Exhibit	#
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INTERNATIONAL MILITARY TRIBUNAL FOR THE FAR FAST

THE UNITED STATES OF AMERICA, et al.

- - Against - -

ARAKI, Sadao, et al.

SWORN

DFFOSITION

Denonent:

MIYOSHI, Takehiko

Having been duly sworn in accordance with the procedure followed in my country, I do hereby depose and say as follows;

I am HIYOSHI, Takehiko, aged 52 and am living at 1583, 2 Chome, Nogata-cho, Nakano-ku, Tokyo.

I graduated from the Army Intendence school in April,
1919 (Taisho 8). In December of that year I was commissioned
an Intendence 2nd Lieutenant.

In August 1933, when I was a Captain, I was appointed paymaster attached to the Administrative Department of the Kwantung Army Headquarters.

In August 1935 (Showa 10), I was transferred to the Intendance Department of the Kwantung Army Headquarters.

Later in August 1943 (Showa 18) I was promoted to the rank of Intendance Colonel and remained so until the termination of the war.

During the period between August 1933 (Showa 8) and August 1935 (Showa 10) I was paymaster of the Administrative Department of the Kwantung Army Headquarters and had charge of the accounts of the secret service funds of the Kwantung Army by order of the Vice-Chief of Staff and the Senior Adjutant under the supervision of the Chief of the Staff of the Kwantung Army. Therefore I know well how we spent the

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secret service funds amounting to 1,970,000 yen sent from the Vice-Minister of War to the Chief of the Staff of the Kwan-tung Army on December 27, 1933 (Showa 8). I will now state as follows what I know about this point:

that time peace and order in Manchuria had not been completely attained as yet so the Kwantung Army made efforts to establish it in accordance with the Japan Manchukuo protocol.

Therefore, the said fund was spent for these purpose:

Primarily for gathering information, for propaganda and for purchasing weapons from chinese bandits etc, partly spent for supplementing general expenditure, namely, for entertaining and paying wages where necessary in the execution of general business. And it was expended by Army Headquarters, the Division, the Brigade, the Independent Garrison, Kempeitai and the Special Service Office, all of whom were carrying out their duty of establishing peace and order and thus was this spent in assisting them to accomplish their respective duties. Next if we are to add the procedure for application concerning these expenditures, they were as follows:

As for the apportionments from the Kwantung Army Headquarters, each section of the Staff Department under the command of the Kwantung Army applied in accordance with its own decided plan, for the definite sum desired, and after the Applications were in, they were assessed by the Vice-Chief and the Chief of Staff; then the Administrative Office informed the approved sum to the sections concerned.

The units which received their notices informing them of their respective apportioned sums out of the secret service funds were able to use them on the responsibility of the commanding officer of each unit. According to regula-

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tions, the expenditures were reported through channels to higher units every month. After examining these reports, the Kwantung Army Headquarters then reported the matter to the War Ministry. The expenditures of the funds were thus made justly.

The reports were made with the duplicate copies of the originals and the originals were kept in custody of the units concerned.

As to the whereabouts of the originals and duplicates sent to the war Ministry. I do not know where they are now as I was later transferred to another locality.

Further, the disbursements of secret service funds were strictly regulated by such independent systems as disbursing officers, accounting officers and inspectors of settled accounts. Therefore, it was impossible to spend it for one's private purposes or to make a profit on it because of the system itself.

Under these circumstances, KOISO, Chief of Staff could never have appropriated any for his own benefit, and these funds were not used in any manner as payment in reward for services of officers of the Japanese Army.

On this 25th day of August, 1947 At Tokyo

Deponent: /S. HIYOSHI, Takehiko (Seal)

DEF DOC # 2560 (Revised) I, TAKAGI, Kazuya, hereby certify that the above statement was sworn by the Deponent, who affixed his signature and seal thereto in the presence of this Witness. On the same date. At the same place. Witness: /S/ TAKAGI, Kazuya (Seal) OATH In accordance with my conscience I swear to tell the whole truth withholding nothing and adding nothing. /S/ HIYOSHI, Takehiko (Seal) the laws to the day the