

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

APD 500
14 January 1947

AG 602 (14 Jan 47) OGA
(SCAPIN 1464)

MEMORANDUM FOR: IMPERIAL JAPANESE GOVERNMENT

THROUGH: Central Liaison Office, Tokyo

SUBJECT: Evaluation of Military Installations Returned to the
Japanese Government

1. The Imperial Japanese Government is directed to furnish to General Headquarters, Supreme Commander for the Allied Powers, Attention: General Accounting Section, the following information pertaining to surrendered military installations released to Imperial Japanese Government.

a. The name, location, and yen value of each installation released to Imperial Japanese Government up to and through 31 January 1947. Properties will be evaluated upon the price level prevailing in August 1945.

b. For all subject installations released after 31 January, the Ministry of Finance, Bureau of State Property, will receive from Commanding General, Eighth Army or Commander of Naval Activities for Japan, General Accounting Section Form Number 1, as amended, pertaining to surrendered military installations released to Imperial Japanese Government. The Ministry of Finance, Bureau of State Property, will insert the yen value of the installation as of August 1945 in the column "estimated value in yen", and return these forms to the Commanding General, Eighth Army, Attention: Military Government Section, or Commander of Naval Activities for Japan.

2. Direct communication is authorized between General Accounting Section, General Headquarters, Supreme Commander for the Allied Powers, and Eighth Army, and between General Accounting Section and Commander of Naval Activities for Japan, and also between General Accounting Section and Ministry of Finance, Bureau of State Property, Imperial Japanese Government, to implement the provisions of this memorandum.

FOR THE SUPREME COMMANDER:

J. B. Goody
JOHN B. GOODY,
Colonel, USA,
Adjutant General.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

APC 503
14 January 1947

MEMORANDUM:

SUBJECT: Information of General Application Pertaining to
Directive Number (SCAPIN 1434) file AG 602
(14 Jan 47) OGA, this Headquarters, dated 14 Jan 47,
subject: Accounting Procedures Pertaining to
Surrendered Military Installations Released to
Imperial Japanese Government

1. With reference to subject memorandum, the following is
published for the information of all concerned.

2. The purpose of this memorandum to the Imperial Japanese
Government is to obtain name, location and yen values as of August
1945, for all military installations released to Imperial Japanese
Government up to and including 31 January 1947, and also to notify
the responsible agency, Ministry of Finance, Bureau of State
Property, that after 31 January 1947, reports of released military
installations will be submitted for the insertion of yen values
as they are released by either Eighth Army or Naval Activities.

R. G. Hershey
R. G. HERSHEY
Lt. Col, AGC
Asst Adj Gen

DISTRIBUTION

Same as (SCAPIN 1434)
less Imperial Japanese Government