RULES AND REGULATIONS

Public Utilities Commission Regulation No. 5

April 1, 1952

Regulation concerning Partial Amendment to the Regulations for the Enforcement of the Provisions concerning Gas Utility of the Public Utilities Order shall be established as follows:

Chairman of Public Utilities Commission MATSUMOTO, George

Regulation concerning Partial Amendment to the Regulations for the Enforcement of the Provisions concerning Gas Utility of the Public Utilities Order

Parts of the Regulations for the Enforcement of the Provisions concerning Gas Utility of the Public Utilities Order (Public Utilities Commission Regulation No. 6 of 1951) shall be amended as follows:

Article 11 shall be amended as follows: (Side Business without Authorization)

- Article 11. In the following cases, side business may be carried out under the provision of the proviso of Article 34 paragraph 1 of the Order without the permission mentioned in the main part of the same paragraph:
- (1) When it is intended to carry out business concerning sale of by-products, such as coke and tar, of gas or production or sale of such tar products as listed in the attachment No.
- (2) In other than the case mentioned in the preceding item, when it is intended to carry out one or two or more business related to gas utility and the total amount of funds needed for it or them does not reach one-tenth of the amount of assets needed for managing the gas utility.

Article 14 shall be amended as follows:

(Transfer of Equipments and Facilities Available without Authorization)

Article 14. The equipments and facilities of which transfer can be made, under the provision of the proviso of Article 35 paragraph 1, without the authorization mentioned in the cost, general management and supply and sale main part of the same paragraph, shall be cost" of the same Article shall be amended as those other than mentioned in the attachment "manufacturing cost, supply and sale cost and No. 4 and those which have reported persuant to the provision of Article 26 item 10.

Attachment No. 3 shall be amended as follows:

Attachment No. 3

- 1. Refined coaltar
- 2. Benzol
- 3. Toluene
- 4. Xylol
- 5. Solvent naphtha
- 7. Carbolic acid

6. Creosote oil

- 8. Crezol
- 9. Xylenol
- 10. Pyridine
- 11. Naphthalene
- 12. Anthracene
- 13. Carbazol

14. Pitch

15. Crude products of those mentioned in the preceding items

Supplementary Provision:

This Regulation shall come into force as from the day of its promulgation.

Public Utilities Commission Regulation No. 6

Regulation concerning Partial Amendment to the Statement of Principle for Establishment Gas Rates shall be established as follows:

> Chairman of Public Utilities Commission MATSUMOTO, George

Regulation concerning Partial Amendment to the Statement of Principle for Establishment of Gas Rates

Parts of the Statement of Principle for Estab lishment of Gas Rates (Public Utilities Commission Regulation No. 16 of 1951) shall be amended as follows:

In Article 3, "manufacturing cost, general management and sale and supply cost" shall be amended as "manufacturing cost, sale and suppl cost and general management".

In Article 4, heading shall be amended as "Manufacturing Cost and Supply and Sale Coat and General Management" and "manufacturing general management", and following 1 paragraph 1 shall be added as paragraph 2 of the same Article:

Depreciation cost of fixed assets to be calculated in the rate cost shall be assessed by straight line method. However, this shall not apply in case when special instruction is given by the Public Utilities Commission persuant to the provision of Article 5 paragraph 3 of the Gas Utility Account Regulations (Public Utilities Commission Regulation No. 17 of 1951).

Supplementary Provision:

This Regulation shall come into force as from the day of its promulgation.

Public Utilities Commission Regulation No. 7

April 1, 1952 Regulation partially amending the Gas Utility Account Regulations is hereby established as follows:

> Chairman of Public Utilities Commission MATSUMOTO, George

Regulation Partially Amending The Gas Utility Account Regulations

The Gas Utility Account Regulations shall be partially amended as follows:

Article 1 shall be amended as follows: (Object)

Article 1. The object of the present Regulations is, by means of establishing bases for accounts of the gas utility, furnishing of bases open which appropriate rates be computed and contribution to the rationalization of business management and the sound development of the business.

In order to achieve the object mentioned in the preceding paragraph, the arrangement of accounts of the gas utility concern shall be made in accordance with these Regulations. How-

ever, under the special circumstance, it may be handled otherwise, upon obtaining permission of the Public Utilities Commission (hereinafter referred to as "the Commission).

Article 5 paragraph 2 shall be amended as

2 The gas utility concern shall notify the Commission, in advance, of the method of depreciation of its fixed assets.

Article 9 paragraph 3 shall be deleted.

In Article 10 paragraph 1, "inventories" shall be amended as "inventories of the gas utility concern (hereinafter referred to as inventories)".

Heading of Article 13 shall be amended as "(Auxiliary businesses)", and "In case the gas utility concern concurrently operates other lines of enterprise" in paragraph 1 of the same Article deleted," the other lines of enterprises" in the same paragraph amended as "auxiliary businesses", "the other lines of enterprise" in paragraphs 2 and 3 of the same Article amended as "auxiliary businesses", and, moving respectively down by one paragraphs 1 to 3 of the same Article, the following one paragraph added before paragraph 2 of the same Article:

In case the gas utility concern operates auxiliary businesses, accounts on the auxiliary businesses shall be arranged in accordance with the bases decided by the Commission. Article 14 shall be deleted.

Heading of Article 15 shall be revised as "(Temporary Large Loss)", "In case where the losses suffered by assets of the gas utility.....are too large an amount to be covered by the ordinary means" in paragraph 1 of the same Article amended as "For losses in fixed assets or inventories amounting to a large amount" and the same Article moved down by one.

Article 16 shall be deleted.

The attached table No. 1 shall be amended as follows:

Attachment No. 1

Forms of Financial Statements. (Accounting Formula is applicable in lieu of Reporting Formula)

Form No. 1

BALANCE SHEET

, 195...

Name of Company

Assets

Date

I. Fixed Assets

- (1) Tangible Fixed Assets
- 1. Production Plant Less-Reserve for Depreciation

2. Distribution Plant Less-Reserve for Depreciation

XX xx xxx XX

xx xxx

			Long-term Loans Pa	avable			
3. General Plant	××			ayable to Associate	ad Compani	QQ	×××
Less-Reserve for Depreciation	×××××	Ut.	Other Fixed Liabili		ou compani	CS	×××
4. Idle Plant Less-Reserve for Depreciation	×× ×××	The second secon	Cotal Fixed Liabilitie				$\frac{\times \times \times}{}$
5. Construction Work in Progress	×××	The second secon	Current Liabilities				××××
6. Incidental Business Plant	××		Short-term Loans F				
Less-Reserve for Depreciation	×× ×××		Notes Payable				×××
Total Tangible Fixed Assets	×××	567	Trade Accounts Par	yable			×××
(2) Intangible Fixed Assets			Accrued Accounts I				×××
1. Goodwill	×××	and the second second	Accrued Expenses				× × × × ×
2. Patents	×××	y	Sales Deposits				×××
3. Leaseholds	×××	7.	Sundry Deposits Re	eceived			×××
4. Mining Rights	×××		Deferred Income				×××
5. Other Intangible Fixed Assets	×××	9.	Reserve for				×××
Total Intangible Fixed Assets	×××	10.	Other Current Liab	oilities			×××
Total Fixed Assets		×××	otal Current Liabili	ities			××××
II. Investments	××	7	otal Liabilities				$\times \times \times \times$
1. Security Investments Less-Reserve for Depreciation	×× ×××						
2. Investments in Associated Companies	××				Capital		
Less-Reserve for Uncollectible Account	×× ×××	VII.	Capital Stock (Cap	ital Stock Authori	zed	shares)	
3. Securities invested	×××	1 1.	Common Stock	Par Stock Issued		shares	×××
4. Long-term Loans Receivable	××			Non-par Stock Is		shares	
Less-Reserve for Uncollectible Account	$\times \times \times \times \times$	2.	Preferred Stock	Par Stock Issued		shares	×××
5. Investments in Capital	$\times \times \times$			Non-par Stock Is		shares	
6. Other Investments	×××			Tal Stock	Redeemed	shares	
Total Investments_	×	××× 3.	Redeemable Stock	Non-par Stock		shares	×××
III. Current Assets				Non-par Stock	Redeemed	shares	
1. Cash on Hands and in Banks	×××	4.	Transfer from Rese	erves			×××
2. Notes Receivable	××		Total Capital Stock				××××
Less-Reserve for Uncollectible Accounts	<u>××</u> ×××	VIII	. Capitals Surplus			*	
3. Trade Accounts Receivable	×× ×××		Capital Surplus Re	serve			×××
Less-Reserve for Uncollectible Accounts	××	ALC: NO PARTY OF THE PARTY OF T	Revaluation Reserv				×××
4. Trade Accounts Receivable from Associated Companies Less-Reserve for Uncollectible Accounts	×× ×××		Other Capital Surp				×××
5. Marketable Securities	×××		Total Capital Surplu				××××
6. Finished Goods	×××		Earned Surplus				
7. Coal	. ×××	Alterial Control of the Control of t	Earned Surplus Re	serve			×××
8. Stores	×××	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Voluntary Reserves				×××
9. Prepaid Expenses	w ×××	ACTION OF THE PARTY OF THE PART		rned Surplus for	the Term		
10. Other Current Assets	××			ed Surplus (or Def		1 of the Term	××
Less-Reserve for Uncollectible Accounts	××× ××××			Net Deficit) for the		1 or one reim	×× ×××
Total Current Assets			Total Earned Surp		LCIII		~ ^ ^ ^ ~ × × ×
IV. Deferred Debit	×××		Total Surplus	nus (or Denero)			
1. Organization Expenses	×××		Total Capital				
2. Capital Stock Expenses 3. Bonds Discount Expenses	×××		Total Liabilities ar	nd Canital			${\times \times \times \times}$
4. Interests during Construction	×××		Liabilities at	iu Capitai			
5. Development Expenses	×××	Form	n No. 2				
6. Experimental Expenses	×××			TATOOT		NATO NICO	
7. Deferred Charges	××× ×	×××		INCOM	IE STATE	MENT	
Total Deferred Accounts		×××					Name of Company
Total Assets				Fro		95	
Liabilities		I. s	Sales	To	15	95	
			Sales-Gas				
V. Fixed Liabilities 1. Bonds Payable	×××		~ares-Gas				×××
1. Donas Layabic					- 17 -		

- 16 -

0				
2.			×××	
	Sales-Coaltar		×××	
	Sales-Coaltar By-Products		×××	Mary Control
Đ.	Sales-Other By-Products		×××	××××
II.	Cost of Goods Sold			
1.	Inventories at Beginning of the Period	××		
2.	Cost of Goods Manufactured in the Period	××		
3.	Purchases in the Period	××	×××	
4.	Goods consumed by Own in the Period	××		
5.	Inventories at End of the Period	××	×××	××××
(Gross Income on Sales (or Gross Deficit on Sales)			××××
III.	Distributive and Selling Expenses		×××	
			^ ^ ×	
	General Administrative Cost		×××	××××
	erating Income (Operating Deficit)			××××
	Income (or Deficit) in Incidental Business			
	Revenue in Incidental Business		×××	
	Expenses in Incidental Business		×××	××××
(Fross Operating Income (or Deficit)			××××
VI.	Other Revenue not from Operation			
1.	Interest Received		×××	
2.	Dividend Received		×××	
3.	Profit on Sales of Securities		×××	
4.	Revenue from Contract Works		×××	
5.	Revenue on Sales of Appliance		×××	
6.	Miscellaneous Income		×××	××××
(Fross Income for the Period (or Deficit for the Period)			xxxx
VII.	Expenses not by Operation			
	Interest Paid		×××	
2.	Amortization of Bonds Discount and Expenses		×××	
	Bad Debts Written off		×××	
	Organization Expenses Amortized		×××	
	Losses on Sales of Securities		×××	
6.	Miscellaneous Expenses		×××	××××
ı	Net Profit (or Net Losses) for the Period			××××
		- : ::		

Form No. 3

SURPLUS STATEMENT (OR DEFICIT STATEMENT)

			Name of Company
\mathbf{Fr}	m 195.		
To	195.		
Earned	Surplus (or I	eficit)	
I. Earned Reserve			
1. Outstanding at End of Previous Terr	n		×××
2. Credited in Appropriation for Previo		×××	
3. Debited in Appropriation for Previou	s Term		×××
4. Debited during the Term			×××
5. Balance at End of the Term			×××× ———
II. Voluntary Reserve			
(1) Special Reserve			
1. Outstanding at End of Previous Te	rm		××

2. Credited in Appropriation for Previous Term	××		
3. Debited in Appropriation for Previous Term			
4. Debited during the Term	××		
5. Balance at End of the Term		×××	
(2) Retirement Allowance Reserve			
1. Outstanding at End of Previous Term			
2. Credited in Appropriation for Previous Term	××		
3. Debited in Appropriation for Previous Term	××		
4. Debited during the Term	××		
5. Balance at End of the Term		×××	
Dagarra			
(3)			
1. Outstanding at End of Previous Term	××		
2. Credited in Appropriation for Previous Term	××		
3. Debited in Appropriation for Previous Term	××		
4. Debited during the Term	××		
5. Balance at End of the Term		×××	
Total Voluntary Reserve			××××
III. Unappropriated Earned Surplus for the Term			
(1) Unappropriated Earned Surplus of Previous Term		×××	
(2) Appropriation of Earned Surplus of Previous Term			
1. Earned Reserve	××		
2. Taxes	××		
3. Dividends	××		
4. Bonuses to Officers 5. Wolumtown Posserve	××		
5. Voluntary Reserve (Stating under Appropriate Caption)	~ ~	V V V	
Earned Surplus	××	×××	
		*	
n case when Undisposed Deficit for the Term Exists			
III. Undisposed Deficit for the Term)
(1) Undisposed Deficit for the Previous Term		×××	
(2) Disposition of Deficits of Previous Term 1. Transferred from Voluntary Reserves	WW.		
2. Transferred from Capital Surplus	××		
3. Transferred from Earned Reserves	××		
4. Transferred from Capital Reserves	××		
5. Transferred from Revaluation Reserves	××	262626	
6. Other Disposition of Deficits	××	<u>***</u>	
Undisposed Deficit		***	
(3) Additions to Unappropriated Earned Surplus (or Deductions from			
Undisposed Deficit)			
1. Profit from Sale of Fixed Assets	××		
2. Adjustments in Income of Preceding Year	××		
3	××		
4	××		
5	××		
V	××	×××	
(4) Deductions from Unappropriated Earned Surplus (or Additions			
to Undisposed Deficit)		,	
1. Losses from Sales of Fixed Assets	××		
2. Extraordinary Loss	××		
3. Adjustments in Income of Preceding Year	××		

4	××	39.	
5	××	A Parket	
6	××	×××	
Balance of Earned Surplus at End of the Term (or Balance of			
Deficit at End of the Term)		×××	
(5) Net Income for the Term (or Net Deficit for the Term)		×××	
Unappropriated Earned Surplus for the Term (or Undisposed De-			
ficit for the Term)			××××
Conital Cumulus			
Capital Surplus			
I. Capital Reserve			
1. Outstanding at End of Previous Term 2. Debited in Ammeniation for Previous Term		×××	
2. Debited in Appropriation for Previous Term		×××	
3. Created during the Term 1) Premium of Capital Stock			
2) Paid-in Surplus	××		
3) Gains in Appraisal of Fixed Assets	××		
4) Surplus Arising from Retirement of Capital Stock	××		
5) Surplus Arising from Amalgamation	××		
4. Debited during the Term	××	×××	
5. Balance at End of the Term		×××	
			××××
II. Revaluation Reserve			
1. Balance at End of Previous Term		×××	
2. Debited in Appropriation for Previous Term		×××	
3. Created during the Term		xxx	
4. Debited during the Term		$\times \times \times$	
5. Balance at End of the Term			XXXX
III. Miscellaneous Capital Surplus		Y	
1. Balance at End of Previous Term		×××	
2. Debited in Appropriation for Previous Term		×××	Y. A.
3. Created during the Term		×××	
4. Debited during the Term		×××	
5. Balance at End of the Term			××××
Unappropriated Earned Surplus Carried Forward to Next Year	Cap		××××
Form No. 4			

Form No. 4

APPROPRIATION OF SURPLUS STATEMENT (OR, DISPOSITION OF DEFICIT STATEMENT)

Date , 195...

- I. Unappropriated Earned Surplus for the Term (or, Undisposed Deficit for the Term)
- 1. Balance of Earned Surplus at End of the Term (or, Balance of Deficit at End of the Term)
- 2. Net Income for the Term (or, Net Deficit for the Term) XX. xxx. Amount taken off from Voluntary Reserve xxx Total
- II. Appropriation of Earned Surplus
- 1. Earned Reserve
- 2. Tax
- 3. Dividends

Name of Company

xx

XX

××

Notes for Description:

- a) To list up by classification of assets prescribed in the Balance-sheet.
- b) If assets was revalued by a valuation standard other than acquisition costs, acquisition costs shall be listed up in bracket in the column of "Beginning Assets" (or "Ending Assets" in case of revaluation during the Period).
- c) In the column "Reserve for Depreciation," aggregate total shall be mentioned.
- d) To register outstanding amount of assets at end of the period less depreciation reserves in the column "Balance at end of the period."
- e) To mention reasons for remarkable increase or decrease in the remarks.

4. Bonuses to Officers	××	
5. Voluntary Reserve	××	×××
(Stating under Appropriate Caption)		
In Case when Undisposed Deficit for the Term Exists		
II. Disposition of Deficit		
1. Transferred from Voluntary Reserve	××	
2. Transferred from Capital Surplus	XX	
3. Transferred from Earned Reserve	××	
4. Transferred from Capital Reserve	××	
5. Transferred from Revaluation Reserve	××	
6. Other Disposition of Deficit	××	×××
III. Unappropriated Earned Surplus Carried Forward to Next		- N. V. V. V
Term (or, Undisposed Deficit Carried Forward to Next Term)		×××

Form No. 5

Supplementary Detailed List

SCHEDULE OF FIXED ASSETS

1. Tangible Fixed Assets

Name of Company_

-			1	, , , , , , , , , , , , , , , , , , , ,			
Descrip- tion of Assets	Assets at Beginning of the Period	Increase during the Period	Decrease during the Period	Assets at End of the Period	Reserve for Deprecia- tion	Balance at End of the Period	Remarks
	yen	yen	yen	yen	yen	yen	
Total							
1 200							

Description of Assets	Acquisition	Increase during the Period	Decrease during the Period	Aggregate Total Amor- tization	Assets at End of the Period	Remarks
	yen	yen	yen	yen	yen	
Total						

Outstand the End of Decrease during the Period IN SCHEDULE OF INVESTMENTS Increase during the Period Amount entered in the Balance-sheet Period Loans for Associated Companies

ciated At Beginning of the Period Beginning of the At Beginning of CAPITAL STOCK - 22 -

Notes for Description:

- 1. Capital Investments Stocks and Bonds
- (a) Description of securities shall be mentioned as; "First new shares of Co., Ltd." or "No. the mortgage bonds of Co., Ltd."
- (b) As regards acquisition costs, and amounts entered in the balance sheet, the inventory method as the basis for the calculation shall be mentioned in "Remarks".
- (c) As regards Capital Stock entry shall be made in remarks by classification of par value Stock and non-par value Stock.
- 2. Long-term Loans for Associated Companies.

To mention lending conditions and remarkable increase or decrease in remarks.

Form No.

SCHEDULE OF SECURITIES

Name of Company

A CONTRACTOR OF THE PARTY OF TH										
	Name	@		No. o		Acquisition Costs	e		in the	Remarks
STOCKS			yen			yer	ı	yen		
SIUUIXB		0								
	Total									
	Name	F	Tota ace-v			quisition			n the	Remarks
BONDS, NATIONAL BONDS & MUNICIPAL BONDS				yen	yen			yen -		
	Total									
	Descrip- tion			ent shares		Total invest-ment		Amounts entered in the Balance-sheet		Remarks
INVEST- MENT			yen	\boldsymbol{n}		yer	yen		yen	
CERTI- FICATES										
	Total									
	Descript	tion		cquisit	ion	Am entere Balan		the	Remarks	
0THERS					yen	2		yen		
	Total									

Notes for Description:

- (a) To list up securities excluding those of associated companies.
- (b) All items shall be divided into investment securities and securities temporary held
- (c) Names of stocks and bonds shall be mentioned as in the case of the schedule of investments for associated companies. Names of national bonds and municipal bonds shall be mentioned as: "th per cent national bonds" or "th per cent bonds".
- (d) As regards acquisition costs, cf. note(c) of Form 6.
- (e) As regards to Capital Stock, entry shall be made in remark by classification of par value Stock and non-par value Stock.

Form No. 8

SCHEDULE OF BONDS

Name of Company_

Name	Date of Issue	Total Issued Amount	Redeemed	Unre- deemed Amount	Issue Price	Rate of Interest	Mortgage (Kinds, Collateral & Priority)	Term of Redemp- tion	Remarks
		yen	yen	yen	yen				
Total									

Notes for Description:

- a) To list up bonds of own company.
- b) As regards names, cf. Form No. 7, Note (d).
- c) As regards issue price, price per \footnote{100} of face value shall be registered.
- d) Disbursements of net income from issue of bonds shall be mentioned in "remarks".

 As regards, convertible bonds, conditions of conversion, details of stock to be issued and term of application for the conversion shall be indicated in "Remarks".

Form No. 9

SCHEDULE OF LONG-TERM DEBTS

Name of Company____

	Long-term debts	At Beginning of the Period	Increase during the Period	Decrease during the Period	At End of the Period	Remarks
STATE OF THE PERSON NAMED IN		yen	yen	yen	yen	
1 5 5 TO 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
	Total					

Notes for Description: Utilization of long-term debts and conditions of borrowing and remarkable increase orde crease of long-term debts shall be mentioned in "Remarks".

Form No. 10

TABLE SHOWING CAPITAL IN DETAIL

Name of Company_

	Nan	ne	Mark	Number	pr	ace value or ice per unit of stock at the ne of issuance and amount ansferred into capital	Total in face value or total transferred into capital	Name of exchange where the stock is listed	Remarks			
Stock	Par value stock					yen	yen					
Stock Already Issued	Total											
	Non-par Stock											
			Total									
		Classifi- cation		Amount Transfer- red into		Remarks						
Transf of Reser into Cap	rves	es		yen								
		Total										
Amount of Capital			yen									

Notes for Descridtion:

- (a) Entry shall be made regarding the amount of capital of the companies concerned.
- (b) With respect to the par value stock, price per unit of stock at the time of issuance and amount transferred into capital, the amount corresponding to one stock shall be entered, of the increase in capital due to the issuance of the stock concerned. This shall apply to "total amount transferred into capital" in the column for "Total in face value" or "transfer into capital".
- (c) In the remarks column, the number of stocks held by associated companies shall be entered.
- (d) Of the stocks already issued, with respect to those issued due to transfer of reserves into capital, dividends on stocks and conversion of converted bonds, the said fact shall be entered in broad outline in the remarks.
- (e) In the column "Transfer of reserve into capital," cases shall be classified into transfer into capital of reserve for income, reserve for capital and reserve for revaluation, and entries shall be made correspondingly.
- (f) With respect to transfer of reserve into capital, its contents shall be entered in the remarks in detail.

SCHEDULE OF DEPRECIATION EXPENSES

Name of Company_

Kinds of Assets	Acquisi- tion Costs	Deprecia- tion dur- ing the Period	Aggre- gate total deprecia- tion	Assets at end of the Period	Rate of aggregate depreciation	Deprecia- tion Method	Surplus of for Aut Lin	horized
	yen	yen	yen	yen			yen	yen
Total								

Notes for Description:

- (a) To list up assets by classifications prescribed in the balance sheet.
- (b) When assets were revalued by a valuation standard other than acquisition costs, revalued amount shall be registered in the column of "acquisition costs," as well as acquisition costs in bracket.
- (c) In "Surplus or deficit for authorized limit", surplus or deficit of depreciated amount for the period and aggregate total to depreciable amount to be entered into losses prescribed in the Corporation Tax Law (Law No. 28, 1948), Article 9, item 1. Deficit shall be written in red.
- (d) The rate of aggregate total depreciation to acquisition costs shall be registered in Rate of aggregate depreciation.

The attached table No. 2 shall be amended as follows:

Attachment No. 2

ITEMS OF ACCOUNTS AND INTERPRETATION

1. Asset, Liabilities & Capital Account

Section	Clause	Item	Interpretation
Fixe	d Assets		
(Tangible fixed assets)			
Production Plant			
	Land		
	Buildings		
	Structures, other than buildings		
	Machinery and Equipment		
		Gas generating	Coke oven, Retorts, Producer gas generator, Water gas generator complete gasification generator and their attachments
		Natural gas	Gas wells and other auxiliary equipment
		Gas Refining Equipment	Condenser, exhauster, tar-eliminator, saturator, cleaner, wiper purifier, etc. and their auxiliary equipment
		Gas Tank	
		Tar Refining Equipment	Tar distillation tower and its auxiliary equipment
		Other Machines and Equipment	

, Sugar			
Si	nips and Vessels		
	elivery Equip-		
1	ent		
	ools, Furnitures		
an	d Fixtures		
		Tools	
×		Furnitures and	
D		Fixtures	
The State of the S	eserves for De- eciation (Credit)		
Pr	ceration (Credit)		
La	nd		
	ilding		
	ructures		
1			
	achinery and uipment		
		Gas Tank	
		Forcing Equipment	
		Other Machines and Equipment	
Pi	ne	ara Equipment	
- 11	PC	TI: als	
		High Pressure Gas Trunk Pipe	Trunk pipe lines for transportation of high pressure gas (including
		Con Little Lipe	gas burner)
		Main and Branch	Main pipe lines for the supply of
		Pipe Line	gas and branches to supply it for
			two or over, households, in prin- ciple
		Supply Pipe	
		Suppry Tipe	Gas pipe branched from main or branch pipe lines to the in-let of
			the gas-meter installed at con-
			sumer's
		Interior Pipe	Gas pipe from the out-let of the gas-meter installed at consumer's
			to the gas tap
Me	ter		Gas-meters installed at consumers'
			(including auxiliary equipment)
Shi	ips and Vessels		
	livery Equip-		
me			
	ols, Furniture		
and	l Fixtures	Tools	
		Appliances and	
		Supplies	
Res	serves for De-		
William & Company of the Company	ciation (Credit)		
Lar	ıd		
	lding Struc-		
tur			
The second secon	chinery and ipment		
	ps and Vessels		
	ivery Equipment		
A COUNTY OF SHARE	Is, Furniture Fixtures		
anu	TIXTUTES	Tools	
		Appliances and	
0.3		Supplies	

	Reserves for De-			Other Real Estates	
	preciation (Credit)			Reserves for De-	
Facilities				preciation (Credit)	
Suspended			Investment in		
Operation	T3		Associated		
	Land		Companies		
	Building			Stocks of Associat- ed Companies	
	Structures				
	Machinery and			Bonds of Associat- ed Companies	
	Equipment				
	Pipe '			Long-term Loans to Associated Com-	Those of which term is one year
	Meter			panies	or over
				Reserve for Uncol-	
	Ships and Vessels			lectible Accounts	
	Delivery Equip-			(Credit)	
	ment		Securities		Stocks and bonds of companies other
	Tools, Furnitures and Fixtures				than associated ones, national
					bonds, local bonds, etc. held for long term as investments
	Reserves for De- preciation (Credit)		Long-term		Tong octin as investinents
	preciation (Oreart)		Loans		
Construction		Classified by case or plant		Long-term Loans	Toons of which town in O
	Land				Loans of which term is 2 years or over (excluding those to share-
	Building			D	holders, officers and employers)
	Structures			Reserve for Uncol- lectible Accounts	
	Machinery and			(Credit)	
	Equipment		Investments in		Those not falling under investments
	Pipe		Capital		in associated companies, securities
	Meter		Other		Of caution money, guarantees ten-
			Investments		dered, money trust, deposits, those
	Ships and Vessels				not falling under current assets and long-term loans to stock-
	Delivery Equip-				holdows officers and small
					noiders, officers and employees
	ment				holders, officers and employees
	Tools, Furniture		Curre	ent Assets	noiders, officers and employees
			Curre	ent Assets	noiders, officers and employees
Facilities for	Tools, Furniture		Curre Cash and	ent Assets	noiders, officers and employees
Auxiliary	Tools, Furniture			ent Assets	noiders, officers and employees
	Tools, Furniture and Fixtures		Cash and	ent Assets Cash	norders, officers and employees
Auxiliary	Tools, Furniture and Fixtures Facilities for		Cash and	Cash	noiders, officers and employees
Auxiliary	Tools, Furniture and Fixtures Facilities for Reserves for De-		Cash and	Cash Deposits	
Auxiliary	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of		Cash and	Cash	Petties & Deposits, advanced to var-
Auxiliary Businesses	Tools, Furniture and Fixtures Facilities for Reserves for De-		Cash and	Cash Deposits	Petties & Deposits, advanced to various departments of the business
Auxiliary	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of		Cash and	Cash Deposits	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for
Auxiliary Businesses (Intangible Fixed Assets)	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit)	Those obtained with compensation	Cash and	Cash Deposits	Petties & Deposits, advanced to various departments of the business organization, with which to pay
Auxiliary Businesses (Intangible Fixed Assets) Business Right	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit)	Those obtained with compensation	Cash and Deposits	Cash Deposits Petties	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit)	Those obtained with compensation	Cash and	Cash Deposits Petties	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit)	Those obtained with compensation	Cash and Deposits Note Receivable	Cash Deposits Petties	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit)	Those obtained with compensation	Cash and Deposits Note Receivable	Cash Deposits Petties Notes Receivable	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Credit)	Those obtained with compensation	Cash and Deposits Note Receivable	Cash Deposits Petties	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit)		Cash and Deposits Note Receivable	Cash Deposits Petties Notes Receivable of Associated Companies	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Credit)	Expenditure needed for installation	Cash and Deposits Note Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sid-		Cash and Deposits Note Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncol-	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings Right of the Use	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings Right of the Use of Electric Power	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes Excluding those from associated
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Credit) Right of the Use of Exclusive Sidings Right of the Use of Electric Power Supply Facilities	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable Accounts Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts (Credit)	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings Right of the Use of Electric Power	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable Accounts Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts (Credit)	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes Excluding those from associated
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangi-	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings Right of the Use of Electric Power Supply Facilities Miscellaneous In-	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable Accounts Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts (Credit) Accounts Receivable for Sale of Gas Account Receiva-	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes Excluding those from associated
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangible Fixed Asset	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings Right of the Use of Electric Power Supply Facilities Miscellaneous Intangible Fixed Assets	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable Accounts Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts (Credit) Accounts Receivable for Sale of Gas Account Receivable for Sale of By-	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes Excluding those from associated
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangible Fixed Asset	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings Right of the Use of Electric Power Supply Facilities Miscellaneous Intangible Fixed As-	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable Accounts Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts (Credit) Accounts Receivable for Sale of Gas Account Receivable for Sale of By-Product	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes Excluding those from associated
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangible Fixed Asset	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings Right of the Use of Electric Power Supply Facilities Miscellaneous Intangible Fixed Assets	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable Accounts Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts (Credit) Accounts Receivable for Sale of Gas Account Receivable for Sale of By-Product Reserve for Uncol-	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes Excluding those from associated
Auxiliary Businesses (Intangible Fixed Assets) Business Right Patent Right Lease Mining Right Other Intangible Fixed Asset	Tools, Furniture and Fixtures Facilities for Reserves for Depreciation of (Gredit) Right of the Use of Exclusive Sidings Right of the Use of Electric Power Supply Facilities Miscellaneous Intangible Fixed Assets	Expenditure needed for installation of exclusive sidings	Cash and Deposits Note Receivable Accounts Receivable	Cash Deposits Petties Notes Receivable of Associated Companies Note Receivable Reserve for Uncollectible Accounts (Credit) Accounts Receivable for Sale of Gas Account Receivable for Sale of By-Product	Petties & Deposits, advanced to various departments of the business organization, with which to pay for business expenses and for special use Excluding financing notes Excluding those from associated

Accounts		
Receivable from Associated		
Companies	A D - :	
	Accounts Receiva- ble from Company	
	Reserve for Uncol-	
	lectible Accounts (Credit)	
Securities		
Products		
	Gas	
	Coke	
	Tar	
	Tar Products	
	Other By-products Products by auxil-	
	iary businesses	
Coal Stores		
	Material	
	Meter	
	Appliances	
Prepayments	Drangid Interests	
	Prepaid Interests Unexpired Insur-	
	ance Premium	
	Other Prepay- ments	
Other Current		
Assets		
	Accounts Receiva- ble	
	Uncollected Accru- ed Revenue	
	Uncollected Gas Tax	
	Prepayments	
	Short-term loans within company	
	Short-term Loans for Associated Companies	
	Short Term Loans	
	Advances within Company	
	Advances to Associated Companies	
	Advances	
	Guarantees	
	Dishonored Notes	
	Accounts Receiva- ble to Auxiliary Business	
	Dusiness	

Negotiable securities held tempora- rily (excluding those issued by associated companies) When gas, coke and tar were bought for resale, they are classified into products manufactured by themselves and pur chased products in itemized accounts	Experimental Experimental Stock Bond Differ Const
	Test Resea Accou
Pipe material, material for manufacture, construction material, supplies, etc. For gas Appliances for gas and coke (ex-	Other
cluding consigned appliances)	Bonds Long- Loans
Uncollected prices of consigned	Long- Loans Associ Compa
work, appliances sold, etc. Uncollected lease and rent of mova- bles and real estates	term
Those for stockholders, officers and employees	Short- Loans
Those to stockholders, officers and employees.	Notes
	Account Payab Purcha Credit

Including dishonored checks

Miscellaneous Cur- rent Assets		
Reserve for Uncol- lectible Accounts		
(Credit)		
rred Debits		
Temporary Loss		
Miscellaneous Ex- penditure		
term Debt		
Long-term Debt from within Com-		
pany Miscellaneous		
Long-term Debt		
t Liabilities		
NI a t		
Notes Payable to Associated Com- panies		
Notes Payable		
Coal Bought on Credit		
Stores Bought on Credit Others		

Those under the provisions of Anti	
Those under the provisions of Arti- cle 291 of the Commercial Code Expenditure needed for adoption of new techniques, improvement of organization of management, cul- tivation of markets, etc.	
Expenditure especially made for trial manufacture of products, research and study of method of manufacture, etc.	
Those under the provisions of Arti- cle 16 paragraph 1	
Those of which term is one year or more (excluding those from associated companies, stockholders, officers and employees)	
Those, of the loans from associated companies, of which term is one year or more	
Those, of the loans from stock- holders, officers and employees, of which term is one year or more	
Those of which term is one year or more (excluding those from stock-holder, officers and employees) Excluding Financing Notes	
Excluding those to associated companies	

Accour		Excluding those to associated com-		Deposits from within company		Caution money for good conducts, deposits, etc. from employees,
	Unpaid Price of Work			Deposits from As-		stockholders, officers
	Bonds Declared			sociated Com-		
	Dividends Declar- ed			Miscellaneous Cur- rent Liabilities		
	Other Accounts Payable			Capital		
Opera		Excluding those to associated com-		Japiuai		
Expen	ise	panies	(Capital)			
Payab			Capital	Common Capital		
	Taxes Accrued	Those to be paid as expense		Stock		
	Interest Accrued				Par Stock	
	Salary Payable Others			Preferred Capital	Non-par Stock	
Advan				Stock Capital		
	Advances of				Par Stock	
	Shares of Pay- ments for Con-				Non-par Stock	
	struction			Redemption Stock	Des Char	
	Advances for Con- struction				Par Stock Non-par Stock	
	Advances for Ap-			Amounts taken		Those under the provisions of Arti-
	pliances for Sale		(Capital Surplus	from Reserves		cle 293-(3) of the Commercial Code
	_ Others		Capital Reserve			
Deposi	Gas Tax Deposited			Differentials in		Those under the provisions of Arti-
	Payments Deposit-	Deposits for Payment of Taxes		Stock Issue		cle 228-(2), item (1) of the Com- mercial Code
	ed	other than gas tax, unemployment insurance premium, annuity insurance premium, etc.		Surplus from Pay- ment of Stock		Those under the provisions of Arti- cle 288-(2), item (2) of the Com-
	Guarantees De-	Guarantees deposited on business		Income from Re-		mercial Code
	posited	such as those for payment of gas rates		valuation of Fixed Assets		Excluding reserve fro revaluation
	Others	Excluding those from stockholders, officers and associated companies		Income from Capi- tal Reduction		Those under the provisions of Arti- cle 288-(2), item (4) of the Com-
Advan		Payment in advance for sale of		tal recuaction		mercial Code
Payme		products prepaid interest, etc.		Income from Merg- er		Those under the provisions of Arti- cle 288-(2), item (5) of the Com-
IVESEL	Reserve for					mercial Code
	nt Other					
Liabil	ities Arbitrated Gas		Reserve for Revaluation			Those under the provisions of Arti- cle 102 of the Revaluation Assets
	Tax	officarie	Others O			Law
	Short-term Loans from within Com-	Those from stockholders, officers and employees	Other Capital Surpluses			
	pany			Capital Surplus		
	Short-term Loans from Associated		(Earned Surplus	from		
	Companies		or Loss)			
	Accounts Payable on Purchase on		Reserve for Income			Those under the provisions of Arti-
	Credit to Associat-		Undian			cle 288 of the Commercial Code
	ed Companies Accounts Payable		Earned Surplus			
	to Associated Com-		Undisposed Loss)			
	panies Accounts Payable			Earned Surplus		
	to Associated Com-			brought fromard		
	panies as Business Expense			(or Loss brought forward)		

Increase in Earned Surplus brought forward (Decrease in Loss brought forward)

Income from Sale of Fixed Assets

Income from Correction of Income Accounts in Years Passed

(Decrease in Earned Surplus brought forward (or increase in Loss))

Loss from Sale of Fixed Assets (Deb-

Temporary Loss (Debit)

Loss from Correction of Income Accounts in Years Passed (Debit)

Net Income for this Term (or Loss)

Prepare accounts to indicate the substance of increase in earned surplus brought forward (or decrease in loss)

Prepare accounts to indicate the substance of decrease in earned surplus brought forward (increase in loss)

2. Income Accounts

Section	Clause	Item	Interpretation
Manufacturing Expenses	Cost of Raw Material Cost of Gas Purchased Cost of Raw Material of By-product Retort Fuel Expense Auxiliary Raw Material Expense Wage Salary Miscellaneous Compensations Bonus and Allowance Legal Welfare Expense Welfare Expense Retirement Allow-	Item	Manufacturing expenses may be classified into gas manufacturing expenses and tar manufacturing expenses.
	ance		

Sales Cost

Cost for Sale of Gas Cost for Sale of Coke Cost for Sale of Tar Cost for Sale of Tar-products

Cost for Sale of Other By-products

Rent

mium

pense

pense

Insurance Pre-

Repairing Expense

Electric Power Ex-

Water-way Ex-

Tools, Furniture

Gas Consumed

and Fixtures

Tax and Impost

Communications

Inventory Loss

Fixed Assets

Travelling and Traffice Expense

Removing Cost and

Depreciation of

Miscellaneous Loss

Sundry Expenses Depreciation

Supplies

Freight

Expense

Supply and Sale Expense

Salary Wage Miscellaneous Compensations Bonus and Allowances Legal Welfare Expense Welfare Expense Retirement Allowance Tools, Furniture and Fixtures Supplies Packing Material Rent Insurance Repairing Expense Electric Power Expense

Excluding gas consumed as retort fuel

Water-way Expense Gas Consumed Freight Tax and Impost Travelling and Traffic Expense Communications Fees Inventory Loss Removing Cost and Depreciation of Fixed Assets Miscellaneous Loss Demand Cultivation Expense

General Administrative Expenses

Line

Sundry Expense Depreciation Remuneration for Officers Salary Wage Miscellaneous Compensations Bonus and Allowances Legal Welfare Expense Welfare Expense Retirement Allowance Tools, Furniture and Fixtures Supplies Rent Pre-Insurance Repairing Electric Power Ex-Water-way Ex-Gas Consumed Freight Tax and Impost Travelling and Traffic Expense Communications Expense Inventory Loss Depreciation of Fixed Assets Miscellaneous Loss Laboratory Expense Sundry Expense Depreciation

Expense for Auxiliary Businesses Expense for Expenses other than Operating Expenses Interest Paid Depreciation of Differentials in the issuance of bonds Depreciation of Uncollectible Accounts Depreciation of Starting Expense Loss from Sales of Securities Sundry Payments Revenue from Sale of Prod-Gas Sale Coke Sale Tar Sale Tar-product Sale Other By-products Revenue of Auxiliary Businesses Revenue from Revenue Other than Operating Interest Received Dividends Receiv-Income from Sale of Securities Income from Work Consigned Income from Sale of Appliances Sundry Revenue

Supplementary Provision:

This Regulation shall come into force as from the day of its promulgation; provided that the attached tables Nos. 1 and 2 shall apply as from January 1, 1952.

National Public Safety Commission Rule No. 4

The Rules and Regulations of the National Rule Police (National Public Safety Commission Rule No. 5 of 1948) shall be partially amended as follows:

National Public Safety Commission

In Article 25 paragraph 1, "four Divisions (1) General Affairs, (2) Police Affairs, (3) Criminal Investigation, (4) Police Guard" shall be amended as "five Divisions (1) General Affairs, (2) Police Affairs, (3) Criminal Investigation, (4) Police Guard and (5) Communications".

Article 29 shall be amended as follows:
Article 29. The Police Guard Division shall con-

sist of the following three Sections: (1) Police Guard I, (2) Police Guard II and (3) Patrol and Traffic. Each Section shall be under the command of a Section Chief who shall be appointed by the Director General in accordance with the National Public Service Law and these Rules and Regulations and responsible to the Police Guard Division Chief.

Article 29-(2) shall be amended as follows:

Article 29-(2). The Communications Division shall consist of the following four Sections: (1) Communication General Affairs, (2) Wire Communications, (3) Radio Communications and (4) Communication Research and Development. Each Section shall be under the command of a Section Chief who shall be appointed by the Director General in accordance with the National Public Service Law and these Rules and Regulations and responsible to the Communications Division Chief.

Article 40 shall be amended as follows:

- Article 40. There shall be established at the National Headquarters of the National Rural Police a Police Guard I Section that shall be a unit of the Police Guard Division.
- 2 The Police Guard I Section shall be under the command of a Section Chief who shall be appointed by the Director General in accordance with the National Public Service Law and these Rules and Regulations and responsible to the Police Guard Division Chief.
- 3 The Police Guard I Section Chief shall perform the following duties:
- (1) Plan for the policy of prevention, police guard and suppression, and for method and procedure of criminal investigation and arrest, of the crimes mentioned in the following items. However, the matter concerning crimes by aliens shall be excluded:
- a. Crime relating to civil war and external war.
- b. Crime violating the Organizations Control Law (Cabinet Order No. 64 of 1949).
- c. Crime violating the Order for the Punishment of Acts Prejudicial to the Occupation Objects (Cabinet Order No. 325 of 1950).
- (2) Such other duties as may be assigned to him by the Director General or the Police Guard Division Chief.
- Next to Article 40 shall be added the following one Article:

Article 40-(2). There shall be established at the National Headquarters of the National Rural Police a Police Guard II Section that shall be a unit of the Police Guard Division.

- 2 The Police Guard II Section shall be under the command of a Section Chief who shall be appointed by the Director General in accordance with the National Public Service Law and these Rules and Regulations and responsible to the Police Guard Division Chief.
- 3 The Police Guard II Section Chief shall perform the following duties:
- (1) Plan for the policy of prevention, police guard and suppression, and for method and procedure of criminal investigation and arrest, of the crimes mentioned in the follow. ing items:
- a. Crime violating the Ordinance governing Registration of Aliens (Imperial Ordinance No. 207 of 1947).
- b. Crime violating laws and ordinances concerning immigration.
- c. Crime violating laws and ordinances concerning smuggling.
- d. Crime committed by aliens concerning the duties to be performed by the Police Guard I Section Chief.
- (2) Such other duties as may be assigned to him by the Director General or the Police Guard Division Chief.

In Article 41 paragraph 3 item 5, "Police Guard Section Chief" shall be amended as "Police Guard I Section Chief and Police Guard II Section

In Article 42 to Article 42-(4) inclusive, "Police Guard Division" shall be amended as "Communications Division", "Communication Chief" shall be amended as "Communications Division Chief", and "Police Guard Division Chief or Communication Chief" shall be amended as "or Communications Division Chief".

In the proviso of Article 48 paragraph 1, next to "as Crime Prevention and Statistics Section" shall be added "and Police Guard I Section and Police Guard II Section one as Police Guard Section".

In Article 49 paragraph 2, ", excluding three Sections of Communication General Affairs, Wire Communications and Radio Communications" and paragraph 3 of the same Article shall be deleted; paragraph 4 of the same Article shall be paragraph 3; and in the same paragraph, "Communication Chief" shall be amended as "Communications Division Chief".

In the proviso of Article 63 paragraph 1, next to "provided that" shall be added "the Communications Division and".

Supplementary Provision:

This Rule shall come into force as from April 9, 1952.