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COPY

Zaibatsu

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

CHECK SHEET

WFM/CPM/ERM/HTS/mre

(Do not remove from attached sheets)

File No.: Subject: Purge: Letter Concerning

Note No.:	From: ESS	To: GS	Date: 24 January 1947

1. 1. The following information has been extracted from a letter received by this Section (dated 20 January 1947, subject: "The Inconclusive Purge Ordinance must be Revised") and is forwarded for such action as may be deemed necessary:

"The purge ordinance issued by the Japanese Government on Jan. 4 has grave defects; some jingoistic militarists and the leaders of feudalistic ZAIBATSU are still remaining in the financial world. If such state of affairs are left as it is, the undemocratic ZAIBATSU will again gather its strength, and we should not be able to expect the realization of peaceful and democratic Japan. I hereby ask your order to the Japanese Government to revise the purge ordinance pointing out the following matters:

1. The persons who came under each item of the purge ordinance should be forbidden to take their posts as directors of any company. (However, this rule does not apply to ordinary positions).

Any relative to the third degree of the persons who came under the purge ordinance should have to apply for a permission in accordance with the clauses of ordinance, in case he wishes to take up his post as a director of any company.

2. All restricted companies should be appointed as the "designated companies" similarly to those which are appointed by the ordinance issued on November 25, 1946. (Some restricted companies are exempted from the list of the "designated companies" by the ordinance of Jan. 4, 1947. Are not all restricted companies the public-duty companies?

"There are dangers to allow the persons who came under the purge ordinance, to act as before metamorphosing themselves into other capacity through various secret tactics, unless the purge ordinance are revised as I mentioned above. If the economic activity of such persons was left as it is, they will neglect further the purge ordinance and hinder the people from the reconstruction of peaceful Japan scattering harmful toxims.

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"Now I will give you the following examples and show you what I want to assert:

1. Mr. Nishimura, one of the purged men and former chief of the Reclamation Bureau in Agriculture and Forestry Ministry, has established the "TAKUYO-SUISAN Co. Ltd." Ocean Developing Fishery Co. Ltd., with a capital of 20 million YEN, and is managing the said company as president, utilizing the authorities through his former subordinates in the Agriculture and Forestry Ministry. Such is the same with the economic activities which were done by the ZAIBATSU in the past in connection with bureaucrats and is a matter which cannot be tolerated.

2. Mr. Shiro SASAKI, president of the MITSUI Immovable Property Co. Ltd. (a restricted company which is owned by MITSUI family) who was in the services of such public offices as a Committee in the Justice Ministry, (accorded the treatment due a minister), the managing director of the Protection Association in the Ministry of Justice (headed by the Minister of Justice) and the Councillor of the Financial Bureau in the Finance Ministry etc. is obviously in conflict with the "G" item of the ordinance issued on Jan. 4, and also with "A" item of the old ordinance in relation to his former post as the director of the MITSUI Head Office. However, despite this fact, he is still remaining in the position of the president of the MITSUI Immovable Property Co. Ltd., as the same company was exempted from the list of the "designated companies" by the ordinance this time though it is one of the restricted companies and is playing the role as headquarters for various companies which formerly were organized under the influence of the MITSUI interests.

By the ordinance of November 25, 1946, the MITSUI Immovable Property Company Ltd. was included in the list of the "designated companies" as a restricted company but it is not found in the list of the "designated companies" by the ordinance issued this time on Jan. 4. I wonder why the reason. The "restricted company" should be the same with the "designated company" or with the "public duty company", which is described in the ordinance. In addition, the MITSUI Immovable Property Company must be included in the test of the "designated companies", since the MITSUI Partnership which has already been dissolved, is included in the list of the "designated companies" by the ordinance this time.

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The MITSUI Partnership was divided into two parts: the MITSUI Head Office as the stock-holding department, and the MITSUI Immovable Property Co. Ltd. as the Immovable Property Holding Department. I believe the MITSUI Immovable Property Co. should be included in the list of the "designated companies" since now the MITSUI Partnership and the MITSUI Head Office are included in the said list. Is there any reason why Mr. SASAKI and the Finance Ministry authorities should exempt the MITSUI Immovable Property Co. from the list of the designated companies?

Now it seems to be impossible to govern the MITSUI Interests through the holding of stocks since all stocks are shifted to the hands of the Stock-holding Committee by the order of the Government. However, Mr. Shiro SASAKI is governing and combining various companies which formerly belonged to the MITSUI Interests and is using the organization of the MITSUI Immovable Property Co. as headquarters through the power of house-owner in place of the power of stock-owner, embracing the said various companies in the building owned by the MITSUI Immovable Property Co. and has expanded the organization of the said Property Co. on a large scale, establishing liaison organs among the various companies. Such huge organizations are not necessary for a single house owner. Mr. Shiro SASAKI should be purged inthis meaning, and the MITSUI Immovable Property Co. should be included in the list of the "designated companies" and made as a plain house holding company or landlord company.

3. Mr. Shiro SASAKI was holding an additional part of the representative director of the SANKEN Industrial Co. Ltd. (former MITSUI Construction Industrial Co. Ltd.) which is said that only 6% of the stocks of the company is held by the MITSUI Immovable Property Company headed by Mr. SASAKI. However, by the ordinance of November 25 which stipulates the prohibition of "additional posts", he was obliged to resign the said SANKEN Industrial Co., and afterward, he appointed Mr. Jiro TAKAMI as the successor and now is continuing the control of the said company. (Mr. Jiro TAKAMI is the man who sends opium from MANCHUKUO to the branch manager of the MITSUI BUSSAN Co. at SHANGHAI who is now held as a war criminal, while he was serving the representative director of MITSUI Interests in MANCHUKUO, and he is one of the men who came under the "A" item of the ordinance issued on Jan. 4,

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Mr. Shiro SASAKI is violating the order of GHQ concerning the dissolution of the ZAIBATSU, and he is mocking the democratization of Japan with composure. We firmly believe that his despotic arbitrary action in which he forced Mr. Jiro TAKAMI to take the post of the representative director of the SANKEN Industrial Co. Ltd. should be brought under severe restraint.

Mr. Shiro SASAKI is always swaggering to the persons who come in contact with him as follows disclosing his own depravity:

1. The staff of the Finance Ministry shall not act unfavorably for my companies, (he says the MITSUI Immovable Property Co. and the SANKEN Industrial Co. as "my companies") because I was in the service of the Councillor of the Finance Ministry.

2. I shall not be purged away, because I have close connections with the authorities of the Ministry of Justice; formerly I was a member of the Committee in the Ministry of Justice, and at present, am a managing director of the Protection Association in the Ministry of Justice. The final decision of purge lies in the hands of the authorities of the Justice Ministry. The Justice Ministry and Court shall not purge me; I have already asked them to exclude me from the purge list.

I believe such examples as Mr. NISHIMURA of the TAKUYO Fishery Co. or Mr. SASAKI of MITSUI should be found also in the MITSUIBISHI Interests and other district which have dissolution orders by GHQ.

The ordinance this time treats such companies capitalized more than 100 million YEN among the public-duty companies as the influential companies, or attaches special importance to the companies capitalized more than 50 million YEN. However, such is a default on the part of the Government in drawing up the ordinance to conclude the "influential companies" with the amount of capital only.

The afore said MITSUI Immovable Property Company and the SANKEN Industrial Company are

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both capitalized at 5 million YEN, but the former possesses the immovable property of more than 1,000 million YEN, and the latter owns the contracts of more than several thousand million YEN. So the "influential companies"should be decided not only by the amount of capital but also by the kind of business and the contents.

In short, can such bad men stride neglecting law and regulation, moral, and justice through all unfair means? Do the God allow them to live and give them protection? No! I believe that the God never support such men!

Do the American Occupation Forces allow such clear dishonesty?

I firmly believe that the responsible person of ESS, GHQ will hold the prestige of America and guard the glorious achievements of General MacArthur, and hope you will revise the ordinance of Jan. 4 as I insist.

This secret information should not be presented to the persons concerned such as Mr. NISHIMURA and Mr. SASAKI, since I am in danger to be brought down by their poison fangs. However, the reality of my assertion shall be proved at once. I swear that I did not give you any false testimony."

HACHIRO Matsudaira
20 Shoto-cho
Shibuya-ku, Tokyo"

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GENERAL HEAD-UARTERS
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W C W for
W. F. M.

The importance of what the nation expects of these young men today cannot be compared with that of any other age. Japan is engaged in the unparalleled task of establishing the Greater East Asia Co-prosperity Sphere, and the future success in carrying on this great task will be decided by the efforts and endeavors of these young men.

In Japan too, there were some people who did not realize this ideal of the Chinese, or who did not sympathize with it. During the Meiji Era, Japan, too, was influenced by England and America and there were many people who became stained with individualism and egotism, and whose traditional Japanese spirit becmae clouded. From the standpoint of the Chinese, there was nothing to choose between the deeds and words of these people and the Americans and English. Because of this Japan was misunderstood by the Chinese, Sino-Japanese relations were badly impaired.

However, now the Japanese really see that the Chinese problem cannot be solved without the 'Expulsion of the West'.

An increasing large number of Chinese have come to realize that China's historical mission is in 'the expulsion of the West'. The head of the Nanking government, Wang Ching-wei, none other than the leader of these Chinese. Thus, 'the expulsion of the West' is not only the ideal of the Chinese people. It has become the battle flag under which the Japanese and the Chinese and all the races of Asia should unite and rise.

We we have succeeded in fulfilling this duty, Japan, as the victor of the GEA War and the leader of Asia, will be abbe to extend her virtue and influence throughout the world.

But for Japan, the issue was not merely to put pressure on Chang and protect her interests. Japan keenly felt the necessity of securing Manchurian territory as an impregnable base for Japan. This was due to the Kuomintang Government's pro-Anglo-American and anti-Japanese policy and the renewed expansion of Anglo-American influence in China.

If this situation were left as it was, China would have become completely a colony of the Anglo-American states, and ultimately the independent existence of Japan would have been jeopardized. Japan was driven to the point where she had to rise up resolutely and strike a blow at the world hegemony of Britain and America. The Manchurian Incident was an affair between Japan and China, but, innately, it was rather Japan's first counter-attack against Britain and America.

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The Sino-Japanese incident was essentially not only a war b between China and Japan, it was Japan's struggle for supremacy, war against the U. S., Britain, and France. The nature of the struggle was such that without victory in it, the final solution could not be reached. Finally in the last month of 1941, Japan, which had strengthened its resolve to expel the West from the Orient, commenced hostilities with the U. S. and Britain. That this should come about was truly inevitable.

Every Japanese resolved never to stop fighting until American and British influence had been driven out of East Asia. The Sino-Japanese Incident waws in the form of a war between Japan and China, but the truth was that it was a clash between Japan and the West, especially American and British forces. The West was Japan's real enemy. Thus, Japan was destined, sooner or later, to engage in war with the U. S. and Britain.

Victory is Asia's (pp. 229-230)

As I have said before, the U. S. and Britain are no mean adversaries. However, in the long run, the victory will be ours, and Asia's. Because, first of all world history demands the defeat of the U. S. and Britain. Britain in the 19th century, and Britain and the U. S. in the 20th century, have dominated the entire world. As a result of their domination all the countries in the world have had their wealth absorbed by the exploitation of these two nations, and have been reduced to poverty. As long as a greater part of the people in the world is suffering from want we cannot hpe for the progress of mankind. Thus the development of the human race is at a standstill. This impasse cannot be broken unless the domination of the U. S. and Britain is overthrown, the various racws regain their freedom, and wealth, resources and culture are redistributed. The present war was necessary in order to break this standstill in history.

ECONOMIC AND SCIENTIFIC SECTION
LABOR DIVISION
Interpreter - Translator Group

Translation requested by: Anti-trust & Cartels Division Log No: 272

Received ESS/LA: 1, October 1947

DIGEST OF LETTER

To: Anti-trust & Cartels Division, ESS

From: Masao Takahashi, Kubota, Araihama City

Date: 21, September 1947

Subj: Request for the purge of officials higher than division chiefs of the companies affiliated with the Zaibatsu

Sirs:

The Zaibatsu seems to be in the process of liquidation by the enforcement of the Anti-monopoly Law and other various laws and regulations. However, only by the enforcement of laws and regulations, complete dissolution is difficult to be expected, because it is hampered by the united offense of powerful businessmen concerned with the Zaibatsu, proclaiming that industrial production will decrease.

Although the headquarters of Zaibatsu have been dissolved, the Zaibatsu employees remain unpurged of the position of nign ranking officers in the affiliated companies. They are seeking to reconstruct the Zaibatsu, in this mutual assistance and united cooperation with a feudalistic menial spirit serving to a family combine.

In order to check their attempts, there is no step but to purge officers nigher than division chiefs of the Zaibatsu's neadquarters or holding companies who have strong Zaibatsu colouring, from their positions in the companies affiliated with the Zaibatsu. By such a measure, the true liquidation of Zaibatsu will be realized, I think.

As long as these higher officers remain unpurged, the democratization of industrial plants and sound development of medium-and small-scaled industry is difficult. In the trasition stage when the replacement of nigher officers of the companies would be made, the temporary decrease in industrial

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production may occur due to sabotage by the past higher officers. However, even if it does occure, the adoption of the said measure will sweep out the feudalistic colouring of industrial management, and eradicate the root of evil in the future. Thus, a sound development of our industry will become possible. The industrial management should be left in the hands of younger men between 30 and 40 years old, for the speedy democratization of Japan.

Yours sincerely,

Masao, Takahashi

IPAIBATSU

THE YASUDA HOZENSHA,

6 Otemachi Itchome, Chiyoda-ku, Tokyo.

Tokyo, July 14, 1947.

Maj. J.P. Napier,
Chief of Purge Group,
Government Section,
G.H.Q., SCAP.

Sir,

Enclosed I now beg to submit to you a copy of my humble opinion on the problem of the so-called economical purge just for your information, I shall be much obliged if you will take the trouble of just looking into it and shall deem it a great honor if through your good offices even a small part of my opinion will be materialized.

Yours sincerely,

K. Otani

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THE YASUDA HOZENSHA,

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My Personal Opinion on so-called "Economical Purge."

Katsutaro Otani, Public Relations Department,
Yasuda Hozensha, Unlimited Partnership.

(I) The Proceedings for the Dissolution of so-called "Zaibatsu." (Family Holding Company)

I am fully assured of the fact that there cannot be two opinions about the statement that the proceeding to be taken for the dissolution of "Zaibatsu" consist of the following three steps:-

(a) The Splitting up of the Family Holding Companies.

(b) The Separation of the Affiliated Enterprises.

(c) The Removing of the Personnel from their Offices they are now occupying in the aforesaid two Concerns. (so-called "Economical Purge")

Allow me to submit to you my humble opinion on these three steps just for your information.

(a) The Splitting up of the Family Holding Companies.

The nucleus of so-called "Zaibatsu" lies in its gigantic capital it embraces. The various enterprises affiliated with it and the groups of personnel engaged in these enterprises are nothing but the branches and leaves grown from this nucleus, so to speak. So that in case such family-owned concerns be completely dissolved the affiliation existing between the Zaibatsu and the enterprises as well as the relations connecting those groups of personnel with the Zaibatsu is surely subject to natural extinction as time elapses. The only one question left is how long it will take.

Now that all the securities owned by Zaibatsus have been

transferred to the Holding company Liquidation Commission the splitting up of the family holding companies may be said completed.

And in view of the fact that all the voting right pertaining to the shares issued by the affiliated concerns have en block transferred to that Commission it would not be premature to think that there exist no more any capitalistic relations between the holding company and the enterprises carried on by the subsidiaries.

To think that the dissolution of Zaibatsus has not yet been completed until all the shares now in possession of the Commission will be distributed among the public in a perfectly dispersed form is incompatible considered from the legal authority empowered to that Commission, for it is the Commission itself and no one else who manages and controls all the businesses of subsidiary concerns in line with the spirit of the splitting up of family holding companies by the power thus legally invested with.

(b) The separation of the affiliated enterprises.

At the present stage when the dissolution of family holding companies has in the main been completed and in addition to this our Imperial Ordinance No.567 of 1946 prohibited interlocking directorateship and moreover, the newly promulgated so-called Anti-Trust Act made it compulsory to separate affiliated enterprises in near future there exist practically no financial relations among these enterprises any more.

Granting that in certain enterprises there might still old relations to some extent be seen remaining these are no more than the carcasses not worthy of consideration. They will sure to go out of existense beforelong.

(c) The removing of the personed from their offices they are now occupying.

From what I have stated in the two preceeding paragraphs it may easily be understood that there exist no more controlling nor financial relationships between family holding companies and enterprises undertaken by their former subsidiaries. However, the concept that there still may be remaining some personal relations among those engaged in these concerns unbroken off necessitated the introduction of the this economical purge policy. In the present state of family holding companies where there exist no more centre of formation-- I mean capitalistic controlling power -- supposing that the former officers are still holding their offices in those concerns there can be no possibility of their exercising any influence on the reformetting of Zaibatsu or again strengthening it now almost completely dissolved. But it may be justifiable to legislate the procedures relating to such economical purge in case one cannot be so easy-going as to wait patiently until the time will come when they are obliged to be removed from the present offices as a natural consequence of the dissolution of Zaibatsus.

(II) How personal relations have been bound up with the Zaibatsu.

(a) Hiring System of Zaibatsu concerns. Generally speaking the hiring system of our Zaibatsu concerns is legislated just like that adopted by our Government personnel administration. A certain promotion chart is prepared. For example, when a college graduate is hired it is expected that he will be promoted to the respective ranks of deputy chief of a section, chief of a section, chief of a department, director, managing director, successively and, finally to the president, provided that he be a competent man. So that it is quite seldom to install any outsiders as officers, etc. This means that such system has been based on strict exclusionism if we are allowed to use such expression.

The conventional system of requiring from subsidiaries the previous approval of the holding company for the appointments and removals of their officers as well as high-ranking officials has its root in this restricted selection of candidates.

(b) The method of officers' selection.

Prior to September 22, 1945, that is to say, until the first lines of the work of the dissolution of Zaibatsu were made definitely clear in the Allied Powers Occupation policy of Japan, the method of installing officers resorted to by our subsidiaries was to select the candidates at the respective meetings of the board of directors and after obtaining the previous approval of our firm who owns a majority of their shares they used to submit the installation bills to their shareholders' general meetings.

(c) However, this method was not always lived up to by all the companies financially affiliated with our firm. For example, those concerns which are not under our control but to which we had given some financial aids, used to obtain our previous approval only in case they intend to appoint the officers from among our side's personnel.

(III) Personnel management after the termination of the War.

(a) Our firm since the president issued on the 23rd of October, 1945, a statement of his resolution to dissolve the firm (please refer to the Exhibit No.1) has abolished the aforesaid conventional system re personnel management, leaving the matter entirely to the subsidiaries' discretions.

(b) So that all the officers installed on and after that date have been selected by the subsidiaries at their own choice sounding the

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wishes of the trade union organized by their respective employees and at the same time taking the general situation of our economical as well as financial circles into careful consideration.
Such being the case no intervention of our firm from the holding company's point of view has any more taken place in the management of personnel affairs. The total number of the officers retired from the offices they were holding in our 15 affiliated concerns (including our firm) reached as many as 92 so far (Please refer to the Exhibit No.2).

(c) Since our firm was designated formally as one of the four Zaibatsus to be dissolved we have been making every preparation for the dissolution of our firm in line with the spirit of the various ordinances issued by our Government in compliance with your directives. Thus the relations formerly existed between our firm and the subsidiaries have completely been cut off both practically and legally. So that the transferring to the H. C. L. C. of all the shares owned by us is a mere matter of form. The substantial dissolution of Zaibatsu may be said materialized at the time when these relations were cut off.

(IV) Which officers of which concerns will have to retire ?

(a) The concerns to be designated as such whose officers must retire. It is a generally recognized fact that all the subsidiaries have achieved their prosperity helping each other centering round the holding company.

However, the parts they took in the formation of capitalistic influence were not always the same. The following classification of our subsidiaries into four groups, A, B, C and D, made by us taking into consideration,

(1) the total amount of capital stock

(2) how they were established

(3) their positions in their respective industrial quarters

(4) the percentage of our ownership of their respective shares

(5) special relation ships with the members of the Yasuda family and

(6) the number of the officers sent out to them from our firm, etc.,

may well serve the purpose of judging the credit to be given to the parts they took (Please refer to the Exhibit No.3)

(b) Which officers must retire.

The aforesaid classification will of itself clarify which officers of each class of the subsidiaries should retire as it tells us spontenecously to what extent they have participated in the formation of Zaibatsu.

(a) Subsidiaries classified as "A".

The wholesale retirement of all the officers installed prior to November 6, 1945, may be nodded. However, some exceptional treatment is desirable in order to remedy any irrationalities that may arise therefrom. For example, there are a number of officers who fall under this category simply because they were installed prior to that date in spite of the fact that they were meant to replace those who had retired from their offices in line with the spirit of our presidents' statement issued on October 23, 1945, making public his resolution of dissolving our firm, but unfortunately to them their installation took place prior to that date as it happened that the shareholders' general meetings passing such resolutions were held say on the 31st of October, 1945. I am sure that every one would agree to think that it is too rule-bound to require of them their retirement. on the pretext that they were installed prior to November 6, 1945. It is indeed absurd to enforce them to retire on the ground that there were installed six days ahead of the

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stipulated date.

(b) Subsidiaries classified as "B".

It is considered reasonable to enforce the retirement of those officers who are holding offices higher that managing directors and allow others to remain in their offices, for it is the former who took active part in the management of their business and the majority of the latter is in reality nothing but high-ranking employees having the office titles conferred upon them honorary.

(c) Subsidiaries classified as "C".

The object of forced retirement should be limited only to the responsible persons -- I mean the presidents. Unlike the subsidiaries classified as "A" or "B", in this class of subsidiaries only the presidents used to take part in the formation of Zaibatsu and other officers have had nothing to do with it.

(d) Subsidiaries classified as "D".

To be excluded from the problem at issue, as they are not worthy of any consideration.

(V) re The Officers' Installation Date.

As we have been endeavoring ourselves since the end of the War taking it for an already established policy to dissolve the holding company in line with the spirit of the statement issued to that effect and have almost completely materialized its ultimate object, if it is deemed necessary to fix for formality's sake the date of officers' installation to be applied for in deciding whether any officers should be enforced to retire or not we wish some special measure will be taken in order to have those officers installed around November 6, 1945, released from automatically enforced to retire. It was on this date that all the holding companies made public their statement of dissolution.

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(VI) The effect of compulsory retirement.

Supposing that all the officers are subject to compulsory retirement regardless of the aforesaid classification of our subsidiaries their posts will be sure to be replaced by high-ranking officials of the same concerns. This is a matter of course in view of the aforesaid hiring system of our affiliated concerns.

Needless to say it is quite impossible to achieve a radical reformation of human thought by a uniforms method in the light of a characteristic of man-kind at large. As usual with such kind of renovation we must look to it for natural selection. The course of growth of our racial characteristics tells clearly this fact. To establish any system serves only to give impetus to it. From this point of view we may draw a conclusion that it will be sufficient for any subsidiary whether it belongs to the aforesaid "A", "B" or "C" Class to change the highest officer responsible for the concern (in most cases the president) to wipe out its relations with the holding company.

It is one of the most important missions entrusted with the Holding Company Liquidation Commission to select such retired officer's successor.

On the completion of the distribution of all the shares now transferred to that Commission to the public at large the retirement of other officers will come out as a natural selection.

If any act of the remaining officers, in the meanwhile, happen to arouse suspicion of conspiracy of trying to preserve old personal or financial controlling influence it is not difficult to prevent such illegal act under the close surveillance of Committee already slated to be established shortly or by newly creating some other guarding organ for the purpose of speeding up our economical democratization.

If it is urged that under the present political situation we must

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materialize the officers' compulsory retirement as many as possible it is another problem.

In short, it must be borne in our mind that the success in complete materialization of our economical democratization like the bringing up of democracy in any other field can not be achieved by a mere wholesale replacement of the personnel concerned, but that it is simply a play of waiting game. We must sit on the fence with endurance.

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Exhibit No.1.

Excerpt from the statement of Hajime Yasuda then President, issued on October 30, 1945 re the dissolution of our firm.

(I) All the members of our family with a few exceptions have made up their minds to retire from such influential positions as presidents, chairmen of the board of directors, advisors, directors or auditors of subsidiary companies.

(II) The personnel affairs of the subsidiaries hitherto placed under our control shall be released leaving them to be carried out solely at their respective own discretions.
The business management of the subsidiaries hitherto directed and brought up by our firm shall also be left to them to be carried out autonomously, quite free from our control.

(III) The organization of our firm also shall be altered radically. I will retire from the office of president and remain as a mere representative of the firm, all the managing directors and directors will retire from their offices and the board of directors as well as that of councellors shall be dissolved.
The simplification of the organization shall be executed to the maximum range. Only those agencies necessary to administer the estate belonging to our firm and to make various negotiations with the subsidiaries shall be maintained.

(IV) All the leading officers of the subsidiaries appointed by our firm have already tendered their resignations to me. It is with much regret that I am obliged to accept the greater part of them for the purpose of giving way to young men or of renovating popular feelings.

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To these gentlemen I wish to thank them from the bottom of my heart for their extraordinary troubles they have undergone during the war-time availing myself of this opportunity.

Exhibit No.2

The Number of the Retired Officers of 15 Affiliated Concerns (including our Firm.)

Office Titles	The total number as at Sept. 2, 1945	From Sept. 2, 1945 To Nov. 6, 1945		From Nov. 7, 1945 To Oct. 27, 1946	
		Number	Percentage to (1)	Number	Percentage to (1)
Presidents (Holding Co.)	1	1	100 %	--	--
Directors (")	5	5	100 %	--	--
Chairmen of the Board of Directors (Subsidiaries)	6	5	83 %	1	17 %
President (")	12	3	25 %	1	8.3 %
Managing Directors (")	34	1	3 %	9	26 %
Directors (")	46	18	39 %	26	56 %
Standing Auditors	9	1	11 %	2	22 %
Auditors	21	2	9 %	21	100 %
Total	134	36	26 %	60	44 %

Exhibit No.7

Table showing classification of our

Names of subsidiaries	Capital Stock		Share Ownership		Classified by how established	Class- thei
	Authorised (Paid up) (Unit: ¥1,000)	Classified	%	Classified		
Yasuda Bank	170,000 (102,700)	A	30.9	B	A	
Shikoku Bank	12,750 (7,272)	B	24.3	C	B	
Japan Savings Bank	71,917 (65,142)	A	21.2	C	B	
Yasuda Trust Co.	30,000 (7,000)	A	27.1	B	A	
Yasuda Fire & Marine Ins. Co.	33,900 (6,475)	A	17.1	C	A	
Yasuda Life Ins. Co.	300 (75)	D	41.6	B	A	
Yasuda Industrial Co.	20,000 (5,662)	B	25.0	B	A	
Yasuda Warehouse Co.	10,000 (5,000)	B	88.0	A	A	
Shoei Industrial Co.	2,500 (2,500)	D	—	D	D	
Chugoku Railway Co.	4,700 (4,700)	D	22.8	C	C	
Oriental S.S. Co.	20,000 (17,000)	B	8.0	D	C	
Japan Paper Industry Co.	9,000 (9,000)	C	48.0	B	C	
Imperial Textile & Fibre Co.	100,000 (85,946)	A	13.0	C	B	
Tokyo Budding Co.	26,375 (18,147)	B	12.0	C	A	

Remarks:- The aforesaid classification has been made on the following b

(1) Capital Stock, A (over ¥30,000,000) B (over ¥10,0

(2) Percentage of Ownership, A (over 50 %) B (over 25 %) C

(3) How established, A (established by us or concerns af
with our affiliated concerns and re
C (established by outsiders, but re
the time of establishment though we
managerial relations now existing.
debts being excluded) D (no rel

tion of our 14 affiliated concerns.

fied by ished	Classified by their positions	Classified by Number of Officers sent by us no. as at Oct. 30, 1945		Summarized Classification	
	A	A	all	A	A
	D	D	none	D	D (To be excluded)
	A	D	"	D	D (")
	B	B	all	A	A
	A	A	"	A	A
	B	A	"	A	B
	C	A	"	A	B
	C	B	"	A	B
	D	D	none	D	D (To be excluded)
	D	C	a part	C	C
	C	C	all	A	C
	C	C	"	A	C
	A	B	a part	B	B
	C	B	all	A	B

following bases:-

(over ¥10,000,000) C (over ¥5,000,000) D (below ¥5,000,000)

r 25 %) C (over 10 %) D (below 10 %)

concerns affiliated with us) B (established by consolidation
erns and received our financial aids after the consolidation)
lers, but received financial aids after the establishment or at
t though we took part to a certain degree no financial nor
existing. Financial aids given to the banks to recover bad
D (no relations at all)

Remarks:- The aforesaid classification has been made on the following bases

(1) Capital Stock, A (over ¥30,000,000) B (over ¥10,000

(2) Percentage of Ownership, A (over 50 %) B (over 25 %) C (o

(3) How established, A (established by us or concerns affil
with our affiliated concerns and recei
C (established by outsiders, but recei
the time of establishment though we to
managerial relations now existing.
debts being excluded) D (no relati

(4) Business Positions, In case of banks and trust company the
amount of insurance contracted is used
concerns the total output or the scale

(5) Our Relations, The percentage of share ownership by
offices they were occupying are used

(6) Number of Officers sent, Based on the number of officers as at
touching upon his resolution of dissol
officers sent solely for the purpose

(7) Summarized Classification, The first classification has been made
how they are established, our relation
all from Zaibatsuic point of view.
other consideration has been given. Th
thus classified as "A" or "B" as to t
economical and financial circles from
of view classifying this time into "A
obtained in these considerations we h

e following bases:-

B (over ¥10,000,000) C (over ¥5,000,000) D (below ¥5,000,000)

er 25 %) C (over 10 %) D (below 10 %)

r concerns affiliated with us) B (established by consolidation
ncerns and received our financial aids after the consolidation)
iders, but received financial aids after the establishment or at
ent though we took part to a certain degree no financial nor
ow existing. Financial aids given to the banks to recover bad
D (no relations at all)

rust company the amount of deposits is used as the basis. The
ntracted is used in case of insurance companies. For other
out or the scale of business is resorted to as the basis.

e ownership by the members of the Yasuda family and that of officers'
pying are used as the basis.

officers as at October 30, 1945, when our president's statement
lution of dissolution of our firm was made known, (excluding those
or the purpose of recovering bad debts).

on has been made on the bases of our percentage of share ownership,
ed, our relations with them and the number of officers sent by us -
int of view. To those classified as "C" or "D" on these bases no
s been given. The second consideration has been given to the concerns
or "B" as to the amounts of their capital stock, their positions in
al circles from this time unto "A", "B" and of their formation point
is time into "A", "B" and "C" and finally comparing the results we
iderations we have decided the summarized cllasification.

Appendix No.1

The number of the officers expected to retire from their offices (as at June 24, 1947.)

Office Titles	Total number as at June 24, 1947	Number of officers expected to fall under the category of those subject to retirement					
		Sept. 2, 1945		Nov. 6, 1945		Oct. 29, 1946	
		Number	%	Number	%	Number	%
Chairmen of the board of directors	1	1	100	1	100	1	100
President (including the representative director)	13	12	92.3	12	92.3	12	92.3
Managing Directors (including representative director 2 vice-presidents and 15 executive directors	21	13	61.9	16	76.19	19	90.47
Directors	74	34	45.94	35	47.29	49	66.21
Standing Auditors	9	4	44.44	4	44.44	6	66.66
Auditors	18	10	55.55	10	55.55	12	66.66
(Total)	136	74	54.41	78	57.35	99	72.79

Appendix No.2

The Excerpt from the amendments of the Articles of Incorporation of our Firm.

The following amendment passed the resolution at the 77th extraordinary partners' meeting held on October 23, 1945.

Original	Revised
The Article 1 The object for which the firm has been established is to carry on the following businesses for the purpose of controlling and supervising the affiliated companies as well as of directing and fostering their enterprises. a. Planning of various kinds of enterprises as well as investing in and financing them. b. Dealongs in securities and real estate. c. Investing in various kinds of enterprises. d. Any other businesses connected with the aforesaid businesses.	The object of the firm is to carry on the following businesses:- a. Dealings in securities and real estate. b. Investing in various kinds of enterpreses. c. Such any other businesses as incidental to the accomplishment of the aforesaid businesses.

Appendix No.3

Excerpt from the by-laws of the firm repealed.

The following regulations re the personnel affairs was repealed on and after November 1, 1945.

"All the subsidiary concerns are required to obtain our previous approval for the following matters:-

a. Appointments and removals of all the officers as well as payment for salaries and/or any other allowances to them.

b. Appointments and dismissals of the chiefs of any sections, the Branch Managers or any other officials holding offices corresponding to such posts as well as payment for salaries and or any other allowances to them.

c. The total amount to be paid to any other employees and its percentage for increased salaries, bonuses and special allowances.

Zaibatsu File

CW/CLK/CHP/EMH/amm

Elimination of Zaibatsu Family and Personnel Ties

Government Section ESS/AC 16 May 1947

1 1. Altho SCAPIN 1079 preceded announcement of the economic purge under an expanded interpretation of SCAPIN 550, the need for the action contemplated in SCAPIN 1079 was not thereby obviated. SCAPIN 1079, among other points, called for the elimination of zaibatsu family influence and personnel ties. Expanded SCAPIN 550, while dealing with this problem in part, is primarily addressed to the elimination of the political influence of affected personnel. The elimination of zaibatsu family and personnel ties in the business sphere requires a broader program than that envisaged under the expanded SCAPIN 550. Expanded SCAPIN 550 limits itself to only the top positions in the holding companies and a small number of the respective key subsidiaries. To eliminate the old ties which can successfully subvert whatever is attempted to be accomplished under Imperial Ordinance 567 of 1946 (elimination of combine ties below the top holding company level) it is necessary to houseclean. An ineffective program for eliminating personnel ties is worse than no program at all for such a program merely causes confusion in the existing scheme of things without accomplishing anything positive.

2. It was originally anticipated that the economic purge would affect some 2,000 of Japan's businessmen. As it has turned out some 125 have become purgees. In the event that persons who resigned in anticipation of the expanded purge announcement from November 1946 are included it is thought that the number may reach 500. If the Japanese Government had conscientiously executed the expanded purge a first attack on the problem of zaibatsu family and personnel ties would have been made. As the situation stands nothing substantive has been accomplished.

3. This headquarters waited from 23 July 1946 to late November 1946 for the Japanese Government to submit its program. The proposal for implementing paragraph 3 a of SCAPIN 1079 was contained in amendments to Imperial Ordinance 233. The amended Imperial Ordinance 233 contains an article 19-3 which states "designated persons shall not become an officer of a company." The Japanese Government interpretates this article to refer to the heads of 10 listed families (SCAPIN 995) which ~~the government regarded~~ as meeting the SCAPIN requirement. Following a number of conversations within this headquarters, a meeting was arranged in Government Section 4 March and representatives of the Japanese Government at which time it was pointed out to the Japanese Government that paragraph 19-3 of amended Imperial Ordinance 233 did not meet the requirements of SCAPIN 1079. The government was accordingly asked to submit its program.

MISS HADLEY

1 cont 4. On 5 May a plan was informally submitted by the Japanese Government to Government Section (Tab A). In the view of Government Section the plan is inadequate. It advances the attack on zaibatsu personnel ties but a degree. A few companies are added to the group already affected under the economic purge, ~~either the president or the chairman,~~ thus slightly increasing the number of persons affected (it is only the president or chairman of the new companies who is to be affected). The restrictions placed on affected personnel are however somewhat increased. Affected personnel (purgees or persons who should be purgees) would thus be barred in addition to their present restrictions from companies in their own combine which are capitalised at ¥5,000,000 or above (the definition of combine company being that developed in Imperial Ordinance 567). The proposed Japanese Government's plan accomplishes so little more than that already provided under expanded SCAPIN 550 that it is lacking in raison d'etre. Promulgation of this plan would put this headquarters in the position of being grossly uncritical.

5. The plan for the elimination of zaibatsu personnel ties which Government Section proposes is comprehensive yet one which in no sense deprives Japan of business talent. It merely directs that business talent which operated in close conjunction within a combine for many years will be forced to seek different companies thru which to operate. It proposes that all present officers and all persons who have been officers (the term is used to include councillors and advisors) of designated holding companies** and key subsidiaries thereof between the dates of 7 July 1937 and transfer of control to the HCLC, shall be barred from companies within the combine to which they belong (combine companies to be defined in terms of the "same chain of capital" concept developed in Imperial Ordinance 567).*** It is suggested that key subsidiaries be chosen from among subsidiaries capitalized at ¥5,000,000 or above but that selection be made in terms of importance to the combine rather than upon the mechanical formula of percentage of stock held. The Mitsui combine has been carefully studied and the subsidiaries to be included are listed in Tab B as illustration of the type of company meant.

6. Certain additional measures are proposed in the case of zaibatsu family heads and members. In the view of Government Section it would be appropriate to confine the sweeping restrictions of Article 19-3 of amended Imperial Ordinance 233 to the heads of the families making up the Mitsui, Iwasaki, Sumitomo, and Yasuda Houses as well as Aikawa, Yoshisuke. It is believed adequate that the heads of other zaibatsu families (defined by SCAPIN 244) and family members of both groups to the third degree by blood,

1 cont marriage or adoption, be barred from the schedule of restricted firms and subsidiaries and affiliates as defined in Imperial Ordinance 233.

Public Office Qualification

7. With respect to the appropriate group to be charged with responsibility for carrying out this program, Government Section proposes a revised HCLC. Informal conversation between members of Government Section and AC indicates that both section recognize the need for certain changes in the HCLC organization. With AC concurrence, Government Section proposes to call in representatives of the Japanese Government with a view to getting the Japanese Government to issue a Cabinet Order promptly which will substantially carry out the plan outlined in this memorandum.

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* In attendance: Mr. Henderson of AC, Mr. NODA and Mr. KAIJIMA of the HCLC, Mr. TANAKA and Mr. SUNOBE, of the Political Affairs Section of CLO, Mr. Hara, Deputy to State Minister Kanamori, Mr. Bisson, Miss Sirota, and Miss Hadley.

** Holding companies designated by the HCLC.

*** Government Section has been verbally informed by AC that as the phrase "same chain of capital" is used in Imperial Ordinance 567 it is taken to mean the following: All subsidiary companies of a designated company are deemed to be in the same chain of capital with such designated company and with each other. Subsidiary companies of different designated companies which are themselves subsidiary companies of the same designated company are deemed to be in the same chain of capital with all the designated companies in the group and with each other.

2 Incls:
Tab A - Plan submitted by Japanese Govt.
Tab B - List of companies Mitsui combine.

C. K.

TAG
A

COPY

Plan regarding elimination of appointees from economic fields

5 May 1947

1. An Imperial Ordinance separate from the purge Ordinance will be promulgated providing for the elimination of Zaibatsu appointees from economic field.

2. This Imperial Ordinance will be administered by the Holding Company Liquidation Commission under the supervision of the Public Office Qualifications Section of the Cabinet.

3. Fourteen Zaibatsu families.

(1) 57 persons designated by the Cabinet Notification No. 10 will be subject to the provisions of Article XIX-III of the Imperial Ordinance No. 233.

(2) Other Zaibatsu families members will be ineligible for holding positions of officers in restricted companies or in connected or affiliated companies having the authorized capitalization exceeding $5,000,000 which belong to their own combine. However Zaibatsu family member who or whose spouse, prior to the promulgation of this Imperial Ordinance, has never occupied position of officer in any company belonging to his own combine, the above restrictions will be applied for two years since the promulgation of this Imperial Ordinance.

4. Holding companies and principal officers of companies closely affiliated therewith.

(1) Any person who occupied, in the following companies position of president, vice-president, chairman or vice-chairman

of board of directors, managing or standing director during 7 July 1937 and 2 September 1945 will be ineligible for holding positions of officers prescribed in para. 3 (2) above for 10 years.

a. Mitsui Honsha (including Goshi and Somofokata) Bussan, Kozan, Shintaku, Seimei Hoken, Kako, Fudosan, Senpaku, Norin, Zosen, Seiki, Teikoku Ginko (including Mitsui Ginko), Soko, Toyo Menka, Sanki Kogyo, Yushi, Mokuzai, Nippon Seiko, Toyo Rayon, Showa Hikoki and Toyo Kōatsu.

b. Mitsubishi Honsha.

Tyukogyo, Soko, Shoji, Kogyo, Ginko, Shintaku, Tisho, Sekiyu, Kasei, Seiko, Denki, Kisen, Nippon Aluminum, Nippon Kentetsu and Tokyo Kaijo.

c. Sumitomo Honsha.

Seika Kogyo, Fuso Kinzoku, Sumitomo Denki, Misshin Kagaku, Shikoku Kikai, Sumitomo Aluminum Seiren, Chosen Sumitomo Keikinzoku, Kyodo Denryoku, Nippon Kensetsu, Soko, Ginko, Shintaku, Seimei Hoken, Anto Keikingoku and Manshu Sumitomo Keikinzoku.

d. Yasuda Hozensha.

Ginko, Shintaku, Kasai Kaijo, Soko, Nippon Chochiku and Teikoku Seni.

e. Kawasaki Tyukogyo.

Kokuki, Sharyo and Kisen.

f. Fuji Sangyo.

Mizuho Sangyu.

g. K. K. Nissan.

h. Asano Honsha.

Asano Bussan.

i. Shimbusawa Dozoku.

j. Furukawa Kogyo

Asahi Denke and Furukawa Denki.

k. Okura Kogyo

Doboju and Naigai Tsusho.

l. Nomura Gomei

To Indo Shokusan.

m. Rihen Kogyo

n. Nippon Soda

o. Nippon Chisso Hiryo

Chosen Chisso Kayaku, Chosen Dengyo, Kitsurin Tinzo Sekiyu, Chosen Jinzo Sekiyu, Nitchitsu Nenryo Kogyo, Nitchitsu Kainan Kogyo, Nitchitsu Kogyo Kaihatsu, Nitchitsu Shoken, Kahoku Chisso Hiryo and Nitchitsu Kagaku Kogyo.

(2) Any person who held, between 7 July 1949 and 2 Sept. 1945, position of the chairman or president in companies whose stocks are owned more than 50 %, as of 2 Sept. 1945, by Zaibatsu family holding companies and or companies listed in the above paragraph whose authorized capitalization exceeds $5,000,000 will be subject to the same restrictions as the above for 10 years.

5. The above restriction will be exempted from:

(1) Person who has been appointed as officer because of his technical or managerial ability who can show evidence that he is indispensable for the management of the company.

(2) Person who can establish his own non-connection with the Zaibatsu.

6. In case all principal officers be replaced under this Imperial Ordinance, the Prime Minister may retain one of such officers for each company within the term of six months.

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TAB
B

List of Important Subsidiaries Capitalized at ¥5,000,000 or more

Name of Parent Co.	Authorized Capital	% of Parent Co's Interest
Mitsui Honsha		
Hokkaido Colliery and Steamship	145,000,000	16.9
Japan Steel Manufacturing	120,000,000	21.1
Sanyo Oil and Fat	10,000,000	75.0
Teikoku Bank	220,000,000	4.0
Toyo Silk and Weaving	11,600,000	61.5
Toyo Rubber Chemical	5,000,000	50.0
Onoda Cement	70,000,000	13.0
Nippon Rubber Industrial	5,000,000	62.0
Yuasa Storage Battery	16,000,000	51.0
Kawasaki Wharf	30,000,000	41.0
Mitsui Bussan		
Kyowa Tobacco Manufacturing	5,490,000	96.0
Santai Oil Refinery	5,000,000	100.0
Santai Trading	5,000,000	100.0
Shujoshi Mercury Manufacturing	8,700,000	96.0
Toa Salt Manufacturing	5,000,000	60.0
Mitsui Mining		
Kamaishi Mining	20,000,000	100.0
Sansei Mining	5,098,000	99.0
Taiheiyo Coal Mining	11,000,000	41.0
Keelung Coal Mining	7,000,000	31.0
Yamato Coal Mining	7,500,000	77.0
Toa Mining	5,000,000	88.0
Fukushima Mining	10,000,000	41.0
Mitsui Aluminum	45,000,000	36.0
Chunghsing Coal Mining	10,000,000	50.0
Kyushu Electric Power	60,000,000	50.0
Kawakami Partnership	5,000,000	50.0
Mitsui Trust	None	
Mitsui Life Insurance	None	
Mitsui Chemical Industry		
Shimane Kagaku	15,000,000	16.7
Toa Gosei	40,880,000	24.5
Toyo Soda	30,000,000	51.6
Tairiku Kagaku	10,000,000	50.0
Mitsui Real Estate	None	

Name of Parent Co.	Authorized Capital	% of Parent Co's interest
Mitsui Steamship		
Mitsui Coast wise Ship	10,000,000	67.0
Toyo Kaiun Steamship	18,380,000	58.0
Taiyo Kogyo Steamship	22,120,000	86.0
Horai Tanker	10,000,000	55.0
Mitsui Agriculture and Forestry	None	
Mitsui Shipbuilding		
Nippon Valve Manufacturing	10,000,000	24.0
Mitsui Precision Machine	None	
Nippon Flour Mill		
Toa Flour Mill	7,000,000	50.2
Sanko Flour Mill	10,000,000	60.0
Mitsui Warehouse	None	
Taisho Marine and Fire Insurance	None	
Tropical Produce		
Toyo Rubber Chemical	5,000,000	50.0
Sanki Engineering	None	
Toyo Menka		
Tosen Boshoku	20,000,000	71.0
Shanghai Boshoku	25,000,000	56.0
Toyo Rayon		
Chosen Rayon	10,000,000	60.0
Mitsui Light Metal	None	
Mitsui Oil and Fat	None	
Mitsui Wooden Ship Building	None	
Mitsui Lumber		
Manchiria Plywood Industry	5,000,000	50.0

Name of Parent Co.	Authorized Capital	% of Parent Co's interest
Showa Aircraft Company	62,000,000	34.9
Denki Kagaku Kogyo K K	57,500,000	22.0

ZAIBATSU

4 March 1947

1. "Yasuda" Proposal, October 1945. Yasuda family to withdraw from all positions in banking and industry. Officials in controlled companies who have been appointed by Yasuda family or Holding Company will resign.

2. Japanese Government's 6 Nov. '45 Plan. All members of the Mitsui, Yasuda, Sumitomo and Iwasaki families will immediately resign all offices held by them in any financial, commercial or industrial enterprises and cease forthwith to exercise any influence either directly or indirectly in the management or policies of the enterprise affected by this dissolution.

3. 23 July '46 Directive, SCAPIN 1079, Paragraph 3. Elimination of the influence of listed families or family members through security ownership or the holding of a position of business responsibility by either such family member or his appointee in any company.

4. Outline of the Plan for the Execution of July 23 Directive, Paragraph 3, a. (tentative) September '46.

1. Form of Execution
A new ordinance relating exclusively to the July 23 Directive, Paragraph 3, a, will be promulgated.

2. Contents of the Ordinance
i. A constituent member of zaibatsu designated by the Competent Minister concerned (called "designated zaibatsu" hereafter), his family member, or his appointee may not own stocks or shares in any company. Those who are in possession of such stocks or shares on the effective date of this ordinance must dispose of the same within 3 months from that date (in case these cannot be disposed of by ordinary means, they may be transferred to the Supervising Committee of the Liquidation of Holding Companies), except in the cases where permission of the competent minister concerned has been obtained for special cause, or a family member other than a constituent of a designated zaibatsu with the approval of the Competent Minister concerned acquires with his earned income the stocks or shares in a company other than those belonging to a designated zaibatsu (regardless of whether it is of his own zaibatsu or not).

ii. A constituent member of a designated zaibatsu, his family member or his appointee may not become a member of the board of directors or hold a post corresponding thereto in any company. Any person who occupies such position on the effective date of this ordinance must resign within 3 months from that date, except in the cases where permission of the competent minister has been obtained for special cause, or a family member other than a constituent of the designated zaibatsu, with the approval of the competent minister concerned becomes a member of the board of directors, or takes a post corresponding thereto in a company other than those belonging to a designated zaibatsu

(regardless of whether it is his own zaibatsu or not).

iii. The designated zaibatsu will be the 14 named in the SCAP Directive of January 19, 1946 -- namely, Mitsui, Iwasaki, Sumitomo, Yasuda, Kawasaki, Asano, Nakashima, Shibusawa, Furukawa, Okura, Nomura, Noguchi, Ayukawa and Okochi.

iv. The term "constituent member of a designated zaibatsu" shall mean a person so designated by the competent minister concerned as head of a family belonging to a designated zaibatsu.

v. The term "appointee" means a person who, agreeing to perform on behalf of a constituent member of a zaibatsu the rights and duties as stockholder, investor, or member of the board of directors, of holder of similar position, acquires stocks or shares, or becomes a member of the board of directors or takes a post corresponding thereto.

In case a person who has been a member of the board of directors or has held a post corresponding thereto in any of the following companies, acquires the stocks or shares of company affiliated with the designated zaibatsu to which his company belongs, or becomes a member of the board of directors or takes a post corresponding thereto, the said person shall be considered as an appointee, except in the cases where it is deemed otherwise by the competent minister concerned following the deliberation by the Economic Qualification Inquiry Commission.

(a) Any holding company which is the main company of a designated zaibatsu.

(b) Any company of which constituent members and or their family members, of the one and same designated zaibatsu own the stocks or shares to the amount exceeding 50 per cent of the total capital of the said company.

(c) Any company of which the stocks or shares owned by constituent members, and or their family members of the one and same zaibatsu, and or by companies mentioned under (a) and or (b) above, total more than 50 per cent of the total capital of the said company.

(d) Any company in which another company coming under (a) above holds virtually the decisive power regarding the selection of its member of the board of directors under an agreement relating to personnel appointment.

vi. The term "post corresponding thereto" (member of the board of directors) indicates a policy-making position such as adviser. (KOMON or SODANYAKU). It does not include a plain manager (SHIHAININ).

vii. The competent minister concerned is the Prime Minister.

viii. The competent minister concerned in order to give the permission or the approval mentioned in the provisory clauses of (i) and (ii) or to confirm the case mentioned in the provisory clause of (v) must submit the matter to the deliberation of the Economic Qualification Inquiry Commission.

ix. The Economic Qualification Inquiry Commission shall, under the supervision of the Prime Minister, be composed of commissioners of not more than six (6). The Chairman will be appointed by the Cabinet according to the result of the election among commissioners. Temporary Commissioners may be added if necessary.

x. The affairs relating to the present matter will be in charge of the Cabinet Secretariat.

5. Art. 19-3 of Amended Imperial Ordinance 733. "Designated persons shall not become an officer of a company".

Eleanor Hadley

PLEASE REFER TO SEC. 3(E) AND 3(D) OR (E) AND # 773072

EMH

ZAIBATSU INDEX

ASANO
Asano Honsha Co. 1
Asano Combine 1.1
Small Subsidiary Cos. of Asano Honsha 1.2
Asano Building Co.
Kanto Unyu Co.(Kanto Transportation Co.)
Asano Sekitan Sentetsu Co.(Asano Coal Iron Co.)
Asano Koken Dairi-bu Co.(Asano Ins.Agency Co.)
Non-Controlled Subsidiary Cos. of Asano Honsha 1.3
Asano Cement Co.
Nippon Kokan Co. (Nippon Steel Tube Co.)
Kanto Denki Kogyo Co. (Kanto Electric Ind.Co.)
Dai-Nihon Kogyo Co. (Dai-Nihon Mining Co.)
Hokkaido Jukogyo Co.(Hokkaido Heavy Ind.Co.)
Rumoe Railroad Co.
Asano Jukogyo Co.(Asano Heavy Ind. Co.) 1.4
Kokura Chikko Co. 1.5
Amagasaki Chikko Co. 1.6(1)
Chofu Doc Co. 1.6(2)
Steel Concrete Co. 1.6(3)
Jumen Mining Co. 1.7
Hinode Kisen Co. (Hinode Steamship Co.) 1.8
Formosa Land Co. (Taiwan Jisho Tatemono K.K.) 1.9
Asano Unyu Tanko Co. 1.10
Asano Bussan Co. 1.11
Asano K.K.K. (Asano Industrial Co.) 1.11(1)
Kabushiki Kaisha Ono Tekkosho(KK Ono Iron Works) 1.11(2)
Asano Jushi K.K.K.(Asano Phenol Resin Ind. Co.) 1.11(3)
Okano Valve Mfg. Co. 1.11(4)
Showa Tekko K.K. (Showa Iron Works) 1.11(5)
Kabushiki Kaisha Sendagi Kikai Seisakusho 1.11(6)
(K.K. Sendagi Machinery Works)
Asano Kensetsu Kogyo K.K. 1.11(7)
Subsidiaries of Asano Bussan 1.11(8)
Asano Kenzai KKK (Asano Building Material Ind.Co.)
Asano Kogyo KK (Asano Enterprising Co.)
Nippon Sisei Gohan K.K.(Japan Shaped Ply Wood Co.)
Edogawa Kikai Seisakusho(Edogawa Machinery Works)
Asano Kigai KKK (Asano Tools Ind. Co.)
Kokoku Kagaku KKK (Kokoku Chemical Ind. Co.)
Nihon Hodo Co. (Nihon Road Paving Co.)
Nihon Hodo Co. (Nihon Road Paving Co.) 1.11(9)
Kabushiki Kaisha Asano Bussan Kikai Seisakusho 1.11(10)
(KK Asano Bussan Machinery Works)

FUJI

Fuji Industrial Co. Ltd.	2
Mizuho Industrial Co. Ltd.	2.2
Toa Kokukogyo Co. Ltd.	2.3
Senshoku Co.(Formerly Kaminishi Airplane Ind.Co.)	2.4
Toa Gas Industrial Co. Ltd.	2.5
Nekajima Gas Co. Ltd.	2.6
Hirata Fishing Net Mfg. Co.	2.7
Nippon Koku Kogyo Co, Ltd.	2.8
Chitose Mining Co. Ltd.	2.9
Tatebayashi Industrial Co.	2.10
Sato Tekkosho Co.	2.11
Tokyo Machinery Works Co.(Tokyo Kikai Seisakusho)	2.12
Tanaka Spoke Co.	2.13
Yamagata Sangyo Co.	2.14
Obu Koku Kogyo Co.	2.15
Mitsuyasu Koku Kogyo K.K.	2.16
Daiwa Industrial Co.	2.17
Nihon Hamalite Co.	2.18
Tokyo Drop Forging Co.	2.19
Kobayashi Machine Works Co.	2.20
Yamanaka Koku Kogyo Co.	2.21
Daishoji Industrial Co.	2.22
Taisei Co.	2.23
Fuji Suisan Co.	2.24
Aizu Manufacturing Co.	2.25
Chichibu Kokoo Kogyo K.K.	2.26
Harada Manufacturing Co.	2.27
Marukuni Iron Works Co.	2.28
Showa Manufacturing Co.	2.29
Kanazawa Industrial Co.	2.30
Tsuruoka Seisakujo Co.	2.31
Oita Kogyo Co.	2.32
Kiryu Ice Mfg. Co.	2.33
Taiyo Industrial Co.	2.34
Ibaraki Seiko Co.	2.35
Nakajima Detailed Forging Co.	2.36
Ohno Rivets Manufacturing Co.	2.37
Yamada Kogyo Co.	2.38
Ashikaga Manufacturing Co.	2.39
Showa Iron Founding Co.	2.40
Koyo Iron Works, Ltd.	2.41
Nakashichi Momen Co.	2.42
Kumagaya Koku Kogyo Co.	2.43
Haruna Industrial Co.	2.44
Takeda Industrial Co. (Omiya Koku Kogyo K.K.)	2.45
Nakanishi Koku Kogyo K.K.	2.46

ZAIBATSU INDEX

FUJI

Kodaira Industrial Co.	2.47
Ebihara Shatai Kogyo K.K.	2.48
Tokyo Nakajima Electric Co.	2.49
Kowa Boseki Co.	2.50
Mitaka Koku Kogyo K.K.	2.51
Taguchi Industrial Co.	2.52
Fukuzawa Aerial Ind. Co.	2.53
Osaka Forging Co. (Osaka Koku Seitan Co.)	2.54
Nippon Kinzoku Seiko Co. (Japan Metal Prec.Ind.)	2.55
Ryomo Sangyo Co. (Ashikaga Aircraft Co.)	2.56
Nanao Sangyo K.K.(Nanao Kokuki K.K.)	2.57
Kashiwazaki Industrial Co.	2.58
Daido Paper Mfg. Co.(Daido Seishi K.K.)	2.59
Ozawa Koku-kiki Co. Ltd.	2.60
Taiyo Koku Kogyo K.K. (Taiyo Kogyo K.K.)	2.61
Tanaka Koku-kiki Co. Ltd.	2.62
Showa Gas Co. Ltd.	2.63
Masuda Industrial Co.	2.64
Daido Metal Co.	2.65
Yonezawa Koku Kogyo	2.66

ZAIBATSU INDEX

FURUKAWA

Furukawa Mining Co. Ltd.	3
Furukawa Combine	3.1
Furukawa Combine (Supplement)	3.1(1)
Furukawa Electric Co. Ltd.(Furukawa Denki Kogyo K.K.)	3.2
Fuji Electric Manufacturing Co. Ltd.(Fuji Denki Sieze K.K.)	3.2(1)
Yokohama Rubber Co. Ltd.(Yokohama Gomu Sieze K.K.)	3.2(2)
Dainichi Electric Wire Co. Ltd.(Dainichi Densen KK)	3.2(3)
Nippon Electric Wire Co.(Nippon Densen K.K.)	3.2(4)
Furukawa Foundry Co.Ltd.(Furukawa Chuze K.K.)	3.2(5)
Chiyoda Electric Wire Works, Ltd.(Chiyoda Densen KK)	3.2(6)
Fuji Vacuum Industry Co.Ltd.(Fuji Shinku Kogyo K.K.)	3.2(7)
Toho Metal Refining Co. Ltd.(Toho Kinzoku Seiren KK)	3.2(8)
Japan Light Metal Co. Ltd.(Nihon Keikinzoku K.K.)	3.2(9)
Japan Fluorite Co. Ltd.(Nihon Fukka Kogyo K.K.)	3.2(10)
South Seas Mining & Shipping Co. Ltd. (Nanyo Kesan Unyu K.K.)	3.2(11)
Special Light Metal Alloy Co.Ltd.(Tokushu Keigokin K. K.)	3.2(12)
Japan Submarine Cable Co. Ltd.(Nihon Kaitei Densen K.K.)	3.2(13)
Manchuria Electric Wire Co.Ltd.(Manshu Densen K.K.)	3.2(14)
Imperial Electric Wire Works, Ltd.(Teikoku Densen K.K.)	3.2(15)
Sun Electric Wire Works, Ltd. (Taiyo Densen K.K.)	3.2(16)
Tsuda Electric Wire Works, Ltd. (Tsuda Densen K.K.)	3.2(17)
Showa Electric Wire & Cable Works (Showa Densen Denran K.K.)	3.2(18)
Chosen Electric Wire Works, Ltd.(Chosen Densen KK.)	3.2(19)
Hua Pei Electric Works,Ltd. (Kahoku Densen K.K.)	3.2(20)
Electric Wire & Cable Makers Asso., Ltd. (Densen Haikyu K.K.)	3.2(21)
Chunghua Electric Co. Ltd. (Chuku Denki Kogyo K.K.)	3.2(22)
Kokoku Steel Wire Co. Ltd. (Kokoku Kensakusen K.K.)	3.2(23)
Konwa Kaikan	3.2(24)
Otani Heavy Industry Co. Ltd.(Otani Jukogyo K.K.)	3.2(25)
Japan Alumina Co. Ltd. (Nihon Bande Kogyo K.K.)	3.2(26)
Okamoto Industry Co. Ltd.(Okamoto Kogyo K.K.)	3.2(27)
Rolled Metal Makers Association Ltd. (Atsuen Kinzoku Haiku K.K.)	3.2(28)
Tatara Works, Ltd. (Tatara Seisakusho)	3.2(29)
Nitto Steel Works, Ltd. (Nitto Seiko K.K.)	3.2(30)
Kokoku Light Metal Co. Ltd.(Kokoku Keikinzoku K.K.)	3.2(31)
Japan Lead Industry Co. Ltd.(Nihon Namari Kogyo KK)	3.2(32)
Japan Electric Automobile Co.Ltd.(Nihon Denki Jidosha K.K.)	3.2(33)
Japan Twist Silk Co. Ltd.(Nihon Kennen K.K.)	3.2(34)
Fuji Communication Apparatus Co. Ltd.(Fuji Tsushin-ki Sieze K.K.)	3.2(35)
Kanto Electro-Chemical Co. Ltd.(Kanto Denka Kogyo K.K.)	3.3(1)
Asahi Keikinzoku K.K.	3.3(2)

ZAIBATSU INDEX

FURUKAWA

Nippon Noyaka K.K. (Japan Agricultural Chemical Manufacturing Co.	3.3(3)
Asahi Denka Shoji K.K. (Asahi Denka Trading Co.)	3.3(4)
Toa Yusitsu Kofum Co.	3.3(5)
Asahi Electro-Chemical Co. Ltd.(Asahi Denka Kogyo KK)	3.3
Toa Chemical Co. Ltd.(Toa Kagaku K.K.)	3.4
Taisho Kogyo K.K. (Taisho Mining Co.)	3.5
Yamaichi Tanko K.K. (Yamaichi Ceal Mining Co.)	3.6
Kayanuma Tanka Kogyo K.K.	3.7
Sensen Kogyo K.K.	3.8
Yamani Denki K.K. (Yamani Electric Mfg.Co.)	3.9
Nabeyama Kido K.K.(Nabeyama Track Co.)	3.10
Kanto Denryoku Kogyo K.K.	3.11

ZAIBATSU INDEX

KAWASAKI

Kawasaki Heavy Industries, Ltd.	4
Kawasaki Combine	4.1
Kawasaki Airplane Mfg.Co. Ltd.	4.2
Nippon Seiko Co.	4.2(1)
Kobe Facuory (K.K. Kobe Kosakusho)	4.2(2)
Osaka Metal Ind. Co. (Osaka Kinzoku Kogyo K.K.)	4.2(3)
Tsuchiya Industries Ltd.	4.2(4)
Kawasaki Rolling Stock Mfg. Co.	4.3
Diesel Automobile Ind. Co.(Diesel Jidosha Kogyo K.K.	4.3(1)
Kahoku Car Co.	4.3(2)
Iguchi Iron Casting Co.	4.3(3)
Kawasaki Steamship Co. Ltd.	4.4
Kohwa Shipping Co.	4.4(1)
Nitto Transport Agency & Co.	4.4(2)
Kuji Transport & Stevedoring Co.	4.4(3)
Nanwa Shipping Co.	4.4(4)
Showa Shipping Co.	4.4(5)
Hachinohe Transport & Stevedoring Co.	4.4(6)
Niigata Marine & Land Transportation Co. (Niigata Kairiku Unse K.K.)	4.4(7)
Niigata Warf Stevedoring Co. (Niigata Rinke Kaihatsu KK)	4.4(8)
Kohkoku Steamship Co.	4.4(9)
Koa Steamship Co.	4.4(10
Taiko Steamship Co.	4.4(11
Kawasaki Coastwise Auxiliary Sailing Ship Co.	4.4(12
Kawaki Wooden Ship Building Co.	4.4(13
Goyo Steamship Co.	4.4(14
South Saghalien Mining Co.	4.4(15
Hara Trading Co.	4.4(16
Hakuyo Steamship Co.	4.4(17
Kinan Industries Co.	4.4(18
Shikuka Transport & Stevedoring Co.	4.4(19
Kawasaki Munitions Works	4.5
Hokoku Cobalt Co. Ltd.	4.6
Kawasaki Electric Works, Ltd.	4.7
Kawasaki Furnace Material Co. Ltd.	4.8
Kawasaki Fujitidera Works, Ltd.	4.9
Kabushiki Kaisha Kawasaki Yokkaichi Seisakusho	4.10
Shinko Building, Ltd.	4.11
Denyo Kogyo K. K.	4.12
Asahi Mining Ind. Co. (Asahi Kogyo K.K.)	4.12(1
Shinto Transportation Co. Ltd.	4.13
New Tokyo Hotel	4.14
Sone Ceramic Co. (Sone Yogyo K.K.)	4.15
Second Kawasaki Airplane Mfg. Co. (Taiui Kawasaki Kokuki Kogyo K.K.)	4.16
Tor Hotel Ltd.	4.17
Teikokukai Co.	4.18

MITSUBISHI

Mitsubishi Honsha	6
Iwasaki Personal Asscts	6(1)
Japan Optical Industry Company, Ltd.	6.1
Mitsubishi Oil Company	6.2
Mitsubishi Trust Company, Ltd.	6.3
Mitsubishi Electric Manufacturing Co.	6.4
Mitsubishi Chemical-Industry Machinery Mfg.Co.	6.4(1)
Mitsubishi Magnesium Industry Co.,Ltd.	6.4(1)(1)
Manchuria Soybeans Chemical Industry Co.,Ltd.	6.4(1)(2)
Kyoei Trading Co.,Ltd.	6.4(1)(3)
Toyo Grindstone Industry Co.,Ltd.	6.4(1)(4)
Mitsubishi Kwantung Magnesium Co.,Ltd.	6.4(1)(5)
Takeda Chemicals Co.,Ltd.	6.4(1)(6)
Toyo Carbon Co., Ltd.	6.4(1)(7)
Lion Oil & Resin Co., Ltd.	6.4(1)(8)
Nippon Architectural Steel Mfg. Co.	6.4(2)
Tanaka Aircraft Instrument Co.	6.4(3)
Toyo Electric Mfg. Co., Ltd.	6.4(4)
Togami Electric Works, Ltd.	6.4(5)
Dai Nippon Paint Co., Ltd.	6.4(6)
Kotoku Kisso (Kotoku Estate Co., Ltd.)	6.4(7)
Torauchi Works	6.4(8)
Tokyo Wire Mfg. Co.	6.4(9)
Nippon Electric Instrument Co.	6.4(10)
Mitsubishi Trading Co.	6.5
Formosan Chemical Industrial Co., Ltd.	6.5(1)
Korean Knitting & Weaving Co., Ltd.	6.5(2)
Thai Chemical Industries Co., Ltd.	6.5(3)
Shansi Giauber's Salt Chemical Co., Ltd.	6.5(4)
Manchurian Hemp Industrial Co., Ltd.	6.5(5)
Tawau Industrial Co., Ltd.	6.5(6)
Japan Corn Products Refining Co., Ltd.	6.5(7)
Shindo Pump Manufacturing Co., Ltd.	6.5(8)
Imperial Hide & Leather Industrial Co., Ltd.	6.5(9)
Nakamura Steamship Co., Ltd.	6.5(10)
Japan Steel Fitting Mfg. Co., Ltd.	6.5(11)
Manchurian Mitsubishi Mach. & Instr.Mfg.Co.,Ltd.	6.5(12)
Mitsubishi Chemical Machinery Co., Ltd.	6.5(13)
Hokuyo Shokai K.K.(Mitsubishi Trading Co.,Ltd.)	6.5(14)
Mitsubishi Steamship Co., Ltd.	6.5(15)
Manchurian-Mongolian Natural Resources Cultv. Co., Ltd.	6.5(16)
Kaishu Flour Mills, Ltd.	6.5(17)
Southern Pacific Trading Co., Ltd.	6.5(18)
Shanghai Mitsubishi Ware Housing Co., Ltd.	6.5(19)
Mongolian Mica Co., Ltd.	6.5(20)

ZAIBATSU INDEX

MITSUBISHI

Boeton Industrial Co., Ltd.	6.5(21)
Mitsubishi Heavy Industries Co., Ltd.	6.6
Ikegai Automobile Mfg. Co., Ltd.	6.6(1)
Imperial Aeroplane Ind.,Ltd.	6.6(2)
Aichi Prefecture Peat Co., Ltd.	6.6(3)
Air Chemical Ind., Ltd.	6.6(4)
Ezaki Iron Works, Ltd.	6.6(5)
Akebono Arms Ind. Co., Ltd.	6.6(6)
Diesel Engineering Co., Ltd.	6.6(7)
Formosan Dock & Construction Co., Ltd.	6.6(8)
Korea Heavy-Industries, Ltd.	6.6(9)
Kyushu Machine Tools Co., Ltd.	6.6(10)
Japan Battery Co., Ltd.	6.6(11)
Japan Press Manufacturing Co., Ltd.	6.6(12)
Manchuria Mitsubishi Engineering Co., Ltd.	6.6(13)
Mitsubishi Lumber Ind., Ltd.	6.6(14)
Nagoya Screw Works Co., Ltd.	6.6(15)
Omi Aircraft Manufacturing Co., Ltd.	6.6(16)
Unzen Fire-Brick Co., Ltd.	6.6(17)
Wakayama Iron Ind., Ltd.	6.6(18)
Kotoku Kisso	6.7
Mitsubishi Mining Co., Ltd.	6.8
Maruko Kozai Kogyo K. K.	6.8(1)
Shang-Tung Gold Mine Development Partnership,Ltd.	6.8(2)
Ta-Won-Kou Colliery Co., Ltd.	6.8(3)
Nippon Aluminum Co., Ltd.	6.8(4)
Kurihara Railroad Co., Ltd.	6.8(5)
Yubetsu Colliery & Railroad Co., Ltd.	6.8(6)
South Sakhalien R.R. Co., Ltd.	6.8(7)
Mozan Iron Mine Development Co.	6.8(8)
Mitsubishi Light Alloy Mfg. Co., Ltd.	6.8(9)
Korean Anthracitic Colliery Co., Ltd.	6.8(10)
Sakai Chemical Industry Co.	6.8(11)
Shotoku Mining Co.	6.8(12)
Hshin-Tai Colliery Partnership, Ltd.	6.8(13)
Mitsubishi Estate Co., Ltd.	6.9
Mitsubishi Bank	6.10
Mitsubishi Warehouse	6.11
Mitsubishi Steel Manufacturing Co.,Ltd.	6.12
Mitsubishi Steel Products Co.	6.12(1)

ZAIBATSU INDEX

MITSUI

Mitsui Honsha Ltd.	
Mitsui (House of)	5
Mitsui (House of) (Supplement)	5(1)
Tropical Produce Co. Ltd.	5(2)
Taisho Marine & Fire Insurance Co. Ltd.	5.1
Toyo Synthetic Industry Co. Ltd.	5.2
Sanyo Oil & Fat Industrial Co. Ltd.	5.3
Nippon Rubber Chemical Ind. Co. Ltd.	5.4
Nippon Kinzoku Kogyo (Nippon Metal)	5.5
Nisshin Steel Mfg. Co., Ltd.	5.6
Sanrin Muental Co., Ltd.	5.7
Toyo Rubber Chemical Ind. Co., Ltd.	5.8
Munakata Sangyo Co., Ltd.	5.9
Showa Air-Craft Mfg. Co., Ltd.	5.10
Toyo Soda Ind. Co., Ltd.	5.11
Toa Electric Iron Works Ltd.	5.12
Yuasa Storage Battery Mfg. Co., Ltd.	5.13
Ogura Exploitation Co., Ltd.	5.14
Maruzen Petroleum Refining Co., Ltd.	5.15
Mitsui Agriculture & Forestry Co., Ltd.	5.16
Mitsui Shipbuilding Co., Ltd.	5.17
Toyo Hosiery Ltd.	5.18
Teikoku Bank	5.19
Mitsui Wooden Ship Building Co., Ltd.	5.20
Mitsui Life Insurance Co., Ltd.	5.21
Hokkai Steamship Co., Ltd.	5.22
Oriental Steel Material Joint-Stock Co.	5.23
Onoda Cement Co., Ltd.	5.24
Toyo High Pressure Co., Ltd.	5.25
Mitsui Precious Machinery & Engineering Co.	5.26
Mitsui Oil & Fat Industry Co., Ltd.	5.27
Mitsui Partnership Co.	5.28
Toyo Otis Elevator Co., Ltd.	5.29
Nippon Metal Industrial Co., Ltd.	5.30
Mitsui Trust Co., Ltd.	5.31
Nippon Yeast Co., Ltd.	5.32
Toyo Soishi Boshoku K.K.	5.33
Nanbonu Mengyo K. K.	5.34
Daito Woolen Textile Mfg. Co., Ltd.	5.35
Mitsui Real Estate Co., Ltd.	5.36
Sanshin Building Co., Ltd.	5.37
Mitsui Lumber Co., Ltd.	5.37(1)
Sansho Hoso Kogyo K. K.	5.38
Hokkai Mokuzai Bofu K. K.	5.38(1)
Nangoku Ringyo K. K.	5.38(2)
Ishida Yotaru Kogyo K. K.	5.38(3)
	5.38(4)

ZAIBATSU INDEX

MITSUI

K.K. Aichi Seisakusho	5.38(5)
Izumi Koku Kogyo K. K.	5.38(6)
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Manshu Goban Kogyo K. K.	5.38(8)
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Hitachi Machinery Co., Ltd. (Hitachi Seiki Kaisha Ltd.)	17.14
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Hitachi Shipbuilding Co., Ltd.	17.1
Hitachi Water Works Co., Ltd.	17.8
Hokkaido Colliery & Shipping Co.	5.39(22)
Hokkaido Electric Supply Co., Ltd.	16.7
Hokkaido Jukogyo Co. (Hokkaido Heavy Ind. Co,)	1.3
Hokkai Steamship Co., Ltd.	5.23
Hokkaido Sulphur Co., Ltd.	5.39(6)
Hokkai Mokuzai Bofu K.K.	5.38(2)
Hokoku Cobalt Co., Ltd.	4.6
Hokuyo Shokai K.K. (Mitsubishi Trading Co., Ltd.)	6.5(14)
Horai Tanker Co.	5.47(8)
Hoshojima Landing Service (Hosojima Koun K.K.)	7.17
Hua Pei Electric Works, Ltd. (Kahoku Densen K.K.)	3.2(20)
Hshin-Tai Colliery Partnership Ltd.	6.8(13)
Hyogo Amalgamated Canned-Goods Co., Ltd.	5.42(3)
Ibaraki Seiko Co.	2.35
Iguchi Iron Casting Co.	4.3(3)
Ikegai Automobile Mfg. Co., Ltd.	6.6(1)
Imperial Aeroplane Ind. Ltd.	6.6(2)
Imperial Electric Wire Works, Ltd. (Teikoku Densen K.K.)	3.2(15)

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Imperial Hide & Leather Industrial Co., Ltd.	6.5(9)
Imperial Hotel Co. (Teikoku Hotel)	11.7
The Imperial Piston Ring Co., Ltd. (Teikoku Piston Ring)	15.11
Imperial Sulphur Mining Co. (Teikoku Iwo Kogyo Kaisha)	5.45(3)
Inoue Electric Machinery Manufacturing Co., Ltd.	17.15
Ishida Yotaru Kogyo K.K.	5.38(4)
Iwasaki Personal Assets	6(2)
Iyo Mokuzai K.K.	5.38(7)
Izumi Koku Kogyo K.K.	5.38(6)
Japan Alumina Co., Ltd. (Nihon Bando Kogyo K.K.)	3.2(26)
Japan Automobile Co. (Nihon Jidosha K.K.)	11.9
Japan Battery Co., Ltd.	6.6(11)
Japan Corn Products Refining Co., Ltd.	6.5(7)
Japan Electric Automobile Co., Ltd. (Nihon Denki Jidosha K.K.)	3.2(33)
Japanese-Manchurian Steel ProductsCo., Ltd.	5.40(3)
Japan Fire Proof Material Mfg. Co. (Nippon Taika Zairyo K.K.)	7.17
Japan Fluorite Co., Ltd. (Nihon Fukka Kogyo K.K.)	3.2(10)
The Japan High Grade Fuel Mfg. Co., Ltd. (Nihon Kikwa Nenryo)	15.23
Japan Hollow Forging Co. (Nippon Chukuko K.K.)	10.13
Japan Lead Industry Co., Ltd. (Nihon Namari Kogyo K.K.)	3.2(32)
Japan Leather Mfg. Co. (Nippon Hikaku K.K.)	11.5
Japan Light Metal Co., Ltd. (Nihon Keikinzoku K.K.)	3.2(9)
Japan Machine Parts Co., Ltd.	10.26
Japan Malleable Cast Iron Foundry Co.	17.9
Japan Optical Industry Co., Ltd.	6.1
The Japan Optical Instruments Mfg. Co., Ltd. (Nihon Koki)	15.7
The Japan Paper Industry Co., Ltd. (Nihon Shigyo)	15.4
Japan Press Manufacturing Co., Ltd.	6.6(12)
Japan Plywood Shipbuilding Co., Ltd.	16.8
Japan Real Estate	8.4
The Japan Savings Bank, Ltd. (Nihon Chochiku Ginko)	15.25

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Japan Submarine Cable Co., Ltd. (Nihon Kaitei Densen K.K.)	3.2(13)
Japan Steel Fitting Mfg. Co., Ltd.	6.5(11)
Japan Twist Silk Co., Ltd. (Nihon Kennen K.K.)	3.2(34)
Jehol Flourite Mining Co.	14.21
Joran Coal Mine (Joran Tanko K.K.)	7.17
Joshin Mining Co. (Joshin Kogyo K.K.)	7.17
Junan Mining Co.	1.7
Jyozankai Railroad Co., Inc.	16.4
Kab ushiki Kaisha Asano Bussan Kikai Seisakusho (KK Asano Bussan Machinery Works)	1.11(10)
Kabushiki Kaisha Hinomaru Shokai(Hinomaru Firm)	7.17
Kabushiki Kaisha Kawasaki Kigyodo	5.43(1)
Kabushiki Kaisha Kawasaki Yokkaichi Seisakusho	4.10
Kabushiki Kaisha Ono Tekkosho (K.K. Ono Iron Works)	1.11(2)
Kabushiki Kaisha Sendagi Kikai Seisakusho (K.K. Sendagi Machinery Works)	1.11(6)
Kahoku Car Co.	4.3(2)
Kainan Spongy-iron Mfg. Co. (Kainan Gentetsu K.K.)	7.17
Kaishu Flour Mills, Ltd.	6.5(17)
Kamaishi Mining Co., Ltd.	5.39(1)
Kamikita Agricultural & Forestry Co.	13.4
Kanagawa Provisions Co., Ltd.	5.42(5)
Kanazawa Industrial Co.	2.30
Kanko Associated Timberer's Corp (Kanko Godo Mokuzai K.K.)	7.17
Kannan Dairy (Kannan Gyunyu K.K.)	7.17
Kanto Denki Kogyo Co.(Kanto Electric Ind. Co.)	1.3
Kanto Denryoku Kogyo K.K.	3.11
Kanto Electro-chemical Co., Ltd. (Kanto Denka Kogyo K.K.)	3.3(1)
Kanto Industrial Co., Ltd.	8.1
Kanto Unyu Co. (Kanto Transportation Co.)	1.2
Kashiwazaki Industrial Co.	2.58
Kawakami Partnership	5.39(18)
Kawaki Wooden Ship Building Co.	4.4(13)
Kawano Hotel Co.	11.8
Kawasaki Airplane Mfg. Co., Ltd.	4.2
Kawasaki Chuo Unso (Kawasaki Central Transportation Co.)	1.6(4)

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Kawasaki Coastwise Auxiliary Sailing Ship Co.	4.4(12)
Kawasaki Combine	4.1
Kawasaki Electric Works, Ltd.	4.7
Kawasaki Fujidera Works, Ltd.	4.9
Kawasaki Furnace Material Co., Ltd.	4.8
Kawasaki Heavy Industries, Ltd.	4
Kawasaki Munitions Works	4.5
Kawasaki Rolling Stock Mfg. Co.	4.3
Kawasaki Steamship Co., Ltd.	4.4
Kawasaki Truck Transportation Co.	16.(4)
Kawashima Yoshiten Ltd.	16.16
Kayanuma Tanka Kogyo K.K.	3.7
Keelung Coal Mining Co., Ltd.	5.39(17)
Kinan Industries Co.	4.4(18)
Kinugasa Trading Co. (Kinugasa Bussan K.K.)	7.17
Kiryu Ice Mfg. Co.	2.33
Kitsurin Railways Corp (Kitsurin Tetsudo K.K.)	7.17
Kitsurin Synthetic Oil Co.	7.5
(Kitsurin Jinzo Sekiyu K.K.)	
K.K. Aioi Seisakusho	5.38(5)
K.K. Nippon Denkai Seitetsu-sho	18.8
Koa Steamship Co.	4.4(10)
Kobayashi Machine Works Co.	2.20.
Kobe Factory (K.K. Kobe Kosakusho)	4.2(2)
Kodaira Industrial Co.	2.47
Kogen Nickel Mining Corp	7.17
(Kogen Nickel Kogyo K.K.)	
Kohkoku Steamship Co.	4.4(9)
Kohwa Shipping Co.	4.4(1)
Kokko Keikinzoku Kogyo K.K.	18.2
Kokoku Kagaku KKK (Kokoku Chemical Ind. Co.)	1.11(8)
Kokoku Light Metal Co., Ltd.	3.2(31)
(Kokoku Keikinzoku K.K.)	
Kokoku Steel Wire Co., Ltd.	3.2(23)
(Kokoku Kosakusen K.K.)	
Kokura Chikko Co.	1.5
Kokusan Keigin Kogyo K.K.	18.5
(Home Aluminum Products Ind. Co., Ltd.)	
Konan Industrial Co.	13.3
Konwa Kaikan	3.2(24)
Korean Aluminum Articles Mfg. Co.	7.2
(Chosen Aluminum Kogyo K.K.)	
Korea Aluminium Mfg. Co.	10.23

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Korean Anthracitic Colliery Co., Ltd.	6.8(10)
Korea Haevy-Industries, Ltd.	6.6(9)
Korean Knitting & Weaving Co., Ltd.	6.5(2)
Korean Oil Refining Co. (Chosen Sekiyu K.K.)	7.17
Korean Rayon Co.(Chosen Rayon Kaisha)	5.46(2)
Korean Steel Pipe Co., Ltd.	5.40(4)
Korean Zinc Articles Mfg. Co. (Chosen Namari Kogyo K.K.)	7.27
Kotoku Fudosan K.K.(Kotoku Real Estate Co., Ltd)	15.2
Kotoku Jisso	6.7
Kotoku Jisso(Kotoku Estate Co., Ltd.)	6.4(7)
Kowa Boseki Co.	2.50
Kowa Gomu Sangyo Kaisha Ltd.	5.43(8)
Koyo Iron Works, Ltd.	2.41
Kuji Transport & Stevedoring Co.	4.4(3)
Kumagaya Koku Kogyo Co.	2.43
Kuribayashi Kinkai Kisen K.K. (Kuribayashi Coastal Motor-ship Co., Ltd.)	16.6
Kuribayashi Shosen K.K. (Kuribayashi Mercantile Marine Co., Ltd.)	16.5
Kuribara Railroad Co., Ltd.	6.8(5)
Kwaken Shoyaku Co.	10.21
Kyoei Clay Co., Ltd.	16.2
Kyoei Trading Co., Ltd.	6.4(1)(3)
Kyoshin Gumi Co.	5.45(1)
Kyowa Shoko Ltd.	5.43(9)
Kyowa Tabako Kabushiki Kaisha	5.42(6)
Kyushu Machine Tools Co., Ltd.	6.6(10)
Lion Oil & Resin Co., Ltd.	6.4(1)(8)
Manchuria Investment Securities Co., Ltd.	5.63
Manchuria Mitsubishi Engineering Co., Ltd.	6.6(13)
Manchuria Electric Wire Co., Ltd. (Manshu Densen K.K.)	3.2(14)
Manchurian Hemp Industrial Co., Ltd.	6.5(5)
Manchurian Mitsubishi Mach. & Instr. Mfg. Co., Ltd.	6.5(12)
Manchurian-Mongolian Natural Resources Cultv. Co., Ltd.	6.5(16)
Manchurian Synthetic Fuel Co.	5.55
Manchuria Oil Co.	5.56
Manchuria Sankin Engineering Co., Ltd.	5.40(5)
Manchuria Soybeans Chemical Industry Co., Ltd.	6.4(1)(2)
Man-mo Tensan Kaihatsu Kaisha Ltd.	5.42(4)
Manshu Goban Kogyo K.K.	5.38(8)
Manshu Hatsudoki Kabushiki Kaisha	5.42(9)

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Manshu Senkozai Kabushiki Kaisha	5,42(7)
Maruko Kozai Kogyo K.K.	6.8(1)
Marukuni Iron Works Co.	2.28
Maruzwn Portoleum Refining Co., Ltd.	5.16
Masuda Industrial Co.	2.64
Matsushima Coal Mining Co., Ltd.	5.39(14)
Meiji Leather Co., Ltd.	10.25
Meiji Steamship Co.	5,47(5)
Miseki Ringyo K.K.	5.50
Misso Machinery Co.	9.4
Mitaka Koka Kogyo K.K.	2.51
Mitsubishi Bank	6.10
Mitsubishi Chemical-industry Machinery Manufacturing Co.	6.4(1)
Mitsubishi Chemical Machinery Co., Ltd.	6.5(13)
Mitsubishi Electric Manufacturing Co.	6.4
Mitsubishi Estate Co., Ltd.	6.9
Mitsubishi Heavy Industires Co., Ltd.	6.6
Mitsubishi Honsha	6
Mitsubishi Kwantung Magnesium Co., Ltd.	6.4(1)(5)
Mitsubishi Light Alloy Mfg. Co., Ltd.	6.8(9)
Mitsui Light Metal Co., Ltd.	5.39(8)
Mitsubishi Lumber Ind. Ltd.	6.6(14)
Mitsubishi Magnesium Industry Co., Ltd.	6.4(1)(1)
Mitsubishi Mining Co., Ltd.	6.8
Mitsubishi Oil Company	6.2
Mitsubishi Steel Manufacturing Co., Ltd.	6.12
Mitsubishi Steel Products Co.	6.12(1)
Mitsubishi Steamship Co., Ltd.	6.5(15)
Mitsubishi Trading Co.	6.5
Mitsubishi Trust Co., Ltd.	6.3
Mitsubishi Warehouse	6.11
Mitsui Agriculture & Forestry Co., Ltd.	5.17
Mitsui Bussan Kaisha Ltd.	5.42
Mitsui Chemical Industry Co., Ltd.	5.41
Mitsui Coal Mining Co., Ltd.	5.39(19)
Mitsui Coastwise-ship Co.	5.47(4)
Mitsui Honsha Ltd.	5
Mitsui (House of)	5(1)
Mitsui (House of) Supplement	5(2)
Mitsui Life Insurance Co., Ltd.	5.22
Mitsui Lumber Co., Ltd.	5.38
Mitsui Mining Co., Ltd.	5.39
Mitsui Oil & Fat Industry Co., Ltd.	5.28

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Mitsui partnership Co.	5.29
Mitsui Precious Machinery & Engineering Co.	5.27
Mitsui Real Estate Co., Ltd.	5.37
Mitsui Shipbuilding Co., Ltd.	5.18
Mitsui Steamship Co.,	5.47
Mitsui Trust Co., Ltd.	5.32
Mitsui Warehouse Co.	5.45
Mitsui Wooden Ship Building Co., Ltd.	5.21
Mitsuyasu Koku Kogyo K.K.	2.16
Miyoshi Kagaku Kogyo Co., Ltd.	16.1
Mizuho Industrial Co., Ltd.	2.2
Mongolian Mica Co., Ltd.	6.5(20)
Mozan Iron Mine Development Co.	6.8(8)
Munakata Sangyo Co., Ltd.	5.10
Murorsan Mokuzai Kogyo K.K.	5.38(9)
Nabeyama Kido K.K. (Nabeyama Track Co.)	3.10
Nagoya Screw Works Co., Ltd.	6.6(15)
Nakai Shoten	16.19
Nakajima Detailed Forging Co.	2.36
Nakajima Gas Co., Ltd.	2.6
Nakamura Steamship Co., Ltd.	6.5(10)
Nakanishi Koku Kogyo K.K.	2.46
Nakashichi Momen Co.	2.42
Nampo Ringyo K.K.	5.38(10)
Nanao Sangyo K.K. (Nanao Kokuki K.K.)	2.57
Nanboku Mengyo K.K.	5.35
Nangoku Kigyo K.K.	5.51
Nangoku Ringyo K.K.	5.38(3)
Nanwa Shipping Co.	4.4(4)
Nasu Aluminum Mfg. Co.	5.57
New Caledonia Mining Co. (Nouvelle Caledonie Kogyo K.K.)	10.9
New Tokyo Hotel	4.14
Nichiden Kogyo K.K. (Nichiden Industrial Co., Ltd.)	18.9
Nichiro Lumber Co., Ltd.	16.10
Nihon Hamalite Co.	2.18
Nihon Hodo Co. (Nihon Road Paving Co.)	1.11(8)
Nihon Hodo Co. (Nihon Road Paving Co.)	1.11(9)
The Nihon Plug Mfg. Co., Ltd. (Nihon Plug Kogyo)	15.20
Nihon Seikosho	5.66

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Niigata Marine & Land Transportation Co. (Niigata Kairiku Unso K.K.)	4.4(7)
Niigata Warf Stevedoring Co. (Niigata Rinko Kaihatsu K.K.)	4.4(8)
Nikka Paper Mfg. Co., Ltd.	
Nippon Aluminum Co., Ltd.	16.17
Nippon Architectural Steel Mfg. Co.	6.3(4)
Nippon Artificial Leather Controlling Co. (Nippon Gikaku Tosei K.K.)	6.4(2) 7.17
Nippon Carbon Black Controlling Co. (Nippon Carbon Black Tosei K.K.)	7.17
Nippon Chisso Combine	
Nippon Denki Kogyo Co.	7(1)
Nippon Dynamite Controlling Co. (Nippon Kayaku Tosei K.K.)	17.11 7.17
Nippon Electric Instrument Co.	
Nippon Electric Wire Co., Ltd. (Nippon Densen K.K.)	6.4(10) 3.2(4)
Nippon Felt Co., Ltd.	
Nippon Flour Mill Co.	16.12
Nippon Kako-mokuzai Co., Ltd.	5.44
Nippon Keigin Kogyo K.K.	16.11
Nippon Kinzoku Kogyo (Nippon Metal)	18.1
Nippon Kinzoku Seiko Co. (Japan Metal Prec. Ind.)	5.6 3.55
Nippon Kokan Co. (Nippon Steel Tube Co.)	
Nippon Koku Kogyo Co., Ltd.	1.3
Nippon Magnesium K.K.	2.8
Nippon Metal Industrial Co., Ltd.	18.7
Nippon Nitrogenous Fertilizer Mfg. Co. (Nippon Chisso Hiryo K.K.)	5.31 7
Nippon Noyaku K.K. (Japan Agricultural Chemicals Mfg. Co.)	3.3(3)
Nippon Rika Kogyo Kaisha, Ltd. (Rika Kogyo)	15.19
Nippon Rubber Chemical Ind. Co., Ltd.	
Nippon Seiko Co.	5.5
Nippon Seikei Gohan K.K. (Japan Shaped Ply Wood Co.)	4.2(1) 1.11(8)
Nippon Sheet Glass Co.	
Nippon Shoe Mfg. Co. (Nihon Seika K.K.)	14.11
Nippon Soda	11.6
Nitto Steel Works, Ltd. (Nitto Seiko K.K.)	9.1
Nippon Valve Mfg. Co.	3.2(30) 5.52

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Nippon Wirecloth Co., Ltd.	16.13
Nippon Yeast Co., Ltd.	5.33
Nippon Zinc Mining Co., Ltd.	5.39(2)
Nishinippon Mutual Finance Corp.	10.17
Nissan Co.	8
Nissan Fire & Marine Insurance Co., Ltd.	8.2
Nissan Life Insurance Co., Ltd.	8.3
Nisshin Steel Casting Co.	5.59
Nisshin Steel Mfg. Co., Ltd.	5.7
Nissin Kogyo K.K.	10.18
Nisso Co.	9
Nitchitsu Aircraft Material Ind. Co. (Nitchitsu Kozai Kogyo K.K.)	7.17
Nitchitsu Chemical Industry (Nitchitsu Kagaku Kogyo K.K.)	7.16
Nitchitsu Magnesium Metals Corp. (Nitchitsu Magnesium K.K.)	7.1
Nitchitsu Mine Development Co. (Nitchitsu Kogyo Kaihatsu K.K.)	7.4
Nitchitsu Mining Corp of Kaimin Island (Nitchitsu Hainan Kogyo K.K.)	7.7
Nitchitsu Securities Corp (Nitchitsu Shoken K.K.)	7.15
Nitchitsu-Shionc Corp For Medical Man. (Nitchitsu Shionc Seiyaku K.K.)	7.12
Nitchitsu Sulphar Mining Co. (Nitchitsu Iwo Kogyo K.K.)	7.8
Nitchitsu Synthetic Jewels Mfg. Co. (Nitchitsu Hoseki K.K.)	7.17
Nitchitsu Synthetic Oils Corp (Nitchitsu Nenryo Kogyo K.K.)	7.11
Nitchitsu Synthetic Rubber Mfg. Co. (Nitchitsu Gomu Kogyo K.K.)	7.13
Nitchitsu Trading Co. (Nitchitsu Sangyo K.K.)	7.9
Nitchitsu Transportation Co. (Nitchitsu Unyu K.K.)	7.17
Nitrogenous Industry Co. of Formosa (Taiwan Chisso Kogyo K.K.)	7.3
Nitto Industrial Mfg. Co. (Nitto Koku Kogyo K.K.)	10.10
Nitto Lumber Mfg. Co.	10.22
Nitto Transport Agency & Co.	4.4(2)
Nobeoka Land & Buildings Co. (Nobeoka Tochi Jutaku K.K.)	7.17
Nobeoka Truck Co. (Nobeoka Kamotsu Unso Jidosha K.K.)	7.17

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Nomura Bank	10.2
Nomura & Co. (Nomura Gomei Kaisha)	10
Nomura East India Cultivating Co. (Nomura Toindo Shokusan)	10.4
Nomura Life Insurance Co.	10.19
Nomura Mining Co. (Nomura Kogyo K.K.)	10.6
Nomura Report	10.1
Nomura Securities Co.(Nomura Shoken K.K.)	10.3
Nomura Shoe Co. (Nomura Seika K.K.)	10.8
Nomura Speicial Steel Co. (Nomura Seiko K.K.)	10.7
Nomura Steel Mfg. Co.	10.16
Nomura Trading Co. (Nomura Boeki K.K.)	10.5
North China Gold Mining Co.	14.23
North China Nitrogenous Fertilizer Mfg. Co. (Kahoku Chisso Hiryo K.K.)	7.17
The Norhteastern Electric & Radio Co., Ltd. (Tohoku Denki Musen)	15.10
North Korea Associated Electric Co. (Hokusen Godo Denki K.K.)	7.17
Obu Koku Kogyo Co.	2.15
Ogura Exploitation Co., Ltd.	5.15
Ohama Coal Mining Co. (Ohama Tanko K.K.)	11.4
Ohno Rivets Mfg. Co.	2.37
Oji Heiki K.K.	16.23
Oji Kokuki Co., Ltd.	16.18
Oji Paper Mfg. Co., Ltd. (Located Outside of Japan)	16.22
Okamoto Industry Co., Ltd.(Okamoto Kogyo K.K.)	3.2(27)
Okano Valve Mfg. Co.	1.11(4)
The Oki Denki (The Oki Electric Co., Ltd.)	15.17
Okumura Electric Appliance Mfg. Co., Ltd.	16.21
Okura Chiyoda Fire and Marine Insurance Co.,Ltd.	11.11
Okura & Co.	11
Okura & Co. (Engineers & Contractors)	11.3
Okura Combine	11.1
Okura Combine	11.1(1)
Okura Mining Co.	11.2
Omi Aircraft Manufacturing Co., Ltd.	6.6(16)
Omine Anthracite Mine (Omine Muentanko K.K.)	7.17
Onoda Cement Co., Ltd.	5.25
Oriental Carrier Engineering Co., Ltd.	5.40(7)
Oniki Coal Mining Co., Ltd. (Oniki Tanko K.K.)	18.10
Oriental Cotton Trading Co.	5.43
Oriental Ind. Dynamite Sales Co. (Toyo Kayaku K.K.)	7.17
Oriental Electric Furnace Co., Ltd.	5.40(2)

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The Oriental Internal Combustion Engine Mfg. Co. (Toyo Nainenki) 15.8
Orientia Mercury Mining Co. (Toyo Suigin Kogyo K.K.) 7.17
Oriental Paper Mfg. Co. (Toyo Seishi Kogyo K.K.) 10.12
Oriental Steel Material Joint-stock Co. 5.24
Osaka Forging Co. (Osaka Koku Seitan Co.) 2.54
Osaka Metal Ind. Co. (Osaka Kinzoku Kogyo K.K.) 4.2(3)
Osaka-Sumitomo Marine & Fire Ins. Co. (Osaka-Sumitomo Kaijo Kasai Hoken K.K.) 14.19
Ota Kogyo Co. 2.32
Otani Heavy Industry Co., Ltd. (Otani Jukogyo K.K.) 3.2(25)
The Ozaki Kyoritsu Bank, Ltd. (Ozaki Kyoritsu Ginko) 15.15
Ozawa Koku-kiki Co., Ltd. 2.60
Riken Corundum Co. 12.1
Riken Crucible Co. 12.5
Riken Electric Wire Co. 12.4
Riken Industrial Corp. 12
Riken Pneumatic Machines Co. 12.3
Riken Spring & Steel Ind. Co. 12.2
Riken Thermo-preserving Material Mfg. Plant (Kabushiki Kaisha Riken Hoonzai Kogyosho) 7.17
Riosho Electric Machinery Mfg. Co., Ltd. 17.10
Rolled Metal Makers Association, Ltd. (Atsuen Kinzoku Haikyu K.K.) 3.2(28)
Rumoe Railroad Co. 1.3
Ryomo Sangyo Co. (Ashikaga Aircraft Co.) 2.56
Saikai Steamship Co. 5.47(7)
Sakai Chemical Industry Co. 6.8(11)
San-a Kogyo K.K. 5.42(10)
Sanki Aviation Ind. Co., Ltd. 5.40(6)
Sanki Engineering Co., Ltd. 5.40
Sanko Flour Mfg. Co. 5.44(4)
Sanko Mine-pillars Co., Ltd. 5.39(16)
Sanpo Mining Co. 5.39(21)
Sanrin Muentan Co., Ltd. 5.8
Sansei Mining Co., Ltd. 5.39(5)
Sansei Mining Co., Ltd. 5.39(12)
Sanshin Building Co., Ltd. 5.37(1)
Sansho Hoso Kogyo K.K. 5.38(1)
Sanshoku Co. (Formerly Kaminishi Airplane Ind. Co.) 2.4
Santai Yushikogyo K.K. 5.42(11)

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Sanwa Ringyo K.K.	5.38(11)
Sanyo Oil & Fat Industrial Co., Ltd.	5.4
Saryu Railway Co.	16.24
Sato Tekkosho Co.	2.11
Second Kawasaki Airplane Mfg. Co. (Daini Kawasaki Kokuki Kogyo K.K.)	4.16
Seibu Farm Produce & Silk Cocoon Warehousing Co.	13.5
Seiko Ship Building Co. (Seiko Zosen Tekko K.K.)	7.17
Sensen Kogyo K.K.	3.8
Setonaikai Transport Co.	5.47(2)
Shanghai Mitsubishi Ware Housing Co., Ltd.	6.5(13)
Shanghai Warehousing & Trust Co., Ltd.	5.42(2)
Shang-tung Gold Mine Development Partnership,Ltd.	6.8(2)
Shansho Hoso Kogyo K.K.	5.48
Shansi Glauber's Salt Chemical Co., Ltd.	6.3(4)
Shibusawa Doroku & Co.	13
Shibusawa Warehousing Co.	13.1
Shibuya Rentogen Mfg. Co., Ltd.	17.5
The Shikoku Bank, Ltd. (Shikoku Ginko)	15.16
Shikuka Transport & Stevedoring Co.	4.4(19)
Shimane Chemical Ind. Co., Ltd.	5.41(1)
Shimazaki Orimono K.K.	5.43(5)
Shindo Pump Manufacturing Co., Ltd.	6.5(8)
Shinko Building, Ltd.	4.11
Shinko Railways Corp (Shinko Tetsudo K.K.)	7.10
Shinto Transportation Co., Ltd.	4.13
Shotoku Mining Co.	6.8(12)
Showa Air-Craft Mfg. Co., Ltd.	5.11
Showa Electric Wire & Cable Works (Showa Densen Denran K.K.)	3.2(18)
Showa Gas Co., Ltd.	2.63
Showa Iron Founding Co.	2.40
Showa Kogyo Kaisha Ltd.	5.46(1)
Showa Mfg. Co.	2.29
Showa Shipping Co.	4.4(5)
Showa Special Steel Co. (Showa Tokushu-seiko K.K.)	10.11
Showa Tekko K.K. (Showa Iron Works)	1.11(5)
Showa Wool Scouring Co., Ltd.	5.61
Soei Shipbuilding Co., Ltd.	5.65
Sone Ceramic Co. (Sone Yogyo K.K.)	4.15
Southern Pacific Trading Co., Ltd.	6.5(18)
South Nippon Chemical Co., Ltd.	9.5
South Saghalien Mining Co.	4.4(15)

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South Saghalien R.R. Co., Ltd.	6.8(7)
South Seas Mining & Shipping Co., Ltd. (Nanyo Kosan Unyu K.K.)	3.2(11)
Soyei Snipbuilding Co., Ltd.	5.42(1)
Special Light Metal Alloy Co., Ltd. (Tokushu Keigokin K.K.)	3.2(12)
Steel Concbete Co.	1.6(3)
Sumitomo Aluminum Reduction Co.	14.7
Sumitomo Bank (Sumitomo Ginko K.K.)	14.17
Sumitomo Borneo Plantation Co.	14.12
Sumitomo Chemical Co.	14.6
Sumitomo Combine	14.1
Sumitomo Combine (Supplemht)	14.1(1)
Sumitomo Communication Industries (Sumitomo Tsushin Kogyo K.K.)	14.4
Sumitomo Electric Industries	14.15
Sumitomo Electric Power Co.	14.8
Sumitomo Honsha Ltd.	14
Sumitomo Land Co. (Sumitomo Tochi Komu K.K.)	14.9
Sumitomo Life Insurance Co.	14.18
Sumitomo Light Metal Co. of Korea	14.14
Sumitomo Miye Bank	14.17(1)
Sumitomo Machinery Works(Shikoku Machinery Works)	14.5
Sumitomo Metal Industries (Fuso Kinzoku K.K.)	14.3
Sumitomo Mining Co.	14.2
Sumitomo Synthetic Resin Co. (Sumitomo Kakoozai Koogyoo K.K.)	14.16
Sumitomo Trust Co. (Sumitomo Shintaku K.K.)	14.20
Sumitomo Warehouse Co.	14.10
Sun Electric Wire Works, Ltd. (Taiyo Densen K.K.)	3.2(16)
Taguchi Industrial Co.	2.52
Taiheiyo Coal Mining Co., Ltd.	5.39(20)
Taiko Steamship Co.	4.4(11)
Taisei Co.	2.23
Taisho Kogyo K.K.(Taisho Mining Co.)	3.5
Taisho Marine & Fire Insurance Co., Ltd.	5.2
Taiyo Industrial Co.	2.34
Taiyo Kogyo Steamship Co.(Taiyo Kogyo Kaisha)	5.47(6)
Taiyo Koku Kogyo K.K.(Taiyo Kogyo K.K.)	2.61
Takada Kiko Kabushiki Kaisha	5.43(3)
Takada Seiko K.K.	5.43(7)

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The Takao Iron Works Co., Ltd. (Takao Seitetsu)	15.12
Takeda Chemicals Co., Ltd.	6.4(1)(6)
Takeda Industrial Co.(Omiya Koku Kogyo K.K.)	2.45
Tanaka Aircraft Instrument Co.	6.4(3)
Tanaka Speke Co.	2.13
Tanaka Koku-kiki Co., Ltd.	2.62
Tatara Works, Ltd. (Tatara Seisakusho)	3.2(29)
Tatebayashi Industrial Co.	2.10
Tawau Industrial Co., Ltd.	6.5(6)
Ta-wen-kou Colliery Co., Ltd.	6.8(3)
Teikoku Bank	5.20
Teikokukai Co.	4.18
Teikoku Kosei Kaisha Ltd.	5.43(2)
Tempozan Mining Co., Ltd.	5.39(3)
Terauchi Works	6.4(8)
Thai Chemical Industries Co., Ltd.	6.5(3)
The Teikoku Fibre & Textile Co., Ltd. (Teikoku Sen-i)	15.3
Teikoku Zosen K.K.	5.43(6)
Toa Chemical Co., Ltd. (Toa Kagaku K.K.)	3.4
Toa Electric Iron Works Ltd.	5.13
Toa Flour Mfg. Co.	5.44(3)
Toa Gas Industrial Co., Ltd.	2.5
Toa Kokukogyo Co., Ltd.	2.3
Toa Kowan Kogyo	1.6
Toa Mining Co., Ltd.	5.39(4)
Toa Synthetic Chemical Ind. Co., Ltd.	5.41(2)
Toa Yusitsu Kofum Co.	3.3(5)
Togami Electric Works Ltd.	6.4(5)
Toyo Electric Mfg. Co., Ltd.	6.4(4)
Tohoku Shinko Pulp Co., Ltd.	16.15
Toho Metal Refining Co., Ltd. (Toho Kinzoku Seiren K.K.)	3.2(8)
Toi Mining Co.	14.23
Tokai Motor Transportation Co. (Tokai Jidosha K.K.)	11.10
The Tokyo Bldg. Co., Ltd. (Tokyo Tatemono)	15.1
Tokyo Denki Seizo K.K. (Tokyo Electric Machine Mfg. Co., Ltd.)	17.4
Tokyo Drop Forging Co.	2.19
Tokyo Itagane Kikai K.K. (Tokyo Press Machinery Co., Ltd.)	18.3
Tokyo Kiki Industrial Co., Ltd.	17.12
Tokyo Machinery Works Co. (Tokyo Kikai Seisakusho)	2.12

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Tokyo Nakajima Electric Co.	2.49
Tokyo Steel Pipe Mfg. Co., Ltd.	5.40(1)
Tokyo Tokushuko Ltd.	17.3
Tokyo Tool Mfg. Co., Ltd.	18.4
Tokyo Wire Mfg. Co.	6.4(9)
Tor Hotel Ltd.	4.17
Toyo Carbon Co., Ltd.	6.4(1)(7)
Toyo Choki	5.64
(Toyo Air Conditioning Ind. Co., Ltd.)	
Toyoda Motor Car Co., Ltd.	5.62
Toyoda-shiki Tessho Ltd.	5.42(8)
Toyo Flour Mill Co.	5.44(2)
Toyo Grindstone Industry Co., Ltd.	6.4(1)(4)
Toyo High Pressure Co., Ltd.	5.26
Toyo Hosiery Ltd.	5.19
Toyo Kaiun Steamship Co.	5.47(1)
Toyo Otis Elevator Co., Ltd.	5.30
Toyo Rayon Co.	5.46
Toyo Rubber Chemical Ind. Co., Ltd.	5.9
Toyo Seishi Boshoku K.K.	5.34
Toyo Soda Ind. Co., Ltd.	5.12
The Toyo Steamship Co., Ltd. (Toyo Kisen)	15.5
Toyo Steel Mfg. Co.	12.6
Toyo Synthetic Industry Co., Ltd.	5.3
Tropical Produce Co., Ltd.	5.1
Tsuchiya Industries Ltd.	4.2(4)
Tsuda Electric Wire Works, Ltd.	3.2(17)
(Tsuda Densen K.K.)	
Tsuruoka Seisakujo Co.	2.31
Unzen Fire-brick Co., Ltd.	6.6(17)
Wakayama Iron Ind., Ltd.	6.6(18)
Weinan Coal Mining Co., Ltd.	5.39(9)
Yamada Kogyo Co.	2.38
Yamagata Sangyo Co.	2.14
Yamaichi Tanko K.K.	3.6
(Yamaichi Coal Mining Co.)	
Yamanaka Koku Kogyo Co.	2.21
Yamani Denki K.K.	3.9
(Yamani Electric Mfg. Co.)	
Yamato Coal Mining Co., Ltd.	5.39(15)
Yamato Light Alloy Co.	9.2
Yamato Rubber Co. (Yamato Gomu Kako K.K.)	10.14
Yamauchi Aeroplane Producing Co.	5.43(4)
(Yamauti Kokuki K.K.)	
Yasuda	15(1)

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Yasuda Bank	15.28
Yasuda Fire & Marine Insurance Co.	15.27
The Yasuda Hozensha	15
The Yasuda Industrial Co., Ltd.	15.9
(Yasuda Kogyo)	
Yasuda Life Insurance Co.	15.26
The Yasuda Trust Co., Ltd.	15.14
(Yasuda Shintaku)	
The Yasuda Warehousing Co., Ltd.	15.6
(Yasuda Soko)	
Yokohama Rubber Co., Ltd.	3.2(2)
(Yokohama Gomu Seiko K.K.)	
Yonezawa Koku Kogyo	2.66
Yuasa Storage Battery Mfg. Co., Ltd.	5.14
Yubari Seisakujo Ltd.	5.60
Yubetsu Colliery & Railroad Co., Ltd.	6.8(6)