nd order passenger cars	11,178,000 50%	
B-Dairen	II-38	22	1938 2nd order add. freight cars	132,000	
B-Dairen	II-38	1,600	1939 1st order freight cars	9,600,000	
B-Dairen	II-38	335	1939 1st order freight cars for North China	2,010,000	
B-Dairen	II-38		Springs for axles	500,000 20%	
B-Dairen	II-38	20,000	Tons bridge beams	8,000,000 30%	
B-Dairen	II-38	2	60-Ton speedy overhead travelling cranes	181,000 100%	
B-Dairen	II-38	2	Lathes	287,800 100%	
B-Dairen	II-38	2	Accumulators	600,000 35%	
B-Dairen	II-38		1939 2nd order Sumitomo steel pipes for 50 new locomotives	150,000 100%	
B-Dairen	II-38		1939 2nd order Sumitomo steel pipes for 85 new locomotives for North China	255,000 100%	
B-Dairen	II-38		Sumitomo steel pipes for locomotive repairing	500,000 100%	
B-Dairen	II-38		Axle supplies	400,000 90%	

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-38	3,400	1939 1st order freight cars	¥ 20,400,000
	B-Dairen	II-38		1938 2nd order Sumitomo supplies for 80 locomotives	328,800 100%
	B-Dairen	II-38		1939 1st order Sumitomo supplies for 76 locomotives	873,000 100%
	B-Dairen	I-39	2	300-Ton H.F. elec. furnace	100,000
	B-Dairen	I-39	1	Receiving & distributing equipment for Mutanchang factory	100,000
	B-Dairen	I-39	1	1,000 KW mercury rectifier	100,000 100%
	B-Dairen	I-39		Insulator, etc.	1,000,000 20%
	B-Dairen	I-39		Overhead line material	300,000 30%
	B-Dairen	I-39		Battery, etc.	500,000 30%
	B-Dairen	I-39		Conduit parts	300,000 30%
	B-Dairen	I-39		Steel pipes for axles of 161 new cars	500,000 100%
	B-Dairen	I-39		Steel pipes for repairing	700,000 100%
	B-Dairen	I-39		Parts for rolling stock	500,000 90%
	B-Dairen	I-39		Springs for rolling stock	700,000 20%
	B-Dairen	I-39	2,300	Tons bridge girder	920,000 30%
	B-Dairen	I-39		Turntable	500,000 100%
	B-Dairen	I-39		Air conditioning device for 10 passenger cars	150,000 100%
	B-Dairen	I-39	3	Driving wheel lathes	477,000 100%
	B-Dairen	I-39	3	Wheel lathes	387,000 100%
	B-Dairen	I-39	2	20-Ton & 5-ton locomotive cranes	235,000 100%
	B-Dairen	I-39	45	20 HP steam turbines	250,000 100%
	B-Dairen	I-39	7	Overhead travelling cranes	129,000 100%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	I-39	2	15-Ton & 10-ton locomotive cranes	¥ 250,000
	B-Dairen	I-39		M/c tools for expansion of R.R. factory	1,000,000
	B-Dairen	I-39	1	Table interlocking device	50,000
	B-Dairen	I-39		Signal supplies	1,200,000
	B-Dairen	I-39		Sumitomo supplies for 142 passenger cars-Once in 1939	747,772
	B-Dairen	I-39		Sumitomo supplies for 81 passenger cars for North China use	479,206
	B-Dairen	I-39		Sumitomo supplies for 70 passenger cars-Twice in 1939	500,270
	B-Dairen	I-39		Sumitomo supplies for 72 passenger cars for North China use	379,152
	B-Dairen	I-39		Sumitomo supplies for 1,711 freight cars-Once in 1939	2,946,342
	B-Dairen	I-39		Sumitomo supplies for 880 freight cars for North China use	1,518,804
	B-Dairen	I-39		Sumitomo supplies for 3,051 freight cars-Twice in 1939	5,253,822
	B-Dairen	I-39		Sumitomo supplies for 150 freight cars for North China use	258,300
	B-Dairen	I-39	100,000	Sumitomo anti-creeper	130,000
	B-Dairen	I-39		Sumitomo spare tires, etc.	1,000,000
	B-Dairen	I-39	10,000	Axles for rolling stock (foreign made)	1,050,000
	B-Dairen	I-39	4,000	Axles for rolling stock (foreign made)	1,620,000

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	I-39	11,200	Axles for rolling stock (foreign made)	¥ 425,600 100%
	B-Dairen	I-39	76	Locomotives-Once in 1939	9,120,000 4%
	B-Dairen	I-39	85	Locomotives for North China use	10,200,000 18%
	B-Dairen	I-39	70	Locomotives-Twice in 1939	8,400,000
	B-Dairen	I-39	50	Locomotives for North China use	6,000,000 30%
	B-Dairen	I-39	142	Passenger cars-Once in 1939	5,964,000 13%
	B-Dairen	I-39	91	Passenger cars for North China use	3,822,000 2%
	B-Dairen	I-39	95	Passenger cars-Twice in 1939	3,990,000 42%
	B-Dairen	I-39	72	Passenger cars for North China use	3,024,000 18%
	B-Dairen	I-39	16	Gas cars	800,000 100%
	B-Dairen	I-39		Sumitomo supplies for 76 locomotives	873,000 100%
	B-Dairen	I-39		Sumitomo supplies for 85 locomotives for North China use	600,000 100%
	B-Dairen	I-39		Sumitomo supplies for 70 locomotives-Twice in 1939	553,000 100%
	B-Dairen	I-39		Sumitomo supplies for 50 locomotives for North China use	400,000 100%
	B-Dairen	I-39		Sumitomo rolling stock supplies	100,000 100%
				M/c tools etc.	200,000 50%
				(Order to be purchased for Dairen Senkyo)	
	B-Dairen	I-39		Sumitomo steel pipe, etc.	100,000 100%
				(Order to be purchased for Manshu Kagaku)	

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	I-39	1	Instrument for repairing	¥ 500,000 20%
				(Order to be purchased for Manshu Kagaku)	
	B-Dairen	I-39	1	15-Ton sulfuric acid mfg. equipment	1,500,000 10%
				(Order to be purchased for Manshu Kagaku)	
	B-Dairen	I-39	1	Can mfg. equipment & parts	122,000 100%
				(Order to be purchased for Manshu Sekiyu)	
	B-Dairen	I-39	1	Valve, etc.	200,000 80%
				(Order to be purchased for Manshu Sekiyu)	
	B-Dairen	I-39	12	New ships	25,000,000 25%
				(Order to be purchased for Dairen Kisen)	
	B-Dairen	I-39		Insulators, etc.	200,000 30%
				(Order to be purchased for Manshu Denshin Denwa)	
	B-Dairen	I-39		Batteries	300,000 20%
				(Order to be purchased for Manshu Denshin Denwa)	
	B-Dairen	I-39		Insulators, etc.	100,000 20%
				Overhead line materials	200,000 20%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39	200	Locomotives	30,000,000 15%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39	300	Passenger cars	13,000,000 16%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39	16	Gas motor cars	800,000 100%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39		Sumitomo supplies for 200 locomotives	1,600,000 100%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39		Sumitomo supplies for 300 passenger cars	1,500,000 100%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39		Sumitomo supplies for 6,000 freight cars	10,800,000 100%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39	100,000	Sumitomo anti-creeper	140,000 100%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39		Sumitomo spare tires & others	1,000,000 100%
				(Order to be purchased for Manshu Dengyo)	
	B-Dairen	II-39	10,000	Axles (foreign product)	1,200,000 100%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-39	8,000	Wheel axles (foreign product)	¥ 3,600,000 80%
	B-Dairen	II-39		Wheel springs for 3,000 cars (foreign made)	840,000 100%
	B-Dairen	II-39		New copper pipe for 200 locomotives	700,000 100%
	B-Dairen	II-39	3,500	Tons copper pipe for locomotive repair	1,750,000 100%
	B-Dairen	II-39	12	Yokogawa turntables	420,000 100%
	B-Dairen	II-39	7	Sumitomo turntables	700,000 100%
	B-Dairen	II-39		Valves, etc. for locomotives & passenger cars	800,000 80%
	B-Dairen	II-39	10,000	Tons bridge beam	4,000,000 30%
	B-Dairen	II-39	1	Axle lathe	129,000 100%
	B-Dairen	II-39	1	Crane, etc.	500,000 30%
	B-Dairen	II-39	1	M/c tool, etc.	500,000 20%
	B-Dairen	II-39	1	300 KV H.F. furnace	100,000 70%
	B-Dairen	II-39	1	Signal m/c	500,000 70%
	B-Dairen	II-39	1	750 KW mercury rectifier for Kanchoshi (Kanching-tze) substation	100,000 100%
	B-Dairen	II-39		Low pressure insulator, etc.	500,000 20%
	B-Dairen	II-39		High pressure insulator, etc.	800,000 20%
	B-Dairen	II-39		Battery	800,000 40%
	B-Dairen	I-40		Springs for vehicles	450,000 30%
	B-Dairen	I-40		Insulators	300,000 50%
	B-Dairen	I-40		Wet batteries	1,500,000 40%
	B-Dairen	I-40		Signal equipment	1,500,000 60%
	B-Dairen	I-40	360	Locomotives	46,800,000 12%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	I-40		750 KW mercury rectifier	¥ 81,000 100%
	B-Dairen	I-40		Battery locomotives	120,000 50%
	B-Dairen	I-40	300	Passenger cars	12,500,000 25%
	B-Dairen	I-40	10	Light oil cars	430,000 100%
	B-Dairen	I-40	13	Elec. cars	220,000 100%
	B-Dairen	I-40		Sumitomo supplies for 360 locomotives	2,520,000 100%
	B-Dairen	I-40		Accessories for 300 passenger cars	1,900,000 100%
	B-Dairen	I-40	4,000	Freight cars	7,200,000 100%
	B-Dairen	I-40	50,000	Anti-creepers	75,000 100%
	B-Dairen	I-40		Spare tires, etc.	1,200,000 100%
	B-Dairen	I-40	6,400	Wheels for freight cars ordered from abroad	1,200,000 50%
	B-Dairen	I-40	2,300	Springs for freight cars ordered from abroad	368,000 10%
	B-Dairen	I-40	10,000	Tons bridge girders	4,000,000 35%
	B-Dairen	I-40	11	Turn lathes	440,000 100%
	B-Dairen	I-40	2	Traversers	100,000
	B-Dairen	I-40	1,000	Tons locomotive steel tubes	600,000 100%
	B-Dairen	I-40	16	Cranes	520,000 100%
	B-Dairen	I-40	1	Auto engine efficiency tester	300,000 80%
	B-Dairen	I-40	118	Steam turbines & condensers	400,000 90%
	B-Dairen	I-40	1	15-Metric ton steam locomotive crane	100,000 50%
	B-Dairen	I-40		M/c tools	1,000,000 10%
	B-Dairen	I-40		Various spare valves for vehicles	1,300,000 70%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-40	69	Locomotives-1941 1st period plan	¥ 9,660,000 20%
	B-Dairen	II-40	73	Passenger cars-1941 1st period	3,250,000 33%
	B-Dairen	II-40	18	Nippon Sharyo locomotives-1940 period	2,340,000 100%
	B-Dairen	II-40	25	Nippon Sharyo passenger cars-1940 period	1,050,000 100%
	B-Dairen	II-40	4	Nippon Sharyo elec. cars-1940 period	200,000 100%
	B-Dairen	II-40		Sumitomo parts for vehicles-1940 period	1,500,000 100%
	B-Dairen	II-40		Sumitomo parts for 125 locomotives-1941 period	1,000,000 100%
	B-Dairen	II-40		Sumitomo parts for 190 passenger cars-1941 period	1,330,000 100%
	B-Dairen	II-40		Sumitomo parts for 3,000 freight cars-1941 period	8,000,000 100%
	B-Dairen	II-40		Extra tires for Manchu Sumitomo & Sumitomo	1,000,000 100%
	B-Dairen	II-40	40,000	Sumitomo make anti-creepers	72,000 100%
	B-Dairen	II-40	16	Cranes	600,000 100%
	B-Dairen	II-40	1	Automobile testing equipment	300,000 100%
	B-Dairen	II-40	46	Steam turbines & condensers	170,000 100%
	B-Dairen	II-40	1	M/c tool	1,000,000 100%
	B-Dairen	II-40	1	15-Metric ton locomotive crane	100,000 100%
	B-Dairen	II-40	1	Elec. shovel	350,000 100%
	B-Dairen	II-40	1	Kanchingtzu transformer station 750 KW mercury rectifier	82,000 100%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Dairen	II-40		Kanchingtzu transformer station machinery (2 items)	¥ 127,000 50%
	B-Dairen	II-40		Signal equipment	500,000 60%
	B-Dairen	II-40		Wet battery equipment	300,000 60%
	B-Dairen	II-40		Insulators & acid proof porcelain	200,000 50%
	B-Dairen	II-40	8,000	Tons bridge girders	3,200,000 45%
	B-Dairen	II-40	5	Turntables	175,000 100%
	B-Dairen	II-40	2	Traversers	100,000 100%
	B-Dairen	II-40		Steel pipes for 125 new locomotives	525,000 100%
	B-Dairen	II-40		Passenger car air-conditioning parts	77,000 100%
	B-Dairen	II-40		Steel pipes for repair cars	400,000 100%
	B-Dairen	II-40		Hatsudoki Seizo vehicle parts	400,000 90%
	B-Dairen	II-40		Vehicle springs	500,000 10%
	B-Mukden	II-40	18	Overhead travelling cranes (various kinds) Oct. 1940	600,000 100%
	B-Mukden	II-40	20	Overhead travelling cranes (various kinds) Dec. 1940	700,000 80%
	B-Mukden	II-40	5	Locomotive cranes Nov. 1940 to Apr. 1941	450,000 80%
	B-Mukden	II-40	42	20 HP steam turbines Oct. 1940	250,000 100%
	B-Mukden	II-40		Rolling stock parts Early in 1941	1,000,000 50%
	B-Mukden	II-40		Rolling stock springs Early in 1941	500,000 30%
	B-Mukden	II-40	1	Conduit tube Early in 1941	500,000 80%
	B-Mukden	II-40		Accessories for conduit tubes Early in 1941	250,000 80%

Company Dealt With	Bought Through	Date	No.	Product	Price
B-Mukden	II-40		1	Boiler tube	¥ 5,000,000
				Early in 1941	100%
B-Mukden	II-40			Sumitomo products for about 230 new locomotives	3,450,000
				Early in 1941	100%
B-Mukden	II-40			Sumitomo products for about 336 new passenger cars	2,184,000
				Early in 1941	100%
B-Mukden	II-40			Sumitomo products for about 5,000 new freight cars	12,500,000
				Early in 1941	100%
B-Mukden	II-40			About 3,000 metric tons spare outer wheels (tires)	1,150,000
				During 1941	100%
B-Mukden	II-40			Sumitomo products for repair cars	1,300,000
				Between Oct. 1940 & some time in 1941	100%
B-Mukden	II-40			About 230 locomotives made in 1941	34,500,000
				During 1941	12%
B-Mukden	II-40			About 336 passenger cars made in 1941	13,440,000
				During 1941	15%
B-Mukden	II-40			About 500 freight cars made in 1941	50,000,000
				During 1941	
B-Mukden	II-40		10	Light oil cars	540,000
				Oct. 1940	100%
B-Mukden	II-40			Japan rolling stock products	200,000
				During 1941	100%
B-Mukden	II-40			Products for use of Tohendo Development	1,000,000
				Around Mar. 1941	¥500,000
B-Mukden	II-40		16	M/c tools	2,000,000
				Being paid for	100%
B-Mukden	II-40		2	50 ? shovels	400,000
				Feb. 1941	80%
B-Mukden	II-40		3	27.5 (275 ?) Meter turntables	300,000
				Feb. 1941	100%
B-Mukden	II-40		8,000	Tons of bridge cross beams	4,000,000
				Nov. 1940	about ¥2,000,000
B-Mukden	II-40		4,000	Tons of bridge cross beams	2,000,000
				During 1941	45%

Company Dealt With	Bought Through	Date	No.	Product	Price
	B-Mukden	II-40	5	Turntables	¥ 170,000
				Nov. 1940	
	B-Mukden	II-40	2	Turntables	100,000
				Dec. 1940	100%
	B-Mukden	I-41	3	5-Ton locomotive cranes	200,000
					100%
	B-Mukden	I-41	1	15-Ton locomotive crane	130,000
					100%
	B-Mukden	I-41	1	M/c tool	2,000,000
					100%
	B-Mukden	I-41	100	Boilers for heating room	500,000
					80%
	B-Mukden	I-41	33	20 HP steam turbines & condensers	160,000
					100%
	B-Mukden	I-41	1	Belt conveyer	650,000
				(Del. April 1941)	100%
	B-Mukden	I-41	20	High pressure valves	10,000
				(Del. April-May 1941)	100%
	B-Mukden	I-41	50	High pressure valves	50,000
				(Del. June-July 1941)	100%
	B-Mukden	I-41	11	High pressure gate valves & others	10,000
				(Del. May 1941)	100%
	B-Mukden	I-41	3	Crushers	150,000
				(Del. June-July 1941)	50%
	B-Mukden	I-41	2	Elec. shovels	700,000
					100%
	B-Mukden	I-41		Parts of 50 engines for 1941	795,000
				(Del. April-May 1941)	100%
	B-Mukden	I-41		Accessories for 100 passenger cars	400,000
				(Del. April-May 1941)	100%
	B-Mukden	I-41		Accessories for 13 locomotives	756,000
				(Del. April-May 1941)	100%
	B-Mukden	I-41		Accessories for 506 freight cars	506,000
				(Del. April-May 1941)	100%
	B-Mukden	I-41	1,000	Tons wheel repair	300,000
				(Del. April-May 1941)	100%
	B-Mukden	I-41		Repair of locomotive & passenger car	200,000
				(Del. April-May 1941)	50%
	B-Mukden	I-41		Boiler tube	1,000,000
				(Del. May-October 1941)	100%
	B-Mukden	I-41	69	Nippon Sharyo locomotives for 1941	10,350,000
				(Del. April-May 1941)	20%
	B-Mukden	I-41	78	Nippon Sharyo passenger cars	3,900,000
				(Del. April-May 1941)	32%

535. MINAMI NIPPON KAGAKU KOGYO (South Japan Chemical Industry)

A. Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
Mitsubishi Denki	S-Tokyo	9/39	6	Mercury arc rectifiers	¥1,126,700
			3	Furnace rods	100,500

536. MINAMISENJU SEISAKUSHO (Minamisenju Mfg. Co.)

A. Sales

Tokushu Gokin Kogu (Shibaura)	B-Tokyo	1/39		Plate straightener	79,560
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(1) Sales reported by Export Reports

	B-Tokyo (Tientsin)	1/37		Re-winder	4,400
	B-Tokyo (Amoy)	6/37		Paper cutter blade	360

537. MINGTZU SEISAKUSHO (Mingtzu Mfg.)

A. Sales

Manshu Kogyo Kaihatsu	B-Tokyo (Hsinking)	8/38	1	Radio earthquake meter for Haeno Mine m/c. (?)	19,500
	B-Mukden (Order for use by Mukden Refinery.)	I-41		Magnesia brick	10,510

538. MITANI SHINDOSHO (Mitani Sheet Copper)

A. Purchases

Shibaura	B-Osaka	II-37	1	120 KW 1000 kilogram L. F. elec. furnace	19,000
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539. MITOMO SHOKAI (Mitomo Co.)

A. Purchases

Masuda Gomu Kogyosho	B-Osaka (Dairen)	I-40		Rubber wheels for 50 cars	11,398
				Norpank tires	42,000
Toa Sharyo Seisakusho	B-Osaka (Dairen)	I-40	50	Wheels for freight cars	14,500

540. MITSUBISHI ENTERPRISES

In 1937, this company was establishing an electric machine and aircraft factory in Manchuria. (20) A 1941 report stated that the factory was under construction. (24)

Transactions made by various Mitsubishi subsidiaries are recorded in the following tabulations.

A. Mitsubishi Jukogyo (Mitsubishi Heavy Industry)

(1) Hatsudoki (Motor Works)

(a) Purchases

Company Dealt With	Bought Through	Date	No.	Product	Price
Tokyo Kamiya	B-Nagoya	6/40	1,900	Pcs. Electric generator & inertia starting equipt. Several electric accessories	¥ 1,675,435
Toyo Seiki	B-Tokyo (Nagoya) (Purchased through Itaka Co.)	8/38		Auto side micrometer	16,403
Unknown Mfrs.	B-Nagoya	7/39		Elec. & inertia starting devices & various kinds of high pressure oil pumps	1,563,152
	B-Nagoya	9/39	15	Starter repairings for electric motor	7,350
	B-Nagoya	10/39		Oil pump, etc.	9,685
	B-Nagoya	12/39		Vacuum pump, etc.	6,132
	B-Nagoya	2/40	6	Inertia starters	7,830
	B-Nagoya	7/40	7	Grinding m/cs.	
	B-Nagoya	7/40	4	Milling m/cs.	
			2	Lo-Swing lathes	
			1	Thread grinder	
				Diamond lathe tool and others (several items)	567,555

(2) Kokuki (Aircraft Co.)

In 1940, this company planned to expand the Nagoya aircraft and engine plant at a cost of ¥ 8,500,000. Equipment totaling ¥ 2,000,000 was to be imported from abroad. (5)

(a) Purchases

Tokyo Keiki Seisakusho	B-Nagoya	8/39		Aircraft parts	96,559
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Company Dealt With	Bought Through	Date	No.	Product	Price
Unknown Mfrs.	B-Tokyo (Nagoya) (Ordered for Mitsubishi Aircraft, Nagoya.)	3/37	210	Starting devices for electric motors	¥ 200,130
	B-Osaka (Nagoya)	5/37	10	Electric starting devices & other items	10,960
	B-Tokyo (Nagoya) (Ordered for Mitsubishi Aircraft, Nagoya.)	7/37		Automatic pilot	133,800
	B-Tokyo (Nagoya)	1/38		Meters	141,000
	B-Tokyo (Nagoya)	2/38		Engine mounting	35,850
	B-Tokyo (Ordered for Mitsubishi Aircraft, Nagoya.)	5/38		Elec. motor equipment	839,685
	B-Tokyo (Ordered for Mitsubishi Aircraft, Nagoya.)	7/38		Aircraft supplies	287,710
	B-Tokyo (Nagoya) (Ordered for Mitsubishi Aircraft, Nagoya.)	9/38		Back bumper prop	11,480
	B-Tokyo (Nagoya)	1/39		Instrument board	252,000
				Forked fitting and leg cover	42,500
	B-Tokyo (Nagoya) (Ordered for Mitsubishi Aircraft, Nagoya.)	2/39		Leg bumping strut	41,850
	B-Tokyo (Nagoya) (Ordered for Mitsubishi Aircraft, Nagoya.)	3/39		Landing gear front and tail	67,200
	B-Nagoya	5/39	4,100	Mountings for Lord engine	
			30	Forked fittings & under-carriage cover; aircraft supplies, etc.	47,402
	B-Nagoya	7/39		Motor and parts	11,794
	B-Nagoya	11/39		Various fuel pipe instrument, wind guiding plate, rectifier for motor instrument board, booster, etc.	448,489
	B-Nagoya	12/39		Absorb. vibration rubber for instrument top, articles for airplane	151,926
	B-Nagoya	3/40	8,300	Fillers	
			2	Screw cutting lathes	
				Flexible hose and other items	36,174
	B-Nagoya	5/40	6	Turret lathes	
			1	Grinding machine	
			4,800	Leather supplementary material	
				Aircraft parts	258,491

Company Dealt With	Bought Through	Date	No.	Product	Price
Unknown Mfrs. (cont'd)	B-Nagoya	6/40		Instrument boards for 251 planes; aircraft parts (several items)	¥ 128,882
	B-Nagoya	7/40	6	Turret lathes	
			1	Hobbing machine	
				Aircraft parts	157,726

(3) Tamagawa Kiki (Tamagawa Machine and Instrument)

(a) Purchases

Unkown Mfr.	B-Tokyo	7/38		Aircraft supplies	21,750
	B-Tokyo	9/38		Starting equipment	21,750

(4) Zosensho (Shipbuilding)

In 1938, the shipbuilding yard at Kobe was planning to begin the production of boilers. (57)

(a) Purchases

Nippon Seikosho	B-Tokyo	I-37		Boilers, shells	191,000
Tokyo Keiki Seisakusho	B-Tokyo	I-37		Lux Rich fire extinguishing equipment	133,000
Toyo Babcock	B-Tokyo	II-38	1	Device for coal dust burning	527,520
Toyo Otis	B-Tokyo (Nagasaki) (Order for use by Mitsubishi Nagasaki Zosensho.)	5/37	2	Elevators	24,506
Toyo Seiki	B-Osaka (Order for use by Mitsubishi Kobe Zosensho.)	8/38	1	150 kg. Air compressor	13,235
Unknown Mfr.	B-Tokyo (Order for use by Mitsubishi Nagasaki Zosensho.)	4/38		Electric fathometer	11,000

(5) Purchases made by Mitsubishi Heavy Industry

Air Ass'n. & Dzus Fastener Co. (?)	S-Tokyo	3/39		Oil pumps, etc.	158,569
Asquith	S-Nagoya	5/38	10	Drilling & tapping m/cs.	72,558
Aubert & Duval	S-Paris	2/39	8,400	Aeroengine cylinders	805,707
Bohringer	S-Nagoya	8/38	7	Lathes	168,993

Company Dealt With	Bought Through	Date	No.	Product	Price
Carlton Machine Tool Co.	S-Nagoya	12/38	6	Drilling machines	¥ 54,487
	S-Nagoya	7/39	10	Drills	195,416
	S-Nagoya	8/39	15	Drills	165,234
Clearing Machine Corp.	S-Nagoya	1/40	1	Press	194,013
Dai Nippon Kikai Kogyo	S-Tokyo	12/38	16	Millers	68,392
Dai Nippon Kosakuki Seizo	S-Tokyo	10/39	4	Millers	84,460
Daiichi Kogyo	S-Nagasaki	6/38	16	Thermo tanks	65,500
Eumuco	S-Nagoya	9/38	1	Press	167,300
Firth, Thomas & John Brown, Ltd.	S-London	8/39		Seamless boiler drum	53,760
Fuji Seisakusho	S-Tokyo	8/38	1	Boring machine	33,000
			1	Boring machine	33,000
Furukawa Kikai	S-Tokyo	10/39	20	Lathes	129,326
Gebruder L'orange Stuttgart (?)	S-Tokyo	2/39	2,400	Fuel injection valves	77,760
Genevoise	S-Nagoya	5/38	1	Boring machine	66,246
Hahn & Kolb	S-Nagoya	5/38	10	Screw machines	222,654
		6/38	8	Lathes	102,302
	S-Nagoya		9	Lathes	146,459
			3	Lathes	48,819
			3	Lathes	45,462
		8/38	7	Tapping machines	35,044
Herbert, Alfred	S-Nagoya	5/38	7	Auto-juniors	99,693
			15	Lathes	110,142
	S-Nagoya	7/38	2,036	Dies	45,515
	S-Nagoya	2/39	2,128	Dieheads	58,742
Hibi Tekkosho	S-Tokyo	7/38	3	Drilling machines	51,000
Hirano Seisakusho	S-Nagoya	3/39	10	Lathes	265,000

Company Dealt With	Bought Through	Date	No.	Product	Price
Hirao	S-Tokyo	12/38	7	Boring machines	¥ 227,115
Tekkoshō	S-Tokyo	2/39	7	Lathes	110,570
	S-Nagoya	5/39	26	Lathes	128,544
	S-Tokyo	10/39	12	Lathes, etc.	272,435
Hitachi	S-Nagasaki	5/38	9	Cranes	163,220
Seisakusho	S-Osaka	7/38	1	Crane	58,500
	S-Osaka	9/38		Parts for air brake	61,538
Hokushin	S-Tokyo	10/39	4	Grinders	61,800
Denki Seisakusho					
Ikegai	S-Tokyo	9/39	5	Drilling machines	81,782
Tekkoshō	S-Tokyo	12/39	4	Drilling machines	62,335
			4	Drilling machines	65,425
Kawazoe	S-Tokyo	8/38	5	Lathes	42,500
Tekkoshō			8	Lathes	68,000
Kikugawa	S-Tokyo	3/40	30	Lathes	494,554
Tekkoshō					
Kinoshita	S-Nagoya	1/40	27	Milling machines, etc.	529,200
Tekkoshō					
Kiriu Kikai	S-Nagoya	7/38	10	Lathes	36,000
	S-Tokyo	12/38	35	Lathes	174,842
	S-Tokyo	2/39	15	Lathes	52,530
Knight	S-Nagasaki	2/40	16	Milling machines	60,074
Machine Co.					
Kobe Zosensho	B-Osaka	II-37	3	Emergency use fire blast and bilge pumps	23,264
			3	General service pumps	16,707
			3	Bilge fire pumps	16,707
			3	Bilge sanitary pumps	16,707
	B-Osaka	II-37		Spare parts for Mikado locomotive with tender	28,299
Koiwai	S-Nagoya	5/38	30	Lathes	67,050
Seisakusho				(Oda Tekkoshō supplied part of this order.)	
Kokusan Seiki	S-Nagoya	5/38	12	Lathes, etc.	96,900
	S-Nagoya	3/39		Lathes, etc.	832,340
Koyō Koki	S-Tokyo	10/39	3	Grinders	50,727
Krupp,	S-Berlin	3/38		Staggered headers	116,142
Fried. A.G.	S-Berlin	5/38	1	Staggered header	157,714

Company Dealt With	Bought Through	Date	No.	Product	Price	
Kubota Tekkosho	S-Tokyo	10/38		"Eye ball" for tank	¥ 59,500	
	S-Nagasaki	10/38	16	Lathes	50,542	
			80	Ingots cases	85,036	
	S-Tokyo	8/39	?	Intermittent elbow ?	239,997	
	S-Tokyo	9/39	540	Outer gear chambers	61,020	
	S-Tokyo	9/39		Cast steel metal goods	97,212	
	S-Tokyo	2/40		Intermittent elbow etc.	117,963	
Kumaya Zosen Tekkosho	S-Osaka	9/39	11	Loading machines	61,200	
	S-Osaka	2/40	55	Cranes	312,000	
Kumayo Zosensho	S-Osaka	4/39	27	Steam loading machines	138,150	
Lindner, Herbert	S-Nagoya	10/38	2	Grinding machines	146,074	
	S-Nagoya	10/38	2	Grinders	85,292	
Maag Gear Wheel Co.	S-Nagoya	10/38	1	Grinder	44,208	
	S-Nagoya	5/39	1	Grinder	73,240	
Magdeburger	S-Nagoya	3/39	15	Lathes	293,497	
Masuno Seisakusho	S-Nagasaki	6/38	2	Gas producing furnaces	51,000	
Mitsubishi Denki	S-Tokyo	2/38	1	Frequency changer	164,375	
	S-Nagoya	5/38	1	Transformer	95,850	
			1	Transformer	35,150	
	S-Tokyo	6/38		Motor and others	41,575	
	S-Nagoya	7/38	1	Welding machine	31,500	
	S-Nagoya	7/38	10	Lathes	56,000	
	S-Nagoya	8/38	1	Transformer	88,000	
	S-Nagoya	8/38		Transformers, etc.	34,300	
			12	Transformers, etc.	32,120	
	S-Tokyo	10/38	1	Generator	55,740	
	(Customer given as Mitsubishi Jukogyo Yokohama Senkyo.)					
	S-Nagoya	12/38	32	Lathes	179,200	
	S-Nagoya	12/38	15	Lathes	97,500	
	S-Tokyo	12/38		Transformer, etc.	55,763	
	S-Tokyo	2/39	21	Transformers, etc.	85,000	
	S-Tokyo	3/39	2	Air compressors	135,000	
				Transformer, etc.	99,930	
	S-Nagoya	3/39	1	Air compressor	53,250	
	S-Nagoya	3/39	2	Air compressors, etc.	113,500	
	S-Tokyo	4/39		Transformers	62,305	
S-Nagoya	8/39	2	Welding machines	70,000		
S-Nagoya	8/39	27	Lathes	282,325		
S-Nagoya	1/40	33	Transformers	78,580		
S-Nagoya	2/40		Transformer	51,480		
			Compressor parts	56,750		
S-Nagoya	3/40	18	Air compressors	385,840		

Company Dealt With	Bought Through	Date	No.	Product	Price
Mitsubishi	S-Tokyo	2/38		Refrigerators	¥ 119,600
Kakoki	S-Tokyo	2/39		Gas producer	66,420
	S-Tokyo	2/39	3	Air levers	51,815
	S-Tokyo	5/39	6	Carbonic acid gas "Tako" type cooler (?)	198,180
Naito Tekkosho	S-Nagoya	7/38	870	Lockers	50,025
Nakajima Kikai	S-Nagoya	4/39	10	Lathes	76,350
Naniwa	S-Nagasaki	5/38	6	Lathes	116,600
Tekkosho	S-Tokyo	12/38	11	Planers	170,846
	S-Osaka	9/39	2	Lathes	71,160
	S-Tokyo	10/39	7	Lathes	99,498
Naxos Union	S-Nagoya	12/38	1	Grinder	64,086
Niigata	S-Tokyo	5/39	19	Milling machines	240,505
Tekkosho	S-Nagoya	4/40	5	Milling machines, etc.	75,255
Nippon Aluminum Seizosho	S-Nagoya	2/40		Forward landing gear strut and cover	178,092
Nippon Kentetsu	S-Nagoya	8/38	80	Fabrications of exhaust pipes	71,400
			120	Fabrications of exhaust pipes	54,000
	S-Nagoya	12/38	54	Reverse engine fabrications (machines ?)	60,480
				Tank for outer wing and base wing	94,000
			150	Compound steam exhaust pipes	57,000
	S-Nagoya	3/39		Compound steam exhaust pipes	90,000
				Reverse engine fabrications	210,000
	S-Nagoya	8/39		Bomb-dropping gear	145,738
	S-Nagoya	1/40		Tail wing for Army fighter 96	153,000
	S-Nagoya	4/40		"Taunendo" ring	106,250
				No. 96 Army fighter tail wings	102,000
	S-Nagoya	3/41		Steel sash	120,000
				(Order placed through Takenaka Komuten (Takenaka Engineering Co.)	
				(Order for Mitsubishi No. 6 Work.)	
Nippon Piston Ring	S-Nagoya	9/39	57,000	Piston rings	79,900

Company Dealt With	Bought Through	Date	No.	Product	Price
Nippon Spindle Seizosho	S-Nagoya	4/39	11	Steel nitrate (?) (Originally copper nitrate but word for copper has been replaced by steel.)	¥ 216,000
Nissei Kakoki	S-Nagasaki	4/38	9	Oil cleaners	63,765
	S-Nagasaki	6/38		Oil purifier (Mitsubishi Denki supplied part of this order.)	110,000
Nisshin Kogyo	B-Tokyo	7/37		Clothes changing locker (Order for Mitsubishi Jukogyo Tokyo Machine & Instrument Co.)	11,525
Okuma Tekkosho	S-Nagasaki	9/37	1	Slotting machine	102,900
	S-Tokyo	2/38	15	Lathes	96,000
	S-Osaka	3/38	7	Lathes	62,950
	S-Tokyo	12/38	3	Boring machines	83,430
			2	Drilling machines	40,170
			10	Grinders	81,679
	S-Nagasaki	8/39	14	Shapers	51,760
Osaka Kikai Seisakusho	S-Tokyo	12/38	1	Mill	92,117
Osaka Kiko	S-Osaka	1/39	2	Boring machines	69,010
	S-Tokyo	5/39	5	Planers	97,850
			7	Milling machines	129,780
	S-Tokyo	11/39	59	Millers, etc.	890,893
	S-Tokyo	11/39	15	Millers, etc.	218,617
	S-Tokyo	12/39		Milling machines	50,305
	S-Tokyo	2/40	10	Milling machines	156,800
	S-Tokyo	4/40	5	Milling machines	62,850
	S-Nagoya	4/40	5	Milling machines	71,555
Osaka Press Seisakusho	S-Nagoya	4/39	3	Presses	117,935
	S-Nagoya	6/39		Shear, etc.	50,721
Osaka Waka- yama Tekkosho	S-Tokyo	2/39	3	Drilling machines	50,985
Otsuka Tekkosho	S-Nagasaki	2/39	2	Lathes	77,380
Pittler Werke	S-Nagoya	10/38	5	Lathes	57,784
	S-Nagoya	5/39	10	Lathes	116,782
	S-Nagoya	6/39	5	Single spindle automatics	107,187
	S-Nagoya	6/39	31	Lathes	634,166
	S-Nagoya	7/39	9	Lathes	142,898
	S-Nagoya	11/39		Diehead and dies	94,992

Company Dealt With	Bought Through	Date	No.	Product	Price
Raboma Maschinenfabrik	S-Nagoya	2/39	5	Drilling machines	¥ 69,655
Reavell Co.	S-Nagoya	6/38	6	Air compressors	79,900
Reinecker, J. E.	S-Nagoya	9/38		Milling machine	37,053
	S-Nagoya	12/38	2	Milling machines	45,240
Schiess Defries	S-Nagoya	10/38	4	Lathes	124,905
	S-Nagoya	12/38	1	Lathe	55,226
	S-Nagoya	2/39	2	Lathes	63,442
	S-Nagoya	4/39	1	Lathe	54,306
	S-Nagoya	5/39	1	Lathe	53,592
Shinagawa Seiki	S-Nagoya	4/38	5	Lathes	49,000
	S-Nagoya	7/38	7	Lathes	67,200
	S-Tokyo	2/39	10	Lathes	92,030
	S-Nagoya	4/39	7	Lathes	64,529
Societe Genevoise	S-Nagoya	10/38	1	Jig borer	77,343
Swiss Locomo- tive & Machine Works	S-Nagoya	11/38	4	Rotary air compressors	58,298
Tanaka Kikai Seisakusho	S-Tokyo	2/39	5	Cranes	68,880
	S-Nagoya	2/39	1	Crane	64,950
	S-Nagasaki	3/40	4	Cranes	156,000
Teikoku Seimitsu Kogyo	S-Nagoya	1/39	10	Lathes	62,870
	S-Nagoya	2/39		Lathes	133,908
Tokyo Kikai Seisakusho	S-Tokyo	12/38	7	Lathes	74,263
	S-Nagoya	3/39	42	Lathes	438,228
	S-Nagoya	4/39	10	Lathes	121,850
	S-Tokyo	12/39	20	Lathes	241,020
Toyo Kikai	S-Tokyo	3/39	10	Lathes	99,910
	S-Nagoya	3/39	45	Lathes	456,750
	S-Nagoya	4/39	15	Lathes	147,750
	S-Tokyo	10/39	13	Lathes	113,840
	S-Tokyo	11/39	30	Lathes	268,800
Toyo Kohan	S-Nagoya	1/39	80	Lathes	738,613
Toyo Seiki	B-Tokyo (Nagoya)	9/37	2	Screw cutting lathes	11,600

Company Dealt With	Bought Through	Date	No.	Product	Price
Universal Motor Co.	S-Shanghai	5/39		Marine gas engine	¥ 67,600
Wanderer Werke	S-Nagoya	10/38	3	Millers	32,084
	S-Nagoya	1/39	5	Milling machines	53,001
Wickes	S-Tokyo	2/40	2	Lathes	113,382
Yamagata Kumi	S-Nagoya	3/39		Anti-noise apparatus	150,964
	S-Nagoya	4/40		Equipment for preventing sound	59,592
Yodogawa Kikai	S-Tokyo	10/39	7	Boring machines	56,295
Unknown Mfrs.	B-Tokyo (Nagoya)	3/37		Airplane motor	49,466
	B-Tokyo	11/37		Motor parts for aircraft	28,600
	B-Tokyo	12/37		Airplane motor parts	62,050
	B-Tokyo	3/38		Aircraft parts	30,800
	B-Tokyo	4/38		Aircraft parts	16,120
	B-Tokyo	7/38		Aircraft parts	43,400
	B-Tokyo (Nagoya)	8/38		Airplane parts	59,970
	B-Tokyo (Nagoya)	9/38		Motor parts for aircraft	92,125
	B-Tokyo (Nagoya)	11/38		Engine parts for airplanes	63,129
	B-Tokyo (Nagoya)	12/38		Motor parts for airplanes	18,299
	B-Tokyo (Nagoya)	1/39		Airplane motor parts	70,410
	B-Tokyo (Nagoya)	2/39		Motor for airplane	129,998
	B-Tokyo (Nagoya)	3/39		Engine parts	80,516
	B-Nagoya	4/40	2	Instrument boards, booster Automatic pilots Supplementary material	162,947

(6) Sales made by Mitsubishi Heavy Industry

Amagasaki Seitetsu	S-Osaka (Mitsubishi Denki supplied part of this order.)	10/38	4	Turbo-ventilators	330,728
Chiyoda Kumi	S-Tokyo (Hitachi Seisakusho supplied part of this order.)	4/39	92	Ore cars	115,896
Chubu Kyodo Karyoku Hatsuden	S-Tokyo	9/37	5	Boilers	4,159,205

Company Dealt With	Bought Through	Date	No.	Product	Price
Chugoku Godo Denki	S-Osaka (Mitsubishi Denki supplied part of this order.)	12/39	.	3650 KW turbine, etc.	¥ 892,450
Dai Nippon Boseki	S-Osaka	7/39		Cinder catcher and re-construction of smoke-stack	47,900
Dai Nippon Seito	S-Takao	12/39	9	Roll shafts	72,000
Dowa Jidosha Kogyo	S-Mukden	9/37	9	Bus chassis, completed cars	72,000
	S-Mukden	3/40	20	Diesel automobile parts	160,000
			3	Chassis	75,000
Ensuiko Seito	S-Takao	5/38	6	Roll shafts	30,000
Formosan Govt. Accounting Bureau	S-Taihoku (Order supplied by Mitsubishi Jukogyo's Yokohama Shipyard.)	2/38	1	Police ship	742,500
Formosan Govt. Railroad Dept.	S-Taihoku	3/38	2	Locomotives	185,460
	S-Taihoku	8/38	2	Steam locomotives	198,654
	S-Taihoku	11/38	2	Steam locomotives	185,460
	S-Taihoku	11/38	1	Steam locomotive	98,974
	S-Taihoku	3/39	1	Steam locomotive	98,974
Fuji Denryoku	S-Tokyo	12/37	75	Iron towers	141,213
Hitachi Seisakusho	S-Tokyo	10/39	3,000	Couplings for coal cars	60,000
Honda Shoten	S-Tokyo	3/40	100	Coal cars	53,400
Jap. Govt.-Aomori Prefecture Electric Bureau	S-Aomori	6/38		Turbine	175,990
Jap. Govt.-Army Arms Mfg.	S-Moji	9/37		95/KT special steel plate	35,500
	S-Moji	3/39		Crank shafts, etc.	64,773
	S-Moji	10/39		Forged goods crank-shafts, etc.	93,561
	S-Osaka	11/39	70	88/7 CJ, 88/SG	240,800
	S-Moji	12/39		Fuel jet apparatus	
				95/TK	139,196

Company Dealt With	Bought Through	Date	No.	Product	Price
Jap. Govt.- Army Transportation Dept.	S-Kure	6/38		Coal for converting hospital ship <u>Ume Maru</u>	¥ 33,056
	S-Kure	6/38		Coal for converting hospital ship <u>Pacific Maru</u>	33,623
	S-Kure	6/38		Coal for converting hospital ship <u>Oregon Maru</u>	32,827
	S-Kure	6/38	30	Diesel engines	261,450
	S-Kure	6/38	8	Diesel engines	103,320
	S-Kure	6/38	60	Fuel shooting pumps	46,200
	S-Osaka	11/38		PB Hull construction	100,800
	S-Osaka	11/38		SB-C Hull construction	334,000
	S-Osaka	11/38		PB Hull construction	67,200
	S-Osaka	11/38		HB-K Hull construction	115,000
	S-Osaka	11/38		LB-D Hull construction	232,500
	S-Kure	5/39		Reconstruction of Arizona Maru, etc. as hospital ship	50,087
	S-Kure	5/39		Water boats (?)	236,500
	S-Kure	7/39	1	Repair to damage of Shoka (?) Maru	151,636
	Jap. Govt.- Construction Bureau	S-Kure	8/39	100	SB-C boats
S-Kure		2/40	250	Fuel pumps	169,740
S-Kure		2/40	60	SB-C-DE	
S-Kure		3/40	60	LB-D boats	692,782
S-Tokyo		5/38	99	Cases for exhibition	228,500
Jap. Govt.- Miyagi Prefecture Electric Bureau	S-Sendai	11/38	2	Water-wheels	123,630
Jap. Govt.- Navy Fuel	S-Moji	8/38	150	Coal cars	61,350
	S-Moji	8/38	150	Coal cars	61,350
Jap. Govt.- Navy Hiro Arsenal	S-Kure	7/38	380	Exhaust valves	52,934
	S-Kure	9/39	980	Exhaust valves	69,580
	S-Kure	10/39		Fuel pumps, etc.	94,029
	S-Kure	11/39	1,325	Exhaust valves	164,610
	S-Kure	2/40	224	Fuel pumps	379,089
	S-Kure	3/40		Cylinder barrels, etc.	220,540
	S-Kure	3/40	3,440	Exhaust valves	300,640

Company Dealt With	Bought Through	Date	No.	Product	Price
Jap. Govt.- Navy Kure Arsenal	S-Kure	5/38	1	Repair work for Mitsukuma warship	¥ 182,565
	S-Kure	6/38	164	B-water metals	30,586
	S-Kure	8/38		Metal	139,780
	S-Kure	8/38		Metal	151,010
	S-Kure	8/38		Metal	77,410
	S-Kure	8/38		Metal	51,790
	S-Kure	8/38		Metal	41,430
	S-Kure	8/38		Metal	75,500
	S-Kure	2/39		Work in No. 44 hull section and machine section	787,055
	S-Kure	4/39		Speed reducer, anti-noise apparatus	71,554
	S-Kure	6/39		K plant (connected with steam boiler machine)	778,857
	S-Kure	10/39	3,600	B Mercury goods	182,902
	S-Kure	12/39		Steel shapes	65,948
	S-Kure	1/40	2	Repairs on RO 57, 59 submarines	551,778
	S-Kure	2/40		Work on joints in after part of main motor	51,720
S-Kure	3/40		Repairs on submarine	516,251	
S-Kure	3/40		Metal goods, external repairs	196,930	
(Mitsubishi Denki supplied part of this order.)					
Jap. Govt.- Navy Kure Construction Dept.	S-Kure	10/38	15	Heavy oil tanks	630,000
	S-Kure	6/39		K plant (connected with construction)	171,800
Jap. Govt.- Navy Osaka Inspection	S-Kure	7/39	1	Repair to special warship	449,955
	S-Kure	7/39	2	Repairs to special warship	135,696
Jap. Govt.- Navy Saseho Arsenal	S-Saseho	2/38	828	Fuel valves, etc.	200,000
	S-Saseho	3/39		Special work on special duty warship "Sada"	658,266
	S-Saseho	4/39	1	Armor work on wireless	78,632
	S-Saseho	7/39	18	Carbon steel	70,830
	S-Saseho	3/40		Special repair work on warship	3,637,155
	S-Saseho	4/40		Upper fuel valve, etc.	88,519

Company Dealt With	Bought Through	Date	No.	Product	Price
Jap. Govt.-	S-Yokosuka	5/38*		For work on deck	¥ 37,750
Navy Yokosuka	S-Yokosuka	7/38*		Riveting work on 4 tanks	214,000
Arsenal	S-Yokosuka	7/38*	1	Remodeling of special ship "Shirosuna"	434,413
	S-Yokosuka	8/38*	1	Repair work for ship body	56,086
	S-Yokosuka	10/38*	2	Cutting valves	119,000
(* Manufacturer Yokohama Dock of Mitsubishi Jukogyo.)					
	S-Yokosuka	9/39	18	#A Hardware product	33,600
Jap. Govt.-	S-Yokosuka	9/39	3	Tanks	160,500
Navy Yokosuka					
Construction Dept.					
Kachu Denki Tsushin	S-Shanghai	10/38		Repairs on 8 iron towers	48,000
	(Order supplied by Konan Zosensho (Kiangnan Dock) in Shanghai.)				
Kachu Suiden	S-Shanghai	4/40		Repair work for turbo-generators	78,188
Kaijima Tanko	S-Moji	1/39		Turbine	172,712
Kansai Kyodo Karyoku	S-Osaka	3/39		Addition to boiler plant	668,115
	S-Osaka	3/39	1	Boiler	1,660,700
Kawasaki Zosensho	S-Osaka	4/39		Ash pan bottom, door guide, etc.	75,024
Kobe Gas	S-Osaka	6/38	2	Gas top blowers	37,000
Kyushu Soden	S-Moji	12/38	40	Iron towers	133,973
Kyushu Suiryoku Denki	S-Moji	6/38		Iron tower	88,801
Kyushu Tanko Kisen	S-Saseho	11/39	350	Coal car bodies, etc.	75,075
Manchurian Govt.-Building & Supplies Bureau	S-Hsinking	10/39	2	Waterwheels	1,222,280
Manshu Dengyo	S-Hsinking	9/38	1	Boiler plant	303,370
	S-Hsinking	10/38		Steam turbine, etc.	252,850
	S-Hsinking	3/39	5	Boilers	4,497,255
	S-Hsinking	3/39	2	Turbines	2,386,748
	S-Hsinking	3/39	1	Steam turbine condenser	260,976