

4. As of October 2, 1942

<u>No. of shares</u>	<u>Stockholders' Name</u>
19,200	Minister of Economy Manchukuo Government
200	Kyuhei Mogi
200	Matazo Mimizo
200	Hajime Inomata
<u>200</u>	Kyo Tanaka
20,000 shs.	

5. As of November 10, 1945

<u>No. of shares</u>	<u>Stockholders' Name</u>
20,000 shs.	Minister of Economy Manchukuo Government

6. Since July 1, 1945

<u>No. of shares</u>	<u>Stockholders' Name</u>
20,000 shs.	Yutaro Tomita President, Manshukai a juridical person

power of attorney used for transfer of shares

INDEX OF PROXIES

<u>Number</u>	<u>Name of Person Issuing</u>	<u>No. of shares</u>
1	Ken Ando	100
2	Taiji Kimura	1,000
3	Fuyuseburo Kanazawa	500
4	Aiichiro Fujiyama	200
5	Aiichiro Fujiyama Director-President Dai Nihon Seito K.K.	9,300
6	Hatsutarō Akashi	6,900
7	Hiroyasu Minagawa Representative Partner of Minagawa Goshi Kaisha	200
8	Shigetaro Fujicka	300
9	Yaku Kuroda	200
10	Yoji Katagiri	100
11	Seiji Kajimoto	100
12	Hiroyasu Minagawa	300
13	Giichi Ozawa	900
14	Minister ^{of} Economy, Manchukuo Government	200
15	"	200
16	"	200
17	"	200
18	Kyuhei Mogi	200
19	Hajime Inomata	200
20	Kyo Tanaka	200
21	Matazo Mimizo	200
22	Oo In Kyo Manchukuan Ambassador Extraordinary and Plenipotentiary in Japan (a letter from Mr. Oo In Kyo Manchukuan Ambassador Extraordinary and Plenipotentiary in Japan to Mr. Kenzo Hayashi, Director-President, K.K. Kotoku- kaikan is attached).	20,000

Power of attorney used for transfer of shares

1 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint Gilehi Ozawa my proxy, with the power to exercise the following act:

The matter of changing the title of 100 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Ken Ando (seal)

2 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 1,000 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Taiji Kimura (seal)

3 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 500 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Fuyusaburo Kanazawa (seal)

Power of attorney used for transfer of shares

1 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint Gilehi Ozawa my proxy, with the power to exercise the following act:

The matter of changing the title of 100 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Ken Ando (seal)

2 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 1,000 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Taiji Kimura (seal)

3 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 500 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Fuyusaburo Kanazawa (seal)

4 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 200 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Aiichiro Fujiyama (seal)

5 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 9,300 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Aiichiro Fujiyama (seal)
Director-President of
Dai Nihon Seito K.K.

6 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 6,900 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Hatsutarō Akashi (seal)

7 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 200 shares of Naigai Building K.K. Stock and all relevant matter.

Witness my signature and seal.

Hiroyasu Minagawa (seal)
Representative Partner of
Minagawa Goshi Kaisha

8 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 300 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Shigetaro Fujioka (seal)

9 : Revenue Stamp :
: (cancelled with :
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 200 shares of Naigai Building K.K. Stock and all relevant matters.

witness my signature and seal.

Yaku Kuroda (seal)

10 :Revenue Stamp :
:(cancelled with:
 : seal) :

PROXY

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 100 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Yoji Katagiri (seal)

11 :Revenue Stamp :
:(cancelled with:
 : seal) :

PROXY

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 100 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Seiji Kajimoto (seal)

12 :Revenue Stamp :
:(cancelled with:
 : seal) :

PROXY

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 300 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Hiroyasu Minagawa (seal)

13 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint Yoshimasa Ando my proxy, with the power to exercise the following act:

The matter of changing the title of 900 shares of Naigai Building K.K. Stock and all relevant matters.

Witness my signature and seal.

Gichi Ozawa (seal)

14 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint my proxy, with the power to
exercise the following act:

The matter of changing the title of 200 shares of
Naigai Building K.K. Stock to Kyuhei Mogi, since
the stock having been transferred to him, and all
relevant matters.

Witness my signature and seal.

Name: Minister of Economy, Manchukuo Gov't. (seal)
Address: Shinkyō Tokubetsushi Juntan-daigai.

15 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint my proxy, with the power to
exercise the following act:

The matter of changing the title of 200 shares of
Naigai Building K.K. Stock to Hajime Inomata, since
the stock having been transferred to him, and all
relevant matters.

Witness my signature and seal.

Name: Minister of Economy, Manchukuo Gov't. (seal)
Address: Shinkyō Tokubetsushi Juntan-daigai.

16 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint my proxy, with the power to
exercise the following act:

The matter of changing the title of 200 shares of
Naigai Building K.K. Stock to Kyo Tanaka, since
the stock having been transferred to him, and all
relevant matters.

Witness my signature and seal.

Name: Minister of Economy, Manchukuo Gov't. (seal)
Address: Shinkyō Tokubetsushi Juntan-daigai.

17 :Revenue Stamp :
:(cancelled with:
: seal) :

PROXY

I hereby appoint
exercise the following act:

my proxy, with the power to

The matter of changing the title of 200 shares of
Naigai Building K.K. Stock to Natazo Mimizo, since
the stock having been transferred to him, and all
relevant matters.

Witness signature and seal.

Name: Minister of Economy, Manchukuo Gov't. (seal)
Address: Shinkyō Tokubetsushi Juntan-daigai.

18 :Revenue stamp :
:(cancelled with :
: seal) :

Proxy

I hereby appoint _____ my proxy, with the power to exercise the following act:

The matter of changing the title of 200 shares of Naigai Building K.K. Stock to the Minister of Economy, since the stock having been transferred to him, and all relevant matters.

Witness my signature and seal.

Kyuhei Mogi (seal)

19 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint _____ my proxy, with the power to exercise the following act:

The matter of changing the title of 200 shares of Naigai Building K.K. Stock to the Minister of Economy, since the stock having been transferred to him, and all relevant matters.

Witness my signature and seal.

Hajime Inomata (seal)

20 :Revenue Stamp :
:(cancelled with:
: seal) :

Proxy

I hereby appoint _____ my proxy, with the power to exercise the following act:

The matter of changing the title of 200 shares of Naigai Building K.K. Stock to the Minister of Economy, since the stock having been transferred to him, and all relevant matters.

Witness my signature and seal.

Kyo Tanaka (seal)

21 :Revenue Stamp :
:(cancelled with:
: seal) :

PROXY

I hereby appoint my proxy, with the power to
exercise the following act:

The matter of changing the title of 200 shares of
Naigai Building K.K. Stock to the Minister of
Economy, since the stock having been transferred
to him, and all relevant matters.

Witness my signature and seal.

Matazo Mimizo (seal)

22

: Revenue Stamp :
: (cancelled with :
: seal) :

PROXY

I hereby appoint Gisaburo Takisawa my proxy with the power to exercise the following act:

The matter of changing the title of 20,000 shares of K.K. Kotokukaikan Stock in behalf of Shadanhojin Manshukai for the reason that the said stocks have been donated to the said association, and all relevant matters.

Witness my signature and seal this first day of July, 1945.

Go In Kyo (seal)
Manchukuoan Ambassador Extraordinary
and Plenipotentiary in Japan.

July 1, 1945

TO: Mr. Kenzo Hayashi, Director-President,
K.K. Kotokukaikan.

Subject: Transfer of K.K. Kotokukaikan Stocks.

Dear Sir:

This is to inform you that it has been decided that K.K. Kotokukaikan, which has been engaging in public enterprises in Manchukuo in line with the same principle as the Shadanhojin Manshukai has been operating, will be placed under the management of the Shadanhojin Manshukai, and for this reason, it is requested, therefore, that you transfer the stocks of your company to the Manshukai free of charges by means of "donation."

Go In Kyo (seal)

Manchukuoan Ambassador Extraordinary
and Plenipotentiary in Japan.

The Minutes of stockholders' meetings

Summary of the Accompanying Minutes

<u>Date</u>	<u>Regular or Special General Meeting of Stockholders</u>
1. June 28, 1942	Regular
2. October 2, 1942	Special
3. October 31, 1942	Special
4. December 26, 1942	Regular
5. March 20, 1943	Special
6. June 30, 1943	Regular
7. December 24, 1943	Regular
8. June 30, 1944	Regular
9. August 31, 1944	Special
10. December 30, 1944	Regular
11. June 30, 1945	Regular
12. September 15, 1945	Special
13. December 28, 1945	Regular
14. June 29, 1946	Regular
15. October 15, 1946	Special
16. December 28, 1946	Regular
17. June 28, 1947	Regular
18. December 19, 1947	Regular
19. June 26, 1948	Regular
20. December 22, 1948	Regular
21. February 22, 1949	Special
22. June 29, 1949	Regular
23. December 24, 1949	Regular
24. June 26, 1950	Regular
25. December 23, 1950	Regular
26. June 29, 1951	Regular

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The Minutes of the Regular General Meeting
of Stockholders of Naigai Building K.K.

The regular general meeting of stockholders was held at the head office of the company from 10:00 a.m. June 26, 1942, with the following attendants:

Number of attending stockholders: (including those represented by proxy)	11
Number of shares represented by the attending stockholders:	19,700
Total number of stockholders:	13
Total number of shares outstanding:	20,000

Mr. Hatsutaro Akashi, director and president of the company, took the chair and announced the opening of the meeting, and took up the following agenda:

1. Approval of the Business Statement (as per separate papers) for the first semi-annual period of 1942 (the 41st period).

Upon motion duly made and seconded, the original bill was approved and adopted unanimously.

2. Election of a director to fill the vacancy made by expiration of the term of Mr. Shigetaro Fujioka, director.

Upon motion duly made and seconded, Mr. Shigetaro Fujioka was re-elected and he accepted the nomination immediately.

The chairman thanked attending stockholders for their attendance and deliberation and announced to close the meeting at noon.

June 26, 1942

Naigai Building K.K.

Hatsutaro Akashi, Chairman

Yaku Kuroda, Auditor

The Minutes of a Special General Meeting
of Stockholders of Naigai Building K.K.

A special general meeting of stockholders of the company was held at its head office from 10:00 a.m. October 2, 1942 with the following attendants:

Number of attending stockholders: (including those represented by proxy)	11
Number of shares represented by the attending stockholders:	19,000
Total number of stockholders:	12
Total number of shares outstanding:	20,000

Mr. Hatsutaro Akashi, Director and President of the Company, took the chair and announced to open the meeting taking up the following agendum:

Agendum: Election of directors and auditors.

Messrs. Hatsutaro Akashi, Fuyusaburo Kanazawa, Taiji Kimura, and Shigetaro Fujioka, directors, Aichiro Fujiyama and Yaku Kuroda, auditors, are retiring.

Upon motion duly made and seconded, Messrs. Kyuhei Mogi, Matazo Mimizo and Hajime Inomata were elected directors and Mr. Kyo Tanaka, auditor, and they immediately accepted the nomination.

Messrs. Kyuhei Mogi, Matazo Mimizo and Hajime Inomata, directors, held a directors' meeting at a separate room and elected by mutual election Mr. Kyuhei Mogi the director and president, and Mr. Hajime Inomata manager succeeding to Mr. Shigetaro Fujioka who was retiring. They accepted the nomination immediately.

The foregoing fact was reported to the general meeting and was approved unanimously.

The agendum for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 11:00 a.m.

October 2, 1942

Special General Meeting of
Stockholders of
Naigai Building K.K.

Hatsutaro Akashi, Chairman
Yaku Kuroda, Auditor

The Minutes of the Second Special General Meeting
of Stockholders of the Naigai Building K.K.

The second special general meeting of stockholders of the company was held at the office of the company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo from 10:00 a.m. October 31, 1942 with the following attendants:

Number of attending stockholders:	5
Number of shares represented by the attending stockholders:	20,000
Total number of stockholders:	5
Total number of shares outstanding:	20,000

Mr. Kyuhei Mogi, director and president of the company, took the chair and reported the foregoing attendance and announced to open the meeting taking up the following agenda:

No.1 Agendum: The matter of changing the trade name of the company from the Naigai Building K.K. to K.K. Kotoku Kaikan.

No.2 Agendum: The matter of revising the Articles of Incorporation of the company, as follows:

- (1) Article 1. The words reading "This company is called Naigai Building Kabushiki Kaisha" shall be revised to read "This company is called Kabushiki Kaisha Kotoku Kaikan."
- (2) Article 4. The words reading "The publicity of the company shall be made on the Chugai Shogyo Shimpo published in the city of Tokyo" shall be changed to read "The publicity of the company shall be made in the Official Gazette and the Koho published by the Manchukuo Imperial Government."
- (3) Article 6. The words reading "Three kinds of 1-share certificate, 10-share certificate and 50-share certificate" shall be changed to read "Four kinds of 1-share certificate, 10-share certificate, 50-share certificate and 100-share certificate."
- (4) Article 11. The words reading "in case the stock-certificate is perished, lost and/or stolen" shall be changed to read "the person who is requesting the re-issue of stock-certificate because of it having been lost

or any other cause shall attach a copy of judgment of exclusion."

Paragraph 2 of Article 11 shall be striked out entirely.

- (5) Article 12. The words reading "In case division or consolidation of stock-certificate is requested, application for the delivery of new stock-certificate shall be submitted stating the reason thereon together with the said stock-certificate concerned" shall be striked out and replaced with the words reading "the person who is applying for the exchange of stock-certificate for new stock-certificate on account of the old stock-certificate having been soiled or its division or consolidation shall submit an application stating thereon the reason for application together with the said stock-certificate concerned, but in case it is impossible to discern the authenticity of the stock-certificate on account of the stain, the provision of the preceding article relative to loss of stock-certificate shall be correspondingly applied."
- (6) Article 12. Paragraph 2 is entirely striked out.
- (7) Article 13. The words reading "eight or less number of directors" shall be changed to read "five or less number of directors," and "three or less number of auditors" shall be replaced by "two or less number of auditors."
- (8) Article 17. The entire article is striked out.
- (9) Article 18. The entire proviso and following sentences are striked out.
- (10) Article 19. The whole article is striked out.
- (11) Article 21. The words reading "one each is elected" shall be striked out and replaced by the words reading "may install one each."
- (12) Article 24. The words reading "the remuneration to be paid shall be an annual sum of ¥8,000" shall be changed to read "the remuneration shall be decided by a resolution of the general meeting of stockholders."
- (13) Article 26. The words reading "a director will take his place" shall be replaced by the words reading "a director will take his place, and in case all the directors are prevented from doing so, he shall be elected from among the attending stockholders."

- (14) Article 29. The whole article shall be changed as follows:

"As for the proceeding and deliberation of the general meeting of stockholders, their outline of progress and results shall be described in the minutes which shall be signed and sealed by attending directors and auditors."

- (15) Article 31. Paragraph 1 shall be changed as follows:

"The net profit of the company shall be determined by deducting the total amount of expenditures from the total amount of income, the balance of which shall be regarded as the net profit, which, together with the surplus brought forward from the preceding period, shall be disposed as follows:"

The words reading: "Depreciation of building and machinery -- some" shall be changed to read "Special Reserve -- some."

Upon motion duly made and seconded, the original plans were unanimously adopted.

The agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 11.50 a.m.

October 31, 1942

Special General Meeting of Stockholders
of the Naigai Building K.K.

Kyuhei Mogi,	Director
Matzo Minizo,	Director
Hajime Inomata,	Director
Kyo Tanaka,	Auditor

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The Minutes of the Regular General Meeting
of Stockholders of K.K. Kotoku Kaikan.

The regular general meeting of stockholders was held at the conference room of the company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 11:00 a.m. December 26, 1942 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholders:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kyuhei Mogi, director and president of the company, took the chair and reported the foregoing attendance and declared to open the meeting taking up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the latter semi-annual period of 1942 (The 42nd Period) and a Plan for Disposition of Profit or Loss.

No.2 Agendum: To decide an annual amount of remuneration for officers on ¥15,000.00. or less.

Upon motion duly made and seconded, the original plans of both of the foregoing agenda were approved and adopted unanimously.

The agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at noon.

December 26, 1942

Regular General Meeting of Stockholders
of the K.K. Kotoku Kaikan

Kyuhei Mogi, Director-President
Hajime Inomata, Managing Director
Matazo Mimizo, Director
Kyo Tanaka, Auditor

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The Minutes of a Special General Meeting
of Stockholders of K.K. Kotoku Kaikan

A special general meeting of stockholders was held at the conference room of the company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 10:00 a.m. March 20, 1943 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholders:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kyuhei Mogi, director and president of the company, took the chair and reported the foregoing attendance and declared to open the meeting taking up the following agendum:

Agendum: By-election of a director to fill the vacancy made by the resignation of Mr. Matazo Mimizo, director.

Upon motion duly made and seconded, Mr. Hisakichi Togashi was elected and he accepted the nomination immediately.

The agendum for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 11.00 a.m.

March 20, 1943

Special General Meeting of Stockholders
of the K.K. Kotoku Kaikan

Kyuhei Mogi,	Director-President
Hajime Inomata,	Managing Director
Matazo Mimizo,	Director
Kyo Tanaka,	Auditor

6

The Minutes of the Regular General Meeting
of Stockholders of K.K. Kotoku Kaikan.

The regular general meeting of stockholders was held at the conference room of the company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 11.00 a.m. June 30, 1943 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholders:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kyuhei Mogi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

- No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet, Profit and Loss Statement for the first semi-annual period of 1943 (from December 1, 1942 to May 31, 1943) and Plan for Disposition of Profit or Loss.
- No.2 Agendum: Election of two directors and one auditor due to expiration of terms of Mr. Kyuhei Mogi and Mr. Hisakichi Togashi, directors, and Mr. Kyo Tanaka, auditor.

Upon motion duly made and seconded, the original plan of No.1 agendum was unanimously approved and adopted, and Mr. Kyuhei Mogi and Hisakichi Togashi, as directors, and Mr. Kyo Tanaka, auditor, were re-elected.

During the session of this general meeting, a directors' meeting was held at a separate room to elect a representative director, and Mr. Kyuhei Mogi was elected by mutual election and he accepted the nomination immediately.

This matter was reported to the general meeting.

The agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 12:30 p.m.

June 30, 1943

Regular General Meeting of Stockholders of
K.K. Kotoku Kaikan

Kyuhei Mogi,	Director-President
Hajime Inomata,	Managing Director
Hisakichi Togashi,	Director
Kyo Tanaka,	Auditor

The Minutes of the Regular General Meeting
of Stockholders of K.K. Kotoku Kaikan

The regular general meeting of stockholders was held at the conference room of the company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 11.00 a.m. December 24, 1943 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholders:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kyuhei Mogi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet, Profit and Loss Statement for the latter semi-annual period of 1943 (from June 1, 1943 to November 30, 1943) and Plan for Disposition of Profit or Loss.

No.2 Agendum: Revision of the Articles of Incorporation of the Company.

Upon motion duly made and seconded, the original plans of both of the No.1 and No.2 agenda were unanimously approved and adopted.

The agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 11.30 a.m.

December 24, 1943

K.K. Kotoku Kaikan

Kyuhei Mogi, Director-President
Hajime Inomata, Managing Director
Hisakichi Togashi, Director
Kyo Tanaka, Auditor

Reference:

Article 2 (old) The object of this company shall be to conduct a business of hiring building and/or rooms upon constructing such a building or buildings, and all lines of business connected with and/or incidental to the foregoing.

Article 2 (new) The object of this company shall be to conduct the following lines of business:

1. Custody and management of land and buildings owned by Manchukuo Government.
2. Holding, custody and management of land and buildings in behalf of special companies established by Manchukuo Government.
3. All lines of business connected with and/or incidental to the foregoing.

6

The Minutes of the Regular General Meeting
of Stockholders of K.K. Kotoku Kaikan.

The regular general meeting of stockholders was held at the conference room of the company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 11:00 a.m. June 30, 1944 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholders:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kyuhei Mogi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

Agenda: Approval of the Business Report, Inventory of Assets, Balance Sheet, Profit and Loss Statement for the first semi-annual period of 1944 (from December 1, 1943 to May 31, 1944) and Plan for Disposition of Profit or Loss.

Upon motion duly made and seconded, the original plan was unanimously approved and adopted.

The agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 11.30 a.m.

June 30, 1944

K.K. Kotoku Kaikan

Kyuhei Mogi, Director-President
Hajime Inomata, Managing Director
Hisakichi Togashi, Director
Kyo Tanaka, Auditor

The Minutes of a Special General Meeting of
Stockholders of K.K. Kotoku Kaikan

A special general meeting of stockholders was held at the conference room of the company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 11:00 a.m. August 31, 1944 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholders:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Hajime Inomata, Managing Director of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

No.1 Agendum: By-election of a director in place of Mr. Kyuhei Mogi, who is retiring.

No.2 Agendum: The matter of paying retiring allowance to retiring officer.

No.3 Agendum: Change of the amount of remuneration for officers.

Upon motion duly made and seconded, Mr. Kenzo Hayashi was elected and accepted the vacancy of Mr. Mogi. As for the No.2 agendum, it was decided to leave the matter to the Board of Directors. The amount under No.3 agendum was decided on ¥22,000.00 a year, starting from September, 1944.

All the agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 11.30 a.m.

August 31, 1944

K.K. Kotoku Kaikan
Kyukei Mogi, Director-President
Hajime Inomata, Managing Director
Hisakichi Togashi, Director
Kyo Tanaka, Auditor

10

The Minutes of the Regular General Meeting
of Stockholders of K.K. Kotoku Kaiken.

The regular general meeting of stockholders was held at the conference room of the company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 10:00 a.m. December 30, 1944, with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholders:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet, Profit and Loss Statement for the latter semi-annual period of 1944 (from June 1, 1944 to November 30, 1944) and Plan for Disposition of Profit or Loss.

Upon motion duly made and seconded, the original plan was unanimously approved and adopted.

The agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 10.30 a.m.

December 30, 1944

K.K. Kotoku Kaiken

Kenzo Hayashi, Director-President
Hajime Inomata, Managing Director
Hisakichi Togashi, Director
Kyo Tanaka, Auditor

11

The Minutes of the Regular General Meeting
Stockholders of the K.K. Kotoku Kaikan

The regular general meeting of stockholders was held at the conference room of K.K. Kotoku Kaikan at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 11:00 a.m. June 30, 1945 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet, Profit and Loss Statement for the first semi-annual period of 1945 (from December 1, 1944 to May 31, 1945) and Plan for Disposition of Profit or Loss.

Upon motion duly made and seconded, the original plan was unanimously approved and adopted.

No.2 Agendum: Election of Officers.

Upon motion duly made and seconded, Hajime Inomata, director and Hideo Kawamura, Auditor, whose terms are expiring, were re-elected and they assumed the office immediately.

No.3 Agendum: Presentation of retiring allowance to Mr. Hisakichi Togashi, former director.

Upon motion duly made and seconded, a sum of ¥2,000 was approved and adopted.

The agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at noon.

June 30, 1945

K.K. Kotoku Kaikan

Kenzo Hayashi, Director and President
Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

18

The Minutes of a Special General Meeting
of Stockholders of K.K. Kotoku Kaikan.

A special general meeting of stockholders was held at the K.K. Kotoku Kaikan at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo, from 10:00 a.m. September 15, 1945 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

- No.1 Agenda: The matter of changing the trade-name of the company from K.K. Kotoku Kaikan to Naigai Building K.K.
- No.2 Agenda: The matter of changing Articles of Incorporation of the K.K. Kotoku Kaikan as follows:
- (1) The words reading "this company is called K.K. Kotoku Kaikan" in Article 1 is to be changed to read "this company is called Naigai Building K.K."
 - (2) The object of the company referred to in Article 2 reading: "The object of this company shall be to conduct the following lines of business:
 - "1. Custody and management of the land and buildings owned by the Manchukuo Government.
 - "2. Holding, custody and management of land and buildings in behalf of special companies established by Manchukuo Government.
 - "3. All lines of business connected with and incidental to the foregoing lines of business," is changed to read "The object of this company shall be to conduct the business of hire of buildings, custody and management of real estates and businesses connected with and incidental to the foregoing."

- (3) The words reading "public notice shall be made in the official gazette or the Koho published by the Manchukuo Government" in Article 4 are to be changed to read "public notice shall be made in the official gazette or the Nippon Sangyo Keizai published in Tokyo."

Upon motion duly made and seconded, all the foregoing agenda were unanimously approved and adopted as originally proposed.

The agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 11:30 a.m.

September 15, 1945

K.K. Kotoku Kaikan

Kenzo Hayashi, Director-President

Hajime Inomata, Managing Director

Shigeru Naraoka, Director

Hideo Kawamura, Auditor

- Article 1. (old) This company is called K.K. Kotoku Kaikan, having its head office in Kojimachi-ku, Tokyo. It may establish branch or sub-branch offices at any place which are deemed necessary.
- Article 1. (new) This company is called Naigai Building K.K., having its head office in Kojimachi-ku, Tokyo. It may establish branch or sub-branch offices at any place which are deemed necessary.
- Article 2. (old) The object of the company is to conduct the following lines of business:
1. Custody and management of the land and buildings owned by the Manchukuo Government.
 2. Holding, custody and management of land and buildings in behalf of special companies established by Manchukuo Government.
 3. All lines of business connected with and incidental to the foregoing lines of business.
- Article 2. (new) The object of the company is to conduct the business of hire of buildings, custody and management of real estates and businesses connected with and incidental to the foregoing.

13

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the office of the Naigai Building Company at 18 Marunouchi 2-chome, Kojimachi-ku, Tokyo from 2:00 p.m. December 28, 1945 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agendum:

Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet, Profit and Loss Statement for the latter semi-annual period of 1945 (from June 1, 1945 to November 30, 1945) and Plan for Disposition of Profit or Loss.

Upon motion duly made and seconded, the original plan was un-animously approved and adopted.

With the above, the agendum for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 2:30 p.m.

December 28, 1945

Naigai Building K.K.

Kenzo Hayashi, Director and President
Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

Attending stockholder:

Yutaro Tomita, President of
the Shadanhojin Shotoku Club

14

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the Shotoku Club at 2 Yurakuecho 1-chome, Kojimachi-ku, Tokyo, from 3:00 p.m. June 29, 1946 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Hajime Inomata, Managing Director, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for first semi-annual period of 1946 (from December 1, 1945 to May 31, 1946) and Plan for Disposition of Profit or Loss.

No.2 Agendum: Election of two officers.

The original plan for the No.1 agendum was approved and adopted, and as for No.2 agendum, Mr. Kenzo Hayashi and Mr. Shigeru Naraoka, directors, whose terms are expiring, were re-elected and they accepted the office.

With the above, the agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 5:00 p.m.

June 29, 1946

Naigai Building K.K.

Kenzo Hayashi, Director and President
Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

Attending stockholders:

Nobushi Tsukishima, President of
the Shadanhojin Shotoku Club.

15

The Minutes of a Special General Meeting of
Stockholders of the Naigai Building K.K.

A Special general meeting of stockholders was held at the Shotoku Club at 2 Yuraku-cho 1-chome, Kojimachi-ku, Tokyo, from 10:00 a.m. October 15, 1946 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting taking up the following agendum:

Agendum: Approval of increase of remuneration for officers.

Upon motion duly made and seconded, it was decided to leave the matter to the Board of Directors.

With the above, the agendum for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 10:30 a.m.

October 15, 1946

Naigai Building K.K.

Kenzo Hayashi, Director and President
Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

Attending stockholders:

Nobushi Tsukishima, President of
the Shadanhojin Shotoku Club.

18

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the Shotoku Club at 2 Yuraku-cho 1-chome, Kojimachi-ku, Tokyo, from 11:00 a.m. December 28, 1946 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder.	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Hajime Inomata, Managing Director, took the chair and reported the above attendance and declared to open the meeting taking up the following agenda:

Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the latter semi-annual period of 1946 (from June 1, 1946 to November 30, 1946) and Plan for Disposition of Profit or Loss.

The original plan was approved and adopted.

With the above, the agenda for the meeting having been deliberated and decided upon, the chairman announced to close the meeting at 1:00 p.m.

December 28, 1946

Naigai Building K.K.

Kenzo Hayashi, Director-President
Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
the Shadanhojin Shotoku Club.

17

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the Shotoku Club at 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo, from 11:30 a.m. June 28, 1947 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting and to take up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the first semi-annual period of 1947 (from December 1, 1946 to May 31, 1947) and Plan for Disposition of Profit or Loss.

The original plan was approved and adopted.

No.2 Agendum: Election of one auditor.

Mr. Hideo Kawamura was re-elected and accepted the office.

With the above, all the agenda for the meeting were deliberated and decided upon, so the chairman announced to close the meeting.

June 28, 1947

Naigai Building K.K.

Kenzo Hayashi, Director and President
Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadanhojin Shotoku Club.

18

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the Shadanhojin Kokusai Zenrin Club, at 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo, from 3:00 p.m. December 19, 1947 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting and to take up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the latter semi-annual period of 1947 (from June 1, 1947 to November 30, 1947) and Plan for Disposition of Profit or Loss.

The original plan was approved and adopted.

No.2 Agendum: Approval of increase of remuneration for officers.

An annual sum of ¥100,000.00 was approved and adopted.

With the above, all the agenda for the meeting were deliberated and decided upon, so the chairman announced to close the meeting at 4:00 p.m.

December 19, 1947

Naigai Building K.K.

Kenzo Hayashi, Director-President
Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadanhojin Kokusai Zenrin Club.

19

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the Shadanhojin Kokusai Zenrin Club, at 2 Yvraku-cho 1-chome, Chiyoda-ku, Tokyo, from noon June 25, 1948 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting and to take up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the first semi-annual period of 1948 (from December 1, 1947 to May 31, 1948) and Plan for Disposition of Profit or Loss.

The original plan was approved and adopted.

No.2 Agendum: Approval of Increase of Remuneration for officers. An annual sum of ¥200,000.00 was approved and adopted.

No.3 Agendum: Election of three directors and one auditor.

Messrs. Kenzo Hayashi, Hajime Inomata, Shigeru Naraoka, directors and Mr. Hideo Kawamura, auditor, whose terms are expiring, were re-elected and all of them accepted the offices.

With the above, all the agenda for the meeting were deliberated and decided upon, so the chairman announced to close the meeting at 1:00 p.m.

June 26, 1948

Naigai Building K.K.

Kenzo Hayashi, Chairman, Director and
President

Hajime Inomata, Managing Director

Shigeru Naraoka, Director

Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadanhojin Kokusai Zenrin Club.

20 The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the Shadenhojin Kokusai Zenrin Club, at 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo, from 3:00 p.m. December 22, 1948 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting and to take up the following agendum:

Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the latter semi-annual period of 1948 (from June 1, 1948 to November 30, 1948) and Plan for Disposition of Profit or Loss.

The original plan was approved and adopted.

With the above, the agendum for the meeting was deliberated and decided upon, so the chairman announced to close the meeting at 4:00 p.m.

December 22, 1948

Naigai Building K.K.

Kenzo Hayashi, Chairman, Director and
President

Hajime Inomata, Managing Director

Shigeru Naraoka, Director

Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadenhojin Kokusai Zenrin Club.

21 The Minutes of a Special General Meeting of
Stockholders of the Naigai Building K.K.

A special general meeting of stockholders was held at the Shadenhojin Kokusai Zenrin Club, at 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo from 11:00 a.m. February 22, 1949 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting and to take up the following agendum:

Agendum: Approval of increase of remuneration for officers.

An annual sum of ¥400,000.00 was approved.

With the above, the agendum for the meeting was deliberated and decided upon, so the chairman announced to close the meeting at 11:30 a.m.

February 22, 1949

Naigai Building K.K.

Kenzo Hayashi, Chairman, Director and
President

Hajime Inomata, Managing Director

Shigeru Naraoka, Director

Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadenhojin Kokusai Zenrin Club.

22

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the Shadenhojin Kokusai Zenrin Club, at 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo, from 11:00 a.m. June 29, 1949 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above attendance and declared to open the meeting and to take up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the first semi-annual period of 1949 (from December 1, 1948 to May 31, 1949) and Plan of Disposition of Profit or Loss.

The original plan was approved and adopted.

No.2 Agendum: Approval of increase of remuneration for officers.

An annual sum of ¥600,000.00 was approved.

With the above, the agenda for the meeting was deliberated and decided upon, so the chairman announced to close the meeting at noon.

June 29, 1949

Naigai Building K.K.

Kenzo Hayashi, Chairman, Director and
President

Hajime Inomata, Managing Director

Shigeru Naraoka, Director

Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadenhojin Kokusai Zenrin Club.

23

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at the Shadanhojin Kokusai Zenrin Club, at 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo, from 11:00 a.m. December 24, 1949 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above-mentioned attendance and declared to open the meeting and to take up the following agenda:

Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the latter semi-annual period of 1949 (from June 1, 1949 to November 30, 1949) and Plan of Disposition of Profit or Loss.

The original plan was approved and adopted.

With the above, the agenda for the meeting was deliberated and decided upon, so the chairman announced to close the meeting at noon.

December 24, 1949

Naigai Building K.K.

Kenzo Hayashi, Chairman, Director-
President

Hajime Inomata, Managing Director

Shigeru Naraoka, Director

Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadanhojin Kokusai Zenrin Club.

24

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at Shadanhojin Kokusai Zenrin Club, at 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo, from 2:00 p.m. June 26, 1950 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above-mentioned attendance and declared to open the meeting and to take up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the first semi-annual period of 1950 (from December 1, 1949 to May 31, 1950) and Plan of Disposition of Profit or Loss.

The original plan was unanimously approved and adopted.

No.2 Agendum: Approval on re-appraisal of assets and amount of re-appraisal.

The original plan calling for reappraisal of assets as of January 1, 1950 to ¥41,215,808.00 was approved and adopted.

No.3 Agendum: Approval on increase of officers' remuneration.

Total amount of remuneration for a year of ¥1,000,000.00 or less was approved and adopted.

No.4 Agendum: Election of an auditor.

Mr. Hideo Kawamura, auditor, whose term is expiring, was re-elected and accepted the post.

With the above, the all the agenda of the meeting were deliberated and decided upon, so the chairman announced to close the meeting at 3:00 p.m.

June 26, 1950

Kenzo Hayashi, Chairman, Director and
President

Hajime Inomata, Managing Director

Shigeru Naraoka, Director

Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shahanhojin Kokusai Zenrin Club.

25

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at its office on the second floor, Tototei Building, 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo at noon, December 23, 1950 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above-mentioned attendance and declared to open the meeting and to take up the following agenda:

Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the latter semi-annual period of 1950 (from June 1, 1950 to November 30, 1950) and Plan of Disposition of Profit or Loss.

The original plan was unanimously approved and adopted.

With the above, the agenda for the meeting was discussed and decided upon, so the chairman announced to close the meeting at 1:00 p.m.

December 23, 1950

Kenzo Hayashi, Director-President,
Naigai Building K.K. and
Chairman of its Regular
General Meeting of stock-
holders.

Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadenhojin Kokusai Zenrin Club
(International Friendship Club, a
juridical person)

The Minutes of the Regular General Meeting
of Stockholders of the Naigai Building K.K.

The regular general meeting of stockholders was held at its office on the second floor, Tototei Building, 2 Yuraku-cho 1-chome, Chiyoda-ku, Tokyo at 3:00 p.m. June 29, 1951 with the following attendants:

Number of attending stockholders:	1
Number of shares represented by the attending stockholder:	20,000
Total number of stockholders:	1
Total number of shares outstanding:	20,000

Mr. Kenzo Hayashi, director and president of the company, took the chair and reported the above-mentioned attendance and declared to take up the following agenda:

No.1 Agendum: Approval of the Business Report, Inventory of Assets, Balance Sheet and Profit and Loss Statement for the first semi-annual period of 1951 (from December 1, 1950 to May 31, 1951) and Plan of Disposition of Profit or Loss.

The original plan was unanimously approved and adopted.

No.2 Agendum: Election of three directors whose terms are expiring. Directors, Kenzo Hayashi, Hajime Inomata and Shigeru Naraoka, whose terms are expiring, were re-elected and accepted the office.

Immediately after the re-election, directors held a directors' meeting and elected Mr. Kenzo Hayashi as the president and representative director of the company who accepted the post. The chairman reported to the general meeting accordingly which was approved unanimously.

With the above, the all the agenda of the meeting were discussed and decided upon, so the chairman announced to close the meeting at 4:00 p.m.

June 29, 1951

Kenzo Hayashi, Director-President,
Naigai Building K.K. and
Chairman of its Regular
General Meeting of Stock-
holders

Hajime Inomata, Managing Director
Shigeru Naraoka, Director
Hideo Kawamura, Auditor

Attending stockholder:

Nobushi Tsukishima, President of
Shadanhojin Kokusai Zenrin Club
(International Friendship Club,
a juridical person)

CIVIL PROPERTY CUSTODIAN
APO 500

095 (11 Jun 51)CPC/OD

DHB/WRFS/JHJ/br

22 JUN 1951

MEMORANDUM FOR: Civil Property Division, Reparations Agency, Japanese
Government, Tokyo, Japan

SUBJECT: Naigai Building Company, Ltd.

1. The Civil Property Division, Reparations Agency is directed to submit to Civil Property Custodian, General Headquarters, Supreme Commander for the Allied Powers the following documents of the Naigai Building Company, Ltd.:

- a. the share register
- b. list of shareholders
- c. power of attorney used for transfer of shares
- d. the minutes of shareholders' meetings held since 1942.

2. Submission of these documents will be effected by
16 July 1951.

F. E. GILLETTE
Colonel, Infantry
Custodian

Distr:
CHS

OD

65728

JUN 22 1951

Mr. Sullivan/jcg 26-7695

Chinese Claim to Manchukuo Property

DS

CPC

11 June 1951

1. 1. Reference c/n 2 CPC to DS 6 November 50 concerning the title to the Naigai Building (Ko Toku Kaikan) and to previous correspondence this same subject.

2. Now transmitted is a copy of a note dated 6 June 51 received from the Chinese Mission in Japan outlining certain information which the Mission has developed in the pursuit of its claim to this building. According to this information, certain of the documents relative to the transfer of this building just prior to the end of the war were fictitious and fraudulent and the Mission states that it now possesses an affidavit signed by the former auditor and director of the building to this effect. DS requests information on which to base a reply to the Chinese Mission.

1 Incl
Cy of Chinese Mission
note dtd 6 June 51.

----- W.J.S. -----

From: CPC/OD

To: DS

Mr. Jewett 26-6761

Date: 22 JUN. 1951

2 1. An investigation is being made to determine whether there is a share register, a list of shareholders, power of attorney used for transfer of shares and minutes of shareholders meetings for the Naigai Building Company, Ltd.

2. Upon receipt of any such documents DS will be informed and representatives of the Chinese Mission in Japan will be afforded an opportunity to inspect these at the Office of the Civil Property Custodian.

1 Incl
w/d

----- F.E.G. -----

PERTAINS TO: G/N #2 to DS, subj, "Chinese Claim to Manchukuo Property,"
fr CPC, GHQ, SCAP

DHB/WHP/S/JHJ/ks

JUN 21 1951

MEMO FOR RECORD:

1. G/N #2, 11 Jun 51, fr DS, subj, "Chinese Claim to Manchukuo Property," incl cy of ltr, 6 Jun 51, fr the Chinese Mission which rqstd production of the share register, list of shareholders, power of attorney used for transfer of shares, and the minutes of the shareholders' meetings held since 1942 of the Haigai Building Company, Ltd. and rqstd info on which to base reply.
2. G/N #2 to DS states that an investigation is being made re subj documents; that on receipt, DS will be informed and reps of the Chinese Mission may inspect them at CPC.
3. Memo to CPD/RA dir submission of subj documents by 30 Jun 51.
4. Authority: Para 45, JCS 1380/15; and for dir comm, G/N fr G/S to CPC, 2 Apr 46.
5. Concurrences: none required.
6. Continues action on line No. 65728.

D.H.B. _____ 26-5639

COPY

The Chinese Mission in Japan presents its compliments to the Diplomatic Section, GHQ, SCAP, and has the honor to refer to the following memoranda pertaining to the property known as Ko Toku Kaikan:-

(a) Memoranda from the Chinese Mission in Japan to the Diplomatic Section, GHQ, SCAP dated 7 Feb. 1949, 16 Feb. 1949, 30 July 1949 and 1 September 1950.

(b) Memoranda from the Diplomatic Section, GHQ, SCAP to the Chinese Mission in Japan dated 5 March 1949, 11 March 1949 and 2 August 1949.

The Chinese Mission has recently conducted further investigation concerning the above mentioned property and has obtained the following information:-

The property is a 6-storey reinforced concrete building located at No.18, 2-chome, Marunouchi, Chiyoda-ku, Tokyo. It has a total floor space 3,540.64 tsube, of which the main floor occupies 551.80 tsube. The building was constructed sometime in the year 1923 and was originally known as Naigai Building and owned by the Naigai Building Company, Ltd.

It was in the year 1942 that the defunct "Manchukuo" Government purchased all the shares of the Naigai Building Company, Ltd. together with the title of the said property. The price paid by the "Manchukuo" Government was three million yen plus an extra of five hundred thousand yen for the cash deposit and other credits then in favor of the Naigai Building Company, Ltd. After the sale the Company was renamed as Ko Toku Kaikan Company, Ltd. and the building renamed Ko Toku Kaikan.

This Mission has now in its possession an affidavit issued by Aiichiro FUJIYAMA (藤山 愛一郎) and Tesaburo KANEZAWA (金澤冬三郎), Auditor and Director of the former Naigai Building Company, Ltd. respectively, proving the sale of the said Company's shares to the "Manchukuo" Government. Mr. Aiichiro FUJIYAMA is a prominent Japanese industrialist and was a responsible person of the former Naigai Building Company, Ltd. at the time of the sale, therefore, no doubt is left as to the fact of the purchase of the said Company's shares by the "Manchukuo" Government as stated above.

65728

This Mission has been informed by the Civil Property Custodian, GHQ, SCAP, that the Japanese Government has submitted a detailed report concerning the subject property in which the Japanese Government has contended that the shares of the Ko Toku Kaikan Company, Ltd. were transferred to the Manchu Club as a donation just prior to the end of the war by order of the "Manchukuo" Embassy in Japan. However, it is the opinion of this Mission that such transfer is fictitious and fraudulent and therefore the "Manchukuo" Government should still be the undisputed owner of the property because of the following reasons:-

(a) According to information obtained by this Mission, it was at the end of the war that Kenzo HAYASHI (林 顯 藏), then President of the Ko Toku Kaikan Company, Ltd., collaborated with Teijiro KATSURA (桂 定 治 郎), then Minister of the "Manchukuo" Embassy in Japan, and that the latter issued an order in the name of WANG Yung-ching (王 允 卿), then "Manchukuo" Ambassador in Japan, donating all the shares of the Ko Toku Kaikan Company, Ltd. to the Manchu Club, and that the date of the order was purposely set back to 1 July 1945. After the illegal transfer, the name of the said Company was then changed back to Maigai Building Company, Ltd. Their purpose in doing so was to avoid possible claims by the Chinese Government.

(b) The Manchu Club, whose present name is Zokusai Zen Rin Club (國 際 善 鄰 俱 樂 部), was an organization of those who then had special privileges in Manchuria; its members were all connected with either the Japanese Kwantung Army or the "Manchukuo" Government in one way or another. The main object of the Manchu Club was to study methods and policies as to how to squeeze and colonize Manchuria and to maintain their own special privileges. This can be substantiated by studying the personal history and background of the directors of the said Club. Kenzo HAYASHI, besides being the President of the Ko Toku Kaikan Company, Ltd. as afore-mentioned, was concurrently a director of the said Club. He then was also closely connected with the Japanese Kwantung Army.

(c) It has been a well-known fact that the powers of the "Manchukuo" Government and the "Manchukuo" Embassy in Japan were actually in the hands of the Japanese. The "Manchukuo" Ambassador to Japan, WANG Yung-ching, was no more than a puppet, and the actual power was in the hands of Teijiro KATSURA, then Minister of the said Embassy.

Further, from the registration books of the Tokyo Legal Affairs Bureau (東京法務局), this Mission has obtained the following records which further support the fact that the contended transfer of the said Company's shares by donation from the "Manchukuo" Government to the Manchu Club is fictitious, fraudulent and illegal:-

(d) According to the registration made on 14 January 1946, the said Company's name was changed back to Maigai Building Company, Ltd. on 15 September 1945. (This implies that the disputed transfer of the Company's shares was made after the Japanese surrender and that such act could have violated the directive of SCAP prohibiting any transaction of property of this category.)

(e) On 30 June 1945, the Company's auditor, Kyo TANAKA (田中恭), resigned; on 2 October 1945, one of the Company's two directors, Hajime INOMATA (榎股一), resigned; and on 30 June 1946, both the Company's president, Kenzo HAYASHI, and the other director, Kyukichi TOGASHI (富樫久吉), resigned. Since all these vacancies were not filled until 26 June 1948, the said Company therefore had no responsible person whatsoever for a period of two years, i.e., from 30 June 1946 to 26 June 1948. (It is possible that these people might have resigned from the Company because they were afraid of possible punishment, the result of irregularities.)

(f) According to its organization, the Company has one president, two directors and one auditor. None of them was replaced until about three years after the disputed transfer when a new director and a new auditor were appointed, with the president and the other director remaining unchanged even up to that moment. (This leads to the belief that the transfer was made between the same people themselves and therefore is legally unsound and fictitious.)

(g) On 26 June 1948, Kenzo HAYASHI again assumed the post of President and Hajime INOMATA again assumed the post of Director of the Company after two years of "wait and see". (Their resumption of office could only mean that they feel their misdeeds have not been challenged.)

Handwritten signature

(h) Until 26 Feb. 1951 the ownership of the property of Ko Toku Kaikan was still in the name of the Ko Toku Kaikan Company, Ltd. It was not until that date that Kenzo HAYASHI made application for change of registration of the said ownership from Ko Toku Kaikan Company, Ltd. to Naigai Building Company, Ltd. The application forms for change of registration made by Kenzo HAYASHI on 26 Feb. 1951 still bear the seal of Ko Toku Kaikan Company, Ltd. despite the fact that the Company's name had already been changed back to Naigai Building Company, Ltd. in the year 1945. (This further supports that the disputed transfer of the Company's shares is fictitious.)

In the light of the above, this Mission has no doubt that the right of ownership of the said Company and of the property of Ko Toku Kaikan still belongs to the defunct "Manchukuo" Government. However, for further clarification of the subject case, this Mission wishes the General Headquarters, Supreme Commander for the Allied Powers, to direct the Japanese Government to order the present Naigai Building Company, Ltd. to produce (1) its share register, (2) its list of shareholders, (3) power of attorney used for transfer of shares, and (4) the minutes of shareholders' meetings since the year 1942. This Mission has been advised by a Japanese lawyer, that according to Japanese law, a company is required to keep these documents for a period of ten years, and normally there is no excuse for any company to have failed in doing so. Be it noted that the building had not been bombed by Allied planes and had not suffered any loss through fire.

This Mission wishes to take this opportunity to express its deep appreciation to the General Headquarters, Supreme Commander for the Allied Powers, for the latter's efforts and cooperation in making possible the restoration of gold ingots (RAC-244), silver ingots (RAC-202) and diamonds (RAC-256), formerly belonging to the puppet Government of China and the "Manchukuo" Government to the Government of the Republic of China, and to request the General Headquarters, Supreme Commander for the Allied Powers to extend the same consideration and cooperation in the settlement of the subject case.

Kind attention and prompt action of the General Headquarters, Supreme Commander for the Allied Powers on subject matter will be much appreciated.

Tokyo, 6 June 1951

To

Diplomatic Section,
General Headquarters, SCAP.

No Relationship
4/24

ML

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
CIVIL PROPERTY CUSTODIAN
APO 500.

DHB/WRFS/AIK/br

095 (26 Apr 1951)CPC/OD

26 Apr 1951

MEMORANDUM FOR: Ministry of Finance, Japanese Government, Tokyo, Japan

SUBJECT: Requests for Specific Information, "Information and Inventory Reports," and/or Financial Statements

1. Reference is made to the following memoranda for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers:

a. File AG 386.3 (6 May 46)CPC, SCAPIN 926, 6 May 1946, subject, "Procedures for Returning Property in Japan to Nationals of the United Nations"

b. File AG 142.1 (20 Aug 46)CPC, SCAPIN 2032-A, 20 August 1946, subject, "Procedures for Obtaining Information Required by Status of Property Reports and/or 'Information and Inventory Reports.'"

2. The Ministry of Finance is directed to submit, within 30 days from the date of this memorandum, reports on property owned in Japan on 7 December 1941 by the United Nations nationals listed below:

All Saints Shadan (British)
Ford Motor Company of Japan, Ltd. (American)
Korean Fisheries Corporation (Korean)
Mammo Koori (Manchurian Mongolian Woolen Textile Company K.K.)
Naigai Building K.K.
Ralli Bros., Ltd. (British)
Mrs. Jessie Suzuki (Canadian)
Tototei Building (Chinese)

3. Detailed informal requests for specific information, "Information and Inventory Reports," and/or financial statements on properties referred to above have previously been submitted to the Ministry of Finance.

F. E. GILLETTE
Colonel, Infantry
Custodian

Distr:
CHS - 2

PERTAINS TO: Memo for M/F, file 095, subj, "Requests for Specific Information, 'Information and Inventory Reports,' and/or Financial Statements"

DHB/WFFS/AIK/br

APR 24 1951.

MEMO FOR RECORD:

1. Ref is made to the fol cases re prop in Japan owned on 7 Dec 41, or lawfully acquired thereafter by UN natls:

a. All Saints Shadan (British): Memo fr UKR&R Del, 1 Feb 51, requested info re prop located at No. 13, No. 2 of 21 and No. 53, Makayamate-dori, 3-chome, Kobe-ku, Kobe, Japan owned by the All Saints Shadan. M/F is directed to submit a rept to incl info re status of prop during the war; if it was designated as enemy prop during the war; if it was sold and what the present use of the prop is now.

b. Ford Motor Company of Japan, Ltd. (American): Mr. E. A. Richards, rep of subj co, called at CPC/OD, on 16 Feb 51, re prop formerly owned by subj co located at No. 1-chome, Suehiro-cho, Tsurumi-ku, Yokohama. The M/F is directed to submit a rept to incl the present registered owners of the prop as it was sold during the war and title has not yet been restored. Rept to also incl the amt of rent received by the present owners fr the JG while prop was on PD. M/F is also directed to submit a rept on prop belonging to subj co located at Tsurumi. Rept to incl cost of orig repairs to the seawall, details of the circumstances and damage done to the seawall in the typhoon of September 1949, including name, ownership and nationality of the ship which struck it; details of the final repairs to the seawall and costs of the final repairs.

c. Korean Fisheries Corporation (Korean): C/N #1, 17 Feb 51, fr DS inclosed note, 7 Feb 51, fr the Korean Diplomatic Mission in Japan which makes a claim to props in Japan alleged to be owned by the Korean Fisheries Corp. CPC records reveal that subj corp has not been designated as a branch in Japan with head offices abroad under the provisions of SCAPIN 1965. CPC records show corp owns the fol prop: furniture and fixtures, stocks of fishing needles; 43 volumes of account books and other documents, a bank deposit and land and bldgs located at 429-3, Tekezaki-cho, Shimonoseki, Japan; furniture and fixtures, immovables, telephone and a bank deposit located at 15, Shinsakurada, Shiba-ku, Tokyo, Japan; and movables and immovables located at No. 34, Minamihorie Kami-dori, 1-chome, Nishi-ku, Osaka. Rept to also incl date of registration and issuance of license permitting the corp to conduct business in Japan, source of funds used for capitalization; articles of incorporation showing type of business engaged in, and the persons, group or body, in which control and management functions are vested; current inventory of assets and liabilities; current balance sheet showing operating costs, profit, etc; list of shareholders incl nationality, number and book value of shares owned by each shareholder.

PERTAINS TO: Memo for M/F, file 095, subj, "Requests for Specific Information, 'Information and Inventory Reports,' and/or Financial Statements"

d. Nammo Keori (Manchurian Mongolian Woolen Textile Company K.K.): FCO 1788/50, 7 Nov 50, submitted inventory of assets, liabilities, balance sheets, etc., for subj co as required by Article 16 of JG Ordinance No. 291. The M/F submitted an advanced cy of a reorganization plan prepared by subj co for review as some doubt exists as to its acceptability. Cy of a rept, 16 Feb 51, fr the Tokyo District Prosecutors Office to Mr. Reece of IS was also transmitted to CPC. This rept indicates that a substantial portion of the assets of the co were sold by former custodians and the sale of each item of prop was held by the courts to be valid. To determine the feasibility of the reorganization plan the M/F is directed to make an investigation and submit a rept. Rept to incl whether prop consisting of 5 wooden bldgs, 1 hot spring and 2 bldg sites is presently in use by the Occupation Forces and amt of rent paid by the JG to liquidator for 1949 and 1950; if 11 spinning and weaving machines, 3 warping, reeling and winding machines and 12 electric motors are still in operation in the Tokai Keori Co woolen mill and if so, give terms of contract and amt of rent paid thorough 1950, and give name of owner of machines and present condition, model and current value of the machinery; give names of tenants to whom office space in bldg located at No. 1-1 Yoshi-cho, Nihonbashi, Chuo-ku, Tokyo and amt of rent collected in 1949 and 1950; if title to lots located at No. 1-10 Ichigaya, Koga-machi, Kayacho, Shinjuku, Tokyo and No. 8, 4-chome Kudan, Chiyoda-ku, Tokyo has been trf since 1945 and if any rent collected in 1949 and 1950; on what dates loans to Shonan Wool Mfg Co and Tanaka Keori K.K. consummated and collateral that was put up as security and rate of interest and terms of repayment; give number and current value of shares of stock owned by subj co in Tea Spinning and Weaving Co, Mitsui Honsha and Mikasa Industrial Co., Ltd.

e. Naigai Building K.K.: C.P.B. No. 380, 9 Apr 49, submitted rept re Naigai Building K.K. which stated 2 houses were purchased fr CIIC on 4 Jul 47 and 9 Oct 48 for use as employees quarters. In the Inventory of 31 Dec 47 the purchase of the two houses was omitted. The M/F is directed to submit a rept giving the address and registered owners of the two houses and a balance sheet as of 31 Dec 50.

f. Ralli Bros., Ltd. (British): IO 890/49, 25 Mar 49, submitted a rept on prop belonging to subj co. Ltr, 3 Apr 51, fr Mr. Duratti, rep of subj co, rqstd info re restoration of shares in Showa Menka K.K. Since last rept is not up-to-date the M/F is directed to submit a supl rept to incl present location of books and records of Showa Menka K.K.; what fully paid shares Ralli Bros, Ltd and nominees are entitled to have restored; what preemptive rights they have to new shares and amt of money they will have to pay; whether Ralli Bros, Ltd can sell these shares on the open market after restoration.

g. Mrs. Jessie Suzuki (Canadian): CPC records show that prop belonging to subj indiv was taken into custody as enemy prop during the

PERTAINS TO: Memo for M/F, file 095, subj, "Requests for Specific Information, 'Information and Inventory Reports,' and/or Financial Statements"

war but no rept has been obtained fr the JG. The M/F is directed to submit a complete "I&I Rept" and financial statement on all prop in Japan belonging to subj indiv.

h. Tototei Building (Chinese): The Chinese Mission claims ownership to subj bldg as Manchurian Puppet Govt prop. Since the title to the land and bldg is under dispute the I/F is directed to submit a cy of Registration Records fr 1937 to date in order to clarify ownership.

2. Memo for M/F dirs that specific info, "I&I Repts" and/or financial statements be submitted within 30 days fr date of this memo on the props owned by the above listed UN natls. This confirms previous informal requests.

3. Authority: Para 8e, JCS 1380/15; and for dir comm, C/N fr C/S to CPC, 2 Apr 46.

4. Concurrences: none required.

5. Action is continued on line Nos. 61812, 62780, 62184, 62188, 62431, 63218, 63461, 61736 and 62726.

D.H.B. _____ 26-5639

REPARATIONS AGENCY
CIVIL PROPERTY DIVISION

TO : CIVIL PROPERTY CUSTODIAN, GENERAL HEADQUARTERS
OF THE SUPREME COMMANDER FOR THE ALLIED POWERS.

SUBJECT: Supplementary Report on the Property of Naigai
Building K.K.

R.A.P. No. 182 (FS)

12 April 1951.

1. Reference is made to:

- a. Informal Memorandum, file JHJ/ks, dated 2 February 1951, subject: "Property of Naigai Building K.K."
- b. R.A.P. No. 142 (FS), dated 26 March 1951, subject: "Report on the Property of Naigai Building K.K."

2. In accordance with reference memorandum, a supplementary report compiled by the Chuo Trust & Banking Co., Ltd. on the subject property is submitted herewith as the inclosure attached hereto.

FOR THE DIRECTOR:

I. Kawasaki

(Ichiro KAWASAKI)
Chief, Civil Property Division,
Reparations Agency.

Incl: Supplementary Report on the Property of Naigai
Building K.K.

cc/AD
130pr

63218

April 2, 1951

To : Reparations Agency

Supplementary Report on the property of
Naigai building K.K.

Certified:

Information supplied above was made by me through
personal inspection and is warranted to be true and correct.

The Chuo Trust & Banking Co., Ltd.

Inspector Richi Ushizawa
RICHU USHIZAWA

412-RU/th

- Reference:
1. CPC Memorandum JHJ/ks, 2 February 1951,
subject: "Property belonging to Naigai
Building K.K."
 2. R.A.P. No. 142 (FS), 26 March 1951,
subject: "Report on the Property of
Naigai Building K. K."

1. As we reported in paragraph III of reference 2 above,
the registration of the transfer of ownership of one of
the two houses, which Naigai Building K.K. bought, has
been completed in behalf of the said company; but that
of the other was in process of registration.
2. Now that the registration of the latter house has
been completed, we are submitting to you an extract
copy of its official registration attaching hereto.

EXTRACT COPY OF THE OFFICIAL REGISTER

Registration No. 503.

Designation of Real Estate

Designation No.1 Accepted: July 28, 1944
Located at 38 Komagome-Oiwake-cho,
Bunkyo-ku, Tokyo-to
House No.116 of Komagome-Oiwake-cho,
wooden, tile roofed and two-storied
dwelling house - one building
Building area: ground floor - 9 tsubo
 second " - 7 "

The above is registered.

Sketch file: Vol. 93 page 71.

(The rest is blank)

"KO" Section (Ownership)

Order No.3 Accepted: March 13, 1951 No. 2522
Ownership is registered in behalf of Naigai
Building Co., Ltd. of 2-3 Yuraku-cho 1-chome,
Chiyoda-ku, acquired through purchase under
date February 20, the same year.

(The rest is blank)

This is an extract copy of the only registration which
is in force at present, and its contents are exactly same
as the original.

March 29, 1951

Tokyo Judicial Affairs Bureau,
Kojimachi Branch

Kasuo Akimoto
Secretary of Attorney
General's Office.

REPARATIONS AGENCY
CIVIL PROPERTY DIVISION

TO : CIVIL PROPERTY CUSTODIAN, GENERAL HEADQUARTERS
OF THE SUPREME COMMANDER FOR THE ALLIED POWERS.

SUBJECT: Report on the Property of Naigai Building K.K.

R.A.P. No. 142 (FS)

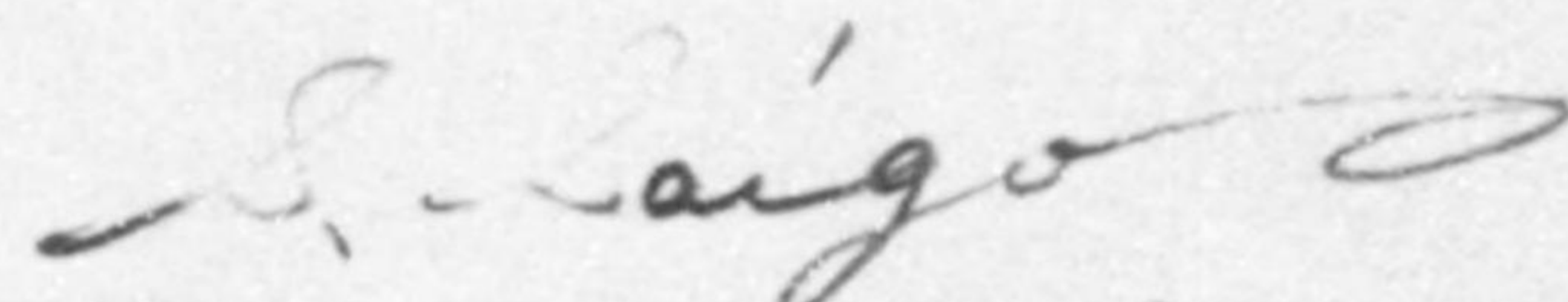
26 March 1951.

1. Reference is made to:

Informal Memorandum, file JHJ/ks, dated 2 February 1951,
subject: "Property of Naigai Building K.K."

2. In accordance with reference memorandum, report compiled
by the Chuo Trust & Banking Co., Ltd. on the subject property is
submitted herewith as the inclosure attached hereto.

FOR THE DIRECTOR:



(Shichiro SAIGO)
Chief, Foreign Property Section
for (Shigeru NAKAMURA)
Chief, Civil Property Division,
Reparations Agency

Incl:
Information and Inventory
Report on the Property
belonging to Naigai Building
K.K.

cc/AD
29 MAR

63218

March 10, 1951

To : Reparations Agency

Reference: CPC Memorandum JHJ/ks, 2 February, 1951
Subject: Property of Naigai Building K.K.

Information and Inventory Report
on the property belonging to
Naigai Building K.K.

Certified:

Information supplied above was made by me through
personal inspection and is warranted to be true and correct.

The Chuo Trust & Banking Co., Ltd.

Inspector Richi Ushizawa
RIICHI USHIZAWA

412-RU/ei

Subject: Property of Naigai Building K.K.

Reference: CPC Memorandum JHJ/ks, 2 February, 1951

INDEX

I.	Houses bought by Naigai Building K.K.	Page	1
II.	Location of the Houses	"	2
III.	Owners of the House, according to registration	"	2
IV.	Balance sheet of Naigai Building K.K. as of December 31, 1950	"	3

Enclosure:

No. 1	Copy of the official registration (House A)	"	4
2	Copy of the official registration (House B)	"	5
3	Affidavit by Mr. Hajime Inomata, Managing Director of Naigai Building K.K.	"	6
4	Inventories as of 31 May, 1947 and as of 30 November, 1948	"	8
5	Balance sheet as of 30 November, 1950	"	9
6	Trial balance sheet as of 31 December, 1950	"	10

I. Houses bought by Naigai Building K.K.

A. 1. The house is a 3-family house, consisting of three dwelling sections with three independent entrances, two of which are symbolized as "A" and the other "B". The house "B" was first constructed as an independent house and the House "A" consisting of two dwelling sections is an extension which was built later. For this reason, registration is being made separately for "B" and "A" sections, but as a matter of fact, it is one 3-family house. Naigai Building K.K. bought House "A" on Apr. 15, 1947 and House "B" on October 9, 1948.

2. The descriptions of the building are as follows:

Location:	38 Komagome Oiwake-cho, Bunkyo-ku, Tokyo	
Structure:	Wooden construction, tiled roof, 2-story building	
No. of ridge:	one building	
No. of houses:	3-family houses	
Symbol of sections:	A	B
Area:	44.95 tsubo	16.00 tsubo
Purchase Price:	¥91,000.00	¥25,000.00
Date of Payment:	Apr. 15, 1947	Oct. 9, 1948

3. At present the larger parts of the House "A" are being used as dwelling quarters of its employees; but the House "B" and a part of House "A" are still being occupied by those who had been living before the house was bought by Naigai Building K.K.

4. It is mistake that the purchase price of House "B" is being referred as ¥35,000.00 in paragraph 2 of reference CPC Memorandum. The house was bought for ¥25,000.00 as above-mentioned. (Refer to Encl. No.1, No.2 and No.3)

B. 1. Reference CPC Memorandum JHJ/ks 2 February, 1951 points out that the house bought in July, 1947 does not appear in the "Inventory" as of December 31, 1947. But we wish to call your attention to the fact that the "Inventory" referred to is not that of Naigai Building K.K. but that of Hojin Kokusai Zenrin.

2. Naigai Building K.K. has the house in its books, entered in the account entitled "Buildings for Business", according to its Inventory as of May 31, 1947, as follows:

Buildings for Business - ¥ 1,022,513.60

Breakdown:

(1) Building ¥ 931,513.60
(2) House A ¥ 91,000.00

(Refer to Encl. No.4)

3. According to Inventory as of November 30, 1948, it appears as follows:

Buildings for Business - ¥ 1,030,596.10

Breakdown:

(1) Building ¥ 927,129.93
(2) House A ¥ 81,191.17
(3) House B ¥ 22,275.00

The fact that the houses are listed at less values than the original purchase prices is because of some depreciation having been made. (Refer to Encl. No.4)

II. Location of the House.

The houses, in fact one house, are located at the following address:

38 Komagome Oiwake-cho, Bunkyo-ku, Tokyo-to.
(Refer to Encl. No.1 and No.2)

III. Owners of the Houses, according to registration.

A. Owner of House A. Naigai Building K.K.
18 Marunouchi 2-chome, Chiyoda-
ku, Tokyo.

Owner of House B. Hikoe Makino,
642 Nogata-cho, 1-chome, Nakano-
ku, Tokyo.

(Refer to Encl. No.1 and No.2)

B. According to Mr. Inomata, Managing Director of Naigai Building K.K., the registration of the transfer of ownership of House "B" to Naigai Building K.K. will be effected by the end of this month.
(Refer to Encl. No.3)

As soon as the registration is completed, we will submit a copy to you.

IV. Balance Sheet of Naigai Building K.K. as of December 31, 1950.

A. Naigai Building K.K. closes its books at the ends of May and November, each year, so it does not have a regular balance sheet as of December 31, 1950, so we are attaching its trial balance as of the same date in addition to Balance Sheet as of November 30, 1950. (Refer to Encl. No.5 and No.6)

B. According to its balance sheet as of November 30, 1950, the house in question is listed as follows:

Buildings for Business - ¥ 40,123,890.91

Breakdown:

(1)	Building	¥	39,856,160.74
(2)	House A	¥	253,689.17
(3)	House B	¥	14,041.00

The fact that the value of the Business Building and the House "A" advanced compared with the previous figures is due to appreciation made in the preceding term according to "Property Revaluation Law." The house "B" has only 16 tsubo in floor space and quite old as compared with the House "A", no appreciation was made. (Refer to Encl. No.3)

Enclosure No. 1

COPY OF THE OFFICIAL REGISTER

Registration No. 502

Designation of Real Estate

Designation No. 1 Accepted: July 28, 1944
Located at 38 Komagome-Oiwake-cho,
Bunkyo-ku, Tokyo-to
House No. 115 of Komagome-Oiwake-cho,
Wooden, tile-roofed and two storied
dwelling house - one building.
Building area: ground floor - 26.95 tsubo
 second " - 18 "

The above is registered
Sketch file: Vol. 93 page 71.

(The rest is blank)

"KO" Section (Ownership)

Order No. 1 Omitted

Order No. 2 "

Order No. 3 Accepted: July 4, 1947 No. 3840
Ownership is registered in behalf of Naigai
Building Co., Ltd. of 18 Marunouchi 2-chome,
Chiyoda-ku, acquired through purchase under
the same date.

This is to certify that the above copy of registration
is prepared from the original register and its contents are
exactly same as the original.

Tokyo Judicial Affairs Bureau,
Kojimachi Branch

Kazuo Akimoto
Secretary of Attorney
General's Office

Enclosure No.2

COPY OF THE OFFICIAL REGISTER

Registration No.503.

Designation of Real Estate

Designation No.1 Accepted: July 28, 1944
Located at 38 Komagome-Oiwake-cho,
Bunkyo-ku, Tokyo-to
House No.116 of Komagome-Oiwake-cho,
Wooden, tile roofed and two-storied
dwelling house - one building
Building area: ground floor - 9 tsubo
 second " - 7 "

The above is registered.
Sketch file: Vol. 93 page 71.

(The rest is blank)

"KO" Section (Ownership)

Order No.1 Omitted

Order No.2 Accepted: July 28, 1944 No.5230
Ownership is registered in behalf of Hikoe Makino
of 642 Nokata-machi 1-chome, Nakano-ku, acquired
through purchase under the same date.

This is to certify that the above copy of registration
is prepared from the original register and its contents are
exactly same as the original.

Tokyo Judicial Affairs Bureau,
Kojimachi Branch

Kazuo Akimoto
Secretary of Attorney
General's Office.

Enclosure No.3

Affidavit

1. The Naigai Building Company bought the following two houses from the Closed Institutions Liquidation Commission for the purpose of using them as the dwelling quarters of its employees and it is still owning the houses:

Location:	38 Komagome Oiwake-cho, Bunkyo-ku, Tokyo-to.	
Structure:	Wooden construction, tiled roof, 2-story building	
No. of ridge:	one building	
No. of houses:	3-family houses	
Symbol of sections:	A	B
Area:	44.95 tsubo	16.00 tsubo
Purchase Price:	¥ 91,000.00	¥ 25,000.00
Date of Payment:	Apr. 15, 1947	Oct. 9, 1948

2. The house A is being occupied by two families consisting of four persons who are the employees of the company and two families consisting of five persons who are not company's employees. The house B is occupied by one family consisting of six persons who have no connection with the company. Those who are not the employees of the company are the persons who had been living in the house before the house came to the possession of the company and who are declining to move out.
3. The registration of the transfer of ownership of the House B is expected to be completed by the end of this month.

4. I am attaching hereto Inventories of Assets as at the end of the term in which the House A and House B were bought respectively, balance sheet as of November 30, 1950, trial balance as of December 31, 1950, and the detailed list of "Buildings for Business" account. (Refer to the foot note)

5. The building for business including the House A was appreciated according to Property Revaluation Law, but the House B was not appreciated because of the fact that it is old and has only 16 tsubo of floor space and only ¥15,000.00 in book value and furthermore which requires good deal of repairing.

March 9, 1951

Hajime Inomata,
Managing Director of
the Naigai Building Co., Ltd.

Note:

1. Refer to Encl. No.4, No.5 and No.6.

2. The detailed list of Buildings for Business is omitted, because we already explained in detail concerning the account in the text of our report.

Enclosure No.4

INVENTORY

Naigai Building K.K.

	as of May 31, 1947	as of November 30, 1948
Buildings for Business	1,022,513.60	1,030,596.10
Machinery for Business	12,083.50	10,249.30
Accounts Receivable	108,360.40	34,003.60
Cash in Bank	79,920.99	467,727.53
Deposit for Tax Payment	12,917.31	
Cash on Hand	1,339.03	16.17
Securities	8,248.48	8,248.48
Suspense Payments	435,918.65	436,301.15
Total	<u>1,681,301.96</u>	<u>1,987,142.53</u>

Enclosure No.5

BALANCE SHEET

as of November 30, 1950

Naigai Building K. K.

Assets		Liabilities and Net Worth	
Buildings for Business	40,123,890.91	Capital Stock	1,000,000.00
Machinery for Business	9,135.30	Balance of Profit forward from the previous Term	185,771.24
Office Furniture and Fixtures	1,582.00	Legal Reserve	195,000.00
Accounts Receivable	940,966.68	Special Reserve	1,497,950.00
Securities	6,420.00	Revaluation Reserve	39,746,875.00
Suspense Payments	91,930.50	Deposits for Office Room	28,449.00
Cash in Bank	1,319,094.91	Other Deposits	6,296.10
Cash on Hand	39,566.92	Accounts Payable	60,637.00
Loss for the Term	189,515.12	Suspense Receipts	1,124.00
Total	<u>42,722,102.34</u>	Total	<u>42,722,102.34</u>

Enclosure No.6

TRIAL BALANCE

as of 31 December, 1950

Naigai Building K.K.

Debit side		Credit side	
Balance of Loss brought forward from the Previous Term	3,743.88	Capital stock	1,000,000.00
Buildings for Business	40,123,890.91	Legal Reserve	195,000.00
Machinery for Business	9,135.30	Special Reserve	1,497,950.00
Office Furniture and Fixtures	1,582.00	Revaluation Reserve	39,746,875.00
Accounts Receivable	940,966.68	Deposits for Office Room	28,449.00
Securities	6,420.00	Other Deposits	29,362.10
Suspense Payments	194,784.50	Accounts Payable	60,637.00
Operating Expenses	282,056.00	Interest Received	6,570.00
Current Account	206,787.91	Room Rents	1,484.00
Deposit at Notice	800,000.00	Miscellaneous Revenues	28,000.00
Cash on Hand	26,083.92	Suspense Receipts	1,124.00
Total	<u>42,595,451.10</u>	Total	<u>42,595,451.10</u>

RESTRICTED

Mr. Sullivan 26-7695

S 236

Former Manchukuo Property in Tokyo

(1)

DS

CPC

20 January 1951

1. Reference is made to DS check sheet of 2 Aug 1949 and CPC response 31 Aug 1949, subject, "Projected Sale of Ko-Toku Kaikan, former Manchukuo Property"; DS check sheet to CPC, 11 Sep 50, subject as above.

2. DS has been advised by the Department of State that the Chinese Embassy in Washington has expressed an interest in the action being taken in Tokyo with regard to this property. The following is a quotation of a communication from the Department in its entirety:

"A representative of the Chinese Embassy has informally brought to the attention of the Department an exchange of communications between the Chinese Mission in Japan and the Diplomatic Section, GHQ, SCAP between December 1946 and August 1950, with respect to claims of the Chinese Nationalist Government to property in Japan of the former Manchukuo puppet government. The assets specifically mentioned are two buildings and an account in a Japanese bank amounting to 280 million yen. According to the Chinese representative, both of the buildings in question belonged to the former puppet government, the one known as the Naigai Building or Ko Toku Kaikan having been used as a student dormitory, and the one near Hibiya Park known as To To Tei having been used as a club house for diplomatic officials. It is understood that the former building is still occupied by Chinese students, who are considerably disturbed over the prospect of termination of their rent-free occupancy.

"The Department has noted the communication of November 26, 1948 from the Diplomatic Section to the Chinese Mission, in which are stated the general principles recognized by SCAP as governing the interim control of former puppet government properties. The Department has informed the Chinese representative that these principles are in accord with the views of the U. S. Government. The Chinese representative argued that the To To Tei at least was a borderline case, that it could be found that the property was directly owned by the Manchukuo Government and used for diplomatic or consular purposes, and hence that the Chinese Mission should be allowed the use of this property within the principles. Reply was made that if there was new evidence which would justify this conclusion, the Department was confident that it would be open-mindedly considered by GHQ, SCAP, but that the Department could not itself undertake to evaluate the evidence.

RESTRICTED

RESTRICTED

Mr. Sullivan 26-7695

S 236

Former Manchukuo Property in Tokyo.

DS

CPC

20 January 1951

(1)
Cont'd

"With respect to the Naigai Building, the Chinese representative argued not that the Chinese could be given use of the building pursuant to the principles, but that pending a peace treaty the principles should be liberalized to allow continued use of the building by Chinese students. On this point it was indicated that the Department would desire the views of GHQ, SCAP before commenting. It is requested that the Mission explore with CPC the possibility of arrangements whereby the occupancy by Chinese students of this property could be regularized on terms mutually agreeable to the various parties concerned.

"With respect to the fund of 280 million yen, it was indicated that the Department did not consider a change in the present status of the fund feasible at this time."

3. DS requests an expression of the position of CPC relative to the arrangements suggested in the penultimate paragraph of this communication.

----- W. J. S. -----

From: CPC/OD

To: DS

Mr. W. R. F. Stier 26-5648

Date: 3 FEB. 1951

2 1. CPC'S opinion is submitted regarding subject matter of penultimate paragraph of quoted communication from the Department of State.

2. The history of administration of the Naigai Building (Ko Toku Kaikan) in Tokyo shows that this has always been used as an office building and that no Chinese students have ever been billeted there. The structure has been on Procurement Demand to the Allied Forces since 1946 and is presently known as "Empire House." As it is still being used by several SCAP agencies and diplomatic missions, it cannot be released in the near future.

3. With reference to the To To Tei Building mentioned in the first and second paragraphs of quoted communication, it is to be noted that ownership of this building has been in the name of the Zen Rin K. K., a Japanese Juridical Person as the successor to the Manchu Ko Yu Kai, an association which bought up the controlling interests of the former Manchu Kai. Investigation is continuing to determine to what extent any Manchukuo Government interest there was in the enterprise. The data presently available indicates that all money set aside for the development of the Manchu Ko Yu Kai was Japanese Government money or that belonging to Japanese individuals in Japan who had lived at one time in Manchuria. Any evidence available to the Chinese

RESTRICTED

FEB 3 - 1951

RESTRICTED

Mr. W. R. F. Stier
26-5648

Former Manchukuo Property in Tokyo

(2)
Cont'd

CPC/OD

DS

Date: 3 FEB. 1951

Mission that would help to prove that the To To Tei was in reality
Manchukuo Puppet Government Property will be appreciated.

-----E. C. M. Jr.-----

RESTRICTED

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PERTAINS TO: C/N #2 to DS, subj, "Former Manchukuo Property in Tokyo"

DHB/WRF/br

7 FEB 1951

MEMO FOR RECORD:

1. Ref is made to:

a. M/R, 23 Aug 49, pertaining to memo for M/F, file 095, subj, "Ko-Toku Kaikan (Naigai Building)," and C/N #2 to DS, subject, "Projected Sale of Ko-Toku Kaikan, former Manchukuo Property"

b. C.P.B. No. 380, 9 Apr 49, subj, "Ko Toku Kaikan and Hojin Kokusai Zenrin."

2. C/N #1 fr DS, 20 Jan 51, transmitted quotations fr a communication fr the Dept of State inquiring specifically for an expression of CPC position relative to students reportedly housed in the Naigai Building Tokyo, and comments on the To To Tei Building near Hibiya.

3. C/N #2 to DS informs that Chinese students have never been housed in the Naigai Building; that it is presently known as the "Empire House" and cannot be released at present time since it is used by SCAP agencies and several diplomatic missions. An interim report on investigation of the ownership of the To To Tei shows Japanese Juridical Person ownership and suggests that if the Chinese Mission had data to show that this was Manchukuo Puppet Government Property this should be presented to CPC.

4. Authority: JCS 1380/15.

5. Concurrences: None required.

6. Completes action on line No. 61365.

D.H.B. _____ 26-5639

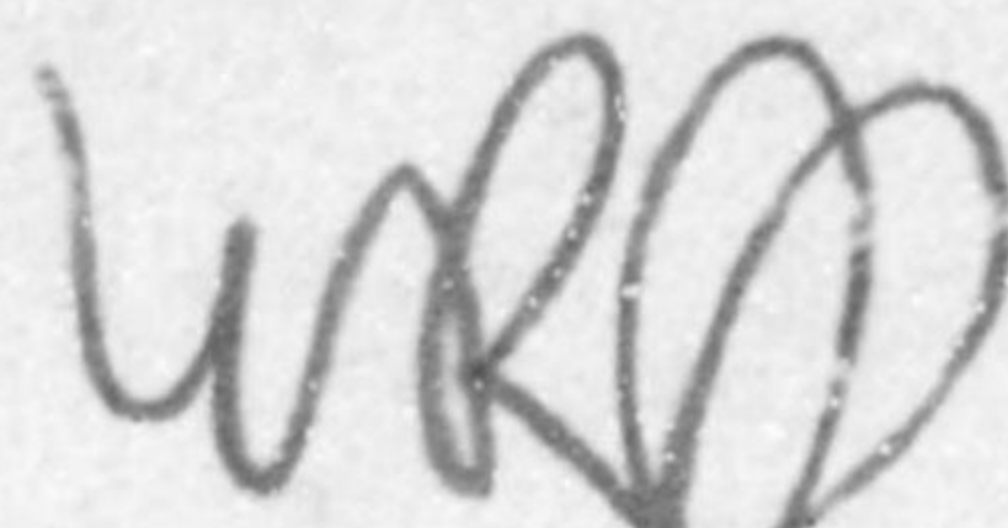
RESTRICTED

WRFS/br
23 January 1951

MEMORANDUM FOR: Mr. Nakamura

SUBJECT: Tototei Bldg (Chinese)

It is requested that a copy of Registration Records for the Tototei Building, Yuraku-cho, Chiyoda-ku, Tokyo from 1937 to date be supplied CPC by 10 February 1951 in order that title of said building and the land on which it stands may be known.



W.R.F. Stier

MEMO FOR RECORD:

1. The Chinese Embassy is claiming ownership of this building as Manchurian Puppet Government property and in consequence of disputed ownership this investigation has been directed.
2. Report should be filed with Manchukuo Puppet Government Data.
3. Action is initiated and continued on line No. _____.

W.R.F.S. _____

Nagai Building (Ko-toku) now known as Empire House

1. Building was sold in 1942 under duress by the Nagai Building Co (100% Japanese owned company) for ~~¥350,000~~ ^{¥3,300,000} to the Minister of Manchukuo Economic Affairs by purchase of shares of stock in the co. This property represented the sole asset of the Nagai Building Co.

2. Funds for purchase were derived from Manchurian Heavy Industry Co from a "secret fund."

3. In July 1945, 100% ownership of the Nagai Building was ("gifted") donated to the International Goodwill Club, a Japanese juridical person, which is still in existence by transfer of shares of stock in the Nagai Building Co.

4. There is no definite statement as to whether the title to the building was transferred with the gift of stock to the International Goodwill Club.

There is no statement in any of the reports by the Japanese Government whether the title to the building was ever transferred by the Nagai Building Co to the Manchurian Puppet Government at the time of purchase. We do not know in what name the building is now registered.

Prepared by Mr. Blake for
Paul Conkling about Jan 29, 1951
for briefing with Chinese Mission
Representatives

Miss

24 August 1950

MEMO FOR FILES:

SUBJECT: Naigai Building Ko-ToKu Bldg.

1. Petition re "Restoration of Share Certificates of Naigai Bldg sets forth disputed claims between two business firms, Japanese juridical persons. Messrs. Saigo & Fujioka, the petitioners have been informed by telecon, 24 Aug 50, that action will not be taken by CPC until such time as the petition is officially submitted by the JG with recommendations.

2. Action is completed on Line No. 55544.

V. Poindexter
V. Poindexter

[Handwritten signature]
[Handwritten signature]

Civil Properties Custodian,
Kokubu Building,
Tokyo.

Subject : Restoration of entire Share Certificates of the
Naigai Building Co., Ltd., owner of the Showa
Building, 18 Marunouchi 2-chome, Chiyoda-ku,
Tokyo.

Reference: Petition by Yasuhei Saigo & Shigetaro Fujioka,
under date of April 18, 1949.
Ditto under date of July 20, 1950.

1. In continuation of our letter of July 20, above referred to, we beg to advise you that Mr. Kojiro Toida, residing at 3313-3 Kokubu, Yebina-cho, Koza-gun, Kanagawa-ken, now testifies as follows:-

Naigai Building Co., Ltd.
18 Marunouchi 2-chome
Chiyoda-ku, Tokyo.

The above building company was called Kotoku-Kaikan, Ltd., at the time of the Japanese Surrender (August 15, 1945) and belonged to the Manchukuo Government, but on the day of the Japanese Surrender and the following day, I, Kojiro Toida, then chief of the General Affairs Department of the above company, attended to the work of altering the names of holders of the Share Certificates of the above company from the Manchukuo Government to the Manchu Association (now called the International Good Neighbourhood Club), anti-dating such alternation on July 1, 1945, in concert with Mr. Kenzo Hayashi, then President, and Mr. Gisaburo Takizawa then chief of the Accountant Department, of the above company, under instruction of the said Kenzo Hayashi, disguising change of the ownership of the shares as a donation by the Manchukuo Government to the said Club on July 1, 1945.

2. It has further transpired that the above company's title was changed from the Kotoku-Kaikan, Ltd., to the Naigai Building Co., Ltd. in January, 1946.

We commend the above to your kind consideration.

Tokyo, July , 1950.

西郷保平
Yasuhei Saigo,

藤岡栄一郎
Shigetaro Fujioka,

c/o Minagawa Building,
18 Ginza 1-chome, Chuoku,
Tokyo. (Telephone 56 - 1769).

CONFERENCE MEMORANDUM

WAB

8 June 1950

Miscellaneous Property Branch/FP

Subject: Ko-taku Kaikan (Naigai Bldg.)

Present: Sakae Suzuki and Yasuhei Saigo, representing the Naigai Bldg.

Representing CPC: Mr. W. H. Dayton and Miss A. C. Bolton.

Mr. Yasuhei Saigo, represented by Sakae Suzuki, came to CPC on 8 June 1950 to inquire about the return of the Naigai Building (Ko-taku Building) now known as the Empire House to the original owners. Mr. Suzuki, speaking for Mr. Saigo, stated that the latter was one of the original shareholders of the Naigai Building company, former owners of the reference property, and was representing all of the original shareholders. He stated further that the reference property was sold by the Naigai Building company under duress of the Japanese Government to the Manchurian Puppet Government during the war with the understanding that it would be sold back to the original shareholders when the Manchurian Government ceased to use the reference building. All papers in connection with this transaction were burned. In July 1945 the Manchurian Puppet Government made a present of the reference property to the International Good Will Club, a foundational juridical person. Mr. Saigo was advised through Mr. Suzuki that the case in question is being investigated and that the investigation might not be finished before the end of the year. In the meantime, action in regard to the property is pending.

acB
A. C. Bolton

rsn

ML

File: Conf Memos

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WES

CONFERENCE MEMORANDUM

September 1949

Miscellaneous Property Branch/FP

SUBJECT: Ko-toku Kaiken (Naigai Building)

Mr. Yasuhei Saigo (Minagawa Bldg., 1-6 Ginza, Chuo-ku, Tokyo, represented by Mrs. Nogami, came to CPC to inquire re the Naigai Building. He stated that the building was sold under duress. CPC has information that shares in the Naigai Building Company were transferred to the Manchurian Embassy; after prolonged discussion Mr. Saigo stated that the shares were, in fact, sold but that he could prove that title to the building was also transferred. Mr. Saigo seemed confused re the transactions and was told to submit details in writing. CPC information lists building as property of Naigai Building Company shares of which were transferred to Manchurian Embassy in 1942.

mea
B. C. Adachi

November 1949

No documents have been received which back up Saigo's statements. No action is deemed necessary pending solution of general puppet problem.

mca
B. C. Adachi

FILED
Sig _____

Mrs. Nogami - Col R. W. Warren
37-2494

Showa Bldg -
L Superior

Yasuki Saigo
Minagawa Bldg
1-6 Ginza Chuo-Ku

N. B Co owned other bldgs -
Sold Showa under duress -
Title to bldg ~~sold~~ transferred -
Proof (Tax Bureau -)
Sold Shares

FILED
Sig _____

Nagai Blog

内外山关系書類

東京市麴町區丸ノ内壹丁目貳番地

株式會社 臺灣銀行東京支店

(內國四號)

JAPANESE GOVERNMENT

MINISTRY OF FOREIGN AFFAIRS

LIAISON BUREAU

601

TO : GENERAL HEADQUARTERS, SUPREME COMMANDER FOR THE ALLIED POWERS.

FROM : Ministry of Foreign Affairs.

SUBJECT: Ko-toku Kaikan (Naigai Building).

FOM No. 868(FIM)

16 September 1949

1. Reference: SCAP memorandum, 095 (30 Jul 49)GPC/FP, 31 August 1949, subject as above.
2. Transmitted herewith is a letter of the Ministry of Finance on the Subject matter, addressed to the Civil Property Custodian, General Headquarters, Supreme Commander for the Allied Powers.

FOR THE MINISTER:

T. Yoshioka

(T. Yoshioka)

Chief of Liaison Section,
Liaison Bureau,
Ministry of Foreign Affairs.

o.k. 1 Incl

9/17

Letter of Finance Ministry
(FCO 2505/49 FI/FE) in
triplicate.



FILED

31416

MINISTRY OF FINANCE
THE JAPANESE GOVERNMENT

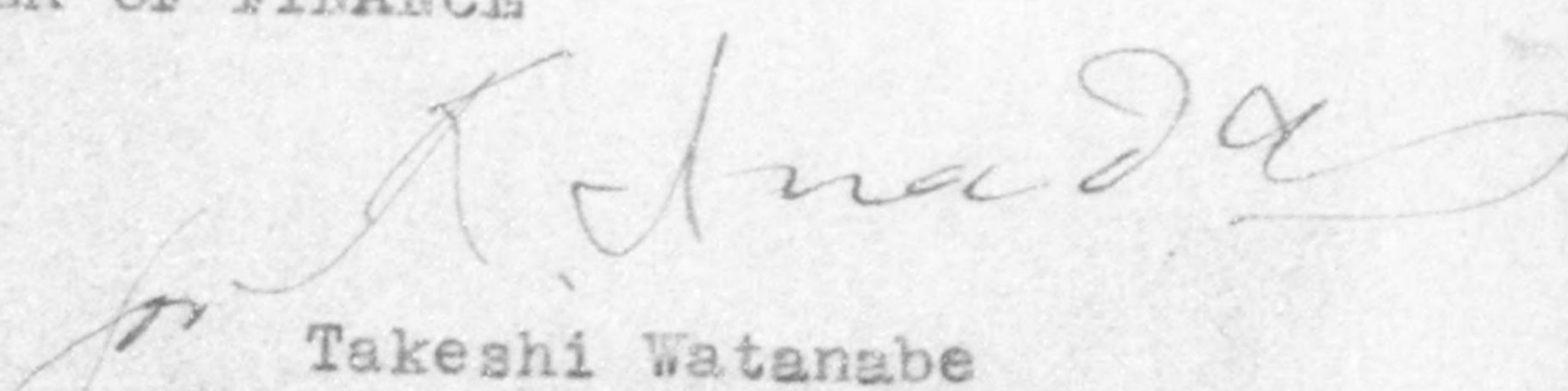
FCO 2505/49 (CFI/FE)

14 September, 1949.

MEMORANDUM FOR: CIVIL PROPERTY CUSTODIAN, G. H. Q.
THROUGH: Bureau of Liaison, Ministry of Foreign Affairs.
SUBJECT: Transfer of Ko-toku Kaikan (Naigai Bdg.)

1. Reference is made to your memorandum 095 (30 Jul, 49) CPC/FP 31 Aug, 49 Subject: Ko-toku Kaikan (Naigai Building)
2. Pursuant to the afore-mentioned memorandum, the Ministry of finance has sent notifications as shown in the attached sheets to Naigai Building Co., Ltd. and International Friendship Club, foundational juridical person. And it is herewith reported to your Headquarters.

FOR THE MINISTER OF FINANCE


Takeshi Watanabe
Financial Commissioner

(KUD)

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Sis

Inclosure to FCM No. 268
(FIM)

MINISTRY OF FINANCE
THE JAPANESE GOVERNMENT

(Attached No. 1)

Memorandum for : TSUKISHIMA Shinji, President of the
Foundational Juridical Person, International
Friendship Club, c/o To-~~te~~-tei, 1-2,
Yurakucho, Chiyodaku, Tokyo-to

Subject : Restriction of Transaction concerning the
Naigai Bdg. Shares.

Your attention must be paid to the fact that no transaction
of Naigai Bdg. shares owned by you may be effected without
authorization of the Minister of Finance in accordance
with the provisions of the Ministry of Finance Ordinance No. 88
of 1945

Besides, just for information, this memorandum is based on
the instruction of the General Headquarters, Supreme Commander
for the Allied Powers.

Director of Financial Bureau
Ministry of Finance,

MINISTRY OF FINANCE
THE JAPANESE GOVERNMENT

(Attached No. 2)

Memorandum for : HAYASHI Kenzo Director of Naigai Bdg.
Co., Ltd.

Subject : Restriction of Transaction concerning the
Naigai Bdg. Shares.

Your attention must be paid to the fact that no Transaction of Naigai Bdg. shares owned by you may be effected without authorization of the Minister of Finance in accordance with the provisions of the Ministry of Finance Ordinance No. 88 of 1945

Besides, just for information, this memorandum is based on the instruction of the General Headquarters, Supreme Commander for the Allied Powers.

Director of Financial Bureau
Ministry of Finance,

Mr. Hatsutaro Akatsukasa

16 September, 1942

Dear sir :

Regarding the letter you have sent on 16 September on the purchase of the Naigai Building K.K. stocks, I understood your situation concerning the eviction . From which I would like to state our opinion as follows :

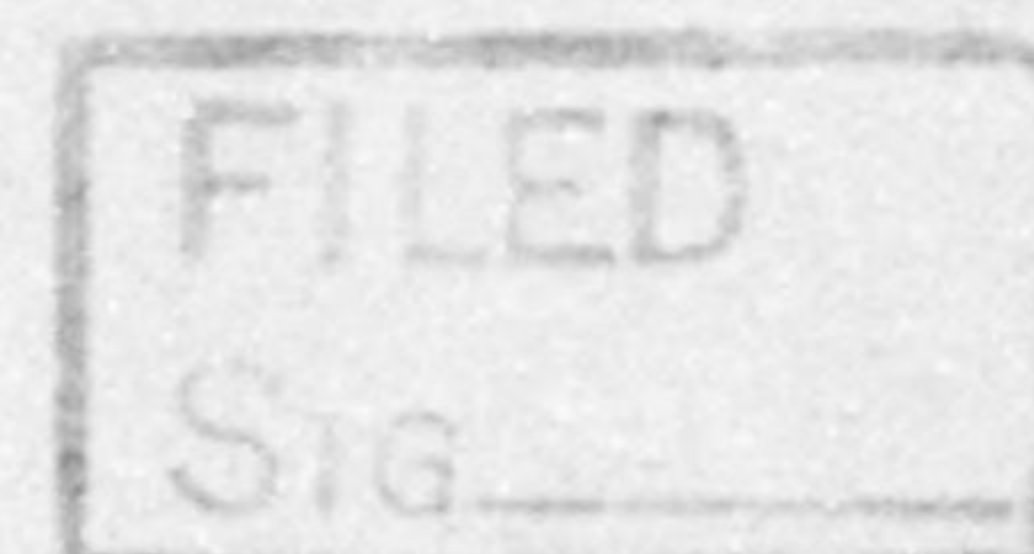
1. Regarding the eviction of Dainippon Seito K.K. and subsidiaries and also the copanies you are related, I fully understand your situation ,however, the main point is in your sincere effort that I believe the eviction may be realized pretty soon as soon as you will find the proper spare rooms but I shall give a consideration about the delay I which sympatize youg situation by reading your letter.

2. Regarding the negotiation on eviction of other general offices, I would like to ask the same people who have made the negotiation previously for the cooperation and assistance.

I hereby leave a whole affairs to your sicerity and your best management. I hereby reply to your letter as above.

Sincerely Yours.

Takeo Yamanashi
the Councillor
for the Manchurian Embassy
in Japan.



拜啓貴狀九月拾六日附テ以テ御申越ノ内外ビルヂング株式會社株式
買收ノ件ニ付明渡ニ關スル貴方ノ實情諒承致シタルニ依リ當方トシ
テノ意向左記ノ通り申入候

一 大日本製糖株式會社關係並ニ貴殿關係ノ各社事務所明渡シニ付
テハ實情困難ノ點ハ諒承セルモ要ハ誠意ヲ以テ御努力相成ル事
ト信ジ居リ從テ適當ナル替室ヲ得バ可成早ク移轉實現セララル、
事ト思考致シ居ル次第ナルモ貴狀申越ノ實情ヲ推察致シ事實上
遲延ニ付テハ特ニ考慮含ミ置可申事

二 其他一般事務所明渡交渉ニ關シテハ從來ノ經驗者ヲシテ協力援
助相成度事

右貴殿ノ誠意ニ一任シ今後處置相付申度此旨御回答申候也

昭和拾七年九月 拾六日

山縣友夫
大東證券

赤司初太郎殿

祭

駐日滿洲國大使館
參事官 山梨武夫



Mr. Takeo Yamanashi
the Councillor
for the Manchurian Embassy in Japan.

16 September, 1942.

Dear sir :

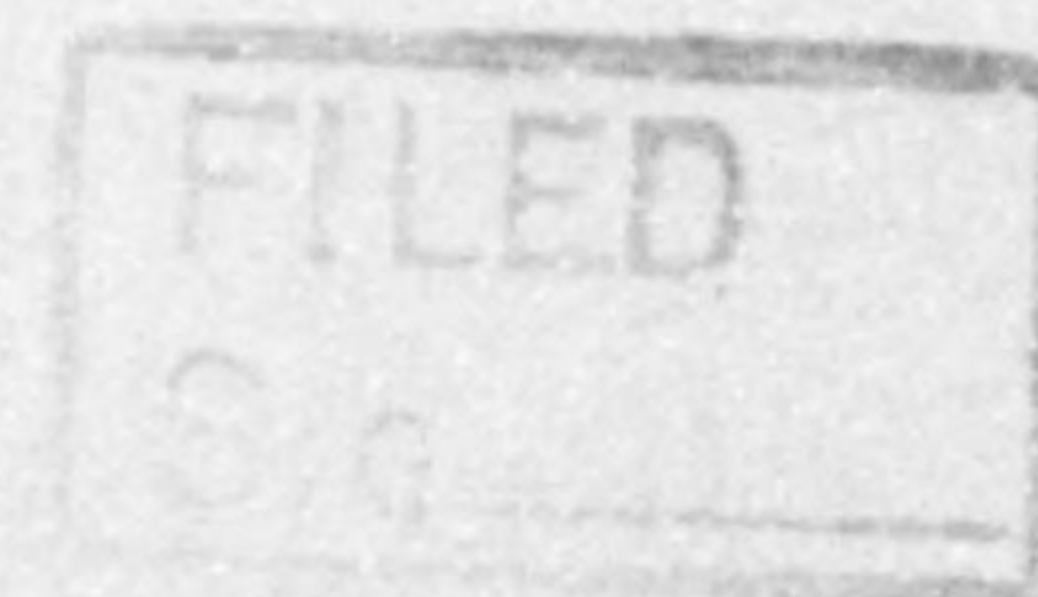
I presume you are at best health which I would like to congratulate you from bottom of my heart.

I have received your draft of contract regarding the sale of the Naigai Building K.K. stocks which you have mailed to me and that I have no objection to the respective articles ,however, about the positive cooperation concerning Article 9, I will try with my best effort but as I spoken to you previously, the eviction of rooms occupied by the Dainippon Seito K.K. and its subsidiaries and also several companies which I am related with, I have studied very carefully in order to solve the problem as soon as possible but anyway under present situation the office space are very scarce and moreover, it is most difficult to locate the spare rooms because of considerable amount of sub-space were necessitated and I have ~~almost~~ ^{ANY} ~~not~~ ^{considered} whether I could ever find it or not. Therefore, I am very much concerned that it would inconvenience you a great deal because of delay which I would like you to understand this fact and discuss the problem in your office with most benevolent consideration.

I beg your forgiveness for asking your opinion by letter.

Cordially Yours

Hatsutaro Akatsukasa



拜啓貴館益々御清祥ノ段慶賀ノ至リニ奉存候

陳者先般御送付被下候内外ビルチンダ株式會社株式賣買ニ關スル契約書貴案拜受仕り各條ニ對シ異議無之候處第九條ニ關スル積極的協力ノ義ハ誠意ヲ以テ努力可致候モ過般御話シ申上候通り大日本製糖株式會社系統並ニ小生關係各社所用室明渡シニ付テハ出來得ル限り早急ニ取運ビ申度存念ノ下ニ種々其後考究仕り候へ共何分現時下ノ狀勢ニテハ事務所拂底ノ折柄且ツ相當纏リタル坪數ノ爲メ此レガ替室ヲ得ル事頗ル困難ニシテ豫想等全ク相付キ申サマル現況ニ有之候テ遲延ノ場合反ツテ貴館ニ對シ御迷惑相掛ケ候事ト存シ多大ノ苦慮懸念致居ル次第ニ候間右實情御認容ノ上此點ニ付特ニ御寛大ナル御考慮ノ下ニ御相談相願ハレ間敷哉ト存シ茲ニ乍失禮書中ヲ以テ貴意

Information concerning the To To Tei Building

The To To Tei Building is owned by the Zenrin Club Co., whose business is to hire the building. The representative is Mr. Yasuichiro Chino, managing director of that company. The capital of the Zenrin Club Co. is ¥ 100,000 and it is fully paid, being divided into 2,000 shares.

The Kokusai Zenrin Club Association, which holds 95% of the shares of the Zenrin Club Co., is a main renter of that building, together with Mr. Hsü Ping-lai (徐炳賚), representative of the Chinese Cooking Association. The Kokusai Zenrin Club Association was remodelled in July 1947 from the Shotoku Club, and Mr. Nobuji Tsukijima is the representative of the said Association. According to Article 2 of the Articles of Association, the purpose of the Kokusai Zenrin Club Association is (1) to increase friendship between the people who were once residents in foreign country and (2) to promote their international knowledge.

A part of the first floor and all the rooms of the second floor of the building are occupied by the Kokusai Zenrin Club Association, and Mr. Hsü uses the basement, the third, the fourth and the fifth floors, besides some part of the first floor. Remaining part of the first floor is reserved for the office of the Zenrin Club Co.

The monthly rental paid to the Zenrin Club Co. by the Kokusai Zenrin Club Association and Mr. Hsü is ¥ 618 and ¥ 50,000 respectively.

CIVIL PROPERTY CUSTODIAN
APO 500

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DHS/IRD/BCA/ed

695 (30 Jul 49)GRC/W

31 AUG 1949

MEMORANDUM FOR: Ministry of Finance, Japanese Government, Tokyo, Japan

SUBJECT: Ko-Toku Kaikan (Nagai Building)

1. Reference is made to memorandum for the Japanese Government, file AG 130 (22 Sep 45)JESS, COMFIN 45, 22 September 1945, subject, "Control of Financial Transactions," from General Headquarters, Supreme Commander for the Allied Powers.

2. The Nagai Building (Ko-Toku Kaikan) is subject to the provisions of reference memorandum by reason of the Manchukuoan interests therein and the Chinese Government's claim for title thereto.

3. No transactions pertaining to such property may be effected without the prior authorization of General Headquarters, Supreme Commander for the Allied Powers, Civil Property Custodian. The enforcement of Japanese Government Ordinance No. 88 with regard to subject building is the responsibility of the Japanese Government.

E. G. MILLER, Jr
Colonel, Infantry
Deputy Custodian

FILED
SIG *[Handwritten signature]*

AUG 31 1949

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