

EXHIBIT No. 3026

(5)

(Military Secret)

(Ko) 29 October, the 16th year of Showa. (1941)

The issuance of military notes with foreign currency denominations for the use in the Southern Area military operations.

In view of the present international situations and if in case when war plans in the Southern Area are made for an unexpected eventuality in the future; and considering a necessity which may arise in that contingency, the issuance of military notes in foreign denomination shall be made as preparatory measures in order to provide for payment of military expenditures of the unit concerned according to the following general outlines.

Note: The issuance of military notes in the past were decided upon by the Cabinet conference, due to the fact that they were issued just at the time of their actual use. The present issuance, however, being a mere preparatory measure conceived for an unexpected eventuality in the future, is decided upon by the Ministers concerned only, pending report to the Cabinet conference if by any chance an emergency truly happens to necessitate their actual use.

1. Military notes with foreign currency denominations shall be issued, preparing for an eventuality of our military operations in the South Seas Regions, when they shall be used by the armed forces concerned, in their payment of military expenditures.

2. When necessary, the military notes shall be converted into Japanese currency.

3. The handling procedures relative to the above two paragraphs shall be established by the Minister of Finance, upon consultation with the Ministers of War and Navy.

Authentication of a certain document

I, the Chief of the Bureau of Finance, the Ministry of Finance, the Japanese Government, hereby certify that the accompanying document, written in Japanese, consisting of one page, and entitled "The issuance of military notes with foreign currency denominations for the use in the Southern Area military operations," is a true and correct copy of a document annexed as a reference to the end of a document submitted for approval and duly approved, which is entitled "The issuance of military notes with foreign currency denominations," drafted on 22 October, 1941, and approved on 31, same month, same year, and which is in a file kept by the National Fund Sub-Section, the Treasury section, the Bureau of Finance, the Ministry of Finance, the Japanese Government, and entitled "The military notes, the 16th year of Showa (1941)"; and further that the said document submitted for approval and duly approved was delivered to the counsels for the Prosecution at the International Military Tribunal for the Far East, at the request of them, in 1946, of which the reference document entitled "The issuance of military notes with foreign currency denominations for the use in the Southern Area military operations" was returned to us by the said counsels in 1947.

/s/ Mitsuo KUSHIDA (seal)
Chief, the Bureau
of Finance, the
Ministry of Finance.

At Tokyo

---April, the 22nd year of Showa (1947)

I herewith certify that the above signature was added and the seal affixed in my presence.

Witness: /S/ Yoshio ISHIDA (seal)
Chief, the Treasury
Section, the Bureau
of Finance, the
Ministry of Finance.

At same place as above.

On same day as above.