

ANNUAL REPORT
U.S. OFFICE OF
ALIEN PROPERTY
CUSTODIAN



FOR THE FISCAL YEAR ENDING
JUNE 30, 1944

WASHINGTON, D. C.

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LETTER OF TRANSMITTAL

1943-44

PRESIDENT HARRY S. TRUMAN,
The White House, Washington, D. C.

My dear Mr. President:

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I have the honor at this time to present to you the second annual report of the Office of Alien Property Custodian. The report covers activities to June 30, 1944.

The Office of Alien Property Custodian has had as its principal task the control of those types of enemy property which require active management in the interests of the war effort. Broadly, the enemy property under my control falls into four general categories: business enterprises; industrial property, that is, patents, trade-marks and copyrights; real and personal property; and property under judicial administration. Wherever it has been deemed necessary in the national interest, the Office has also been concerned with property interests of residents of countries which have been occupied by the enemy, particularly industrial property and a limited number of business enterprises.

The net value of the Government's equity in formerly enemy-owned property vested by this Office has been estimated at \$212,400,000 as of June 30, 1944. This estimate excludes approximately 46,000 patents, patent applications, unpatented inventions, and patent contracts; over 200,000 copyrights; and more than 400 trade-marks. These industrial properties have not been given any dollar valuation.

Action taken by this Office gives it direct or indirect control over assets valued at \$443,800,000. Vesting action accounts for control over \$327,200,000 representing the estimated total value of properties located in the United States and in friendly territories, consisting largely of assets belonging to business enterprises in which this Office has obtained either complete or partial ownership. About \$31,600,000 represents property supervised by the Office without any ownership interest; the remaining \$85,000,000 represents those assets of vested business enterprises which are located in enemy and enemy-occupied countries.

As additional property of the above-mentioned types owned by nationals of enemy countries is discovered, it is being vested. In the process of uncovering enemy ownership and control this Office has investigated more than 2,000 business enterprises. The prevalence of cloaking has made it necessary to investigate, in addition to business enterprises admittedly owned by enemies, enterprises which are nominally owned by nationals of neutral countries.

Interests in 387 business enterprises have been vested as of June 30, 1944. Of these firms 128 are being operated as going concerns. The primary objectives of this Office, once it has freed the enterprises from enemy control, are to assure their maximum contribution to the war effort and to sell them to Americans for operation as useful parts of the American economy. As of June 30, 1944, vested interests in 11 business enterprises have been sold. Two hundred and fifty-nine enterprises are being liquidated so that their assets and labor supply can be made available to other producers. These enterprises in liquidation were engaged in banking, insurance, whole-

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sale and retail trade, etc. Some of them had been already in liquidation at the time of vesting; the others were either unprofitable or considered to serve no useful function in the war economy.

One measure that has been accomplished with vested enterprises is the contribution which they have been making to the war effort. Many of the vested manufacturing companies are contributing directly to military production. In 1943 their sales of war material alone exceeded their total volume of sales of civilian and military goods during the preceding year. A few of their products include aviation magnetos, potash, armor plate, potassium persulphate, pharmaceuticals, surgical instruments, coal tar dyes and photographic supplies.

The Office has been selling vested real and personal property as expeditiously as possible. Careful attention has been devoted to working out satisfactory sales procedures, and much real and personal property has been sold on a competitive basis at prices which have compared favorably with the appraised values of the property.

Approximately \$34,000,000 of vested assets represents property under judicial administration. By virtue of the authority delegated in Executive Order No. 9193, this Office receives service of process or notice on behalf of persons in enemy and enemy-occupied territory, and represents such persons in judicial and administrative proceedings. As of June 30, 1944, there have been 3,311 cases in which this Office has designated attorneys, almost all of whom were members of its legal staff. This service, rendered at a minimum cost, has benefited the courts, the fiduciaries, and many other Americans and friendly foreigners.

As indicated earlier, patents are not being sold. Patents vested from nationals of enemy countries which had not already been exclusively licensed at the time of vesting have been made freely available to all Americans under a policy of royalty-free nonexclusive licensing.

As of June 30, 1944, the Office has issued licenses covering 5,853 different patents and patent applications, and two or more licenses have been issued under 1,161 of these patents. Through a widespread publicity program thousands of patents have been brought to the attention of potential users. The patents held by this Office cover a wide range of fields but are most heavily concentrated in the fields of chemistry, electrical equipment, plastics, and pharmaceuticals.

The policy of licensing patents nonexclusively and royalty-free originally applied to all vested patents. Such a policy eliminated the need for arbitrary rate fixing, and was considered the most effective method of maximizing the use of the patents.

Since the nationals of allied and neutral countries have continued to collect royalties on their American patents, it was recognized that the nationals of enemy-occupied countries whose patents were vested should not be deprived of returns on their patents used during the war period. The burden of negotiating royalty contracts under these patents happens to be relatively light because of the small number of applications for licenses under patents formerly owned by nationals of enemy-occupied countries.

There were in force at the outbreak of war many contracts between American firms and nationals of foreign countries providing for such matters as the licensing or assignment to Americans of patents taken out in this country by foreigners. It is our policy to vest the rights of nationals of enemy countries under such contracts, even in situations in which the patents themselves are not vestible.

As of June 30, 1944, this Office held 877 foreign interests in 624 patent contracts. Some of the contracts in which interests were vested were agreements fixing selling prices or restricting production, use, sale, or market areas, thus serving as the foundation of international cartels. In cooperation with the Department of Justice we are trying to remove the restrictions wherever it can be done without invading the rights of persons who have acquired legitimate interests in the patents. The plan of operation now in effect emphasizes the desirability of voluntary negotiation with the American parties to the patent contracts.

In copyrights, as in patents, this Office has vested the interests of nationals of both enemy and enemy-occupied countries. Unlike patents, copyrights are vested on a selective basis. A determination to vest is made if the material is of importance to the war effort, if a failure to vest would lead to unlicensed exploitation or deterioration of a work owned by a friendly alien, or if pre-war contracts provide for the payment of royalties.

The most important objective of the copyright program is to make foreign scientific literature freely available to American scientists and technicians engaged in war work. Scientific books are licensed on a nonexclusive basis and licenses are royalty-free until all costs of reproduction have been covered. After that time royalties, computed at standard rates, accrue to this Office. As of June 30, 1944, 117 books have been published and an additional 286 books have been licensed for republication. Seven hundred other scientific books, many of them recent works, have been brought to the attention of American publishers of technical works for purposes of possible republication. The Office of Alien Property Custodian has also licensed for reproduction 1,592 works other than books, including musical compositions and miscellaneous items. Eight million feet of motion picture film, representing 1,500 titles, formerly owned by nationals of enemy or enemy-occupied countries, have been vested. A considerable portion of the film has been used by the Army, Navy, Office of Strategic Services, and, to a lesser degree, by other agencies.

Trade-marks, like copyrights, have been vested on a selective basis. Where trade-marks have been legitimately used by vested business enterprises, it is the policy of this Office to sell such marks to the users before the firms are sold. Likewise, vested trade-marks related to nonvested enterprises will be sold to those enterprises which had been using them. Trade-marks used by former enemy owners as descriptive designations for patented products, the patents for which have been vested, will be made available to American licensees under these vested patents. Trade-marks used only on goods manufactured abroad and sold here or trade-marks owned of record in the United States but never used on goods made or sold here are not being transferred to new owners.

In the course of carrying out its functions this Office has received over 2,000 claims of persons asserting a right to relief from or against the Alien Property Custodian. In order to handle these claims a Vested Property Claims Committee, divorced from all other activities of the agency, was set up on July 22, 1943.

In addition to the administration of property interests acquired as a result of the present war, the Office has been responsible for certain alien property matters remaining from the First World War.

Under Executive Order No. 9325, the necessary administrative expenses of the Office of Alien Property Custodian have been periodically reviewed and approved by the Bureau of the Budget, and have been financed out of the enemy properties held by the Office.

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The Office of Alien Property Custodian intends in this report, as in all its documents and actions, to keep you and the Congress fully informed of its activities. In addition this report presents detailed discussions of the various problems which have confronted the Office, the solutions reached, and the reasons for them.

By request of the Inter-Agency Publications Committee of the Office of War Information, approved by the Joint Committee on Printing of the Congress, the list of the persons employed by this Office and the salary paid to each is not printed in this report. This information is being transmitted separately to you and the Congress in mimeographed form and copies are open to inspection by the public. All appointments by the Office, seizures of property, sales of such property, and our activities as owners or supervisors of vested property are always matters of public record.

Respectfully,

JAMES E. MARKHAM,
Alien Property Custodian.

CONTENTS

	PAGE
Letter of transmittal	III
I. Powers and Objectives	1
Statutes and Executive Orders	1
Boundary Between This Office and Treasury	2
Area of Custodian's Authority	3
Objectives	3
II. Policies and Techniques	5
Policies Concerning Classes of Persons	5
Types of Property Vested	9
Supervision	10
Regulation by General Order	11
Explanation of Types of Orders	12
III. General Description of Controlled Property	14
Foreign Property in the United States	14
Total Property Controlled by the Custodian	14
Vested Property	16
Supervised Property	22
Safekeeping Accounts	22
Assets Remaining From World War I	22
Explanatory Note on Evaluation of Net Equity Vested	23
IV. Business Enterprises: Assumption of Control	25
When the Custodian Assumes Control	25
Investigation	28
V. Business Enterprises: Description	31
General Description of Vested Enterprises	31
Consolidated Balance Sheets	34
The Custodian's Interests in Vested Enterprises	37
Description of Supervised Business Enterprises	40
VI. Business Enterprises: Disposition	41
Choice of Methods of Disposing of Business Enterprises	41
Operation of Enterprises Continued as Going Concerns	42
Sale of Business Enterprises as Going Concerns	49
Liquidation of Vested Enterprises	52
Liquidation of Banks and Insurance Companies	57
VII. Ten Vested Enterprises	62
American Bosch Corporation	62
American Potash & Chemical Corporation	65
General Aniline & Film Corporation	67
General Dyestuff Corporation	70
Schering Corporation	73
Hugo Stinnes Corporation	76
Carl Zeiss, Inc.	79
Mitsubishi Shoji Kaisha, Ltd., United States Branches	81
Yamanaka and Company, Inc.	83
Yokohama Specie Bank, Ltd., United States Branches	87

	PAGE
VIII. Patents	90
When the Custodian Vests Patents	90
Vesting and Prosecution of Patent Applications	92
Description of Vested Patents	94
What the Custodian Does With Patents	96
Patent Contracts	104
IX. Copyrights and Trade-Marks	109
Copyrights	109
Trade-Marks	114
X. Real and Personal Property	117
Real Estate	117
Tangible Personal Property	122
Securities	124
Notes, Claims and Bank Balances	127
Miscellaneous	128
XI. Property Under Judicial or Administrative Supervision	131
Representation of Nationals of Enemy and Enemy-Occu- pied Countries in Legal Proceedings	131
Estates and Trusts	133
XII. Claims and Suits	136
Explanation of Claims Received	136
Description of Claims Received Concerning Vested Prop- erty	137
Settlement of Claims Against Vested Property	140
World War I Claims	142
Suits	144
Description of Individual Cases	146
XIII. Activities in Latin America	149
Replacement Program	149
Other Activities in Latin America	151
XIV. Organization	152
Changes in the Office of Alien Property Custodian	152
Present Organization of the Office	154
XV. Finances	159
Means of Financing	159
Administrative Expenditures	161
Review and Audit	162
Legislation Affecting Financing	162
Final Allocation of the Expenses of the Office of Alien Property Custodian	164

APPENDIX

EXHIBIT	PAGE
A. List of Vesting Orders Issued by the Office of Alien Property Custo- dian, July 1, 1943 to June 30, 1944	165
B. Supplement to List of Vesting Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1943	209
C. List of General Orders and Regulations Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944	211
D. List of Special Orders Issued by the Office of Alien Property Custo- dian, March 11, 1942 to June 30, 1944	214
E. List of Dissolution Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944	214
F. List of Subordination Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944	215
G. List of Nullification Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944	215
H. List of Divesting Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944	215
I. List of Claims Under Vesting Orders, Supervisory Orders and Special Orders, Received in the Office of Alien Property Custo- dian, July 1, 1943 to June 30, 1944	217
J. List of Claims on Which Final Determinations Were Issued by the Vested Property Claims Committee, March 11, 1942 to June 30, 1944	228
K. List of Court Cases in Which the Office of Alien Property Custodian Was Interested, July 1, 1943 to June 30, 1944	228

LIST OF TABLES

TABLE	PAGE
1. Net Equity Vested in World War II, Classified by Type of Prop- erty, as of Dates of Vesting and as of June 30, 1944	17
2. Increase in Total Net Equity Vested in World War II, From Dates of Vesting to June 30, 1944	19
3. Cash Received Through Liquidation and Sale of Property Vested in World War II, Classified by Type of Property, March 11, 1942 to June 30, 1944	20
4. Cash Income on Property Vested in World War II, Classified by Type of Property, March 11, 1942 to June 30, 1944	21
5. Net Equity Vested in World War II, Classified by Nationality of Former Owners, as of Dates of Vesting and as of June 30, 1944	22
6. Comparative Statement of World War I Property Held, April 21, 1942 and June 30, 1944	23

TABLE	PAGE
7. Business Enterprises in Which Interests Were Vested, March 11, 1942 to June 30, 1944, by Type of Enterprise and Percent of Assets or Controlling Ownership Interests Vested	26
8. Vested Enterprises Distributed According to Kind of Business Activity	32
9. Consolidated Comparative Balance Sheets of All Vested Enterprises, as of Dates of Assumption of Control and as of June 30, 1944	35
10. Factors Responsible for Changes in Net Worth of All Vested Enterprises From Dates of Assumption of Control to June 30, 1944	36
11. Custodian's Net Equity in Vested Enterprises, Classified by Character of Interest, as of Dates of Vesting and as of June 30, 1944	38
12. Changes in Custodian's Net Equity in Business Enterprises, Dates of Vesting to June 30, 1944	39
13. Vested Enterprises Continued as Going Concerns, Distributed According to Kind of Business Activity	44
14. Growth of Total Annual Sales of Vested Enterprises Contributing Directly to the War Effort and Portion of Their 1943 Sales Representing War Production	47
15. Vested Enterprises in Liquidation (Other Than Banks and Insurance Companies), Distributed According to Kind of Business Activity	53
16. Consolidated Comparative Balance Sheets of Vested Enterprises in Liquidation (Except Banks and Insurance Companies), as of Dates of Assumption of Control and as of June 30, 1944	54
17. Consolidated Comparative Balance Sheets of Vested Banks and Insurance Companies in Liquidation, as of Dates of Assumption of Control and as of June 30, 1944	59
18. Patents and Related Properties Vested, March 11, 1942 to June 30, 1944	94
19. Changes in Character of Vested Patents and Related Properties from Dates of Vesting to June 30, 1944	95
20. Vested Patents and Patent Applications Distributed According to the Industries to which they Relate	96
21. Patent Contracts in which Interests were Vested, March 11, 1942 to June 30, 1944, Classified by Nationality of Former Ownership	106
22. Royalties Collected under Vested Patents and Patent Contracts, March 11, 1942 to June 30, 1944, Classified by Nationality of Former Ownership	107
23. Works in which Copyright Interests were Vested, March 11, 1942 to June 30, 1944, Classified According to Purpose of Vesting	111

TABLE	PAGE
24. Works in which Copyright Interests were Vested, March 11, 1942 to June 30, 1944, by Type of Work and Nationality of Foreign Interest	112
25. Value of Real Estate Vested, March 11, 1942 to June 30, 1944, Classified According to Nationality of Former Owners and Method of Acquisition	118
26. Comparison of Appraised Values and Selling Prices of Real Estate Sold, March 11, 1942 to June 30, 1944	120
27. Status of Vested Tangible Personal Property as of June 30, 1944	123
28. Interests in Estates and Trusts Vested, March 11, 1942 to June 30, 1944	134
29. Changes in Composition of Property Held as the Result of the Vesting of Interests in Estates and Trusts, from Dates of Vesting to June 30, 1944	135
30. Unsecured Debt Claims Received through June 30, 1944, Classified According to Basis of Claim	138
31. Unsecured Debt Claims Received through June 30, 1944, and Amounts which Could be Paid from Available Assets	140
32. Means of Financing and Administrative Expenses for Period April 21, 1942 to June 30, 1944	160

LIST OF CHARTS

CHART	PAGE
1. Relationship of Total Property Controlled to Net Equity Vested in the Custodian, as of Dates of Vesting	15
2. Net Equity Vested in World War II, Classified by Type of Property	18
3. Location of Business Enterprises Vested, March 11, 1942 to June 30, 1944	34
4. Location of Parcels of Real Estate Vested, March 11, 1942 to June 30, 1944	119 ✓
5. Organization Chart	155

322815

Powers and Objectives

The powers of the Alien Property Custodian have been set forth by legislation and by executive order. Within the framework of the legislation, the executive orders define the types of property which the Custodian may control, the nature of the control which he may exercise, and the types of persons whose property is within the jurisdiction of the Custodian.

STATUTES AND EXECUTIVE ORDERS

Statutes

TRADING WITH THE ENEMY ACT.—The constitutional authority of Congress to enact legislation concerning enemy property is found in Article 1, sec. 8 of the Constitution, which provides that "Congress shall have the power to declare war * * * and make rules concerning captures on land and water" and "to make all laws which shall be necessary and proper for carrying into execution the foregoing powers." The first legislative provision for an Alien Property Custodian in the United States is found in the Trading with the Enemy Act of October 6, 1917, authorizing the seizure and administration of enemy property. Under this legislation the first Alien Property Custodian was appointed during World War I. The original act relating to the Custodian's functions has since been amended in many particulars. Some sections of the original act are still in effect, some sections have terminated, and there is doubt of the effectiveness of other sections.¹

FIRST WAR POWERS ACT.—Among the amendments to the Trading with the Enemy Act are sections 301 and 302 of the First War Powers Act, 1941, which amended a portion of section 5 (b) of the original act. These new amendments substantially broaden the powers of the Custodian. They were conceived as avoiding "the rigidity and inflexibility which characterized the Alien Property Custodian law enacted during the last war" (S. Rept. 911, 77th Cong., 1st sess., p. 2), and as "adding a flexibility of control which experience under the original act and the recent experience under freezing control have demonstrated to be advisable" (H. Rept. 1507, 77th Cong., 1st sess., p. 3). In time of war or other national emergency, the act confers upon the President, or such agency or person as he shall designate, broad power to investigate and regulate transactions in property in which foreign countries or nationals of such countries have an interest, and to vest (i. e. take title to) such interests. The act further provides that property so vested shall be "held, used, administered, liquidated, sold, or otherwise dealt with in the interest of and for the benefit of the United States."

Executive Orders

EXECUTIVE ORDER NO. 9095.²—Pursuant to the authority conferred upon him by the Trading with the Enemy Act as amended by the First

¹ See H. Rept. 1507, 77th Cong., 1st sess., p. 2.

² 7 Fed. Reg. 1971, March 13, 1942.

War Powers Act, 1941, the President, on March 11, 1942, by Executive Order No. 9095, created the Office of Alien Property Custodian and delegated to the Custodian all the powers which had been conferred upon him by sections 3 (a) and 5 (b) of the Trading with the Enemy Act, as amended, other than those which he had previously delegated to the Secretary of the Treasury and to the Board of Governors of the Federal Reserve System under Executive Order No. 8389, as amended.

EXECUTIVE ORDER NO. 9142.³—At the time of the establishment of the present Office of Alien Property Custodian, there existed in the Department of Justice an Alien Property Division charged with the administration of property seized by the Alien Property Custodian in World War I and not yet disposed of. By Executive Order No. 9142, on April 21, 1942, the President transferred this Division, together with all its property and personnel, to the present Alien Property Custodian. He also transferred to the Custodian the powers which had been exercised by the Department of Justice in dealing with this property, important among which are powers under section 12 of the Trading with the Enemy Act.

EXECUTIVE ORDER NO. 9193.⁴—The Office of Alien Property Custodian operated under Executive Orders No. 9095 and 9142 until July 6, 1942, when the former was amended by Executive Order No. 9193. The latter order defines in detail the powers and duties of the Custodian, specifying the types of property which may be controlled by the Custodian and the classes of persons whose property he may control. The order draws the boundary between the functions of the Alien Property Custodian and those of the Secretary of the Treasury under the "freezing control" program.

BOUNDARY BETWEEN THIS OFFICE AND TREASURY

TWO TYPES OF ENEMY PROPERTY TO BE CONTROLLED.—The proper administration of enemy business enterprises doing business within the United States, enemy patents and similar types of productive resources requires management by the Government. On the other hand there is a large volume of enemy purchasing power, including cash, bullion, bank deposits and securities, which has been deemed to require merely regulation by the Government. By and large the distinction between these two types of enemy property was the basis for the division of authority over enemy property between the Alien Property Custodian and the Secretary of the Treasury.⁵

FUNCTION OF THIS OFFICE.—The objective of control over productive resources formerly controlled by the enemy is to exploit them to the full as a part of our war effort and for the sake of the productivity of the economy. If business enterprises are boarded up or patents are immobilized, the efficiency of industrial production will suffer. Under section 2 of Executive Order No. 9193, the Alien Property Custodian has been assigned the function of handling enemy business enterprises, enemy patents and similar property. This order provides for the release of control of this property by the Secretary of the Treasury to the Custodian upon the Custodian's determination to assume jurisdiction.

FUNCTION OF TREASURY.—The objective of wartime control over the

enemy's general purchasing power is to keep him from using it to finance propaganda or sabotage, or for other purposes contrary to the interests of the United States. Under Executive Order No. 8389, as amended, responsibility for maintaining such control was assigned to the Secretary of the Treasury. Acting through Foreign Funds Control, which also performs other functions, he establishes and administers the requisite controls with reference to enemy-owned liquid assets, such as cash, bullion, bank deposits and securities. When, upon request by the Alien Property Custodian, the Secretary of the Treasury releases to the Custodian control over an enemy business enterprise, or other productive property, he also releases to the Custodian control of any liquid assets pertaining to the productive property.

AREA OF CUSTODIAN'S AUTHORITY

Executive Order No. 9193 (section 2) delegates to the Alien Property Custodian the power to direct, manage, supervise, control or vest the following classes of foreign-owned property:

(a) Any *business enterprise* in the United States which is a national of an *enemy country*⁶ and any property under the control of any such enterprise or any interest in it held by an enemy country or a national of an enemy country.

(b) Any *business enterprise* in the United States which is a national of a *foreign country* and any property under the control of such an enterprise, or any interest in it held by a foreign country or foreign national when it is determined by the Alien Property Custodian that it is in the national interest:

- (1) to provide for the protection of the property;
- (2) to change personnel or supervise employment policies;
- (3) to liquidate, reorganize or sell;
- (4) to direct the management in respect to operations; or
- (5) to vest.

(c) Any *other property* in the United States owned or controlled by an *enemy country* or national of an enemy country, not including cash, deposits, foreign exchange and securities unless necessary for the maintenance or safeguarding of other property subject to vesting.

(d) Any *patent, copyright, trade-mark*, or related rights, and any property payable with respect thereto in which any *foreign country* or foreign national has an interest.

(e) Any *ship* or vessel in which any *foreign country* or foreign national has an interest.

(f) Any property whatsoever which is being administered under *judicial supervision* or which is in partition, libel, condemnation or other proceedings and which is payable to an *enemy country* or national of an enemy country.

The Custodian is also authorized by the executive order (section 5) to issue appropriate regulations governing the service of process or notice in court and administrative actions upon any person within enemy or enemy-occupied territory and to take such measures in representing such person as in his judgment and at his discretion may be in the interest of the United States.

OBJECTIVES

The above discussion of the powers of the Custodian may serve as a background for a brief statement of the basic objectives of the Custodian's policies toward enemy property in this country.

⁶ The phrase "national of an enemy country" is defined below, pp. 5-6.

³ 7 Fed. Reg. 2985, April 23, 1942.

⁴ 7 Fed. Reg. 5205, July 9, 1942.

⁵ Statistics as to the property controlled by the two agencies may be found in Ch. III, "General Description of Controlled Property," pp. 14-23.

Wartime and Post-War Objectives

There are two main types of possible objectives of the control of enemy property in the United States in time of war. Wartime objectives, which include the exploitation to the full of all enemy property in this country in the interest of the United States for the duration of the war; and post-war objectives, which involve the disposition of this property or its proceeds after the war.

The wartime objectives are of immediate relevance to the Office of Alien Property Custodian; their attainment has been the goal of this Office since its establishment. Property has been brought under the control of the Custodian, managed, and disposed of, always in an endeavor to make the maximum contribution to the prosecution of the war. A more detailed discussion of the wartime objectives occurs in the *Annual Report of the Office of Alien Property Custodian, March 11, 1942 to June 30, 1943*, pp. 12-14.

The post-war objectives involve an undecided question of national policy which is within the competence of the Congress and not of the Custodian. After the last war the bulk of the proceeds of the sale of the property which had been seized by the then Alien Property Custodian was returned to its former owners. This precedent conceivably might be followed. There is also the possibility that the property (or its proceeds) will be retained. Legislation has already been introduced into Congress by various members of both houses proposing that the property vested from nationals of enemy countries by the present Custodian should not be returned. Although the issue is not one for him to decide, the Custodian has had to reckon with both possibilities.

An additional post-war objective of the Custodian concerns primarily vested patents and patent contracts. The Custodian attempts to seek out any restrictive holds which foreign-owned patents may have on American industry and, with the aid of other agencies of the Government, to break them wherever they are found; by whatever means may be available.

Relation to Vesting Policies

The alternative objectives suggest different vesting policies. If the property is to be returned it would seem, from the point of view of post-war objectives, that the Custodian would do well to avoid vesting wherever possible; for he would have to divest himself of the property before long. If, on the other hand, the enemy property is not to be returned, the Custodian should vest all such property under his jurisdiction in order to bring it under the control of the Government.

The dilemma has not proved too serious. The Custodian has found that the vesting of all enemy property in this country which should be vested in order to attain the first type of objectives, the wartime objectives, has meant the vesting of the bulk of the property under his jurisdiction. It has been his policy, broadly speaking, to vest only those types of property where vesting may contribute to the attainment of wartime objectives. Accordingly he has not ordinarily vested such property as mortgages, life insurance and accounts owed to nationals of enemy countries, categories of enemy property which are quantitatively of secondary importance. If enemy property is not to be returned, this property can be vested later.

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Policies and Techniques

The policies followed by the Alien Property Custodian in exercising control over property vary with the class of person and with the type of property. He employs two main techniques: vesting and supervision. Of these, vesting is by far the more important and is much more frequently employed. When the Custodian vests property, title passes to him. When he takes supervision of property, he does not obtain title but assumes power to "direct, manage, supervise and control" the property. In addition to vesting and supervision, the Custodian employs for some purposes the technique of regulation by general order.

POLICIES CONCERNING CLASSES OF PERSONS

Nationals of Enemy Countries

DEFINITION OF NATIONALS OF ENEMY COUNTRIES.—In modern total war the use of cloaks, fifth columns and quislings makes the definition of an "enemy" a complex problem. Under the Trading with the Enemy Act and the Executive Orders issued under it, for the purposes of the Alien Property Custodian an "enemy" may be the government or any political subdivision of a designated enemy country or a person who is a "national of a designated enemy country." A condensation of this term, namely "national of an enemy country," is frequently used in this report for reasons of convenience; it has no legal status, but is intended to convey the same meaning as the longer phrase. The term "national of a designated enemy country" is of broad scope and may include citizens of any nation who are residing in enemy countries, or any persons, regardless of their place of residence, who are acting for the enemy.

Under Executive Order No. 9193, sec. 10 (a), and Executive Order No. 8785, sec. 5E, the term "national of a designated enemy country" includes:¹

- a. Any person domiciled in, or a subject, citizen or resident of a designated enemy country.
- b. Any partnership or other business enterprise organized under the laws of, or having its principal place of business in, a designated enemy country or controlled by such a country or its nationals.
- c. Any persons acting directly or indirectly on behalf of any national of a designated enemy country.
- d. Any person who there is a reasonable cause to believe is a "national" as defined above.

Persons not within designated enemy countries shall not be deemed to be nationals of a designated enemy country (even if they are in enemy-occupied countries) unless the Custodian determines that:

¹ The exact text of these Executive Orders may be found in the Appendix of the *Annual Report of this Office for the period March 11, 1942, to June 30, 1943.*

(1) such persons are controlled by or acting for a designated enemy country or a person within such country, or

(2) such persons are citizens or subjects of a designated enemy country and within an enemy-occupied country or area, or

(3) the national interest of the United States requires that such persons be treated as nationals of a designated enemy country.

TREATMENT OF PROPERTY OF NATIONALS OF ENEMY COUNTRIES.—If after investigation it is found that property belongs to a national of an enemy country and that the property is of such a character that the interest of the United States would best be served if it were either actively managed (operated, liquidated or sold), title to the property is vested in the Alien Property Custodian. In the exercise of his powers over property vested from nationals of enemy countries the Custodian is under no obligation to attempt to manage or dispose of the property in a manner which might conform to the plans and wishes of the former owner.

Property of the personnel of the enemy's diplomatic corps and consular service and members of their immediate families is ordinarily not vested.

Nationals of Enemy-Occupied Countries

PERSONS WHO ARE TREATED AS NATIONALS OF ENEMY-OCCUPIED COUNTRIES.—In the executive orders establishing the Office of Alien Property Custodian and defining its functions there is no explicit definition of nationals of enemy-occupied countries similar to the definition of nationals of designated enemy countries. In the discharge of his duties, however, the Custodian has frequently found it advisable to treat as a group all persons resident behind enemy lines other than those who are found to be nationals of designated enemy countries within the meaning of the executive orders. These persons may be referred to as nationals of enemy-occupied countries.²

The reasons for treating nationals of enemy-occupied countries as a special group are inherent in their situation. They are resident behind enemy lines, yet they differ from nationals of an enemy country in that presumptively they are not hostile to the interests of the United States. On the other hand, nationals of enemy-occupied countries differ from residents of neutral and allied countries, both in that they are cut off from their property in this country, and in that they are subject to any forms of pressure which an unscrupulous enemy can apply to compel them to act in his behalf.

TREATMENT OF PROPERTY OF NATIONALS OF ENEMY-OCCUPIED COUNTRIES.—The Alien Property Custodian rarely vests property of nationals of enemy-occupied countries except patents and copyrights. (The reasons for vesting patents and copyrights owned by nationals of enemy-occupied countries are discussed in Chs. VIII, "Patents," and IX, "Copyrights and Trademarks"). If the Custodian finds, however, that a particular piece of property is held by such a national as a cloak for an enemy owner, or that the enemy exercises direct or indirect control, it may be vested as enemy property. Although he does not vest, the Custodian may supervise property beneficially owned by a national of an enemy-occupied country if he finds that the management requires active direction as contrasted with the regulatory controls applicable to blocked nationals under the freezing control program of the Treasury Department.

This supervision is in the interest of the friendly foreign owner, since it

² This definition should be regarded as a tool useful in describing the general policy of the Custodian rather than as a rule officially laid down and invariably followed by this Office.

may protect him against the deterioration or loss of his property when circumstances beyond his control prevent him from exercising the rights of ownership. Supervision is also of benefit to the United States, since the national interest requires that resources be conserved and managed in the most efficient manner, especially in time of war.

At the beginning of the period covered by the present *Annual Report*, in the summer of 1943, the Alien Property Custodian was contemplating the issuance on a large scale of supervisory orders covering the business enterprises and other property of nationals of enemy-occupied countries. A description of this program was incorporated into discussions of the policy of this Office in its *Annual Report for the period March 11, 1942 to June 30, 1943*. (See e. g., pp. 51-52.) Most of this program was abandoned. The program would have meant the transfer of a large number of business enterprises from Foreign Funds Control to the Alien Property Custodian. Foreign Funds Control had already set up a staff which was exercising control over the business enterprises in question and the Custodian came to the conclusion that it was not necessary in the national interest for him to assume jurisdiction, since in ordinary circumstances the control exercised by the Secretary of the Treasury was adequate. From time to time, after consultation with the Treasury, the Custodian has made special determinations that it was necessary in the national interest for him to supervise particular enterprises when these enterprises required active management.

In practice the Custodian has made such determinations infrequently. Only 27 business enterprises which are nationals of enemy-occupied countries have been brought under the supervision of this Office, out of a total of several hundred such enterprises. During the last half of the fiscal year the only enterprises of this sort which were actually brought under supervision were patent holding companies. Supervision of these companies is designed to supplement the Custodian's policy of vesting the patents of nationals of enemy-occupied countries.

The assumption of control by the Custodian over the property of nationals of enemy-occupied countries has raised special problems of jurisdiction. The governments of certain occupied countries have taken refuge abroad. Some of these governments have taken action which is intended to apply to the property of their nationals outside of their homeland. The Government of Belgium has issued decree-laws according to which it is authorized to appoint representatives for those of its nationals who are not represented outside enemy-occupied territory. Similarly, the Government of the Netherlands decided to vest all foreign property of those of its nationals who remained within the occupied territory. Other governments-in-exile also have taken action in this field. It has been the general policy of the Custodian to consult with the representatives of the governments-in-exile through the Department of State before taking steps which affect the property of their nationals.

Internees

INTERESTED AGENCIES.—Control over the property of internees is divided between Foreign Funds Control of the Treasury and the Office of Alien Property Custodian. (The War Relocation Authority has jurisdiction over the property of evacuees housed at War Relocation Centers.)

Under Treasury Regulations, Foreign Funds Control blocks the accounts of all internees. Each internee is authorized by specific license to withdraw from his blocked account not over \$180 monthly. When an internee

322819

is paroled he must apply to the Treasury for a license to have his accounts unblocked.

The powers of the Custodian with respect to the property of internees do not differ from his powers over the property of other nationals of enemy countries. But before exercising jurisdiction over this property, the Custodian must ordinarily first make a "determination" that the internee is a national of a designated enemy country within the meaning of Executive Order No. 9095, as amended, since most provisions of the Executive Order do not otherwise apply to persons "not within designated enemy countries."

ACTION TAKEN BY THIS OFFICE.—The Alien Property Custodian assumes control over the property of internees whom he has determined to be nationals of enemy countries when their property would otherwise lie derelict, or when there are other reasons for him to manage it in the national interest. He may be requested by the internee himself to take action. The Custodian has authority either to supervise or to vest such property, and his practice has varied. The Custodian has been inclined to use supervisory orders for the reason, among others, that they can be terminated with a minimum of difficulties and formalities. At present decisions are made as to what type of control is best adapted to each individual set of circumstances, if it is determined that the property should be controlled at all.

The comparatively small number of important items of internee property which are within the Custodian's jurisdiction already have been brought under the control of this Office. The bulk of the remainder of internee property is in an advanced state of liquidation, and the Custodian could make little contribution to the war effort by vesting it. Few additional persons are being interned, and it seems unlikely at present that the Custodian will assume control over much more property of internees.

PAROLED INTERNEES.—The Custodian does not automatically relinquish supervision of the property of an internee upon his parole. In some instances the Office has relaxed supervision, and permitted the parolee to manage his property or actively to engage in business under the general control of the Custodian.

Repatriates

As a general policy, the Custodian treats the property of persons repatriated to enemy countries in the same way as the property of persons who resided in enemy countries at the outbreak of war. The Custodian has vested the interests of repatriates in about 25 business enterprises, in a score or more parcels of real estate, and in a few lots of personal property.

If the repatriate was housed at a War Relocation Center, the War Relocation Authority had jurisdiction over the care of his property prior to his repatriation. Immediately prior to a mass repatriation, the Office of Alien Property Custodian sends a representative to relocation centers and immigration stations to interview all prospective repatriates to determine the type and extent of their property. But only in exceptional cases does the Custodian vest or supervise the personal effects of repatriates.

Persons on the Proclaimed List

A person or firm is placed on the Proclaimed List of Certain Blocked Nationals by an interdepartmental committee set up for the purpose when it "deems" him to be an enemy agent or to be acting on behalf of the enemy.³ To be on the Proclaimed List is not sufficient to be considered a national of

³ This committee includes representatives of the Secretary of State, the Secretary of the Treasury, the Attorney General, the Secretary of Commerce, the Foreign Economic Administrator, and the Coordinator of Inter-American Affairs.

a designated enemy country by the Alien Property Custodian, however, since Executive Order No. 9095, as amended, provides that the Custodian must make a specific determination that persons not within enemy countries are nationals of a designated enemy country. The Custodian has not usually made such determinations with reference to persons on the Proclaimed List.⁴

Presence of the name of a person or firm in a neutral country on the Proclaimed List may indicate to the Custodian that the person or firm has been acting as a cloak for a national of an enemy country. The Custodian may then vest as enemy property any property nominally owned by the person on the Proclaimed List but actually owned by nationals of enemy countries.

American Citizens

It may happen that an American citizen resides in enemy-controlled territory, or that an American citizen resident in this country is found to be acting on behalf of the enemy. Under Executive Orders Nos. 8389 and 9095, as amended, the property of such persons may be subject to vesting by the Custodian.

Occasionally it is extremely difficult to find out whether individuals who were once citizens of the United States have forfeited or renounced their citizenship. For example, a person may have migrated from Germany to the United States, stayed here long enough to take out citizenship papers, and then returned to Germany and resided there for an extended period. It is not always possible to determine whether such an individual is still technically an American citizen. The Custodian, however, does not have to determine whether a resident of an enemy country is or is not still an American citizen. His residence in an enemy country makes him a national of an enemy country and his property is subject to vesting by the Custodian.⁵ The Custodian, however, exercises his authority with caution. Exceptions are always made for Americans who have compelling reasons for residing in enemy countries, for example, missionaries and prisoners of war.

Similarly, if the American citizen is resident in enemy-occupied territory, he may be treated as a national of an enemy-occupied country.

TYPES OF PROPERTY VESTED

The broad policies of the Custodian concerning the property of different classes of persons have been applied to the assumption of control over particular types of property. The principal types of property with which the Custodian is concerned and rough statements of practices governing vesting of each type are given below. These statements are neither complete nor universally applicable; more accurate statements may be found in the discussions in the appropriate chapters later in the report.

BUSINESS ENTERPRISES.—The Custodian vests property in business enterprises when ownership by nationals of enemy countries constitutes actual or potential control of the enterprise. Ownership of 25 percent or more of the outstanding capital stock (or partnership interests) has been taken as a rough criterion of control by the enemy.

⁴ This replaces a more general statement in the *Annual Report of the Office of Alien Property Custodian for the period March 11, 1942 to June 30, 1943*, p. 18.

⁵ The total value of vested property formerly owned by individuals who probably are American citizens (exclusive of property of which they were only nominal owners) is \$2,100,000. The owners of almost all of this property were residents in enemy countries at the time of vesting.

PATENTS AND PATENT APPLICATIONS.—The Custodian vests all patents and pending patent applications of nationals of enemy and enemy-occupied countries.

PATENT CONTRACTS.—The Custodian vests the interests of nationals of enemy and enemy-occupied countries in all patent contracts to which they are parties.

COPYRIGHTS.—The Custodian vests copyright interests owned by national of enemy or enemy-occupied countries when it is necessary to do so either to collect royalties or to arrange for the republication or other uses of the copyrighted works.

TRADE-MARKS.—The Custodian vests enemy-owned trade-marks when they are part of the good will of a firm which he has vested and intends to sell. He also vests trade-marks owned by nationals of either enemy or enemy-occupied countries when vesting is necessary to protect the legitimate use of a mark by an American firm.

REAL PROPERTY.—The Custodian as a rule vests real property of nationals of enemy countries valued at \$1,000 or more.

TANGIBLE PERSONAL PROPERTY.—The Custodian, broadly speaking, vests tangible personal property owned by nationals of enemy countries (1) when it is of value to the war effort, (2) when it is taking up storage space and transportation facilities required for more important uses, and (3) when it is on consignment to enterprises controlled by the Custodian. He does not ordinarily vest tangible personal property of a value of less than \$500.

PROPERTY UNDER JUDICIAL SUPERVISION.—The Custodian vests all enemy rights in property which is being administered by persons acting under judicial supervision, notably property in estates and trusts. He also vests property which is in libel, partition, condemnation or similar proceedings.

SHIPS.—The Custodian vested the enemy interests in the Axis ships which were seized by the United States shortly before the outbreak of war.

SUPERVISION

Supervisory orders provide for the "direction, management, supervision, and control" of specified foreign-owned property by the Custodian without transfer of ownership to him. For example, under a supervisory order the Custodian can direct an officer of a supervised business enterprise to perform actions within the officer's normal jurisdiction. The Alien Property Custodian has issued supervisory orders for four main purposes:

1. **TO FACILITATE INVESTIGATION.**—Concealment of enemy interests in business enterprises sometimes makes it extremely difficult to determine from the outside whether a firm is or is not controlled by nationals of an enemy country. Under such circumstances the Alien Property Custodian may issue a supervisory order with reference to the enterprise. A supervisor is then installed in a position to observe the conduct of the business from the inside and to discover any enemy influence which may exist. The work of investigation is now well advanced and no situation has arisen for some time in which it has been found necessary to issue a supervisory order to facilitate investigation.

2. **TO SUPPLEMENT VESTING ORDERS.**—The issuance of supervisory orders often enables the Alien Property Custodian to acquire control of business enterprises more quickly than through vesting action alone. The procedure of transferring title and changing the management of business

enterprises in the usual way may be time-consuming. Immediate supervision can bridge the gap, for example, between the time a vesting order with reference to a corporation is issued and the time when a stockholders' meeting is held at which the Custodian elects new directors.

Furthermore, supervision in connection with vesting may frequently give the Custodian broader powers than vesting alone, particularly when only a minority interest in a business enterprise is vested. Majority interests which are in control may not be entirely satisfactory; supervision may then be necessary in order to assure the elimination of any potential enemy influence. Accordingly it has been the practice of this Office since early 1943 to incorporate supervisory orders as clauses in all vesting orders affecting enemy interests in business enterprises.

Supervisory orders are also used to supplement vesting orders by extending the control of the Custodian over the subsidiaries of enterprises in which he has vested interests.

3. **TO ACQUIRE CONTROL OVER THE PROPERTY OF NATIONALS OF ENEMY-OCCUPIED COUNTRIES.**—The use of supervisory orders for this purpose has already been described in the discussion of the treatment of the property of nationals of enemy-occupied countries, pages 6-7.

4. **TO ACQUIRE CONTROL OVER THE PROPERTY OF INTERNEES.**—The use of supervisory orders in assuming control of the property of internees has been explained above under "Internees," pages 7-8.

REGULATION BY GENERAL ORDER

Nature of General Orders

In contrast to vesting orders and supervisory orders, which refer to specified pieces of property, general orders, the third form of control, may require certain classes of persons, or persons having interests in certain types of property, to perform or refrain from performing certain acts. General orders are issued by the Custodian not only as a means of controlling property but also for a variety of other purposes.

When the Custodian Issues General Orders

Of the 24 general orders in effect on June 30, 1944, two give to the Custodian control over transactions relating to property of nationals of certain foreign countries in patents and trade-marks (No. 11) and in copyrights (No. 13). A third order gives to the Custodian control over property of nationals of enemy and enemy-occupied countries which is under judicial supervision or involved in a court or administrative action or proceeding (No. 20). The Custodian in these orders employs the legal device of prohibiting all such transactions, but then modifying the prohibition to permit transactions under conditions laid down by him in the orders or in regulations issued under them.

Seven of the general orders (Nos. 2, 3, 5, 12, 14, 16, 27) relate to the discovery of the interests of different persons in property subject to the control of the Alien Property Custodian. One of the seven, for example, requires reports from all persons claiming any interest in any patent issued to a designated foreign national, or in which any designated foreign national has had an interest since January 1, 1939 (No. 2).

Three general orders (Nos. 18, 23, and 28) require the payment to the Alien Property Custodian upon demand of royalties due to nationals of enemy and enemy-occupied countries under contracts based on rights in patents, copyrights, and trade-marks.

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The activities of the Custodian in representing persons in enemy territory in legal proceedings were the occasion for a general order (No. 6) permitting the service of process on the Alien Property Custodian in any court or administrative action in which service of process is to be made on a person in territory controlled by the enemy.

Four general orders deal with claims against the Custodian: they set up a claims procedure (No. 4), provide for certain types of claims by persons formerly resident in enemy territory (Nos. 15 and 22), and extend the period in which certain claims may be filed (No. 21).

One general order (No. 30) sets up exchange ratios between the currency of the United States and that of five enemy countries to provide for the discharge of certain obligations, the amount of which was fixed in foreign currency.

Employees of this Office are prohibited by one general order (No. 8) from participating in transactions affecting properties in which the Custodian has an interest.

Another general order (No. 17) requires employees to keep confidential all information obtained in the course of their duties unless authorized to disclose it by the Custodian or his representative. Exceptions are made providing for the furnishing of information to the President, the Congress and the courts.

The remaining general orders deal with subjects related to the administration of the Office, namely, the formation of the Executive Committee (No. 1), the setting up of procedures governing the sale of property by the Custodian (No. 26), and the delegation to the Secretary of the Office of Alien Property Custodian of the power to authenticate documents (No. 7).

EXPLANATION OF TYPES OF ORDERS

Although vesting orders, supervisory orders and general orders are the basic forms of control used by the Alien Property Custodian, other types of orders may be issued by him. The following is a list of the several types of orders issued by the Alien Property Custodian, with a brief explanation of each:⁶

VESTING ORDERS.—A vesting order is the instrument employed by the Custodian in the seizure of property or interests in property described in the order. A vesting order “ * * * has the legal effect of transferring completely to the Custodian for the benefit of the United States * * * ” the vested property. [The *Pietro Campanella*, 47 F. Supp. 374, 377 (D. C., Md., 1942)]. Vesting orders used to vest additional property or additional interests in property partly covered by an earlier vesting order may be referred to as supplemental vesting orders. Amendatory orders are used to correct or to change the description of property, or to correct minor errors, in a vesting order. (Amendments to other types of orders may also be issued.)

SUPERVISORY ORDERS.—A supervisory order is the official statement by the Custodian that he has assumed jurisdiction to direct, manage, supervise and control the property specified in the order.

TERMINATION ORDERS.—The Custodian issues termination orders when he determines that control exercised under supervisory orders is no longer necessary in the national interest.

⁶ The Appendix includes lists of all types of orders except supervisory and termination orders, which are not published in the Federal Register.

SUBORDINATION ORDERS.—A subordination order is a determination by the Custodian, based on principles of equity, that specified claims held by the Custodian against a corporation or other business enterprise are to be paid only after certain other specified paramount claims are paid in full.

GENERAL ORDERS.—General orders are issued by the Custodian to require certain classes of persons, or persons having interests in certain types of property, to perform or refrain from performing certain acts; or for other purposes.

SPECIAL ORDERS.—Special orders are similar to general orders except that they refer only to a particular person or situation.

DIVESTING ORDERS.—Divesting orders transfer vested property from the Custodian to persons found to be entitled thereto pursuant to administrative or judicial determinations. They are used to return property taken by mistake.

NULLIFICATION ORDERS.—Four nullification orders were issued and published by the Custodian in the period prior to that covered in this report. They were intended to correct mistaken vestings. Divesting orders have since been employed for this purpose in lieu of nullification orders.

DISSOLUTION ORDERS.—A dissolution order is a direction to officers and directors of a corporation relating to the distribution of assets and treatment of liabilities in the course of the dissolution of the corporation.

General Description of Controlled Property

This chapter is devoted to statistical information. Figures are presented indicating the amount of property under the control of the Office of Alien Property Custodian, the value of property vested and that of property supervised. The composition of the holdings as to type of property and nationality of former owners, and the changes in form and value which vested property has undergone under the control of the Office, are also analyzed.

In the interest of dispelling certain confused impressions which appear to exist as to the relation of the property controlled by the Custodian to the total foreign property in this country, a brief recapitulation of the estimates concerning the latter is first presented.

FOREIGN PROPERTY IN THE UNITED STATES

The following set of figures permits a broad view of the situation:¹

Total foreign property (allied, neutral, enemy-occupied and enemy countries).....	\$15,556,000,000
Foreign property under some measure of control by the U. S. Government.....	7,965,000,000
Total enemy property.....	567,000,000
Property vested in Alien Property Custodian.....	197,000,000

The first three of these figures are recently revised estimates based on the census of foreign-owned property in the United States which was conducted by the Treasury Department in 1941. The estimate of the total value of enemy property in this country (\$567,000,000) and the value of property vested in the Alien Property Custodian (\$197,000,000) are not strictly comparable. Any estimate of the total value of enemy property is necessarily tentative, since additional important items, the enemy ownership of which has been concealed, from time to time come to light. There are, moreover, certain differences between the methods of evaluation used in preparing the two figures. The figures are, nonetheless, sufficiently comparable to make possible a rough estimate that the value of the property vested in the Custodian represents somewhat less than half of the value of enemy property in this country.²

TOTAL PROPERTY CONTROLLED BY THE CUSTODIAN

The value of all property brought under the control of the Office of Alien Property Custodian is substantially larger than the figure given as the value of property vested. The latter does not include, for example,

¹ These figures include gold and foreign securities held by custodians and nominees in the United States for foreign accounts as well as dollar assets.

² A more detailed discussion of foreign property in the United States may be found in the *Annual Report of the Office of Alien Property Custodian, March 11, 1942 to June 30, 1943* pp. 93-98.

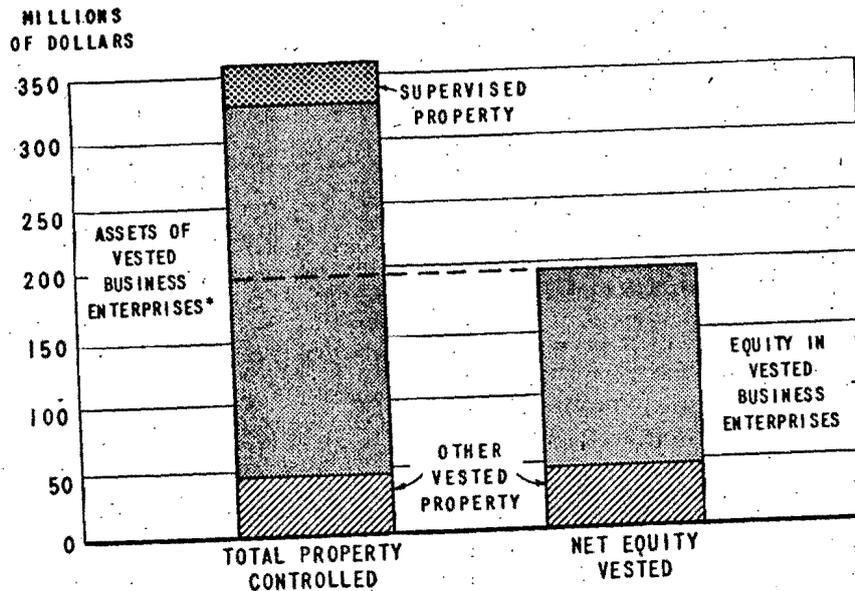
vested property to which no dollar value has been assigned. This property is as follows (as of dates of vesting):

Patents.....	39,739
Part interests in patents.....	257
Patent applications.....	5,092
Unpatented inventions.....	829
Interests in patent contracts ³	877
Copyrights.....	200,000
Trade-marks.....	410
Interests in ships.....	29

In addition, by the vesting of a majority of the voting common stock of a corporation, the Custodian may acquire effective control over the entire assets of the enterprise, even though others retain important ownership or creditor interests. The Custodian may also acquire control over property, without acquiring title to it, through the issuance of supervisory orders. Excluding the unevaluated vested property listed above, and excluding also all assets located in enemy and enemy-occupied countries, the value of all property which has been brought under the Custodian's control is as follows (as of dates of vesting or supervision):

Total value of property controlled through vesting orders and related supervisory orders.....	\$327,200,000
Total value of property controlled through supervisory orders alone.....	31,600,000
Total value of property controlled by the Custodian.....	358,800,000

The exact relationship between total property controlled and the net value of vested property is illustrated by Chart 1.



* Excluding assets located in enemy-controlled territory.

CHART 1.—Relationship of Total Property Controlled to Net Equity Vested in the Custodian, as of Dates of Vesting

³ The Custodian has vested 877 interests in 644 patent contracts.

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If assets located in enemy territory which belong to vested and supervised enterprises are included, the total value of property controlled by the Custodian is \$443,800,000.

It should be borne in mind, of course, that the Custodian's position in relation to the property under his control is not comparable to that which would be occupied by a private individual or corporation in control of the same property. The degree of active participation by the Custodian in the management of the property under his control depends upon the manner in which the public interest can best be served and varies widely according to a complex of circumstances. For example, the Custodian does not interfere with the normal course of business of most enterprises controlled through supervisory orders; rather he confines his interest to extraordinary transactions and leaves to the management of each firm the normal conduct of the business.

VESTED PROPERTY

Value of Custodian's Equity in Vested Property

The Custodian's net equity in vested property, estimated at \$197,013,000 as of dates of vesting, has increased through appreciation and income to \$212,426,000 as of June 30, 1944. These estimates are subject to qualification owing to difficulties of evaluation.⁴

The distribution of net equity vested according to types of property is shown in detail in Table 1 and by broad classes of property in Chart 2. Interests in vested business enterprises, amounting to \$149,611,000 as of dates of vesting, are the most important group of properties vested. Estates and trusts rank second as of dates of vesting at \$33,882,000, followed by royalties on patents, copyrights and trade-marks (\$4,747,000), personal property (\$4,520,000), and real property (\$4,253,000).

The relative importance of the various types of vested property is somewhat different as of June 30, 1944, from what it was as of dates of vesting. This shift in relative importance is attributable principally to changes in the character of vested property during the period in which it has been under administration by the Office. Most of these changes in character resulted from the conversion to cash of other types of property. There were, however, numerous other changes: many interests in business enterprises and in estates and trusts are now held in the form of real and personal property owing to distributions of assets to the Custodian. The various changes in the form of vested property are described in detail in the chapters of this report dealing with specific types of property.

Increase in Net Equity in Vested Property

The increase in the Custodian's equity in vested property by \$15,413,000 from dates of vesting to June 30, 1944, is analyzed in Table 2. The most important single factor in this increase is a net appreciation of interests in business enterprises of \$10,875,000. The Custodian has also received from his interests in business enterprises cash income of \$3,036,000 including cash in process of collection. (See Table 1.) From other vested property he received a cash income of \$2,168,000.

These increases were partially offset by the divesting of property, that is, by the return of vested property to its former owners. Property of a

⁴ For a discussion of the problems of determining the net value of vested property see Explanatory Note on Evaluation of Net Equity Vested, pp. 23-24.

Table 1.—NET EQUITY VESTED IN WORLD WAR II, CLASSIFIED BY TYPE OF PROPERTY, AS OF DATES OF VESTING AND AS OF JUNE 30, 1944

[In thousands of dollars]

Type of property	As of dates of vesting	As of June 30, 1944
Cash: ¹		
Income.....		4,721
Principal.....		21,928
Total.....		26,649
Cash in process of collection: ²		
Income.....		483
Principal.....		114
Total.....		597
Interests in vested business enterprises:		
Stock.....	92,650	97,964
Equity in enterprises whose assets or excess assets have been vested.....	47,324	39,485
Partnership interests.....	833	832
Bonds.....	487	489
Notes and accounts receivable.....	8,317	7,009
Total.....	149,611	145,779
Royalties on patents, copyrights and trade-marks (accrued prior to dates of vesting): ³		
Patents, patent applications and patent contracts.....	4,431	1,437
Copyrights and copyright contracts.....	231	
Trade-marks and trade-mark contracts.....	85	
Total.....	4,747	1,437
Real property:		
Real estate.....	3,426	3,175
Mineral and oil rights.....	2	2
Ground rents.....		10
Mortgages.....	826	871
Total.....	4,253	4,058
Personal property:		
Tangible personal property.....	977	628
Chattel mortgages.....	2	2
Stocks.....	261	885
Bonds.....	63	3,752
Mortgage participations.....	170	334
Bank balances.....	243	43
Nonbanking claims.....	2,762	2,324
Life-insurance and annuity policies.....	32	32
Miscellaneous contractual interests.....	11	
Total.....	4,528	7,908
Interests in estates and trusts:		
Decedents' estates.....	11,065	7,106
Trusts under wills.....	18,238	14,657
Trusts inter vivos.....	3,948	3,646
Guardianship estates.....	631	489
Total.....	33,882	25,908
Grand total.....	197,013	212,426

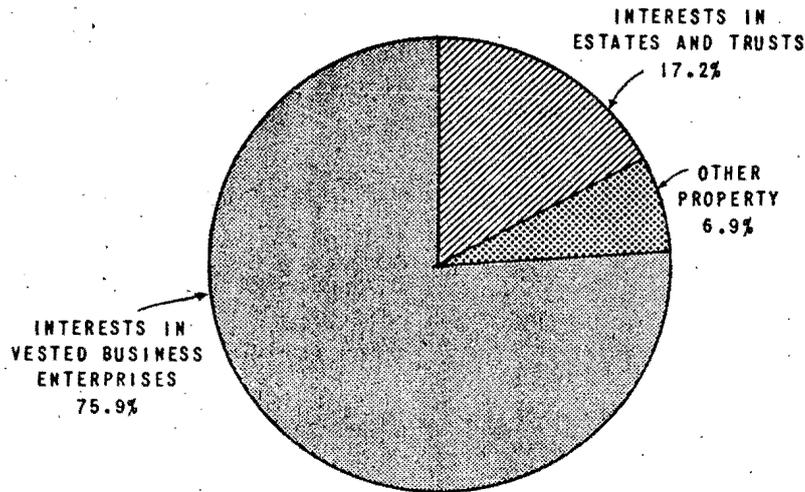
¹ These figures are net of direct expenses immediately borne by the vested property but net of cash transferred to the administrative expense fund to defray the administrative expenses of the Office. They are subject to upward adjustments of not in excess of \$2,000,000 arising from the lack of adequate information at this time to classify certain cash transactions as to income and principal. Cash assets of vested business enterprises are excluded inasmuch as they are reflected in the valuation of "Interests in vested business enterprises."

² This item represents amounts known to have been transmitted to the Custodian prior to the close of business on June 30, 1944, which either have not been received or have not been allocated to individual alien accounts by the Custodian as of that date.

³ Values stated include only royalties actually collected and royalties on which estimates are available. Additional royalties of indeterminate amounts are known to be payable.

⁴ This figure is before deduction of \$5,100,000 in cash transferred to the administrative expense fund for defraying the administrative expenses of the Office.

AS OF DATES OF VESTING
\$197,013,000



AS OF JUNE 30, 1944
\$212,426,000

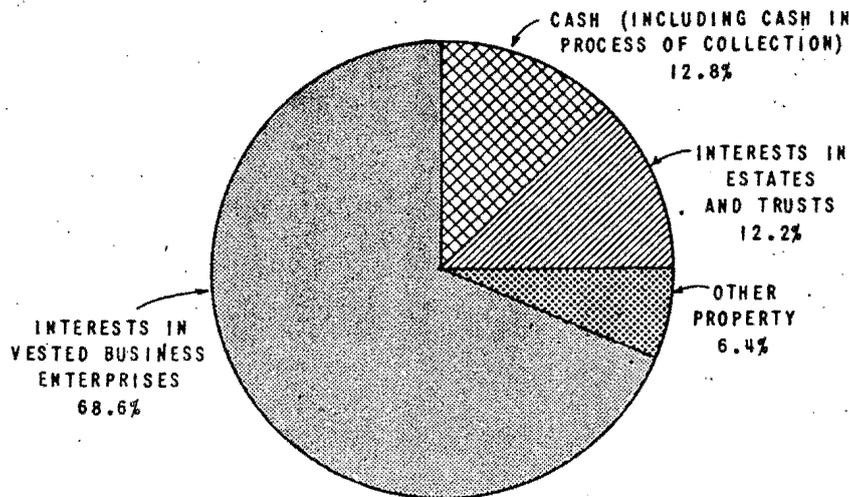


CHART 2.—Net Equity Vested in World War II, Classified by Type of Property

dollar value of \$666,000 was divested during this period. The divesting of property is discussed in detail in Ch. XII, "Claims and Suits."

In these computations it has not been possible to allow for changes in the value of property other than interests in business enterprises. Property other than business enterprises is carried at the same value as of June 30, 1944, and as of dates of vesting.

Cash Proceeds of Liquidation and Sale

It is the intention of the Custodian to reduce to cash as large a proportion as possible of the property vested in him. The sources of "cash principal", that is, cash received from sale or liquidation of vested property, are shown in Table 3. The total amount of the cash principal received, as of June 30, 1944, is \$21,928,021.10. The most important item in these receipts is \$11,532,915.12 received from business enterprises. This figure represents primarily the proceeds of the sale of certain vested enterprises and liquidating dividends received in the course of the liquidation of other vested firms.

Table 2.—INCREASE IN TOTAL NET EQUITY VESTED IN WORLD WAR II, FROM DATES OF VESTING TO JUNE 30, 1944

(In thousands of dollars)

Net equity vested as of dates of vesting	197,013
Add: Net appreciation of interests in business enterprises ¹	10,875
Income on interests in business enterprises	3,036
Income on other vested property	2,168
	16,079
Less: Property divested (i. e., returned to former owners)	-666
	15,413
Net equity vested as of June 30, 1944	212,426

¹ Appreciation and depreciation of properties other than interests in business enterprises cannot be computed. Other properties are, therefore, carried at the same values at June 30, 1944, as at dates of vesting.

(A detailed discussion of the sale and liquidation of vested enterprises appears in Ch. VI, "Business Enterprises: Disposition.")

The \$11.5 million of cash received by the Custodian on interests in business enterprises does not indicate fully the progress made in liquidating such interests. Most of the enterprises undergoing liquidation by the Custodian have not yet declared liquidating dividends or other final distributions of their assets; however, the assets of many of these companies are in highly liquid form.

The next source of cash principal mentioned in Table 3 is royalties on patents, patent contracts, copyright interests, trade-marks and trade-mark contracts accrued prior to vesting, which have contributed \$3,309,526.05. Such royalties are regarded as principal, whereas royalties accrued subsequent to vesting are treated as income.

The Custodian has received \$517,013.29 in cash principal from the sale of real estate and payments of principal on vested mortgages. Cash principal received on personal property has amounted to \$1,458,398.97. The sources of this cash were primarily receipts from the sale of vested property and from the maturing of vested securities. Finally, the Custodian has received in distributions from estates and trusts cash principal of \$5,110,167.67.

322825

Table 3.—CASH RECEIVED THROUGH LIQUIDATION AND SALE OF PROPERTY VESTED IN WORLD WAR II, CLASSIFIED BY TYPE OF PROPERTY, MARCH, 11, 1942 TO JUNE 30, 1944

NOTE.—These figures are net of direct expenses paid in connection with the sale or liquidation of the vested property or to discharge liabilities incurred prior to vesting. The classification according to type of property is based on the form in which property was held at the time of liquidation or sale. For example, cash received from the sale of real estate distributed to the Custodian from a trust is classified as proceeds of real estate rather than as proceeds of trusts.

Type of property	Amount
Interests in vested business enterprises:	
Stock.....	\$5,121,452.15
Equity in enterprises whose assets or excess assets have been vested.....	5,541,063.08
Bonds.....	1,500.00
Notes and accounts receivable.....	868,899.89
Total.....	11,532,915.12
Royalties on patents, copyrights and trade-marks (accrued prior to dates of vesting):¹	
Patents, patent applications, and patent contracts.....	2,993,657.56
Copyright interests.....	231,255.59
Trade-marks and trade-mark contracts.....	84,612.90
Total.....	3,309,526.05
Real property:	
Real estate.....	446,868.66
Mortgages.....	70,144.63
Total.....	517,013.29
Personal property:	
Tangible personal property.....	356,126.61
Stocks.....	1,256.52
Bonds.....	425,827.27
Mortgage participations.....	26,532.35
Bank balances.....	200,484.92
Nonbanking claims.....	437,592.10
Miscellaneous contracts.....	16,579.20
Total.....	1,458,398.97
Interests in estates and trusts:	
Decedents' estates.....	3,219,793.45
Trusts under wills.....	1,765,173.39
Trusts inter vivos.....	102,912.20
Guardianship estates.....	22,283.63
Total.....	5,110,162.67
Grand total.....	21,928,021.10

¹ Royalties on interests in patents, copyrights, and trade-marks which accrued prior to the vesting of such interests by the Custodian are treated as principal. Royalties which accrued subsequent to vesting are treated as income.

Sources of Cash Income

The cash income received by the Custodian from March 11, 1942, to June 30, 1944, is analyzed in Table 4. Of the total cash income received, or \$4,721,105.71, \$2,553,157.81 represents dividends on stock and other income from interests in business enterprises. Cash income from vested property in patents, copyrights and trade-marks has amounted to \$1,581,762.91. The remaining income represents chiefly rent on real estate, interest and dividends on mortgages and securities, and income from trusts.

Table 4.—CASH INCOME ON PROPERTY VESTED IN WORLD WAR II, CLASSIFIED BY TYPE OF PROPERTY, MARCH 11, 1942 TO JUNE 30, 1944

NOTE.—These figures are net of direct expenses paid in connection with the operation of the vested property during the period of the Custodian's ownership. The classification according to types of property is based on the form in which property was held at the time the income was produced. For example, cash income on real estate distributed to the Custodian from a trust is classified as income on real estate rather than as income on trusts.

Type of property	Amount
Interests in vested business enterprises:	
Stock.....	\$2,476,421.38
Partnership interests.....	62,700.00
Bonds.....	990.59
Notes and accounts receivable.....	23,045.84
Total.....	2,553,157.81
Royalties on patents, copyrights and trade marks (accrued subsequent to dates of vesting):	
Patents, patent applications and patent contracts.....	1,423,152.50
Copyright interests.....	153,176.22
Trade-marks and trade-mark contracts.....	5,434.19
Total.....	1,581,762.91
Real property:	
Real estate.....	173,818.32
Mineral and oil rights.....	128.92
Ground rents.....	692.00
Mortgages.....	13,376.05
Total.....	188,015.29
Personal property:	
Tangible personal property.....	1,019.00
Stocks.....	43,844.36
Bonds.....	54,450.42
Mortgage participations.....	3,950.74
Bank balances.....	445.94
Nonbanking claims.....	786.96
Miscellaneous contracts.....	4,694.26
Total.....	107,153.68
Interests in estates and trusts:	
Decedents' estates.....	1,147.98
Trusts under wills.....	250,433.07
Trusts inter vivos.....	39,434.99
Total.....	291,016.02
Grand total.....	4,721,105.71

¹ Excess of expenditures over cash income.

Nationality of Former Owners

The nationality of the former owners of the Custodian's equity in vested property is shown in Table 5. The table shows that as of dates of vesting nearly two-thirds of the vested property was formerly owned by nationals of Germany. Slightly more than one-fourth was formerly held by Japanese. The formerly Italian-owned interests account for less than 8 percent of the Custodian's equity and the interests of nationals of other countries for less than 2 percent.

322826

Table 5.—NET EQUITY VESTED IN WORLD WAR II, CLASSIFIED BY NATIONALITY OF FORMER OWNERS, AS OF DATES OF VESTING AND AS OF JUNE 30, 1944

Nationality of former owners	Net equity vested (in thousands of dollars)		Percent of total net equity vested	
	As of dates of vesting	As of June 30, 1944	As of dates of vesting	As of June 30, 1944
Total.....	197,013	212,426	100.0	100.0
German.....	125,698	139,398	63.7	65.6
Japanese.....	52,705	53,594	26.8	25.2
Italian.....	15,019	15,242	7.6	7.2
Hungarian.....	2,123	2,153	1.1	1.0
Roumanian.....	459	458	.2	.2
Bulgarian.....	530	530	.3	.3
Enemy-occupied.....	579	1,051	.3	.6

The Custodian does not ordinarily vest most types of property of nationals of enemy-occupied countries. But he does vest certain types of property of such nationals, notably patents and copyrights and royalties thereon. No dollar value is assigned to patents and copyrights. As of dates of vesting the value of royalties and other property of nationals of enemy-occupied countries held by the Custodian amounted to \$579,000, or three-tenths of 1 percent of the total equity in vested property.

SUPERVISED PROPERTY

The total dollar value of property under supervision by the Alien Property Custodian as of June 30, 1944, is \$31,570,000. This figure excludes property controlled jointly through vesting orders and supervisory orders.

It consists of the following items:

Business enterprises.....	\$30,100,000
Real estate.....	1,310,000
Mortgages.....	20,000
Personal property.....	80,000
Miscellaneous property.....	60,000
Total.....	31,570,000

SAFEKEEPING ACCOUNTS

Property with a carrying value of approximately \$156,000 has been voluntarily entrusted to the Custodian. More than \$97,000 of this total represents the property of nationals of enemy-occupied countries and almost \$41,000 is the property of Italians. The property consists of the following items:

Cash on deposit with U. S. Treasury.....	\$130,010.36
Stocks (carried at \$1 per share).....	4,575.81
Bonds.....	14,255.00
Bills and accounts receivable.....	7,042.82
Miscellaneous assets (carried at \$1 per item).....	116.00
Total.....	155,999.99

ASSETS REMAINING FROM WORLD WAR I

Pursuant to Executive Order No. 9142, April 21, 1942, the Attorney General transferred to the Custodian certain properties which had been seized during World War I. (See Ch. XII, "Claims and Suits,"

¹ Exclusive of \$50,000 of assets in enemy and enemy-occupied territory.

pp. 142-44 and Ch. XV, "Finances," pp. 195-160.) On the date of the transfer these assets had a book value of \$65,234,512.81. By June 30, 1943, the book value of the assets was \$64,824,785.09, and as of June 30, 1944, the amount had increased to \$65,744,627.51. Table 6 indicates the distribution of these assets on April 21, 1942, and June 30, 1944.

Table 6.—COMPARATIVE STATEMENT OF WORLD WAR I PROPERTY HELD, APRIL 21, 1942 AND JUNE 30, 1944

Item	April 21, 1942	June 30, 1944
Property in process of administration:		
Cash deposit (U. S. Treasury).....	\$9,014,305.51	\$8,833,271.60
Stocks and bonds.....	73.00	840,740.00
Real estate.....	29,915.00	29,915.00
Mortgages.....	15,761.50	15,295.54
Miscellaneous.....	36.00	32.00
Total.....	9,060,091.01	9,719,254.14
German special deposit account funds (representing amounts withheld for German claimants pending fulfillment of obligations of German Government):		
Cash deposit (U. S. Treasury).....	970,498.29	816,689.64
Certificates of deposit (U. S. Treasury).....	55,203,923.51	55,208,683.73
Total.....	56,174,421.80	56,025,373.37
Grand total.....	\$65,234,512.81	65,744,627.51

¹ As explained in Ch. XII "Claims and Suits", pp. 142-143, these certificates are of contingent value.

² Excluding \$4,061,378.84 in the Administrative Expense Fund.

During the period, April 21, 1942, to June 30, 1944, there was a net increase of \$510,114.70 in the assets held, resulting from receipts of additional property and small amounts of income by the Custodian (\$974,117.26), minus amounts paid to claimants (\$173,996.23), and expenses and other miscellaneous disbursements (\$290,006.33).

During the fiscal year ending June 30, 1944, the most important transaction relating to seizures from the last war was an attachment by the Government on a claim formerly allowed by the Custodian. During the last war the Custodian seized the property of J. F. Hackfeld, in Hawaii, and after peace had been restored, Hackfeld filed a claim for the return of the seized property. The claim was allowed and money and property worth approximately \$3,700,000 were returned to him. In 1934 an executor of the Hackfeld estate asserted that the Custodian had undervalued Hackfeld's property by \$3,000,000. In 1936, in a court action, it was determined that the original claim should not have been allowed by the Government, since the claimant had not actually been an American citizen as originally believed. During the fiscal year 1944, the Custodian received partial satisfaction of the judgment against Hackfeld.

EXPLANATORY NOTE ON EVALUATION OF NET EQUITY VESTED

Concept of Net Equity Vested

In computing the net value of vested property, various concepts or definitions of "net value" may be used with differing results. In the preparation of this report the "net value" of vested property has been defined as *the estimated total value, on liquidation, of all property to which the Custodian has taken title, less claims and encumbrances*. It is believed that this concept, which is termed "net equity vested," permits more realistic evaluations than other concepts that might be employed.

Net equity vested is essentially a statistical rather than a legal or accounting concept. A legal concept would require the carrying of all "assets" vested in the Custodian at their full value without reduction for claims against the property by American citizens and others which may later be allowed. From a legal viewpoint, under existing legis-

322897

lation property vested in the Custodian may not be technically subject to any liabilities (other than claims to which security rights are attached) which may have existed prior to vesting. In actuality, however, such liabilities exist, machinery has been designed to pass on their validity, and legislation has been requested by the Custodian to permit payment of claims found to be valid.

Common accounting practice would require the carrying of many items of property, the value of which is uncertain, at nominal values. A statistical approach, however, permits a more realistic statement of net value.

Methods of Evaluation

The valuation of vested property in accordance with the concept of net equity vested presents numerous statistical problems. Any realistic evaluation has proved to be impossible with respect to two important types of property: (1) patents, copyrights and trade-marks, and interests therein; (2) interests in ships. Determining the liquidation value of the first-named type of property is difficult from the nature of the property itself. The value of interests in ships is entirely dependent upon the outcome of litigation over property on which appraised values are lacking. Therefore, the statements of net equity vested are exclusive of both of these types of property except to the extent that cash has actually been realized or amounts are known to be payable to the Custodian.

The problems of evaluating other types of property are complex. The following brief comments concerning the methods used in evaluating various types of property should serve, however, to indicate the limitations of the tables appearing in this chapter.

1. **BUSINESS ENTERPRISES.**—The value of the equity of the Custodian as owner of a business enterprise is based on the book value of all its assets located in the United States and neutral and allied countries, less all book liabilities. If the Custodian is sole owner, this entire amount is included in the statistics as net equity vested; if the Custodian is only a partial owner, only his proportionate share is included. Accounts due to the home offices of vested branches of foreign enterprises (or to agencies of the home offices) have been treated as capital rather than as liability accounts.

This method of valuation has these limitations: (1) Book liabilities of enterprises whose assets have been vested may not be recognized as valid by the Custodian, and, conversely, claims not on the books may be proved and allowed; (2) property in enemy and enemy-occupied countries may ultimately be brought under the Custodian's control and found of value; (3) while book values are the best available yardstick of liquidation or sale values, the two may prove to differ substantially.

Creditor interests of the Custodian (bonds, and notes and accounts receivable) are valued at amounts payable to the Custodian in the event of liquidation of the debtor companies. Preference rights of various classes of creditors are taken into consideration.

2. **PATENTS, COPYRIGHTS AND TRADE-MARKS.**—No attempt has been made to evaluate patents, copyrights, trade-marks and contracts relating thereto. The amounts of royalties already paid to this Office on such properties are, of course, included in the statistics. Accrued royalties not yet paid are also included to the extent that the amounts owed to the Custodian are known, but information on such royalties is incomplete and many amounts are subject to dispute.

3. **REAL PROPERTY.**—Real estate not yet sold by the Custodian is valued at appraised market values; real estate sold is included at net prices received by the Custodian. Mortgages are valued at the amount of unpaid principal and accumulated interest payable unless there is evidence that full payment may not be expected; in that event the probable amounts which will be received in cash or in real estate are estimated.

4. **PERSONAL PROPERTY.**—Tangible personal property not yet sold by the Custodian is valued at appraised market values. Property sold is included at the net prices received by the Custodian. Security holdings are valued at market values indicated by stock exchange quotations and data on over-the-counter sales whenever such data are available. In some cases it has been necessary to use estimates based on book values of stock and par value of bonds; in a few instances no evaluations have been possible. Other types of personal property have been valued at estimated amounts collectible.

5. **INTERESTS IN ESTATES AND TRUSTS.**—The evaluation of these properties is based largely upon reports of executors and trustees. The financial data contained in these reports do not always indicate satisfactorily the expenses and taxes which must be paid prior to distribution to the Custodian of the interests of nationals of enemy countries. Information on the ages of beneficiaries, which is essential to a proper valuation of life and remainder interests in trusts, is usually lacking. Within these limitations an effort has been made to evaluate the interests in estates and trusts at values which are as nearly indicative of their actual worth as possible. No effort has been made, however, to evaluate interests in trusts which will become of value to the Custodian only on the occurrence of contingencies; the values stated for estates and trusts are underestimated to the extent, if any, that such interests may actually become of value.

Business Enterprises: Assumption of Control

Business enterprises constitute the most valuable type of property which has come under the control of the Alien Property Custodian. Of the total equity of the Custodian in vested property as of dates of vesting, or \$197,013,000, his equity in business enterprises represents \$149,611,000. These enterprises as of dates of assumption of control owned assets of \$364,803,000 in the United States and abroad. The Custodian also has brought under supervision business enterprises with assets valued at \$30,150,000.

WHEN THE CUSTODIAN ASSUMES CONTROL

When the Custodian Vests

The Custodian normally issues orders vesting enemy property in business enterprises when the interests of nationals of enemy countries are large enough to constitute actual or potential control of the enterprises. Exceptions to this general policy may be made in special cases. The Custodian may determine that the national interest does not warrant vesting if, for example, the indebtedness of the enterprise to American creditors has rendered it seriously insolvent, or if the realizable assets are so small in value that the proceeds of their sale would be well below the cost of administering the property.

Enemy ownership of 25 percent or more of the outstanding voting stock (or partnership or other interests) has usually been taken as a practical criterion of control. Where enterprises have close enemy affiliations or are heavily indebted to nationals of enemy countries, the Custodian has taken action even though the enemy has had less than 25 percent of the controlling ownership interests.

The vested interest is 25 percent or more in 371 of the 387 vested enterprises,¹ as is shown in Table 7. In fact, the vested interest is 50 percent or more in 338 of the 387 enterprises. In the remaining 49 enterprises one or more of the following factors was usually involved: (1) The enemy interest was large enough to secure working control. (2) In addition to ownership interests there were large debts owing to nationals of enemy countries which represented in fact, if not in form, substantial control over the enterprises. This Office has found frequently that enemy-owned stock plus enemy-owned claims against the same company would amount to 50 percent or more of a company's realizable assets. (3) There were additional interests of internees or nationals of enemy-occupied countries which, when added to the vested interests, amounted to majority or working control. (4) The

¹ The phrase "vested enterprises" is used in this report to refer to all enterprises in which the Custodian owns a substantial interest. Other persons may have large minority or even majority interests in "vested enterprises."

company was engaged in vital war production and the enemy interests, although not controlling, were sufficiently great to make action by the Alien Property Custodian desirable to insure the complete elimination of enemy influence.

Table 7.—BUSINESS ENTERPRISES IN WHICH INTERESTS WERE VESTED, MARCH 11, 1942 TO JUNE 30, 1944, BY TYPE OF ENTERPRISE AND PERCENT OF ASSETS OR CONTROLLING OWNERSHIP INTERESTS VESTED

Percent of assets or controlling ownership interests vested ¹	Type of enterprise							Total	Percent of total
	Corporations	Partnerships	Proprietorships	Non-profit organizations	United States branches of foreign enterprises	Miscellaneous associations			
Total.....	277	24	22	12	49	3	387	100.0	
100 percent assets.....	2	10	22	12	31	1	78	20.2	
100 percent excess assets.....					17		17	4.4	
100 percent controlling interests.....	148	5			1		154	39.8	
75-99.9 percent controlling interests.....	39	1					40	10.3	
50-74.9 percent controlling interests.....	45	4					49	12.7	
25-49.9 percent controlling interests.....	31	2					33	8.5	
Less than 25 percent controlling interests.....	12	2				2	16	4.1	

¹The phrase "controlling ownership interests" excludes, particularly, non-voting preferred stock.

Types of Vesting

DIFFERENT TYPES OF VESTING ORDERS.—The Custodian uses two general types of vesting orders in connection with business enterprises. He may vest the enemy interest in the enterprise, for example, the interest of one partner in a partnership, or the stock of one stockholder in a corporation. This type of vesting is called "*interest vesting*," in contrast to "*asset vesting*," i. e. the vesting of all assets of the enterprise.

In the vesting of property in business enterprises, the most important difference between interest vesting and asset vesting is this: when the Custodian vests interests in a company, the company remains a separate entity and claims against its assets can be paid. When the Custodian vests assets of a company, claims against it arising out of transactions prior to vesting are not being paid pending the enactment of further legislation except to the extent that creditors are protected by security rights. (See discussion in Ch. XII, "Claims and Suits," pp. 140-141.)

Under a special type of asset vesting, called "*excess asset vesting*," the Custodian under certain circumstances vests those assets of a firm in liquidation which remain after the liquidation is brought to a certain point.

USES OF DIFFERENT TYPES OF VESTING ORDERS.—As will be seen from Table 7, of the 387 vested enterprises the Custodian has vested interests in 292 enterprises, assets of 78 enterprises, and excess assets of the remaining 17 enterprises. The type of vesting order which the Custodian issues depends upon the nature of the business enterprise in question.

In the case of corporations, the Custodian almost invariably vests the stock of the nationals of enemy countries.² In the case of partnerships, when

² Two exceptions to this rule have been made, one involving a corporation in process of dissolution, and the other involving a corporation whose only asset was a parcel of real estate which the Custodian desired to vest directly in order to acquire a more marketable title.

not all partners are nationals of enemy countries, the Custodian vests the interests of the enemy partner or partners. When all the partners are nationals of enemy countries, the Custodian may vest either the assets of the enterprise or the interests of the partners, or both. The last is now the most common practice, although the main reliance is placed upon the asset vesting. Similarly, in obtaining control of proprietorships the Custodian may vest the interests of the proprietor, or the assets of the business, or both. Again the most usual practice is to vest both. For both partnerships and proprietorships the type of vesting order used may depend upon state laws governing these forms of business organization.

In the case of membership corporations and other nonprofit organizations, the Custodian always vests the assets. For example, it was more feasible to vest the assets of the German-American Bund than to vest the interests of individual members of that organization. In vesting the American branches of firms whose main offices are located abroad, the Custodian vests the assets of the foreign firm in the United States, including not only the assets carried on the books of the branch but also any bank accounts, claims or other property of the parent firm.³ The intimate relation between the affairs of a foreign firm conducted in this country directly in the name of the parent firm and those conducted through a branch makes it necessary to vest all the available property of the parent firm in order to deal effectively with the affairs of the branch.

The type of vesting order used with reference to unincorporated banks and insurance companies varies according to the laws of the state or territory in which the enterprise is located. The Custodian vests the assets of enemy-owned banks located in the State of Washington and the Territory of Hawaii, but vests only the excess assets remaining after a limited liquidation of such enterprises located in the States of New York and California. A more complete discussion of vested banks may be found on pages 58-59.

Reduction of Vested Interests to Physical Possession

In vesting the enemy interest in a business enterprise, a copy of the vesting order is served on a corporation or an individual by a member of the staff of the Custodian. If the vesting order covers stocks or bonds, the securities are deposited with the Federal Reserve Bank in the Custodian's name under an Alien Property Custodian account number which indicates the former owner of the vested interest. If the actual certificates of ownership are not available, because, for example, they are physically located in the enemy country, the corporation on which the vesting order is served issues new certificates in the Custodian's name. Anything of value other than stocks or bonds, for example, notes of indebtedness and jewelry, is deposited with the Office of the Custodian in New York.

Enterprises Acquired From Estates and Trusts

The Custodian may acquire beneficial ownership interests in a firm by vesting interests in estates and trusts. The Custodian in one instance vested all "life and remainder interests" in a trust which contains 99 percent of the stock of a \$3,000,000 corporation. The Custodian is also the beneficiary of large minority interests in three other companies as a result of vesting interests in estates and trusts.⁴

³ In one situation involving a branch of a foreign corporation in bankruptcy, the Custodian vested only the enemy interests in order not to disturb the bankruptcy proceedings.

⁴ The stock itself has not been distributed to the Custodian but continues to be administered by executors and trustees. The Custodian has, however, acquired control over the companies through the issuance of supervisory orders.

When the Custodian Supervises

It is the practice of the Office of Alien Property Custodian to incorporate supervisory clauses in all vesting orders which deal with business enterprises, for the reasons explained in the discussion of supervisory orders (Ch. II, "Policies and Techniques," pp. 10-11). The Office issues supervisory orders also with reference to enterprises which are not vested, for example, enterprises owned by nationals of enemy-occupied countries which require more active management than is customarily given by Foreign Funds Control. (See also Ch. I, "Powers and Objectives," pages 2-3. The Office also has brought under supervisory control a number of business enterprises owned by internees.⁶

INVESTIGATION

The problems of investigation, including the legal basis of the Custodian's investigative powers and the order of priority of investigation, are discussed in the first *Annual Report* of this Office in Ch. IV, "Investigation," pp. 23-32. This discussion makes it unnecessary to do more in the present chapter than to present a short discussion of cloaking, the sources of information which are used in investigating the firm, and the work of investigation in the period covered by this report.

Cloaking

The task of investigation has been difficult, particularly since most Germans with important holdings in American businesses made arrangements whereby their holdings were transferred to nominal owners or "cloaks," with a resulting concealment of the German interests. These arrangements follow a variety of patterns and are frequently complex. The cloaks were residents, in some cases, of the United States and, in others, of such neutral countries as Switzerland and Sweden. In some instances holding companies were established to serve as dummies. These companies or individuals became the ostensible owners of the enemy interests while the nationals of enemy countries remained the true owners. Such transfers of nominal ownership took place over a period of several years before the entry of the United States into the war. While many transfers of nominal ownership of enterprises in the United States were originally made for other purposes than the concealment of beneficial ownership, such concealment has in fact resulted. It is sometimes difficult to ascertain whether the disguising was intentional. For these reasons the term "cloaking" is frequently used to refer to the concealment of ownership, whether or not the concealment was deliberate.

REASONS FOR CLOAKING.—The most important reasons why German nationals did not wish to appear as the owners of American business enterprises are as follows:

(1) The issuance since 1931 of the various German decrees regulating all dealing in foreign exchange rendered more and more difficult the conduct of the affairs of foreign subsidiaries of German enterprises. German nationals could no longer freely dispose of their holdings of foreign currency and were consequently hampered in developing their foreign organizations. Even before the rise of the Nazis to power, many German firms organized holding companies in Switzerland and elsewhere in order to circumvent the rigorous exchange control. The situation became even worse in 1936 when a new German decree was issued forbidding German firms to invest

abroad the income of their foreign subsidiary companies, with the result that foreign undertakings could no longer be provided with the capital necessary for their development even out of their own resources. Moreover, it was the policy of the German Government to secure a maximum of foreign exchange by forcing its nationals to sell their foreign holdings of stocks and other assets. For these reasons German nationals wished to conceal their ownership of property in the United States from the German Government.

(2) German nationals desired, if possible, to avoid the seizure of their American property by the United States Government. From their experience in the last war they realized that if war were to break out and if the United States then were to seize their American enterprises, it probably would sell them to American purchasers and thus seriously damage their business in the United States.

(3) After the rise of the Nazis, business enterprises in the United States found that many customers were reluctant to trade with them when they discovered their German ownership.

Work of Investigation

SOURCES OF INFORMATION.—Business enterprises requiring investigation come to the attention of the Office of Alien Property Custodian in various ways. One of the most important sources of information has been Foreign Funds Control of the Treasury Department, which has made available the results of its census of foreign-owned property. Leads have also been received from other agencies of this Government, from friendly governments, from private citizens, and in the course of investigations of other firms.

When an investigation is undertaken, an examination is made of such information concerning the suspected enterprise as may be available in other agencies of the Government. This is done in the interest of avoiding duplication of effort. Further investigation is conducted within the company itself. Correspondence files, minutes of company meetings, stock record books, accounting records, contracts and agreements are examined and analyzed. Officials of the firm are interrogated, and in some instances the files of the company's lawyers and bankers are examined. These are the principal sources of information in cases involving suspected cloaks resident in the United States.

If the registered owners of the enterprise under investigation reside abroad, as for example in a neutral or enemy-occupied country, the task of determining the true ownership is more difficult and information must be obtained from additional sources. Such sources include foreign governments, foreign newspapers and other publications such as commercial directories and trade papers, credit files of American banks which formerly had international business, and persons who formerly resided abroad. Specific information may also be obtained through the representatives of the Department of State and Department of Commerce in foreign countries.

WORK OF INVESTIGATION OF BUSINESS ENTERPRISES IN THE LAST YEAR.—The investigations of business enterprises admittedly owned by residents of enemy countries had been completed by June 30, 1943, with a few exceptions (including a number of firms in the Hawaiian Islands). The difficult task of uncovering concealed or cloaked enemy ownership or control of business enterprises has been carried on throughout the past year, and it is anticipated that this work will continue through most of the next fiscal year. The original investigations of such business enterprises should be substan-

⁶ For a discussion of the reasons for controlling property of internees, see p. 8.

tially completed by June 1945. During the year ending June 30, 1944, the general program of investigation of business enterprises owned by internees and by nationals of enemy-occupied countries has been brought to a conclusion.

It is necessary from time to time to conduct reinvestigations of firms when claims are filed with the Custodian or when litigation is instituted against the Custodian, charging that the property was erroneously vested. Such investigations were first undertaken in the course of the past year. Further investigations of vested firms have also been conducted to make any necessary corrections in the original vesting order and to discover additional enemy interests in the firm, or in other firms, which should be vested. In general, it will be the policy of this Office to make a thorough reinvestigation of each vested business enterprise before it is sold, in order to insure that all enemy influence and control have been eliminated and that complete information as to its former ownership has been obtained.

In addition to the above investigations, the Office of Alien Property Custodian has been conducting a program of investigations of the beneficial ownership of every firm which is located in certain neutral or occupied countries and which is the nominal owner of a business enterprise in the United States. This program has been made necessary by the prevalence of cloaking; its purpose is to discover whether the foreign firm is actually owned or controlled by nationals of an enemy country.

BUSINESS ENTERPRISES INVESTIGATED.—Some impression of the total effort which has been expended in the investigation of business enterprises may be gained from the following tabulation, which shows investigations of business enterprises from the foundation of this Office through June 30, 1944:

<i>Extent of investigation</i>	<i>Number of companies</i>	<i>Total assets</i>
Complete investigation, vesting or supervisory orders issued	471	\$395,000,000
Complete investigation but no vesting or supervisory orders issued	401	555,000,000
Partial investigation, full investigation found unnecessary	1,224	11,550,000,000
Total number of companies investigated (other than those on which only an examination of Treasury files was made)	2,096	12,500,000,000

322832

Business Enterprises: Description

During the period from the establishment of the Office to June 30, 1944, the Alien Property Custodian vested interests in 387 enterprises formerly controlled, in whole or in part, by nationals of enemy countries. Of this number, three have been divested, that is, returned to their former owners, because the Custodian after further investigation concluded that his previous findings had been in error. Another 11 enterprises, or the vested interests therein, have been sold as of June 30, 1944.

The total book value of the assets of the 387 vested business enterprises as of dates of assumption of control by the Office of Alien Property Custodian was \$364,803,000. Since assumption of control, there has been an over-all increase in the assets of vested enterprises despite the sale or divesting of 14 firms and the payment of substantial liquidating dividends by other enterprises. As of June 30, 1944, the total book value of the assets of 373 vested business enterprises still held by the Office is \$369,713,000. The interests of the Custodian in the vested enterprises have an adjusted book value¹ as of June 30, 1944, of \$145,779,000.

GENERAL DESCRIPTION OF VESTED ENTERPRISES

The fields of business activity in which the vested firms are engaged are shown in Table 8. Most of the important existing fields of business activity are represented by one or more firms, but an examination of the distribution of the assets of the vested enterprises shows concentration in manufacturing, especially chemical manufacturing, and in wholesale trade, investment holding and banking.

Nature and Origin of Vested Enterprises

Fifty-six of the 387 enterprises have been engaged in manufacturing—primarily of chemicals and chemical products. Most of them were established here to manufacture in the United States products which had previously been manufactured in Germany, Japan, or Italy for sale in the United States. The majority of these companies were formerly controlled by German nationals. Transportation costs and tariffs were the predominant reasons for the establishment of these enterprises in this country. The presence of essential raw materials and the desire of foreign nationals to invest capital in the United States were additional reasons.

One hundred seventy-three of the vested companies were established for trading purposes. Most of these companies were engaged in the importation of goods from Japan, Germany and Italy, and in the exportation to those countries of such American products as cotton, oil, scrap metal and machinery. Some of the trading companies, however, were engaged in domestic business. A large number of wholesale and retail enterprises are still in operation; most of these are Hawaiian firms formerly owned by persons who have been repatriated to Japan.

¹ The book value is adjusted for assets in enemy territory, insolvency of firms indebted to the Custodian, and claims against the Custodian's interest. See pp. 37-38, below.

Table 8.—VESTED ENTERPRISES DISTRIBUTED ACCORDING TO KIND OF BUSINESS ACTIVITY

Kind of business activity	Number of companies	Total assets (In thousands of dollars)	
		As of dates of assumption of control	As of June 30, 1941 ¹
Total	387	\$ 367, 403	\$ 350, 015
Manufacturing:			
Chemical	20	130, 634	145, 450
Miscellaneous	36	25, 616	40, 860
Agriculture	8	4, 190	653
Mining and petroleum	3	650	656
Trade:			
Wholesale	145	41, 764	44, 086
Retail	28	5, 442	5, 207
Transportation and related services	20	3, 049	2, 652
Holding:			
Investment	18	50, 047	58, 069
Real estate	25	8, 464	7, 968
Patent and copyright	21	2, 210	2, 194
Finance:			
Banking	22	68, 115	64, 371
Insurance	6	15, 149	3, 566
Miscellaneous	9	281	273
Services:			
Engineering	3	2, 004	1, 972
Other services rendered for profit	11	390	352
Nonprofit	13	398	354

¹ Enterprises divested or sold are included at total assets at date of divesting or sale. Liquidating dividends paid out by the enterprises to the Custodian and other owners have lowered the total assets of many firms. For a full discussion of the changes in the assets of vested enterprises, see Ch. VI, "Business Enterprises: Disposition," pp. 52-61.

² These totals do not agree with total assets shown on table 9, inasmuch as it is not practical for purposes of this table to eliminate intercompany accounts between affiliated companies engaged in different kinds of business activities.

Twenty of the vested enterprises formerly controlled by nationals of enemy countries are in the field of transportation and related services. Among these companies are branches of such well-known steamship lines as N. Y. K. (Nippon Yusen Kaisha), Hamburg-American Line and the Italian Line.

Investment, patent and real estate holding companies, 63 in number, account for 16 percent of the total of 387 vested companies as of dates of assumption of control. The investment and real estate holding companies were established primarily by German nationals either to care for investments in this country or to finance activities in Germany by means of the issuance of bonds by American holding companies rather than by direct sale of foreign securities in the United States. The patent holding companies were established chiefly by German concerns to exploit their rights in the United States and to render technical assistance to their licensees.

Most of the 37 companies engaged in financial activities were established by Japanese and Italian financial interests as part of their world-wide networks of international banks and insurance companies. A few smaller companies were established to deal in securities and foreign exchange.

The 27 enterprises engaged in service functions fall into two groups: 14 firms which perform services for profit, and 13 nonprofit organizations. The engineering services rendered by these vested business enterprises are of substantial value to American enterprises engaged in manufacturing, whereas other services performed for profit by these vested enterprises are of little importance. The 13 nonprofit organizations consist of political and social groups and trade organizations with enemy sympathies.

Vested Enterprises Classified by Nationality

In the following tabulation the assets of the enterprises vested in the Custodian are classified according to the nationality of their former owners:

Nationality of former owners	Number of companies	Total assets as of dates of assumption of control
German	190	\$246, 816, 000
Japanese	158	102, 508, 000
Italian	33	12, 937, 000
Other	6	2, 542, 000
Total	387	364, 803, 000

These figures show the great importance of German concerns among vested business enterprises. The enterprises vested from nationals of countries other than Germany are numerous but tend to be smaller and of less economic importance than the German concerns. While only 49 percent of the 387 vested enterprises are German, the German firms account for 68 percent of the total of assets of vested enterprises.

Size of Vested Enterprises

The following tabulation shows the vested business enterprises classified according to size:

Size of assets as of dates of assumption of control (book value)	Number of enterprises	Percent
Over \$10,000,000	8	2.1
\$5,000,000-\$10,000,000	4	1.0
\$2,500,000-\$5,000,000	14	3.6
\$1,000,000-\$2,500,000	20	5.2
\$500,000-\$1,000,000	22	5.7
\$100,000-\$500,000	108	27.9
Under \$100,000	211	54.5
Total	387	100.0

Over half of the vested enterprises, or 54 percent, had assets of under \$100,000 as of the dates of assumption of control. An additional 28 percent had assets of between \$100,000 and \$500,000. Thus 82 percent of vested enterprises had assets of half a million dollars or less on the dates when the Custodian assumed control. Two percent of the vested enterprises or eight firms had assets of over \$10,000,000.

Location of Vested Enterprises

The 387 vested enterprises are distributed geographically among 20 states, Hawaii and Puerto Rico. Their location is shown on the accompanying map (Chart 3).

Since New York City is the Nation's leading seaport, it was the location of most of the German and Italian trading companies in this country as well as of many Japanese firms engaged in the same activity. Similarly, New York City's position as the largest financial and business center of the country accounts for the location there of most of the vested holding companies and financial institutions. Vested manufacturing firms are located throughout the Northeast for the same reasons that similar American-owned firms are concentrated in that area. Companies situated in Louisiana and Texas consist chiefly of transportation companies, cotton exporters, and importers from South America, all of which used the ports on the Gulf of Mexico.

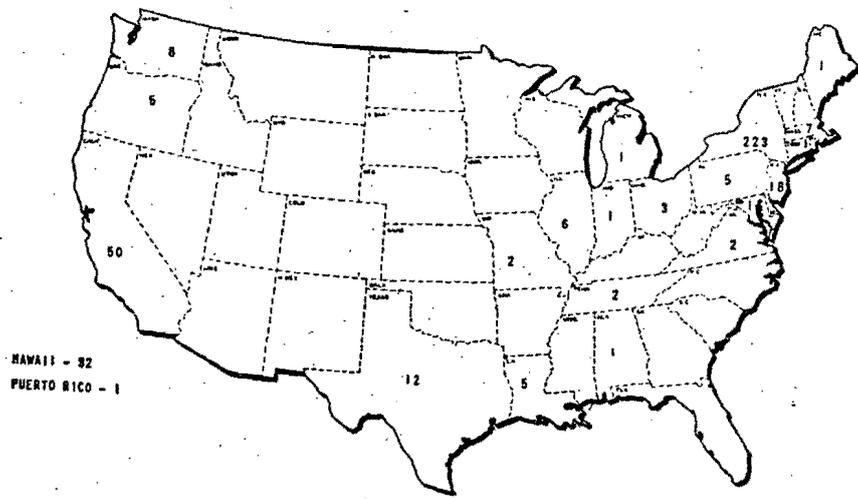


CHART 3.—Location of Business Enterprises Vested, March 11, 1942 to June 30, 1944

Virtually all the enterprises on the West Coast and in Hawaii were formerly owned by Japanese nationals. The Japanese firms on the West Coast are divided almost evenly between domestic businesses and those engaged in international trade, while in Hawaii most vested enterprises are engaged in predominantly domestic business.

CONSOLIDATED BALANCE SHEETS

Consolidated comparative balance sheets of all vested enterprises as of dates of assumption of control of the enterprises by the Custodian and as of June 30, 1944, are presented in Table 9. In analyzing the balance sheets it should be kept in mind that the Custodian is not sole owner of these firms; others hold substantial creditor and ownership interests.

Assets

TOTAL ASSETS.—As of the dates of assumption of control by the Custodian the total assets of the 387 enterprises, as indicated in Table 9, amounted to \$364,803,000. As of June 30, 1944, the total assets of the 374 enterprises remaining under the Custodian's control amount to \$369,713,000.

LOCATION OF ASSETS.—Not all of the assets of the vested companies are subject to the Custodian's control. A substantial amount of their assets (\$85,038,000 at dates of assumption of control and \$84,889,000 at June 30, 1944) are located in enemy and enemy-occupied countries. When assets in enemy hands are deducted, the gross assets subject to control by the Custodian as a result of the vesting of business enterprises included \$266,125,000 located in the United States plus \$13,640,000 located in allied and neutral countries, or a total of \$279,765,000 at dates of assumption of control. As of June 30, 1944, this total has increased to \$284,824,000.

Table 9.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF ALL VESTED ENTERPRISES, AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1944

NOTE.—The individual balance sheets used in this consolidation are as of dates of assumption of control and as of June 30, 1944, wherever available. For a few companies (chiefly small enterprises located in Hawaii or recently vested) it was necessary to use balance sheets prepared as of slightly different dates. Balance sheets used for vested enterprises owning subsidiaries also located in the United States are consolidated statements for the enterprises and their United States subsidiaries. The intercompany accounts of affiliated vested enterprises (that is, companies formerly owned by the same foreign nationals) have been deducted from the values shown on the table; no adjustments have been made for the intercompany accounts of nonaffiliates.

[In thousands of dollars]

Balance sheet items	As of dates of assumption of control	Changes from dates of assumption of control to June 30, 1944			As of June 30, 1944
		Additional interests vested	Changes reflected on books of enterprises	Less: enterprises divested or sold	
ASSETS ¹					
Located in United States.....	266,125		+16,049	-6,679	275,495
Located in allied and neutral countries.....	13,640		-4,911	(²)	9,329
Located in enemy and enemy-occupied countries.....	85,038		-140	(³)	84,889
Total assets.....	364,803		+11,589	-6,679	369,713
LIABILITIES AND NET WORTH					
Liabilities:					
Owing to residents of the United States.....	100,393		+14,369	-4,059	110,726
Owing to residents of allied, neutral and enemy-occupied countries.....	6,294		-1,795		4,559
Owing to residents of enemy countries.....	8,668	-2,181	+731	(⁴)	7,218
Owing to Custodian (vested) ⁵	8,868	+2,181	-676	-538	9,635
Total liabilities.....	124,223		+12,789	-4,674	132,438
Net worth:					
Net worth of solvent enterprises.....	249,138		+99	-2,128	247,109
Deficits of insolvent enterprises.....	-8,658		-1,299	+23	-9,634
Total net worth.....	240,580		+1,200	-2,105	237,275
Total liabilities and net worth.....	364,803		+11,589	-6,679	369,713
Net worth of solvent enterprises distributed according to ownership shares:					
Vested in Custodian ¹	188,189	4,573	-2,990	-1,169	188,606
Owed by estates and trusts in which Custodian is sole beneficiary.....	2,809		+113		2,922
Owed by others.....	58,140	-4,673	+2,976	-982	55,561

¹ Receivables and claims are classified according to location of debtors; deposits according to location of depositories; and securities according to location of issuers.

² Less than \$500.

³ For further data on the value of the Custodian's interests, see Table 11.

⁴ For explanation of factors producing this change, see Table 10.

Liabilities

The total liabilities on the books of the vested companies at dates of assumption of control by the Custodian amounted to \$124,223,000. As of June 30, 1944, liabilities of the enterprises remaining under the Custodian's control amount to \$132,438,000.

Of the total liabilities at dates of assumption of control, \$8,868,000 formerly owned to nationals of enemy countries was vested by the Custodian. Subsequent to his assumption of control the Custodian vested additional creditor interests amounting to \$2,181,000.

Net Worth

The consolidated total net worth of vested companies declined by \$3,305,000 during the period of the Custodian's control from \$240,580,000 to \$237,275,000. The sale or divesting of 14 enterprises accounts for \$2,105,000 of this decline, these firms having been eliminated from the balance sheet for June 30, 1944. The remaining decline of \$1,200,000 is explained by the fact that the increase caused by the aggregate net profits of the companies was less than the decrease caused by capital adjustments and distributions of income and principal to the Custodian and other owners of the companies.

The changes which resulted in the decline of \$1,200,000 on the books of the enterprises are analyzed in detail in Table 10 under the following four headings: (1) Operating profits and losses, (2) Capital adjustments, (3) Liquidating gains and losses of banks and insurance companies, and (4) Distributions to stockholders, partners and other owners, including the Custodian.

Table 10.—FACTORS RESPONSIBLE FOR CHANGES IN NET WORTH OF ALL VESTED ENTERPRISES FROM DATES OF ASSUMPTION OF CONTROL TO JUNE 30, 1944

[In thousands of dollars]

Factors responsible for changes			
1. Operating profits and losses (after taxes): ¹			
Profits of 117 companies		+24,681	
Less: losses of 184 companies		-2,092	
Net change			+22,589
2. Capital adjustments: ¹			
Revaluation of assets (including losses and gains on sale of assets and liquidation of receivables):			
Gains	+844		
Less: losses	-5,397	-4,553	
Changes in expenses and taxes applicable to periods prior to vesting:			
Expense and tax reductions	765		
Less: expense and tax increases	-1,925	-1,160	
Net change			-5,713
3. Liquidating gains and losses of banks and insurance companies:			
Gains of 15 companies	+747		
Less: losses of 13 companies	-689		
Net change			+58
4. Distributions to stockholders, partners, and other owners (including Custodian):			
Distributed profits		-4,864	
Liquidating payments in cash and in kind	-13,252		
Less: funds returned to companies	+75	-13,177	
Stock bought in by companies		-93	
Net change			-18,134
Total changes in net worth reflected on the books of the enterprises (per Table 9)			
			-1,200

¹ Do not include profits or losses or capital adjustments of banks and insurance companies. These are shown as factor 3.

OPERATING PROFITS AND LOSSES.—As will be noted from the table, there was an aggregate increase in net worth of \$22,589,000 resulting from the net operating profits of the group as a whole. Profits were made by 117 companies, losses were incurred by 184, and 58 companies made neither profits nor losses. The profits were made principally by companies continued by the Custodian as going concerns. The losses were incurred principally by enterprises in liquidation, most of which have suspended their profit-making activities. The two principal reasons for the large number of companies showing neither profits nor losses are, first, that only a single balance sheet, as of dates of assumption of control, was available for many enterprises recently vested, chiefly Hawaiian enterprises seized in 1944; and second, a number of small companies are dormant, make no profits and incur no expenses.

CAPITAL ADJUSTMENTS.—Capital adjustments account for a decline in net worth of \$5,713,000. The most important capital adjustment concerned is an aggregate net loss of \$4,553,000 resulting from revaluation of assets. The largest factor in this loss is the write-down of physical property in the United States. Reductions in the book value of receivables are next in importance. The book value of assets in foreign countries has also been somewhat reduced by the auditors of the companies.

LIQUIDATING GAINS AND LOSSES OF BANKS AND INSURANCE COMPANIES.—The net differences between book values and realization values of the liquidated assets of banks and insurance companies were comparatively negligible, resulting in a gain of \$58,000 for the companies as a group. The vested banks and insurance companies are all in liquidation and not engaged to any appreciable extent in any other operations; operating profits and losses accordingly have not been separated from capital adjustments in analyzing these enterprises.

DISTRIBUTIONS TO OWNERS.—The most important factor in the decline in net worth was the distribution of cash and securities to the owners of the companies, including distributions to the Custodian and to other owners whose interests have not been vested. This change of \$18,134,000 is composed of distributed profits of \$4,864,000, liquidating payments of \$13,177,000 and \$93,000 paid by certain enterprises for the purchase of (unvested) minority holdings of their own stock.

To summarize, after allowance has been made for the sale or divesting of 14 firms, the decline in the net worth of the vested companies was due primarily to the distribution of principal to the Custodian and other owners of the companies, and in the consolidated figures this decline was almost completely offset by profitable operations.

THE CUSTODIAN'S INTERESTS IN VESTED ENTERPRISES

Necessary Adjustments

Thus far this chapter has been concerned with vested enterprises as such. The value of the Custodian's interests in these firms remains to be determined. The unadjusted book value of the Custodian's interests was established by Table 9 to be \$203,811,000² as of dates of vesting and \$198,541,000³ as of June 30, 1944. These figures do not satisfactorily reflect the

² Including \$188,189,000 of interests in net worth and \$8,868,000 of debts owing to the Custodian at the dates of assumption of control, plus additional vestings to June 30, 1944, of \$4,573,000 of interests in net worth and \$2,181,000 of debts.

³ Including \$188,606,000 of interests in net worth and \$9,935,000 of debts owing to the Custodian.

322836

Custodian's net equity in business enterprises because of the following three complicating factors:

1. **ASSETS IN ENEMY TERRITORY.**—Many of the companies have assets in enemy and enemy-occupied territory. These assets, at least for the present, may be considered valueless or unrealizable. In computing the value of the vested interests, the book value of these assets has been deducted from the assets of the companies, and the Custodian's interests in net worth have been adjusted accordingly.

2. **INSOLVENCY OF VESTED FIRMS INDEBTED TO CUSTODIAN.**—A number of the companies which are indebted to the Custodian are insolvent. Hence the value of the Custodian's rights as creditor of these companies has been adjusted to his prorata interest in the event of liquidation.⁴

3. **CLAIMS AGAINST CUSTODIAN'S INTERESTS.**—In several instances the Custodian's interests are subject to claims of various kinds. For example, the Custodian has vested stock which was pledged by the former owner to a creditor. The stock, therefore, is not worth its full book value to the Custodian but rather book value less the amount of the debt for which it is pledged.

When proper allowances are made for these three factors, the adjusted value of the Custodian's interests in vested business enterprises is found to have been \$149,611,000 as of dates of vesting and \$145,779,000 as of June 30, 1944.

These totals are broken down in Table 11 to show the character of the Custodian's interests. Of the total value of interests in vested business enterprises (\$145,779,000 as of June 30, 1944) the two most important components are stock of a value of \$97,964,000, and equity in enterprises whose assets or excess assets have been vested with a value of \$39,485,000.

Table 11.—CUSTODIAN'S NET EQUITY IN VESTED ENTERPRISES, CLASSIFIED BY CHARACTER OF INTEREST, AS OF DATES OF VESTING AND AS OF JUNE 30, 1944

[In thousands of dollars]

Character of interest	As of dates of vesting	As of June 30, 1944
Total.....	149,611	145,779
Interests in net worth.....	140,307	138,281
Stock.....	92,650	97,964
Equity in enterprises whose assets or excess assets have been vested.....	47,324	39,485
Partnership interests.....	833	832
Interests as creditor.....	8,804	7,498
Bonds.....	487	489
Notes and accounts receivable.....	8,317	7,009

¹ Of which \$145,868,000 was vested at dates of assumption of control over the enterprises by the Custodian and \$3,743,000 subsequent thereto.

⁴ This adjustment is further complicated when the Custodian is owed money (1) by insolvent companies which own assets in enemy and enemy-occupied territory or (2) by companies which would be insolvent if such enemy and enemy-occupied assets are considered valueless. Then the adjustment must provide for the reduction of the value of debts owed to the Custodian to his pro rata interest based on all assets except those located in enemy and enemy-occupied countries.

Analysis of Changes in the Custodian's Net Equity in Business Enterprises

During the period from dates of vesting to June 30, 1944, the value of the Custodian's interests in vested enterprises decreased by \$3,832,000. The reasons for this decrease are shown in Table 12. It is apparent from this table that the decline resulted largely from the liquidation of the Custodian's interests rather than from an absolute decline in value of the property originally vested. In fact the value of the property originally vested increased substantially as a result primarily of profitable operations of vested firms. The conversion to cash by the Custodian of part of his holdings of property in vested enterprises was largely offset by a net appreciation of the remaining interests in vested enterprises during the period from dates of vesting to June 30, 1944. The changes in net equity, itemized in Table 12, are as follows:

Table 12.—CHANGES IN CUSTODIAN'S NET EQUITY IN BUSINESS ENTERPRISES, DATES OF VESTING TO JUNE 30, 1944

[In thousands of dollars]

Net equity as of dates of vesting.....		149,611
Add: Net appreciation of vested interests.....	+10,875	
Less: Liquidating dividends and other liquidating distributions made to Custodian by the companies.....	-12,410	
Debts paid to Custodian.....	-924	
Interests sold by Custodian.....	-752	
Interests divested by Custodian.....	-621	-14,707
Net decrease.....		-3,832
Net equity as of June 30, 1944.....		145,779

1. **NET APPRECIATION OF VESTED INTERESTS.**—The net appreciation from dates of vesting to June 30, 1944, was \$10,875,000. Virtually all of this appreciation is attributable to undistributed profits and upward capital adjustments of some enterprises (less losses and downward capital adjustments of other enterprises).

2. **LIQUIDATING DIVIDENDS AND OTHER LIQUIDATING DISTRIBUTIONS MADE TO THE CUSTODIAN BY THE COMPANIES.**—Inasmuch as the Custodian holds most of the ownership interests in the vested enterprises, he has been the principal recipient of the liquidating dividends and other liquidating distributions of vested enterprises in liquidation. Through June 30, 1944, \$9,971,000 in cash has been paid to the Custodian and \$2,439,000 of marketable securities has been distributed to him.

3. **PAYMENT OF DEBTS OWED TO THE CUSTODIAN.**—It has not been possible to collect the bulk of the substantial amount of vested creditors' interests in these enterprises. Many of them are long-term debts. To June 30, 1944, \$924,000 has been collected.

4. **INTERESTS SOLD.**—The Custodian has sold certain vested interests in business enterprises for a total of \$752,000.

5. **INTERESTS DIVESTED.**—The divesting (i. e., return to former owners) by the Custodian of interests in net worth of \$112,000 and creditor interests of \$509,000 reduced the Custodian's net equity by a total of \$621,000.

322837

**The Custodian's Income from Interests
in Vested Enterprises**

The Custodian has been the principal beneficiary of the \$4,864,000 in profit-distributing dividends and partnership distributions paid by enterprises operating at a profit. Through June 30, 1944, \$2,959,000 in dividends on stocks and \$53,000 in partnership profits, or a total of \$3,012,000, has been paid to him. The remaining \$1,852,000 distributed by these firms was paid to stockholders and partners whose interests were not vested.

In addition the Custodian has been paid \$24,000 in interest on vested debts, thus bringing the total income paid to the Custodian by vested enterprises to \$3,036,000 as of June 30, 1944.

DESCRIPTION OF SUPERVISED BUSINESS ENTERPRISES

In addition to the 387 vested enterprises, the Custodian has taken under supervision 84 enterprises in which no interests have been vested. Of these enterprises, 53 are owned by nationals of enemy countries (mainly internees), 29 by nationals of enemy-occupied countries and two by nationals of neutral countries (supervised because of special circumstances).

The total assets of these companies as of June 30, 1944 (or at the dates on which supervision was terminated by the Custodian) amount to \$30,150,000, of which \$29,280,000 is located in the United States, \$820,000 in allied and neutral countries and \$50,000 in enemy and enemy-occupied countries.

The most important of these enterprises are engaged in manufacturing, wholesale trade, and the holding and licensing of patents. A breakdown according to kinds of business activity follows:

<i>Kind of business activity</i>	<i>Number of supervised enterprises</i>	<i>Total assets as of June 30, 1944</i>
Manufacturing.....	26	\$10,450,000
Wholesale trade.....	25	6,290,000
Retail trade.....	9	290,000
Patent holding.....	8	5,830,000
Insurance.....	1	2,190,000
Investment holding.....	2	2,100,000
Services.....	9	2,550,000
Other.....	4	450,000
Total.....	84	30,150,000

Sixty-one of the enterprises, including most of the manufacturing and patentholding companies, are going concerns; the remaining 23 are in liquidation.

The Custodian has terminated his supervision over two enterprises with total assets of \$400,000. The circumstances under which supervision is terminated by the Custodian are set forth in Ch. VI, "Business Enterprises: Disposition," page 42.

Business Enterprises: Disposition

It is the policy of this Office to sell to American citizens or organizations controlled by American citizens all vested property (except certain patents, trade-marks and copyrights) as soon as enemy control has been removed and proper arrangements can be made. The reasons for this policy are set forth in Ch. VIII, "The Disposition of Property," pp. 66-78 of the *Annual Report of the Office of Alien Property Custodian, March 11, 1942 to June 30, 1943*. The basic reason is the belief that private enterprise is the most efficient form of control of property and that the Government, rather than burden itself with the administration of property, should transfer it to private hands as speedily as possible.

CHOICE OF METHODS OF DISPOSING OF BUSINESS ENTERPRISES

Vested Firms

The Custodian has available four principal methods for disposing of business enterprises in which interests have been vested:

- (A) Sale of stock (of a corporation).
- (B) Sale of all or most of the assets in bulk to a purchaser who can continue to operate the establishment.
- (C) Sale of the assets piecemeal to different purchasers (with collection of receivables by the company).
- (D) Transfer of the assets in kind to the Custodian, dissolving the enterprise at once.

Legally, the sale or transfer of assets, as in (B), (C) or (D), constitutes the liquidation of a concern, while the sale of stock (A) constitutes merely the sale of an interest in a going concern. Economically, however, the sale of assets in bulk (B) leaves an establishment a going concern just as much as the sale of the stock (A). Only the sale of assets piecemeal (C), or the turning over of the assets to the Custodian eventually to be sold piecemeal (D), constitute termination of the establishment as an economic unit.

The economic distinction is the basis of the Custodian's policy in determining how to dispose of business enterprises. Broadly speaking it is the policy to maintain as economic units by methods (A) and (B) those firms which can be operated profitably and can perform useful functions in the American economic system. Other vested firms are liquidated by method (C) or, less frequently, by method (D).

When firms are to be continued permanently as going concerns, operations usually are continued under the general control of the Custodian until the enterprises can be sold.

PATENT AND INVESTMENT HOLDING COMPANIES.—The disposition of vested interests in patent holding companies presents difficult problems, the solutions of which may be expected to vary from company to company. In some instances, when the Custodian is the sole owner of the company, it may be possible to transfer the patents to the Custodian's general patent pool and dissolve the company. When others hold minority interests in a company a settlement may be possible by which the Custodian becomes the sole owner of the company. On the other hand, in some circumstances the Custodian may sell his interests in the company, or he may continue the company under his control until expiration of the patents. The procedure adopted in a given case depends on the particular facts involved.

The disposition of investment holding companies also presents peculiar problems. The principal assets of several investment holding companies are securities of companies in enemy territory. There is no possibility at present of selling interests in these types of companies, inasmuch as they are of uncertain value. For the same reason, they cannot be liquidated. Owing to the existence of interests of Americans as minority stockholders and creditors, the assets cannot be transferred to the Custodian. The continuance of the companies is, for the present, the only policy which can be pursued.

Supervised Firms

When the Custodian decides that it is no longer necessary to exercise control over an enterprise which he has supervised but not vested, the control is terminated. At least two weeks before the termination order is to take effect, Foreign Funds Control is notified. If the latter agency does not assume jurisdiction, complete control reverts to the former owners as soon as the termination order is put into effect.

OPERATION OF ENTERPRISES CONTINUED AS GOING CONCERNS

The principal objectives of the Custodian in dealing with those vested enterprises which he decides to operate are to free the firms from control by nationals of enemy countries, to prepare them for sale to Americans, and to insure that they make a maximum contribution to the war effort. It is the intention of the Custodian, however, that these enterprises be sold and thus returned to private ownership within as short a space of time as practicable.

Relationship of the Custodian to the Firms

PRELIMINARY SURVEY.—When the Custodian assumes control of a business enterprise and determines to continue it as a going concern, a survey is made to determine the extent to which the management can be relied upon and what steps should be taken to insure the fullest participation of the firm in the war effort. This survey may include a complete analysis of all the problems of the firm, including both production and financial problems. The objective of the Custodian is to make certain that the firm will operate at maximum efficiency, in war production if possible, or in civilian production if the plant cannot be adapted to war work. The survey is made with this objective in mind.

AUDIT REPORTS.—A special audit report may be required as of the vesting date, especially if it has not been the practice of the enterprise to secure auditing services. For the purpose of ascertaining and insuring that enter-

prises are being administered efficiently, the Custodian requires that all going enterprises be audited periodically by independent auditors and that interim reports be submitted to him by the managements.

OPERATION OF CORPORATIONS.—If the firm is a corporation and the Custodian has vested a controlling interest, he usually will nominate at least one director and possibly more, depending upon his holdings in the corporation and the suitability of the incumbent directors. If there is a taint of enemy influence, the Custodian will take action as drastic as the circumstances require. He may even elect an entire new board of directors and put in a new management. The Custodian believes that by such action he has freed all the corporations (and other enterprises) under his control from their former connection with the enemy.

Having taken the necessary action with respect to the management, the Custodian issues an authorization to the corporation to perform such transactions as he believes are necessary to the normal conduct of the business. This authorization may limit the amount of money which may be expended by the corporation over a certain period, such as three or six months. To obtain approval of any unusual transactions or activities the management must apply to the Office of Alien Property Custodian. Such unusual transactions would include, for example, sales to foreign purchasers, the sale of a substantial part of the assets of the firm, and the issuance of additional capital stock.

Insofar as possible the Custodian exercises control through the normal corporate processes. The directors nominated by him have no unusual powers, nor are they exempt from the usual duties and liabilities of the directors of a corporation. They consult with the Office of Alien Property Custodian as to the policies of the Custodian, and through them these policies permeate the corporation.

OPERATION OF PARTNERSHIPS.—If the business enterprise operated by the Alien Property Custodian is a partnership, control is exercised differently. If the Custodian has vested all the partnership interests, the concern becomes a sort of proprietorship of the Custodian. Otherwise the enterprise is controlled jointly by the Custodian and the other owners.

OPERATION OF PROPRIETORSHIPS.—A vested proprietorship is, of course, entirely under the Custodian's control. He installs a manager who takes charge of the firm under the same supervision from the Office of Alien Property Custodian as any general manager of an enterprise.

GUIDING PRINCIPLES.—In summary, the guiding principles are to remove the enemy and his sympathizers from any position which enables them to exercise influence over the affairs of the controlled enterprises, to insure that these enterprises make the largest possible contribution to the war effort, and to insure that they are operated with efficiency. The Office of Alien Property Custodian intervenes in the affairs of the enterprises to the extent necessary to achieve these objectives, but only to that extent. In fulfilling this duty, the Alien Property Custodian insofar as practicable acts through the normal channels through which a person with similar rights in a business would act under ordinary circumstances.

NATURE OF SUPERVISORY CONTROL.—When the Alien Property Custodian exercises supervisory control over a business enterprise (without vesting), it is his practice to ascertain in the first instance the adequacy of the management of the firm. If the management is found to be adequate, with appropriate legal authority to conduct the affairs of the enterprise, an authorization is given permitting all legal transactions necessary in the normal conduct of the business of the enterprise, subject to certain restrictions as

set out in the authorization. The firm is required to obtain specific authorization from the Custodian for any extraordinary transactions such as, for example, any action which would be tantamount to the bulk sale of the company's assets or any change in the capital structure. Furthermore, the firm is required to submit periodic reports, on the basis of which the Custodian may appraise the progress of its operations.

Description of Vested Firms Being Continued as Going Concerns

All vested business enterprises have been described as a group in chapter V. Of the vested firms by far the most important are the 128 enterprises operating as going concerns. These companies are, for the most part, actively engaged in the production and distribution of goods and the performance of services.¹ The total assets of the going concerns in different fields of business activity and their approximate annual sales are given in Table 13.

CHEMICAL MANUFACTURING COMPANIES.—The group of 16 chemical manufacturing companies has larger total assets, larger annual sales and larger sales of war products than any other group (Tables 13 and 14). Of these 16 companies, nine appear on the list of vested enterprises which contribute directly to war production shown on pages 47-49.

Table 13.—VESTED ENTERPRISES CONTINUED AS GOING CONCERNS, DISTRIBUTED ACCORDING TO KIND OF BUSINESS ACTIVITY

Kind of business activity	Number of companies	Total assets [In thousands of dollars]		Total sales, 1943 [In thousands of dollars]
		As of dates of assumption of control	As of June 30, 1944 ¹	
Total.....	128	213,818	247,214	241,300
Manufacturing:				
Chemical.....	16	130,040	144,873	137,782
Miscellaneous.....	25	25,431	40,726	80,893
Agriculture.....	4	453	375	588
Mining and petroleum.....	2	586	616	213
Trade:				
Wholesale.....	26	13,154	16,768	45,486
Retail.....	14	4,246	3,884	6,083
Holding:				
Investment.....	10	28,677	28,811	(?)
Real estate.....	11	6,790	6,774	(?)
Patent and copyright.....	14	2,175	2,106	(?)
Miscellaneous finance.....	2	81	86	(?)
Services:				
Engineering.....	3	2,004	1,972	5,418
Other services rendered for profit.....	1	181	163	1,480

¹ Enterprises divested or sold are included at total assets at date of divesting or sale.
² This total is \$36,643,000 less than the sum of the detail in the column. The \$36,643,000 represents the sales of 2 vested wholesale companies which act as distributors for vested manufacturing companies. This amount is included in the detail both as sales of wholesale companies and as sales of manufacturing companies.
³ No sales information is given for companies of these types inasmuch as sales are not involved in these kinds of business activity.
⁴ These sales represent products designed by the companies and sold by them to their customers; the actual manufacture of the products is carried on for the vested firms by other companies which have not been vested.

¹ The term "going concern," as used here, is somewhat broader than "active companies." All enterprises not in liquidation are included as going concerns. Some companies not in liquidation are inactive, at least for the present, particularly important holding companies whose principal assets are German securities.

The chemical group includes General Aniline & Film Corporation, the largest enterprise in which the Custodian has a vested interest, with sales of \$58,800,000 in 1943, and assets of \$77,900,000 on June 30, 1944. A description of the Custodian's management of this company is included in Chapter VII, which also contains descriptions of two other vested chemical concerns, American Potash & Chemical Corporation and Schering Corporation.

Products made by the vested chemical companies include industrial chemicals, dyes, photographic films, plastics and pharmaceuticals, as well as smaller quantities of food flavors and cosmetics.

Thirteen formerly German companies account for almost the entire sales of the 16 vested chemical manufacturing companies, a fact which reflects German dominance in the world chemical industry before the war. The sales of three Italian chemical manufacturing companies amount to only one-half of one percent of the total sales of the 16 companies.

MISCELLANEOUS MANUFACTURING COMPANIES.—There are 25 vested manufacturing companies continuing as going concerns besides chemical manufacturing firms and 14 of them have contributed in an important measure to the war effort.

The products of these companies include such varying items as: precision measuring instruments vital to mass production, extrusion presses used in the mass production of airplane parts, industrial filters, precision parts for motors, machinery employed in the tobacco, paint and textile industries, glues and sizing, and beer and wine. Three of the 25 were wholesale companies at the outbreak of the war but have since been converted to the manufacture for the war effort of some of the products in which they had previously traded.

There are 17 formerly German owned firms in this group of miscellaneous manufacturing companies. Thirteen of the 17 are now contributing directly to the war effort. Neither of two Italian firms makes comparable contributions. Five formerly Japanese manufacturing firms are makers of food products and beverages.

In Ch. VII, "Ten Vested Enterprises," fuller descriptions of two firms in the miscellaneous manufacturing group may be found, namely, American Bosch Corporation and Carl Zeiss, Inc.

AGRICULTURAL ENTERPRISES.—Each of the four agricultural enterprises operated by the Custodian was vested from Japanese nationals. Three were located in the continental United States and one in Hawaii. One was a nursery, and the other three produced foodstuffs. The agricultural businesses have not been listed with the enterprises contributing directly to the war effort since their contributions are indirect and relatively small.

MINING AND PETROLEUM.—The mining and petroleum group consists of two companies formerly owned by Germans. One produces crude oil and the other reclaims lead and zinc from mine dumps. Both now sell most of their products for use in the war effort.

WHOLESALE TRADE.—The most important of the operating enterprises engaged in wholesale trade is General Dyestuff Corporation, the sales agent for General Aniline & Film Corporation. General Dyestuff Corporation has over half the assets and made about four-fifths of the \$45,486,000 sales of the entire group during 1943. A fuller description of this company is given in chapter VII, pages 70-73.

Formerly Japanese firms located in Hawaii constitute 11 of the 26 vested wholesale concerns operated by the Custodian as of June 30, 1944. There

are 13 formerly German wholesale companies in the United States now being operated by the Custodian.

The bulk of the wholesale companies vested in the Custodian have been placed in liquidation. There are 119 such inactive companies with assets of \$27,318,000 compared with the 26 active companies with assets of \$16,768,000.

RETAIL TRADE.—In the retail trade group half of the assets are held by a single company which operates a chain of filling stations in 19 States. The vested interests in this firm were formerly held by Germans. Eight of the 14 retail companies are Japanese firms located in Hawaii.

INVESTMENT HOLDING COMPANIES.—The investment holding companies consist mainly of concerns organized as the family holding companies of wealthy Germans. The largest is the Hugo Stinnes Corporation with assets of \$18,300,000, mainly in Germany. This company was organized to use American money to redeem the German estate of the late Hugo Stinnes, and is described more fully in Chapter VII. The Thyssen family was the beneficial owner of the Union Banking Corporation, with assets of \$3,177,000 (100 percent vested), and the Wedekind family was beneficial owner of the Empire State Properties and Trading Corporation, with assets of \$1,325,000 (50 percent vested).

REAL-ESTATE HOLDING COMPANIES.—Germans formerly owned the vested interests in nine of the 11 real-estate holding companies being continued as going concerns; Italians owned the other two. Most of the real estate held by these companies consists of office and apartment buildings in the United States.

PATENT AND COPYRIGHT HOLDING COMPANIES.—The group of vested patent and copyright holding companies being operated by the Custodian consists of 13 German patent holding concerns with 97 percent of the assets of the group, and a single Italian copyright holding company. Several of the patent holding companies supply technical assistance to their licensees.

MISCELLANEOUS FINANCE COMPANIES.—The miscellaneous finance companies are German firms engaged in foreign exchange and security brokerage.

SERVICES.—This group includes two German engineering firms, one of which holds most of the assets of the group. These companies design machinery and materials for manufacturing companies. The only other vested firm which renders services for profit operates a hotel and restaurant.

VOLUME OF SALES DEVOTED TO THE WAR EFFORT.—Of the vested companies operated under the direction of the Alien Property Custodian as of June 30, 1944, 29 are contributing directly to the war effort. These companies have not only converted to war work but also expanded greatly their production. The total annual sales of the 29 companies in 1943 were \$213,428,000, as shown in Table 14. Sales devoted to the war effort amounted to \$167,746,000 in that year. For the year 1942 the total sales of these companies, including both military and civilian goods, amounted to only \$154,695,000. In other words the portion of sales devoted to the war effort alone in 1943 was some \$13 million larger than the total sales of the companies for the previous year.

AWARDS OF THE ARMY-NAVY "E."—One evidence of the value of contributions to the war effort of business enterprises in which the Custodian has vested interests is the award of the Army-Navy "E"² to the following concerns being operated under the control of the Alien Property Custodian:

² Includes all awards made up to the time of going to press.

Name of enterprise	Awards
American Bosch Corp.	Army-Navy "E."
American Potash and Chemical Corp.	Army-Navy "E."
	First Star.
	Second Star.
General Aniline & Film Corp.: Ansco Division, Camera Department.	Army-Navy "E."
	First Star.
Ozalid Products Division.	Army-Navy "E."
	First Star.
Grasselli Plant.	Army-Navy "E."
	First Star.
Rensselaer Plant, Anthraquinone Department.	Army-Navy "E."
Resinous Products & Chemical Co.	Army-Navy "E."
Rohm & Haas Co.	Army-Navy "E."
	First Star.
Charles Lennig and Co. (subsidiary of Rohm & Haas).	Army-Navy "E."
	First Star.

Table 14.—GROWTH OF TOTAL ANNUAL SALES OF VESTED ENTERPRISES CONTRIBUTING DIRECTLY TO THE WAR EFFORT AND PORTION OF THEIR 1943 SALES REPRESENTING WAR PRODUCTION

[In thousands of dollars]

Kind of business activity	Number of enterprises	Approximate total annual sales			Portion of 1943 sales representing war production	
		1941	1942	1943	Amount	Percent of total 1943 sales
Total ¹	27	126,307	154,695	213,428	167,840	78.6
Chemical manufacturing.....	10	95,942	105,986	135,964	93,311	68.6
Miscellaneous manufacturing.....	12	26,705	46,013	71,619	68,775	96.0
Mining and petroleum.....	2	212	256	213	179	84.0
Wholesale trade ¹	2	210	235	214	157	73.4
Engineering services ²	1	3,238	2,205	5,418	5,418	100.0

¹ Two enterprises which distribute the war products of vested manufacturing companies are excluded. Their sales are consolidated with those of their manufacturing affiliates.
² The single enterprise in this group designs and sells machinery. The actual manufacture of the products is performed by enterprises which have not been vested.

LIST OF ENTERPRISES CONTRIBUTING TO THE WAR EFFORT.—The following list shows the 29 business enterprises in which the Custodian has vested interests and which contribute directly to the war effort, and some important products of each firm:

- American Bosch Corp.—Aviation magnetos used in every type of aircraft; fuel injection equipment used in all Navy vessels as well as Army trucks, tanks and other armored vehicles.
- American Platinum Works.—Platinum equipment for use in laboratories; silver solders and silver wire.
- American Potash and Chemical Corp.—Chemicals and potash used in the production of military explosives, armor plate, instrument glass used in bombsights and gunnery fire-control devices.
- Amerlagene, Inc.—Crude oil. (The company operates oil wells.)
- Arabol Manufacturing Co.—A lagging cement employed in all types of naval craft to prevent the cracking and tearing of asbestos.
- Buffalo Electro-Chemical Co.—Hydrogen peroxide and potassium persulphate. The company has been officially thanked by the Rubber Director for its increased production of potassium persulphate, without which "the entire synthetic rubber program would have been severely handicapped."

Cork Foundation Co., Inc. (manufacturer), Korfund Co., Inc. (distributor).—A device for absorbing explosive impacts aboard ship, developed for the Navy.

Fratelli Branca, Inc.—A specific for dysentery, for the Army.

General Aniline & Film Corp. (manufacturer), General Dyestuff Corp. (distributor).—Coal tar dyes, films, photographic supplies, and apparatus and sensitive paper for the manifold reproduction of charts and manuscripts by a dry and therefore convenient process.

Graef & Schmidt, Inc.—Surgical instruments for the Army and Navy.

Kalio, Inc.—Holds majority of the common stock of Karl Lieberknecht, Inc., which manufactures machinery.

J. M. Lehmann Co., Inc.—Marine auxiliaries and capstan winches for cargo vessels, optical grinding and polishing machines.

E. Leitz, Inc.—Cameras and photographic equipment; scientific instruments.

Luscombe Airplane Corp.³—Airplane parts such as bomb-bay doors, landing gear doors and gunners' seats.

Maywood Chemical Works.—Chemicals and metal compounds.

J. C. Muller, Inc.—Bilge pumps used by the Navy; machined forgings for the noses of projectiles.

Ore & Chemical Corp.—Lead and zinc reclaimed from mining dumps in Colorado.

Henry Pels & Co., Inc.—Fabricated steel plates and bars. The company punches, shears and fabricates steel bars, which are sold to firms engaged directly in war work.

Pettingell Machine Co.⁴—Metal working machinery such as automatic power hammers for aviation and automobile industries.

R. A. C. E., Inc.—A patented chemical recovering unit for the recovery of caustic soda in the manufacture of artificial silk.

Republic Filters, Inc.⁵—Filters for the chemical industry and for hospital use.

Resinous Products and Chemical Co., Inc.—A glue film used in the construction of plywood gliders, training planes and transport aircraft. It is estimated that 90 percent of the plywood manufactured in this country, for use both here and in Great Britain, is being produced with the use of this glue film.

H. F. Ritter & Co., Inc.—Supplies to the Navy small tools manufactured by other companies.

Rohm & Haas Co.—“Plexiglas,” a substance half as heavy as glass, shatter-proof, very easily shaped, and more transparent than glass itself. “Plexiglas” exclusively is employed on military aeroplanes for cockpit enclosures, transparent bomber noses, gun turrets and windshields.

Schering Corp.—Hormone products, X-ray media and some other drugs. The research staff has participated in developments in the field of penicillin.

Schloemann Engineering Corp.—Designs hydraulic extrusion presses used in fabricating copper, brass and aluminum. These presses are essential to the aircraft industry for the mass production of intricate shapes.

³ The vested interests in this corporation were returned to their former owner by Divesting Order No. 93, dated June 6, 1944.

⁴ This company has been sold by the Custodian.

⁵ This company has been sold by the Custodian.

Carl Zeiss, Inc.—Precision measuring instruments; repairs optical devices and precision instruments for leading industrial firms all over the United States.

Interests were vested from Germans in 26 of the 29 vested enterprises contributing directly to the war effort, and from Italians in only two, namely, Fratelli Branca, Inc., and R. A. C. E., Inc., and from Hungarian interests in one, Pettingell Machine Co. The absence of Japanese interests in vital war businesses and the limited Italian interests contrast sharply with the number and importance of the German concerns.

SALE OF BUSINESS ENTERPRISES AS GOING CONCERNS

Regulations Governing Sales in General

The sale of business enterprises as going concerns is carried on pursuant to the following regulations and practices, which govern the sale of vested property of all types.⁶

General Order No. 26⁷ sets forth the regulations governing the sale of vested property. For property of a value in excess of \$10,000 the order requires public sale, except in certain situations outlined below when “special sales” are appropriate. When a public sale is to be held, provision is made for the advertising of the sale, and for the submission of written bids to be opened publicly at a designated place.

Property of a value of less than \$10,000 need not be sold at public sale under General Order No. 26. It may be sold at the time and place of the most favorable demand and upon such terms as may be necessary to secure the best market price. In practice, however, even property of a value under \$10,000 is sold at public sale except for property sold at “special sales.”

SPECIAL SALES.—Special sales include sales to another agency of the Federal Government and to private concerns at the request of another agency of the Federal Government, sales of perishable property and of other property the retention of which involves undue expense, sales of rights to purchase securities, sales of securities and commodities upon public exchanges, and sales of real estate. General Order No. 26 provides that such special sales of property may be made under the same flexible regulations as govern the sale of property of a value of \$10,000 or less, and under such other terms and conditions as the Custodian may determine. In practice even though real property can be sold under the order at a special sale it is always advertised and offered at public sale.

PROCEDURE IN PUBLIC SALES.—Before a public sale is held this Office advertises the sale, making an effort to “circularize the trade” and reach persons whose business is related to the type of property to be sold. In order to avoid undue expense and inconvenience when small amounts of property are to be sold, a multiple sale may be held. At such a sale property formerly owned by a number of business enterprises or owners will be offered to the public. The sale ordinarily will include a number of lots of property of a similar character. Thus the Office of Alien Property Custodian

⁶ The Office of Alien Property Custodian is expressly exempted from the Surplus Property Act of 1944 by sec. 34 of that law.

⁷ Executed by the Alien Property Custodian, May 29, 1943 (8 Fed. Reg. 7628).

todian may hold a sale of household furniture, or a sale of steel. The practice of the Office at such public sales is to divide the items to be sold into lots and to require bidders to submit written bids covering one or more lots.

In order to arrive at a well considered judgment as to whether the highest bids received represent fair prices, the Office obtains expert appraisals of property to be sold. In the case of interests in business enterprises, experts within the Office make judgments based upon the reports of independent auditors and all other available information relevant to the formation of a sound appraisal of the value of the interests.

Procedure in Sale of Going Concerns

CHOICE BETWEEN SALE OF STOCK AND OF ASSETS IN BULK.—When it is decided that a firm is to be disposed of as a going concern, the question arises of whether to sell the capital stock or to sell the assets in bulk. If the firm is a fully vested partnership or a proprietorship, the Custodian sells its assets. If he has vested less than a 100 percent interest in a partnership, he sells the vested interests. If the firm is a corporation, the criteria for deciding between these two types of sale are the following:

(1) When the Custodian has vested less than 100 percent of the common stock of a corporation, stock sales will, as a rule, be the only appropriate method of disposition.

(2) If the corporation is operating under a name which to the American public conveys some close association with a product which has been manufactured only abroad, it may not be in the public interest to allow the purchaser to use the foreign name, since he is not in a position to supply the products with which the name is associated. Sale of the assets in bulk is preferred to a sale of the stock under these circumstances, inasmuch as sale of the assets in bulk leaves the productive entity undisturbed but with the corporate name no longer attached to the establishment. The American consumer is protected from having goods made in this country offered to him under a name which he has come to associate with a certain foreign product.

(3) Consideration is given to which type of sale will yield the largest net return to the Custodian.

(4) The decision may be based upon a comparison of the effort required for stock sale on the one hand, and sale of assets in bulk on the other hand. If the asset sale requires less time and less manpower, the presumption is in its favor, and *vice versa*.

(5) Where none of the above criteria apply, other factors peculiar to the situation at hand are taken into account. If there is no explicit reason for choosing the one method rather than the other, the decision is made in favor of the sale of stock.

PREPARATIONS FOR SALE.—The preparations necessary before a firm can be sold as a going concern are complex and time-consuming. It is first necessary to make certain that the investigation of the firm by this Office has been finally completed and full evidence of ownership by nationals of enemy countries compiled, so that it will not be necessary to go back to the office of the company for further investigation after it has been sold. If any residual rights remain to be vested, appropriate action is taken so that the Custodian can offer good title to the entire assets of the enterprise and all possible insurance against interference by former owners. A prospectus is prepared for potential purchasers, making an adequate disclosure of information about the enterprise. All material facts about the enterprise

are verified. This prospectus is examined by the Securities & Exchange Commission at the request of the Custodian. The purpose of this examination is to permit the Custodian to benefit by whatever comments the staff of the Commission may make on the basis of their experience.

PUBLIC OR PRIVATE SALE.—The Custodian then issues an order for the sale of the stock, and, after proper advertisement, it is offered at public sale. If a satisfactory bid is not obtained through such an offering, an attempt is made to obtain a fair price by other means. Such a situation may arise, for example, when the interest to be sold is not large enough to control the company. In a situation of this sort the number of prospective purchasers is likely to be small and the public sale may result in unsatisfactory bids. The Custodian may then reject these bids and seek to obtain better terms by negotiation.

Companies Sold

As of June 30, 1944, a total of 11 business enterprises have been sold by the Custodian.⁸ This represents approximately ten percent of the enterprises vested to date which the Custodian intends to sell rather than liquidate. As the work of investigating and vesting enemy-owned property progresses, personnel is being freed and transferred to the work of preparing business enterprises for sale. Meanwhile the initial sales have served to test the market and to resolve a number of questions of policy and of procedure. To give only one example, it has been necessary to work out a policy concerning the selling, as part of the assets of vested firms, of vested trade-marks formerly used by the firms but owned by their affiliated companies in enemy countries. (See Ch. IX, "Copyrights and Trade-Marks," pp. 115-116.)

In two instances the Custodian has departed from the rule of offering business enterprises at public sale. The organizational agreement of Pyrene Minimax provided that any stockholder must offer his holdings to the other stockholders before selling them to nonstockholders. The articles of incorporation of Atow Matsuoka Co. contained first purchase rights for the benefit of certain business associates. These contracts have been respected by the Custodian.

LIST OF COMPANIES SOLD.—As of June 30, 1944, the Custodian has sold the following business enterprises as going concerns:

Name of company	Kind of business activity	Percent of stock vested and sold
African-Asiatic Trading Co.....	General importing and exporting.....	33.3
American Wine Co.....	Production of wine.....	51.9
Atow Matsuoka Co.....	Retail of dry goods, novelties, etc.....	37.3
O. Bruning Tobacco Extract Co.....	Manufacture of tobacco extract; also investment holding.....	32.8
Robert E. Hantz & Co., Inc.....	Security brokerage.....	24.0
Pettingell Machine Co.....	Manufacture of power hammers, rotary shears, etc.....	*100.0
Frederick Pustet Co., Inc.....	Retail sale of religious articles.....	38.0
Pyrene Minimax Corp.....	Licensing of patents relating to fire extinguishing apparatus.....	50.0
Rare Chemicals, Inc. ¹⁰	Manufacture of pharmaceuticals.....	100.0
Boehringer Corp. ¹⁰	Manufacture of filters for chemical and liquor industries and for hospital use.....	50.3
Republic Filters, Inc.....		

⁸ Percentage refers to assets. The company was formerly a partnership.

¹⁰ These enterprises operated as a single company and were consolidated under the name of Rare Chemicals, Inc., by the purchaser.

* A twelfth enterprise was offered for sale, but all bids were rejected as too low.

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The total proceeds of the sale of the vested interests in these companies amounted to \$752,000 compared with a book value of \$969,000. This book value, however, included \$169,000 based on intangibles of dubious value, namely, good will, formulas, patents and contractual interests. Five of the 11 companies were operating at a loss at the time of vesting.

LIQUIDATION OF VESTED ENTERPRISES

Categories of Enterprises Which Are Liquidated

Of the 387 vested business enterprises, 259 are in liquidation as of June 30, 1944. The categories of enterprises which are liquidated by the Custodian are as follows:

I. Enterprises already in liquidation when vested. Over 200 vested enterprises already were in the process of liquidation when they were vested by the Custodian. The vested banks and insurance companies fall in this group.

II. Enterprises which the Custodian has decided to liquidate.

A. *Orphan Enterprises.*—Enterprises which are so dependent upon enemy affiliations that they have no independent place in the American economy. Importing concerns and agencies of foreign transportation companies are examples.

B. *Unprofitable and Insolvent Enterprises.*—Enterprises which are unprofitable and can best be disposed of by liquidation rather than by sale as going concerns; and insolvent enterprises, which are liquidated in the interests of American creditors.

C. *Nonprofit Organizations.*—Membership corporations like the German-American Bund fall into this group. The assets of these enterprises are being gradually reduced to cash by the collection of receivables and the sale, in the most marketable units, of such salesable property as they may possess. None of them will be disposed of as operating units either by the sale of stock or by the sale of all of their assets in bulk.

Of 259 enterprises in liquidation, 28 are banks and insurance companies. Since the liquidation of these banks and insurance companies presents unique problems, it is discussed in a separate section which follows. The remainder of the present section concerns the 231 enterprises in liquidation other than banks and insurance companies.

Description of Enterprises in Liquidation

The 231 enterprises have total assets of \$66,864,000 as of June 30, 1944. (See Table 15.) These concerns are engaged in a variety of fields of business activity; the more important are engaged in wholesale trade and investment holding.

The problems of liquidation are simplified by the concentration of most of the companies in two comparatively small areas. Of the 231 companies in liquidation, other than banks and insurance companies, 157 are located in or near New York City while 35 are located in California.

Procedure in Liquidation

Most of the enterprises in liquidation other than banks and insurance companies are being liquidated by members of the staff of the Alien Property Custodian. In rare instances the liquidation is being conducted by

the old managements of the companies acting under the supervision of the Custodian. Five companies have been placed in bankruptcy and are now under administration by trustees in bankruptcy.

When businesses are to be liquidated by the Custodian they may be continued in operation for a time while their inventory is being depleted through over-the-counter sales. During this period the enterprises are operated as before liquidation began, except that their stock of goods is not substantially replenished. In exceptional instances it was found during this period that enterprises could be profitably operated and were of such a character that their permanent continuation as going concerns was desirable. Liquidation was halted and the firms continued as going concerns, in due course to be sold as such.

Table 15.—VESTED ENTERPRISES IN LIQUIDATION (OTHER THAN BANKS AND INSURANCE COMPANIES), DISTRIBUTED ACCORDING TO KIND OF BUSINESS ACTIVITY

[In thousands of dollars]

Kind of business activity	Number of enterprises	Total assets	
		As of dates of vesting	As of June 30, 1944
Total.....	231	72,321	66,864
Manufacturing:			
Chemical.....	4	594	577
Miscellaneous.....	11	185	134
Agriculture.....	4	3,737	488
Mining and petroleum.....	1	64	42
Trade:			
Wholesale.....	119	28,610	27,318
Retail.....	14	1,196	1,323
Transportation and related services.....	20	3,049	2,562
Holding:			
Investment.....	6	32,370	32,158
Real estate.....	15	1,874	1,194
Patent and copyright.....	7	35	28
Miscellaneous finance.....	7	200	187
Services:			
Rendered for profit.....	10	209	199
Nonprofit.....	13	398	354

Sales over the counter ordinarily continue until inventories are so depleted that it is no longer profitable to operate the concerns. The remainder of the assets are then sold, as a rule at public sale. The conduct of such sales has already been described (pp. 49-57).

Progress of Liquidation: Assets in the United States

The progress of liquidation to date is summarized in Table 16, which presents a consolidated comparative balance sheet of the 231 enterprises in liquidation, showing the changes from the dates of assumption of control by the Custodian to June 30, 1944.

1. **CASH.**—The increase in cash from \$10,829,000 to \$13,689,000 in the period from dates of assumption of control to June 30, 1944, reflects the liquidation of other items of property. The increase in cash would have been larger but for the payment of \$2,191,000 to the owners of the enterprises, including the Custodian, and the payment of smaller amounts to meet expenses and discharge liabilities.

2. **RECEIVABLES.**—Under the circumstances the decline in receivables of 18 percent, from \$2,172,000 to \$1,782,000, represents a substantial decrease. The collection of all of the receivables of 231 companies would

present many complications even under ordinary circumstances; the collection of the receivables of vested enterprises presents additional peculiar problems. Although the figures on Table 16 are net of reserves for bad debts, it is probable that a large proportion of the \$1,782,000 reflected on the balance sheet at June 30 cannot be collected. Because of their enemy ownership many of these enterprises dealt with persons who have been interned or evacuated to relocation centers. The collection of debts from these persons may often prove impossible. Moreover, many of the vested companies dealt with one another. Frequently the debtor companies have not discharged their debts because they are insolvent or their assets have been vested in the Custodian. (If the Custodian has vested the assets of a company, claims against the company arising out of transactions prior to vesting are not being paid pending clarification of the Custodian's authority, except to the extent that creditors are protected by security rights. (Sec Ch. XII, "Claims and Suits," pp. 140-141.)

Table 16.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF VESTED ENTERPRISES IN LIQUIDATION (EXCEPT BANKS AND INSURANCE COMPANIES), AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1944

NOTE.—The intercompany accounts of affiliated enterprises are omitted in this consolidation.
[In thousands of dollars]

Balance sheet items	As of dates of assumption of control	Net changes	As of June 30, 1944
ASSETS			
Located in the United States:			
Cash.....	10,829	+2,260	13,089
Receivables.....	2,172	-390	1,782
Inventory.....	3,538	-1,770	1,768
Investments.....	3,379	+80	3,459
Fixed assets.....	1,950	-1,260	700
Intangibles.....	83	-1	82
Deferred charges.....	91	-71	20
Claims and special deposits.....	4,419	-88	4,331
Total assets located in United States.....	26,461	-1,230	25,231
Located in allied and neutral countries.....	7,060	-3,939	3,121
Located in enemy and enemy-occupied countries.....	38,800	-288	38,512
Total assets.....	72,321	-5,457	66,864
LIABILITIES AND NET WORTH			
Liabilities:			
Owing to nationals of the United States.....	23,923	-166	23,767
Owing to nationals of allied, neutral, and enemy-occupied countries.....	3,107	-1,876	1,232
Owing to nationals of enemy countries.....	4,812	-1,377	3,435
Owing to Custodian (vested).....	4,124	+1,499	5,623
Total liabilities.....	35,966	-1,909	34,057
Net worth:			
Net worth of solvent enterprises.....	44,713	-2,155	42,578
Deficits of insolvent enterprises.....	-8,558	-1,413	-9,771
Total net worth.....	36,355	-3,648	32,807
Total liabilities and net worth.....	72,321	-5,457	66,864
Net worth of solvent enterprises distributed according to ownership shares:			
Vested in Custodian.....	26,757	-2,270	24,487
Owned by others.....	17,956	-1,865	16,091

¹ Including \$1,470,000 of additional rights in debts vested and \$102,000 of interest accruals, less \$73,000 paid to Custodian.

² Including \$1,002,000 of additional interests in net worth vested and \$220,000 increase in book value, less \$1,492,000 in cash and securities paid to Custodian.

3. **INVENTORY.**—The decline in inventories from \$3,538,000 to \$1,768,000 does not indicate fully the extent to which inventory has been disposed of as of June 30. The prime objective of liquidation has been to make machinery, materials, and other goods available for the war effort and for civilian consumption. The inventory remaining for sale consists largely of a small number of expensive items carried on the books of the companies at what are probably excessive valuations. The market for many of these items is limited and, in some instances, almost nonexistent. Approximately half of the property remaining for sale at June 30 already has been offered at public sale. Bids were unsatisfactory (often less than scrap value) and the Custodian is now endeavoring to arrange private sales at more advantageous prices or to offer the property once more at public sale. Most of the property which has not yet been offered for public sale is owned by enterprises recently vested.

4. **INVESTMENTS.**—The domestic investments consist generally of readily marketable securities which can be disposed of at any time. The Custodian has postponed disposal of interest-bearing investments until liquidation is far advanced. Therefore, very little change has occurred in this item on the balance sheet. On liquidation the investments may well bring a return in excess of book value.

5. **FIXED ASSETS.**—The decline in fixed assets from \$1,950,000 to \$700,000 represents primarily sales of real estate. Real estate of enterprises in liquidation is sold on the same basis as real estate directly vested by the Custodian (see Ch. X, "Real and Personal Property," pp. 120-121.). On the basis of appraised values, fixed assets remaining for sale at June 30, 1944, cannot be expected to bring a return of much over \$500,000.

6. **INTANGIBLES.**—Intangible items consist almost entirely of trademarks and formulas, the value of which cannot be estimated.

7. **DEFERRED CHARGES.**—The deferred charges consist largely of pre-paid expenses, capitalized organization expenses, and similar items. A few items carried as deferred charges, such as office supplies and postage stamps, may be sold.

8. **CLAIMS AND SPECIAL DEPOSITS.**—Claims and special deposits are the most difficult of all to liquidate. They consist primarily of claims against vested banks and against other vested enterprises, principally enterprises whose assets have been vested. The collection of these items must await the liquidation of banks and the settlement of claims against vested property in such manner as may be permitted by future legislation. The other items involved are largely subject to dispute and can be settled only by negotiation and compromise.

Progress of Liquidation: Assets Abroad

ASSETS LOCATED IN ALLIED AND NEUTRAL COUNTRIES.—These assets, amounting to more than \$7 million as of dates of assumption of control, have been reduced by almost \$4 million as of June 30, 1944. The bulk of this reduction was accounted for by the sale of the properties of the Central American Plantations Corporation, which yielded over \$3.5 million. (See the *Annual Report of the Office of Alien Property Custodian, March 11, 1942 to June 30, 1943*, pp. 67-68.) Substantial amounts owing to vested enterprises by residents of allied and neutral countries are considered doubtful of collection and accordingly the book value has been reduced by the setting up of reserves. The \$3,121,000 remaining on June 30, 1944, consist largely of receivables, most of which are of doubtful value.

ASSETS LOCATED IN ENEMY AND ENEMY-OCCUPIED COUNTRIES.—Natur-

ally it has been impossible to liquidate assets in enemy territory. The decline in value of \$288,000 reflected on the books merely represents the setting up of reserves. The value of these assets depends upon many contingencies.

Progress of Liquidation: Liabilities

The problems involved in the reduction to cash of the assets of liquidating companies naturally render it difficult to discharge their liabilities. This difficulty is accentuated by other factors:

(1) Sixty-eight of the companies were taken under the Custodian's control through "asset vestings." As previously mentioned, the Custodian is not now paying unsecured debt claims against vested assets. (See also Ch. XII, "Claims and Suits," pp. 138-140.)

(2) Forty-four of the companies in which interests were vested are insolvent. If assets in enemy and enemy-occupied countries are treated as valueless another thirteen of the companies in which interests were vested are also insolvent.

Hence, there are only 117 companies which do not face abnormal problems in discharging their liabilities. It is not surprising that total liabilities, originally amounting to almost \$36 million, have declined only by less than \$2 million.

Progress of Liquidation: Net Worth

The net worth of the companies at dates of assumption of control may be reconciled to net worth at June 30, 1944, as follows:

Net worth at dates of assumption of control.....	\$36,355,000
Operating profits and losses:	
Add: profits of 39 companies.....	+ \$950,000
Less: losses of 157 companies.....	- 1,653,000
	<hr/>
Capital gains and losses:	
Add: capital gains.....	+ 1,103,000
Less: capital losses.....	- 1,757,000
	<hr/>
Distributions to stockholders and other owners (including the Custodian):	
Regular dividends.....	- 197,000
Liquidating payments.....	- 1,994,000
	<hr/>
	- 2,191,000
	<hr/>
Total changes.....	- 3,548,000
	<hr/>
Net worth at June 30, 1944.....	32,807,000

PROFITS AND LOSSES.—Although many of the liquidating companies no longer operate, even at a reduced rate, certain of their expenses have necessarily continued. Considerable economies have been achieved, but often it is impossible to effect any substantial reductions in expenses. One company, for example, whose assets are largely located in Germany, received no income during the period of the Custodian's control. Its expenses, however, amounted to over \$450,000. These expenses were almost entirely accrued interest payable on bonds issued by the company. There are many other companies in equally difficult positions.

CAPITAL GAINS AND LOSSES.—The capital gains result primarily from three factors—tax adjustments, profits on sale of fixed assets, and the down-

ward adjustment of liabilities incurred prior to assumption of control by the Custodian. Capital losses include the write-down of assets, especially assets located in enemy-controlled territory, and the entering on the books of liabilities incurred prior to assumption of control by the Custodian.

DISTRIBUTIONS TO OWNERS.—Despite the difficulties involved in liquidation, several companies have progressed to the point of paying liquidating dividends. These dividends aggregate \$1,994,000. In addition, several of the more profitable enterprises paid regular dividends aggregating \$197,000.

Supervised Enterprises in Liquidation

Of minor importance are 23 enterprises which have not been vested but are undergoing liquidation under the Custodian's supervision. The total assets of these enterprises amount to less than \$500,000 at June 30, 1944. The Office of Alien Property Custodian has found it to be in the national interest to undertake the supervision of these companies, the owners of which are unable because of war conditions to provide adequate management. Among the supervised enterprises in liquidation are also two formerly enemy-owned corporations which are insolvent and in which there is no equity to vest; the purpose of supervision of these firms is merely to exercise a degree of control over what is nominally enemy property.

Contributions to the War Effort by Firms in Liquidation

Among the assets of business enterprises now in liquidation the Alien Property Custodian has discovered a variety of pieces of property which have proved to be of direct assistance in the prosecution of the war. The following are examples:

(1) A scale model of the Fiat plant at Turin, Italy, was found among the records of the Fiat Societa Anomina and turned over to the United States Army Intelligence Service. It is understood that this model was used in plans for bombing the plant, which manufactured airplanes for the Axis.

(2) Three large scale maps showing in minute detail the cities of Osaka, Nagoya and Yokohama, Japan, were found among the property of Japan Products Co., Inc., and turned over to the United States Army Intelligence Service.

(3) The files of the American branch of the huge Japanese firm of Mitsui & Co., Ltd., contained a large number of books, maps, plans, specifications of machinery, etc. This material has been searched by the proper authorities and has yielded valuable information.

(4) The books and pamphlets found in the stock of Gosha-do, a Japanese book store, proved of great value to the war effort. Different items from this collection have been used by the Office of War Information, the Army, the Navy and the Office of Strategic Services.

(5) Two Japanese typewriters were among the assets of the Pacific Trading Company. These typewriters were handed over to the United States Army Intelligence Service and on the day following their receipt they were flown to General MacArthur's headquarters where, this Office is informed, they have proved most useful.

LIQUIDATION OF BANKS AND INSURANCE COMPANIES

Vested business enterprises in liquidation include 22 banks and six insurance companies. Their total assets amounted to \$83,264,000 as of dates of assumption of control and now stand at \$67,937,000. The liquidation of these firms presents unique problems.

The vested banks and insurance companies were established in the

United States by large enemy financial institutions engaged in operations on a world-wide scale. Of the banks, 16 were established by Japanese and six by Italians; of the insurance companies, three were established by Japanese, two by Italians and one by both German and Italian interests. For the most part vested banks and insurance companies were concerned with such matters as the financing of foreign trade, particularly exports to Japan; marine insurance; the rendering of financial assistance to Japanese-owned enterprises in the United States; the buying and selling of foreign exchange; and similar activities. They also transacted a considerable amount of purely domestic business. The largest bank, the Yokohama Specie Bank of New York, acted as fiscal agent of the Japanese Government in the United States.

Reasons for Liquidating Banks and Insurance Companies

The business of these companies was rarely such that they could be profitably continued in time of war, and none of them were essential to the communities in which they were located. All of them had been closed and placed in liquidation before vesting. A portion of the work of liquidation was performed under Treasury supervision during the period immediately after Pearl Harbor. Before Pearl Harbor many of the companies had parts of their assets withdrawn by the foreign owners or depositors. Between June and December of 1941, for example, the Japanese Government withdrew \$27,000,000 which was held for it by the Yokohama Specie Bank of New York; this amount constituted nearly half of the assets of the enterprise.

Division of Liquidating Functions Between State Authorities and the Custodian

The regulation of banks and insurance companies is an activity of state governments, and it was determined that the liquidation of such enterprises should be accomplished in accordance with the laws of the states in which they are located, as far as practicable. Many of these vested companies were being liquidated by state authorities prior to the establishment of this Office. A few companies were not being liquidated by state authorities, either because of their location in states whose activities in this sphere are more limited or because of circumstances peculiar to the individual enterprises. The following table indicates where the responsibility for liquidation now rests:

	By whom liquidated.		
	Number of companies		Total
	Branches	Corporations	
State authorities:			
New York	14	2	16
California	3	1	4
Ohio	--	1	1
Total	17	4	21
Alien Property Custodian:			
New York	1	--	1
Washington	1	1	2
Illinois	--	1	1
Hawaii	1	2	3
Total	3	4	7
Grand total	20	8	28

¹ This company, the New York branch of the Bank of Japan, did not engage in banking activities for which a license is required by the State of New York.

TYPES OF VESTING USED.—In order not to interfere with the liquidation proceedings of the state authorities and to give effect to preferences for certain creditors allowed by state laws, the Custodian refrained from vesting the assets of the 17 branches being liquidated by state authorities. Instead he vested the excess assets of these companies remaining after payment of creditors preferred under state laws. The Custodian did vest the assets of the three branches which are now being liquidated by him just as he vests the assets of branches of business enterprises of most types. Similarly the Custodian followed his usual policy by vesting the enemy-owned stock in the eight corporations. All 28 of the enterprises, including those in liquidation by state authorities, are under the Custodian's supervision.

Progress of Liquidation of Banks and Insurance Companies

LIQUIDATION OF ASSETS.—The financial condition of vested banks and insurance companies is shown in Table 17, both as of dates of assumption of control by the Custodian and as of June 30, 1944. It will be seen from this table that the domestic assets of the companies as of dates of assumption of control consisted principally of cash, largely as a result of liquidation which took place prior to vesting. Since vesting, noncash assets in the United States have been reduced on the books of the companies from about \$24,746,000, to less than \$16,356,000.

Table 17.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF VESTED BANKS AND INSURANCE COMPANIES IN LIQUIDATION, AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1944

NOTE.—Intercompany accounts of affiliated enterprises have been omitted in this consolidation.

[In thousands of dollars]

Balance sheet items	As of dates of assumption of control	Net change	As of June 30, 1944
ASSETS			
Located in the United States:			
Cash	35,885	-7,075	28,810
Receivables	13,485	-182	13,303
Investments	9,071	-7,797	1,274
Fixed assets	142	-27	115
Deferred charges	56	-1	55
Claims and special deposits	1,622	-6	1,616
Total assets located in the United States	60,261	-15,086	45,175
Located in allied and neutral countries	4,508	-262	4,246
Located in enemy and enemy-occupied countries	18,495	+21	18,516
Total assets	83,264	-15,527	67,737
LIABILITIES AND NET WORTH			
Liabilities:			
Owed to residents of the United States	10,506	-4,540	6,166
Owed to residents of allied, neutral and enemy-occupied countries	2,122	-47	2,075
Owed to residents of enemy countries	951	+56	1,007
Total liabilities	13,579	-4,531	9,248
Net worth:			
Net worth of solvent enterprises	69,685	-10,994	58,691
Deficits of insolvent enterprises	(1)	-2	-2
Total net worth	69,685	-10,996	58,689
Total liabilities and net worth	83,264	-15,527	67,737
Net worth of solvent enterprises distributed according to ownership shares:			
Vested in Custodian	69,218	-10,788	58,430
Owued by others	467	-208	261

¹ Less than \$500.

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By far the most important assets in the United States which have not been reduced to cash are receivables in the amount of \$13,303,000 and claims of \$1,616,000. The collection of the receivables and claims of both branches and incorporated banks is a major problem. Many of them are alleged by debtors to be subject to counterclaims. These counterclaims may be against the particular vested branches or corporations or against the head offices or other units of the world-wide networks of financial institutions to which the vested companies belonged.

Additional complications arise from the claims which vested banks have against each other. These claims are not reflected on Table 17 inasmuch as the intercompany accounts of affiliated enterprises are necessarily omitted in the consolidation. They aggregate in excess of \$15,000,000. The status of these claims must be determined in accordance with the respective laws of the various states and territories. Only after liquidation is substantially completed on a local basis can the Custodian work out a uniform policy for the settlement of these intercompany claims.

There has been little change in foreign assets. The reduction to cash of foreign assets located in allied and neutral countries has proved difficult and the reduction to cash of assets in enemy and enemy-occupied territory has, of course, been impossible.

REDUCTION OF LIABILITIES.—Liabilities have been reduced by \$4,331,000. Payment of the liabilities of a number of enterprises has been held up pending the establishment of the validity of claims asserted against them but not appearing on their books as liabilities. Hundreds of creditors have filed claims against branches which arose out of transactions, not with the vested branches, but with their head offices or with branches in other countries. As a result, claims filed against certain branches are far in excess of their assets. Claims which are not obligations of specific vested branches have been rejected by state authorities, but a number of claimants have instituted legal proceedings to secure review of these decisions.

There are other difficulties in the reduction of liabilities. For example, a branch bank located in the State of Washington cannot pay claims because its assets are vested in the Custodian.

Owing to such additional complications in the liquidation of branch banks, reduction in liabilities has proceeded less rapidly for branches than for corporations. The liability accounts of vested banking and insurance companies are divided below between corporations and branches:

<i>Total liabilities</i>	<i>Branches</i>	<i>Corporations</i>	<i>Total</i>
As of dates of assumption of control.....	\$10,472,000	\$3,107,000	\$13,579,000
As of June 30, 1944.....	7,863,000	1,355,000	9,218,000
Net decline.....	2,609,000	1,722,000	4,331,000
Percent of decline.....	24.9	55.4	31.9

Thus, the liabilities of branches were reduced by 25 percent and those of corporations by 55 percent. The decline in the liabilities of branches is largely the result of the payment of creditors' claims by the Yokohama Specie Bank of Hawaii.

DECLINE IN NET WORTH.—Since assumption of control by the Custodian the net worth of these companies has declined by \$10,996,000 from \$69,685,000 to \$58,689,000. Before analyzing this decline it is necessary to explain the concept of net worth used in these statistics. The net worth of a corporation is, of course, the equity of the stockholders, that is, the sum of capital stock and surplus. The most realistic concept of the net worth of branches is the total amount owed to head offices or to other

branches of the same parent concern. This is essentially the interest which the Custodian will receive after the liquidation of the companies. Some of the branches have formal capital accounts; most of them simply have home office accounts to which they charge not only balances due to or from the home office but also profits and losses. Many of them have, in addition, special accounts payable to the home offices. Others owe money to branches located in enemy and enemy-occupied territory and throughout the world. All such accounts are here included in net worth.

The net worth of the vested banks and insurance companies at dates of assumption of control, thus defined, may be reconciled to net worth as of June 30, 1944, as follows:

Net worth at dates of assumption of control.....	\$69,685,000
Liquidating gains and losses:	
Add: Gains of 15 companies.....	\$747,000
Less: Losses of 13 companies.....	-689,000
Net change.....	+58,000
Distributions to stockholders and other owners (including Custodian):	
Less: Liquidating payments in cash.....	-8,783,000
Liquidating payments in securities (treasury bonds, marketable stocks, etc.)..	-2,271,000
Total distributions.....	-11,054,000
Total change in net worth.....	-10,996,000
Net worth at June 30, 1944.....	58,689,000

It will be noted from the above figures that gains and losses of the companies approximately cancelled out and that payments made to owners are the primary factor in the decline in net worth on the books of the vested banks and insurance companies.

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Ten Vested Enterprises

Ten vested enterprises controlled by the Custodian are described in this chapter and the Custodian's action in each is briefly traced. The controlling interests vested vary from 54 to 100 percent. Seven of the ten are active enterprises in which German nationals formerly held controlling interests. Of the seven, five are manufacturing corporations, one is engaged in wholesale trade, and one is an investment holding company. Three of the ten enterprises are concerns in liquidation in which Japanese nationals formerly held controlling interests. All three were branches of large firms engaged in trading or in banking. Eight of the ten companies were selected from the largest enterprises vested, and the remaining two, Carl Zeiss, Inc., and Yamanaka and Company, Inc., were selected because their names are widely recognized by the general public.

The descriptions of the enterprises include balance sheets and other financial data primarily designed to show the principal financial relations of the companies to the Custodian and to indicate briefly their financial histories since vesting.

The enterprises are described in the following order: First are seven companies continued as going concerns under the Custodian's control, namely, American Bosch Corporation, American Potash & Chemical Corporation, General Aniline & Film Corporation, General Dyestuff Corporation, Schering Corporation, Hugo Stinnes Corporation, and Carl Zeiss, Inc. Second are three groups of enterprises in liquidation, namely, three branches of Mitsubishi Shoji Kaisha, Ltd., three corporate subsidiaries of Yamanaka and Company, Ltd., and four branches of Yokohama Specie Bank, Ltd.

AMERICAN BOSCH CORPORATION

Nature of Business

HISTORY.—The American Bosch Corporation, a New York corporation, manufactures automotive and aircraft engine accessories and parts, and fuel injection equipment for Diesel engines. The business was founded under another name in 1906 by agents of Robert Bosch A. G. of Stuttgart, Germany. During World War I the Alien Property Custodian seized the Bosch Magneto Co. and subsequently sold it to a group of persons who organized as the American Bosch Magneto Corporation.

Robert Bosch A. G. of Germany in 1921 organized a new subsidiary, the Robert Bosch Magneto Co., Inc. New York, to sell its products in the United States and Canada in competition with the American company which manufactured similar products.

Contests over rights to patents and to the use of the name Bosch gave rise to years of litigation between the rival companies. All controversies between the two companies were settled in 1929 and 1930. The American company took over the assets and business of the Robert Bosch subsidiary;

in addition, the American company and the Robert Bosch company of Germany entered into a number of agreements, including 20-year patent, trade-mark and selling agency agreements. At that time the American company's name was changed to United American Bosch Corporation.

In exchange for the assets and business of its subsidiary, Robert Bosch A. G. received 69,600 newly issued shares of common stock and warrants to purchase 50,000 more shares from United American Bosch Magneto Corporation. Even earlier, while the controversies between the two companies were going on in the 1920's, Robert Bosch A. G. had been buying up shares of the American company in the open market and its holdings exceeded 50 percent even before it received the 69,600 additional shares.

Late in 1934 Robert Bosch A. G. sold, or purported to sell, its controlling stock in the American company to a Dutch banking firm, Mendelssohn & Co., Amsterdam. In 1937 and 1938 the American company underwent a substantial change in its management. Officers and directors who were taken over from the former Robert Bosch subsidiary in 1930 were dropped from the management, and the word "United" was dropped from the company's name, which became American Bosch Corporation.

In August 1939, the Mendelssohn firm failed. The controlling stock of the American company was in the physical possession of several New York City banks as collateral for loans to the Dutch firm. In May 1940, the Dutch liquidators sold, or purported to sell, this stock to Swedish banking interests. Shortly thereafter this stock was deposited in a voting trust in New York City by the Swedish interests.

PRODUCTS.—Principal products at the time of vesting were airplane magnetics and fuel injection equipment for Diesel engines. The company also made windshields wipers and other automotive equipment and was developing gasoline injection devices to replace carburetors in airplane engines.

PLANTS.—Main plants were located at Springfield, Mass., and Providence, R. I. Branch offices were located in five other cities.

Action by the Custodian

On May 19, 1942, the Custodian vested 535,000 of the 692,644 shares of common stock outstanding, or 77 percent. At the time of vesting the shares were on deposit with a New York bank as agent under the voting trust which was established in December 1940 for the continuance of the emergency. Under this arrangement voting power was held by an official of the American Bosch Corporation, who was an American citizen. Through this trust the shares were owned of record by the Swedish interests previously mentioned. The Custodian vested these shares as "the property of Nationals of a Foreign Country designated in Executive Order No. 8389, as amended, as defined therein," because after investigation he had concluded that Germans held controlling interests in the capital stock.

All right, title and interest of Robert Bosch A. G. in its contracts with American Bosch Corporation was vested in the Custodian on October 12, 1942. These contracts dealt with the two firms' selling and manufacturing activities and their use of certain patents. At the time of vesting the contracts had already been voluntarily suspended by the parties for the duration of the war, and the Antitrust Division of the Department of Justice was engaged in negotiations with the American company regarding possible permanent cancellation of the contracts by a consent decree. After the vesting the Custodian participated in such negotiations, and a court decree permanently cancelling the contracts was entered, with the Custodian's consent, in December 1942. At the request of the Treasury

Department, in March 1942, before vesting of the company by the Alien Property Custodian, 23 persons employed by the company were dismissed. Most of those dismissed were supervisors, including one vice-president, and all were American citizens of German origin. In July 1942, the Custodian nominated two members of his staff to be directors of the corporation. One member of the Custodian's staff represents him on the board of directors as of July 1, 1944.

The Custodian has granted to American Bosch 343 royalty-free non-exclusive licenses under patents now vested in the Custodian. The Custodian's patent licensing policy is described in Ch. VIII, "Patents," pages 97-101.

**AMERICAN BOSCH CORPORATION, COMPARATIVE BALANCE SHEETS,
MAY 19, 1942, AND JUNE 30, 1944**

	May 19, 1942 ¹	June 30, 1944 ²
ASSETS		
Located in the United States:		
Cash	\$2,514,339	\$9,712,250
Receivables	1,907,193	4,521,512
Inventory	2,800,996	4,099,032
Investments		
Fixed assets	2,511,316	2,987,129
Intangibles	1	1
Deferred charges	531,905	812,634
Claims and deposits	203,178	1,163,393
Total assets in the United States	10,528,988	23,895,951
Located in allied and neutral countries ³		
Located in enemy and enemy-occupied countries		
Total assets	10,528,988	23,895,951
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States	4,265,970	14,222,624
Owing to residents of allied, neutral and enemy-occupied countries ⁴		
Owing to residents of enemy countries		
Owing to Custodian (vested)		
Total liabilities	4,265,970	14,222,624
Net worth ⁵	6,263,009	9,673,327
Total liabilities and net worth	10,528,988	23,895,951
Book value of shares vested in Custodian	4,837,548	7,471,678
Book value of shares not vested	1,425,461	2,201,649

¹ These balance sheets are prepared on the basis of financial data supplied by the company. They are not the official balance sheets of the company.

² Date of vesting. Does not include any provision for renegotiation refund.

³ After giving effect to an estimated refund as the result of renegotiation under the War Profits Control Act, computed on the same general basis as was used in determining the 1943 refund. There is no assurance that the amount provided will be the actual amount to be refunded.

⁴ Receivables and claims are classified according to location of debtors; deposits according to location of depositories; and securities according to location of issuers.

⁵ Including United States tax notes, and special funds: Employees' Withholding Tax and War Savings Bond Pay-Roll Deductions.

⁶ There were assets "Located in allied and neutral countries" and liabilities "Owing to residents of allied, neutral and enemy-occupied countries" (principally Canada) but the amounts were not readily available and were, in any event, not significant.

⁷ Contingent liabilities of an undetermined amount existed at the above balance sheet dates for aviation magneto service replacement parts and Federal taxes on income. Reserves, included in Net Worth, have been provided for these and other possible contingent liabilities in the amount of \$265,000 as of May 19, 1942, and \$889,964 as of June 30, 1944.

War Effort

The company's principal contribution to the war effort is the manufacture of airplane magnetos, fuel injectors for Diesel engines, and the newly developed gasoline injectors for certain types of airplane motors. It also

makes starting vibrators for aircraft engines, windshield wipers for small naval craft and for combat military transport vehicles, and other automotive accessories for war use.

War plants are operated at Chicopee, Mass., and Providence, R. I. in addition to the main plant at Springfield, Mass. Largely as a result of the company's expanding war production, net sales, after reduction by way of renegotiation, increased 80 percent between 1942 and 1943. The Army-Navy "E" was awarded to the Chicopee and Springfield plants in June 1944.

Financial Information

American Bosch Corporation's assets increased by \$13,366,963, or 127 percent, during the 25 months between vesting and June 30, 1944. Net sales, after reduction by way of renegotiation, in 1943 were \$49,192,338, or \$21,870,175 greater than the 1942 sales of \$27,322,163. Provision for Federal taxes on income (net) was \$4,399,069 in 1943 and \$3,213,135 in 1942. The company's earned surplus was increased \$3,756,640 before dividends, during the 25-month period between vesting and June 30, 1944. After dividends of \$346,322 paid during the period May 19, 1942, to June 30, 1944, net worth increased by \$3,410,318, or 54 percent. The 77 percent share of the dividends paid to the Custodian amounted to \$267,500.

AMERICAN POTASH & CHEMICAL CORPORATION

Nature of the Business

The American Potash & Chemical Corporation was incorporated under Delaware law in 1926 to acquire the potash producing properties of the American Trona Corporation and its subsidiaries.

The company is one of five concerns exploiting potash deposits in the United States. At its Trona, Calif., plant the company produces muriate of potash (agricultural grade), refined potassium chloride, sulphate of potash, borax, dehydrated borax, boric acid, soda ash, salt cake and desiccated sodium sulphate, bromine, bromides and lithium. These products are used in the manufacture of a variety of military explosives, armor plate, ordnance articles, and instrument glass used in bomb-sights and gunnery fire-control devices. The output is also vital to the refining of magnesium, tungsten, aluminum, vanadium and molybdenum. Agricultural potash produced at Trona is a necessary ingredient of fertilizer. Two small domestic subsidiaries are the Trona Railway Co., and the Three Elephant Borax Corporation. There is a small subsidiary in Great Britain.

Action by the Custodian

The Custodian vested 479,726, or 91 percent, of the 528,390 outstanding common shares of capital stock on October 20, 1942, together with an option to buy 5,000 additional of the outstanding shares. Most of the vested stock had been recorded in the names of English and Dutch companies, but all had been actually and secretly held for the benefit of two German firms, Salzdetfurth A. G. and Wintershall A. G.

The concealment of the true ownership was so successful that the managers of American Potash & Chemical Corporation apparently had not

322851

known that German concerns were the beneficial owners of the company. When the deception was discovered the Custodian vested the stock held for the German interests in accordance with his general policy of vesting enemy interest in American businesses.

A claim asserting a security lien against "approximately 465,000" of the shares of American Potash & Chemical Corporation vested in the Custodian has been made for a Dutch syndicate and recorded by the Custodian as claim 1137. The claim asserts that the lien originated when debts to the syndicate were incurred for loans made by the syndicate and for interest, commission and profits payable to the syndicate in connection with its transactions in regard to the "approximately 465,000" shares.

The Alien Property Custodian announced that the vesting of the foreign-held shares implied no criticism of the directors and officers then in control of the corporation. The Custodian appointed additional directors to the board of the Corporation in July 1943.

An indictment charging violations of the antitrust law was returned by a Federal grand jury in San Francisco on September 14, 1944, against the American Potash & Chemical Corporation, its president and three other of its officers, and its subsidiary, Three Elephant Borax Corporation. The indictment alleged that the above mentioned and five other companies and seven other individuals have acquired control of virtually the entire world supply of crude borates, borax and boric acid and have agreed among themselves to maintain prices and to abide by various restrictions on sales.

A civil suit to enjoin the continuance of the alleged violations and to obtain affirmative relief to correct the conditions produced by the unlawful acts was filed against the same parties in the Federal District Court in San Francisco on September 14, 1944. The Custodian cooperated with the Department of Justice in the investigation. He also instructed the board of directors to take vigorous measures toward the termination of any unlawful practices in the borax industry.

War Effort

An estimated 85 percent of the company's total production went into war and essential civilian uses in 1942. The company was the first American producer of sulphate of potash, all of which had been imported from Germany prior to 1939. The Army-Navy "E" was awarded to the American Potash & Chemical Corporation in June 1943. Since then two stars for continuing excellence of production have been awarded. The company attained the highest production rate in its history during the 12 months ending June 1944.

Financial Information

American Potash & Chemical Corporation's assets decreased by \$4,072,020 during the 20 months between vesting and June 30, 1944. This decrease reflected the writing off of \$4,115,192 from the value of mineral deposits now carried at \$1. Net sales in 1943 were \$9,152,558, an increase of \$898,902, or 11 percent, over the 1942 sales of \$8,253,657. Provision for income taxes was \$472,671 in 1942 and \$25,000 in 1943, no excess profits taxes being expected. During the 20 months between vesting and June 30, 1943, the company made profits of \$2,521,157. After dividends of \$1,585,170 the net worth declined, reflecting the mentioned write-off, by \$4,224,204, or 21 percent, during the 20 months. The 91 percent share of the dividends paid to the Custodian amounted to \$1,439,178.

AMERICAN POTASH & CHEMICAL CORPORATION AND DOMESTIC SUBSIDIARIES, CONSOLIDATED COMPARATIVE BALANCE SHEETS, OCTOBER 31, 1942, AND JUNE 30, 1944

	Oct. 31, 1942 ¹	June 30, 1944
ASSETS²		
Located in the United States:		
Cash	\$2,542,200.48	\$1,740,425.55
Receivables	526,647.08	624,860.99
Inventory	1,538,130.70	1,682,843.23
Investments	250,603.71	1,387,990.78
Fixed assets	16,380,187.77	11,875,606.38
Intangibles	31,787.62	28,353.75
Deferred charges	196,050.40	213,340.61
Claims and deposits		
Total assets in the United States	21,465,607.76	17,559,427.29
Located in allied and neutral countries	815,983.40	650,143.68
Located in enemy and enemy-occupied countries		
Total assets	22,281,591.16	18,209,570.97
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States	1,705,372.27	1,857,556.45
Owing to residents of allied, neutral and enemy-occupied countries		
Owing to residents of enemy countries		
Owing to Custodian (vested)		
Total liabilities	1,705,372.27	1,857,556.45
Net worth	20,576,218.89	16,352,014.52
Total liabilities and net worth	22,281,591.16	18,209,570.97
Book value of shares vested in Custodian	18,682,237.82	14,846,859.17
Book value of shares not vested	1,893,981.07	1,505,155.35

¹ These balance sheets are prepared on the basis of financial data supplied by the company. They are not the official balance sheets of the company.
² Eleven days after vesting.
³ Receivables and claims are classified according to location of debtors; deposits according to location of depositories; and securities according to location of issuers.

GENERAL ANILINE & FILM CORPORATION

Nature of the Business

General Aniline & Film Corporation, formerly American I. G. Chemical Corporation, was incorporated in Delaware in 1929. In 1939 and 1940 its three principal subsidiaries were merged with the parent company. The present corporate name was adopted in the course of these mergers.

PRODUCTS.—The Corporation's principal products at the time of vesting were coal tar dyes, chemicals, cameras, films and other photographic supplies, and apparatus and sensitized paper for the manifold reproduction of charts and manuscripts by a dry and therefore handy process.

PLANTS.—The main plants are at Rensselaer and Binghamton, N. Y., and Grasselli, N. J., while additional plants are located in three other cities. The company's dyestuffs are sold by an exclusive sales agent, General Dyestuff Corporation, an enterprise vested in the Custodian and described on pages 70-73.

SUBSIDIARIES.—At the date of vesting, one of the wholly owned subsidiaries of General Aniline & Film Corporation was Agfa Raw Film Corporation, Calif., a firm which was engaged chiefly in selling General Aniline & Film Corporation's Agfa Ansco film to the movie industry. This subsidiary has since been dissolved and its assets merged with the assets of the parent company. General Aniline & Film Corporation's only foreign subsidiary was Agfa Ansco, Ltd., now Ansco of Canada, Ltd., which handles Canadian sales of General Aniline & Film Corporation's photographic

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products. General Aniline & Film Corporation holds 50 percent of the common stock of Winthrop Chemical Co., but has power to elect only one of the three directors. Winthrop Chemical Co. is a pharmaceutical manufacturer known among other things for its relation to the production of Atabrine. (See p. 101.)

Action by the Custodian

Ninety-eight percent of the outstanding voting stock of General Aniline & Film Corporation was vested in the Alien Property Custodian as of June 30, 1944. This vested stock included 477,389.33 shares, or 90 percent, of the 527,669.32 outstanding shares of Common A stock and all of the 2,050,000 outstanding shares of Common B stock. Most of the vested stock was taken over by the Custodian on April 24, 1942, from the Treasury Department, which had vested it in February 1942, prior to the establishment of the Office of Alien Property Custodian. The remainder of the stock now held by the Custodian was vested by him at later dates.

Most of the vested stock had been held in the name of or by nominees of Internationale Gesellschaft für Chemische Unternehmungen A. G., of Switzerland. This firm, which is usually called I. G. Chemie, is controlled by I. G. Farbenindustrie, the German chemical trust. General Aniline & Film Corporation was, therefore, controlled indirectly but completely by the German chemical interests. I. G. Farben determined what General Aniline & Film Corporation was to manufacture and to sell, and held the key to its operation and progress. Research was done by the German parent. Some vital research information was explained only orally to trusted employees during their visits to Germany and was not written in company records or communicated to the operating staff.

Upon assumption of control by the Government, sweeping changes of technical and management personnel were made. Men with German sympathies or close connections with I. G. Farben interests were removed from office at the direction of the Secretary of the Treasury in January and March 1942. Others were removed later at the direction of the Custodian. About one hundred men were displaced, including directors and other corporate officers, department heads, engineers, scientists and key operators.

A new board of directors, elected by the Secretary of the Treasury on March 16, 1942, secured a staff to replace the key men who were removed from office. The new management started the conversion of the company's facilities to war production and established a Research Division with a central laboratory at Easton, Pa. The laboratory employs a staff which includes 60 research workers holding Ph. D. degrees. Many of these men were recruited from research posts in other companies. The Research Division has been primarily engaged in the examination and development for war purposes of patents obtained in 1940 from I. G. Farben. As the successful progress of the war makes it possible, the Research Division will turn to the development of the company's patents for its post-war manufacturing program and to research on new inventions. The Research Division should thus keep the company free from dependence upon German research.

The Custodian caused the Corporation to enlarge its board of directors to 15 during the year 1943 and elected 15 directors, one of whom had served on the board of four directors previously appointed by the Secretary of the Treasury. The directors were all men of wide experience in business or public life. None was on the staff of the Office of Alien Property Custodian.

The Custodian vested all right, title and interest of I. G. Farbenindustrie A. G. in various patent contracts between I. G. Farben and General Aniline & Film Corporation.

Company Policy

The company and certain individuals who were its officials and directors before vesting are under indictment in four cases charging violation of antitrust laws. The present management is not involved in any of these indictments.

The Corporation has submitted a claim for \$12,193,190.98 to the Custodian under unusual circumstances. The claim states that General Aniline & Film Corporation lost that amount as a direct result of the vesting of its shares held by I. G. Chemie of Switzerland. General Aniline & Film Corporation, in turn, owns stock of I. G. Chemie. The value of this stock is stated to be depreciated by \$12,193,190.98 by the reduction in the assets of I. G. Chemie which resulted from the Custodian's vesting of the shares in General Aniline & Film Corporation held by I. G. Chemie. The claim has been recorded by this Office as No. 501.

War Effort

Manufacture of dyes for civilian consumption was drastically reduced and all manufacture of cameras was stopped to permit the use of the plants for the production of war materials. The value of the output of war materials from the camera plant has been several times the value of the normal pre-war output of cameras.

Utilizing patents previously obtained from I. G. Farben Industrie, the company has developed products in two fields important to the manufacture of military equipment. One is the preparation of plectron resins which are substitutes for mica, a critical material. The development of these resins has greatly facilitated the manufacture of a new and important type of electrical military equipment. The second field is the manufacture of iron carbonyl powder which is used in cores for military radio devices. The iron carbonyl plant was doubled in capacity to meet war needs. The company also designed a stand-by iron carbonyl plant for the Army and has trained Army officers to operate the plant.

The Army-Navy "E" was awarded in 1944 to the Ansco Division, the Ozalid Products Division, the Grasselli Plant of the General Aniline Works and the Anthraquinone Department at the Rensselaer Plant. Employees of the Research Division shared the four "E" awards made to the manufacturing units. All parts of the company's operations that are eligible to be considered for "E" awards have now earned the "E." In addition, the Ansco Division, the Ozalid Division and the Grasselli Plant have been awarded stars.

Financial Information

General Aniline & Film Corporation is by far the largest enterprise in which the Custodian has vested interests. Principal financial changes which occurred during the 27 months since the Custodian assumed control are the following:

Its assets have increased by \$9,186,100, or 13 percent. Cash (including government securities and tax notes) decreased only slightly despite the retirement of \$6,000,000 of debentures and \$1,000,000 of bank loans. The company continues to maintain a sizable cash balance for operating purposes and for payment of taxes. A considerable increase in working

capital occurred, reflected principally in the \$4,383,647 increase in inventory. Total liabilities did not change materially as the retirement of \$7,000,000 in debt was offset by other factors, chiefly an increase in provision for federal taxes. Provision for income and excess profits taxes amounted to \$9,003,562 in 1943 compared to \$5,434,533 in 1942. Net sales in 1943 were \$58,807,790, an increase of \$15,567,075, or 36 percent, over the 1942 sales of \$43,240,715. Profits after taxes were \$8,555,274 in the 27 months preceding June 30, 1944. As a result of these profits and a net capital adjustment of \$126,019 total net worth increased by \$8,681,293, or 22 percent. No dividends were paid during this period.

**GENERAL ANILINE & FILM CORPORATION AND DOMESTIC SUBSIDIARIES,
CONSOLIDATED COMPARATIVE BALANCE SHEETS,¹
MARCH 31, 1942, AND JUNE 30, 1944**

	Mar. 31, 1942 ²	June 30, 1944
ASSETS³		
Located in the United States:		
Cash	\$9,292,035.68	\$8,534,409.08
Receivables	4,647,030.38	6,303,667.42
Inventory	16,393,038.92	20,776,685.96
Investments	8,251,488.29	11,694,345.96
Fixed assets	20,561,635.19	20,334,735.84
Intangibles	1.00	1.00
Deferred charges	1,031,611.83	1,535,628.25
Claims and deposits	542,658.80	764,666.30
Total assets in the United States	60,719,480.09	70,154,139.81
Located in allied and neutral countries	433,846.31	178,440.25
Located in enemy and enemy-occupied countries ⁴	7,597,288.45	7,604,034.77
Total assets	68,750,614.85	77,936,614.83
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States	28,040,882.56	28,382,657.66
Owing to residents of allied, neutral and enemy-occupied countries	460,399.75	468,215.06
Owing to residents of enemy countries	57,599.83	212,716.24
Owing to Custodian (vested)		
Total liabilities	28,558,882.14	29,063,588.96
Net worth	40,191,732.74	48,873,025.87
Total liabilities and net worth	68,750,614.88	77,936,614.83
Book value of shares vested in Custodian	36,369,890.18	45,519,099.44
Book value of shares not vested	3,821,842.56	3,353,926.43

¹ These balance sheets were prepared on the basis of financial data supplied by the company. They are not the official balance sheets of the company.

² Twenty-four days before vesting.

³ Receivables and claims are classified according to location of debtors; deposits according to location of depositors; and securities according to location of issuers.

⁴ Including government securities and tax notes.

⁵ An investment in the common stock of I. G. Chemie is carried at a value of \$7,595,300 and included in this item. Investment in this Swiss company is listed among assets located in enemy and enemy-occupied countries because the Custodian vested the I. G. Chemie holdings of General Aniline & Film Corporation shares, having found I. G. Chemie to be a cloak for I. G. Farben of Germany.

⁶ The increase in this item between Mar. 31, 1942, and June 30, 1944, resulted principally from the accumulation of royalties under license agreements entered into by the company prior to vesting.

⁷ The increase in this item is due partly to the vesting of additional shares subsequent to Mar. 31, 1942.

GENERAL DYESTUFF CORPORATION

Nature of the Business

General Dyestuff Corporation was incorporated in New York in 1925 for the purpose of merging the dyestuff sales organizations of three companies, H. A. Metz & Co., Kuttroff-Pickhardt & Co. and Grasselli Dyestuff Corporation.

General Dyestuff Corporation received the exclusive rights to sell the dyestuffs produced by Grasselli Dyestuff Corporation, which eventually became the dyestuff division of American I. G. Chemical Corporation and later of its successor, General Aniline & Film Corporation. General Dyestuff Corporation also became the agent, first exclusive and later non-exclusive, in the United States for the sale of dyes and some other chemicals produced by I. G. Farbenindustrie, the German chemical combine, which was incorporated in Germany shortly after General Dyestuff Corporation was incorporated in the United States.

Dyestuffs imported from Germany constituted the majority of General Dyestuff Corporation's sales in its first years. In recent years most of General Dyestuff Corporation's sales have consisted of dyestuffs made by General Aniline & Film Corporation. The firm also has sold dyestuffs made by other American companies amounting to about 20 percent of its total sales. Before 1939 practically all of General Dyestuff Corporation's sales were made in United States territory, but exports have grown since September 1939 as the Corporation has entered new markets, especially in Latin America.

The company maintains large and excellently equipped laboratories, which, at the time of vesting, were engaged in control of standards and assisting in the solution of customers' technical and practical problems, as well as in the development of new processes.

General Dyestuff Corporation occupies a leased nine-story building in New York City and has branch offices in six other cities.

SUBSIDIARIES.—General Dyestuff Corporation has one wholly owned subsidiary, the General Land & Improvement Company, Inc., New York, which owns and operates real estate in three eastern cities. The parent rents space for two of its branch offices in properties owned by the subsidiary. General Dyestuff Corporation also holds 49.6 percent of the common stock of the Verona Chemical Company, New Jersey.

Action by the Custodian

The Custodian vested all of the 8,678 outstanding shares of common stock on June 30, 1942. He vested the shares because, after investigation, he concluded that although they were registered in the names of individual American citizens,¹ I. G. Farbenindustrie of Germany was the concealed beneficial owner of all or a substantial portion of the property interest in the stock of the American company, and that its shares were therefore "the property of Nationals of a Foreign Country designated in Executive Order No. 8389, as amended, as defined therein * * *"

Claims for title to 8,628 of the vested shares have been made by the individual citizens² in whose names the shares were registered at the time of vesting.³ These claims have been recorded by the Custodian as claims No. 712; 1561-62; 1573-78 and 1714. (See also "Indictments and Suits" below.)

On January 24, 1944, the Custodian vested all right, title and interest of I. G. Farbenindustrie A. G. in agreements between Durand & Huguenin A. G. and certain American corporations including General Dyestuff Corporation. The agreements related to patents, royalties, profits and financial

¹ One block of shares was held by trustees of an irrevocable trust established for his family by Mr. E. K. Halbach, the citizen who was the holder of record just prior to the establishment of the trust.

² See footnote 1.

³ One claim was filed by the heir of the citizen in whose name the stock was registered at the time of vesting.

322854

penalties for breach of the agreements. Claim for title to I. G. Farbenindustrie's right, title and interest in the agreements has been made and recorded by the Custodian as part of claim 1998.

At the instance of the Custodian, three of the four directors resigned and the board was enlarged from four to five directors. The Custodian's proxy then reelected one director and elected four new directors, two of whom were members of the Custodian's staff. The Custodian further brought about the resignation of the president and the election of Colonel Louis Johnson as the new president. The management elected by the Custodian employed the former president as a full-time consultant. The Custodian has since caused the board of directors to be enlarged to seven, and has elected seven directors, none of whom are members of his staff.

INDICTMENTS AND SUITS.—Two indictments charging General Dyestuff Corporation and other corporations with violation of the antitrust laws were returned before vesting of the company. The former president and present consultant of the company is also named as a defendant in both the indictments, and a vice-president, who has held office since before vesting, is named as a defendant in one of the indictments. Trials under the two indictments have been postponed.

The Custodian is defendant in nine suits by which former registered holders of stock now vested in the Custodian seek title to the stock. Eight suits are pending,⁴ and one suit was dismissed by the U. S. District Court for the District of New Jersey. The plaintiff has appealed the Court's decision in this case. The nine suits seek title to a total of 7,878 of the 8,678 vested shares. Among the former stockholders who have filed suits are Mr. R. Lenz, a vice-president, and the trustees for the family of Mr. E. K. Halbach.

War Effort

War agencies and contractors with high priorities purchased 59 percent of the products sold through General Dyestuff Corporation in 1943. The company's laboratory and technical staff have developed numerous formulae to meet the needs or specifications of the armed services and firms engaged in war work. Most such formulae were for textile dyestuffs used in uniforms or for other purposes in military and naval operations. Other developments, outside the field of textile dyestuffs, include a color soluble in sea water for use as a tracer to aid the location of airmen forced down at sea and colors suitable for smoke bombs.

Financial Information

The Corporation has grown in size financially since vesting as is shown by the \$3,267,456, or 54 percent, increase in assets during the two years June 30, 1942, to June 30, 1944. Net sales were \$24,247,573 in 1942 and increased by \$10,181,196 to \$34,428,769 in 1943. Provision for income taxes was \$115,580 in 1942 and \$1,151,348 in 1943. The company made profits of \$905,289 after taxes for the period of two years before June 30,

⁴ As of the time of going to press, settlement of the eight suits has been announced by the Attorney General and the Alien Property Custodian. Under the terms of the settlement the Alien Property Custodian will obtain undisputed ownership of the stock involved and will pay \$118 per share to the plaintiffs who had held the shares prior to vesting. The price of \$118 per share represents the amount which, under certain circumstances, the plaintiffs were obligated to accept for their shares under existing option arrangements between them and General Dyestuff Corporation. The shares involved had a book value in excess of \$540 at the time of the settlement.

1944. After cash dividends of \$86,780 the net worth increased by \$867,651, or 24 percent. The dividends were paid to the Custodian as the sole stockholder.

GENERAL DYESTUFF CORPORATION AND DOMESTIC SUBSIDIARY CONSOLIDATED COMPARATIVE BALANCE SHEETS,¹ JUNE 30, 1942, AND JUNE 30, 1944

	June 30, 1942 ²	June 30, 1944
ASSETS³		
Located in the United States:		
Cash	\$2,191,345.55	\$3,429,812.71
Receivables	1,330,108.91	2,456,041.67
Inventory	1,248,718.65	663,959.60
Investments	429,258.77	1,800,040.77
Fixed assets	596,169.07	436,989.30
Intangibles	2,499.59	2,010.35
Deferred charges	217,528.26	201,317.09
Claims and deposits	7,400.65	210,308.49
Total assets in the United States	6,023,025.45	9,290,480.98
Located in allied and neutral countries		
Located in enemy and enemy-occupied countries		
Total assets	6,023,025.45	9,290,480.98
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States	2,340,885.54	4,709,383.86
Owing to residents of allied, neutral and enemy-occupied countries	506.36	506.36
Owing to residents of enemy countries	35,906.28	67,212.49
Owing to Custodian (vested)		
Total liabilities	2,377,298.18	4,777,102.71
Net worth	3,645,727.27	4,513,378.27
Total liabilities and net worth	6,023,025.45	9,290,480.98
Book value of shares vested in Custodian		
Book value of shares not vested	3,645,727.27	4,513,378.27

¹ These balance sheets are prepared on the basis of financial data supplied by the company. They are not the official balance sheets of the company.

² The date of vesting.

³ Receivables are classified according to location of debtors; deposits according to location of depositors; and securities according to location of issuers.

SCHERING CORPORATION

Nature of the Business

Schering Corporation, of New Jersey, was incorporated in 1935 to take over the business of Schering Corporation, of New York, which had been formed in 1928. These Schering companies were organized as subsidiaries of Schering-Kahlbaum A. G., of Berlin, Germany, which since 1937 has been known as Schering A. G.

PRODUCTS.—The Corporation's most important field of manufacture is endocrine glandular substances. Next in importance are its roentgen diagnostic media, sulfa drugs, and a gold therapy product used in rheumatological arthritic conditions. These and other products manufactured and distributed by Schering Corporation are for prescription use only. The firm also manufactures and sells to two of its subsidiaries for distribution to the public several proprietary items, among which are a bulk laxative, a cosmetic depilatory and a sunburn preventive.

SUBSIDIARIES AND AFFILIATES.—Schering Corporation had three wholly-owned subsidiaries at the time of vesting. Artra Cosmetics, Inc., New Jersey, distributed the cosmetic specialties made by Schering Corporation,

322855

and Union Pharmaceutical Co., Inc., New Jersey, distributed proprietary drugs. A New York subsidiary also named Artra Cosmetics, Inc., was commercially inactive.

Shortly after vesting, Schering Corporation acquired as a fourth subsidiary its former affiliate, Pharmex, Inc., of New Jersey. Pharmex, Inc., owns and operates two foreign subsidiaries, Schering Pharmaceutical Corporation of Cuba, S. A., and Schering Corporation Limited, a Canadian corporation. Pharmex, Inc., also is the operating company through which certain of Schering Corporation's foreign activities are now conducted.

Sherka Chemical Co., Inc., New York, is one of Schering Corporation's affiliates and had handled the Corporation's imports from Schering A. G., of Berlin. Delta Pharmaceutical Co., Inc., a New Jersey subsidiary of Sherka Chemical Co., Inc., had handled exports for Schering Corporation.

PLANTS.—Schering Corporation owns and operates two plants; one located in Bloomfield, N. J., and the other located in Union, N. J.

Action by the Custodian

On April 18, 1942, the Custodian vested 43,994 shares, or 99.9 percent of the outstanding common stock of Schering Corporation, of New Jersey, and 2,225 shares, or 42 percent, of the 5,375 outstanding shares of preferred stock. By the same order he also vested the ten outstanding shares of the inactive Schering Corporation, of New York, and the 100 outstanding common shares of the inactive affiliate, Sherka Chemical Co., Inc., New York.

The shares were vested because they were held for the benefit of Schering A. G., of Germany, which firm had been the admitted owner until 1937. At the time of vesting they were held of record in the names of American nominees of Swiss companies. The Swiss companies were found by the Custodian to be acting as cloaks for the German beneficial owners. The Swiss companies acted on behalf of Schering A. G. in directing the stock of Schering Corporation and Sherka Chemical Co., Inc.

Subsequent to the principal vesting of Schering Corporation stock on April 18, 1942, the Custodian vested unpaid dividends and six shares of common stock which had been held by individuals to qualify them as directors. All of the outstanding common stock of Schering Corporation is now vested in the Custodian.

Since it was an active manufacturing concern, Schering Corporation was continued in existence, though its management personnel and policies were changed in the national interest. The president and several other officers and employees of the corporation had been removed from their positions in January 1942, on the order of the Secretary of the Treasury. Schering Corporation is now managed by a board of five directors elected by the Custodian. A new president was elected at the instance of the Custodian, who also made other changes in management personnel.

The new management of Schering Corporation has placed great emphasis upon research. Research facilities have been expanded, research personnel has been greatly increased and important products have been developed and introduced under the new management.

War Effort

The company's research staff is working closely with war agencies of the government and has made significant contributions in the field of

penicillin. Schering Corporation has also assisted war agencies in the development of methods of emergency application of several drugs.

LATIN AMERICAN POLICY.—When the blockade of Germany made it impossible for the former German parent to supply Latin America, the subsidiary Schering Corporation, New Jersey, was directed to preserve and protect the closely knit German Schering organization in Latin America by acting as the emergency supplier of the Latin American market. The profits from these activities were drained off for the benefit of the Germans through devious foreign and domestic corporate arrangements. Every effort was made to conceal the fact that Schering Corporation, New Jersey, was acting as supplier and manufacturer, because it was planned that the good will and prestige of Schering A. G., Berlin, could thus be preserved until the end of the war, at which time Schering Corporation, New Jersey, was expected to withdraw from foreign markets. The new management has brought about a radical change in Schering Corporation's policies in the Latin American market. This change was accomplished as a part of the Nation's program of economic warfare and involved close cooperation with several federal agencies. Schering Corporation is now exporting for its own account and through its own organization to Latin American and other foreign markets. The company has made substantial outlays to build good will for its own products in Latin American markets. The steps now being taken in the export market should permit Schering Corporation after the war to continue to sell in Latin American markets—markets which Schering A. G., Berlin, had once expected to have preserved for German exploitation after the war.

Financial Information

Schering Corporation and its domestic subsidiaries increased their assets by \$1,969,858, or 77 percent, during the 27 months from March 31, 1942, to June 30, 1944. During this same period, the total liabilities increased \$1,352,465, or 98 percent. Increased working capital was provided for the company's expanding volume of business through an issue of \$1,000,000 of the Corporation's notes and retention of the larger part of its profits. Net sales in 1943 were \$4,389,411, an increase of \$1,506,484, or 52 percent, over 1942 net sales of \$2,882,927. Some of the increase in sales was due to the increase in exports to Latin America and other foreign markets.

Provision for income taxes and excess profits taxes was \$310,000 for the year 1942 and \$835,000 for 1943 after credits for debt retirement of \$27,000 in 1942 and \$86,000 in 1943. Provision for prior year's taxes was \$13,000 in 1942 and \$52,922 in 1943. Net profit after income and excess profits taxes was \$713,830, for the 27 months ending June 30, 1944.

The Custodian received \$27,812 of the \$67,188 dividends voted and paid on the preferred stock during the period. The Custodian also received \$11,125 of dividends previously declared but not paid. The dividends had been declared on the stock which was later vested and at the time of vesting the dividends had not been collected by the enemy owner.

During the 27 months prior to June 30, 1944, the net worth of Schering Corporation increased by \$617,393, or 52 percent. The book value of the shares not vested has not increased since this stock is preferred and is stated at its call value.

322856

SCHERING CORPORATION (NEW JERSEY) AND DOMESTIC SUBSIDIARIES,¹
 CONSOLIDATED COMPARATIVE BALANCE SHEETS,²
 MARCH 31, 1942, AND JUNE 30, 1944

	Mar. 31, 1942 ³	June 30, 1944
ASSETS⁴		
Located in the United States:		
Cash.....	\$43,375.21	\$371,300.30
Receivables.....	190,041.67	404,978.24
Inventory.....	1,278,593.12	1,853,720.02
Investments.....	43,518.08	583,735.18
Fixed assets.....	888,371.65	1,028,021.05
Intangibles.....		
Deferred charges.....	69,334.16	103,782.57
Claims and deposits.....		
Total assets in the United States.....	2,513,263.89	4,345,537.36
Located in allied and neutral countries.....	56,066.05	192,650.86
Located in enemy and enemy-occupied countries.....		
Total assets.....	2,569,329.94	4,538,188.22
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States.....	1,313,775.02	2,606,762.96
Owing to residents of allied, neutral and enemy-occupied countries.....	66,657.19	126,134.60
Owing to residents of enemy countries.....	2,000.00	2,000.00
Owing to Custodian (vested).....		
Total liabilities.....	1,382,432.21	2,734,897.56
Net worth.....	1,186,897.73	1,803,290.66
Total liabilities and net worth.....	2,569,329.94	4,538,188.22
Book value of shares vested in Custodian.....	855,147.73	1,472,540.66
Book value of shares not vested ⁵	330,750.00	330,750.00

- ¹ Except Pharmex, Inc., a holding company for foreign subsidiaries of Schering Corporation.
² These balance sheets are prepared on the basis of financial data supplied by the company. They are not the official balance sheets of the company.
³ Eighteen days before vesting.
⁴ Receivables and claims are classified according to location of debtors; deposits according to location of depositories; and securities according to location of issuers.
⁵ The shares not vested in the Custodian are no par preferred stock. They are stated here at their call value.

HUGO STINNES CORPORATION

Nature of the Business

HISTORY.—Hugo Stinnes Corporation and its principal wholly-owned subsidiary, Hugo Stinnes Industries, Inc., were organized in 1926 and incorporated in Maryland. They were established in order to take over the assets of the estate of the late Hugo Stinnes Sr., a German citizen and industrialist who died in 1924, and to redeem claims of German banks against these assets. Hugo Stinnes Corporation issued \$12,500,000 of 10-year 7-percent gold notes, and Hugo Stinnes Industries, Inc., issued \$12,500,000 20-year 7-percent gold debentures. American citizens were the principal purchasers of these notes and debentures. Of the proceeds, approximately \$21,000,000 was paid to the German banks which had held the claims against the estate.

Mrs. Hugo Stinnes turned over her inherited equity in the Stinnes assets in exchange for 500,000 of the 1,000,000 common shares issued by Hugo Stinnes Corporation. She had these shares placed in the name of another Stinnes holding company which eventually became Atlantic Assets Corporation, a Delaware corporation.

ASSETS AND SUBSIDIARIES.—The assets of Hugo Stinnes Corporation and Hugo Stinnes Industries, Inc., are the stocks of companies, mostly German

companies, mortgages on German agricultural land and urban real estate, and long-term accounts receivable in Germany. The principal properties controlled by the stockholdings of these two Stinnes companies are coal mines and coal reserves in Germany. The two Stinnes companies thus hold a half interest in German coal mines with a pre-war producing capacity of about 6,700,000 tons of coal a year. They also indirectly hold a half interest in the Ruhr coal reserve of seven billion tons. Finally they own, or formerly owned, principal interests in several companies engaged in the storage, transport on land and ocean, and sale of coal in Europe, the United States and Canada.

BANKRUPTCY PROCEEDINGS.—Both companies filed petitions under Section 77B of the Bankruptcy Act in 1936 after currency restrictions in Germany had made them both unable for three years to pay the full 7 percent interest, and the Hugo Stinnes Corporation unable to pay the principal on its 10-year gold notes due in 1936.

Part of the settlement terms established in Federal Court in 1936 provided that three trustees should vote 495,007 shares, a majority of the then outstanding common shares of Hugo Stinnes Corporation. Hugo Stinnes Corporation's gold notes were extended to July 1, 1940, and interest on these notes and on the debentures of Hugo Stinnes Industries, Inc., was set at 4 percent cash and 3 percent deferred.

Action by the Custodian

The Custodian vested 530,145 shares, or 54 percent, of the 988,890⁵ outstanding common shares of capital stock of Hugo Stinnes Corporation on September 1, 1943. Of the vested shares 473,100 were among the 495,007 put into the voting trust in the course of the bankruptcy proceedings of 1936. The Custodian also vested the voting trust certificates representing these 473,100 vested shares.

These common stocks and voting trust certificates of Hugo Stinnes Corporation were vested because German persons or companies had been registered or beneficial owners of the shares and the certificates.

One of these owners was Atlantic Assets Corporation, controlled by the Stinnes family of Germany, which had held 400,000 of the vested shares subject to the voting trust agreement. The Custodian vested all capital stock of Atlantic Assets Corporation by orders of July 30, 1942, and September 9, 1943, in addition to vesting the Hugo Stinnes Corporation shares held by Atlantic Assets Corporation.

The Custodian designated a member of his staff to replace Hugo Stinnes Jr. as a trustee of the 495,007 common shares subject to the trust agreement. The same member of the staff has also been elected as a director of Hugo Stinnes Corporation. Furthermore, two men not on the Custodian's staff were elected directors at the suggestion of the Custodian. These elections brought the board to its full complement of 11 directors for the first time since the late 1930's, when four Germans ceased to be directors. Only one of the four had been replaced until directors were elected at the instance of the Custodian.

In addition to effecting these changes in the management of Hugo Stinnes Corporation the Custodian issued supervisory orders under which he has assumed, to the extent deemed necessary, control and supervision

⁵ The number of outstanding shares is 1,000,000 if the total of 11,110 shares registered in the name of Hugo Stinnes Corporation or its subsidiary Hugo Stinnes Industries, Inc., are not considered treasury shares.

of two companies directly or indirectly controlled by Hugo Stinnes Corporation. One of the companies is the previously mentioned Hugo Stinnes Industries, Inc., the other, Transocean Coal & Transport Corporation. The latter company was in the process of liquidation when its parent was vested, and liquidation has been continued under the supervision of the Custodian.

Financial Information

Over 99 percent of the assets underlying the investments of Hugo Stinnes Corporation and its American subsidiary holding companies are located in Germany and German occupied countries, and less than one percent of their assets are located in the United States, as of June 30, 1944.

Post-war conditions in Germany will vitally affect the ability of Hugo Stinnes Corporation and its American subsidiaries to realize upon their German investments. These investments include such indestructible assets as coal reserves and agricultural land in addition to mine equipment, urban buildings and industrial plants. Payment of the American security holders in these companies, therefore, largely depends upon conditions in post-war Germany.

Of the \$12,500,000 of notes issued by Hugo Stinnes Corporation in 1926, \$1,462,000 are still outstanding as of June 30, 1944. Of the \$12,500,000 of debentures issued by Hugo Stinnes Industries, Inc., in 1926, \$3,244,500 are still outstanding as of June 30, 1944. Interest payments on the notes have been suspended beginning with the semiannual payment due July 1, 1943. Interest payments on the debentures have been suspended beginning with the semiannual payment due October 1, 1944. A total of \$1,754,521 of deferred interest and extension premiums have fallen due or will fall due by 1946. This figure does not include semiannual payments of 2 percent which will fall due on the notes and debentures.

From 1933 until 1939 funds for the payment of interest were derived by the sale in the United States and Canada of coal mined in Germany by the subsidiaries of Hugo Stinnes Corporation and Hugo Stinnes Industries, Inc. The assets of coal handling companies not in enemy territory have since been sold and the proceeds of these liquidations have assisted the payments made on interest accounts since the outbreak of war. Debenture and note holders cannot be paid at present from funds raised by such devices since assets in the United States total only \$75,076 and all other assets are in enemy and enemy-occupied territories as of June 30, 1944.

Consolidated income for the year ended June 30, 1944, amounted to \$214,316 of interest charged to but not collected from debtors, most debtors being located in foreign countries. Interest paid or payable during the year amounted to \$359,550. After general and administrative expenses of \$35,696 the net loss for the year was \$180,930.

HUGO STINNES CORPORATION, A HOLDING COMPANY, AND DOMESTIC SUBSIDIARY HOLDING COMPANIES, CONSOLIDATED COMPARATIVE BALANCE SHEETS,¹ JUNE 30, 1943, AND JUNE 30, 1944.

	June 30, 1943 ²	June 30, 1944
ASSETS³		
Located in the United States:		
Cash.....	\$85,339.03	\$54,246.69
Receivables.....	118.59	118.59
Inventory.....		
Investments.....	55,186.18	20,711.18
Fixed assets.....		
Intangibles.....		
Deferred charges.....		
Claims and deposits.....		
Total assets in the United States.....	140,643.80	75,076.46
Located in allied and neutral countries.....		
Located in enemy and enemy-occupied countries ⁴	18,144,862.76	18,259,178.35
Total assets.....	18,285,506.56	18,334,254.81
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States.....	6,672,028.67	6,891,954.84
Owing to residents of allied, neutral and enemy-occupied countries.....		
Owing to residents of enemy countries.....	956,379.09	965,131.59
Owing to Custodian (vested).....		
Total liabilities.....	7,627,407.76	7,857,086.43
Net worth.....	10,658,098.80	10,477,168.38
Total liabilities and net worth.....	18,285,506.56	18,334,254.81
Book value of shares vested in Custodian.....	5,713,818.31	5,616,821.32
Book value of shares not vested.....	4,944,280.49	4,800,347.08

¹ These balance sheets are prepared on the basis of financial data supplied by the company. They are not the official balance sheets of the company. The valuations of assets in enemy and enemy-occupied countries do not "and cannot reflect any losses or other changes which may have occurred in the foreign holdings of the American companies due to war . . ." according to an annual report of the company.

² Two months and one day before vesting.

³ Receivables and claims are classified according to location of debtors; deposits according to location of depositories; and securities according to location of issuers.

⁴ Reichsmark balances converted at the rate of RM4.20 to \$1.

CARL ZEISS, INC.

Nature of the Business

Carl Zeiss, Inc., is a New York corporation, which before the war imported, sold and repaired most of the optical goods and scientific instruments exported to the United States by Carl Zeiss, a manufacturing firm of Jena, Germany.

The American business was started in 1920 as an unincorporated sales agency but was incorporated in 1925. At the time of vesting, the main office and shops were located in rented premises in New York City. There was a branch located at Los Angeles, and two salesmen occupied a small office in Chicago. The firm employed about 50 persons.

Many instruments imported and repaired by the company are used by large industrial concerns in production control work and are vital in maintaining precision in the mass production of essential materials and industrial and military equipment. Physicians, hospitals, laboratories and universities are also regular users of various types of Zeiss scientific apparatus. In addition cameras and other photographic equipment as well as binoculars and other optical devices were sold, usually at wholesale, by Carl Zeiss, Inc.

322858

Action by the Custodian

On August 28, 1942, the Custodian vested 1,000 shares of common stock which constituted all of the outstanding capital stock of Carl Zeiss, Inc. Treasury authorities had supervised the company's activities before vesting by the Custodian.

The Custodian also vested all right, title, interest and claim in debts of \$427,487.71 principal amount together with accrued interest owed by Carl Zeiss, Inc., to the Carl Zeiss and the Zeiss Ikon firms of Germany. The vesting of the Germans' interest in these debts is an example of the Custodian's policy of vesting debts which in effect increase the ownership interest of a national of an enemy country in an American business enterprise. (See Ch. IV, "Business Enterprises: Assumption of Control," p. 25.)

Directors and officers of Carl Zeiss, Inc., were changed at special stockholders' and directors' meetings called October 2, 1942. The Custodian's proxy elected a board of three directors, including two members of the Custodian's staff. The former president was reelected as president and director, and a member of the Custodian's staff was elected as vice president, treasurer and director.

After considering the opinion of other war agencies, the Office of Alien Property Custodian decided that the company's shops should be continued in operation for the duration of the war. Before vesting, additional machinery and staff had been installed to expand the repair shop into a small factory for the manufacture of certain precision instruments used by war industries. This conversion was expanded under the new management elected by the Custodian.

The pre-war stock of optical goods and scientific instruments gradually have been sold and the sales rooms closed.

War Effort

The company's manufacturing facilities have been fully used in providing toolmakers' microscopes and indicating micrometers for Lend-Lease shipments to our allies. The company also repairs in its shops Zeiss instruments sent in from all over North and South America.

Financial Information

The assets of Carl Zeiss, Inc., decreased by \$262,130, or 33 percent, and its cash decreased by \$261,257, or 89 percent, between the date of vesting and June 30, 1944. These decreases reflect principally the sale of the pre-war inventories for cash and the payment of \$322,179 in cash to the Custodian. In effect the changes are the result of the liquidation of the importing part of the business.

During the year ended September 30, 1943, the company was selling the instruments it manufactured and completing liquidation of its pre-war imports of German products. Sales totalled \$455,677 in that year. Sales for the nine months ended June 30, 1944, were at the annual rate of \$374,000. The decrease in volume of sales from the year before was principally due to the fact that the company was selling the restricted line of instruments currently manufactured and was no longer selling a wide assortment of pre-war imports. During the year ended September 30, 1943, provision for income taxes was \$13,115. During the nine months ended June 30, 1944, provision for income taxes was at the annual rate of \$4,600. During the 22 months preceding June 30, 1944, profits after income taxes were \$70,035. No dividends were declared, but the Custodian received \$322,179.27 in cash

from the company up to June 30, 1944. This payment was in partial liquidation of the debt of \$427,487.71 and accumulated interest which were vested in the Custodian. The net worth increased by \$70,035, or 20 percent, in the 22 months of the Custodian's control.

CARL ZEISS, INC., COMPARATIVE BALANCE SHEETS,¹ AUGUST 31, 1942, AND JUNE 30, 1944

	Aug. 31, 1942 ²	June 30, 1944
ASSETS³		
Located in the United States:		
Cash.....	\$294,873.50	\$33,616.67
Receivables.....	36,416.87	86,681.67
Inventory.....	356,425.88	259,970.14
Investments.....		50,000.00
Fixed assets.....	28,084.91	26,851.63
Intangibles.....		
Deferred charges.....	16,218.19	12,750.00
Claims and deposits.....		
Total assets in the United States.....	731,989.33	469,869.50
Located in allied and neutral countries.....		
Located in enemy and enemy-occupied countries.....	57,959.74	57,959.74
Total assets.....	789,959.07	527,829.24
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States.....	17,140.12	7,154.70
Owing to residents of allied, neutral and enemy-occupied countries.....		
Owing to residents of enemy countries.....		
Owing to Custodian (vested).....	427,487.71	105,308.44
Total liabilities.....	444,627.83	112,463.14
Net worth.....	345,331.24	415,366.10
Total liabilities and net worth.....	789,959.07	527,829.24
Book value of shares vested in Custodian.....	345,331.24	415,366.10
Book value of shares not vested.....		

¹ These balance sheets are prepared on the basis of financial data supplied by the company. They are not official balance sheets of the company.

² Three days after vesting.

³ Receivables and claims are classified according to location of debtors; deposits according to location of depositories; and securities according to location issuers.

MITSUBISHI SHOJI KAISHA, LTD., UNITED STATES BRANCHES

Nature of Business

Mitsubishi Shoji Kaisha, Ltd., was founded in 1918 as a foreign trading company with a head office in Tokyo, Japan. It traded for its own account and as an agent, and it had branches in all principal countries of the world. American branches were established in 1919 at Seattle, in 1921 at New York and in 1926 at San Francisco. The principal business of these branches in 1940 and 1941 was the export of steel, steel scrap, machinery, petroleum, fats and fertilizers from the United States to Japan, and the import of silk from Japan into the United States. The United States branches also exported to Japan cotton, petroleum-coke and other items from the United States, and pulp and newsprint from both the United States and Canada. Its American branches imported into the United States canned crabmeat, canned tuna fish and other sea foods, and canned pineapples. Canned oranges was a new product introduced to this country by Mitsubishi Shoji Kaisha, Ltd. The branches used rented space for offices and kept their inventory in public warehouses.

322859

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Action by the Custodian

All property of the New York, San Francisco and Seattle branches of Mitsubishi Shoji Kaisha, Ltd., was vested in the Custodian on August 28, 1942.

Liquidation of the assets of the firm's United States branches had been started under the supervision of Treasury officials before the Office of Alien Property Custodian was established. The Custodian has continued the liquidation and will convert the entire property to cash since the establishments had no function after trade with the Orient was cut off.

This Office decided to retain former employees of the three branches in their old jobs as long as their services were needed in the conduct of the liquidation. They have been directed and supervised by representatives of the Custodian stationed at the branches themselves or at nearby offices of the Office of Alien Property Custodian.

The liquidation of this firm has presented a series of problems. There was a wide variety of assets to be sold and claims to be collected. Forty-five thousand cases of canned oranges were gradually sold through regular trade channels in conformity with regulations of the Office of Price Administration and War Production Board. Cultured pearls held by the branches as agents for Japanese were discovered during the liquidation and were vested and sold.

Equipment and machinery were offered for sale through Government agencies to firms engaged in the war effort. Some machinery and equipment was sold for use in American plants, but most of it was unsuitable for use in the United States because it had been made to foreign specifications or was incomplete. The largest unsold item is a continuous steel billet mill with a large capacity which was being built on order for the Japanese for use in Manchuria. The mill has a book value of approximately \$725,000 and is about 90 percent complete. It remains unsold despite public advertisement and thorough notice to manufacturers in North and South America. Other steel parts and equipment, including four partially completed solid rough machine forgings of high grade alloy steel weighing 142,800 pounds each, remain unsold after canvas of many possible users.

The property sold was offered at public sale after advertising in newspapers and trade journals. When all bids received were too low the property was sometimes sold for a higher price at private sale. Tender of private sale was also used to give the Government war agencies the first refusals of material they might need.

Private sale in South America was arranged for electrical equipment which had brought no suitable bid at public sale in the United States. Design of the articles was adaptable to South American needs and some of this equipment was sold for a price equal to its original invoice cost, though some brought less than this amount.

Liquidation of the branches of Mitsubishi Shoji Kaisha, Ltd., has been complicated by the fact that at the time of vesting the branches were party to 20 court cases, and there were many unlitigated claims to be settled. Several of the cases and claims arose out of the difficulties in shipping and trade relations caused by the worsening international situation. Others were customs and tax cases. In these cases, as in other litigation, the Custodian is represented by the Alien Property Unit of the Department of Justice.⁶

⁶ Recently renamed the Alien Property Litigation Unit.

The Custodian has received and recorded 66 claims against the assets of the United States branches of Mitsubishi Shoji Kaisha, Ltd. These claims assert rights to a total of \$4,780,724.02 as of March 31, 1944.

Financial Information

Total assets declined by \$445,009, or 12 percent; a decrease occurred in each category of assets except cash. Cash increased by \$201,529, or 11 percent, primarily reflecting receipts from the sale of inventory. The sales were made at \$184,806 less than the book value of the items sold. The two other largest reductions in assets during the period were (1) \$289,526 provision for bad debts, most of which are payable by residents of foreign countries, and (2) a \$57,297 provision for losses on bank accounts restricted by foreign countries.

Sales during the period from vesting through March 31, 1944, totaled \$237,315, and the net loss for the period was \$50,197. Net worth declined by \$379,123 to a deficit of \$374,587.

MITSUBISHI SHOJI KAISHA, LTD., UNITED STATES BRANCHES, CONSOLIDATED COMPARATIVE BALANCE SHEETS,¹ AUGUST 28, 1942, AND MARCH 31, 1944

	Aug. 28, 1942 ²	Mar. 31, 1944
ASSETS³		
Located in the United States:		
Cash	\$1,830,176.30	\$2,031,705.11
Receivables	54,655.45	19,033.66
Inventory	1,310,186.37	1,125,379.87
Investments	4,073.21	2,935.21
Fixed assets	1,265.55	331.25
Intangibles		
Deferred charges	10,456.00	1,024.20
Claims and deposits	190,106.36	153,274.68
Total assets in the United States	3,400,919.24	3,333,683.98
Located in allied and neutral countries	272,392.05	2,112.28
Located in enemy and enemy-occupied countries	107,494.28	
Total assets	3,780,805.57	3,335,796.26
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States	3,659,200.21	3,504,499.45
Owing to residents of allied, neutral and enemy-occupied countries	42,758.91	41,766.98
Owing to residents of enemy countries	74,310.56	74,116.51
Owing to Custodian (vested)		
Total liabilities	3,776,269.68	3,710,382.94
Net worth ⁴	4,535.89	-374,586.68
Total liabilities and net worth	3,780,805.57	3,335,796.26

¹ These balance sheets are prepared on the basis of financial data supplied by the branches. They are not the official balance sheets of the branches.

² The date of vesting.

³ Receivables and claims are classified according to location of debtors; deposits according to location of depositors; and securities according to location of issuers.

⁴ The estimated liquidating value of the remaining inventory is \$230,000.

⁵ The ownership interests in the branches consist of accounts to the credit of the head office of Mitsubishi Shoji Kaisha, Ltd. By reason of vesting all United States property of Mitsubishi Shoji Kaisha, Ltd., all such interests are vested in the Custodian.

YAMANAKA AND COMPANY, INC.

Nature of the Business

Three firms each named Yamanaka and Company, Inc., sold oriental art and antiques in the United States. They were the wholly owned subsidiaries of Yamanaka and Company, Ltd., of Osaka, Japan. The business of the parent firm was about 200 years old. At the outbreak of war it had

branches or subsidiaries in various cities of Japan, China and Europe as well as in the United States.

One of the American subsidiaries was located in Boston, another in Chicago, and the third in New York. Each occupied rented premises. The New York business was the oldest, having been established about the turn of the century. It was also the largest, occupying a three-story building with 14 display rooms and a mezzanine. This show place on Fifth Avenue housed about 60 percent of the Yamanaka inventories in the United States. The permanent stores maintained seasonal branches at Bar Harbor, Newport and Palm Beach.

Chinese art and antiques constituted 80 to 90 percent of the stock in trade of the Japanese-owned Yamanaka companies. Nearly every Chinese period from the Shang-Yin period, 1766-1122 B. C., into the nineteenth century was well represented in the Yamanaka collection. The antiques ranged from sculpture to furniture, brocades, paintings, porcelains and jade carvings, and many of them were museum pieces. Besides the valuable art objects the companies had also a stock of less valuable semiantique and modern ceramics, brocades, gowns, jewelry, and cultured pearls. There were a total of 57,000 items and groups of items in the Yamanaka collections at the date of vesting. The Yamanaka library of oriental art books was one of the outstanding collections of its kind in America.

Yamanaka salesmen had to have an expert knowledge of the history of the important objects they sold and of the history and technicalities of antique oriental art in general. The principal Japanese and American salesmen of the American companies had been with them from six to 30 years.

ACTION BY THE CUSTODIAN.—The three Yamanaka stores were closed by agents of the U. S. Treasury Department on December 7, 1941, before the Office of Alien Property Custodian had been established. Guards from the Treasury Department were posted on the premises while Treasury agents examined the books and documents of the Yamanaka companies. The three companies were permitted to reopen under Treasury license and supervision in January 1942, in order to permit them to liquidate their inventories.

On June 16, 1942, the Custodian vested all the outstanding stock of each of the three companies, since all the stock was owned by the Japanese firm of Yamanaka and Company, Ltd., Osaka. The shares vested were 4,000 shares of no par value common stock of Yamanaka and Company, Inc., New York, 400 shares of no par value common stock of Yamanaka and Company, Inc., Illinois, and 150 shares of no par value common stock of Yamanaka and Company, Inc., Massachusetts.

Other less important American properties of Yamanaka and Company, Ltd., Osaka, and Yamanaka and Company, Ltd., Kyoto, were vested from time to time. These properties were art objects consigned but not sold to the American companies, debts owed by the American companies to the Yamanaka companies of Japan, and a commercial real estate property at Bar Harbor, Maine.

The Custodian removed the Japanese management within a month of the date on which he vested the stock of the companies. As the holder of 100 percent of the stock in each corporation the Custodian effected corporate reorganizations which turned out all Japanese officers, reduced the number of directors, and put members of the Custodian's staff in all direc-

torships and other statutory offices of the corporations. These changes were accomplished by the Custodian's proxy at stockholders' and directors' meetings of each corporation held in July 1942.

The new managements had the companies' books audited by a firm of public accountants and a physical inventory taken to supplement the existing inventory records, which were partly in the Japanese language. It was discovered that insurance coverage was inadequate, and additional insurance was taken out.

Meanwhile the Office of Alien Property Custodian had settled upon a plan for the liquidation of the collections of the three corporations. It was decided that a vigorous effort should be made to sell the art objects in the normal manner in the established stores and by the Japanese and American salesmen of the Yamanaka companies. Retaining the old staff guaranteed that the selling would be conducted by persons with a specialized knowledge of oriental art, thorough knowledge of the stock, and long experience in dealing with collectors and museums. Liquidation by auction or in bulk was to be used only to dispose of the incomplete stock remaining after over-the-counter liquidation.

This plan was adopted for three reasons. One was that it would not disrupt the domestic market for oriental art goods. Another was that it would give American museums and citizens an unusual and unhurried opportunity to acquire art produced by the people of our ally, China. Finally, orderly liquidation promised the largest return to the Custodian.

As a part of this plan of liquidation the new boards of directors reappointed the Japanese sales manager in each of the stores. The managers and other employees had all been checked with the Federal Bureau of Investigation and worked under the direction and supervision of the corporate officers, who were members of the Custodian's staff. Operations of each corporation were also closely checked by other members of the Custodian's staff and by year-end audits made by a firm of certified public accountants.

In order to speed the liquidation radical changes in selling methods were adopted. Art was displayed in groups of like kind and more or less similar value, whereas the Japanese had put the fine pieces and the modern articles of small value together without distinction. Rare examples were taken out of their cases and displayed to the full extent that space allowed. Special exhibits at the stores and elsewhere were arranged and extensively publicized. An illustrated brochure with over 1,600 illustrations of notable pieces in the Yamanaka collection was prepared as a catalogue.

Some merchandise was purchased from time to time in order to maintain a stock complete enough to be attractive to retail purchasers, and so to encourage the liquidation at retail of all types of art objects. The companies purchased materials needed to make lamps from vases and to make novelties from brocades, thus getting the most out of inventory which would have had very small usefulness or value if sold in the condition in which it was found at the time of vesting.

The steps taken to speed the liquidation of the Yamanaka collections produced substantial increases in sales. The New York company's annual sales were \$203,000 in 1941, \$273,000 in 1942 and \$452,000 in 1943.

Each store was closed as its inventory became small enough to sell through the other stores or by auction. These steps were taken to speed the liquidation even though sufficient stock remained to permit a profitable continuation of retail liquidation in the store. The Boston store was closed in July

1943, and the remaining merchandise transferred to the New York and Chicago firms. The Chicago store was closed in March 1944. Most of its inventory was sold in three lots by sealed bids publicly opened at Chicago on May 29, 1944. A department store was the high bidder on two lots, and purchased the third from the high bidder. All of the stock of the Chicago store sold on May 29 was thus acquired for resale by a department store. Some of the inventory of art objects had been sent to the Yamanaka store in New York for eventual auction. The store of Yamanaka and Company, Inc., New York, was closed during the spring of 1944. The remaining portions of the collections were sold for \$466,916 by a private auction gallery which conducted sales for Yamanaka and Company, Inc., during May and June 1944. The Yamanaka libraries of art books were included in the auction and brought \$30,742. The whole of the inventories, including some items in stock for 35 years, have now been sold to individual American citizens, to museums, and to dealers and stores.

Financial Information

At the time of vesting the total assets of the Yamanaka companies were as follows:

	Total assets	Percent
Yamanaka and Company, Inc., Illinois	\$84,359	11
Yamanaka and Company, Inc., Massachusetts	170,966	22
Yamanaka and Company, Inc., New York	523,023	67
Total	778,348	100

Financial information given below is consolidated from data for each of the three companies and presents their financial affairs as if they were one company, as in fact they were, except in corporate form.

Total assets have increased by \$346,538, or 45 percent, despite payment of substantial dividends and reduction of liabilities. Principal changes in asset items were a \$317,386 increase in cash, a \$318,592 increase in receivables and a decrease in inventory from \$297,277 to zero. This inventory plus \$35,929 of purchases of goods previously held on consignment and \$47,921 of additional purchases resulted in sales totalling \$1,688,531. Provision for income and excess profits taxes for the period was \$165,776, and tax adjustments for previous periods produced a net debit to surplus of \$15,595. Net profit after income and excess profits taxes was \$512,777.

Dividends of \$60,000 were paid from profits by the New York company, which also paid liquidating dividends of \$80,000. All dividends were paid to the Custodian as the sole stockholder. Despite these dividend payments, net worth increased by \$361,864, or 54 percent.

Though liquidation of inventories of the Yamanaka companies is complete as of June 30, 1944, the companies are not ready for dissolution. There is \$628,786 of undistributed cash and \$416,218 of accounts receivable from the auctioneers and small purchasers. In addition there are other assets totaling \$79,882, some of which may not be collected or written off until after the re-establishment of communications with persons in enemy countries.

YAMANAKA AND COMPANY, INC. (ILLINOIS), YAMANAKA AND COMPANY, INC. (MASSACHUSETTS), AND YAMANAKA AND COMPANY, INC. (NEW YORK), CONSOLIDATED COMPARATIVE BALANCE SHEETS, JULY 8, 1942, AND JUNE 30, 1944

	July 8, 1942 ¹	June 30, 1944
ASSETS²		
Located in the United States:		
Cash	\$311,400.16	\$628,785.71
Receivables	97,628.02	416,217.86
Inventory	297,276.64	—
Investments	500.00	500.00
Fixed assets	10,512.45	2,711.49
Intangibles	—	—
Deferred charges	6,964.20	4,036.53
Claims and deposits	1,420.34	21,576.31
Total assets in the United States	725,699.81	1,073,827.90
Located in allied and neutral countries	907.61	381.00
Located in enemy and enemy-occupied countries	51,740.64	50,677.08
Total assets	778,348.06	1,124,885.96
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States	23,476.72	13,677.97
Owing to residents of allied, neutral and enemy-occupied countries	4,815.79	4,815.79
Owing to residents of enemy countries	85,780.15	2,500.00
Owing to Custodian (vested)	—	77,752.47
Total liabilities	114,072.66	98,746.23
Net Worth	664,275.40	1,026,139.73
Total liabilities and net worth	778,348.06	1,124,885.96
Book value of shares vested in Custodian	664,275.40	1,026,139.73
Book value of shares not vested	—	—

¹ These balance sheets were consolidated on the basis of financial data supplied by the three companies. They are not the official balance sheets of the companies.

² Twenty-two days after vesting.

³ Receivables and claims are classified according to location of debtors; deposits according to location of depositories; and securities according to location of issuers.

YOKOHAMA SPECIE BANK, LTD., UNITED STATES BRANCHES

Nature of the Business

The Yokohama Specie Bank, Ltd., was incorporated under the laws of the Empire of Japan in 1880. It financed Japanese foreign trade and performed some fiscal operations for the Japanese Government. The bank had branches throughout the world.

Its New York branch was established in 1880 and, as the figures below show, was the largest of the four branches within the jurisdiction of the United States.

Total Assets of United States Branches of Yokohama Specie Banks, Ltd.

	Total assets ¹	Date of audit ²
Honolulu branch	\$3,479,604	5-10-1943
New York branch	33,475,735	9-28-1942
San Francisco branch	11,826,016	10-3-1942
Los Angeles office ³	2,543,949	10-3-1942
Seattle branch	4,271,005	9-30-1942

¹ Total assets as shown (to the nearest dollar) by the books of the branch as audited for the Alien Property Custodian. The totals include inter-branch claims.

² An audit was made in each branch as of a date on or near the day the Custodian assumed supervision of the branch.

³ The Los Angeles office was a part of the San Francisco branch.

The New York branch conducted foreign banking operations and in addition conducted some financial business for the Government of Japan. It was not authorized under New York State law to receive deposits.

The San Francisco branch engaged in foreign banking and was also a bank of deposit. This branch had an office in Los Angeles.

Operations of the Seattle branch were exclusively in the field of foreign banking and the branch did not receive deposits.

The branch in Honolulu was the second oldest banking institution in the Territory of Hawaii. In addition to its financing of foreign trade the Honolulu office accepted deposits.

The four branches together constituted the largest Japanese financial interest in the United States and financed over half of Japan's imports from this country.

Action by the Custodian and Other Authorities

On December 7, 1941, the United States Treasury Department revoked the licenses under which the four branches had been operating and thus forced them to close. Treasury Department officials took charge of the Seattle and Honolulu branches, and state banking authorities took over the New York and San Francisco branches. Each branch was placed in liquidation by the authorities in charge, with the exception of the San Francisco branch. This branch was placed in conservatorship involving the actual liquidation of assets though statutory liquidation has not been started as of June 30, 1944.

The Custodian assumed supervision of the branches in the continental United States under supervisory orders issued in August, September and October 1942. He assumed supervision of the Honolulu branch under a supervisory order issued in April 1943. Audits were made in each branch to show the financial condition at the time the Custodian assumed supervision.

The Custodian vested assets of each of the four branches in February, April and May of 1943. He vested either the *excess assets* or *all assets*, depending on local conditions.

The Custodian vested only the *excess assets* remaining after payment of creditors preferred by local statutes in California and New York. Thus the Custodian vested the Yokohama Specie Bank's equity in the branches in these states, and the liquidation is being conducted by the state authorities under the supervision of the Custodian.

The Custodian vested *all assets* in the Honolulu and Seattle branches and is conducting the liquidation himself, conforming to state laws insofar as is possible and practicable. In both instances he vested the assets formerly managed by the branch.

PROGRESS OF LIQUIDATION.—The pace of liquidation has varied among the several branches. The depositors of the Honolulu branch were paid a liquidating dividend of 100 percent in the latter half of 1943. Since the deposit claims had lien aspects, these claims were established and paid by the Custodian's liquidator in accordance with local law rather than by the claims procedure usually employed by the Custodian when claims are made against property he has vested. Liquidation of remaining assets of the Honolulu branch continues.

Liquidation of the branches in the continental United States has been slower, and no depositors or creditors have been paid. Liquidation here has been delayed by litigation of claims against the several branches. Some claims are by the public against a branch or branches, some are

claims and counterclaims arising out of transactions among the branches and between the branches and the home office; and some are claims by the public against the home office of the Yokohama Specie Bank.

The delay is illustrated by the experience in New York. The last day for filing claims against the branch with the New York Superintendent of Banks was February 11, 1943. The Superintendent allowed or disallowed all claims within 30 days. But some of the rejected claims gave rise to suits which are still pending despite the fact that the suits were entered on or before the bar date of August 11, 1943. Liquidation of the branch continues, though payments to claimants are delayed by the unsettled suits.

In California, the Superintendent of Banks took possession of the assets of the San Francisco branch and commenced to liquidate them, although his possession, according to the provisions of California law, was termed a "conservatorship". Statutory "liquidation" is initiated when the Superintendent deems that step necessary and proper, and his decision is approved by the California court. After declaration by the Superintendent that the bank is "in liquidation" creditors are allowed four months within which to file claims.

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Patents

Patents present unique problems to the Alien Property Custodian. Unlike other types of property, such as an industrial plant or a piece of real estate, an invention or idea can be economically utilized at more than one place and by more than one person simultaneously. The right to exclusive utilization of inventions is the essence of the privilege which the Government grants through the issuance of patents to inventors for the purpose of stimulating invention and technical progress. These and other factors combine to make necessary the development of a special policy concerning patents formerly owned by nationals of enemy and enemy-occupied countries.

The Custodian has seized about 46,000 United States patents, patent applications and unpatented inventions from nationals of enemy and enemy-occupied countries. Of these, approximately 33,000 were vested from nationals of enemy countries. In administering these enemy properties his broad objective is to promote their widest possible use in the interest of American production consistent with American rights. The Custodian seeks to make the body of technical knowledge disclosed by these patents permanently available to American industry, to prevent return to enemy control and to encourage further research. Any American may obtain a royalty-free license to use any enemy patent vested in the Custodian provided no other American had acquired legitimate rights of an exclusive nature from the former owner before the Custodian vested the patent.

The Custodian has vested about 13,000 patents, patent applications and unpatented inventions formerly held by nationals of enemy-occupied countries. His objective with respect to these patents is to conserve their value in the interest of the friendly foreign owners, as well as to assure their use in the interests of the United States. Licenses bearing reasonable royalties will be issued by the Custodian.

In addition to the 46,000 patents, patent applications and inventions vested in him, the Custodian controls over 7,000 other patents and patent applications through the supervising or vesting of patent holding companies and other business enterprises.

WHEN THE CUSTODIAN VESTS PATENTS

It is the policy of the Custodian to vest all patents and pending patent applications of nationals of enemy and enemy-occupied countries. Abandoned patent applications and unpatented inventions are vested when they involve inventions believed to be of potential value. The Custodian also vests enemy interests in patent holding companies if the enemy interests

are large enough to entail a substantial degree of control.¹ Patent holding companies controlled by nationals of enemy-occupied and blocked neutral countries may be brought under supervision when it is found for any reason to be desirable.

Reasons for Vesting

PATENTS OF NATIONALS OF ENEMY COUNTRIES.—National policy clearly dictates that this Government should turn to the advantage of the Nation any rights to the inventions of our present enemies which have been protected in this country by patents issued by an agency of this Government. In attaining this objective the Congress and the President decided to follow the precedent which had been established in World War I (after an initial trial of the procedure of granting licenses without taking title to the patents) and to grant to the Alien Property Custodian power to seize enemy patents.

PATENTS OF NATIONALS OF ENEMY-OCCUPIED COUNTRIES.—A large part of the world has been overrun by the enemy and the territories involved have been, to all intents and purposes, an integral part of enemy territory. The holders of American patents within this territory have been cut off from their property by the severance of communications. The patents have been left without responsible ownership, preventing their full use. It has not been possible for the citizens of occupied countries, through arrangements with their agents or licensees, to collect the royalties under licensed patents, or to adapt the use of their patents to the needs of our war program, in the success of which they have, of course, had a direct interest. Nor have they been able to provide for the prosecution of the patent applications which they had filed before the war. During the war, then, they have been unable to make use of their patents, and their interests for the post-war period as well as the interests of the United States are better served by patents at work than by patents which lie idle. Accordingly the Custodian settled upon a policy of vesting patents belonging to nationals of enemy-occupied countries.

Originally the Office of Alien Property Custodian had considered and rejected the policy of supervising rather than vesting patents of nationals of enemy-occupied countries. The Custodian felt that it was uncertain whether licenses granted by him under patents which he controlled only through supervision would finally be upheld by the courts. He did not wish to offer to American businessmen licenses the validity of which was open to any doubts.

CONTROLLING PATENT HOLDING COMPANIES.—It would be inconsistent for the Custodian to assume control over patents owned directly by nationals of enemy and enemy-occupied countries and not to assume control over patents owned indirectly by them through patent holding companies. Consequently, the Custodian vests enemy interests in patent holding companies, in the same manner in which he vests enemy interests in other business enterprises. He supervises patent holding companies controlled by nationals of enemy-occupied countries. The use of supervisory orders rather than vesting orders in this instance is in keeping with the Custodian's policy of supervising rather than vesting business enterprises controlled by nationals of enemy-occupied countries when he finds it to be in the national interest to take action with reference to them. (See Ch. II, "Policies and Techniques," pp. 6-7.)

¹ See the discussion of what constitutes interests large enough to require vesting in Ch. IV, "Business Enterprises: Assumption of Control," pp. 25-26.

Investigation

The method employed by the Custodian in discovering patent properties subject to vesting under this policy is described in the *Annual Report of the Office of Alien Property Custodian, March 11, 1942, to June 30, 1943* (pp. 27-29). The basic procedure was to list from the official records of the United States Patent Office all unexpired patents issued to residents of enemy and enemy-occupied countries. From this list were excluded patents in which there was an American interest and patents concerning which a report was received stating that the patent holder was not residing in enemy or enemy-occupied territories. The remaining patents on the list were vested. Later many patents of the excluded group were examined and vested. Patent applications on file in the United States Patent Office which were owned by foreign nationals were catalogued with the help of the Patent Office.

Control of Patents Which Are Not Vested

On November 17, 1942, the Custodian issued General Order No. 11² which forbids the filing and prosecution of applications and the execution or recording of assignments, licenses or other instruments in the United States Patent Office where such transactions are pursuant to the direction of or involve property in which certain foreign countries (including all enemy or enemy-occupied countries) or any nationals thereof have any interest unless such transactions are authorized by the Custodian by means of licenses or other regulations. Although the Custodian has the authority under Executive Order No. 9095, as amended, to control all foreign interests in patents, as stated above he has confined the exercise of the power to vest to patent interests of nationals of enemy and enemy-occupied countries.

Simultaneously with the issuance of General Order No. 11 the Custodian issued General Order No. 12,³ which requires the reporting to him of unfiled applications for patents and of unpatented inventions in which nationals of the same countries have an interest.

VESTING AND PROSECUTION OF PATENT APPLICATIONS

Pending Patent Applications

During the period covered by the first *Annual Report* of this Office, the Alien Property Custodian vested the great bulk of the patent applications pending in the United States Patent Office which were owned by nationals of enemy or enemy-occupied countries. As more such applications have been discovered in the past year they have been vested. The Custodian has continued the prosecution of all pending patent applications vested in him.⁴

Many applications, vested as pending, were involuntarily "abandoned" by the Custodian as a consequence of the length of time taken by the process of transferring the applications to him and delay in reaching a

² Executed by the Alien Property Custodian November 17, 1942 (7 Fed. Reg. 9475).

³ Executed by the Alien Property Custodian November 17, 1942 (7 Fed. Reg. 9476).

⁴ An exception to this policy is sometimes made for patent applications which are covered by contracts between nationals of enemy countries and American firms providing that the American firms are entitled to exclusive licenses under the patents as soon as they are granted. In such a situation the Custodian does not disturb the exclusive right of the American firm, and he may permit it to prosecute the applications under his surveillance, if it so desires.

decision to vest patent applications of nationals of enemy-occupied countries. A patent application becomes abandoned if the applicant fails to respond to an "action" ⁵ within six months.⁶

The United States Patent Office has permitted the Custodian to revive many such involuntarily abandoned applications upon a showing of proper grounds for revival. The Office of Alien Property Custodian has been engaged throughout the past year in reviewing involuntarily abandoned applications and asking for the revival of those applications which involve inventions of any value on which there is a prospect of obtaining patents. This work is not yet complete. Particular care is taken to revive valuable applications vested from nationals of enemy-occupied countries. Thus the Custodian prosecutes all valuable applications vested as pending, and, unless the invention is found not to be patentable, or some irregularity is found in the papers, the Patent Office in due course grants patents to him. With the resumption of communications with countries freed from enemy control it may be possible to obtain additional information from inventors which will justify further prosecution of patent applications now of uncertain value.

Permanently Abandoned Patent Applications

At the time of the establishment of the Office of Alien Property Custodian there were in the files of the Patent Office a large number of patent applications owned by nationals of enemy and enemy-occupied countries which had been abandoned by their owners. The files of abandoned patent applications in the Patent Office are ordinarily secret, but, in view of the wartime emergency, arrangements were made to discover and bring to the attention of those responsible for war production any abandoned applications owned by nationals of enemy or enemy-occupied countries which contained inventions valuable to the war effort. A few applications appear to have been abandoned deliberately by their enemy owners with the intent to avoid seizure by the Custodian.

When the military authorities or others responsible for war production are of the opinion that the abandoned applications thus brought to their attention may contain information of value to them, the applications are vested and the information made available. The Custodian does not prosecute such an application except in exceptional circumstances when a firm using or planning to use the invention requests the Custodian to attempt to obtain a patent and grant the firm a license under it.

Inventions and Unfiled Applications

Unpatented inventions (including unfiled patent applications), which were made known to the Custodian under General Order No. 12, have been studied and those of value have been vested in the Custodian. Material of nonenemy origin will not be published, but applications for patents may be filed after an application for a license to use the invention disclosed has been received.

⁵ By "action" is meant either the denial by the Patent Office of some or all of the claims in the patent applications, or the official request that the applicant conform to certain established requirements.

⁶ The period is ordinarily six months. The Commissioner may specify that it be shortened to 30 days. On the other hand if the applicant fails to respond promptly to notice of the allowance of the claims in his application by the Patent Office, the Commissioner of Patents may accept payment of the required fee as late as 18 months after the date of the notice of allowance.

DESCRIPTION OF VESTED PATENTS

Patents and Related Property Vested

As of June 30, 1944, the Alien Property Custodian had issued vesting orders covering a total of 39,739 patents, 257 part interests in patents, 4,612 patent applications, 480 abandoned patent applications and 829 inventions. Table 18 shows these properties classified according to the residence of their former owners.

It may be noted that residents of Germany formerly owned nearly all the properties vested from residents of enemy countries, while residents of France were the pre-war owners of over half of the properties vested from residents of enemy-occupied countries. Table 18 does not include 197 patents and 53 patent applications which the Custodian has returned to their former owners by nullification and divesting orders.

During the fiscal year ending June 30, 1944, the Custodian vested 3,585 patents, 243 part interests in patents, 58 patent applications, 302 permanently abandoned patent applications and 405 inventions.

Table 18.—PATENTS AND RELATED PROPERTIES VESTED, MARCH 11, 1942 TO JUNE 30, 1944

NOTE.—This table does not reflect changes in the status of patent properties resulting from prosecution since vesting, of patent applications and inventions. These changes are shown on Table 19. Properties vested through error and subsequently returned to their owners are omitted.

Residence of former owners	Number of properties vested				
	Patents	Part interests in patents	Patent applications	Permanently abandoned patent applications ¹	Inventions
Grand total	39,739	257	4,612	480	829
Enemy countries	28,530	178	3,369	386	587
Germany.....	25,358	145	2,916	330	520
Japan.....	1,121	1	71	14	2
Italy.....	1,555	16	258	29	55
Hungary.....	421	14	104	11	8
Roumania.....	57	2	8	2	2
Bulgaria.....	3		2		
Jointly owned by residents of two or more enemy countries.....	15		10		
Enemy-occupied countries	11,169	78	1,241	93	242
Belgium.....	847	6	53	5	4
China (occupied).....			3		
Czechoslovakia.....	730	9	56	18	9
Denmark.....	487	2	58		0
Dutch East Indies.....			18		
Estonia.....	11				
France.....	7,103	40	724	48	187
Greece.....	10		1	2	
Hong Kong.....	8				
Latvia.....	11				
Lithuania.....	4				
Luxemburg.....	47		19		
Monaco.....			1		
Netherlands.....	1,152	3	224	15	25
Norway.....	606	8	40	2	7
Philippine Islands.....			18		
Poland.....	114	1	4	3	1
Straits Settlements.....			1		
Thailand.....	1				
Yugoslavia.....	26	1	3		
Jointly owned by residents of two or more enemy-occupied countries.....	12	8	9		
Jointly owned by residents of enemy and enemy-occupied countries	40	1	2	1	

¹ Applications abandoned prior to September 8, 1939, are separately listed inasmuch as they are vested for their informational value rather than for prosecution. Except under unusual circumstances the Patent Office will not permit their revival.

Changes in the Custodian's Holdings

The total number of patents and the total number of the different types of related properties which the Custodian has vested are not the same as the numbers now held by him. The Custodian has filed applications for patents on 16 of the inventions vested in him. As a result of the prosecution of patent applications a total of 1,964 new patents have been issued to him. Pursuant to certain pre-war contracts a few patents have been assigned to the Custodian, and a smaller number have been assigned by him to other owners. The effects of these and similar changes are shown in Table 19, which gives the total of each type of property which the Custodian has vested through June 30, 1944, at the head of each column, and the total held as of that date at the bottom of the column.

Table 19.—CHANGES IN CHARACTER OF VESTED PATENTS AND RELATED PROPERTIES FROM DATES OF VESTING TO JUNE 30, 1944

NOTE.—Properties vested through error and subsequently returned to their owners are omitted.

	Type of property				
	Patents	Part interests in patents	Patent applications	Permanently abandoned patent applications	Inventions
Total vested through June 30, 1944	39,739	257	4,612	480	829
Changes resulting from prosecution	+1,964		-1,887	-2	-16
Patent applications filed on inventions.....			+16		-16
Divisional patent applications filed ¹			+59		
Abandoned patent applications revived.....			+2	-2	
Patents granted on patent applications.....	+1,964		-1,964		
Changes resulting from assignments	+31		+2		
Patents and patent applications assigned to Custodian.....	+37		+2		
Patents assigned by Custodian.....	-6				
Total held at June 30, 1944	41,734	257	2,727	478	813

¹ The Patent Office will issue a patent only on a single inventive idea. If a patent application covers more than one such idea, one or more divisional applications must be filed.

Of the 41,734 patents held by the Alien Property Custodian approximately 3,100 have expired as of June 30, 1944, leaving over 38,600 unexpired patents vested in the Custodian on that date.

The status of the patent applications held at June 30, 1944, is as follows:

Patents to be issued upon payment of fees by the Custodian.....	193
Under prosecution.....	2000
Prosecution discontinued by the Custodian.....	534
Total	2727

Industries to Which Vested Patents Relate

Table 20 shows the patents vested in the Custodian distributed according to the industries to which they relate. The industries with the largest number of patents are nonelectrical machinery, 6624; chemicals, 4372; automobiles and automotive equipment, 3613; and electrical machinery, 3460.

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Table 20.—VESTED PATENTS AND PATENT APPLICATIONS DISTRIBUTED ACCORDING TO THE INDUSTRIES TO WHICH THEY RELATE

Industry	Number of patents and patent applications	Industry	Number of patents and patent applications
Aeronautics.....	873	Marine propulsion.....	873
Agricultural processes and machinery.....	224	Metals.....	1686
Amusement devices.....	357	Mining and metallurgy.....	1785
Apparel.....	887	Paper and paper products.....	1122
Automobiles and equipment.....	3613	Petroleum and coal.....	1720
Buildings.....	424	Plastics.....	1240
Chemicals.....	4372	Printing and publishing.....	1826
Firearms and ordnance.....	774	Radio.....	2151
Foods and beverages.....	905	Railways.....	443
Furniture.....	258	Rubber.....	232
Leather.....	96	Stone, glass, and clay.....	1516
Locks and hinges.....	293	Telephone and telegraphy.....	1784
Lumber.....	180	Textiles.....	1547
Machinery, electrical.....	3460	Tobacco.....	378
Machinery, non-electrical.....	6624	Tools.....	107
		Miscellaneous.....	3031

The patents vested in the Custodian now comprise over 5 percent of the total number of unexpired patents issued by the United States Patent Office. The Custodian is the largest single holder of patents granted by the United States. Patents vested in him may be found in all but 4 of the 300-odd standard classes into which inventions are classified by the United States Patent Office.

Patents Held by Vested Enterprises

In addition to patents and patent applications vested in him, the Custodian indirectly controls the following unexpired patents and patent applications owned by vested enterprises:

Kind of business activity	Patents	Patent applications
Chemical manufacturing.....	5,612	503
Miscellaneous manufacturing.....	587	43
Wholesale trade.....	11	...
Patent holding.....	538	45
Engineering services.....	6	...
Total.....	6,754	591

WHAT THE CUSTODIAN DOES WITH PATENTS

Treatment of Existing Rights

About 30 percent of the vested patents are the subjects of claims or rights of one kind or another held by Americans and citizens of friendly nations. In particular, Americans may have obtained rights as licensees before the patents were vested. It is the policy of the Custodian to protect the legitimate rights of Americans and of nationals of friendly foreign countries in foreign-owned property in the United States, including rights under vested patents.

Under a policy announced in 1942, persons or firms holding exclusive licenses under enemy patents vested in the Custodian were given the opportunity of exchanging the licenses granted by the former owners for royalty-free nonexclusive licenses granted by the Custodian. Such ex-

changes were actually completed in a few cases, but the policy proved difficult in administration. In particular it was difficult to make certain that the patents thus made available for general licensing could, in fact, be used by others than the former exclusive licensee, especially where improvement patents existed or where the patents could only be used in connection with large capital investments. As a result of this experience, the policy originally announced has been modified to permit exchanges of exclusive for nonexclusive licenses only where it can be clearly and directly shown that the exchange will be in the national interest.

Licensing Under Enemy Patents

Enemy patents which were not already exclusively licensed to Americans at the time of vesting are licensed on a nonexclusive, royalty-free basis. Licenses are granted for the life of the patent but are subject to revocation under certain unusual circumstances, as explained below. The only charge is a fee of \$15 a patent to meet administrative expenses. Non-exclusive licenses permit every potential user to obtain a license. Royalty-free licensing avoids the problems of fixing reasonable royalties. Licenses run for the life of the patent to encourage licensees to do research and develop their own improvements.

REVOCABILITY OF LICENSES.—The licenses issued by the Alien Property Custodian are revocable because of a legal requirement that the property of the United States may not be given away. Licenses will be revoked if the licensee fails to live up to the license agreement. If after a license has been granted the Custodian discovers that conflicting rights under the patent are already in existence, he may at his option terminate or renegotiate the license. In a few instances upon the discovery of such an adverse interest licenses have been terminated. Otherwise no licenses have been revoked and this Office anticipates that the occasion for such action will arise rarely, if ever.

After the last war outstanding sales and licenses were confirmed, and all permitted returns were subject to the licenses, contracts, liens and encumbrances created by the action of the Alien Property Custodian. In view of this precedent there seems no reason to believe that after this war the Congress will seek to invalidate actions taken by the Custodian pursuant to statutory mandate. It is unlikely that American interests acquired in good faith will be disturbed.

REASONS FOR LICENSING RATHER THAN SELLING ENEMY PATENTS.—The first question which had to be faced by the Custodian in deciding what disposition to make of vested patents was whether to sell the patents or to retain title to them. Several important considerations led him to decide to retain title. One was that as long as the Custodian retains title to the patents he eliminates any possibility of their reverting to enemy control. Another was that if the Custodian does not sell, he does not have to confront himself with questions of deciding upon a fair price for patents. If the Custodian were to sell, the economic consequences would be similar to the consequences of granting exclusive licenses. The disadvantages of such licenses on Government-owned patents are discussed below.

NEED FOR SOME FORM OF LICENSING.—Since the patents are made generally available on a nonexclusive, royalty-free basis, it has been asked why the Office troubles to issue licenses instead of throwing the patents open to the public. The answer is that such a dedication would probably require a special Act of Congress, since an executive agency must not give away Government property although it can make its use generally available in

298223

the form of revocable royalty-free licenses. To throw open the patents to the public would cause problems because of rights of American citizens under the patents which may be at present unknown to this Office, and because of the possibility of occasional vestings of American-owned patents by mistake.

Given the Custodian's licensing policy, why should businessmen trouble to secure a license from the Alien Property Custodian and make the annual report required of licensees rather than simply going ahead and operating unlicensed under the vested patent? One answer is that firms operating under licenses of the Custodian will be defended to the full extent of the Custodian's legal power in any suits brought on behalf of the former owners which question the title or authority of the Custodian to issue the license. Secondly, not all patents vested in the Custodian are available for non-exclusive licensing; patents on which valid exclusive licenses were outstanding at the time of vesting are not generally available. By applying for a license an applicant will ascertain whether or not the patent in which he is interested falls in this group. A firm using a vested patent without applying for a license from the Custodian might easily be liable to infringement or damage suits on the part of exclusive American licensees.

REASONS FOR USING ROYALTY-FREE LICENSES FOR ENEMY PATENTS.—It is customary for private patent holders to charge royalties of persons to whom they grant the right to use the inventions covered by their patents. The Custodian, as an official of the Government charged with the administration of patents formerly owned by nationals of enemy countries, is in a position different from that of a private patent owner. If royalties were to be charged by the Custodian and the royalty rates were to be determined by Government personnel, a responsibility would be placed upon the administrator which the Custodian would be reluctant to assume for any large number of license contracts.

When a royalty contract is negotiated between private firms the rate to be charged is determined by bargaining between the parties. In the bargaining some reference may be made to customary rates but there are a wide variety of customary rates for patent royalties and of course no customary rates are binding on the parties. The rate to be charged for each patent may depend upon the value of the protection against infringements provided by the patent and upon the bargaining position of the negotiating firms.

The Custodian, if he were to attempt to determine royalty rates for enemy patents, would be in a position different from that of a private firm. The Government cannot bargain with a business enterprise in the same manner as another business enterprise. There has been some discussion of the possibility that the Custodian should charge "reasonable royalty rates" for the use of vested patents. The phrase "reasonable royalty rates," however, is difficult to define. To exploit a market position more fully by charging a high rate is not necessarily less reasonable than to exploit it only to some lesser degree by charging a lower rate. One may say that royalty rates so high that they are prohibitive are unreasonable, but the range between the prohibitive and the zero levels is wide, and within this range the only standards of reasonableness are those of custom. There exist no cost bases for the determination of reasonable royalty rates, such as exist for reasonable rates of public utility services. Consequently the fixing of royalty rates for the use of patents is a laborious and delicate task.

If the staff of the Office of Alien Property Custodian were to work its way through these difficulties and fix on more or less satisfactory royalty rates to

be charged under enemy patents, nothing would be gained in the public interest. Most of the royalties paid by the American users of the patents in all probability would come out of higher prices charged to consumers, or out of higher prices which the Government would have to pay for war material. Thus the burden of paying the royalties would fall on the consumer and the taxpayer. In effect the Government would be obtaining income from the public by a circuitous and expensive method. Moreover, producers' attempts to sell nonwar goods at prices which had been raised to cover royalty charges would imply smaller sales and a decreased production of goods made under the vested patents. The Custodian, instead, has regarded the patents vested from nationals of enemy countries as the property of the people of the United States to be made freely available as a contribution to the efficiency of the American economic system.

For the Government as the licensor, royalty-free licensing is the most reasonable course. Not only does it save the consumer and the taxpayer an unnecessary burden, but also it saves personnel and saves time. This Office would have found it impossible to issue royalty-bearing licenses as rapidly as royalty-free licenses have been issued. To handle the work of determining rates an increase in the staff of the Office would have been necessary. Red tape and negotiations would have consumed the time of the staff and of the prospective licensees. All of these problems the Custodian has avoided by royalty-free licensing. Licenses under patents covered by this policy are easily and quickly available to any American.

It should be added that the vesting of the patents of nationals of enemy countries and the issuance of royalty-free licenses under them does not necessarily mean that the nationals or their governments cannot receive compensation for their patents. The income which the Custodian might receive for the patents is not necessarily related to the compensation which the former owner may possibly claim at some future time. Here as in the vesting of other types of property the question of compensation remains to be decided by the Congress and by international agreement.

REASONS FOR GRANTING NONEXCLUSIVE LICENSES UNDER ENEMY PATENTS.—The Custodian has recognized that in some instances an exclusive license might be the only method of assuring full development of an invention. High development costs or the need for further experimentation might discourage a potential licensee from taking a nonexclusive license because of the fear that competitors would enter the field as soon as the invention was practicable and a market developed. The Custodian believed, however, that he could not readily determine before licensing which patents would be used most fully by the issuance of an exclusive license.

Exclusive licenses imply royalties. If the Custodian were to issue exclusive licenses he would presumably be faced with all of the difficulties of royalty-bearing licenses which have been outlined above. In addition the granting of exclusive licenses under vested enemy patents would be objectionable in itself for the following reasons.

An exclusive license is a valuable privilege. If the Custodian were to grant such licenses, he would be faced with the problem of deciding to whom the exclusive privileges should be given. When the Commissioner of Patents grants patents, it is to the inventors of the patentable ideas. The Custodian obviously cannot grant exclusive privileges to the inventors of the ideas covered by the patents vested in him, for he has vested the patents from their inventors as nationals of enemy countries. If several competing firms each wished to obtain an exclusive license, the Custodian would have no basis for determining which should be chosen. If a patent could be

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put to different uses in different fields, the Custodian might find that an exclusive license granted to a licensee in one field made impossible the granting of a license to a noncompeting firm in a different field. The Custodian could never be certain that, once an exclusive license had been granted, a new applicant might not appear who wished to put a vested patent to such a new use. If the Custodian were to grant licenses to the highest bidder, he would again be in difficulties. He would be likely to find himself in the position of being forced to issue an exclusive license to a large firm for the reason that a small businessman or one about to start a new industry was unable to offer as high a bid.

Another aspect of the difference between the situation of the Custodian and that of the Commissioner of Patents is that there is no longer any question of rewarding the inventors of the ideas covered by vested enemy patents or of stimulating them to further inventions. The objective of the Custodian is rather to secure the widest possible use of the patented inventions in the national interest.

Exclusive licensing would carry with it the danger that patents might be held in disuse or developed only slowly for reasons of the profits of the licensee rather than solely technical and organizational factors. The allegation has been made that exclusive licenses granted under privately owned patents have been used by certain firms to buttress monopoly positions. The Custodian has a duty to the national interest to prevent monopolistic use of the inventions which he controls. By granting nonexclusive licenses the Custodian at one stroke eliminates all possibility of the abuse by monopolies of exclusive privileges granted by him, as well as all necessity for establishing expensive administrative precautions to prevent such abuses.

REASONS FOR GRANTING LICENSES FOR THE LIFE OF ENEMY PATENTS.—The exploitation of a patent typically requires an outlay of capital and may require the expenditure of large sums, for example in the construction of manufacturing facilities. Licensees are understandably reluctant to make such investments of capital without reasonable assurance that their licenses will continue in force for the life of the patents. They cannot be expected to expend large sums in the exploitation of patents when some years before the patents expire they will have to obtain a new license or find their licenses expired and their equipment idle. Even if business enterprises willing to take licenses under these conditions could be found, they could not be expected to expend time and money on research in order to develop new inventions based on patents under which they held only short term licenses.

Licensing Under Nonenemy Patents

Licenses issued under patents of nationals of enemy-occupied countries are nonexclusive, for the same reasons that licenses under enemy patents are nonexclusive. The policy with respect to charging royalties on non-enemy patents vested in the Custodian was revised during the last year. The original decision had been to issue royalty-free licenses for the duration and six months thereafter, with the provision that from then on reasonable royalties would be charged. For the reasons outlined in the above discussion of enemy patents, it was felt that royalty-free licenses would be the most desirable solution if only the interests of the United States were concerned. In dealing with patents of nationals of enemy-occupied countries, however, the Custodian has an obligation to take into consideration the wishes of the friendly foreign nationals. Objections to royalty-free licensing were raised by the governments-in-exile of such nations as the

Netherlands, Belgium and Norway, which held that this policy was discriminatory in comparison with the treatment of other friendly foreign nations.

The present policy of the Custodian is to charge royalties from the date of issuance of the license with the provision, however, that should a license be needed in war production it would be granted immediately, on a royalty-free basis if necessary. Under an agreement between the Custodian and the Rubber Reserve Co. the Custodian granted to Rubber Reserve a nonexclusive, royalty-free license, together with the right to grant royalty-free sublicenses to others under all vested patents pertaining to synthetic rubber. Rights under enemy patents were granted to Rubber Reserve for the life of the patents, but rights under patents of nationals of enemy-occupied countries were granted for the duration of the present national emergency only. Up to June 30, 1944, royalty-bearing licenses have been issued under four patents of nationals of enemy-occupied countries.

Licensing Under Patents Owned by Vested Corporations

As mentioned above the Custodian controls indirectly a number of patents which are owned by vested corporations. Minority rights of Americans, allies and neutrals may demand that the assets of vested corporations be conserved. It is the policy of the Custodian, therefore, that these patents be licensed on a nonexclusive, reasonable royalty basis wherever this can be done without jeopardizing the competitive position of the company. Wherever a company is using its patents efficiently, the Custodian continues the existing arrangements. Applications which the companies receive for licenses under their patents are handled by the management of each concern under the general supervision of this office.

ATABRINE.—The Custodian has also taken an active interest in the patents related to the synthetic antimalarial drugs, Atabrine and Plasmochin,⁷ on which the armed forces have been dependent for the combatting of malaria since the fall of the Dutch East Indies cut off almost the only source of quinine. As explained in the *Annual Report* of the Office for the period March 11, 1942, to June 30, 1943 (p. 63), the Custodian has indirect rights in Winthrop Chemical Co., the holder of the Atabrine patents, and, after consultation among the interested parties he has been given the responsibility for ultimate decision in all matters concerning the production of Atabrine. Eleven pharmaceutical companies have been licensed and are now participating in the production of Atabrine along with Winthrop. The production of Atabrine has increased as follows:

1940	5,000,000 tablets.
1941	40,000,000 tablets.
1942	350,000,000 tablets.
1943	1,946,000,000 tablets.

The success of Atabrine in combatting malaria is attested by the following statement in an official press release of the War Department dated September 7, 1944:

"It [Atabrine] originally was regarded more or less as a quinine substitute, but as Army medical men learned to use it and research delineated more clearly, its usefulness, it came to be recognized as even better than quinine, for it will cure specifically the malignant falciparum malaria and is just as effective and less toxic than quinine in the treatment of vivax malaria, the more common form."

⁷ Plasmochin is required only in relatively small quantities in the treatment of different stages of malaria.

322869

Promotion of the Use of Vested Patents

The Custodian has the responsibility for bringing vested patents to the attention of potential users. Only as vested patents come into use can they contribute to the efficiency of the American economy and the furtherance of the war effort. The Custodian has obtained the cooperation of businessmen and scientists in evaluating the technological importance of vested patents and adapting inventions to industry in this country. He has taken the following specific steps to promote the use of patents:

(1) Published a catalogue of all vested patents, as of October 20, 1943, showing the patent numbers and titles of inventions.⁸ This catalogue is available at cost to anyone interested. During the past year orders for 3,110 copies of the completed catalogue and 5,882 copies of separate sections of the catalogue were filled.

(2) Prepared for publication abstracts which furnish brief technical descriptions of some 37,000 vested mechanical and electrical patents and patent applications.⁹ These abstracts consist of the patent claims and drawings appearing in the Official Gazette of the United States Patent Office, arranged in class and subclass order.

(3) Prepared and published abstracts of some 8,000 chemical patents and patent applications.¹⁰ These abstracts are summaries of the disclosures in the patents, and were prepared by the Chicago Section of the American Chemical Society, cooperating with the Alien Property Custodian in the interest of the war effort.

Abstracts of patents in both chemical and nonchemical fields have also been made by interested groups. A master index of these abstracts with some 32,000 subject entries is in preparation by a committee of the Special Libraries Association, as of June 30, 1944.

(4) Published for free distribution a revised Index and Guide to all vested patents showing the number of vested patents and patent applications in each of the Patent Office classes, describing the publications mentioned above and their prices, and giving directions for making applications for patent licenses.¹¹

(5) Organized libraries of vested patents in the New York, Chicago, Boston, Portland (Oreg.) and Washington offices. A traveling library is shown at meetings of scientists and technicians, associations of businessmen and Chambers of Commerce, by field representatives.

(6) Stationed technical representatives in New England, the Middle West and the Northwest to disseminate information on the vested patents. Plans are being made for the extension of this service.

(7) Cooperated with the development projects connected with Bonneville Power Administration. Copies of material dealing with vested patents have been deposited in the Bonneville Library, and the representative of this Office in the Northwest has met with interested persons to discuss available patents and supply technical information.

⁸ Catalogues may be secured by writing to the Alien Property Custodian, Chicago 3, Ill. Complete catalogue without binders, \$5. Lists covering individual Patent Office classes are 10 cents each, except for the nine largest classifications (23, 74, 88, 95, 123, 178, 179, 250 and 260) which are 25 cents each.

⁹ Abstracts may be secured from the Alien Property Custodian, Chicago 3, Ill. The price of separate classes of abstracts depends on the size of the class. A complete set covering 37,000 patents may be purchased for \$25.

¹⁰ Abstracts of chemical patents may be purchased from the Alien Property Custodian, Chicago 3, Ill. The abstracts have been published in 33 volumes covering 31 fields of interest. The cost is \$1 per volume or \$25 for the complete set.

¹¹ Copies may be secured from the Alien Property Custodian, Chicago 3, Ill.

(8) Cooperated with the Smaller War Plants Corp. in bringing vested patents to the attention of small manufacturers. Representatives of the two offices work with businessmen in evaluating the usefulness of vested patents, and have held joint exhibits of all vested patents in most industrial areas.

(9) Collected technical information and "know-how" connected with the use of vested patents. Such information is obtained from vested companies, American companies, Government agencies and private research agencies.

(10) Provided Government agencies and industry with lists of patents and inventions relating to the problems in which they are interested.

(11) Collaborated with other agencies of the Government in finding new, productive uses for vested patents, particularly in the prosecution of the war.

RESULTS OF THE PROGRAM.—As of June 30, 1944, the Alien Property Custodian has issued 861 licenses to 476 separate firms and individuals covering 5,853 different patents and patent applications. Two or more licenses have been issued under 1,161 of these patents and patent applications. If each patent is counted as often as it has been licensed, a gross total of 7,414 patents and patent applications have been licensed. Of the total number of vested patents and patent applications formerly owned by nationals of enemy countries, over 18 percent have been licensed. Four patents of nationals of enemy-occupied countries have been licensed.

It is too early at present to evaluate the effect of licenses issued by the Custodian on war production. However, this much is certain: many licenses cover highly strategic processes and products. The following are some examples of the important inventions covered by patents vested in the Custodian which are now being put to use:

(1) A process for the production of wood sugar and alcohol from wood waste. Alcohol is badly needed for many war uses, including the manufacture of butadiene for synthetic rubber and the manufacture of smokeless powder. The process covered by the Custodian's patents has been widely used in Germany. A plant using the process as improved by the Forest Products Laboratory of the U. S. Department of Agriculture is now being constructed in Oregon.

(2) A gun loading device which enables anti-aircraft guns to be loaded easily, speedily and automatically, eliminating hand loading. The free space behind the base of the barrel need be no longer than the length of the charge, which can be inserted laterally into the breech loading opening. This is an important advantage for high angle fire.

(3) A process for strengthening viscose rayon yarn by subjecting it to tension while passing through hot water. No reduction in the cross section of the yarn occurs, yet it becomes much stronger. High strength rayon yarn is a critical war material used in the production of heavy duty cord tires and similar reinforced rubber articles, parachute fabrics, parachute shroud lines and other military equipment.

(4) An instrument for measuring heat optically, used in determining the temperature of molten metals, formerly made only in Germany. Comparable instruments previously manufactured in this country weigh eight times more than this device. The former owners of the patent refused to grant any licenses; the instrument is now manufactured in this country for the Navy.

(5) A chemical added to rubber to speed up the process of vulcanization and increase the elasticity and tensile strength of the vulcanized products.

The process may be used with either natural or synthetic rubber; it increases the usefulness and the life of these scarce commodities.

(6) A substitute for tung oil in the production of fast drying paints and varnishes. The substitute, a modified form of castor oil, is an excellent replacement for tung oil for protective coating of war materials, ordnance, etc. Before the war most of this country's supply of tung oil was imported from China. The cutting off of this supply made imperative the finding of a substitute.

(7) The Raschig process for the production of phenol from benzene. This process is important in the production of war materials as well as in the production of plastics. Phenol is an ingredient of many synthetic plastics. It is used in explosives.

(8) Tungsten carbide, the hardest cutting substance known, diamonds alone excepted. The Schroter patent, assigned to the Custodian by General Electric Co., is the basic patent on tungsten carbide sintered with more than 10 percent cobalt, which is the composition of most of the hard carbides used today. Sintered carbide cuts the hardest steel and is absolutely essential to the shaping and cutting of armor plate. It can be used not only in high speed cutting tools but also in dies and as a wear and corrosion resistant material on small, vital parts. It makes possible faster production. This invention, developed by the German firm of Krupp, greatly speeded up the production of German armament; before we entered the war, estimates place Germany's use of tungsten carbide at 20 times that of the United States.

The Custodian also controls interests in certain patents relating to beryllium and beryllium alloys. These patents were the subject of a contract between the Beryllium Corporation of Delaware, and Siemens and Halske and the Heraeus Vacuumschmelze of Germany which licensed the Beryllium Corporation to use the patents. The enemy interests in this contract have been vested in the Custodian. The contract expired on March 28, 1944. As of June 30, 1944, there is pending before the Congress a bill (H. R. 4491) directing the Alien Property Custodian to license the Beryllium Corporation of Delaware exclusively throughout the life of these patents. As a result of the introduction of this bill, the Custodian has refrained from applying to these patents his policy of nonexclusive, royalty-free licensing of patents formerly owned by nationals of enemy countries.

PATENT CONTRACTS

Vested interests in patent contracts are among the most important types of property under the control of the Alien Property Custodian for the reason that many of these contracts served as the foundation of international cartels. Basically, patent contracts are nothing but agreements by which the owner of a patent grants or promises to grant to someone else the right to use the patent. There are two kinds of patent contracts: those which provide for licensing and those which provide for assignments. Under a license the owner retains title to the patent but grants to the licensee the right to use it, while under an assignment title passes from the owner to the assignee. The contracts may specify certain conditions and restrictions which govern the use of the patent by the assignee or licensee. It is these conditions and restrictions which frequently have been used as instruments in the formation of international cartels. The contract sometimes is part of an arrangement which involves, for example, a jointly

owned patent holding company or manufacturing company, or an exchange of all patents held by the two parties in certain fields, or a division of markets between the two parties.

When the Custodian Obtains Control

When the foreign party to a patent contract is a national of an enemy country, the Custodian vests the enemy interests in the patent contract. He thereby becomes entitled to the benefits which the enemy was entitled to receive, such as the right to receive royalty payments. In addition to vesting the enemy interests in contracts relating to the use of American patents, the Custodian takes title to American patents owned by nationals of enemy countries. Thus when the national had merely licensed the American firm to use his patents while he retained title to them, the Custodian vests the patents. When the patents were assigned to the American firm and title passed into American hands, the Custodian ordinarily vests only the enemy interest in the contract and not the patents themselves.

The Custodian vests all those contracts of nationals of enemy or enemy-occupied countries under which the interest which he may obtain by vesting is such that he may be able to remove or loose restrictions, collect royalties, or take other action. He does not vest dead contracts under which the foreign national already has received the payments, rights or privileges to which he was entitled, and no longer can demand any payments or the observance of any restrictions by the American parties to the contract.

The interests of nationals of neutral countries in patent contracts are not vested.

INVESTIGATION.—Under General Order No. 2, executed June 15, 1942,¹² every person claiming interests in or rights under unexpired American patents or patent applications in which designated foreign nationals have or had an interest was required to file Form APC-2 and to report the nature of his interests under the patents. Thus the Order included, among others, all American firms which were licensed by designated foreign nationals, or which held patents under assignment contracts which left any interest in the hands of designated foreign nationals.

The procedure adopted by this Office has been to go through these patent contracts one by one and prepare an analysis of each, describing and interpreting the contract and designating the enemy interest in the contract. The Custodian then takes the vestible enemy interests. In order to save time, in a few instances important patent contracts have been vested without this analysis on the basis of information which was already available.

The vesting of the patents to which the contracts refer ordinarily is carried on separately and usually precedes the vesting of the contract.

Although the work of analyzing and vesting the patent contracts has proceeded steadily, it has been time consuming. A system of priority has been set up covering the order in which the contracts are investigated and vested. First priority has been assigned to contracts relating to patents under which American firms have pending applications for licenses, contracts involved in antitrust proceedings, contracts which one of the parties has asked to have renegotiated, and other contracts for which there are similar pressing reasons for vesting. Second priority has been assigned to all contracts in which nationals of enemy countries have an

¹² 7 Fed. Reg. 4634.

interest. Within this group contracts which concern I. G. Farbenindustrie usually have been handled first. Third priority has been assigned to those remaining contracts under which there is an indication that royalties are due.

Administrative considerations have sometimes prevented a rigid adherence to this system of priorities. In field investigations the tendency has been to assign priority to contracts when there was suspicion of the existence of cloaked enemy interests.

Description of Patent Contracts Controlled by the Custodian

As of June 30, 1944, the Custodian holds 877 foreign interests in 624 patent contracts. Table 21 shows these properties classified according to the nationality of the former owners of the vested interests. It may be noticed that 438 of the 624 contracts are of German origin.

Of the total of 877 interests in 624 patent contracts, 624 interests in 429 contracts were vested from July 1, 1943, to June 30, 1944. Further vesting of interests in patent contracts is proceeding at an average rate of about 25 to 35 contracts a month.

Table 21.—PATENT CONTRACTS IN WHICH INTERESTS WERE VESTED, MARCH 11, 1942 TO JUNE 30 1944, CLASSIFIED BY NATIONALITY OF FORMER OWNERS

Nationality	Number of contracts involved	Number of interests vested
Total.....	624	877
Enemy.....	471	644
German.....	438	685
Italian.....	15	22
Other enemy.....	18	37
Enemy-occupied.....	139	233
France.....	84	141
Netherlands.....	17	29
Norway.....	18	23
Other enemy-occupied.....	20	40
Joint (interests of nationals of both enemy and enemy-occupied countries vested).....	14

RESTRICTIVE PROVISIONS IN THE CONTRACTS.—A preliminary examination of these contracts has revealed the fact that many of them, instead of being simple devices by which foreign patent holders receive royalties on their American patents, contain restrictive provisions which limit the domestic production and foreign commerce of the United States. The contracts involve many of the leading American concerns in the major fields of manufacture. From this preliminary study it is apparent that the agreements, in which the Custodian now has a vested interest, were primary means whereby enemy cartels worked out their business relationships with American concerns, both with respect to the domestic production of the American concerns, and their role in world commerce. Many of the contracts appear to be in violation of the antitrust laws; others contain restrictions which, while lawfully imposed for the benefit of the foreign patent owner, now no longer serve any public purpose since the Custodian has taken possession of the foreign-owned patents.

What the Custodian Does With Patent Contracts

COLLECTION OF ROYALTIES.—As of June 30, 1944, the Custodian has collected a total of \$4,417,000 in royalties due under vested patents and patent contracts. The nationality of the persons who would have collected the royalties under pre-war conditions is shown in Table 22.

Table 22.—ROYALTIES COLLECTED UNDER VESTED PATENTS AND PATENT CONTRACTS, MARCH 11, 1942 TO JUNE 30, 1944, CLASSIFIED BY NATIONALITY OF FORMER OWNERS

[In thousands of dollars]

Nationality of former owners of patents and interests in patent contracts	Royalties collected ¹		
	Total	Accrued prior to dates of vesting	Accrued subsequent to dates of vesting
Total.....	4,417	2,994	1,423
Enemy.....	3,425	2,458	967
German.....	2,758	1,898	860
Italian.....	639	548	91
Hungarian.....	28	12	16
Enemy-occupied.....	992	536	456
Belgian.....	71	65	6
Czechoslovakian.....	(²) 39	(²) 39
Danish.....	128	109	19
Dutch.....	257	198	59
French.....	122	85	37
Luxemburg.....	376	40	335
Norwegian.....

¹ Royalties accrued to dates of vesting are treated as principal in table 3 and royalties accrued subsequent to dates of vesting as income in table 4.

² Small.

ABROGATION OF RESTRICTIVE PROVISIONS.—Restrictions upon the use of patents, upon the quantities of patented products that may be produced, and upon the prices at which they may be sold, have been held by the courts not to be illegal under certain circumstances. Nevertheless, it is the purpose of the Custodian to seek the removal of all such restrictions wherever it can be done without invading the rights of persons who have acquired legitimate interests in the patents.

In a few instances the American parties to patent licensing or assignment agreements have been relieved from observing restrictions upon the right to export products made under the claims of the licensed or assigned patents. Since most current exporting is in promotion of the war effort and is carried on largely through Lend-Lease, these restrictions are not of great immediate importance. When, however, the time comes for the restoration of the peacetime commerce of the United States, it will be important that there shall exist no privately created barriers to that commerce. Before that time comes, therefore, it is the purpose of the Alien Property Custodian to remove all illegal obstructions to the full exploitation of the patents involved in the agreements that he has vested.

The Custodian has established special procedures for the administration of patent contracts, in particular, for reviewing all vested contracts and for undertaking whatever negotiations may be necessary in the public interest

322872

Existing agreements are to be modified, both at the request of American parties and on the Custodian's own initiative; negotiations are to be conducted to revise existing royalty rates when the Custodian is requested to do so by other Government agencies; restrictive provisions of patent agreements are to be eliminated where such provisions hamper American licensees or are contrary to the national interest; and action is to be taken with regard to unlawful contracts so that the patents involved can be released for general use. The Office of Alien Property Custodian has worked out a plan of consultation and cooperation with the Department of Justice in the treatment of those contracts.

Although the Custodian is prepared to take court action to test the lawfulness of contracts where evidence of illegality exists, the plan of operation now in effect emphasizes the desirability of voluntary negotiation. American parties to vested contracts will be offered every opportunity to discuss restrictive provisions and other undesirable elements in the contracts and to reach a voluntary settlement.

The Custodian hopes, by these means, to be able to make a significant contribution to freeing American firms of the undersirable restraints which have resulted from their patent contracts with enemy concerns. The task of discovering the existence of these agreements, and of taking possession of the enemy interests, has been long and arduous. This Office is only commencing the more difficult task of renegotiation.

Copyrights and Trade-Marks

Copyrights and trade-marks, like patents, are "industrial property." They represent ideas which may have commercial value and they give the owner certain rights protected by law. There is, nevertheless, an essential difference between the policy of the Custodian with regard to patents and his policy with regard to trade-marks and copyrights. While the Custodian vests all patents of nationals of enemy and enemy-occupied countries, he vests only selected trade-marks and copyrights. The different reasons for selective rather than universal vesting of copyrights and of trade-marks will become apparent in the course of the chapter.

COPYRIGHTS

American copyright law provides for the registration of copyrights with the Register of Copyrights in Washington, D. C. Not all of the foreign works with which the Custodian is concerned are registered; some are covered only by the insertion of the notice required by copyright law. In the absence of both registration and copyright notice the Custodian normally will not exercise jurisdiction.

When the Custodian Assumes Control of Copyright Interests

ENEMY COUNTRIES.—At the outbreak of the war nationals of enemy countries had extensive interests in copyrights in the United States. Since great numbers of these copyrights covered items of little financial value or importance to the war effort, no attempt has been made to vest or even to locate all copyrights owned by persons resident in enemy territory. The Office of Alien Property Custodian, instead, has followed a policy of selective vesting under which, broadly speaking, copyright interests in books, periodicals, plays, motion pictures and musical compositions of all types have been vested for two definite purposes.

First, the Custodian vests the interests of nationals of enemy countries in valid pre-war contracts now still in force under which royalties are payable by American exploiters to those nationals. The American exploiter is then enabled to discharge his obligation to pay these royalties, as well as to exercise the rights given him under the contract, such as options and other rights inherent in trade practice. The Custodian collects the money and deposits it to his account in the Treasury of the United States.

Second, whenever an American publisher proposes to republish a work or portion of a work copyrighted by a national of an enemy country, and republication is regarded as being in the interest of the war effort or in the public interest, the Alien Property Custodian vests the copyright in order that he may grant to the publisher a license to republish the work. As a rule, copyrights have not been vested in anticipation of such proposals but only upon the basis of applications for licenses. This Office, however, through the periodical circulation of lists of "Titles Suggested for Republication" takes the initiative in bringing to the attention of publishers

works whose republication would assist technicians and scientists engaged in research for the war effort.

In dealing with motion picture films and music catalogues, this Office has adopted a policy of vesting all copyright interests of the foreign nationals rather than vesting interests in specified films or musical compositions. This policy has been made necessary by the fact that specific identification of the very large number of individual titles was impossible. In order to effectuate the vesting of copyright interests in motion picture film in the United States, the Custodian also vests the film itself.

ENEMY-OCCUPIED COUNTRIES.—Since the nationals of enemy-occupied countries presumptively have been friendly to the interests of the United States, the Custodian was at first reluctant to take title to their copyrights. However, in the interests of the war effort it was finally determined to vest certain copyrights of nationals of enemy-occupied countries in order to arrange for the republication of foreign scientific and technical literature needed in wartime research in this country. Similarly, the Custodian has vested other types of copyright properties of nationals of enemy-occupied countries where exploitation was deemed to be in the public interest or where pre-war contracts required the payment of royalties to such nationals. Under this policy certain benefits accrue to the foreign nationals, since licensed exploitation protects their copyrights from unlawful exploitation and from deterioration resulting from failure to keep the works before the public. The Alien Property Custodian, therefore, now follows, although for different reasons, the same vesting policy with respect to copyrights of nationals of enemy-occupied countries as with those of nationals of enemy countries.

When vesting orders are issued with reference to copyrights of nationals of enemy-occupied countries, the Department of State is notified. The Office of Alien Property Custodian also consults with representatives of governments-in-exile as the occasion warrants when the vesting of the interests of their nationals is being considered.

INVESTIGATION.—In order to discover copyrights and interests in copyrights over which the Custodian may exercise jurisdiction in the national interest, General Order No. 14¹ was issued. This Order requires the submission of reports on Form APC-18 by persons having any interest in any work subject to copyright if the person obtained an interest in the work from a national of an enemy or enemy-occupied country after January 1, 1939, or if the interest so obtained has been recorded in the Office of the Register of Copyrights since January 1, 1939, or if a national of an enemy or enemy-occupied country now has an interest in the work and monies have been paid or have become payable, by the person reporting, to any such national since January 1, 1939. Investigation of copyrights is discussed in more detail in the *Annual Report of the Office of Alien Property Custodian, March 11, 1942 to June 30, 1943*, pp. 29-30.

CONTROL OF FOREIGN COPYRIGHTS WHICH ARE NOT VESTED.—By General Order No. 13² the Custodian brought under his control all foreign

¹ Executed by the Alien Property Custodian, December 1, 1942 (7 Fed. Reg. 10546).

² Executed by the Alien Property Custodian, November 17, 1942 (7 Fed. Reg. 9476).

copyrights which he has not vested but may vest if it is determined to be in the public interest. This Order prohibits all transactions with respect to copyrights held by or on behalf of nationals of enemy and enemy-occupied countries and of other blocked countries,³ except transactions authorized by the Alien Property Custodian by general or specific license.

Description of Copyright Interests Controlled by the Custodian

The total number of different types of works in which copyright interests have been vested in the Custodian, as of June 30, 1944, is given in Table 23. This table breaks down the number of works of each type between those which were vested in order to collect royalties and those vested for purposes of licensing. The Custodian has frequently vested all of the copyright interests handled for certain foreign nationals by their representatives in the United States. These representatives, such as large licensing groups, are in many instances unable to determine from existing records in the United States the extent of the foreign nationals' interests. It is, therefore, impossible to make a more accurate estimate than that given in the table.

Table 23.—WORKS IN WHICH COPYRIGHT INTERESTS WERE VESTED, MARCH 11, 1942 to JUNE 30, 1944, CLASSIFIED ACCORDING TO PURPOSE OF VESTING

Type of work	Total	Purpose of vesting	
		Collection of royalties	Licensing
Music.....	1 200,000-500,000	1 200,000-500,000	90
Books.....	941	325	616
Short stories and selections.....	10	10	2
Plays.....	25	23	2
Motion pictures.....	1,500	-----	1,500
Electrical transcriptions.....	1	1	-----
Photographs.....	47	-----	47
Maps and charts.....	2	-----	2

¹ Estimate. See discussion in the text.

² In the vesting of copyright interests in motion pictures the Custodian usually vests all copyright interests of specified foreign national in all films in the United States. The estimate given here represents films which are known to be covered by vesting orders; the figure can only be given approximately because the inventorying of such film has not been completed.

An exact physical count of the number of compositions in which the Custodian has vested interests would be of limited usefulness, even if it were obtainable. Not only has the Custodian vested copyrights registered in the United States by foreign nationals, but he has also taken over interests of foreign nationals in copyrights registered by bona fide American citizens. An additional complication is that diversified rights may stem from a single work. A given musical composition, for example, may be included in contracts covering rights for broadcasting and mechanical reproduction, for film, stage and concert use and for sheet music publication.

In Table 24 the works in which copyright interests were vested are shown classified according to the nationality of the foreign interest. It may be noted that the largest number of interests in musical copyrights are French and Italian while the largest number of vested interests in books and motion pictures are of German origin.

³ As defined in Executive Order No. 8389, as amended.

322875

Table 24.—WORKS IN WHICH COPYRIGHT INTERESTS WERE VESTED, MARCH 11, 1942, TO JUNE 30, 1944, BY TYPE OF WORK AND NATIONALITY OF FOREIGN INTEREST

Type of work	Nationality of foreign interest						
	Total	German	Japanese	Italian	Hungarian	French	Other enemy occupied
Music.....	1 200,000-500,000	18,895	—	21,229	92	78,045	2
Books.....	941	684	27	30	8	184	8
Short stories and selections...	10	—	—	—	—	10	—
Plays.....	25	3	1	2	—	19	—
Motion pictures.....	1 1,600	450	55	125	—	170	—
Electrical transcriptions.....	1	—	—	—	—	1	—
Photographs.....	47	37	—	10	—	—	—
Maps and charts.....	2	—	—	—	—	1	1

¹ Estimate. It is impossible to distribute these totals accurately by nationality. Only such works as can be definitely placed in particular nationality groups are so classified.

What the Custodian Does With Copyrights

REPUBLICATION OF SCIENTIFIC BOOKS.—Republication of scientific works is necessary since otherwise results of foreign research would not be fully available to American scientists and industrialists engaged in war work. Accordingly the Office of Alien Property Custodian issues licenses for the commercial republication of these books.

The licenses issued by this Office are nonexclusive, but in issuing a license this Office usually agrees not to grant a further license to publish the work in question for six months. This period gives the initial licensee an opportunity to complete and market his edition. The reason for this provision is that the market for foreign technical works is small, typically 300 to 400 copies. Once this original demand has been satisfied few more copies can be sold, since only a certain number of specialists use such technical works. As a result it is not economically feasible for two or more publishers to bring out the same work simultaneously. Without exclusive rights for a period of six months publishers would hesitate to reprint the foreign technical works needed in the war effort.

Usually there is not more than one publisher interested in bringing out any individual work, and the terms of the license are fixed by negotiation between this Office and the publisher. The licenses provide for a number of royalty-fees copies in order to cover costs of reproduction. After that time royalties, computed at standard rates, accrue to the Custodian.⁴

One of the most important works republished under a license issued by this Office is Beilstein's *Handbook of Organic Chemistry*. In this country before the war a complete set of Beilstein was available from the German publisher at a cost of from \$1,800 to \$2,000. It is now available as a photo-offset reprint for \$400, one-fifth of the pre-war price.

To date, 403 books have been licensed for republication, 117 have been published,⁵ and 700 other scientific books, many of them recent works, have been brought to the attention of American publishers of technical works as books which they should consider republishing. These books are in such fields as chemistry, physics, mathematics, medicine and metallurgy.

⁴ The fixing of reasonable royalty rates under copyright licenses is much easier than under patent licenses. The difference is that royalty rates in the publishing trade are well established, while royalty rates for the use of patents vary more widely.

⁵ A list of some of the books republished under licenses granted by the Custodian may be found in the *Annual Report of the Office of Alien Property Custodian, March 11, 1942 to June 30, 1943*, pp. 64-65.

MISCELLANEOUS ITEMS REPUBLISHED.—In addition, this Office has licensed for republication 1,592 works other than books, which include many musical compositions. Among these is the famous German war song, "Lili Marlene." When commercial licenses are issued, royalties are payable at the rate customarily fixed by practice in the trade. This Office also issues nonexclusive licenses to reproduce articles, extracts, maps, illustrations, charts and the like from vested material. These licenses are granted on a royalty-free basis upon request of private or public American research organizations, agencies of the Federal Government, and educational institutions.

USE OF MOTION PICTURE FILM.—The eight million feet of motion picture film vested in the Alien Property Custodian is available to agencies of the Federal Government. It has been used by the Army, Navy, Office of War Information and Office of Strategic Services, and to a lesser degree by other agencies. Stock shots from the film also have been made available in a few instances to commercial producers of motion pictures. A program is being planned to make the film available to public institutions and similar organizations.

In order to increase the usefulness of this film, a systematic inventory is being taken. As of June 30, 1944, over four million feet of film has been inventoried, and *Film Program List I*, containing 513 titles and representing nearly two and a half million feet of film, has been mimeographed and distributed to the interested agencies of the Government.

COLLECTION OF ROYALTIES AND FEES.—The Office of Alien Property Custodian administers pre-war contracts and follows up, checks and collects, as they become due, royalties owed to nationals of enemy and enemy-occupied countries. It also similarly administers and collects royalties and fees due under licenses which it has issued.

Among the works on which this Office is collecting royalties is Adolph Hitler's "Mein Kampf." The royalties are held in an account designated by the name of Franz Eher Verlag of Munich, Hitler's publishers. The ultimate disposition of Hitler's royalties, as of all other property in the hands of the Custodian, remains to be decided by the Congress.

As of June 30, 1944, a total of \$384,000 has been collected.⁶ Of this \$231,000 represents royalties on pre-war contracts accrued prior to vesting of the copyright interests in the Custodian. The remaining \$153,000 constitutes royalties accrued subsequent to vesting both under pre-war agreements and under licenses issued by the Custodian.

Approximately half of the royalties accrued subsequent to vesting were payable under licenses issued by this Office.

The explanation of the comparatively small amount collected under such licenses is that the primary concern of this Office is to encourage the publication of scientific works needed in the war effort rather than to obtain royalties. As stated above, the licenses to republish scientific works are royalty-free for a limited number of copies to assist in the recovery of costs of publication, and most scientific works have at best only a limited circulation.

In addition to the collection of royalties on pre-war contracts, the Office of Alien Property Custodian cooperates with the American copyright exploiters in the administration of the various works involved. It makes arrangements for taking up options, extensions of stipulated termination dates, tax adjustments, expense deductions from royalties which may be

⁶ Additional royalties of indeterminate amount are known to be due, or have been received by the Custodian but not yet classified on the books as copyright royalties.

322876

allowed by contracts or by trade custom, and the granting of other permissions which may be found necessary in order that the American interests, as well as those of the foreign nationals, may be mutually protected. All contracts, royalty statements and other material pertinent to claims which may subsequently be brought by the foreign national are gathered and filed.

TRADE-MARKS

According to the records of the United States Patent Office there exist 3,783 trade-marks registered in this country in the name of nationals of enemy countries and another 3,261 registered in the names of nationals of enemy-occupied countries.⁷ Only a small proportion of these 7,044 trade-marks have been in actual use in the United States. In addition to registered trade-marks a number of unregistered trade-marks have been used in this country by nationals of enemy and enemy-occupied countries.

The administration of trade-marks presents to the Office of Alien Property Custodian problems different from the administration of other types of property. Trade-marks have value only as they represent an intangible asset, the "good will" of a business. It has been impossible, therefore, for this Office simply to apply to trade-marks the general principles of the policy that pertains to other types of property. A trade-mark policy has been developed gradually and reworked in the light of experience and of the progress of thought upon the subject within the agency.

Four broad objectives underlie the trade-mark policy of this Office as it now stands. First, it is recognized that the basic social objective of trade-mark law is to protect the public from deception caused by the "passing off" of the goods of one concern as those of another. Accordingly the Custodian does not permit the trade-marks under his jurisdiction to fall into the hands of firms which are incapable of supplying the public with whatever it is that the public expects from goods bearing a certain trade-mark. Second, the Custodian seeks to protect the interests of American firms which have been using legitimately trade-marks registered in the names of nationals of enemy countries by vesting the enemy interests and transferring them to the American firms. Third, the Custodian has borne in mind the events after the last war, when American firms had bought from the Custodian the seized stock of formerly German enterprises, and had assumed that they had acquired title to the trade-marks which these firms had been using. After the war firms located in Germany contested in the American courts such use of "their" trade-marks, and used this litigation in regaining control over firms which supposedly had been Americanized. The present Custodian, therefore, intends to do everything in his power to strengthen the title of American firms to trade-marks which had once been German-owned but which the public has come to associate with products of American manufacture. Fourth, the Custodian collects royalties which have accrued to nationals of enemy countries for the use of trade-marks by American firms, and he will continue to collect such royalties unless the royalty contracts in due course may be appraised and terminated in consideration of a single cash settlement by the American firms.

When the Custodian Vests Trade-Marks

In order to achieve these objectives the Office of Alien Property Custodian has adopted a policy of selective vesting of enemy-owned trade-marks.

⁷ Statistics concerning numbers of trade-marks should be read in the light of the fact that variations in the design of a trade-mark are counted as separate marks. A firm may register its name written in two or more different styles; it will then hold a corresponding number of trade-marks.

As of June 30, 1944, the Custodian has vested only 410 trade-marks. He now vests trade-marks only under specific circumstances in which the action is deemed to be in the national interest, as follows:

I. *Trade-Marks Related to Vested Enterprises.*—The Custodian vests trade-marks which are related to vested enterprises. As of June 30, 1944, he has vested 325 trade-marks for this reason, together with 21 commercial prints and labels, and interests in 12 contracts related to trade-marks. The exact situations under which he vests such properties are as follows:

(A) *Trade-Marks Owned by Vested Enterprises.*—The Custodian may have vested the stock of an American enterprise established by nationals of enemy countries; this enterprise may own trade-marks or trade names in which more or less nebulous residual rights might still be claimed by nationals of enemy countries. Before selling the vested stock the Custodian will vest any residual rights to the good will of the American business which nationals of enemy countries might conceivably claim, including such trade names and trade-marks, and sell these nebulous rights to the American enterprise for a nominal consideration.

(B) *Trade-Marks Used But Not Owned by Vested Enterprises.*—The Custodian may have vested the stock of an American enterprise established by an enemy firm as their manufacturing or selling agent. If the American firm used trade-marks owned by the enemy firm with its consent, the trade-mark rights will be vested from the enemy and transferred for reasonable consideration to the American enterprise before any of its stock is sold.

II. *Trade-Marks Related to Nonvested Enterprises.*—Trade-marks and trade-mark rights owned by nationals of enemy countries will be vested if they are being used pursuant to pre-war agreements by bona fide American enterprises engaged in manufacturing, or in selling goods of American manufacture, under their marks. Thereafter the trade-marks and all enemy interests in the agreements will be sold or offered for sale for a reasonable consideration to the American enterprises which have been using them. Thirty trade-marks and interests in 12 trade-mark contracts have been vested for such reasons.

III. *Trade-Marks Vested to Prevent Inequitable Use.*—The Custodian also occasionally vests trade-marks for the purpose of preventing the inequitable use of the marks thus vested or of confusingly similar marks. Eleven trade-marks have been vested for such reasons.

IV. *Trade-Marks Vested to Collect Royalties.*—An additional reason for vesting interests in trade-mark contracts is that royalties may be due nationals of enemy countries under the contracts. Such contracts are vested under the above policy in any event and the sums outstanding are collected by the Custodian.

Early in the history of the Office the Custodian vested 44 trade-marks and interests in one trade-mark contract which do not fall in any of the above groups. Most of these were vested in order to bring them under the control of the Custodian before they expired.

Description of Trade-Marks Vested in the Custodian

Four hundred and ten trade-marks were vested in the Custodian as of June 30, 1944. Of these 346 were registered and 64 unregistered. The 410 marks were vested from 52 foreign nationals. Sixteen were formerly held by nationals of enemy-occupied countries. Of the enemy-owned

228277

marks 355 were German, 27 Italian, five Japanese and seven Hungarian. The products to which vested trade-marks relate are shown in the following table:

<i>Product</i>	<i>Number of marks</i>
Cosmetic and toilet preparations.....	137
Soaps.....	56
Medicines and pharmaceuticals.....	52
Chemicals and chemical products.....	50
Foods and beverages.....	20
Stationery.....	14
Electrical apparatus.....	12
Cutlery, machinery and tools.....	12
Measuring and scientific appliances.....	9
Miscellaneous.....	48
Total.....	410

Of the 410 trade-marks held by the Custodian, he vested 30 between July 1, 1943 and June 30, 1944. The remaining 380 marks were vested between March 11, 1942, and June 30, 1943.

What the Custodian Does With Vested Trade-Marks

COLLECTION OF ROYALTIES.—The Office of Alien Property Custodian collects royalties which are due under trade-mark contracts in which interests have been vested, until such time as the royalty contracts are appraised and sold to American firms. The total amount collected was slightly over \$90,000 as of June 30, 1944.

PREVENTION OF MISUSE.—In several instances this Office has intervened to prevent inequitable appropriation or misuse of foreign-owned trade-marks. As mentioned above, such intervention has not been limited to the protection of trade-marks already vested in the Custodian; the Custodian has vested 11 trade-marks for the purpose of preventing their inequitable use. The intervention has consisted in steps taken in cancellation or opposition proceedings before the United States Patent Office and in the designation of attorneys to appear on behalf of the foreign owners before the Patent Office or courts. The Office of Alien Property Custodian has taken part in 22 opposition, cancellation and interference proceedings and has been successful in almost all of the cases.

SALE OF TRADE-MARKS.—The manner in which this Office will dispose of trade-marks vested under its present policy is implied by the situations under which they are vested. The situations are listed and described earlier in the chapter. The Office also has the problem of disposing of certain trade-marks which were vested before the present policy reached its final form, or which were vested for unusual reasons, such as to prevent their misuse. The following policies have been decided upon with respect to the disposition of these and any other trade-marks which may be acquired under unusual circumstances:

1. Trade-marks owned by nationals of enemy countries and used only on goods manufactured by the nationals of enemy countries *abroad* and sold in the United States will not be transferred to new owners.
2. Trade-marks owned of record in the United States Patent Office by nationals of enemy countries but *never used* on goods manufactured or sold in the United States, will not be transferred to new owners.
3. Trade-marks used by their enemy owners as descriptive designations for patented products, the patents for which have been vested, will be made available to American licensees under these vested patents. However, restrictions will be imposed as to length and manner of use.



Real and Personal Property

When war was declared nationals of enemy and enemy-occupied countries owned real and personal property in this country of many types but of limited total value. The real property included commercial buildings, apartment houses, dwellings, farms, wooded land, unimproved land and country estates as well as real estate mortgages. Foreign nationals also owned hundreds of items of tangible personal property ranging from rare violins and imported limousines to stocks of raw materials, and intangible property in the form of securities, notes, claims and bank accounts. Finally they owned such miscellaneous property as insurance policies and leases to safe deposit boxes. This chapter explains the extent to which the Office of Alien Property Custodian has assumed control over such property and describes the policy of disposing of it.

REAL ESTATE

When the Custodian Assumes Control of Real Estate

REASONS FOR VESTING REAL ESTATE.—One of the reasons for the vesting of real estate is to provide for the Custodian or his representative to serve in the place of the former owner of the property in insuring its proper management. In a few instances the vesting of real estate has resulted in putting property to productive use which otherwise would have been idle. The Custodian may also vest in order to make it impossible for income from the property in question to be made available to Axis sympathizers for use contrary to the interests of the United States.

When it is desirable to convey title to real estate owned by nationals of enemy countries, vesting in the Custodian may be important. The real estate in question may be jointly owned by Americans and nationals of enemy countries. The Americans may wish to sell, for example, to settle an estate or to take advantage of a favorable market, but they may be unable to convey readily to new owners title to the enemy interest in the property, and it becomes necessary for the Custodian to vest the enemy interest to expedite the sale of the property.

Another reason which has been advanced for the vesting of real estate is to obtain control of enemy property in this country in anticipation of the post-war settlement. (See discussion, Ch. I, "Powers and Objectives," p. 4.) If Congress should determine not to return enemy property, it would be desirable that all important enemy property in this country which the Alien Property Custodian has been authorized to vest, including real estate, be in his hands.

VESTING POLICY.—Since the cost in money and in manpower of vesting small lots of real property has proved to be disproportionately large, it has been decided not to vest interests in real property when the net vestible interest is less than \$1,000. At the present time because of manpower shortages within the Office only interests of a value of \$2,500 or more are being investigated and vested. However, in special situations when it

618279

is in the national interest to do so, the Custodian may vest real estate in which the vestible interest is less than \$2,500 or even less than \$1,000.

Certain exceptions are made to this policy. When only a small minority interest in real property is owned by nationals of enemy countries, the Custodian sometimes refrains from vesting, for the reason that disposal of the property might present difficult problems. One important piece of commercial property, a building valued at \$1,165,000, was placed under supervisory rather than vesting control because it was impossible at the time to determine the exact extent of the enemy interest in the property. A few other parcels of real estate have been brought under the supervision of the Custodian, usually because their owners were internees or nationals of enemy-occupied countries, whose property the Custodian did not wish to vest.

INVESTIGATION.—The most important single source of information from which this Office discovers real estate owned by nationals of enemy countries is the Treasury's census of foreign-owned property. Any person having custody of any foreign-owned real estate was required by the Treasury to report it on Form TFR-300. A second source of information is the reports filed under General Order No. 5 of the Alien Property Custodian,¹ which requires the reporting of all interests of nationals of enemy countries in property under judicial supervision, notably estates and trusts. In most States real property passes directly from a decedent to his heirs or beneficiaries under his will. Real property, therefore, is often not actually under judicial supervision. An attorney or other person connected with an estate, however, will report all the property of the deceased, and in this way a number of parcels of real estate which have been left to nationals of enemy countries have come to the attention of this Office.

Another source of information is letters from attorneys, management agents, tenants or other persons connected with the property who, for one reason or another, had neglected to file TFR-300 Reports, but now wish to take some action with respect to the property for which they find they need the advice or assistance of this Office. Some additional property has been discovered by going through the files of attorneys who were known to have handled property for consulates of an enemy nation. Finally in investigating the ownership and control of business enterprises, representatives of this Office may come upon real estate owned by an enemy.

Description of Real Estate Controlled by the Custodian

Broadly speaking, the Custodian has vested the most valuable enemy interests in real property. He has taken title to real estate of a total value of \$3,622,000. (See Table 25.)

Table 25.—VALUE OF REAL ESTATE VESTED, MARCH 11, 1942 TO JUNE 30, 1944, CLASSIFIED ACCORDING TO NATIONALITY OF FORMER OWNERS AND METHOD OF ACQUISITION

NOTE.—Valuations are based upon sales proceeds of properties sold and appraised values of properties unsold.

Manner acquired	Total	German	Japanese	Italian	Other
Total.....	\$3,622,000	\$2,118,000	\$787,000	\$664,000	\$53,000
Direct vesting of real estate.....	3,425,000	1,989,000	732,000	651,000	53,000
Received in lieu of payment of vested mortgage.....	12,000	12,000			
Received from distribution of estates and trusts in which the Custodian had vested interests.....	185,000	117,000	55,000	13,000	

¹ Executed by the Alien Property Custodian, August 3, 1942 (7 Fed. Reg. 6199).

URBAN PROPERTY.—The total value of urban land vested in the Alien Property Custodian amounts to \$2,857,000, of which \$2,745,000 is improved and \$112,000 unimproved. The major improvements on urban land consist of the following:

Commercial buildings.....	88
Commercial-apartment buildings (buildings containing both stores and apartments).....	48
Apartment buildings (3 apartments or more).....	41
Small hotels and rooming houses.....	9
Duplex dwellings.....	73
Single dwellings.....	238
Japanese temples.....	2

These buildings contain a total of about 900 dwelling units in addition to hotels, rooming houses and commercial facilities.

RURAL PROPERTY.—Rural land vested in the Custodian covers 46,110 acres with a total value of \$765,000 as of June 30, 1944. According to type of land, these figures may be distributed as follows:

Type	Acres	Value
Agriculture.....	24,860	\$475,000
Extractive (sand and oil).....	460	111,000
Wooded land.....	14,070	79,000
Country estates, summer resorts and parks.....	430	88,000
Unimproved.....	6,290	12,000
Total.....	46,110	765,000

One of the most important rural properties vested is Camp Nordland of the German-American Bund located at Wildwood, New Jersey.

GEOGRAPHICAL DISTRIBUTION.—The location of vested real estate is shown on the map in Chart 4. Although there is some concentration along the Pacific seaboard and in the Middle Atlantic States, the property is scattered throughout most of the 48 States, the Territory of Hawaii, and the District of Columbia.

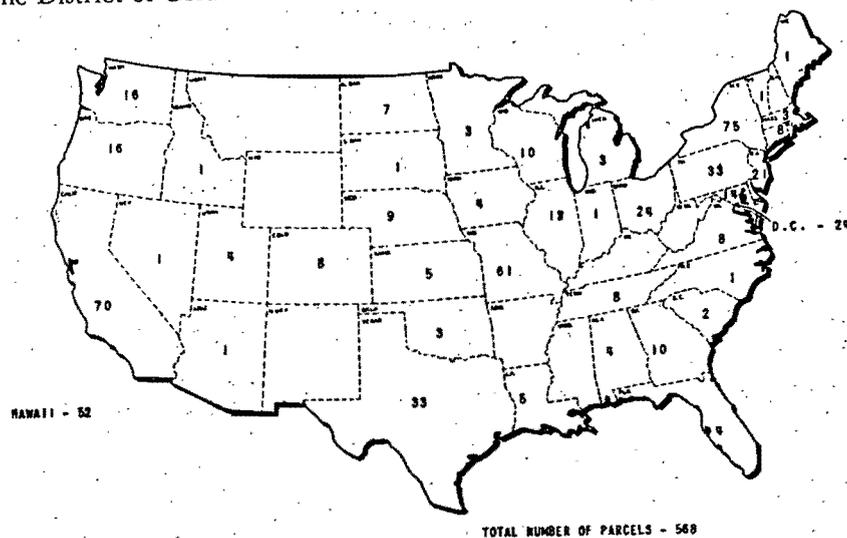


CHART 4.—Location of Parcels of Real Estate Vested, March 11, 1942 to June 30, 1944

322800

MINERAL AND OIL RIGHTS AND GROUND RENTS.—The Custodian also holds mineral and oil rights of a value of \$2,000 as of June 30, 1944, and ground rents under the laws of Maryland of a value of \$10,000.

DESCRIPTION OF SUPERVISED REAL ESTATE.—Since the Custodian supervises real estate only under exceptional circumstances, he has under supervision only 14 parcels of real estate of a value of \$1,310,000. These parcels include such assorted items as houses, office buildings, filling stations and ranches.

What the Custodian Does With Real Estate

ADMINISTRATION OF REAL PROPERTY.—After the order vesting the property has been recorded in accordance with the provisions of local real estate law, responsible real estate brokers are employed to collect rents and manage the property under the general supervision of this Office. They also assist in selling the property.

INCOME FROM VESTED REAL ESTATE.—As of June 30, 1944, rent from vested real estate has produced a cash income of \$174,000.

SALES OF REAL ESTATE.—In keeping with its general policy, this Office sells vested real estate as expeditiously as the work of preparing the property for sale can be completed and purchasers found. The Office is anxious to dispose of vested real estate, since the management of large numbers of small parcels of real property is a considerable administrative burden.

After a piece of real estate has been vested, the Office employs real estate appraisers to evaluate the property. The figure which they reach is then available for use in estimating the reasonableness of bids for the purchase of the property.

As of June 30, 1944, the Office has sold real property with an appraised value of \$606,000. (See Table 26.) The amount realized from the property sold was \$679,000, or \$73,000 more than the appraised value.

Table 26.—COMPARISON OF APPRAISED VALUES AND SELLING PRICES OF REAL ESTATE SOLD, MARCH 11, 1942 TO JUNE 30, 1944

Type of real estate	Appraised values	Sales proceeds	Sales proceeds as percent of appraised values
Total.....	\$606,000	\$679,000	112
Urban:			
Improved.....	408,000	463,000	113
Unimproved.....	7,000	7,000	100
Rural:			
Agricultural.....	159,000	174,000	109
Wooded land.....	32,000	35,000	109

¹ Including balances not yet paid to the Custodian. As of June 30, 1944, cash proceeds of vested real estate amount to \$447,000.

The procedure followed by this Office in the sale of real property is first to offer the property at public sale with written bids. If none of the bidders offers a reasonable price for the property, an attempt is made to obtain a higher price either by advertising the property again and calling for new

bids, or by private negotiation. The results of private negotiations under these circumstances may be seen from the following tabulation:

Properties on which high public bids were rejected and subsequent private offers accepted prior to June 30, 1944:

Appraised values.....	\$99,000
High public bids.....	88,000
Private offers accepted.....	112,000
Excess of private offers over high public bids.....	24,000

Mortgages

WHEN THE CUSTODIAN VESTS MORTGAGES.—The Custodian ordinarily refrains from vesting real-estate mortgages belonging to nationals of enemy countries. Mortgages resemble securities and other property under the jurisdiction of Foreign Funds Control and have not been vested by the Custodian unless there has been a special reason for vesting. There are a variety of such special reasons for vesting, although such situations do not arise frequently. For example, the Custodian ordinarily vests mortgages held by nationals of enemy countries when the American mortgagor wishes to pay off the mortgage and requests vesting so that this Office can accept payment of the mortgage and issue a satisfaction piece clearing title to the property. Again, the Custodian vests mortgages under judicial supervision just as he vests other property under judicial supervision.

Another of the situations in which mortgages are vested sometimes arises in connection with the vesting of real estate. The enemy owner of the real property to be vested sometimes not only owns the realty but also has come to own a mortgage secured by his own property, and it is not clear that there has been a merger of these interests. In order to vest his full equity in the real property the Custodian vests both the realty and the mortgage.

VALUE OF VESTED MORTGAGES.—The total value of vested mortgages is \$953,000 as of June 30, 1944. Of these, mortgages of a value of \$826,000 were vested directly, while the remainder were obtained through the vesting of estates and trusts. The income produced by vested mortgages, through June 30, 1944, totals \$13,400.

WHAT THE CUSTODIAN DOES WITH MORTGAGES.—This Office collects the interest and principal on vested mortgages as the payments become due and issues satisfaction pieces. It has instituted foreclosure proceedings under three mortgages when the situation made it necessary, and has received a conveyance of real estate covered by a fourth mortgage without the necessity of foreclosure.

In keeping with the general policy of selling or liquidating vested property it is the intention of this Office eventually to convert all holdings of mortgages to cash. Some of the mortgages held by this Office are about to expire, with the expectation that the Alien Property Custodian will shortly receive the principal in cash without being obliged to sell the mortgages. The status of vested mortgages as of June 30, 1944, is as follows:

Real estate received without foreclosure.....	\$12,000
Amounts paid on mortgages.....	70,000
Balances outstanding on mortgages still held.....	871,000

Total value of vested mortgages..... 953,000

TANGIBLE PERSONAL PROPERTY

When the Custodian Assumes Control of Tangible Personal Property

WHEN THE CUSTODIAN VESTS TANGIBLE PERSONAL PROPERTY.²—The Custodian vests personal property of nationals of enemy countries under the following circumstances: first, when the property is of value to the war effort; second, when the property is taking up storage space and transportation facilities required for more important uses; third, when the property is on consignment to enterprises controlled by this Office; fourth, in certain other situations brought to the attention of this Office, principally those in which the property is derelict or its value is being dissipated by storage charges. The Custodian generally refrains from vesting property of a value of less than \$500, and property which is of no value to the war effort and already is being adequately cared for without the intervention of this Office. In particular, he ordinarily does not vest art objects of questionable authenticity, small amounts of household furnishings, used automobiles of low value, and similar property, the liquidation of which would involve more difficult problems than the value of the property justifies.

WHEN THE CUSTODIAN SUPERVISES PERSONAL PROPERTY.—In keeping with his general policy of supervising rather than vesting the property of nationals of enemy-occupied countries, the Alien Property Custodian has brought under his supervision several lots of personal property belonging to such persons. He supervises such property under the same general circumstances under which he vests the personal property of nationals of enemy countries, as described in the preceding paragraph. The Custodian also has under his supervision some personal property belonging to internees.

INVESTIGATION.—The personal property vested in the Custodian has been discovered by him primarily through the Treasury's TFR-300 census of foreign-owned property. Other sources of information have been the declarations filed by internees and repatriates (see Ch. II, "Policies and Techniques," pp. 7-8), and discoveries made by representatives of this Office in the course of their investigations of business enterprises and real estate. The War Production Board, Foreign Economic Administration and other agencies have sometimes called to the attention of this Office raw materials or other tangible industrial property owned by nationals of enemy countries which is needed in the war effort. Much property of this sort was discovered and put to use immediately after the outbreak of the war before this Office had commenced to vest personal property.³ (The Office of Alien Property Custodian was not established until March 11, 1942, four months after Pearl Harbor.) As of June 30, 1944, the bulk of the personal property of nationals of enemy countries subject to vesting under the above policy has been brought under the control of the Government.

² The distinction drawn here between tangible and intangible personal property follows the ordinary legal definitions. For example, tangible personal property includes automobiles, machinery, etc., while intangible personal property includes stocks, bonds, other securities and claims.

³ The value of the seized property was ordinarily deposited in the Treasury in an account for the particular foreign owner or whomever might prove to be entitled to it. The Custodian has not ordinarily vested the enemy interest in such accounts, since the funds are already under the control of the Government and no further action appears to be necessary at present in the national interest. He has vested a few requisition awards which had not yet been deposited in the Treasury.

Description of Tangible Personal Property Controlled by the Custodian

VESTED PERSONAL PROPERTY.—The Custodian, as of June 30, 1944, has vested personal property of a total value of \$982,000 (net of encumbrances). Of this amount, \$977,000 was acquired by direct vestings and \$5,000 through the vesting of interests in estates. The nationality of the former owners of this property is as follows:

Nationality of former owners	Value	Percent
German	341,000	34.7
Japanese	218,000	22.2
Italian	107,000	10.9
Roumanian	215,000	21.9
Hungarian	98,000	10.0
Bulgarian	3,000	.3
Total	982,000	100.0

The most important type of tangible personal property vested is industrial machinery and equipment, which is valued at \$268,000, or 27 percent of the total. The next largest type is industrial materials, valued at \$245,000, or 25 percent of the total. The remaining 48 percent is made up of art objects, collectors' items and jewelry, 20.5 percent; consumers' goods, 17.5 percent; drugs, 6 percent; and office equipment and miscellaneous, 4 percent.

SUPERVISED PERSONAL PROPERTY.—Thirty-nine lots of personal property consisting chiefly of chemicals, machinery and materials, and automobiles, are under supervision. The total value of this property is about \$80,000.

What the Custodian Does With Tangible Personal Property

Through selling vested tangible personal property the Office of Alien Property Custodian (a) is able to meet any warehouse charges or other liens which may be outstanding against the property; (b) makes the property available for use; (c) frees the storage space which may have been occupied; and (d) frees itself from the burden of caring for the property. The property is sold at public sale in the same manner as the assets of business enterprises in liquidation. (See Ch. VI, "Business Enterprises: Disposition," pp. 50-53.) As of June 30, 1944, of the \$982,000 vested, \$355,000 has been sold. Another \$200,000 worth of industrial equipment is being used in the war effort by other Government agencies but has not been sold. Of the remaining property, all but \$50,000 has been offered for sale. Certain sales are in process of completion as of June 30, 1944. Other property which has been offered at public sale remains unsold because the bids were unsatisfactory. This property will either be readvertised or disposed of by private sale at a price higher than the highest bid received at public sale. Table 27 shows the exact status of sales of vested tangible personal property as of June 30, 1944.

Table 27.—STATUS OF VESTED TANGIBLE PERSONAL PROPERTY AS OF JUNE 30, 1944

Type of property	Total vested	Total sold through June 30, 1944	Total unsold as of June 30, 1944
Total	\$982,000	\$355,000	\$628,000
Industrial machinery and equipment	268,000	19,000	1240,000
Industrial materials	245,000	66,000	179,000
Art objects, collectors' items, and jewelry	199,000	97,000	102,000
Consumers goods	170,000	144,000	26,000
Drugs	61,000		61,000
Office equipment and miscellaneous	39,000	30,000	9,000

¹ Includes \$200,000 of property not yet sold which is being used in the war effort.

322882

USE OF TANGIBLE PERSONAL PROPERTY IN THE WAR EFFORT.—This Office has, wherever possible, sold tangible personal property to war manufacturers or otherwise placed it where its contribution to the war effort would be maximized. The following are but a few samples of the important uses to which this property has been put:

1. The Custodian vested a complete unit of forge shop machinery and equipment for a bomb manufacturing plant. This machinery and equipment was manufactured in the United States before the war for shipment to Roumania. It is now in use by the Navy.

2. A complete passenger train with a number of additional cars, including a refrigerator car, a Diesel motor car, and a large quantity of equipment and spare parts was exhibited at the New York World's Fair by the Italian State Railways. This train had not been returned to Italy by the outbreak of war, and the property was vested by the Custodian. The train has been turned over to the War Department and put into service in Italy. The value of this property has not been determined and has not been included in the statistics shown above.

3. A number of lenses and various items of photographic equipment of unusual types not elsewhere obtainable were vested from Hugo Meyer & Co. of Germany and sold to the United States Army Signal Corps, the Office of Strategic Services and the United States Photographic Service Laboratory. Photographic equipment seized under three other vesting orders was also sold to these agencies.

SECURITIES

Stocks and Bonds

Most of the stocks and bonds vested in the Alien Property Custodian are those issued by business enterprises under his control. They are described above (Ch. IV, V, VI and VII). Enemy holdings of stocks and bonds which do not represent control over business enterprises, so-called investment securities, are ordinarily under the jurisdiction of Foreign Funds Control. There are certain circumstances, however, under which the Custodian may come to possess security holdings of this type. As of June 30, 1944, he holds about five million dollars worth of stocks and bonds of enterprises not under his control.

WHEN THE CUSTODIAN ASSUMES CONTROL OF STOCKS AND BONDS.—The Custodian may vest investment securities directly, or they may come into his possession indirectly as a consequence of the vesting of other types of property. In the first place, he may vest directly stocks and bonds which are under court or administrative supervision. (See Ch. XI, "Property Under Judicial or Administrative Supervision," p. 133.) He may also vest stocks and bonds directly in order to provide for the maintenance of real or tangible personal property. He has preferred to vest bank accounts for such purposes, and has taken investment securities only if no bank accounts were available.

Stocks and bonds may be acquired indirectly through vesting interests in estates or trusts if these estates or trusts hold securities and transfer them to the Custodian in the course of the distribution of their assets. Similarly, the Custodian may obtain an interest in a business enterprise which holds investment securities. Such securities ordinarily remain a part of the assets of the firm, which is itself owned in whole or in part by the Custodian, but if the firm is liquidated securities may be transferred to the Custodian.

DESCRIPTION OF STOCKS AND BONDS.—The total value of investment securities vested or otherwise acquired by the Custodian is \$5,108,000, at market values at dates of acquisition, including \$913,000 in stocks and \$4,195,000 in bonds. Stocks and bonds held as of June 30, 1944, amount to \$885,000 and \$3,752,000, respectively.

The following tabulation shows the manner in which stocks were acquired by the Custodian and the reasons for the reduction in the value of his holdings to June 30, 1944:

Directly vested:			
Under judicial supervision	\$226,000		
For maintenance of other property	32,000		
For other reasons	2,000	\$260,000	
Acquired through vesting of other property:			
Received from distribution of estates and trusts	332,000		
Received from distribution of assets of vested enterprises	321,000	653,000	
Total stock brought under Custodian's control			913,000
Deductions:			
Cash received by the Custodian (representing dividends accrued prior to dates of vesting)		-1,000	
Stocks divested and returned to former owners found not to be nationals of enemy countries		-27,000	
Total deductions			-28,000
Stock held as of June 30, 1944			885,000

The following tabulation shows the manner in which bonds were acquired by the Custodian and the amount of bonds which have been liquidated or returned to their former owners as of June 30, 1944:

Directly vested:			
Under judicial supervision	\$38,000		
For maintenance of other property	6,000		
Vested prior to Executive Order No. 9193 ⁴	19,000	\$63,000	
Acquired through vesting of other property:			
Received from distribution of estates and trusts	2,014,000		
Received from distribution of assets of business enterprises	2,118,000	4,132,000	
Total bonds brought under Custodian's control			4,195,000
Deductions:			
Cash received by the Custodian (representing accrued interest to dates of vesting and proceeds of bonds matured)		-426,000	
Bonds divested and returned to former owners found not to be nationals of enemy countries		-17,000	
Total deductions			-443,000
Bonds held as of June 30, 1944			3,752,000

Over three-quarters of the bonds held as of June 30, 1944, are United States Government bonds.

The Custodian has received an income on vested stock of \$44,000 and an income on vested bonds of \$54,000.

⁴ Before the final division of jurisdiction between the Alien Property Custodian and the Secretary of the Treasury was settled through the amendment of Executive Order No. 9095 by Executive Order No. 9193 dated July 6, 1942, \$19,000 in bonds had been vested by the Custodian. These bonds, which were part of an issue which was being retired, were vested on May 27, 1942. Since the issuance of Executive Order No. 9193 the Custodian has not vested bonds under similar circumstances.

322883

WHAT THE CUSTODIAN DOES WITH STOCKS AND BONDS.—The investment securities held by the Office of Alien Property Custodian will be sold, in accordance with the provisions of General Order No. 26, in the open market wherever such a market exists. Listed securities will be sold on the organized securities exchanges. Securities not listed but customarily traded over the counter will be sold through the normal channels, i. e., through the specialist broker. The remaining investment securities, neither listed nor traded over the counter, will be disposed of through the set procedures of this Office prescribed otherwise under General Order No. 26. The sale of securities, being less pressing than the sale of property which requires active administration, has been postponed thus far, but is now under preparation.

Mortgage Participations

It is common practice in the marketing of mortgages involving substantial amounts to sell participating interests in the mortgages to a large number of investors. Such interests sometimes are brought under the control of the Custodian. Unless the mortgage participation is large enough to entail a degree of control over the entire mortgage, the position of the Custodian as a holder of a mortgage participation differs little from that of the holder of a small number of bonds in a corporation.

WHEN THE CUSTODIAN VESTS MORTGAGE PARTICIPATIONS.—The policy of the Custodian in vesting mortgage participations is similar to his policy in vesting mortgages: to vest only when there is a special reason. The Custodian vests mortgage participations owned by nationals of enemy countries when the mortgage is in process of administration under judicial supervision. This policy is part of the general policy of this Office toward property under judicial supervision. Most of the vested mortgage participations fall in this group. In one instance the reason for vesting was to enable American holders of remaining participations in the same mortgage to take certain desirable actions in the administration of the mortgage. In other instances mortgage participations were vested in order to provide for the maintenance of vested real property formerly owned by the same national.

DESCRIPTIONS OF VESTED MORTGAGE PARTICIPATIONS.—As of June 30, 1944, the Alien Property Custodian holds mortgage participations with a total value of \$334,000, as follows:

Directly vested:		
Under judicial supervision	\$157,000	
For maintenance of other property	4,000	
For other reasons	9,000	\$170,000
Acquired through vesting of other property:		
Received from distribution of estates and trusts		191,000
Total brought under Custodian's control		361,000
Deduction:		
Cash received by Custodian as proceeds of liquidation		—27,000
Mortgage participations held as of June 30, 1944		334,000

WHAT THE CUSTODIAN DOES WITH MORTGAGE PARTICIPATIONS.—The Office of Alien Property Custodian collects the payments due under mortgage participations just as the former owner would have done. Through June 30, 1944, it has received \$4,000 of interest in addition to the \$27,000 in principal indicated in the table above.

Most of the participations, including those issued by companies which are under court supervision, are not readily marketable. Primary reliance for the conversion of these properties to cash, therefore, is being placed on gradual liquidation in the normal course of events rather than on sale of the participations.

NOTES, CLAIMS AND BANK BALANCES

Notes and Claims Owned by Nationals of Enemy Countries

Various debts owed by Americans to nationals of enemy countries arose in the ordinary course of affairs before the war, and also occasionally as a result of events during the war. These notes and claims of enemy creditors originated in numerous ways, including the following: open book accounts resulting from the purchase of goods from nationals of enemy countries; consignment of goods to agents for sale in the United States, the proceeds of which are still retained by the agents; advances made by nationals of enemy countries pursuant to contract agreements; unsecured loans; funds retained by managers of American property; workmen's compensation claims; refunds for taxes paid; awards for the requisitioning of enemy property by such agencies as the War Production Board; condemnation awards; judgments; and pension funds. This list, of course, does not exhaust the numerous types of accounts owed to nationals of enemy countries.

VESTING POLICY.—The Custodian vests claims under judicial supervision just as he vests other types of property under judicial supervision. (See Ch. XI, "Property under Judicial or Administrative Supervision.") He also vests claims to provide funds for the maintenance of other types of vested property, such as vested real estate. The Custodian has also vested in a few instances certain claims which fall into neither of the above groups. As a rule, however, such claims have been left under the jurisdiction of Foreign Funds Control.

DESCRIPTION OF VESTED NOTES AND CLAIMS.—The notes and claims vested in the Custodian as of June 30, 1944, valued at dates of vesting, are as follows:

Claims for compensation for property in libel	\$890,000
Claims for amounts due under court judgments arising from insurance cases, real estate partition proceedings, claims against bankrupt enterprises, etc.	1,413,000
Claims vested for maintenance of other vested property	73,000
Other nonbanking notes and claims	386,000
Total	2,762,000

The Office of Alien Property Custodian is collecting and reducing to cash the claims and notes owed to it. By June 30, 1944, \$438,000 was collected. In the legal proceedings concerning the claims under judicial supervision (as in all litigation in which the Custodian is interested) he is represented by the Alien Property Unit of the Department of Justice.⁵

CLAIMS FOR SHIPS.—The \$890,000 estimate stated above for the value of claims to property in libel includes only the value of the cargo of one ship, payment for which actually has been received by the Custodian, and the estimated value of a claim against the United States Maritime Commission for the requisitioning of an Italian vessel. Because of insufficient evidence of sabotage of this vessel, the Department of Justice has made no effort to secure its forfeiture (as it has to secure forfeiture of the 29 ships

⁵ Subsequently renamed the Alien Property Litigation Unit.

322884

described below). This vessel is, however, the subject of a libel action brought by an oil company which alleges delivery of fuel oil for which no payment has been made. The ship itself was sunk in convoy in November 1941.

Not included in the \$890,000 estimate are vested enemy claims to 29 Axis vessels, their equipment and fuel, and the cargo of one of them. Twenty-seven of these ships were Italian and two were German. Owing to the complicated legal situation concerning these 29 ships it has not been possible to make any estimate of the value of the Custodian's claim with respect thereto. Twenty-eight of the 29 vessels were sabotaged by their own crews in the spring of 1941. (One of the ships, the *Odenwald*, had a different history. See Ch. XII, "Claims and Suits," p. 148.) The Coast Guard thereupon took the vessels into protective custody. The various Collectors of Customs in the ports in which they were taken into custody seized the vessels and later the United States filed libels for forfeiture, seeking the vessels' condemnation. Still later the Maritime Commission requisitioned their use and possession, although they remained subject to the jurisdiction of the court in which condemnation proceedings were filed, by the device of having the masters made special Deputy United States Marshals. Then the former owners filed claims to the vessels. War intervened, but the enemy claimants continued to defend their claims.

The Custodian has sought acceptance by the courts as a party in substitution for the enemy claimants in the District Courts where the cases were pending. The judges in the several courts have reached different decisions as to whether the Custodian might be allowed to oust the enemy from his standing in court in this fashion.⁶

Appropos of the discussion of vessels in which this Office is interested, mention should be made of a supervisory order issued by the Custodian relating to four Japanese fishing vessels on Lake Pontchartrain. The purpose of the order, again, was largely to clarify the legal status of the vessels.

Bank Balances

Bank accounts, as a rule, are under the jurisdiction of the Treasury. The Custodian does vest bank accounts when necessary for the maintenance of other property, principally real property, in such amounts as may be required. Usually about \$500 is vested for each parcel of real property unless there is reason to believe that more will be needed to meet large tax liabilities, high operating expenses, or other unusual expenses.

As of June 30, 1944, the Custodian has vested bank balances of a value of \$243,000. Of this amount \$200,000 has been withdrawn from the banks and deposited with the Treasury.

MISCELLANEOUS

Insurance Policies

PRESENT POLICY.—The insurance policies with which the Alien Property Custodian is potentially concerned may be divided into (1) policies which serve only to protect other property, for example, fire insurance and public liability insurance policies; and (2) life insurance and annuity policies, which do not protect other property but may have a surrender value in cash. The Custodian vests the enemy interest in insurance policies which

⁶ See "A Brief Conspectus of the Work of the Alien Property Unit during the Biennial Period, May 19, 1942, to May 19, 1944," pp. 7-8, mimeographed, Department of Justice.

are related to other vested property, such as fire, wind and water damage insurance policies and public liability policies. On the other hand, the Custodian has vested the enemy interest in life insurance and annuity policies only in those few instances when funds were needed to provide for the maintenance of other vested property or when the policies were in process of administration under judicial supervision. The total value of vested interests in life and annuity policies is only \$32,000.

REASONS FOR NOT VESTING LIFE INSURANCE.—Consideration has been given by the Office of Alien Property Custodian to the question of whether life insurance and annuity policies should be vested. The situation with respect to life insurance in which nationals of enemy countries have interests may be outlined as follows. Most life insurance policies provide that, after three full years' premiums have been paid, if there is a default in the payment of the premiums the owner may elect one of several options: he may request surrender by the company of the cash value of the policy (minus any indebtedness to the company). If the owner fails to make a choice of one of the other options, the company may automatically continue the insurance in force as paid-up, nonparticipating term insurance. Many policies, the owners of which are persons in enemy or enemy-occupied territory, are being so continued. As a reason for vesting, it was pointed out that the value of these policies was diminishing, and at the end of the term they would have no cash surrender value. It was also suggested that for the Alien Property Custodian to allow events to take this course was to encourage a form of trading with the enemy.

Nevertheless, a decision was reached against the vesting at present of enemy interests in life insurance. There is no danger of any benefit accruing to nationals of enemy countries from such insurance during the war. No benefit would come to the American war effort from vesting the insurance, nor is any injustice being worked on the interest of any Americans by leaving the property unvested. There is a close resemblance between life insurance policies and other accounts payable, owned by or owing to nationals of enemy countries, and the decision not to vest life insurance at this time is in keeping with the decision ordinarily not to vest accounts owing to nationals of enemy countries.

Leases to Safe Deposit Boxes

At one time it was the plan of this Office to embark upon a general program of vesting the leaseholds and inspecting the contents of safe deposit boxes leased by persons residing in enemy countries. The program was subsequently abandoned, principally because of problems which arose in disposing of the property in the opened boxes, especially those types of property over which the executive orders give this Office no jurisdiction. It was felt also that, since continental Europeans have had experience with the seizure of safe deposit boxes by governments, they would be unlikely to leave in their boxes any property or papers which they were particularly anxious to keep outside the control or knowledge of the United States Government.

Before this decision was reached vesting orders were served relating to five boxes. These boxes have been opened, and the contents inventoried. The contents of four of the boxes remain for the present in the same or other boxes in the same bank and the contents of the fifth box have been brought under the safekeeping controls of this Office. The leaseholds to two additional boxes were later vested and the boxes opened at the request of the Bureau of Internal Revenue.

322885

Miscellaneous Contracts

Contracts relating to patents, copyrights and trade-marks have been treated in Chapters VIII and IX. Contracts relating to single transactions have been discussed under claims. There remain miscellaneous interests in contracts which involve a continuing relationship between the parties. Interests in nine such contracts have been vested by the Custodian, almost all because of the relationship of the contracts to vested business enterprises or other vested property. The nine contracts relate to fixed salary agreements, trade agreements, manufacturing processes, the management of business enterprises, and exclusive agency rights.

The vested interest in one contract, which related to the management of a business enterprise, was sold together with vested stock in the company. Several of the other contracts have produced income for the Office of Alien Property Custodian which has amounted to \$5,000. In addition \$11,000 due under the contracts at the time of vesting has been collected.

Property Under Judicial or Administrative Supervision

The previous chapters have each dealt with particular types of property, business enterprises, patents, copyrights, trade-marks, real estate and personal property. This chapter concerns property of any type which is in the process of administration by any person acting under judicial supervision or which is in partition, libel, condemnation or other similar proceedings. For convenience such property is hereafter referred to as property under judicial supervision. The chapter also includes a discussion of those estates and trusts which are not under judicial supervision.

REPRESENTATION OF NATIONALS OF ENEMY AND ENEMY- OCCUPIED COUNTRIES IN LEGAL PROCEEDINGS

Necessity for Action by the Custodian

Many persons in enemy countries and enemy-occupied territories have an actual or potential interest in a great amount of property in this country subject to judicial or administrative supervision and adjudication. In time of war Federal laws prohibit communication with persons residing within enemy lines. It is impossible, therefore, for these persons to be notified of proceedings in which they have an interest or to select attorneys to represent them. For example, a resident of France interested in the probate of the will of a relative who had died in this country has had no means of protecting his interests.

At the outbreak of the war doubts existed as to whether courts and administrative agencies could proceed to render judgments and decrees in conformity with the constitutional requirement of due process, unless there was someone authorized to receive service of process or notice on behalf of persons in enemy-held territory and represent them in judicial or administrative proceedings. If the respective rights and interests of enemies, nonenemy foreigners and American citizens remained undetermined for the duration of the war, the property involved might become derelict and suffer a depreciation in value, or even a total loss. The normal functions of the courts would be impaired, and the distribution of property to American citizens prevented, thereby depriving them of its use until after the cessation of hostilities.

To meet the situation the Alien Property Custodian has been given authority to deal with the property in litigation of persons in enemy and enemy-occupied countries. In particular the Custodian has the power to represent such persons in judicial and administrative proceedings. (See the discussion of the powers of the Custodian in Ch. I, "Powers and Objectives", p. 3.) The exercise of these powers delegated to the Custodian enables the courts to act, and permits estates to be administered, wills probated,

accounts settled and distribution decreed, mortgages foreclosed, property partitioned and sold, claims adjudicated, attorneys' fees determined and paid, fiduciary commissions allowed and receiverships wound up, thereby making it possible for court dockets to be kept current. Thus the Office of Alien Property Custodian renders a service to the courts, fiduciaries and American citizens generally. Furthermore, the Custodian is enabled to vest in himself the property of nationals of enemy countries involved in judicial and administrative proceedings and to insure that it is employed in a manner consistent with the national interest and the interests of the war effort.

Reports

In order for the Alien Property Custodian to exercise his functions properly he must of necessity have information concerning pending court or administrative actions or proceedings involving nationals of enemy and enemy-occupied countries.

Under General Order No. 5,¹ persons or officers acting under judicial supervision or in any judicial or administrative proceedings are required to report to the Office of Alien Property Custodian any property in which there is reasonable cause to believe a national of an enemy or enemy-occupied country has an interest. These reports are submitted on Form APC-3. As of June 30, 1944, a total of 10,782 cases has been reported to this Office.

Service of Process or Notice

When circumstances require the service of process or notice upon persons in an enemy country or enemy-occupied territory, General Order No. 6¹ provides a means whereby the property interests of the persons may be properly brought before the court through the acceptance of service by the Alien Property Custodian. The Order provides that where process or notice must be given to a person within an enemy country or enemy-occupied territory, such notice shall be sent by registered mail to the Alien Property Custodian, Washington, D. C. The order further provides that the receipt of the process or notice by the Alien Property Custodian shall constitute service upon the person within enemy or enemy-occupied territory, provided that the Custodian files a written acceptance of the service within 60 days. If the Custodian fails to accept service on behalf of such persons within the stipulated 60 days, but it appears that the courts should be permitted to proceed with the matter and to adjudicate the rights of all persons concerned, the Custodian can cure the defect of the failure to accept service by designating an attorney to appear, thereby permitting the proceedings to continue their normal course without prejudice.

Designation of Attorneys

The Office of Alien Property Custodian has established procedures whereby attorneys are designated to appear for and represent persons residing in territory held by the enemy. Most of the attorneys designated are salaried members of the Custodian's staff; where the distances from the nearest field offices are so great as to render uneconomical the employment of staff members, lawyers are retained on a contract basis. As of June 30, 1944, the Custodian has designated attorneys to appear in 3,311 cases.

¹ Executed by the Alien Property Custodian, August 3, 1942 (7 Fed. Reg. 6199).

Additional Control Over Property Under Judicial Supervision

The Custodian has a responsibility to prevent any transfer or distribution of property under judicial supervision or other similar proceedings for the benefit of any person in territory controlled by the enemy when the transfer does not fully safeguard the interest of the United States. In order to fulfill this responsibility and in order to insure notice to the Custodian of all such actions or proceedings, the Custodian issued General Order No. 20,² which forbids such transfers without the consent of the Custodian or due notice to him. The Custodian has consented to distribution to foreign nationals in 743 cases as of June 30, 1944. Such distributions are made pursuant to the regulations of Foreign Funds Control of the Treasury and are subject to the provisions of Executive Order No. 8389, as amended.

When the Custodian Vests Property Under Judicial Supervision

It is the usual policy of the Custodian to vest all interests in property under judicial supervision when the interests are determined to be the property of nationals of enemy countries. The Custodian does not vest interests in property under judicial supervision which have been determined by a court to be the property of nationals of enemy-occupied countries; rather he consents to the distribution of the property to a blocked account in a manner pursuant to the regulations of Foreign Funds Control. From this property, however, the Custodian may vest amounts equal to the expenses incurred by him in representing nationals of enemy-occupied countries.

Property under judicial supervision vested in the Custodian is described in the preceding chapters together with other property of the same types which has been vested for other reasons. The following property under judicial supervision has been vested:

Type of property	Estimated value as of dates of vesting
Estates and trusts	\$28,200,000
Mortgage participations	157,000
Stocks	226,000
Bonds	38,000
Claims	2,303,000
Mortgages	3,000
Tangible personal property	15,000
Total	30,942,000

ESTATES AND TRUSTS

In most states trusts under wills come under judicial supervision, but trusts *inter vivos* typically do not.³

When the Custodian Vests Estates and Trusts

As noted above, the Custodian vests all interests of nationals of enemy countries in estates and trusts under judicial supervision. In addition the Custodian, after consideration of the pertinent facts and the nature of the property in the estate or trust, sometimes vests interests of nationals of enemy countries in trusts which are not under judicial supervision. If 50 percent or more of the assets in the trust consist of real estate, controlling

² Executed by the Alien Property Custodian, February 9, 1943 (8 Fed. Reg. 1780).
³ Trusts *inter vivos* may be distinguished from trusts under wills in that trusts *inter vivos* become operative during the lifetime of the grantor rather than upon his decease.

interests in business enterprises, or other types of property ordinarily controlled by the Custodian under Executive Order No. 9095, as amended, the Custodian may consider vesting. If, however, the bulk of the assets in the trust are cash or securities ordinarily controlled by the Treasury, control over the trust has remained with the Treasury.

Description of Vested Estates and Trusts

The total value of interests in estates and trusts which have been vested as of June 30, 1944, is \$33,882,000. (See Table 28.) Of this amount \$28,200,000 is in estates and trusts under judicial supervision, whereas \$5,682,000 is in estates and trusts not under judicial supervision. The most important items are interests in 506 trusts under wills, valued at \$18,238,000, and interests in 1,504 decedents' estates, valued at \$11,065,000. In addition the Custodian holds interests in 47 trusts *inter vivos*, valued at \$3,948,000, and in 74 guardianship estates, valued at \$631,000.

Table 28.—INTERESTS IN ESTATES AND TRUSTS VESTED, MARCH 11, 1942 TO JUNE 30, 1944

Type of property	Nationality of former ownership				
	German	Japanese	Italian	Other enemy	Total
Decedents' estates:					
Number of estates.....	(1,124)	(35)	(223)	(122)	(1,504)
Net value of vested interests.....	\$8,499,000	\$120,000	\$969,000	\$1,477,000	\$11,065,000
Trusts under wills:					
Number of trusts.....	(409)	(9)	(70)	(18)	(606)
Net value of vested interests.....	\$15,088,000	\$47,000	\$2,908,000	\$195,000	\$18,238,000
Trusts <i>inter vivos</i> :					
Number of trusts.....	(37)		(6)	(4)	(47)
Net value of vested interests.....	\$3,126,000		\$502,000	\$320,000	\$3,948,000
Guardianship estates:					
Number of estates.....	(28)	(25)	(21)		(74)
Net value of vested interests.....	\$236,000	\$167,000	\$228,000		\$631,000
Total net value.....	\$26,949,000	\$334,000	\$4,607,000	\$1,902,000	\$33,882,000

Seventy-nine percent of the vested property in estates and trusts, or \$26,949,000, was formerly the property of nationals of Germany.

The amount of property in estates and trusts vested in the Custodian has increased by \$17,000,000 during the past year as a result of additional vestings. While the number of enemy holdings of property of all other types does not materially increase in time of war, although more may come to the knowledge of this Office, enemy interests in estates and trusts frequently come into existence during the war upon the decrease of persons in this country, beneficiaries of whose estates are nationals of enemy countries.

What the Custodian Does With Estates and Trusts

The Custodian asserts the rights over property under judicial supervision that are ordinarily asserted by persons who are heirs to or claimants against estates. The attorneys appointed by the Custodian to represent the enemy interest involved appear in court only prior to the vesting of the property. By the Custodian's action in vesting the property it has become the property of the United States, and thereafter the litigation concerning it necessarily is handled by the Department of Justice.

As a result of liquidation undertaken prior to distribution to the Custodian and other beneficiaries, much of the vested property will eventually

be received by this Office in the form of cash. Other vested property, distributed to the Custodian in kind, will be converted into cash in the same manner as similar property acquired by him in other ways. The Custodian will then deposit the cash to his account with the Treasurer of the United States.

CHANGES IN CHARACTER OF VESTED PROPERTY IN ESTATES AND TRUSTS.—After distributions in cash or in kind have been made to this Office by the fiduciaries charged with the administration of the estates and trusts the property appears on the books of the Custodian not as interests in estates and trusts but as cash and real and personal property of different types. These changes in composition of property originally vested as interests in estates and trusts are summarized in Table 29 for the period ending June 30, 1944.

Table 29.—CHANGES IN COMPOSITION OF PROPERTY HELD AS THE RESULT OF THE VESTING OF INTERESTS IN ESTATES AND TRUSTS, FROM DATES OF VESTING TO JUNE 30, 1944

Type of property	Approximate value	
	As of dates of vesting	As of June 30, 1944
Total.....	\$33,882,000	\$33,882,000
Interests in decedents' estates.....	11,065,000	7,106,000
Interests in trusts under wills.....	18,238,000	14,657,000
Interests in trusts <i>inter vivos</i>	3,948,000	3,046,000
Interests in guardianship estates.....	631,000	499,000
Real estate.....		120,000
Mortgages.....		125,000
Ground rents.....		10,000
Personal property.....		5,000
Stocks.....		330,000
Bonds.....		1,880,000
Mortgage participations.....		186,000
Cash ¹		5,318,000

¹ Excluding cash income.

Of the cash amount of \$5,318,000, a total of \$5,110,000 was received directly from estates and trusts. The remaining \$208,000 was received from the liquidation of property received in kind; of this sum, \$65,000 represents proceeds of real estate, \$2,000 proceeds of mortgages, \$2,000 proceeds of stock, \$134,000 proceeds of bonds, and \$5,000 proceeds of participating interests in mortgages.

INCOME.—This property has also produced an income of \$328,000, of which \$291,000 was received directly as distributions of income in cash from estates and trusts and \$37,000 as income on property received in kind from estates and trusts. Of the \$37,000 all but \$11,000 constituted income on stock and bonds.

Claims and Suits

It is conceivable that after the war international arrangements and national legislation will provide that certain types of the property vested in the Alien Property Custodian will be returned to those nationals of enemy countries from whom it was taken. It is also conceivable that no property will be returned to nationals of enemy countries. It seems certain, on the other hand, that provisions will be made for the return of property to nationals of nonenemy countries. Each person who claims the return of property vested in the Custodian will presumably have to file a formal claim. As of June 30, 1944, however, the Custodian has not been concerned with claims of this sort. Their disposition must wait for settlement by the Congress.

In the course of the war much property of American citizens has fallen into enemy hands or has been damaged by enemy action. Claims for compensation or for the return of such property have come to be associated with the name of the Office of Alien Property Custodian through proposals that funds in the hands of the Custodian be used to meet such American claims against the enemy. Until the Congress may decide to incorporate such proposals into legislation, these claims are altogether outside the jurisdiction of the Custodian.

From the activities of the Office in this war two major types of claims have arisen, however, with which the Alien Property Custodian is now concerned: (1) claims for the return of property alleged to have been erroneously vested; and (2) claims asserted against vested property for the settlement of debts incurred by the former owner. In addition a few claims have been received based on supervisory action taken by the Custodian. Another major type of claim concerning the Custodian refers to the return of property seized by the Alien Property Custodian in the First World War. These four types of claims and the suits which have been brought to assert them are the subject of this chapter.

EXPLANATION OF CLAIMS RECEIVED

Explanation of Title Claims

It is sometimes asserted that the Custodian erroneously determined either the nationality of a person from whom property was taken, or the ownership of a piece of property to which he took title. A claimant may assert that his property should not have been vested because he is not a national of an enemy country as found, but a loyal American citizen, or a national of an allied or neutral country, and not acting on behalf of the enemy. Or a claimant may assert that, while the alleged owner of the property is in fact a national of an enemy country, he himself, a loyal citizen of the United States or of a friendly country, is the true owner of the property in question. A claimant will contend, therefore, that the Custodian

should divest himself of the property and return it to him. A similar group of claims assert other property rights in vested property. For example, if the Custodian vested the interests¹ of Y in certain property, X may claim that Y actually had no interests in the property, and that the property rightfully belongs to X. Claims such as these are referred to as title claims.

Explanation of Debt Claims

When a piece of property is vested, there may be creditors' claims already outstanding against it or against its former owners. Such claims may have arisen out of ordinary business transactions. Claims of this type, known as debt claims, include claims for wages, claims for repairs or alterations to property, claims for rent, secured claims, and, in general, claims of all sorts arising out of obligations undertaken before the date of vesting.

Explanation of Claims Arising Under Supervisory Orders

A few claims against the Custodian have arisen under supervisory orders. These claims are filed by persons who feel that they are entitled to relief from the Custodian with respect to supervisory orders. They may claim that they are loyal American citizens and that, therefore, supervision of their property should be terminated. Or they may claim that they have been wronged by some action taken by the Custodian under a supervisory order.

Explanation of World War I Claims

In addition to the property which he himself has vested or brought under supervision, the Custodian has under his jurisdiction property which was seized in the last war by the Alien Property Custodian and has not yet finally been disposed of. Claims for the return of this property, which may be referred to as World War I claims, are discussed at the close of the present chapter.

DESCRIPTION OF CLAIMS RECEIVED CONCERNING VESTED PROPERTY

Description of Title Claims

A total of 860 title claims have been received by the Custodian as of June 30, 1944. These claims may be distributed according to the types of property to which they relate as follows:

<i>Type of property</i>	<i>Number of claims</i>
Stock in corporations.....	94
Assets of unincorporated enterprises.....	10
Patents and related property.....	668
Copyrights and trade-marks.....	12
Real and personal property.....	15
Estates and trusts.....	61
Total.....	860

The total value of property subject to these title claims, exclusive of claims for patents and related property, copyrights and trade-marks, is \$60,200,000. Of this amount \$56,000,000 relates to stock in corporations.

¹ See discussion of interest vesting as contrasted with asset vesting, p. 26.

Description of Debt Claims

TYPES OF CLAIMS FILED.—A total of 1,575 debt claims has been received by the Custodian as of June 30, 1944. The total dollar amount claimed is approximately \$109,594,000.

Of the total, 162 claims in the amount of \$5,577,000 are revenue claims, secured claims and irregular claims. These three special types of claims may be considered separately from the remaining debt claims.

There are 37 revenue claims, representing claims by Federal, state and local governments for taxes, immigration fines and customs duties in the total amount of \$1,150,000. The payment of revenue claims is provided in legislation already pending before Congress.

Claims secured by liens on particular vested property, such as claims secured by mortgages, mortgage bonds and warehousemen's liens, also may be paid since a lien is an interest in the property itself rather than a general claim against a particular person. There are 46 such claims in the total amount of \$3,812,000.

Irregular claims are those which are not claims against former owners of vested property and therefore cannot be paid. There are, for example, claims which are erroneously asserted against the vested stock of corporations but which actually relate to liabilities of the corporations. The Custodian cannot under any circumstances pay the liabilities of corporations in which he has vested interests, since the corporations are separate entities. The Custodian does not own the assets of the corporations in question: he is a stockholder and possibly a creditor; it is, therefore, impossible for him to pay claims against the assets, which he does not own. Eighty such irregular claims totalling \$615,000 have been received.²

The remaining 1,411 claims in the amount of \$104,017,000 are classified in Table 30 according to the way in which they originated.

Table 30.—UNSECURED DEBT CLAIMS RECEIVED THROUGH JUNE 30, 1944, CLASSIFIED ACCORDING TO BASIS OF CLAIM

Basis of claim	Number of claims	Amount claimed
Total.....	1,411	\$104,017,000
Services.....	609	3,924,000
Materials.....	45	289,000
Refunds.....	204	96,000
Insurance (benefit or surrender value).....	60	610,000
Rent.....	36	315,000
Loans and advances.....	29	1,764,000
Unpaid drafts, checks, etc.....	42	9,615,000
Bonds.....	116	12,476,000
Inter-office balances of banks.....	11	40,463,000
Standstill agreements.....	102	12,100,000
Damages.....	72	18,215,000
Miscellaneous.....	85	4,151,000

Claims based on services represent claims by lawyers, accountants, employees of vested business enterprises and other persons for compensation for services rendered. Claims relating to materials are for payment for materials sold to the former owners of vested property. Refunds are claimed by persons who made advance payments to foreign nationals for goods or services which they did not receive. The majority of these claims

² Such claims are received, acknowledged and numbered, but claimant is notified that they are not officially filed.

are for refunds on passage tickets from shipping companies which failed to furnish passage. Claims for insurance benefits or for the surrender value of policies for the most part represent claims by refugees against foreign insurance companies whose branches in the United States have been vested.

The claims for rent are made mostly by persons who furnished storage facilities for vested personal property or who provided office space for enterprises whose assets have been vested. The loans and advances were typically made to such enterprises for use in their business. Unpaid drafts or checks arose in a number of ways. The most numerous group represent drafts drawn by the home offices of Japanese enterprises ordering the vested enterprises whose assets have been vested to pay certain amounts in the United States. Claims relating to bonds were filed by holders of bonds of German steamship companies and of enemy governments. The claims are against certain property which has been vested from the steamship companies and governments, respectively. (On the vesting of property of enemy governments see Ch. II, "Policies and Techniques," pp. 9-10.)

Of the claims based on interoffice balances of banks, most are claims by American banks against vested branches of foreign banks. The others have been filed by vested branches of foreign banks against other vested branches of foreign banks. The standstill agreements referred to in the table are arrangements made about ten years ago postponing the payment of certain amounts owed by German and Hungarian nationals to American creditors. The claimants, American-owned banks, have filed a series of claims against all property vested in the Custodian which was formerly owned by their debtors. The claims for damages are for the most part claims against foreign shipping companies whose branches in the United States have been vested. They include, for example, claims for damages to property and personal injury while on board ship. The bases for most of the miscellaneous claims are not clearly indicated by the wording of the claims.

CLAIMS BASED UPON CONTRIBUTIONS TO THE VESTED PROPERTY.—From the above description it will be apparent that it is possible to divide the 1,411 claims into those that arose out of transactions which contributed to the property against which the claims are filed and those which did not arise out of such transactions. "Contribution claims" include claims which arose out of actions or transactions which contributed, or were designed to contribute, to the value, utility, maintenance, management or protection of the vested property; or were designed to prevent the reduction of the value or utility of the property. The total amount of contribution claims is estimated to be \$16,630,000.

ASSETS AVAILABLE TO SATISFY DEBT CLAIMS.—It would not be meaningful to view the total amount of claims against vested property in juxtaposition with the total amount of property vested in the Custodian. For it must be understood that claims are filed, not against all vested property, but against specific items of vested property. The total amount of the claims against a piece of property frequently exceeds the value of the property. In addition, many of the debt claims are asserted by vested enterprises against other properties vested in the Custodian. To satisfy these claims the Custodian would have only to move money from one pocket to another, as it were.

If all debt claims which mention an amount (other than tax claims, secured claims, and irregular claims) were to be allowed in full and the entire value of the property in question devoted to satisfying them, it would be possible for vested enterprises to realize a total of \$21,997,000, and it

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would be possible for other creditors to realize \$14,890,000. Altogether a total of \$36,887,000 might be realized out of a total of \$104,017,000 claimed.

Table 31 shows in more detail the types of property against which the claims are asserted and the amount which could be paid if the claims were to be allowed.

The great bulk of the debt claims are asserted against the vested assets of various type of business enterprises. The Custodian has vested the excess assets³ of a number of banks and insurance companies, and it is against this property of the Custodian that the largest amount of claims are asserted. The amount claimed from these companies is \$46,300,000, but of this at best \$10,950,000 would be realizable. The second largest amount claimed is with reference to the assets of other enterprises. Here the amount claimed is \$25,338,000 and \$10,530,000 would be realizable if all claims were allowed. The third largest amount claimed, \$24,145,000, is with reference to stock and similar interests in business enterprises vested in the Custodian; \$14,512,000 of this amount could be paid if all claims were allowed. The claimants who would be able to collect least, if all their claims were allowed, are those who have filed claims against "other property." Of \$8,227,000 claimed by others than vested enterprises, only \$889,000 could be paid if the claims were allowed and the full value of the "other property" in question were devoted to satisfying claims.

Table 31.—UNSECURED DEBT CLAIMS RECEIVED THROUGH JUNE 30, 1944, AND AMOUNTS WHICH COULD BE PAID FROM AVAILABLE ASSETS

[In thousands of dollars]

Property against which claims are asserted	Total		Claims received from vested enterprises		Claims received from others	
	Amount claimed	Amount which could be paid if allowed	Amount claimed	Amount which could be paid if allowed	Amount claimed	Amount which could be paid if allowed
Total.....	104,017	36,887	34,590	21,907	69,427	14,890
Against assets and excess assets of banks and insurance companies.....	46,300	10,950	13,648	2,464	32,652	8,486
Against assets of other enterprises.....	25,338	10,530	8,644	7,236	16,694	3,294
Against stock (etc.) of business enterprises.....	24,145	14,512	12,291	12,291	11,854	2,221
Against other property.....	8,227	895	7	6	8,227	889

¹ Including \$583,000 claimed against both stock and assets of business enterprises.

SETTLEMENT OF CLAIMS AGAINST VESTED PROPERTY

Powers of the Custodian

AUTHORITY TO PAY TITLE CLAIMS.—This Office has developed a procedure for hearing certain types of claims, in particular title claims. The legal basis for this procedure is that the Custodian may properly be considered as having the right and duty, within the limits of the statute, to correct mistakes made as a result of a misapprehension of the facts as they existed at the time a particular property was vested. (Cf. section 9 (a) of the Trading with the Enemy Act and *Draeger Shipping Co. v. Crowley*, p. 146 below.)

AUTHORITY TO PAY DEBT CLAIMS.—Consultation with the Attorney General of the United States has indicated that at best the Custodian can

³ The vesting of the excess assets of firms in liquidation is discussed on p. 26.

safely pay a very restricted class of creditors' claims, under section 5 (b) of the Trading with the Enemy Act, as amended. To pay this restricted class of creditors in the presence of other creditors creates serious problems and potential inequities. The Custodian, therefore, has decided not to embark upon any general program of payments to creditors for the present, but, together with the Attorney General, has called the matter to the attention of the Congress. See Hearing before Subcommittee No. 1 of the Committee on the Judiciary, House of Representatives, 78th Congress, 2d Session, on H. R. 4840 (subsequently amended and reintroduced as H. R. 5031) June 9, 13, 14 and 15, 1944.

Vested Property Claims Committee

The Alien Property Custodian has set up by Regulation a tribunal within the agency, responsible to the Custodian himself and divorced from all other activities in the agency. This tribunal is called the Vested Property Claims Committee. In March 1942, immediately after the establishment of this Office, the Custodian issued Regulations⁴ with respect to the receipt and disposition of claims. After a sufficient volume of claims had been accumulated and classified, the Custodian set up the staff of the Committee on July 22, 1943. The Committee has jurisdiction over all claims of persons asserting a right to relief from or against the Alien Property Custodian, but has confined itself up to the present to the hearing of title claims. The Custodian is represented before the Committee by the General Counsel of this Office. The Committee may allow or disallow a claim. If the claim is allowed, the Custodian will effectuate the Committee's determination and issue a divesting order unless he, on his own initiative or upon application, determines to undertake a personal review of the determination of the Committee.⁵

The Regulations and the procedures established under them have been designed to satisfy the requirements of due process of law. In drafting them consideration was given to the procedures used in other agencies of the Federal Government and to the recommendations in legislation regulating administrative procedure of Government agencies now pending before Congress, such as H. R. 5081 and H. R. 5237.

Full publicity is given to all activities of the Vested Property Claims Committee. Notice of hearings is published in the Federal Register, and hearings are customarily open to the public. The records of the Committee are also open to public inspection.

SUMMARY PROCEEDINGS.—Not all claims need go through the procedure of hearings before the Committee. When the General Counsel of the Office of Alien Property Custodian deems a claim to be so clearly entitled to allowance that the public interest does not require hearings upon it, he may recommend that the Committee make a summary allowance of the claim. The Committee will then file with the Federal Register a notice of the proceeding and provide opportunity for anyone objecting to the allowance to apply for a hearing. If no such application is filed, the Committee, after proper consideration, may issue a summary determination allowing the claim. Subsequent to December 11, 1943, all divesting orders not based on plenary proceedings before the Vested Property Claims Committee were issued pursuant to summary proceedings under paragraph (h) of the Claims

⁴ See 7 Fed. Reg. 2290 (March 26, 1942). The Regulations were later revised; see 8 Fed. Reg. 16709 (December 14, 1943).

⁵ As of June 30, 1944, the property returned after hearings included one business enterprise and two lots of securities.

322892

Regulations of the Office of Alien Property Custodian, as amended. Prior to that date divesting orders or nullification orders were issued by the Custodian upon the recommendation of the Executive Committee of the Office after proper investigation.⁹

WORLD WAR I CLAIMS

During and immediately after World War I, enemy property valued at about \$534,000,000 was seized by the Alien Property Custodian. Income on the seized property had added about \$134,000,000 by April 1942. From time to time Congress passed legislation authorizing the return of portions of this property to its former owners. Legislation with respect to the return of this property gradually became complex, what with the partial payment of some claims and the full payment of others, the allocation and payment of interest on property held and earnings thereof, legislative postponement of payment of all German claims owing to the default by the German Government on certain obligations to the United States, and litigation in the courts and before the Mixed Claims Commission, U. S. and Germany. The broad outlines of the situation as it affects this Office are as follows:

When the present Office of Alien Property Custodian was established, there still remained in the hands of the Government certain property, or the proceeds thereof, which had been seized by the Custodian during World War I. The Alien Property Division of the Department of Justice was in charge of this property. Pursuant to Executive Order No. 9142, the property was transferred from the Attorney General to the Custodian. On April 21, 1942, the date of the transfer, the remaining assets had a book value of \$69,295,891.65. This figure included three items, \$4,061,378.84 in the Administrative Expense Fund, \$56,174,421.80 in Certificates received for deposits in the German Special Deposit Account of the Treasury of the United States, and \$9,060,091.01 of Open Trust Property. As of June 30, interest on property held and earnings thereof, legislative postponement 1944, these assets (except for the Administrative Expense Fund used to defray the expenses of the Office) had a face value of \$65,744,627.51: \$56,025,373.37 in the German Special Deposit Account; \$9,719,254.14 of Open Trust Property. Each of the items requires a brief explanation.

ADMINISTRATIVE EXPENSE FUND.—The Administrative Expense Fund consisted of deductions from property held, for the purpose of meeting the expenses of the Alien Property Custodian as authorized by Act of Congress. This fund has been used to defray expenses of the present Custodian. (See Ch. XV, "Finances," pp. 159-161.)

GERMAN SPECIAL DEPOSIT ACCOUNT.—The Settlement of War Claims Act of 1928 authorized the Alien Property Custodian to return to certain former owners 80 percent of the value of all property held by him, upon the consent of the claimant to the retention of the other 20 percent. Under this Act there was also created in the Treasury a German Special Deposit Account, into which account the Alien Property Custodian was directed to make certain deposits from funds held by him, including the 20 percent withheld. The Secretary of the Treasury was directed to issue to the Alien Property Custodian participating certificates showing the amount deposited in the German Special Deposit Account. There were also deposited in this German Special Account amounts appropriated under section 3 of the Settlement of War Claims Act of 1928, and all amounts received before or after the enactment of that Act by the United States to be applied in

⁹ As of June 30, 1944, the property returned by summary proceedings included 197 patents, 53 applications, interests in one patent contract, and two business enterprises.

payment of claims of United States citizens against Germany under awards of the Mixed Claims Commission, U. S. and Germany.

Subsequent to the enactment of the Settlement of War Claims Act, on June 23, 1930, a Debt Funding Agreement was entered into between the United States and Germany, whereby Germany agreed to pay to the United States, in satisfaction of Germany's obligations remaining on account of awards entered and to be entered by the Mixed Claims Commission, U. S. and Germany, certain sums each year. Such payments received from Germany were to be deposited in the German Special Deposit Account. The participating certificates issued by the Secretary of the Treasury to the Alien Property Custodian were to be paid from the German Special Deposit Account as Germany made payments under the Debt Funding Agreement, and then only after certain other claims, the priority of which were set forth in the Settlement of War Claims Act, had been paid. Germany defaulted in her payments under the Debt Funding Agreement and since that date no further sums have been paid by Germany under this agreement.

The Alien Property Custodian presently holds Participating Certificates issued by the Secretary of the Treasury in the amount of \$55,208,683.73. The Custodian also holds, subject to call by the Secretary of the Treasury, for deposit in the German Special Deposit Account, the sum of \$816,689.64. Even if the Account contained adequate funds to make payments upon the Certificates held by the Custodian, payments could not be made, by reason of Public Resolution No. 53, 73rd. Congress, approved June 27, 1934, which in substance, provided that as long as Germany is in arrears in payments due under the Debt Funding Agreement of June 23, 1930, all payments, conveyances, transfers or deliveries of money or property directed to be made under the Trading with the Enemy Act, as amended, or the Settlement of War Claims Act, as amended, are postponed.

OPEN TRUST PROPERTY.—On the books of the Custodian under the heading Open Trust Property appears property seized in World War I, or its proceeds, which cannot be returned for one of the following reasons:

- (1) A number of non-German claims, largely French, are pending either because proof of ownership is still lacking or payment was held up owing to war conditions.
- (2) Certain German claims against property held in 2788 different accounts were pending at the time of enactment of Public Resolution No. 53 of June 27, 1934, which prohibited further payment of claims to Germans since Germany had stopped paying claims to Americans.
- (3) A small number of non-German accounts have remained unclaimed.
- (4) Certain sums could not be paid either because the owners were not identifiable or because certain lump payments received from the sale of property could not be allocated to individual trust accounts.
- (5) Payments to non-German claimants in such countries as Austria, Czechoslovakia and Poland were suspended owing to the occupation of these countries by the enemy.

As a result of the above-mentioned circumstances the present Office of Alien Property Custodian has only in rare instances made any payments

322893

out of Open Trust Property. Only one payment was approved during the fiscal year ended June 30, 1944.⁷

The following tabulation summarizes the claims against the World War I assets held by the Office of Alien Property Custodian:

Claimants	Amount
Claims of miscellaneous nationals, including claims of certain German nationals, in process of administration prior to December 7, 1941.....	\$9, 719, 254. 14
Claims of German nationals for monies withheld from them pending settlement of obligations of German Government to United States Government.....	56, 025, 373. 37
Total.....	65, 744, 627.51

SUITS

In addition to the administrative procedures for the handling of claims against the Alien Property Custodian, there are judicial procedures available to claimants. Section 9 (a) of the Trading with the Enemy Act, as amended, provides for the filing of suit against the Custodian by persons seeking the return of property seized by him. Originally the Act provided also for suits on debt claims. This provision, however, was limited by section 9 (e) to claims existing before October 6, 1917, and filed before March 10, 1928, the date of enactment of the Settlement of War Claims Act of 1928.

Not all claims against the Custodian give rise to suits, nor is the litigation in which the Custodian is involved limited to suits arising out of claims against him. During the year ending June 30, 1944, the Custodian has been interested in 792 court matters, of which only 15 were suits for return of property or payment of debts under section 9 (a) of the Trading with the Enemy Act, as amended.

ALIEN PROPERTY UNIT IN DEPARTMENT OF JUSTICE.—In all of this litigation the Custodian has been represented by the Department of Justice.⁸ On May 19, 1942, the Attorney General established the Alien Property Unit⁹ in the War Division, Department of Justice, and delegated to it these functions. Members of the legal staff of the Custodian consult closely with representatives of the Alien Property Unit in determining litigation policy.

In court proceedings where his own vested interests are not involved the Custodian may participate by designating attorneys to represent the interests of nationals of enemy and enemy-occupied countries (see Ch. XI, "Property under Judicial or Administrative Supervision," p. 132); but as soon as any of the property in question is vested in the Custodian, the attorneys designated by him turn over the litigation to the Alien Property Unit.

TYPES OF LITIGATION.—A classified list of the court matters in which the Alien Property Custodian has been involved in the period July 1, 1943, to June 30, 1944, appears in the Appendix in Exhibit K. The following description of the categories used in this classification may serve to suggest the range of litigation in which the Custodian is involved:

⁷ Claim No. 44282 was allowed as of February 17, 1944, in the amount of \$14.41, to be paid to Anna Weisman and H. Andre Weisman, citizens of the United States. Delivery to the claimants was pending as of June 30, 1944. Claims allowed between March 11, 1942, and June 30, 1943, are listed in Exhibit H, p. 159, of the *Annual Report of the Office of Alien Property Custodian, March 11, 1942, to June 30, 1943.*

⁸ See section 5 of Executive Order No. 9142 of April 21, 1942.

⁹ The Alien Property Unit has since been renamed the Alien Property Litigation Unit.

Type of litigation	Number of cases July 1, 1943 to June 30, 1944
1. Actions for return of property or payment of debts, brought under section 9 (a) of the Trading with the Enemy Act, as amended.....	15
American citizens and others who claim title to property which has been vested have sued the Custodian under section 9 (a) to recover the property. Suits have also been filed by persons who were creditors of enterprises the assets of which have been vested.	
2. Actions relating to banks or insurance companies in liquidation.....	17
The Custodian has vested interests in enemy banks and insurance companies in liquidation (see also pp. 57-61). He has, therefore, been interested in certain litigation relating to the claims of other creditors against the assets of the firms.	
3. Matters relating to corporate or individual insolvencies.....	14
In a number of instances the Custodian has vested the interests of creditors of bankrupt individuals or the interests of creditors of, and stockholders in, bankrupt corporations in reorganization. This action has required vigilant attention to these proceedings in order to protect the Custodian's claims.	
4. Matters involving taxes or assessments.....	18
As a result of vesting the assets of certain firms, notably American branches of Japanese trading companies, the Custodian has fallen heir to claims for customs refunds. These cases are being stayed <i>pendente bello</i> . Among the other cases in this group are miscellaneous matters involving taxes, for example, claims arising out of the alleged overpayment of sales taxes by firms whose assets have been vested.	
5. Matters relating to patents, trade-marks or copyrights.....	26
A number of patent applications which the Custodian has vested have been rejected and are pending before the Court of Customs and Patent Appeals. In litigation of this kind the Alien Property Custodian is substituted in place of the enemy plaintiff or litigant. The Custodian has also been interested in cases involving the infringement of vested copyrights.	
6. Actions relating to real property.....	20
These actions include mortgage foreclosures, proceedings for the partition of real property which is owned jointly by several persons, and actions to quiet title where the title to real estate is imperfect.	
7. Matters involving estates or trusts.....	573
Cases involving vested property in estates or trusts have been by far the most numerous among those in which the Custodian has been interested. The litigation is of a variety of types, concerning, for example, provisions in wills which attempt to prevent the vesting by the Alien Property Custodian of enemy interests in estates by postponing distribution thereof until after the war. Other litigation has concerned the constitutionality of the laws of certain States which provide, in effect, that foreigners residing outside of the United States cannot take by succession or testamentary disposition unless a reciprocal right exists in favor of American citizens under the laws of the countries of which such foreigners are citizens. The remaining cases have to do with attacks on wills, proof of heirship, revocation of trusts, etc.	
8. Causes in admiralty.....	51
The litigation surrounding the ships in which the Custodian has vested interests has already been mentioned (see pp. 127-128). Other admiralty causes in which the Custodian is involved relate to salvage, passage money refunds, admiralty litigation where the Custodian has succeeded to the rights of enemy litigants as a result of vesting the assets of business enterprises, and a variety of other matters. Some of these cases are being stayed <i>pendente bello</i> .	
9. Miscellaneous.....	58
Among the remaining cases in which the Custodian is involved are cases which concern the assertion of the Custodian's interest in business enterprises acquired through stock control and supervisory orders, or the Custodian's right to represent persons within enemy and enemy-occupied countries, or the activities of the Alien Property Custodian in the last war and the disposal of property seized at that time. ¹⁰	
Total number of cases.....	792

¹⁰ A total of eight court matters in which the Custodian was interested in the year July 1, 1943 to June 30, 1944, arose out of the activities of the Alien Property Custodian in the First World War. Not all of these are classified as "miscellaneous"; some concern estates and other types of litigation.

322894

DESCRIPTION OF INDIVIDUAL CASES

The cases which are perhaps of the greatest interest to persons having to do with the Office of Alien Property Custodian are the suits for the return of property under section 9 (a) of the Trading with the Enemy Act, as amended. Two of these are included among those summarized here; the other two cases have been chosen from among the remaining categories of litigation.

Draeger Shipping Company v. Crowley

Dist. Ct., So. Dist. N. Y.

By his Vesting Order No. 161, dated September 22, 1942, the Custodian vested the capital stock and assumed supervision of the Draeger Shipping Co., Inc., a domestic corporate enterprise engaged in business as a foreign freight forwarder and Custom House broker. In his vesting order the Custodian determined that the stock of the corporation registered in the name of its president, Frederick Draeger, was held for the benefit of Schenker & Co. of Berlin, Germany, and that, therefore, the stock "represents ownership of said business enterprise which is a national of an enemy country (Germany)."

The company and Frederick Draeger brought an action against the Custodian under section 9 (a) of the Trading with the Enemy Act¹¹ for a return of the property. The Custodian moved to dismiss the complaint on the principal ground that the remedies provided under section 9 (a) were not applicable to seizures made by the Custodian pursuant to the authority of section 5 (b) of the Act, as amended,¹² and that, therefore, plaintiffs' motion for an order directing the Custodian to retain in his custody until final judgment plaintiffs' property and to permit plaintiff corporation to carry on its business and Frederick Draeger to act as its president under the Custodian's supervision, must be denied.

District Judge Bondy, in his opinion of February 13, 1943 (49 F. Supp. 215), rejected the Custodian's contention that the remedial and injunctive provisions of section 9 (a) were inapplicable to vestings under section 5 (b) of the amended Act. The Custodian's motion to dismiss the complaint was denied and an order was issued pursuant to the prayer of the petitioner. The court held that:

"Section 9 applies to action taken under section 5 (b), as amended * * *"

and noted that the Act must be construed in its entirety and that:

"Congress intended that all the provisions of the Trading with the Enemy Act of 1917, as amended, shall be held applicable to this amendment [5 (b)] so far as this consistently can be done."

Later, the case was tried on the merits and submitted on briefs. The Court in an opinion reported in 55 F. Supp. 906 (decided May 29, 1944), rendered a decision in favor of the Custodian, and held that the plaintiffs had the burden of proving by the preponderance of evidence that they were not nationals of a foreign country and that they had failed to discharge that burden.¹³ The Court also held that the Trading with the Enemy Act, as amended, was constitutional in permitting the vesting of stock of an American-owned corporation.

¹¹ See above, p. 145.

¹² See p. 1.

¹³ An allegation that the claimant is not a national of a foreign country has been held to be a prerequisite to suit in the cases of *Iki v. Markham* and *Hayden et al. v. Markham*, both decided by the United States District Court for the Western District of Washington on May 10, 1944.

Standard Oil of N. J. et al. v. Markham

Dist. Ct., So. Dist. N. Y.

Now pending in the Federal District Court of the United States for the Southern District of New York is a suit filed on July 13, 1944, by Standard Oil Co. (New Jersey), Standard Oil Development Co., Standard Catalytic Co., and Jasco, Inc., against the Custodian. The plaintiffs, proceeding under section 9 (a) of the Trading with the Enemy Act, as amended, have asked for an adjudication that they are the owners of certain patents, corporate stock and other interests vested by the Custodian as the property of I. G. Farbenindustrie, the German dye trust, and for an order requiring the Custodian to convey these properties to them. The properties in dispute include about 675 patents and 100 patent applications on important processes for refining crude oil, making synthetic gasoline and lubricating oil from certain solid and gaseous hydrocarbons, manufacturing synthetic rubber, and manufacturing toluol used in making TNT; 50 percent of the corporate stock of Jasco, Inc.; 20 percent of the corporate stock of Standard Catalytic Co.; and 25 percent of the corporate stock of Hydrocarbon Synthesis Corp.

On March 25, 1942, the Custodian issued Vesting Order No. 1, vesting all right, title and interest of I. G. Farbenindustrie in the foregoing and other specified properties. On the same day the plaintiffs in this suit and others consented to the entry of a decree in the District Court of the United States for the District of New Jersey in settlement of an antitrust suit involving, *inter alia*, the same properties. The Custodian, entering an appearance, also consented to the entry of the decree and agreed to be bound by its provisions. These include a requirement that the disputed patents and others be made available for compulsory licensing in accordance with terms and conditions which the decree sets forth.

On May 24, 1944, the Custodian issued Supplemental Order No. 1 to Vesting Order No. 1 and Demand for Possession, declaring that the right, title and interest of I. G. Farben in the specified properties constituted the entire legal and equitable ownership thereof and requiring the persons in possession to transfer the properties to the Custodian. This Supplemental Order was issued after a comprehensive investigation by the Office of the Alien Property Custodian of the right, title and interest of I. G. Farben in the disputed properties and after a long series of conferences between representatives of the plaintiffs and of the Office of Alien Property Custodian.

Estate of Henrietta E. Garrett

Orphans' Ct., Phila. Cnty., Pa.

Henrietta E. Garrett died in Philadelphia on November 16, 1930, leaving an estate variously assessed between \$17,000,000 and \$20,000,000. Shortly after her death there was probated, as her will, an instrument dated June 2, 1921. This paper, termed by the decedent "A Request," is addressed to one Charles S. Starr and reads in part:

"Give out my estate and belongings which are named in my book Per a/c the following amounts Give to Henrietta G. Ferguson the sum of Ten Thousand dollars if living [sic]."

Under Pennsylvania law this instrument, unwitnessed, was eligible for probate as an holographic will. Specific legacies created totaled approximately \$62,500. As to the rest of the estate, it is claimed on behalf of certain alleged heirs of the deceased that an intestacy resulted. It is urged on behalf of Mr. Starr that the instrument created by implication a residual bequest to himself of the remainder of the estate. A separate alleged will, also in the form of a letter, dated July 10, 1914, has also been

322895

offered for probate, but the court has thus far taken no action with respect thereto.

Claimants to the residue of the estate include some 23,000 alleged heirs, thousands of whose claims have already been eliminated, others remaining to be considered.

Under his Vesting Order No. 358, the Custodian vested the right, title and interest of Johann Peter Christian Schaefer I, a German national, alleged to be a first cousin of the deceased. The Custodian has undertaken to prosecute the claim of Schaefer in the distribution of the estate. Three other alleged first cousins have also filed claims.

This case, presently pending, exemplifies action taken by the Custodian to reduce to possession the claims of enemy heirs.

The Odenwald

U. S. Dist., Puerto Rico

In the summer of 1941 the German motorship *Odenwald* left an American port with a cargo of rubber for Japan. Having delivered her cargo, she was on her return voyage to Germany. The *Odenwald* pursued a course around Cape Horn and, in fear of the British Navy, which was then patrolling those areas of the Atlantic, her master covered her registered name and nationality, hoisted American merchant flags, and renamed the ship *Willmoto-Philadelphia*. In the early morning of November 6, 1941, the United States cruiser *Omaha*, attended by the destroyer *Somers*, sighted and hailed the "*Willmoto*," suspecting some irregularity because the ship did not correspond with the description of the *Willmoto* carried in Lloyds' "Merchant Ships of the World." The *Omaha* launched a boarding party and the German crew of the *Odenwald* opened her seacocks and planted explosives in the hold preparatory to scuttling. The commander of the boarding party, at pistol point, forced a German member of the crew to repair the damaged equipment and to render harmless the explosives. The vessel was then taken in tow by the *Omaha* and brought eventually to the port of San Juan, Puerto Rico, where a libel for salvage was filed against her and her cargo on behalf of the *Omaha* and her officers and crew. Having determined that the Hamburg American Line was the owner of the vessel, the Custodian by his Vesting Order No. 52, issued July 22, 1942, vested in himself all right, title and interest of the line in the vessel as well as in its cargo. The Custodian then moved his own substitution in the place of Hamburg American Line, claimant in the libel action.

The court opened a default taken against the Hamburg American Line and refused to dismiss the proceeding as *moot* upon the contention that the vesting removed the vessel and its cargo from the control of the Court. Concerning the petition of the Custodian for intervention, the Court said:

"The petition of the Alien Property Custodian should be granted insofar as his intervention as a party in this case is concerned. He is entitled to receive and hold for the benefit of the United States any claim for compensation or other claim which claimant may have for the use of the ship *Odenwald* or against the proceeds of the sale of its cargo. Insofar as the petition asks that the Alien Property Custodian be substituted for the claimant in all respects, it should be denied. This denial does not in any way restrict authority of the Maritime Commission, the Defense Supplies Corporation or the Alien Property Custodian in the full and complete use and control of the ship and the use of its cargo or proceeds thereof."¹⁴

The court found the Custodian to be vested with all right of the Hamburg American Line in and to the vessel and granted a motion for a stay of proceedings upon the substance of the matter during the continuance of the war.

¹⁴ See American Maritime Cases (1942 A. M. C. 1623). The above quotation is from p. 1627.

Activities in Latin America

In cooperation with other agencies of the United States Government, the Office of Alien Property Custodian has participated in a program designed to assist various Latin American Governments in their efforts to control or replace Axis commercial concerns, particularly in the drug and dyestuff fields. Other participating agencies have been the Department of State, Department of Justice, Foreign Funds Control of the Treasury Department, Office of the Coordinator of Inter-American Affairs, and Foreign Economic Administration. This program has been known as the Replacement Program. It has been carried out in conjunction with the administration of the Proclaimed List and other interagency economic warfare activities for the primary purpose of eliminating powerful Axis interests from this hemisphere. The program has been intended not only as a temporary wartime measure, but also as a part of a long-range plan for developing industries within the affected countries to the extent found economically feasible. The direct participation of the Office of Alien Property Custodian in this program has been terminated, although business enterprises controlled by this Office are continuing their activities initiated under the program.

In addition to its participation in the Replacement Program, the Office has engaged in other activities in Latin America—to a more limited extent—by reason of the ownership of property in that area by enterprises under the control of the Custodian.

REPLACEMENT PROGRAM

Origin of the Program

At the Third Meeting of Ministers of Foreign Affairs held in January 1942, at Rio de Janeiro, the American republics jointly declared their determination "to cut off for the duration of the present hemispheric emergency all commercial and financial intercourse" between the Western Hemisphere and the Axis nations, and to institute internal controls "to eliminate all other financial and commercial activities prejudicial to the welfare and security of the American Republics." Representatives of the United States urged the adoption of collective action against the commercial enterprises which were the spearhead of Axis penetration.

The Latin American republics were faced with a serious problem in dealing with enemy-controlled business enterprises. Axis firms were dominant in the fields of drugs and dyestuffs. The importance of drugs to the national health is self-evident; dyestuffs are important to the economies of most Latin American countries because the largest industry in many of these countries, after agriculture and mining, is the textile industry, whose successful operation is dependent upon a supply of dyestuffs. It is

a well-established fact that the firms which supplied these needs, mainly well-known German concerns, were the nucleus of the Axis' fifth column in Latin America. Thus, though it was desirable to eliminate this subversive influence it was recognized that precipitous vesting and removal of Axis personnel would result in serious detriment to the public health and dislocation of the internal economies of these countries. Realizing this, the representative of the United States at the aforementioned meeting at Rio de Janeiro made the following offer of assistance to those countries which would institute strong internal controls:

"The Government of the United States is prepared to cooperate whole-heartedly with the other American Republics in handling the problems arising out of these economic warfare measures. It stands prepared to render financial and technical assistance, where needed, to alleviate injury to the domestic economy of any of the American Republics which result from the control and curbing of alien economic activities inimical to our common defense."

Participation of the Office of Alien Property Custodian

In accordance with this statement, the Government of the United States offered the assistance of various agencies in carrying out the work of replacing enemy commercial interests in Latin America and establishing healthy commercial relationships with firms in the United States in the drug and dyestuff fields. The Office of Alien Property Custodian, in cooperation with other Federal Agencies, has assisted in a number of ways. That this Office should have been called upon to render such assistance was natural for two reasons.

For one thing, the Office was in possession of an important body of experience in administering alien property in World Wars I and II. This experience has been made freely available to other American republics in working out common problems of hemispheric security as they relate to the handling of alien property and the difficulties arising therefrom. In this connection, the Office of Alien Property Custodian from time to time has made available to other American republics not only the experience gained in two wars, but also a considerable amount of the documentary matter which has been developed in this country in dealing with alien property matters, such as copies of statutes, regulations, forms, orders and procedures.

In the second place this Office has under its control former enemy companies in the United States, now thoroughly Americanized, whose products and processes are similar to those of Axis firms in Latin America. Using them, it has been in a position to aid in providing, within wartime limitations, essential supplies and technical assistance to those countries which have taken positive measures to nationalize enemy properties within their borders. However, it should be emphasized that this Office has done nothing to advance the interests of the individual companies under its control over those of comparable American concerns in the same field. Every effort has been made to encourage all qualified firms to develop lasting ties with those former Axis companies in the other American republics which have been divested of enemy control.

At the invitation of various Latin American countries, transmitted to the Office of Alien Property Custodian through the respective embassies and the Department of State, the Office has sent representatives from time to time to a number of these countries. Such visits were made where it appeared that the facilities of the Custodian's Office might be employed to aid in working out problems of hemispheric security incident to the handling

of enemy property, and, more particularly, where it appeared that the solution of such problems might be brought about by working out a supply contract between American enterprises and particular former Axis firms taken over by the Government in question.

OTHER ACTIVITIES IN LATIN AMERICA

Other activities of the Office of Alien Property Custodian in Latin America have been occasioned by the ownership of property in Latin American countries by enterprises controlled by the Custodian. The most important example of such activities, the sale of the assets of Central American Plantations Corp. to the Government of Guatemala as a means of assuring prompt development of the quinine obtainable from the important cinchona plantations owned by this enterprise, is discussed in detail in the *Annual Report* of this Office for the period ending June 30, 1943 (pp. 67-68). The Government of Guatemala has expressed its appreciation of the cooperation of the Custodian's representatives who participated in the negotiations.

Organization

The organization of the Office of Alien Property Custodian is described in the first *Annual Report* of the Office (pp. 79-86), with a discussion of the activities of the several divisions. This discussion is not repeated in the present chapter, which is devoted to a description of the changes during the past year and to the presentation of a condensed organizational chart accompanied by a list of the divisions, sections and other major administrative units of the Office as of June 30, 1944.

CHANGES IN THE OFFICE OF ALIEN PROPERTY CUSTODIAN

Change of Custodian

After serving as Custodian from the date of establishment of the Office on March 11, 1942, Mr. Leo T. Crowley tendered his resignation to the President on February 11, 1944. This resignation took effect on March 27, when Mr. Crowley was succeeded by Mr. James E. Markham, who had served as Deputy Alien Property Custodian since March 19, 1942. Mr. Francis J. McNamara, formerly Assistant to the Alien Property Custodian, succeeded Mr. Markham as Deputy Custodian.

Changes in Organization

A number of changes and developments in the organizational structure of the Office took place during the period July 1, 1943, to June 30, 1944.

ECONOMIC ADVISOR.—The functions of the Economic Advisor to the Custodian were assigned to the Research Section of the Division of Investigation and Research.

VESTED PROPERTY CLAIMS COMMITTEE.—The staff of the Vested Property Claims Committee was set up on July 22, 1943. The work of this tribunal is discussed in Ch. XII, "Claims and Suits," pp. 141-142.

HAWAIIAN OFFICE.—On September 10, 1943, the Alien Property Custodian formally established a Hawaiian branch of this Office. Although there had been a representative of this Office in the Hawaiian Islands for some time before September 1943, there had not been a fully equipped branch of this agency in the Territory. The Hawaiian Office has been given more autonomy than branches in cities of the continental United States as a result of the greater distance from Washington and the peculiar problems of alien property control in the Hawaiian Islands.

Managers of branches within the continental United States report to the chiefs of the different divisions, the manager of the Hawaiian Office reports directly to the Office of the Custodian. Another characteristic of the Hawaiian Office arises from the fact that immediately after Pearl Harbor certain enemy banks in the Hawaiian Islands were closed and placed in liquidation before the Office of Alien Property Custodian had been established or had taken any action with reference to the property.

After the Custodian vested the property, certain of the personnel already engaged in the liquidation of the banks were retained as employees of this Office. They remain on the pay roll of the banks, but provision has been made for the banks to be reimbursed for their salaries by the Office of Alien Property Custodian.

OFFICE OF THE GENERAL COUNSEL AND OFFICE OF THE SOLICITOR.—At the time of the last *Annual Report* the legal staff of the Office of Alien Property Custodian was divided into two divisions, the Office of the Solicitor, with headquarters in Chicago, and the Office of the General Counsel, located in Washington. A basic consideration in the establishment of the separate Solicitor's Office had been the necessity for a fully equipped legal division, easily accessible to the Division of Business Operations and the Division of Liquidation, both in Chicago, to assist in the initial phases of the work of restaffing, administering, operating and disposing of business enterprises. After the initial phase of this work had been completed and after the decision had been reached to move the major components of the Chicago Office to New York, which is more easily accessible to Washington, it was concluded that administrative efficiency would be enhanced by the absorption of the Solicitor's functions into the functions of the General Counsel. The change was inaugurated on March 1, 1944.

DIVISION OF BUSINESS OPERATIONS AND DIVISION OF LIQUIDATION.—Also as of March 1, 1944, the Division of Business Operations and the Division of Liquidation were merged in the interests of administrative efficiency. It was felt that economies in administration could be achieved through the merger of the two divisions.

DIVISION OF CHEMICALS, PHARMACEUTICALS AND SPECIAL SERVICES.—At the end of the fiscal year the Division of Chemicals, Pharmaceuticals and Special Services began to wind up its affairs. (See Ch. XIII, "Activities in Latin America.")

Transfer of Offices From Chicago to New York

As investigation and vesting advanced, it became more and more clear that the great bulk of vestible property and the major problems connected with its administration centered around the metropolitan New York area and, to a lesser degree, in and around the cities on the Pacific coast and in Hawaii. In view of these facts it was determined to decrease the portion of the agency's activities carried on in the Chicago office—an office which had been established in response to the need for decentralizing government activities from Washington, D. C. Difficulties of recruiting additional personnel in Chicago had resulted in backlogs of work which, it was believed, could best be overcome by the increased efficiency inherent in combining operations of two locations into one. Consideration was given to moving the activities to Washington but continued pressure on housing and recruitment in Washington dictated that the shift be to New York, where a generally easier personnel situation was reported to prevail. The savings in rent and communication and the possibility of consolidating certain positions offered economies which soon would be materially in excess of the costs of moving.

Effective March 1, 1944, headquarters of the Division of Business Operations and Liquidation were moved from Chicago to New York. The increased efficiency and economy of localizing supervision and administration of vested businesses and other property in the area where the properties are situated has amply justified the move.

322899

In order to bring the operations of the Comptroller's Division into closer contact with the other divisions in New York and in Washington, the operations of the Comptroller's Division and of the Custody and Clearance Section of the Property Division were also moved from Chicago to New York, in June 1944.

REDUCTION IN FLOOR SPACE USED BY THE OFFICE.—On March 1, 1944, the Office of Alien Property Custodian occupied a total of 167,554 square feet of floor space in New York, Chicago, San Francisco, Los Angeles and Washington. By moving the Comptroller's Division and the Division of Business Operations and Liquidation from the Chicago Office to New York, the Office saved a total of 23,978 square feet of floor space, or 14 percent of the total space formerly occupied. As a result, on July 1, 1944, this Office occupied a total of only 143,576 square feet of floor space. Of this total, 26,633 square feet was vault or warehouse space, and the remainder, 116,943 square feet, was office space.

PRESENT ORGANIZATION OF THE OFFICE

The accompanying organization chart (Chart 5) shows the major components of the Office of Alien Property Custodian as of June 30, 1944. The organization chart includes the Executive Committee, which is omitted from the two lists below because it is a body composed of officials of the different divisions and has no employees of its own. The following list shows the number of employees of each of the major administrative units in June 1944:

Administrative unit	Number of employees June 30, 1944
Office of the Custodian	10
Office of the Executive Officer	3
Office of the Secretary	91
Office of the General Counsel	79
Comptroller's Division	96
Vested Property Claims Committee	7
Division of Investigation and Research	¹ 203
Division of Business Operations and Liquidation	101
Property Division	135
Division of Patent Administration	¹ 120
Division of Chemicals, Pharmaceuticals and Special Services	10
Manager of the New York Office	² 37
Manager of the San Francisco Office	² 5
Total	897

LIST OF DIVISIONS AND SECTIONS.—The following is a complete list of the divisions and sections and equivalent units of the Office of Alien Property Custodian on June 30, 1944. Before the end of the fiscal year the decision was reached to make certain changes which were put into effect as of July 1, 1944. The list is given as of June 1944, and the changes are shown by footnotes.¹ The only important changes were those in the Division of Investigation and Research and the Division of Patent Administration.

¹ As a result of the reorganization described below, the number of employees of the Division of Investigation and Research fell to 163 on July 1, and the employees of the Division of Patent Administration increased to 149.

² Personnel who are attached to the Managers of the New York and San Francisco Offices and are not assigned to any division are indicated separately. Other personnel in these offices are counted as members of the appropriate divisions.

Office of Alien Property Custodian—June 30, 1944

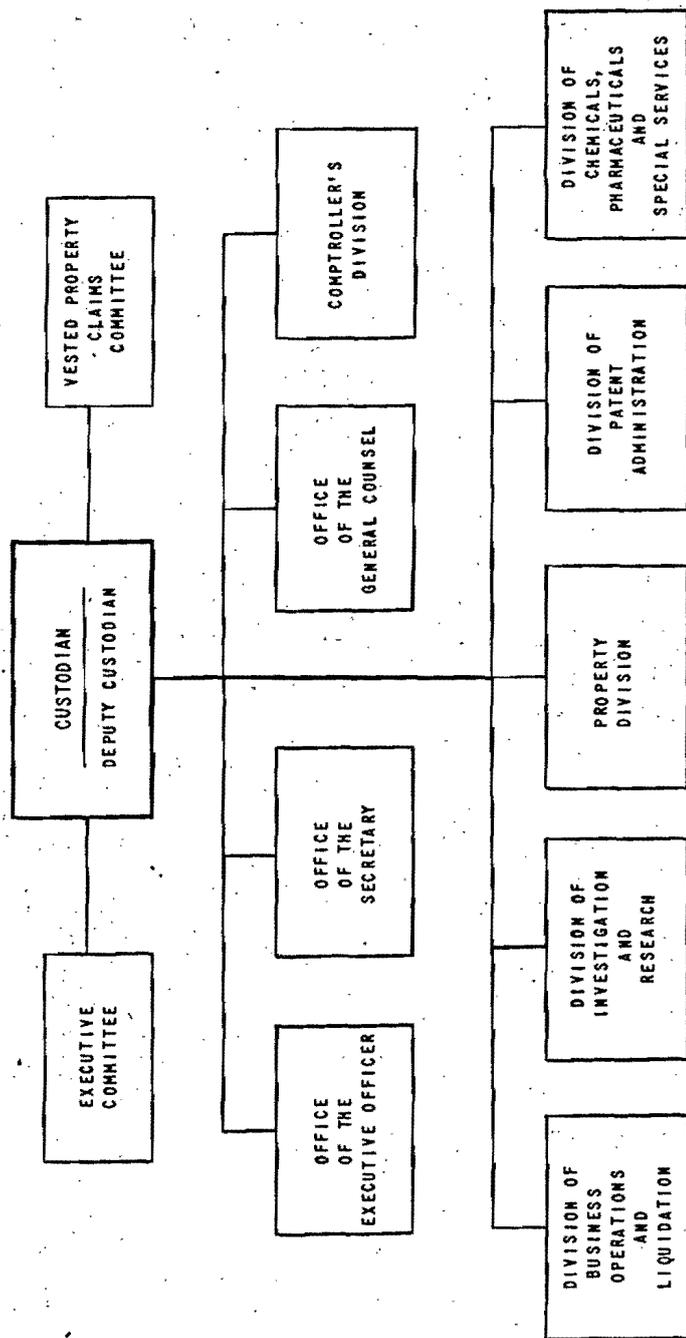


CHART 5.—Organization Chart

Office of Alien Property Custodian as of June 30, 1944

<i>Office of the Custodian</i>	Office of the Custodian Office of the Deputy Custodian
<i>Office of the Executive Officer</i>	
<i>Office of the Secretary</i> ³	Special Service Section Records, Mail and Files Section
<i>Office of the General Counsel</i>	Research and Opinion Section Claims Section Review and Litigation Section Legislative Section ⁴ Finance and Interpretation Section Business Operations Section Liquidation Section Real Estate Section Tax Section Corporate Owned Patent Section
<i>Comptroller's Division</i>	Audit and Analysis Section Accounts Section Service Section
<i>Vested Property Claims Committee</i>	
<i>Division of Investigation and Research</i> ⁵	Business Enterprise Section Patent Section Real and Personal Property Section Research Section
<i>Division of Business Operations and Liquidation</i>	Liquidation Section Business Enterprise Section Real Estate Section Nonenemy Enterprise Section
<i>Property Division</i>	Estates and Trusts Section Custody and Clearance Section Depository Unit Internee Section World War I Property Section

³ Four units in the Office of the Secretary are not attached to any section. They are the Liaison Unit, Agenda and Distribution Unit, Forms and Regulations Unit, and License and Authorization Unit.

⁴ On July 1, 1944, this section was succeeded by the Legislative and Patent Problems Section.

⁵ Since July 1, 1944, the Division of Investigation and Research has been composed of a Research Section and an Investigation Section. The latter succeeded the Business Enterprise Section and Real and Personal Property Section. The Patent Section was transferred to the Division of Patent Administration, where its functions were redistributed.

*Division of Patent Administration*⁶

Prosecution Section
Licensing Section
Corporate-Owned Patents Section
Trade-Mark Section
Copyright Section
Patent Use and Development Section
War Production Section⁷

*Division of Chemicals, Pharmaceuticals and Special Services*⁸

ADMINISTRATIVE SERVICES FURNISHED BY OTHER AGENCIES.—When the Office of Alien Property Custodian was established in the Office of Emergency Management, arrangements were made, in cooperation with the Bureau of the Budget, under which the Federal Deposit Insurance Corporation performs for the Office of Alien Property Custodian various of the administrative services which would otherwise be performed by the Office of Emergency Management. The latter agency still provides this Office with official mail-pick-up and delivery and tie line telemeter service from Washington to the Pacific coast. The Federal Deposit Insurance Corporation supplies the Custodian with personnel and pay roll service, supply procurement, space procurement and allocation, messenger service in Washington, duplicating service in the Chicago and Washington offices, long distance telephone service between Chicago and New York, and telemeter service between Washington and Chicago. This arrangement has proved to be a contribution to economy and administrative efficiency.

GEOGRAPHICAL DISTRIBUTION OF PERSONNEL.—The geographical distribution of the personnel of the Office of Alien Property Custodian as of June 30, 1944, is as follows:

Washington, D. C.	382
New York	337
Chicago	108
San Francisco	42
Miscellaneous field within the continental United States ⁹	15
Hawaii	13
Total	897

The number of employees in Chicago includes many persons on terminal leave who did not wish to transfer to the New York Office.

REDUCTION IN TOTAL NUMBER OF EMPLOYEES.—The total number of employees on duty in the Office of Alien Property Custodian had increased rapidly after the establishment of the Office to a peak of 1,278 in February 1943. Since that time there has been a steady decline in the total number of employees to 1,070 in June 1943, and 897 in June 1944, a decrease of 173 in the past year and of 381 from the peak. Thus, the staff of June 30, 1944, was 30 percent smaller than a year and a half earlier.

It may be possible to continue to reduce personnel for a time. The work of investigating and assuming control of property is well advanced and the staff of the Division of Investigation and Research is being correspondingly

⁶ On July 1, 1944, two new sections, the Patent Contracts Section and Foreign Interest Analysis Section were created.

⁷ This section was abolished on July 1, 1944.

⁸ This division was abolished as of June 30, 1944.

⁹ Includes personnel stationed at Dallas, Los Angeles, Boston and Portland, Oreg.

322901

reduced. The progress of the work of selling and liquidating controlled property may be expected to bring about a reduction in staff, though not in the immediate future. The downward trend in the number of employees on duty in the Office is apt to be interrupted, however, by the work of making a final disposition of controlled property after the war.

Finances.

During the fiscal year 1944, the Alien Property Custodian incurred administrative expenses of \$4,808,000. These administrative expenses do not include direct expenses related to vested property. The funds with which the Custodian defrayed the administrative expenditures were obtained from the operations of this Office and by transfers from vested property and other funds.

MEANS OF FINANCING

Legal Provisions for Financing the Office Through June 30, 1944

EXECUTIVE ORDER NO. 9142.—In order to provide for defraying the expenses of the Office of Alien Property Custodian the President issued Executive Order No. 9142, April 21, 1942, authorizing the Custodian to employ the administrative expense fund left over from the First World War custodianship. The Order provided that:

“All administrative or general or other expenses of the Office of the Alien Property Custodian in the administration of the Trading with the Enemy Act, as amended, including the administration of Executive Order No. 9095, may be paid out of any funds or other property transferred to the Alien Property Custodian hereunder, whether or not such expenses relate to the property transferred hereunder, or were incurred before or after March 11, 1942.”

EXECUTIVE ORDER NO. 9325.—Subsequently in Executive Order No. 9325, issued April 7, 1943, the Custodian was authorized to defray expenses by the use of funds under control of the Office. This was similar to the procedure provided in the 1923 amendment of the Trading with the Enemy Act for the Custodian in World War I. Executive Order No. 9325 provided that:

“The Alien Property Custodian is authorized to retain, allocate and recover as a charge against any specific property or any other property of which the former owner of the specific property was divested, expenses attributable to such specific property with respect to which he has exercised or may hereafter exercise any power heretofore or hereafter conferred upon him. In addition to such expenses, the Alien Property Custodian is authorized to retain, allocate and recover at such time or times as he may deem practicable, as a charge against money or property in his custody or under his control, such amounts as may be necessary in connection with the general administrative expenses of the Office of Alien Property Custodian which have been or may be paid and which are not practicably allocable to a specific property.”

Means of Financing Used Through June 30, 1944

The administrative expenses of the Office of Alien Property Custodian since its inception have been met from three major sources:

1. the expense fund made available from World War I;
2. transfers and recoveries from World War II vested property funds;
3. miscellaneous receipts accruing from activities of the Office.

Table 32 indicates the amounts which have been obtained from these sources during the period April 21, 1942, through June 30, 1944, as well as the administrative expenses for that period.

Table 32.—MEANS OF FINANCING AND ADMINISTRATIVE EXPENSES FOR PERIOD APRIL 21, 1942 TO JUNE 30, 1944

	April 21, 1942 to June 30, 1943	July 1, 1943 to June 30, 1944	Total April 21, 1942 to June 30, 1944
MEANS OF FINANCING			
Funds made available by Executive Order 9142 transferring certain functions, property and personnel from the Department of Justice to the Custodian.....	\$4,083,089		
Less: Amount reserved for World War I expenses.....	125,000		
	\$3,938,089		\$3,938,089
Funds made available by Executive Order 9325: ¹ Recovered directly from enterprises and other properties for expenses incurred for those properties.....		\$77,208	77,208
Transferred from Vested Property Funds.....	443,707		
Add: Adjustment in 1944 on account of reserve for World War I expenses.....	125,000		
	568,707	4,469,740	5,038,447
Funds received from sale of patent catalogues, license fees, and other miscellaneous receipts.....	24,566	120,528	151,094
Funds received from Republication Program.....		134,568	134,568
Total.....	4,531,362	4,808,044	9,339,406
ADMINISTRATIVE EXPENSES			
Personal services.....	2,908,617	3,310,628	6,219,245
Travel.....	142,354	101,647	244,001
Transportation of things.....	20,711	32,407	53,118
Communication services.....	62,724	59,844	122,568
Rent and utilities.....	307,264	327,243	634,507
Printing and binding.....	48,292	222,604	270,896
Other contractual services.....	733,278	690,907	1,424,185
Supplies and materials.....	58,579	20,882	79,461
Equipment.....	249,543	41,782	291,325
Total.....	4,531,362	4,808,044	9,339,406

¹ The Custodian is authorized by Executive Order 9325 to pay out of any funds lawfully in his custody or under his control all necessary expenses incurred by the office.

² The total amount transferred was \$5,100,000. The amount of \$5,038,447 shown above represents only that portion of the transferred funds needed to cover administrative expenses to June 30, 1944. The difference of \$61,553 is reserved for expenses subsequent to June 30, 1944.

1. **FUNDS MADE AVAILABLE FROM WORLD WAR I.**—When Congress created the Office of Alien Property Custodian under the Trading with the Enemy Act of 1917, it made an appropriation of public money to meet the expenses of the Office. For several years thereafter the salaries and expenses of the Office were paid from money appropriated for that purpose. In 1921 the Custodian began the practice of meeting part of the expenses of the Office by deductions from the funds held in trust. The additional expense caused by the return of property under the Winslow Act was similarly met from a fund created by deductions from trust funds. After 1927 no further appropriations were requested and the Office became completely self-sustaining. The percentage deducted from the trusts to meet expenses varied until 1934. The following scale was adopted and subsequently ratified by Congress by an amendment to section 24 approved March 28, 1934: 2 percent on the collection of any income; 2 percent on the return of any monies or properties or income therefrom. The remainder of this fund, approximately four million dollars, was made available to the new Office of Alien Property Custodian in 1942 by Executive Order No. 9142.

2. **TRANSFERS AND RECOVERIES FROM VESTED PROPERTY FUNDS.**—During the fiscal year 1944 most of the administrative expenses of the Office of Alien Property Custodian, namely \$4,470,000 out of the total of \$4,808,000, have been recovered by transfers from vested property funds. Another \$77,000 has been recovered from the specific business enterprises and other properties in whose behalf the expenses were originally incurred.

3. **MISCELLANEOUS RECEIPTS.**—The remainder of the administrative expenses in the fiscal year 1944 have been met out of the miscellaneous receipts. These sums include \$135,000 received for the sale of republished foreign scientific material. These receipts constitute a recovery of certain outlays for printing and binding. Almost \$110,000 of the remaining \$127,000 has been received for the sale of patent catalogues and as license fees for patents and copyrights.

ADMINISTRATIVE EXPENDITURES

Since the creation of the Office, the Custodian has spent \$9,339,000. As stated above, of this total, \$4,808,000 was spent during the fiscal year 1944. An examination of Table 32 indicates that three groups of expenses, namely, personal services, contractual services, and rents and utilities, constituted approximately 90 percent of all outlays of this Office for the fiscal year 1944.

Economic Warfare and Costs

The costs of administering the Office of Alien Property Custodian have been determined by the character of the functions which the Office has performed. The Office has been concerned with the positive control of productive assets: freeing them from the control of enemies and insuring that wherever possible they are utilized as functioning parts of our economic system. The Office has also been concerned with the control of certain assets belonging to nationals of friendly countries overrun by the enemy.

The investigation necessary to discover control or beneficial ownership of property by the enemy, while protecting legitimate American and non-enemy interests, has been difficult and therefore expensive owing to a maze of complicated arrangements which conceal or cloak beneficial ownership. (See especially Ch. IV, "Business Enterprises: Investigation," pp. 28-29.)

The administration of the patent interests of nationals of enemy and enemy-occupied countries vested in the Custodian—the largest pool of patents held by any single owner in this country—has required a considerable organization, staffed by skilled personnel. This Office has brought the patents to the attention of American industry by an active promotion program; has searched the patents to assure users of clear title; has prosecuted pending patent applications; and has made available information of great value for the war effort. (See Ch. VIII, "Patents.")

In court or administrative actions and proceedings this Office has represented persons within enemy and enemy-occupied countries. (See Ch. XI, "Property under Judicial or Administrative Supervision.") According to section 5 of Executive Order No. 9193, the Custodian, in such proceedings, "may vest an amount of such property equal to the costs and expenses incurred." As of the close of the fiscal year 1944, such vestings have not yet been made, but the expenses incurred will eventually be recovered in this manner.

322904

Reasons of hemispheric security made it desirable to cooperate with other Government departments in undertaking certain activities in Latin America; notably this Office has assisted the republics in the introduction of controls of enemy property and in the replacement of former Axis organizations. (See Ch. XIII, "Activities in Latin America.")

Undertakings, of which the above are illustrative, require an administrative apparatus in the Office of Alien Property Custodian. The expenditures for it must necessarily be evaluated on the basis of the success of the program in eradicating enemy control and in stimulating war production.

Comparison of Expenditures, Fiscal Years 1943 and 1944

Expenditures for the fiscal year 1944, were somewhat higher than those for the preceding year. The net increase has occurred primarily as a result of an increase in two items: personal services and printing and binding.

The increase in the cost of personal services took place in the face of a reduction in the number of employees. It is explained by the fact that, when personnel left for military service, terminal leave payments continued for a while after salary payments to replacement personnel had started. Moreover, it was found that a smaller but more highly qualified staff contributed to efficiency of administration.

The increased expenditures for printing and binding are in large part attributable to the cost of republishing foreign scientific material. These outlays are recovered later in part or in full through sales. The income from such sales has been mentioned earlier and is shown in Table 32.

REVIEW AND AUDIT

In compliance with Executive Order No. 9325 no administrative expenses have been incurred by the Office of Alien Property Custodian without the review and approval of the Bureau of the Budget.

In February 1944, the Custodian requested the Comptroller General of the United States to make a complete audit of the Office of Alien Property Custodian. It was the Comptroller General's opinion, however, that since this Office was financed from funds under the control of the Custodian, the funds and financial transactions of the Office of Alien Property Custodian were not within the Comptroller General's jurisdiction.

In accordance with the Custodian's policy of having a periodic independent audit, the accounts of the Office were audited by Arthur Andersen & Co., certified public accountants. Their report appears on the adjoining page.

LEGISLATION AFFECTING FINANCING

On June 27, 1944, Congress enacted the Independent Offices Appropriation Bill (Public Law 358). Section 213 of this Act provided as follows:¹

"After January 1, 1945, no part of any appropriation or fund made available by this or any other Act shall be allocated or made available to or used to pay expenses of, any agency * * * after such agency * * * has been in existence for more than one year if the Congress has not appropriated any money specifically for such agency * * * or specifically authorized the expenditure of funds by it * * *"

¹ On December 22, 1944, another appropriation bill was passed by Congress (Public Law 529). It authorized the Alien Property Custodian to pay out of any funds or other property or interest vested in him or transferred to him all necessary expenses incurred by his Office. After June 1945, however, obligations and expenses might not be incurred except in accordance with further annual authorizations by Congress.

ARTHUR ANDERSEN & CO.

67 WALL STREET, NEW YORK 5.

Mr. JAMES E. MARKHAM,
Alien Property Custodian,
Washington, D. C.

DEAR SIR: We have made an examination of the general accounts maintained by the Office of Alien Property Custodian for the purpose of controlling vested assets and recording accountability therefor, for the period from June 30, 1943, to March 31, 1944.

In connection with this examination, we have reviewed the system of internal control and the accounting procedures and have examined or tested accounting records and other supporting evidence, by methods and to the extent we deemed appropriate. Our examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which we considered necessary. Such examination included a test-comparison of assets recorded at principal balances or nominal amounts, with the vesting orders issued therefor during the period; test-check of acknowledgments of vestings of real estate, patents, copyrights and trademarks; test-check and confirmation of recorded cash receipts; test-examination of accounts and vouchers covering administrative expenses and other disbursements; reconciliation and confirmation of bank accounts; count of securities and personality in the possession of employees in offices of the Custodian; and confirmation of vested assets in the possession of others at March 31, 1944. We had previously made a similar examination for the period from March 11, 1942, to June 30, 1943.

To March 31, 1944, the Office of the Alien Property Custodian had issued 3,452 vesting orders. Of these, 1,060 vestings had not been recorded in the accounts at March 31, 1944. Since March 31, 1944, 1,035 of such vestings have been recorded, and to these vestings we applied the same audit procedures as were followed in respect of vestings recorded at March 31, 1944. During the course of this examination we traced to the accounts the recordings of vestings which had been issued prior to June 30, 1943, but were not recorded at that date, or obtained explanations where not recorded.

In connection with our examination as of March 31, 1944, we reviewed the procedures followed in disposing of vested assets as to compliance with the policies set forth in regulations governing such disposals.

The accounting records of many of the enterprises vested (corporations, partnerships, sole proprietorships, etc.), both in operation and in course of liquidation, are maintained in branch offices of the Alien Property Custodian. We have reviewed the available accounting records of enterprises so maintained, except for those in the Alien Property Custodian's Honolulu office. Our review included the reconciliation and confirmation of bank accounts, count and confirmation of securities held in the United States, and review of major disposals of assets (other than sales made in the regular course of business) since dates of vesting, but we did not audit the accounts of such enterprises. With the exception of enterprises in various stages of liquidation whose aggregate assets were relatively minor in amount, and of a few enterprises not under the exclusive control of the Alien Property Custodian, the accounts of the enterprises, including those whose accounting records are maintained by their own personnel, have been examined by independent public accountants at, and/or since, dates of vesting, or arrangements for examinations are being consummated. Reports of the independent public accountants, submitted for our inspection, indicate that in many instances such accountants either did not express an opinion, or gave a highly-qualified opinion, as to the financial condition of such enterprises, because of inadequacy of available records or inability to confirm accounts with foreign interests.

Subject to the comments in the preceding paragraph, in our opinion, the exceptions disclosed by our examination as of March 31, 1944 were not relatively significant.

(s) ARTHUR ANDERSEN & Co.

NEW YORK, N. Y., December 19, 1944.

322905

Prior to the passage of Public Law 358 the Custodian himself had recommended legislative proposals which included a provision for the payment of expenses. These proposals were introduced (H. R. 4840; S. 1940) in May 1944, and subsequently amended and reintroduced as H. R. 5031, in June 1944. In section 35 of these bills the Custodian, together with the Attorney General, had already brought to the attention of the Congress the matter of annual Congressional appropriations for the expenses of the Office of Alien Property Custodian after June 30, 1945.

FINAL ALLOCATION OF THE EXPENSES OF THE OFFICE OF ALIEN PROPERTY CUSTODIAN

Preceding sections have described the means which were employed to finance the expenses of the Office of Alien Property Custodian through June 1944 and the proposals and legislation for future financing. That the major portion of total expenses has been met out of property held by the Custodian does not imply that a final allocation of these expenses has been made to the accounts of the persons whose interests in property the Custodian has vested, nor does it preclude the possibility that Congress might eventually appropriate funds for the payment of certain general expenditures now being financed by the Custodian from vested property funds.

Distinctions may be drawn among the following three types of expenses incurred by the Office of Alien Property Custodian:

1. Expenses directly related to the protection, operation, maintenance, or disposition of particular property. (These expenses are charged directly to vested interest accounts and are not considered administrative expenses of the Office.)

2. Specific administrative expense of performing the regulatory functions of the Office in dealing with a particular property.

3. General administrative expense of performing the regulatory functions of the Office not directly related to dealing with a particular property. (The latter two constitute the general administrative expenses of the Office.)

As of June 30, 1944, no decision has been reached concerning the allocation of all expenses. It may not be feasible to reach a final decision on the allocation of most administrative expenses of the Office until after the war or until a decision has been made by the Congress concerning the final disposition of vested property. (See discussion in Ch. I, "Powers and Objectives," pp. 3-4.)

Meanwhile the accounts of the Office of Alien Property Custodian have been kept in a way which will permit the allocation of expenses in whatever manner is eventually deemed most appropriate. The Office has already allocated to specific pieces of property certain expenses directly incurred in administering them. The allocation of general administrative expenses cannot be effected until the work of the Office is far enough advanced so that both the total amount of property vested and total expenses are known or can be approximated. If no property is returned, it may be unnecessary to allocate general administrative expenses of this Office to specific items of vested property. If any categories of vested property are returned to the former enemy owners, it will probably be decided to allocate all expenditures. The records of the Office of Alien Property Custodian will make it possible to perform the allocation, if the Congress so directs.

EXHIBIT A

List of Vesting Orders Issued by the Office of Alien Property Custodian, July 1, 1943 to June 30, 1944

NOTE: This list includes all vesting orders, and amendments and supplements thereto, issued by the Office of Alien Property Custodian from July 1, 1943 to June 30, 1944, and published in the Federal Register. Amendments and supplements are cited immediately after the respective orders. In the column "Federal Register Citation" are given volume and page references to the publication of the orders. The Federal Register gives for each order the dates of signing, filing and publishing, and the complete text.

Vesting order No.	Summary description of property vested	Federal Register citation
1759	Copyright interests of certain Italian nationals in motion picture film.....	8-15391
1760	Copyright interests of certain Japanese nationals in motion picture film.....	8-15393
1761	Certain personal property owned by Anna Schmitt.....	8-10834
1762	Certain personal property owned by the Tatsumi Engineering Co., Ltd.....	8-11493
1763	75 shares of the common capital stock of the Central Mining & Securities Corporation.....	8-11493
1764	2,751 shares of the common capital stock of Iwata Trading Co.....	8-11185
1765	All property of the German American Vocational League, Inc.....	8-11494
1766	All rights of Roland Kommandit Gesellschaft, G. m. b. H. in the debts of the American Felsol Co.....	8-10035
1767	Certain personal property owned by Thea Sternheim.....	8-10835
1768	Cash, \$6,065.52, distributable to Theodor Schumacher and others under the estate of Mary Albers.....	8-10035
1769	Cash, \$225.50, distributable to Mrs. Hedwig Weidman under the estate of Anna Baessler.....	8-11035
1770	Cash, \$8,339.04, distributable to Alexander Fordor and Lidia Fordor Nagy under the estate of Stephen Benes.....	8-10036
1771	Amendment.....	8-14059
1772	All rights of the heirs of Natalia Cantale in her estate.....	8-10036
1773	All rights of Lucia Carrera and 2 others in the estate of Florentino Carrera.....	8-10037
1774	All rights of Catherine Etten Hens and others in the estate of Joseph Etten.....	8-10309
1775	Cash, \$1,031.07, distributable to Malvina Lefkowitz and 2 others under the estate of Nathaniel E. Friedman.....	8-10037
1776	Cash, \$597.69, distributable to Margarethe Schubert and Antonie Zeller under the estate of Michael F. Girten.....	8-10038
1777	Cash, \$150, distributable to Peter Rippen and Gesine Helmke under the estate of Emma Juliane Helmke.....	8-10038
1778	Cash, \$792.40, distributable to Ida Hemmerdinger and Bertha Sternfeld under the estate of Adolph Igersheimer.....	8-10038
1779	All rights of Martha Pohl and others in the estate of Armand Klesse.....	8-10039
1780	Cash, \$211.58, distributable to Filomena Lembo under the estate of Pitro Lembo.....	8-10039
1781	All rights of Mrs. Elise Mollitor Schmidt and others in the estate of Alfreda Johanna Eichholz Mollitor.....	8-10039
1782	Cash, \$809.38, distributable to Fedora Angeloni Mugnaini and Maria Grazia Mugnaini under the estate of Giuseppe Mugnaini.....	8-10040
1783	Cash, \$714.14, distributable to Joseph Neuhuetler and others under the estate of Joseph Neuhuetler.....	8-10040
1784	Cash, \$1,480.78, distributable to Hans Felsog under the estate of Katho Pospischil.....	8-10041
1785	Cash, \$1,353.76, distributable to Karl Schaefer and others under the estate of John Gabriel Schaefer.....	8-10041
1786	All rights of General Radiological, Ltd. in the debts of Adianco X-Ray Corporation.....	8-10041
1787	Certain patents; certain patent applications; and all rights of I. G. Farbenindustrie, A. G., in a contract with Walter H. Duisberg, relating to a patent.....	8-10375
1788	All rights of Margaret Kappel and Alma Kappel in the estate of Margareta Alber.....	8-10042
1789	All rights of John Baurle and others in the trust created under the will of Elizabeth B. Amer.....	8-10042
1790	All rights of Marie Diegelmann and Walter Mugge in the estate of Bertha Berger.....	8-10043
1791	All rights of Nicolina Capoccianno and 2 others in the estate of John Capoccianno.....	8-10043
1792	All rights of Queirolo Dosolina Cuneo and 2 others in the trust estate created under the will of Vittorio Cuneo.....	8-10043
1793	All rights of Count Anton Sigray and others in the estate on Margaret F. Daly, and all rights of certain persons in the trust created under her will.....	8-10044
1794	All rights of Louisa Bancroft Davis in the trust estate created under the will of Horace Davis.....	8-10044
1795	All rights of Joseph Molnar and others in the estate of Mary Dundek.....	8-10045
1796	All rights of Herman Hoffman in the estate of Emma H. Eckert.....	8-10045
1797	All rights of Marlon Faust Welchelt and others in the trust created under a declaration of trust between George F. Faust and William K. Faust.....	8-10310

Vesting order No.	Summary description of property vested	Federal Register citation
1798	All rights of Anna von Dory Jobahaza and 2 others in the trust estate created by deed of Samuel Barlan, Jr.	8-10310
1799	All rights of Paula Rottenberg and others in the estate of Hugo Herzfeld.	8-10311
1800	All rights of Natalie Bierstedt and 2 others in a trust created under the will of Herman Wolfrath Hilprecht.	8-10311
1801	All rights of Heinz Meyer and others in the trust estate created under the will of Ludwig Ilse.	8-10311
1802	All rights of Max Scheibner and others in the estate of Hugo Jacobi.	8-10312
1803	All rights of Fannie von Gumpfenberg in the trust created under the will of Baruch Kaufmann.	8-10312
1804	All rights of Ottilie F. Madelung and 2 others in a trust created under the will of Ida A. Keller.	8-10313
1805	All rights of Karl Low and Irene Brunhilde Baither in the estate of Mathilde Loew.	8-10313
1806	All rights of Anna Lohse and others in the trust estate created under the will of John H. Lohse.	8-10313
1807	All rights of August Feldtmann and others in the estate of August Lubbe.	8-10314
1808	All rights of Fred Naccarato in his estate under guardianship.	8-10314
1809	All rights of Sara Naccarato in her estate under guardianship.	8-10314
1810	All rights of Anna Balog and Olga Palotas in the estate of Vincent Nimmerfroh.	8-10315
1811	All rights of Joseph Baranyai in the estate of Lydia Pacsmag.	8-10315
1812	All rights of Mrs. Lorenza Pipitone Corte in the estate of Guisepppe Pipitone.	8-10315
1813	All rights of Clara Amort and others in the estate of Max Poll.	8-10316
1814	All rights of Augusto Laurenzi in the mortgage participation fund of the Potter Title & Trust Co.	8-10316
1815	All rights of Emma Kuehne and Gottfried Hardt in the estate of Karoline Pukall.	8-10317
1816	Cash \$630.42, payable to Dr. Paula Lang Sugar and others under the estate of William Rosenberg.	8-10317
1817	All rights of Adam Albrecht and others in the estate of Augusta Sautter.	8-10317
1818	All rights of Anna Schlobohm and others in the estate of Christina Subrier.	8-10317
1819	All rights of Helga Webers and 2 others in the Estate and Testamentary Guardianship of Helga Webers; and all rights of Helga Webers in the estate and testamentary guardianship of Erna Webers.	8-10318
1820	All rights of Nannina Rucellai Fossi and others in a trust established under a deed of trust executed by Edith Bronson Rucellai, John A. Weeks, and the United States Trust Co. of New York.	8-10319
1821	Certain personal property owned by Giseppuro Matsuno.	8-11835
1822	Certain patents.	8-10835
1823	All rights of Maria Vivan and others in a compensation claim of Giovanni Battisti Vivan, deceased, against the Waterway Construction Co.	8-11593
1824	2,750 shares of the capital stock of Motoshige Shoten, Ltd.	8-11186
1825	Certain patent applications.	8-10911
1826	One patent application.	8-10836
1827	Certain patent applications.	8-10911
1828	Certain trade-marks; and all rights of R. Avenarius & Co. and/or Avenarius Brothers in a contract with Carbolineum Wood Preserving Co. relating thereto.	8-10913
1829	All rights of Gustav Geng and others in the estate of Bertha Schmitt.	8-10319
1830	All rights of Kenshiro Abe in the estate of Kentaro Abe.	8-10633
1831	All rights of Avenia Chortine in the estate of Peter Anaka.	8-10633
1832	All rights of Mrs. Louise Yeager and Ludwig Scheiss in the estate of Emilie Berdele.	8-10634
1833	All rights of Carl Bischof in the estate of Fred Bischof.	8-10634
1834	All rights of Wilhelmina Breburda and heirs at law of Alex Breburda in his estate.	8-10634
1835	All rights of Countess Harriot D. Sigray and others in the trust created for the benefit of Frances Carroll Brown by agreement between Margaret P. Daly and the Corn Exchange Bank Trust Co.	8-10635
1836	All rights of Countess Harriot D. Sigray and others in the trust created for the benefit of Margaret Price Brown by agreement between Margaret P. Daly and the Corn Exchange Bank Trust Co.	8-10635
1837	All rights of Girolamo Colussi and Marina Colussi in the estate of Pacifico Colussi.	8-10636
1838	All rights of Natiline DiGiovanni in the estate of Enrico DiGiovanni.	8-10636
1839	All rights of Anna Eicher and Katharina Pfister in the estate of Philip Eicher.	8-10636
1840	All rights of Countess Harriot D. Sigray and others in the trust created for the benefit of Mary Daly Gerard by agreement between Margaret P. Daly and the Corn Exchange Bank Trust Co.	8-10637
1841	All rights of Riecke Hirsch and Caroline Isay in the estate of I. E. Hirsch.	8-10637
1842	All rights of Mary Horter in the estate of Charles Horter.	8-10637
1843	All rights of Alice Horwitz Andreozzi Bernini d'Assergio in the trust estate created under the will of Orville Horwitz.	8-10638
1844	All rights of Anna Maria Nusser and Theresa Mueller in the estate of Adolph Humpfer.	8-10638
1845	All rights of Bertha Bauer and others in 100 shares of the common stock of the Integrity Trust Co., in rentals of certain real property, and in cash in the amount of \$2,413.	8-10638
1846	All rights of Anna Jahnke and others in the trust estate created under the will of Harry C. Jager.	8-10639
1847	All rights of Ottilie F. Madelung and 2 others in the trust estate created under the will of William Keller.	8-10639
1848	All rights of Susan Weissbaan in the estate of Frederick L. Keppler.	8-10640
1849	All rights of Alfred Kunze in 3 mortgage participation certificates of the Steneck Title & Mortgage Guaranty Co.	9-3467
1850	All rights of Rudolf Seveke and others in the estate of Emma Louise Kupka.	8-10640
1851	All rights of Countess Harriot D. Sigray and others in a trust created for her benefit by agreement between Margaret P. Daly and the Corn Exchange Bank Trust Co.	8-10641

Vesting order No.	Summary description of property vested	Federal Register citation
1852	All rights of Ernest Klinke and others in the estate of Oskar Klinke.	8-10680
1853	All rights of Anna Ferrantino in a mortgage participation certificate of the Lawyers Mortgage Co.	8-10680
1854	All rights of Nori Rosa Aileen Meduna in certain funds distributable from the estate of Donald Shaw MacLaughlin.	8-10681
1855	All rights of Marie Naar Gern in the estate of Christian Norr.	8-10681
1856	All rights of Martha Knop and others in the trust estate created under the will of Henry C. Opitz.	8-10681
1857	All rights of Vincenzina Petriella and Michele Petriella in the estate of Pietro Petriella.	8-10682
1858	All rights of Petrana N. Russeva and legal heirs, names unknown, in the estate of Michael Petroff.	8-10682
1859	All rights of Caterina M. Pia and two others in a trust created under the will of Ernest Pia.	8-10682
1860	Amendment.	8-11398
1861	All rights of Otto Reimers and others in the estate of Paul Reimers.	8-10683
	All rights of Edwin Lorenz and others in the proceeds from the sale of certain real property under the estate of M. Richter.	8-10683
	Amendment.	8-12771
	do.	8-16634
1862	All rights of Benedikt Heinrich Werre and others in the trust estate created by agreement executed by Frank J. Robling and Margaret L. Robling.	8-10683
1863	All rights of Katherina Fuegel in the estate of Joseph Roder.	8-10684
1864	All rights of Albrecht Siegel and others in the estate of Agnes B. Schaedlich.	8-10684
1865	All rights of Kuno Brinkmann and others in a trust created under the will of William Schaus.	8-10685
1866	All rights of Elli Schmidt in the estate of Henry H. Schmidt.	8-10685
1867	All rights of Rudolf Orunhagen in the proceeds of the sale of a mortgage held for the benefit of himself, Philip J. Lewis, and Gustave Henry Lewis.	8-10836
1868	All rights of Antoinette Barberis and others in the trust estate created under the will of Paul Seglie.	8-10836
1869	All rights of Nicola Simone and Stella S. Salladino in the estate of Francesco Simone.	8-10837
1870	All rights of Albert Tag and Heinrich Brunner in the trust estate created under the will of Anna Tag.	8-10837
	Amendment.	8-11975
1871	All rights of Eugen Wiedmann in the estate of Louise Wiedmann.	8-10837
	Amendment.	8-13688
1872	One patent; and all rights of Dr. Finckh, G. m. h. H. in a contract with the Gemex Co., relating to a patent.	8-11449
1873	All rights of I. G. Farbenindustrie A. G. in a contract with Rohm & Haas Co., relating to a patent.	8-11398
1874	All rights of I. G. Farbenindustrie A. G. in a contract with E. I. du Pont de Nemours & Co., relating to 2 patents.	8-11399
1875	All rights of Oscar Martienssen in a contract with the Schlumberger Well Surveying Corporation, relating to a patent.	8-11399
1876	Certain patents; and all rights of Karl Koller in 2 contracts, 1 with The Smith Gas Engineering Co. and 1 with The Semet-Solvay Engineering Corporation, both relating to patents.	8-11449
1877	All rights of I. G. Farbenindustrie A. G. in a contract with E. I. du Pont de Nemours & Co., relating to 2 patents.	8-11400
1878	All rights of I. G. Farbenindustrie A. G. in a contract with The Koppers Construction Co., relating to a patent.	8-11400
1879	All rights of I. G. Farbenindustrie A. G. in a contract with the Aluminum Co. of America, relating to a patent.	8-11400
1890	All rights of I. G. Farbenindustrie A. G. in a contract with E. I. du Pont de Nemours & Co., relating to 2 patents.	8-11401
1881	All rights of Georg Mueller and of M. Georg Mueller, each in a contract with the Original Laminated Patentbarrel Co., Inc., relating to a patent.	8-11401
	Amendment.	8-17528
1882	Certain patents.	8-11450
1883	All rights of Bernhard Richter in a contract with the American Air Filter Co. Inc., relating to a patent.	8-11402
1884	All rights of K. Kawaji and Ima Kawaji in certain real property located in Lakeview, Oreg., and in certain personal property; and all rights of K. Kawaji in a bank account.	8-13204
	Amendment.	8-13688
	do.	8-16076
1885	All rights of Siegfried R. Kirchoff and Erna C. Kirchoff in a trust created under the will of Hellmuth W. Jarchow.	8-10838
1886	All rights of Carl Overhage and Gertrud Overhage in certain real property located in Santa Barbara, Calif.	8-11544
1887	The undivided one-fourth interest of Wilhelmina Schwertner Stohandl in certain real property located in New York, N. Y.	8-11494
1888	All rights of Battista Barbati in the estate of Mary Barbati.	8-10944
1889	All rights of Johan Meyer and others in the estate of John Ficken.	8-10945
1890	All rights of Hirsch Seligman in the estate of Michael Fox.	8-10945
1891	All rights of William Gans and others in the estate of John H. Gans.	8-10945
1892	Cash, \$2,646.63, distributable to Henry Kiefer and Katharine Kiefer under the liquidation of the Integrity Trust Co.	8-10946
1893	All rights of Anna Kuhn in the bankrupt estate of Antoni and Alice Jablonski.	8-10946
	Amendment.	8-13689
1894	All rights of Lydia Morelli in a trust created under the will of Elizabeth B. L. King.	8-10946
1895	All rights of Caterina Mantino and 2 others in the estate of Peter Mantino.	8-10947

REPRODUCED AT THE NATIONAL ARCHIVES

Vesting order No.	Summary description of property vested	Federal Register citation
1896	All rights of Theodore Paul Nordman and William August Nordman in the estate of August Nordman	8-10947
1897	All rights of Emiel Otto and Elizabeth Otto in the estate of Herman Otto	8-10947
1898	Cash, \$2,000, distributable to Rosa Tressl under the estate of Anna Saffo	8-10948
1899	All rights of Jacob Sajne and Frank Sajne in the estate of Andrew Schine. Amendment	8-10948 8-11975
1900	All rights of Joseph Sombetzki and others in the estate of John Schreiber	8-10948
1901	Cash, \$500, distributable to Mrs. Marie Baumann under the estate of Sophie Scipp	8-10949
1902	Copyright interests of Rozavolgyi & Co	8-15268
1903	One patent; and all rights of the firm Alex. Friedmann in a contract with the Nathan Manufacturing Co., relating to a patent	8-11450
1904	Copyright interests of certain German music publishers	8-15268
1905	Copyright interests of Joseph Nador	8-15269
1906	All rights of Accumulatoren-Fabrik A. G. in a contract with the Electric Storage Battery Co., relating to a patent	8-11402
1907	All rights of Herbert Siebert and others in the estate of Max Adler	8-11186
1908	All rights of Meta Katherina Alpers in the receivership estate under the supervision of the District Court of Edwards County, Kans.	8-11186 8-11543
1909	Certain trade-marks	8-11187
1910	All rights of Meta Katherina Alpers in the proceeds from the sale of real property involved in partition proceedings under the supervision of the District Court of Edwards County, Kans.	8-11187
1911	All the estate of Alfred Cerutti, an incompetent, in the possession of a committee holding his property	8-11187
1912	All rights of Alba Colaitina in her estate under guardianship	8-11188
1913	All rights of Joseph Colaitina in his estate under guardianship	8-11188
1914	All rights of Dr. Siegfried Crohn in the estate of Herman Crohn	8-11188
1915	All rights of Joseph de Corleto and Rose de Corleto in the estate of Pasquale De Corleto	8-11189
1916	All rights of Agnes Sebeck and others in the estate of Johanna C. Doscher	8-11189
1917	All rights of Pauline Esterle in the estate of Gottlob F. Esterle	8-11189
1918	All rights of Irene Calenda Beraud in the estate of Elizabeth W. Garrett, and in the trust estate created under her will	8-11190
1919	All rights of Herman Panzer in the estate of Ferdinand Grawe	8-11190
1920	All rights of Frances Grieco and Josephine Morasco in the estate of Francesco Grieco	8-11190
1921	Cash, \$445.75, distributable to Maria Driever under the estate of Anna Holsken	8-11191
1922	All rights of Carolyn J. Robilant in the estate of Louise D. Kent	8-11191
1923	All rights of August Leitzman and others in the estate of William Leitzman	8-11262
1924	All rights of Elsie Brunow and Joachim Wegener in the trust estate created under the will of Emil Mohr	8-11262
1925	All rights of Eric T. Hessian in the Mozart Apartments Liquidation Trust, No. 31483	8-11262
1926	Cash, \$736.60, distributable to Bertha Stangohr Kehl under the estate of Martha M. Niemann	8-11263
1927	All rights of Emilie Wolf and 2 others in the estate of Bertha Nitz	8-11263
1928	Cash, \$500, distributable to Veima Shuman under the estate of Martha Oschman	8-11263
1929	Cash, \$503.50, distributable to Agostino Paoletti under the estate of John Paoletti	8-11264
1930	All rights of Frieda vom Hofe in the trust estate created under the will of Louis Poekwitz	8-11264
1931	All rights of Miksani Rosenfeld and Anna Rosenfeld in the estate of Paula Reiner	8-11264
1932	Cash, \$3,439.89, distributable to Johannes Richter and Charlotte Richter under the estate of Anna Emilie Richter	8-11265
1933	All rights of Herman Otten and others in the estate of Heinrich Herman Riecke	8-11265
1934	Cash, \$1,007.34, distributable to Carrie Eggebrecht and others under the estate of Caroline Rosenow	8-11266
1935	All rights of Dante Rossetto in his estate under guardianship. Amendment	8-11266 8-12838
1936	All rights of Johanna Schmitt and others in the estate of Rudolph Schmaeling	8-11266
1937	Cash, \$9,991.39, distributable to Rosa Silveri Filsomi and 2 others under the estate of Joseph Silver	8-11267
1938	All rights of Max Stross and others in the estate of Ines Stross	8-11267
1939	All rights of Adelina Foerg and others in a trust estate created under the will of Eugenie H. Sullivan	8-11268
1940	All rights of Minoru Takiguchi and Makoto Takiguchi in their joint estate under guardianship, and in certain real property located in Maricopa County, Ariz.	8-11268
1941	The sum of \$837,225.51, representing insurance and income payments for the torpedoed Latvian steamships <i>Citroira</i> and <i>Adgera</i> , payable to Karlis Jansons and others pursuant to an order of the U. S. District Court, Southern District of New York	8-11304
1942	The sum of \$333,793.93, representing insurance and income payments for the torpedoed Latvian steamship <i>Regent</i> , payable to Georg Freimanis and others pursuant to an order of the U. S. District Court, Eastern District of New York	8-11304
1943	All rights of Wilhelm Weiss and Emma Mutz in a trust created under the will of Ida Gronemann	8-11304
1944	All rights of Julie Grieb and others in the estate of Gustav A. Gussmann	8-11305
1945	Amendment	8-11975
1945	All rights of Otto Hatschek and others in the trusts created under the will of Jennie LeBell	8-11305
1946	All rights of Emma L. Von Glaubitz and 2 others in a trust created under the will of Frederick Lenning	8-11306
1947	Cash, \$258.86, distributable to Erika Steinmann and Ernst Mayer under the estate of Frieda Mayer	8-11306
1948	All rights of James W. McBride and others in the trust estate created under the will of Patrick McBride	8-11306

Vesting order No.	Summary description of property vested	Federal Register citation
1949	All rights of Juergen Georg Piggras in the trust estate created by order of the Orphans Court of Berks County, Pa., in the estate of Anna L. Nolde, and all of his rights, and the rights of certain others, in the trust estate created by deed of trust by Anna L. Nolde for the benefit of Caroline Piggras, et al.	8-11307
1950	All rights of Cornelia Pauline Hohne Dette and others in the trust created under the will of Adolph E. Norden	8-11307
1951	All rights of Johann Wetzel Washington Otto Obermeyer in his estate under guardianship	8-11308
1952	All rights of Guiseppa Perrone in the trust estate created under the will of Reverend Angelo Perrone	8-11308
1953	Cash, \$2,949.65, distributable to William Rauh and others under the estate of George F. Rauh	8-11308
1954	All rights of Henry Kopke and others in the trust estate created under the will of Henry Reichenbach	8-11309
1955	All rights of Caroline Rumpfen in the trust estate created under the will of Herman Rumpfen	8-11309
1956	All rights of Lelio Santomena in the estate of Dominick Santomena	8-11309
1957	All rights of Hedwig Grief and Clara Grief in the trust estate created under the will of Otto Sartorius	8-11310
1958	All rights of Jeanetta Rosenstrauch and others in the estate of Charles Shawl	8-11310
1959	All rights of Reinhold Steffen and others in the estate of Julius Steffen	8-11311
1960	All rights of Elizabeth W. Turini in the trust estate created under the will of Franklyn P. Wilbur	8-11311
1961	All rights of Gretchen Mewes and others in the estate of Margaretha Witt	8-11311
1962	All rights of Genzo Shimadzu in a contract with Northeastern Engineering Corporation, relating to a patent	8-12105
1963	All rights of Hans Wittemeier and Deutsche Luftfilter Baugesellschaft m. b. H. in a contract with Midwest Steel and Supply Co., Inc., relating to a patent	8-12106
1964	All rights of Permutit A. G., and Societe Anonyme des Etablissements Phillips and Pain in a contract between The Permutit Co., United Water Softeners, Ltd., and Permutit A. G., relating to a patent; and all rights of Permutit A. G. in fourteen contracts with The Permutit Co., each relating to a patent	8-12106
1965	All rights of Pauline Haase in 3 obligations secured by mortgages, and in the debts of Fulton Service Corporation	8-14233 9-1038
1966	Certain personal property owned by Nan-Yo Shinju Kaisha, Ltd.	8-16630
1967	All rights of Maria Traverson and others in the estate of John Bevilacqua	8-11312
1968	All rights of Anna Kohn and Henrik Kelleit in estate of Adele Lovy	8-11312
1969	All rights of Marie Rahmel in the estate of Johanna Michalski	8-11313
1970	All rights of Carmela Perri and others in the estate of Dominico Perry	8-11313
1971	All rights of Elizabeth P. King in the trust created under the will of Hugh Y. Purviance	8-11313
1972	All rights of Christian Wilkens and others in the trust estate created by order of the Circuit Court of Baltimore County, Md., pursuant to a marriage settlement agreement between William and Catherine Wilkens	8-11314
1973	All rights of Florence D. Uhde and others in the trusts created under the will of Henry W. Schmidt	8-11314
1974	All rights of Shokichi Takahashi and Minomatsu Takahashi in the estate of Shun T. Takahashi	8-11314
1975	All rights of Enrico Von Eles and 2 others in the trust created under the will of Henry P. Townsley	8-11315
1976	All rights of August Karl Werth and others in the estate of R. E. Werth	8-11397
1977	All rights of Emma Werner and others in the estate of Hermine Zimmermann	8-11397
1978	The undivided one-fourth interest of Martha Raddatz in certain real property located in Portland and Jennings Lodge, Oregon; and all of her rights in the sum of \$500, constituting a portion of a bank account	8-13267
1979	Certain real property located in Santa Barbara County, Calif., owned by Andrea Floccchini and Abele Floccchini; and all rights of Andrea Floccchini and Abele Floccchini in the sum of \$750 constituting a portion of a bank account	8-12831
1980	Certain patents; and all rights of Sueddeutsche Apparate-fabrik G. m. b. H. in a contract with International Telephone Development Co., Inc., relating to a patent	8-12146
1981	Certain real property located in Walla Walla, Wash., owned by Algrund Eemboom and others	8-11767
1982	Certain real property located in Travis County, Tex., owned by Hanna Desebrock; and all of her rights in 2 contracts of sale of real property and in a bank account	8-11594
1983	Amendment	9-5091
1983	Certain patents and patent applications; and all rights of Edler and Krische o. H. G. in a contract with Visible Index Corporation, relating to a patent	8-13849
1984	All rights of Otto J. Bruun and Andersen and Bruun's Fabrikker A/S in a contract with Aluminum Co. of America, relating to two patents	8-12361
1985	All rights of Rheinische Metallwaren und Maschinenfabrik Sommerda A. G. in a contract with Marchant Calculating Machine Co., relating to patents	8-12361
1986	Certain patents	8-12362
1987	One patent; and all rights of Aktieselskapet Norsk Aluminium Co. in a contract with Herad Pedersen, relating to patents	8-12362
1988	The undivided one-half interest of Guido Quilici in certain real property located in Carson City, Nev.	8-15334
1989	Certain real property located in Bethpage, N. Y., owned by Elizabeth Oelmann Weber and others; and all rights of those persons in an obligation secured by a mortgage in the estate of Albert Van Winkel, in claims against Harry A. Stoitz, and in an insurance policy	8-13204

REPRODUCED AT THE NATIONAL ARCHIVES

Vesting order No.	Summary description of property vested	Federal Register citation
1990	The undivided five-fourteenths interest of Ida Ring and others in certain real property located in Titus County, Tex.	8-13205
1991	All rights of Carl J. Bauer and Gertrude M. Bauer in certain real property located in Collegeville, Pa., in a bank account, and in certain insurance policies; and all rights of Gertrude M. Bauer in an obligation secured by a mortgage and in claims against Gayle M. French and Charlotte French.	8-14233 8-16668 8-16699 8-18116
1992	Amendment.	
1992	Three shares of the common capital stock of Royal Saxon Co., Inc.	8-18117
1993	All rights of Max Bluen and others in the trust created under the will of Morris J. Bluen.	
1994	All rights of Gisela Boekelman Kuenzel and others in the trust estate created under the will of Bernardus Boekelman.	
1995	All rights of Dorothea Ballard Smith Marigliano in the trust created under the will of Frederiek Butterfield; and all rights of Dorothea Ballard Smith Marigliano and her next of kin in the trust created by herself as settlor.	8-11817 8-11818 8-11818 8-11818
1996	All rights of Guido Colainta in his estate under guardianship.	
1997	All rights of Pauline Colainta in her estate under guardianship.	
1998	All rights of Ernst Conzelmann and others in the estate of Wilhelmina Dambach.	
1999	All rights of Marcel del Drago and others in the trusts created under the will of Josephine del Drago.	8-11819
2000	All rights of the personal representative of Helene Schirlitz, deceased, in the trust estate created under the will of Edward W. Duffl.	8-11819 8-11819 8-11820 8-11820 8-11820 8-11821 8-11821 8-11821 8-11822 8-11822 8-11823 8-11823
2001	All rights of Anuska Fedor and others in the estate of Mihal Fedor.	
2002	All rights of Hannali Fischer in the estate of Carl Fischer.	
2003	All rights of Rosario Gerratano and two others in the estate of Eugenia Gerratano.	
2004	All rights of Anna Glogger in the estate of Albert A. Glogger.	
2005	All rights of Alois Schreiber in the estate of Maria Anna Hagmann.	
2006	All rights of the heirs of Vincent Irgoneri in his estate.	
2007	All rights of Emily Mack in the estate of Richard Klier.	
2008	All rights of Antonia Schmidl and others in the estate of Theresia Korner.	
2009	All rights of Neshoff Todoroff and others in the estate of Tony Neshoff.	
2010	All rights of Elida Pardini in the estate of Joe Pardini.	
2011	All rights of Adele Krill in the trust created under the will of Henry Pfaltz.	
2012	All rights of Grete Garwes in the estate of Charles G. Reers.	
2013	Cash, \$9,122.25, distributable to Leonhard Reindler and others under the estate of George Reindler.	8-11824 8-11824 8-13942 8-11824
2014	All rights of Lore Sonntag and others in the estate of Karoline Sapler.	
2015	Amendment.	
2015	All rights of Albert Schober and 2 others in the estate of Annie Schneider.	
2016	All rights of Margarethe Schneider and Helene Dokoutschaff in the estate of Wilhelmine Schneider.	8-11825 8-14087 8-11825 8-11826 8-11826
2017	All rights of Marie Steffen and others in the estate of Ernst Jacob Steffen.	
2018	All rights of Karl Steinhilber in the estate of Karl Steinhilber.	
2019	All rights of Auguste Waschke and 2 others in the estate of August Waschke.	
2020	Cash, \$1,686.62, payable to Anton Reiser under the estate of Nancy Wassman; and all rights of Anton Reiser in the said estate.	8-11826
2021	All rights of Margaret Muriel Seherr-Thoss in the trusts created under the will of Henry White.	8-11827 8-17237
2022	All rights of Takeo Abe in a claim for refund of certain income taxes.	
2023	The undivided one-half interest of Federico Mastodante in certain real property located in San Mateo County, Calif., and all of his rights in the sum of \$100, constituting a portion of a bank account.	8-13850 8-12150 8-14868 8-14871 8-16800
2024	All rights of Irmgard Zohlen and others in the estate of Else Raab.	
2025	All rights of Heinrich Pierdmenges in a contract with C. F. Dulken.	
2026	Amendment.	
2026	200 shares of the common capital stock of Ferrostaal, Inc.	
2027	All rights of F. Oberdorfer G. m. b. H., and all rights of Carl Kurtz-Hahnle and Hans Kurtz, each in a contract with The Lindsay Wire Weaving Co., relating to patents.	8-13267
2028	All rights of N. V. Internationale Oxygenium Maatschappij Novadel in a contract with the Brown Instrument Co., relating to a patent.	8-13268 8-13273
2029	One-half interest in a patent.	
2030	All rights of Orkla Grube Aktiebolag and Nils Erik Lenander in a contract between them.	8-13268
2031	Patentaktiebolaget Orondal-Ramen, and Texas Gulf Sulphur Co., relating to patents.	
2031	Two patents; and all rights of Junkers Flugzeug-und-Motorenwerke A. G. in contracts with Boeing Aircraft Co., Boeing Airplane Co., Curtis-Wright Corporation, United Aircraft Corporation, Lockheed Aircraft Corporation, Fairchild Engine & Airplane Corporation, and Douglas Aircraft Co., Inc., all relating to patents.	8-13268
2032	Certain patents; and all rights of Distilleries des Deux-Sevres S. A. in a contract with U. S. Industrial Alcohol Co., relating to a patent.	8-13269
2033	The undivided one-sixth interest of Olga von Horn in certain real property located in Cleveland, Ohio.	8-15335
2034	Certain real property located in Shelby County, Tenn., owned by Guiseppo Marzulle and Rosaire Marzulle, and all of their rights in the sum of \$500 constituting a portion of a bank account.	8-15335 8-17496 9-1039
2035	Certain personal property owned by Kyuya Abiko and others.	
2036	Amendment.	
2036	All rights of Junkers Flugzeug-und-Motorenwerke A. G. in a contract with Engineering & Research Corporation, relating to a patent.	8-13270
2037	Certain personal property owned by Dr. G. Eberle and Cie.	8-14235
2038	All rights of Ida Krauthan and others in the estate of Wilhelmina E. Oelsner.	8-12150

Vesting order No.	Summary description of property vested	Federal Register citation
2039	All rights of Waldemar Petersen in a contract with the General Electric Co., relating to a patent.	8-13270
2040	One patent.	8-13271
2041	Certain personal property owned by Chinoin Chemical and Pharmaceutical Works Co., Ltd.	9-11117 8-12151 8-12151
2042	All rights of Maria Franzona Damele in the estate of Stefano Damele.	
2043	All rights of Mary Mikulanda in the estate of William Juzek.	
2044	All rights of Helmut Legerantz in a contract with Chemische Fabrik Syngala, G.m. b. H., and Frederick Stearns and Co., relating to a patent.	8-13271
2045	All rights of Rudolf Heinrich Hermann Geffcken and Hans R. Richter in a verbal contract with Radio Patents Corporation relating to a patent.	8-13271 8-13272
2046	Certain patents.	
2047	All rights of Societe Anonyme des Ateliers Brillie Freres in a contract with Jaeger Waich Co., Inc., relating to a patent.	8-13272
2048	All rights of I. G. Farbenindustrie A. G. in contracts with American Cyanamid Co. and The Selden Co., with The Selden Co., and with National Aniline & Chemical Co., each relating to a patent.	8-13272
2049	All rights of I. G. Farbenindustrie A. G. in a contract with E. I. DuPont de Nemours & Co., relating to a patent; and all rights of I. G. Farbenindustrie in a contract with Rohm & Haas Co.	8-13273
2050	Certain personal property owned by Piaggio and C., S. A.; and all rights of that company in the sum of \$100, constituting a portion of a bank account.	8-15336 8-17237 8-14235 8-14236 8-16337 8-14236 8-12410
2051	Certain personal property owned by Italcro Brass.	
2052	Certain personal property owned by Reliable Pearl Co.	
2053	Certain personal property owned by Schwan-Bleistift-Fabrik, A. G.	
2054	Certain personal property owned by Iwao Cho.	
2055	Certain personal property owned by Arthur Queitsch and Maria Edith Queitsch.	
2056	All rights of Lina Graessle in the estate of Paul Bottenwieser.	
2057	All rights of Selma Wilhelmine Wolf and Martha Augusta Bruckner in the estate of Flora Bruckner.	8-12416 8-12416 8-12417
2058	All rights of Antonio Cardamone and others in the estate of Frank Cardamone.	
2059	All rights of Marie Henkel and others in the estate of Maximilian Henkel.	
2060	All rights of Elizabeth Stueven and Claus Rudolph Stueven in a trust created under the will of Henrietta Henry.	8-12417
2061	All rights of Ernst J. Jaeger and 2 others in the estate of George Jaeger.	8-12418 8-12418 8-12418 8-12418
2062	All rights of Friedrich Jung and 2 others in the estate of Friederike Jung.	
2063	All rights of Louise Bradtke in the estate of Elsie Marie Kiesewetter.	
2064	All rights of Anna Werpupp Lingen in the 3 Mortgage Trust Participation Certificates of the Fidelity Union Title & Mortgage Guaranty Co.	
2065	All rights of Emil Padtke in the estate of Mathilde Padtke Long.	8-12419 8-12419
2066	All rights of Dora Hartmann and Margaret B. Nolte in the trust created under the will of Ida Ludeke.	
2067	All rights of Therescina Martino and others in the estate of Aurelio Martino.	8-12449 8-12449 8-12449
2068	All rights of Boris Molnar Erdelyi and others in the estate of Edward Molnar.	
2069	All rights of Frieda Siewert in the estate of Minnie Nester.	8-12450 8-12450
2070	All rights of Walter Ahl and others in the estate of Bertha M. J. Reiber.	
2071	Cash, \$834.60, distributable to Marie Stolzenbert Koelsch under the estate of Clementine Rosenbach.	8-12450 8-12451 8-12451 8-12452 8-12452 8-12452 8-12453 8-1245 8-13937
2072	All rights of Joseph Salvucci in the estate of Daniel E. Salvucci.	
2073	All rights of Joseph Simon and others in the estate of Albert Bernd Simon.	
2074	All rights of Mathilda Lutterloh and others in the estate of Selma J. Sundsten.	
2075	All rights of Johannea Pries and others in the estate of Thomas Thiesen.	
2076	All rights of Carl Wagner and others in the estate of Charles Wagner.	
2077	All rights of Alexander von Beroldingen in the estate of Anna Helene Josephine Young.	
2078	All rights of Elvira Yucofila and others in the estate of Giuseppe Yucofila.	
2079	2,435 shares of the common capital stock of Kallio, Inc.	
2080	830,145 shares of the common capital stock and 473,100 voting trust certificates of Hugo Stinnes Corporation.	9-2504
2081	Certain real property located in King County, N. Y., owned by Frederick Bohliken and Elise Bohliken; and all of their rights in 5 obligations secured by mortgages, in certain insurance policies, and in the sum of \$1,000, constituting a portion of a claim against Richter and Kaiser, Inc.	8-13937 9-1039
2082	Amendment.	
2082	The undivided one-sixth interest of Vera von Wertben in certain real property located in Cleveland, Ohio.	8-15336
2083	Certain real property located in Cedar Rapids, Nebr., owned by Julie Aschbacher; and all of her rights in a bank account.	8-14236
2084	Certain real property located in San Francisco County and Contra Costa County, Calif., and certain personal property owned by John M. Friedle; and all of his rights in certain insurance policies, in a bank account, and in a claim against William Friedle.	8-13850
2085	A mortgage owned by Oskar Hermann; and all of his rights in certain insurance policies and in an agency account.	8-14237 8-15336 8-16635
2086	Certain real property located in New Haven, Conn., owned by Joseph V. Iovine.	
2087	Amendment.	
2087	The undivided one-half interest of Kazuo Kataoka in certain real property located in San Francisco, Calif.; and all of his rights in an insurance policy, and in the sum of \$500, constituting a portion of a bank account.	8-13852
2088	Certain real property located in Englewood, N. J., owned by Sensho Kato and Tamako Kato; and all of their rights in certain insurance policies.	8-14237

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Vesting order No.	Summary description of property vested	Federal Register citation
2089	The undivided interest of Agnes Mix in an obligation secured by a mortgage; and all of her rights in a claim against Richter & Kaiser, Inc.	8-14238
2090	The remainder interest of Emelie Sattler in certain real property located in Maywood, N. J.	8-14238
2091	Certain real property located in Clackamas County, Oreg., owned by Joseph Sperr and Regina Sperr.	8-13737 8-16946
2092	The sum of \$40,247.83, payable to the estates of Janis Freimanis and others, held by the Irvington Trust Co., New York City, acting under the supervision of the Surrogate's Court, New York County, N. Y.	8-12831
2093	Copyright interests of Henry Lemoine & Cie.	9-1465
2094	Copyright interests of Editions Maurice Senart.	9-1465
2095	All rights of Bureau International de l'Editions Mechanique (B. I. E. M.) in certain copyright interests.	8-16461
2096	Copyright interests held by certain German music publishers.	8-16461
2097	Copyright interests held by certain foreign nationals.	8-16463
2098	Copyright interests held by certain foreign nationals.	8-16463
2099	Copyright interests held by certain foreign nationals.	8-16464
2100	Certain real property located in Milwaukee, Wis., owned by Anna Concordia Freitag; and all of her rights in certain insurance policies, and in a claim against Kurt Freitag.	8-14239
2101	Certain real property located in San Francisco, Calif., owned by Grete Bahlaus; and all of her rights in a bank account.	8-13757 8-15280
2102	Certain real property located in Queens County, N. Y., owned by Max Raphael Ruben Hahn and Gertrude Tana Hahn; and all of their rights in certain insurance policies, and in a claim against Richter & Kaiser Inc.	8-14239
2103	Certain real property located in Washington, D. C., owned by Antonio Sambataro; and all of his rights in certain insurance policies, and in a claim against Thomas J. Fisher & Co., Inc.	8-15390
2104	A mortgage owned by Sadaichi Iwamoto and M. Iwamoto; and all of their rights in the sum of \$500, constituting a portion of a bank account.	8-15337
2105	Certain personal property owned by K. Willy Lampel.	8-15337
2106	All rights of Mariechen S. Dantzer in an obligation secured by a mortgage.	8-14240
2107	One patent; and all rights of Les Etablissements Poulenc Freres in a contract with Abbott Laboratories relating thereto.	8-13853
2108	One patent application.	8-13853
2109	All rights of J. Gabler & Co. and J. Gabler in a contract with F. C. Huyck & Sons, relating to a patent.	8-13853
2110	All rights of Det Norske Aktieselskab for Elektrokemisk Industri in contracts with United States Ferro Alloys Corporation, United States Metals Refining Co., Midwest Carbide Corporation, Reynolds Metal Co., Defense Plant Corporation, and Olin Corporation, and Aluminum Industrie A. G., each relating to a patent.	8-13854
2111	One patent; and all rights of I. G. Farbenindustrie A. G. and Firm Graf and Co. in a contract between themselves relating thereto, and of the former in a contract with Agfa Ansoco Corporation relating thereto.	8-13854
2112	One patent; and all rights of Felicien J. Mennier in a contract with Koppers-Rheolaueur Co., and in a contract between the latter, Koppers Co. and The McNally Pittsburg Manufacturing Corporation, each relating thereto.	8-13855
2113	Two patents; and all rights of I. G. Farbenindustrie A. G. in a contract with Pharma Chemical Corporation, relating to a patent.	8-13855 8-13856
2114	One patent.	8-13856
2115	One patent; and all rights of August Wolf, Eisenwaren-fabrik, G. m. b. H. and Wolf Gerate Fabrik G. m. b. H. in a contract between the two former and Gardex, Inc., relating to patents.	8-13856 9-1466
2116	Copyright interests of C. F. Peters.	8-14241
2117	Certain real property located in Portland, Oreg., owned by Karl Staiger; and all of his rights in a claim against Robert G. Clostermann.	8-14241
2118	Certain real property located in Jackson County, Minn., owned by Walter Blum; and all of his rights in a bank account.	8-13857
2119	Certain real property located in Harris County, Tex., owned by Maria Santa Trombatore Vitale; and all of her rights in the sum of \$500, constituting a portion of a bank account.	8-14241
2120	Certain real property located in Boston, Mass., owned by Domenico E. Giuffre and Silvio E. Giuffre; all of their rights in a claim against Hugh P. McNally—Carl L. Stucklen; and a mortgage owned by Maria Giuffre and Catharine Sharrino.	8-14241
2121	Certain real property located in Cleveland, Ohio, owned by Dominik Slokar; and all of his rights in a bank account.	8-15496
2122	Certain real property located in Kings County, N. Y., owned by Rose Engert; and all of her rights in certain insurance policies, and in claims against Watson, Kristeller & Swift and Davenport, Richardson & Gihm, Inc.	8-14242
2123	Certain real property located in Contra Costa County, Calif., owned by Wilhelm Fritz; and all of his rights in the sum of \$125, constituting a portion of a bank account.	8-14243
2124	Certain real property located in El Paso, Tex., owned by Dr. Sigmund Martin Hafner.	8-15394
2125	Certain real property located in Allen County, Ind., owned by Ella Mangold; and all of her rights in a bank account.	8-15395
2126	The undivided one-half interest of Christian Sauer and Mary Viser in certain real property located in Pocahontas County, Iowa.	8-15395
2127	Certain real property located in Cincinnati, Ohio, owned by Adele V. Ferrarest; and all of her rights in a bank account.	8-13857
2128	Certain real property located in Fayette County, Tenn., owned by Julia Lambert and George Karner; and all of their rights in a bank account.	8-14243

Vesting order No.	Summary description of property vested	Federal Register citation
2129	Certain real property located in Philadelphia, Pa., owned by Antonio Bottiglieri; and all of his rights in a bank account, and in a claim against the Northwood Building Loan Association.	8-14244
2130	All rights of Robert Bosch A. G. in a contract with Tokushichi Mishima, relating to a patent.	8-13858
2131	Certain patents; and all rights of Allgemeine Elektrizitats Gesellschaft, Siemens & Halske A. G., and others in certain contracts with Electrical Products, Inc., and others, each relating to patents.	8-13858
2132	All rights of Adam Roth and Katherine Hock in the estate of Anna Marie Bernreither.	8-12755
2133	All rights of Guiseppina Pettignano in a bond and mortgage participation certificate of Bond & Mortgage Guaranty Co.	8-12755 9-819
2134	All rights of Emma Becker in the trust estate of John Braasch.	8-12755
2135	All rights of Valentina D'Ambrosio and Nicolina D'Ambrosio in the estate of Salvatore D'Ambrosio.	8-12756
2136	All rights of Babbette Burkhard in the estate of Conrad Deierlein.	8-12756
2137	All rights of the heirs of Franz Honisch, deceased, in the estate of John Honisch.	8-12756
2138	All rights of Blasco Lanza D'Ajeta in the trust estate created under the will of May C. Potter Jones.	8-12757
2139	All rights of Emil Krause and Else Krause in the trust created under the will of Annie Klausner.	8-12757
2140	All rights of Heinrich Schmidt and others in the trust created under the will of Joseph Klausman.	8-12757
2141	All rights of Frieda Wehmeir and others in a trust created under the will of Margaret Knabe.	8-12758
2142	All rights of Karl von Frank Zu Dofering in the estate of Claude W. Kress.	8-12758
2143	All rights of Johanna Kurtz and others in the estate of Frank Kurtz.	8-12759
2144	All rights of Karl T. Saul in a trust established for his benefit pursuant to an order of the Orphans' Court of Allegheny County, Pa., under the estate Mary Stoner Lacy.	8-12759
2145	All rights of Artur Bergmann in the estate of Gaston A. L. Liebert.	8-12759
2146	All rights of Ines Zen Longo in the estate of Luigi Longo.	8-12760
2147	Cash, \$3,276.56, distributable to Clara Bauer von Rosenthal under the estate of Hertha Bauer Maehler.	8-12760
2148	All rights of Maria Teresa Oliverio fu Pasquale and others in the estate of Antonio Maritzio.	8-12760
2149	All rights of Dora Fischer and others in the trust estate created under the will of John H. D. Meyer.	8-12761
2150	All rights of Ernest Noack and others in the estate of Johann A. G. Noack.	8-12761
2151	All rights of Joachim A. Fayotas in the estate of Evangelo Otidys.	8-15618
2152	All rights of Paul Schrader and others in the estate of Louise Punnett.	8-12762
2153	All rights of Alfonso Salemi in the estate of Domenico Salemi.	8-12762
2154	All rights of Michelina S. Fusilla and others in the estate of Michael Scarano.	8-12762
2155	All rights of Louise Seidel in the trust created under the will of William Seidel.	8-12767
2156	All rights of Wilhelm Steiner in the estate of Morris Stiner.	8-12767
2157	All rights of Theodor Tahou and Leonidas Tahou in estate of Anast Tahou.	8-12768
2158	All rights of Anton Muzar and others in the estate of Katherine Heinz Thee.	8-12768
2159	All rights of Heinrich Weiskopf and others in the estate of Ignatz Weiskopf.	8-12768
2160	All rights of Agnes DeCoon and Ida Rode in the estate of Albert Wendtland.	8-12768
2161	All rights of H. Emil Wildenhain in a Mortgage Participation Certificate of the Steneck Title & Mortgage Guaranty Co.	8-12769
2162	135,000 shares of the capital stock of the American Wine Co.	8-14868
2163	All rights of Alix Otilie Cornelia Ferdinande Schmidt in the estate of Hermine Charlotte Cornelia Schmidt; and her undivided one-half interest in certain real property located in St. Louis, Mo.	8-16067
2164	All motion picture film owned by L. U. C. E. (Istituto Nazionale Luce).	8-16465
	Amendment.	8-16800
2165	All of the capital stock of Leipzig Trade Fair, Inc.	8-15396
2166	60 shares of the common capital stock of Okura & Co. (Trading) Ltd.	8-12832
2167	All rights of Kingoro Kawashima in K. Kawashima Shoten, a sole proprietorship; and all of the assets of that company.	9-738
2169	All rights of Elise Fritz and Gertrude Graap in the estate of Emma Walters.	8-12769
2170	3,750 shares of class A (preferred) and 3,750 shares of class B (common) capital stock of Atlantic Assets Corporation.	8-12763
2171	Copyright interests of La Societe des Auteurs, Compositeurs, et Editeurs de Musique (S.A.C.E.M.).	8-15618
2172	All of the common capital stock of the Hydranartheno Corporation; and all rights of "Patechem" A. G. zur Beteiligung an Patenten sonstigen Erfindungsrechten auf chemische Verfahren in a contract with that corporation, relating to a patent.	9-10210
2173	All of the common capital stock of the American Hysol Corporation; and all rights of Unichem Chemikalien Handelsgesellschaft A. G. in a contract with that corporation relating to certain patents.	9-10211
2174	The undivided one-half interest of Anna Schimmel in certain real property located in Camden, N. J.; and all of her rights in a claim against the Camden Trust Co.	8-15396
2175	The undivided one-third interest of Paul Koch and others in certain real property located in Bergen County, N. J.; and all of their rights in a one-third interest in a bank account.	8-14245
2176	Certain real property located in Hanover County, Va., owned by Eleanore Sohre; and all of her rights in a contract with the Bank for Commerce and Trusts leasing a safe deposit box, in a certain sum of money held by Charles Vallery, and in a bank account.	8-15397

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
2177	The undivided one-fifth interest of Herman Nothdorf in certain real property located in Jefferson County, Kans.	8-15397
2178	Certain real property located in Baltimore County, Md., owned by Leopold Ecker and Enima Ecker	8-13858
2179	410 shares of the capital stock of Nagao Shoten, Ltd.	9-738
2180	5,000 shares of the common stock of Empire State Properties & Trading Corporation	8-15619
2181	All rights of Dr. Wolfgang von Schmadel, Theodor Freundorfer, Roman Freundorfer and Loretz Bruckmann, doing business as Sillib-Bruckmann and Gebr. Freundorfer, in a contract with Philip Lochman & Co., relating to a patent	9-4514
2182	All rights of Aladino Brugnoli in his estate under guardianship	8-13321
2183	All rights of Maria Venuiti and others in the estate of Matteo Castorino	8-12832
2184	All rights of Otto Krucke and others in the trust estates created by decree of the Circuit Court of Baltimore City, Md., in the estates of Aldolph F. Dresel and Clara H. Dresel	8-12833
2185	Cash, \$2,000, distributable to Wendelin Fehrer and others under the estate of Charles J. Fehrer	8-12833
2186	All rights of Gottlob Ehring and others in the estate of Gottlieb Ehring	8-12834
2187	All rights of Bertha Fodor in a trust created under the will of Kate Herman	8-12834
2188	All rights of Karl Hermle and others in the estate of Gregor Hermle	8-12834
2189	All rights of Gertrude Eleanor Dencke in the estate of Walter Maxwell	8-12835
2190	All rights of August Rohrer and others in the estate of Leopold Rohrer	8-12835
2191	All rights of Augusta Lauschstandt and others in the estate of Wilhelmina Schimmel	8-12835
2192	Certain personal property owned by Hoh & Hahn	8-15619
2193	All rights of Siemens & Halske A. G., Heraeus-Vacuumschmelze A. G. and Alfred Stock in a contract between the 2 former and The Beryllium Corporation, relating to a patent	8-13987
2194	Certain personal property owned by Alfa-Romeo S. A.; and all rights of Alfa-Romeo, S. A. in the sum of \$750, constituting a portion of a bank account	8-14245
2195	All rights of Amand Honel and 2 others in a trust estate established by a trust agreement between them and the Chicago Title & Trust Co.	9-3981
2196	Certain real property located in St. Louis, Mo., owned by Dominico Uccello and Angela Uccello; and all rights of the former in a claim against the Mercantile-Commerce Bank & Trust Co.	9-3995
2197	All rights of Emma Lochner in an obligation secured by a mortgage	8-15398
2198	The undivided one-half interest of Josephine Grazzini in certain real property located in San Mateo County, Calif.; and all of her rights in a bank account	8-15398
2199	Certain real property located in Bronx County, N. Y., owned by Erna Caroline Anna Marie Kirehohn and Siegfried Richard Xaver Fritz Kirehohn	8-15409
2200	The undivided seven-eighths interest of Katherine Rompf and others in certain real property located in Brooklyn, N. Y.; and all of their rights in certain insurance policies, and in a claim against Richter & Kaiser, Inc.	8-15399
2201	All rights of Anton Holmstrom and 2 others in certain real property located in Burt County, Nebr., and in a bank account	8-15400
2202	All of the capital stock of Palma Music, Ltd.	9-15401
2203	All rights of Michaelangelo Basile in the estate of Felicia Geitruide Basile	9-738
2204	All rights of Ruth Wally Boehmann in her estate under guardianship	8-13347
2205	All rights of Henry Stuenkel in a bond and mortgage participation certificate of the Bond & Mortgage Guarantee Co.	8-13347
2206	All rights of Gertrude von Holt Uhlig in the estate of Anna Maria Boysen	8-13348
2207	All rights of Assunta Dabove Carvo and Paul Carvo in the estate of Domenico Mario Carvo	8-13348
2208	All rights of Vero Clauter in his estate under guardianship	8-13349
2209	All rights of Dorothea Trautvetter and others in the trusts created under the will of Louise de Raasloff	8-13349
2210	All rights of Adele Drieling and others in the estate of Theodore Diedrichs	8-13349
2211	All rights of Mary Senni and others in the trust created under the will of Julia G. Dunn	8-13350
2212	All rights of Johanna M. Kloetzer in the estate of Carl Friedrich Friedrich	8-13350
2213	All rights of Meta Schmitt and others in the estate of Henry C. Husteden	8-13402
2214	All rights of Johann Kehren and others in the mortgage participation fund of the Integrity Trust Co.	8-13403
2215	All rights of Jacob Lonnerstadter and others in the estate of Betty W. Kaufmann	8-13403
2216	All rights of August Grabher in the trust created under the will of Maria Knepple	9-13403
2217	All rights of Helen H. von Stralenheim and others in the trusts created under the will of David Leavitt	8-13404
2218	All rights of Anna Liebig and Richard Liebig in the trust estate created under the will of Clarence M. Liebig	8-13404
2219	All rights of Emma Ludwig and others in the estate of Paul Ludwig	8-13405
2220	All rights of Mariantonia Gallo and others in the estate of Felice Marasco	8-13405
2221	Cash, \$1,048.36, distributable to Flora Marini and 2 others under the estate of Madalena Marini	9-13405
2222	All rights of Stephan Meszaros and others in the estate of Rebecca Szente Meszaros	8-13406
2223	All rights of Hinrich Lohse and others in the estate of John Meyn	8-13406
2224	All rights of Lisbeth Moller and Helene Kobligk in the estate of Herman Moeller; and all rights of Gertrude Mysomirski and 2 others in the trust created under his will	8-13407
2225	All rights of Frau Elizabeth Mausler in the estate of William H. Paul	8-13407

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
2226	All rights of Alfred Guido Bartmann and others in the estate of Bertha Belle Pick	8-13407
2227	Amendment	8-16635
2228	All rights of Benedikt Heinrich Werre and others in the estate of Margaret Robling	8-13681
2228	Amendment	8-14871
2228	All rights of Elsie Rothschild in the trust created under the will of Walter Henry Rothwell	8-13682
2229	All rights of Wilhelm Sasse and others in the estate of Maria Sasse	8-13682
2230	All rights of Mary Secallus and Martha Secallus in the estate of Andrew Silusky	8-13682
2231	All rights of Louise Marks and her children in the estate of John K. Suckow	8-13683
2232	All rights of Anna Valenzano and others in the estate of Domenico Valenzano	8-13683
2233	All rights of Otto Friedrich Feyen in the estate of Rosie Wolf	8-13684
2234	All rights of Mathilde Basenach and 2 others in the trust estate created under the will of Carl J. Dewes	8-17430
2235	Certain personal property owned by Edeleanu Gessellschaft, m. b. H.	9-1918
2236	Certain real property located in Barton County, Mo., and Vernon County, Mo., owned by Arthur Kugler and others; and all of their rights in a bank account and in a claim against Dorr, Stevenson & Cooper	8-15401
2237	Certain real property located in Washington, D. C., owned by Maddalena Rossi; and all of her rights in certain insurance policies, in a bank account, and in a claim against H. Clifford Bangs	8-15402
2238	The undivided interests of Hermine Kubler Hassencamp and Oliver Hassencamp in certain real property located in Summit County, Ohio; and all rights of the former in a bank account and of the latter in the sum of \$1,300, constituting a portion of a bank account	8-15402
2239	Certain real property located in Portland, Oreg., owned by Sumisato Arima; and all of his rights in certain insurance policies	8-15403
2240	All rights of Christian Schoenberger in certain real property located in Milwaukee, Wis., and in an insurance policy	8-15403
2241	Certain real property located in Essex County, N. J., owned by Ida Becker Weidinger; and all of her rights in a claim against William Whitney Ames and in an insurance policy	8-15404
2242	Certain real property located in Philadelphia, Pa., owned by Raffaele Di Falco; and all of his rights in an obligation evidenced by a judgment obtained against Camillo Mancini, in 2 obligations evidenced by promissory notes, in a claim against Pietro Rosano, and in the sum of \$500 constituting a portion of a bank account	9-734
2243	All rights of Peter S. Cerruti and others in a trust estate established by a trust agreement between Peter S. Cerruti, Michelina Cerruti and the Title Insurance & Guaranty Co.	8-16222
2244	All rights of Gustav Pilster and Julie Pilster in a trust estate established by a trust agreement between them and the Citizens Trust & Savings Bank, and in a bank account	8-15405
2245	The undivided interests of Cecelia Bonfiglio and Nicola Bonfiglio in certain real property located in Los Angeles, Calif., in a claim against Foster & Kleiser Co., and in the sum of \$500, constituting a portion of certain bank accounts	8-15405
2246	Certain patents	8-14020
2247	Certain real property located in New York, N. Y., owned by Frederick Meyer; and all of his rights in 2 obligations, each secured by a mortgage, and in a claim against George H. Scheele	8-15406
2248	Amendment	9-4667
2248	Certain personal property owned by Dr. Otto Burchard	8-17237
2249	Certain personal property owned by Boston Pearl Co., Ltd.	8-15269
2250	A judgment of foreclosure and sale, and a bid at Referee's sale on certain real property located in New York, N. Y., owned by Joseph Ferigo	9-1623
2251	A certain note and deed of trust owned by Antonio Celie; and all of his rights in an insurance policy and in a bank account	8-15270
2252	The undivided one-half interest of Eduard Thomassen and others in certain real property located in Allegany County, Md.; and all of their rights in a claim against the Liberty Trust Co.	8-15407
2253	Certain real property located in Trenton, N. J., owned by John Nagy and others; and all of their rights in an insurance policy	8-15407
2254	The undivided interests of Laura Meyer Sentrup and Paul Sentrup in certain real property located in King County, Wash.; and all rights of the former in any claims against the estate of Emil Ferdinand Sentrup	8-15408
2255	Certain real property located in Philadelphia, Pa., owned by Martha Haag; and all of her rights in a claim against Otto Hurm, and in 2 insurance policies	8-15408
2256	A certain deed of trust and note owned by Wataru Kitagawa; and all of his rights in the sum of \$500, constituting a portion of a bank account	8-14869
2257	Certain real property located in Bibb County, Ga., owned by Erminia Binda; and all of her rights in claims against A. T. Holt Co. and Dessau Realty & Insurance Co.	8-15497
2258	A mortgage and a junior interest in a mortgage, owned by Wilhelm Laukhuf and Rosa Laukhuf; and all of their rights in a claim against August C. Laukhuf	8-15498
2259	All rights of Ambt Budd Presswerk G. m. b. H. in a contract with Edward G. Budd Manufacturing Co., relating to a patent	8-13987
2260	All rights of I. G. Farbenindustrie A. G. in a contract with Shell Development Co., relating to a patent	8-13987
2261	One patent; and all rights of Joseph Audy and/or Eugene Lavoux and/or Daniel Dreiss in a contract between Joseph Audy and Mine Safety Appliances Co., relating thereto	8-13988
2262	Certain patents; and all rights of N. V. Neekar Waterreijner Maatschappij and Phillip Muller G. m. b. H. in 2 contracts, one with William Braat and the other with Petree and Door Engineers, Inc., each relating to a patent	8-13988

Vesting order No.	Summary description of property vested	Federal Register citation
2263	One patent; and all rights of Boehme Fettechemie, G. m. b. H., in 2 contracts, one with General Aniline Works, Inc., and the other with Chemical Industries Ltd., each relating to a patent.	8-13989 8-17248
2264	All rights of I. G. Farbenindustrie A. G. in a contract with E. I. DuPont de Nemours & Co., relating to a patent.	8-13989
2265	Two patent applications.	8-13990
2266	All rights of I. G. Farbenindustrie A. G. in 2 contracts with E. I. DuPont de Nemours & Co., each relating to a patent.	8-13990
2267	Certain patents.	8-14055
2268	Certain real property located in Camden County, N. J., owned by Anna Borman and others; and all of their rights in the sum of \$125.36, constituting a portion of a bank account.	8-15498 8-17238
2269	Certain personal property owned by Lancia & Co.	8-17238
2270	All rights of Geminio Barbieri and others in the estate of John Barbieri.	8-13758
2271	All rights of Geminio Bisetti and Aurelio Bisetti in their estates under guardianship.	8-13758
2272	All rights of Edwin DiCenso in his estate under guardianship.	8-13759
2273	All rights of Vittorino DiCenso in his estate under guardianship.	8-13759
2274	All rights of Johanna Dobner and Marie Dobner in the estate of Frank Dobner.	8-13759
2275	All rights of Filomena Fambrini and others in the estate of Luigi Fambrini.	8-13760
2276	All rights of Dorothea Schutte in the estate of Carrie Fillingier.	8-13760
2277	All rights of Karl Bus, Jr., and Ilonka Bus in the estate of Anna Fuchs.	8-13760
2278	All rights of Frederika Goldsmith and others in the trust created under the will of Hattie W. Goodhart.	8-13761
2279	All rights of Frederick Karl Gretemeir in his estate under guardianship.	8-13761
2280	All rights of Emily Messenger in the trust created under the will of Fanny R. M. Hitchcock.	8-13762
2281	Cash, \$106.89, distributable to Helmut Dietzsch and others under the liquidation of the Integrity Trust Co.	8-13762
2282	All rights of Berta Margareta Drobny in the estate of August Alfred Johnson.	8-13762
2283	All rights of Ida Molinari and Lena Molinari in their estates under guardianship.	8-13763
2284	Cash, \$3,043.62, distributable to Sophie Appel under the estate of John Fabst.	8-13763
2285	All rights of Wilhelm Pruseit and others in the estate of Frederick Pruseit.	8-13763
2286	All rights of Narcissa Augelli in the trust created under the will of Louisa Douglass Rhodes.	8-13784
2287	All rights of Bertha Schwartz in the estate of Samuel C. Schwartz.	8-13784
2288	All rights of Jennie Puccini in the trust created under the will of Samuel Mathewson Scott.	8-13784
2289	The sum of \$235 distributable to Carmela Scelfo under the estate of Girolamo Spidaie.	8-13785
2290	All rights of Wilhelm Mann and others in the estate of Theresia Spiller.	8-13785
2291	All rights of Phillip Meuller and others in the estate of Anna Mueller Steffens.	8-13786
2292	All rights of Mrs. Meta Stoffers and 2 others in the estate of Charles Thebach and in the trust created under his will.	8-13766
2293	The balance of \$596.11 remaining after deduction of administrative costs, payable to Anny Turek under the estate of Frank Turek.	8-13766
2294	All rights of Kaethe Opitz and others in the estate of Paul Wallocha.	8-13767
2295	All rights of Julius Riesing and others in the estate of Emil Riesing.	8-13767
2296	Certain personal property owned by Ryobi Denki Shokai, Ltd.	8-17518
2297	Certain personal property owned by Wilh E. Haack.	8-16337
2298	Certain personal property owned by K. Takahashi.	8-15499
2299	Certain personal property owned by Societa Anonima Mezzera; and all of its rights in a claim against Durex Abrasives Corporation.	8-17519
2300	All rights of Ida Niemeyer and Otto Huning in an obligation evidenced by an annuity and life insurance contract issued by the General American Life Insurance Co.	8-17238
2301	Certain personal property owned by Sumitomo Chemical Co.	8-15676
2302	All rights of Lucie Klein and Bella Schmal in a trust estate established by a trust agreement between them and the Chicago Title & Trust Co.	8-17430
2303	All rights of Leo Biagiotti in an obligation secured by a deed of trust, in the trust estate created by said deed of trust, and in the sum of \$500, constituting a portion of a bank account.	8-15499
2304	Certain real property located in Multnomah County, Oreg., owned by Martha Arndt and others; and all of their rights in claims against Robert G. Clostermann, in an insurance policy, and in certain obligations evidenced by 5 promissory notes.	8-15500
2305	Certain real property located in San Francisco, Calif., and certain personal property owned by Mitsuo Hosaka and Yoshiye Ogawa; all of their rights in a claim against Guy C. Calden; and 2 deeds of trust owned by Mitsuo Hosaka.	8-15500
2306	A mortgage owned by Tsukasa Kiyono and Tomoe Kiyono.	8-15501
2307	A mortgage owned by Wilhelm Dufft; and all of his rights in an insurance policy.	8-15531
2308	A chattel mortgage owned by F. Okawa.	9-6265
2309	All rights of Detnorske Aktieselskab for Elektrokemisk Industri and Torleiv Skajaa in a contract with Western Precipitation Corporation, relating to a patent.	8-14630
2310	One patent; and all rights of The Compagnie des Freins Westinghouse in a contract with The Bendix-Westinghouse Automotive Air Brake Co., relating to a patent.	8-14630
2311	All rights of Chemische Fabriken Dr. Kurt Albert, G. m. b. H., in 2 contracts, one with Otto Haas and the other with the Resinous Products & Chemical Co., both relating to a patent.	8-14631
2312	All rights of Andre Dubonnet in a contract with General Motors Corporation, relating to a patent.	8-14631
2313	All rights of Koch & Stempel A. G. in 2 contracts with General Electric Co., each relating to a patent; and all rights of the former and Siemens-Schuckert Co. in a contract between themselves, relating to a patent.	8-14632

Vesting order No.	Summary description of property vested	Federal Register citation
2314	All rights of I. G. Farbenindustrie A. G. in a contract with Advance Solvents and Chemical Corporation, relating to a patent.	8-14632
2315	Certain patents; and all rights of Giuseppe Massimo Pestarini in a contract with General Electric Co., relating to a patent.	8-14633
2316	One patent; and all rights of Hans Hadert in a contract with The Miehle Printing Press & Manufacturing Co., relating to a patent.	8-14633
2317	All rights of Meta Ehlers and others in the estate of Anna Kathrine Ellmers.	8-13939
2318	All rights of Louise Wallisch and 2 others in the estate of Annie Federmann.	8-13939
2319	All rights of Rosalie Boesch in the estate of Wilhelmine R. Schoepp.	8-13940
2320	All of the capital stock of Carsch, Inc.	8-16338
2321	899 shares of the capital stock of K. Nakano, Ltd.	9-739
2322	Certain personal property owned by Andrews and George Co., Inc.	8-16222
2323	Certain real property located in Peoria County, Ill., owned by Moritz Walter Lippmann and Mathilde Josefine Lippmann; and all of their rights in certain insurance policies, and in a bank account.	8-17248
2324	Certain personal property owned by Ugo Peruzzi.	8-15531
2325	One patent; and all rights of Hans Klemm in a contract with William Rhodes Davis relating to a patent.	8-17239
2326	Certain real property located in Newark, N. J., owned by Anna Cannara; and all of her rights in certain insurance policies and in a claim against The Howard Savings Institution.	8-14633
2327	Certain real property located in Philadelphia, Pa., owned by Clemens Preuschen; and all of his rights in the sum of \$500, constituting a portion of a bank account.	8-14246
2328	Certain real property located in Philadelphia, Pa., owned by Aloisie Potzberger and others; and all of their rights in a bank account.	8-14247
2329	Two mortgages owned by Cecil Eunice White Vecchiotti; and all of her rights in a bank account.	8-15877
2330	Certain real property located in St. Louis County, Mo., owned by Paula Whitener; and all of her rights in the sum of \$3,000, constituting a portion of a bank account.	8-14247
2331	A mortgage owned by Joseph Ferigo; and all of his rights in a claim against Ashforth & Co., Inc., and in the sum of \$315, constituting a portion of a bank account.	8-14248
2332	Certain real property located in Berks County, Calif., owned by Ferdinando Colletti; and all of his rights in a claim against William E. Shafman and in a credit balance in the Division of Closed Banks of the United States Treasury.	8-14248
2333	Two mortgages owned by Kabushiki Kaisha Matsukoshi, Ltd.	8-14249
2334	Two mortgages owned by Victor Rudolf Zipperlin and Elisabeth Zipperlin; and all of their rights in 2 insurance policies and in a claim against The Northern Trust Co.	8-14250
2335	The undivided two-thirds interest of Clara Orth Becker and Jacob Orth in certain real property located in St. Joseph, Mo.; and all of their rights in the proceeds derived from the sale of certain real property and in a bank account.	8-14320
2336	Certain real property located in Otero County, Colo., owned by Kensaburo Inukai; and all of his rights in the sum of \$500, constituting a portion of a bank account, and in a claim against H. B. Mendenhall.	8-14321
2337	Four mortgages, an undivided interest in certain real property located in Kings County, N. Y., and 2 mortgage certificates of the United States Trust Co., owned by Violet L. Von Werthof; and all of her rights in certain insurance policies.	8-15620
2338	Certain real property located in Hamilton County, Ohio, owned by Hedwig Bilecki; and all of her interest in a bank account.	8-14321
2339	The undivided interests of Christian Reitmeier in certain real property located in Lyon County, Minn., and in an obligation secured by a mortgage; and all of his rights in the sum of \$500, constituting a portion of a bank account.	8-14322
2340	All rights of Louise Koch and others in a trust estate created by a declaration of trust executed between the Power City Trust Co., and the Central Farmers Trust Co., in certain insurance policies, and in a claim against The Atlantic National Bank of West Palm Beach.	8-14323
2341	Certain real property located in Washington, D. C., owned by Vincent Castelli; and all of his rights in certain insurance policies and in the sum of \$1,000, constituting a portion of a bank account.	8-17517
2342	Certain real property located in Bronx County, N. Y., owned by August Baub; and all of his rights in certain insurance policies and in the estate of Mary Miller Baub.	8-14324
2343	Certain real property located in King County, Wash., owned by Margareta Lange; and all of her rights in claims against Robert G. Clostermann and Foster and Kleiser Co.	8-14325
2344	Certain real property located in St. Louis, Mo., owned by William R. von Versen and others; all rights of the former in claims against Detjen and Detjen.	8-14326
2345	Amendment.	8-16077
2346	Do.	8-16946
2347	Certain personal property owned by Erich Schroeder.	8-17519
2348	20 shares of the capital stock of Turner Estate, Inc.	8-17431
2349	Certain personal property owned by Hans Portach.	8-17520
2350	Certain personal property owned by Beatrice Gausebeck and August T. Gausebeck.	9-3981
2351	All of the capital stock of Ocean Land, Inc.	8-15620
2352	One patent.	8-14634
2353	Certain real property located in Wildwood Crest, N. J., owned by Keizo Harasawa.	8-14327
2354	Amendment.	9-6474
2355	All of the common capital stock of The Morland Co.	8-15621

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Vesting order No.	Summary description of property vested.	Federal Register citation
2353	All rights of "Eternit," Pietra Artificiale, S. A. in a contract between "Eternit," Pietra Artificiale L'Amministratore Delegato and Johns-Manville Corporation, relating to a patent.	8-14634
2354	All rights of I. G. Farbenindustrie A. G. in a contract with Agfa Ansco Corporation and Ansco Photoproducts, Inc., relating to a patent.	8-14635
2355	All rights of Anna Marie Streib in the trust estate created under the will of Louise Alter.	8-14407
2356	All rights of Fritz Ament and others in the estate of Fritz Ament.	8-14407
2357	All rights of Mrs. Emma Beutel and others in the estate of Margarete Beck.	8-14408
2358	All rights of Herman Bullinger and Josephine Bullinger in the trust created under the will of Peter P. Bullinger.	8-14408
2359	All rights of Heinrich Bunte and others in the estate of Lina Bunte.	8-14409
2360	All rights of Sophie Carpenter Gordigiani and others in the trust estate created under the will of Mary D. D. Carpenter.	8-14409
2361	Cash, \$5, distributable to Arima Franke under the estate of August Dierking.	8-14409
2362	All rights of Hedwig Michael and others in the estate of Ludwig Eggebrecht.	8-14410
2363	All rights of Engelbert Goepfrich and Anna Goepfrich in the estate of Joseph Goepfrich.	8-14410
2364	Cash, \$643.55, distributable to Emma Guentler under the estate of Elizabeth Griesel.	8-14411
2365	Cash, \$312.94, distributable to Giustina Cassassa and Domenica Cassassa under the Receivership of the Guarantee Trust and Safe Deposit Co.	8-14411
2366	All rights of Elizabeth Rohrbacker and 2 others in the estate of Elizabeth Hornung.	8-14411
2367	All rights of Johannes Koch in the estate of Ernest Koch.	8-14412
2368	All rights of Marie Drbohlaw and others in the estate of Joseph Labuda.	8-14412
2369	All rights of Sofia Gernhard and others in the estate of Christiana Leetten.	8-14493
2370	All rights of Karl Frederick Lehmer and others in the trust estates created under the will of Frederick C. Lehmer.	8-14493
2371	Cash, \$684.45, distributable to Diebold Maurer and Hans Trunkenbolz under the estate of George Maurer; and all rights of Diebold Maurer and Hans Trunkenbolz in that estate.	8-14493
2372	All rights of Theodor Winkelman and others in the estate of Henry F. Mally.	8-14494
2373	All rights of Dagmar von Eicke und Polwitz and Irene von der Wense in the trust created under the will of H. Edgar Reddell.	8-14494
2374	All rights of Marie Heidenrich and others in the estate of Ernst Reichert.	8-14494
2375	All rights of Myron Roth and others in the estate of Emanuel Roth.	8-14495
2376	All rights of Erika Gorn and others in the trust created under the will of Emil A. Saenger.	8-14495
2377	All rights of Edoardo Scarpellini and 7 others in the estate of Cesare Scarpellini.	8-14496
2378	All rights of Hedwig Strassberger in the trust estate created under the will of Reinhard W. Strassberger.	8-14496
2379	All rights of Adolf Vaje in the estate of Auguste Vaje.	8-14496
2380	Cash, \$207.35, distributable to Adolf Wagner under the estate of Leopold Wagner; and all rights of Adolf Wagner and others in that estate.	8-14497
2381	All rights of Edoardo Spinola and Ginestra Spinola in the trust created under the will of James L. Woods.	8-14497
2382	All rights of Mrs. Agnes Doge and others in the estate of Ferdinand P. Wulf.	8-14497
2383	All rights of Righi Fontana and Rosa Fontana in a contract for the sale of certain real estate located in Seattle, Wash., in that same property, and in a bank account.	8-15621
2384	One-half interest in a patent.	8-15532
2385	All rights of Rosa Dentoni in the estate of Eugenio Dentoni.	8-15337
2386	All rights of Konstantin Marschall in his estate under guardianship.	8-14635
2387	All rights of Lena Ott and others in the estate of Lena Ott.	8-14635
2388	All rights of Maria Orso-Manzonetta and others in the estate of Domenica Viganego.	8-14636
2389	All rights of Henrietta Waterloo and others in the estate of Frederic Waterloo.	8-14636
2390	All rights of the heirs of Yosakichi Yamashita in his estate.	8-14636
2391	All interest of Reich Kredit Gesellschaft, and of Gesellschaft fur Hypothekenaufkauf, Zurich, and/or Holpro Holding & Promoting Co., S. A., in the debts of Pioneer Import Corporation.	8-14005
2392	All rights of E. A. M. Biering in a judgment claim against the estate of Richard Theodore Ringling.	8-14637
2393	Deutscher Handels & Wirtschaftsdienst and Yorkville Kanzlei, co-partnerships; all of the assets of such partnerships; and all rights of Johann von Wimmersperg and Ernst O. Hopf in such partnerships.	8-15622
2394	All rights of Maria Eisele Bruppacher in the estate of Frederick Eisele.	8-14637
2395	All rights of Carrie Froelich and others in the trusts created under the will of Carl F. Lomb.	8-16067
2396	All rights of Christian Gloeckler and 2 others in the estate of Anna B. Pfaff.	8-14638
2397	All rights of Johannes Giesen in the estate of George Treimer.	8-14638
	Amendment.	8-15622
2398	All rights of Dr. Paul Salomon and Walter Karl Salomon in the estate of Arnold Faerber.	8-14638
2399	All rights of Michelina Cieria Sauro in any claim arising from the death of Cresenzo Sauro.	8-16067
	Amendment.	9-739
2400	Certain personal property owned by La Quimica Bayer, S. A.	8-16338
2401	One patent.	8-15333
2402	All rights of Erna Kruger in the estate of Leo Finkelstein.	8-14639
2403	All rights of Emma Parkner and 2 others in the estate of Augusta McGinnis.	8-14639
2404	All rights of Sarah Heinz in the estate of Michael Salmon.	8-14639
2405	All rights of Paula Muller Probst and Emmy Kruger in the estate of Emma M. Scholl.	8-14640
2406	All rights of Margaret Dorgeloh and others in the estate of Margaret Strohm.	8-14640
2407	All rights of Willi Schurig and Kathe Rosenack in the estate of Ernest Schurig.	8-14640
2408	All rights of Sophie Glasser and Olga Geiringer in the estate of Emil Damask.	8-14691

Vesting order No.	Summary description of property vested	Federal Register citation
2409	All rights of Pauline Neuman Braunstein and others in the trust created under the will of Joseph Barber for the benefit of Bertha Barber.	8-14691
2410	Cash, \$12.23, arising from the sale of real estate involved in partition proceedings, payable to Mrs. George A. Hegedus and 2 others, by order of the District Court of Douglas County, Neb.	8-14691
2411	All rights of Giuseppe Bastianelli and 2 others in the trust created under the will of Marion Rowle Bastianelli.	8-14692
2412	All rights of Karl Schuppert and others in the trust created under the will of Christiana F. Fruh.	8-14692
2413	All rights of Tenente Colonello Vittorio Nobile Gianuzzi-Savelli in the trust created under the will of Florence Morgan Nobile Gianuzzi-Savelli.	8-14693
2414	All rights of Gundolf Guhlke and others in the estate of Max A. Guhlke.	8-14693
2415	All rights of Walter Macsary and others in the estate of Marguerite Zora M. Lehman.	8-14693
2416	All rights of Manuela Martino and others in the estate of Giovanni Martino.	8-14694
2417	All rights of Mrs. Amanda Kaufmann and Mrs. Olga Heyer in the estate of Robert A. Preusser.	8-14694
2418	All rights of Maddelena De Giambattista and Irene De Giambattista in the estate of Joho, Baptiste.	8-14694
2419	All rights of Fortunato Brunato and others in the estate of Giovanni Brunato.	8-14695
2420	All rights of Angela Massari and Vita Cassano in the trust created under the will of Niccolangelo Cassano.	8-14695
2421	All rights of Gertrud Lutz and others in the estate of Wilfrid Gack.	8-14695
2422	All rights of Mary Reherman and others in the trust created under the will of Albert Reherman.	8-14696
2423	All rights of Francesca M. Lodor in the estate of Frances C. Selter; and all rights of Herbert Raymond Lodor in the trust created under the will of Frances C. Selter.	8-14869
2424	All rights of Gaetano Simi and others in the estate of Arturo Simi.	9-1831
2425	All rights of Natalia Torre in the estate of Maria Tuccori.	8-14870
2426	All rights of the heirs of Jitsugoro Yamada in his estate.	8-14870
2427	Certain patents.	8-16535
2428	do.	8-16535
2429	do.	8-16536
2430	do.	8-16538
2431	Amendment.	9-8269
2432	Certain patents.	8-16557
2433	do.	8-16325
2434	do.	8-16325
2435	do.	8-16327
	Amendment.	8-16327
2436	Certain patents.	9-8269
2437	do.	8-16328
2438	do.	8-16329
2439	do.	8-16330
2440	do.	8-16331
	All rights of Wilhelm Epp and/or "Wilep" Fabrik techn. Bursten und Pinsel Wilhelm Epp Kommanditgesellschaft in a contract between the former and Dietrich Wesemeyer, relating to a patent.	8-16223
2441	All rights of Askania-Werke A. G. in a contract with Sperry Gyroscope Co., Inc., relating to a patent.	8-16223
2442	All rights of I. G. Farbenindustrie A. G. in a contract with Advance Solvents and Chemical Corporation, relating to a patent.	8-16332
2443	All rights of Bergwerks Verband zur Verwertung von Schutzrechten der Kohlentechnik, G. m. b. H. in a contract with The Koppers Co., relating to a patent.	8-16224
2444	Certain patents.	8-16224
2445	do.	8-16333
2446	One patent; and all rights of Novibra G. m. b. H. and Carl Staufert in a contract with The Marquette Metal Products Co., relating thereto.	8-16225
2447	One patent.	8-16225
2448	All rights of Wolff and Co. Kommanditgesellschaft Auf Aktien and Richard Weingand in a contract between the former and Sylvania Industrial Corporation relating to a patent; and all rights of Wolff & Co. K. G. in 2 other contracts with the said corporation, each relating to a patent.	8-16225
2449	Certain trade-marks.	8-16225
2450	One patent.	8-16226
2451	One-half interest in a patent.	8-16227
2452	Certain patent applications.	8-16227
2453	do.	8-16333
2454	do.	8-16334
2455	Certain patent applications.	8-16335
2456	Cash, \$6,311.25, in process of administration under the supervision of the County Court of Wood County, Wis., and all rights of Anton Bauer and Barbara Bauer Hornick in the estate of Max Bauer.	8-16338
2457	All rights of Mathilda Ladwig and "John" Baumann in the estate of Frank Baumann.	8-15270
2458	All rights of the children of Santo Cilauri and the children of Angelina Lanzo in the estate of Vincenzo Cilauri.	8-15271
2459	All rights of Dr. Siegfried Crohn and others in the trust estate created under the will of Herman Crohn.	8-15271
2460	All rights of Maria Danila and others in the estate of Achim Danila.	8-15272
2462	All rights of Marianna Schlauch in the estate of Louise Dreyer.	8-15272
2463	All rights of Selma Doering and Bertha Reinhardt in the estate of Lina Edinger.	8-15272

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
2464	All rights of Minnie Foerdrung and others in the proceeds from the sale of a certificate of beneficial interest issued by the Seaboard Trust Co.	8-15273
2465	All rights of Maria Fogliano Bussacco in the estate of Anthony Fogliano	8-15273
2466	All rights of Frances Calenda in the trust created under the will of Frances G. Foulke	8-15274
2467	All rights of Hilde Scheibc and Kurt Gerbracht in the estate of Ernest W. Gerbracht	8-15274
2468	All rights of Margrethe Baaseh Kroger in the estate of Jorgine Hansen	8-15274
2469	All rights of Kuichiro Terasaki and others in the estate of Yoshi S. Kuno	8-15275
2470	All rights of Margareta Stimmel in the estate of Helen Lang	8-15275
2471	All rights of Lenchen Wiegand and others in the estate of Margaret Leichtnam	8-15275
2472	All rights of Martha K. Zimmermann in a trust created under the will of Nina S. Meinhard	8-15276
2473	All rights of Dora Waschl in the estate of Gertrude Mayo Moulton	8-15276
2474	All rights of Auguste Schelling in the estate of Otto Nixdorf	8-15276
2475	All rights of Margarethe Koding and others in the estate of Elisabeth Reinus	8-15277
2476	All rights of Amelia Amodeo in the estate of Joseph Santulli	8-15277
2477	All rights of Louise Mueller and Eliese Nellies in the estate of Minna Teske	8-15277
2478	All rights of Ella Lammerhirdt and others in the estate of Olga Traut	8-15278
2479	All rights of Elizabeth Unterholzer in the estate of Simon Unterholzer	8-15278
2480	All rights of Garritt Van Der Zee in the estate of George Van Der Zee	8-15278
2481	All rights of Anna Zeller and Rosie Leinmuller in the trust estate created under the will of Charles Wacker	8-15279
2482	Certain personal property owned by T. Sakata & Co., and all rights of that company in a claim against Herbst Brothers	8-16339
2483	Certain personal property owned by Universul, S. A.	8-16340
2484	The undivided four-fifths interests of Julius Frey and others in certain real property located in Cincinnati, Ohio, and in an obligation secured by a mortgage; and all of their rights in the sum of \$1,000, constituting a portion of a bank account	8-15532
2485	The undivided one-half interest of S. Namikawa in certain real property located in Hood River County, Ore.	8-15533
2486	Certain real property located in Ravenna, Nebr., owned by Rudolf Muhlbach and others, and their undivided one-seventh interest in certain real property located in Buffalo County, Nebr.	8-15533
2487	Certain real property located in Seattle, Wash., owned by Max Hohman and others; and all of their rights in a claim against H. Otto Giese	8-15533
2488	Certain real property located in Hempstead, N. Y., owned by Joseph Cariello and Frances Cariello; and all of their rights in claims against Stirling Bond & Mortgage Co. and John Masciale, in a bank account, and in 2 insurance policies	8-15534
2489	Certain real property located in Cuyahoga County, Ohio, owned by Paula Stoehr; and all of her rights in certain insurance policies and in a bank account	8-15535
2490	All rights of Anni Loffel and others in an obligation secured by a mortgage and in claims against Wemiger & Walter Inc. and William S. Darnell	8-15536
2491	Certain patents	8-16340
2492	All rights of Mrs. Elly Dr. E. Schimeczek and others in the estate of Emil Spielvogel	8-15532
2493	All rights of Lena Zuckeswerdt and others in the estate of George Albert Meister	8-15536
2494	All rights of Dora Hattendorf in a mortgage certificate of the Bond & Mortgage Guarantee Co.	8-15537
2495	All rights of Caroline W. Engelhart and others in the trust created under the will of William C. Burke	8-15537
2496	A certain trust estate created pursuant to a trust agreement between Isola Bambini and the Albuquerque National Trust & Savings Bank	8-17431
2497	Certain real property located in Washington, D. C., and Suffolk County, N. Y., owned by Amy Wetmore May; and all of her rights in two insurance policies	8-15537
2498	All rights of Ilse Stephani and Irmgard Andraec in the estate of Karl Stephani	8-17431
2499	Cash, \$4,415, payable to William Luedeking under the estate of Otto Luedeking; and all of his rights in the trust estate of Otto Luedeking	8-15539
2500	Certain patents; and all rights of Societe Anonyme du Servo-Frein Dewandre in a contract with Bendix Brake Co., relating to a patent	8-16341
2501	One patent; and all rights of Societe Anonyme Trefleries et Laminoirs du Havre in a contract with The American Metal Co., Ltd., relating thereto	8-16341
2502	All rights of Dr. Hans Kuhl in a contract with Frederick O. Anderegg, relating to 2 patents	8-16342
2503	All rights of Rationell Maschinenbau G. m. b. H., and of Fritz von Philipp and Hans von Philipp trading under the firm of G. E. Reinhardt, in a contract with Dexter Folder Co., relating to a patent	8-16342
2504	All rights of Carl Weible in a contract with Forstner Chain Corporation, relating to a patent	8-16342
2505	All rights of Georg Wazau in a contract with Baldwin-Southwark Corporation, relating to a patent	8-16343
2506	Certain patents; and all rights of Hans J. Spanner and others in certain contracts with Hanovia Chemical and Manufacturing Co. and others, relating to patents	8-16343
2507	All rights of Fredrik Juell in a contract with Kimberly-Clark Corporation, relating to a patent	8-16344
2508	All rights of Propeller Werk Gustav Schwarz G. m. b. H. in a contract with Engineering and Research Corporation, relating to a patent	8-16344
2509	All rights of Wolff & Co., K. G. auf Aktien in a contract with the Dow Chemical Co., relating to a patent	8-16345
2510	All rights of Fritz Heer, Jr., in a contract with Forstner Chain Corporation, relating to a patent	8-16345
2511	All rights of Kleim & Ungerer in a contract with Dexter Folder Co., relating to a patent	8-16465

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
2512	One patent; and all rights of Wilhelm Linnmann, Jr., in a contract with the Central Foundry Co., a contract with Gerhard Wagner, and 2 contracts with Gerhard Wagner and Allen A. Dicke, all relating to a patent	8-16465
2513	Two patents; and all rights of Pieter Daniel Van Essen in a contract with Bethlehem Steel Co., relating thereto	8-16466
2514	The undivided nine-twelfths interest of Hermann Bechtel and others in certain real property located in Beaver County, Pa.	8-16466
2515	Certain real property located in Solano County, Calif., and certain personal property, owned by Tojiro Tabushi and Masanobu Tabushi; and all of their rights in claims against Alejandro "Red" Gonzales	8-16467
2516	All rights of Johanna Sara Brummer in the trust created under the will of Gustave Louis Brummer for her benefit	8-15539
2517	All rights of Francesco Chessare in the estate of Giuseppe Chessare	8-15540
2518	All rights of Maria Teresa Nuoto in the estate of Giovanni Ferrise	8-15540
2519	All rights of Fritz Fahrbach and Karl Fahrbach in the estate of Louise Fahrbach	8-15623
2520	Cash, \$400 distributable to Louisa Falasco under the estate of Maria C. Falasco	8-15623
2521	Cash, \$800, distributable to Alma Schuman and others under the estate of Henry Froetschner	8-15623
2522	The sum of \$1,250, distributable to Pietro Giardino and others under the guardianship estate of Matteo Giardino, deceased	8-15624
2523	The sum of \$2,468.94, distributable to Emma Guertler under the estate of Frederick A. Griesel	8-15624
2524	Cash, \$156.81, distributable to Gunda Gesswein under the liquidation of the Integrity Trust Co.	8-15625
2525	Cash, \$223.74, distributable to the Village of Recita, Rumania, under the estate of Pauline Kuehvar	8-15625
2526	All rights of Nathalie Littman in the trusts created under the will of Morris Littman	8-15625
2527	All rights of Martha Pals and others in the estate of Adolf Pals	8-15626
2528	All rights of Maria Raggi Simone and others in the trust created under the will of James Raggi	8-15626
2529	All rights of Frank Cascagno in the estate of Raffaella Vigliotti	8-15626
2530	All rights of the Town Council of Riegel, Germany, in the trust created under the will of Frank X. Walliser	8-15627
2531	Cash, \$2,353.10, distributable to Willy Steinebach and others in the case of Paul C. Welter v. Meinhardt Welter, et al.; and all of their rights in the proceeds from the sale of real estate involved in partition proceedings pending in the Probate Court of Marion County, Ind.	8-15627
2532	Certain real property located in Sussex County, N. J., owned by Mathias Kohler and others, formerly owned by German American Bund Auxiliary	8-15878
2533	Certain personal property owned by Robert Metzger	8-17239
2534	Amendment	9-469
2534	All rights of Hiroshi Nozawa as a copartner in the business and assets of The Haku-bundo	9-223
2535	251 shares of the capital stock of Sakuma Shokai, Ltd.	9-740
2536	One invention and disclosure	8-15627
2537	do	8-15628
2538	Two inventions and disclosures	8-15628
2539	Certain patents	8-16468
2540	do	8-16468
2541	One patent application	8-16468
2542	100 shares of the capital stock of Karl Krause U. S. Corporation	8-15541
2543	Copyright interests of certain foreign nationals	9-1486
2544	Certain personal property owned by Societa Bombrini Parodi Delfino	8-17239
2545	All rights of Takatish & Co. in the debts of The United Ocean Transport Co., Ltd.	8-15628
2546	Certain real property located in Bibb County, Ga., owned by Ida Balcer; and all of her rights in a claim against the Dessau Realty & Insurance Co.	8-16469
2547	The undivided two-ninths interest of Erna Beck and 2 others in certain real property located in Baltimore, Md., and in certain personal property; and all of their rights in 2 insurance policies, and in a claim against the Safe Deposit & Trust Co.	8-16469
2548	Certain real property located in Merced, Calif., owned by Rubino Clementina and others; and all of their rights in a bank account and in an insurance policy	8-16470
2549	A mortgage owned by Maria Fugardi; and all of her rights in 2 insurance policies	8-17432
2550	The undivided two-thirds interest of George Hufnagel, Ferdinand Alfred Greb and Otto Eugen Hans Hoffmann in certain real property located in Lyndhurst, Ohio; and all rights of the first in the sum of \$150, also constituting a portion of a bank account, and of the latter two in the sum of \$150, also constituting a portion of a bank account	8-17240
2551	A mortgage and a promissory note owned by Mitsuji Takatsuka; and all of his rights in an insurance policy and in a bank account	8-16471
2552	The undivided interests of Hans Guenther von Kloeden in certain real property located in Upton County, Tex., and in certain personal property; and all of his rights and the rights of others in the liquidation of the Southern Cotton Press & Manufacturing Co. and in any obligations arising from the matter of Rosenberg Library Association, et al. v. Sealy and Smith Foundation, et al.	8-16472
2553	All rights of Dr. Georg Ahrens and others in the estate of Arthur Carl Ahrens	8-15746
2554	All rights of Ella Bartels in a mortgage participation certificate of the New York Title & Mortgage Co.	8-15746
2555	All rights of Antonio Pisani and others in the trust estate created under the will of Nicolo Belezza	8-15747
2556	All rights of Rosamunda Boetsch and others in the estate of Florian Berninger	8-13748
2557	All rights of Wilhelmina Hothaus and others in the estate of Herman Boklage	8-13748
2558	All rights of Heinz Cyriacks and 2 others in the estate of Fred R. Cyriacks	8-13748

REPRODUCED AT THE NATIONAL ARCHIVES

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
2559	All rights of Ottilie Reiniger Spielmann in the succession of Hermine Bacher Deutsch.	8-15748
2560	All rights of Anna Gerdes Hildebrandt and others in the trust created under the will of Charles H. Gerdes	8-15749
2561	All rights of Selma Reis and others in the trusts created under the will of Jacob W. Gutman	8-15749
2562	All rights of Anna Simanak in the estate of Anna Kilbert	8-15749
2563	All rights of Hanna Kriete in the estate of Martin Kriete	8-15750
2564	Cash, \$660.27, payable to Jacob Laub and Jacob Laub, Jr., under the estate of John H. Laub	8-15750
2565	All rights of Maria Lauber and the City of Worins on the Rhine in the trust created under the will of Carl F. Lauber	8-15751
2566	All rights of Julia Lambert and George Karner in the estate of Mike Lintz	8-15751
2567	All rights of Fanny Wohrle and others in the estate of Barbara Wolf Miller	8-15751
2568	All rights of Joseph Moldovanyi and others in the estate of Mary Moldovanyi	8-15880
2569	All rights of Erica Munch Stahmer and others in the trust created under the will of John Munch	8-15881
2570	All rights of Florine Paulsen in the estate of Peter Friedrich Peterson	8-15881
2571	All rights of Fritz Acker and Marianna Schonflocher in the estate of Rosalie Reinhart	8-15881
2572	All rights of Heinrich Freise and others in the estate of Christiana Elizabeth Rogner	8-15882
2573	Cash, \$524.45, distributable to Rohlf Rathje under the estate of Carl Heinrich Schroeder	8-15882
2574	Cash, \$74,905.78, distributable to Jacob Marquart and others under the estate of Louis Stegmiller; and all of their rights in his estate and the trust estate created under his will	8-15882
2575	All rights of Julius Fleischer in the trust created under the will of Ben F. Sternheim	8-15883
2576	All rights of Domenica Leto in the estate of Maria Leto Varisco	8-15883
2577	All rights of Lina Vowinkel and 2 others in the estate of Ferdinand Wilhelm Vowinkel. Amendment	8-15884
2578	All rights of Ernest Walter and others in the estate of John Walter	8-15884
2579	All rights of Erna Sandfuchs geb. Klassen in the estate of John Wiebe	8-15884
2580	Certain patents and patent applications; and all rights of Jakob Dichter, of Felix Meyer, and of Jenaer Glaswerk Schott und Genossen, each in a contract with Kimble Glass Co., relating to a patent.	8-16472
2581	All rights of N. V. Noit-Vereeniging Verkoop Centrale, and of N. V. Algemeene Noit Maatschappij, each in a contract with American Noit Co., relating to a patent.	8-16473
2582	All rights of I. G. Farbenindustrie A. G. and others in 29 contracts relating to patents.	8-16474
2583	All rights of Sophie Kubel in the trust created under the will of Herman T. Plate	8-15885
2584	All rights of Christian Haeseler and others in the trust created under the will of Ernst R. Behrend	8-16068
2585	All rights of Othelia Burg and 2 others in the estate of John Jacob	8-16068
2586	3,062 shares of the common stock of Central American Plantations Corporation	8-15919
2587	1,500 shares of the common stock and 1,500 shares of the preferred stock of the Ore & Chemical Corporation; and all rights of Rotopulsor, A. G., and of Metallgesellschaft, A. G., in the debts of that corporation.	8-17240
2588	140 shares of the capital stock of the Stockton Cooperative Investment Co.	8-17241
2589	All rights of Ella Bartels in a mortgage participation certificate of the New York Title & Mortgage Co.	8-16069
2590	All rights of Amelie Hoepfener and Lucie Schrader in the estate of Isabelle Benoit	8-16069
2591	All rights of Josephine Gaba in the estate of Mary Breyer	8-16069
2592	All rights of Frieda Fiseher in the trust created under the will of Morris Ducker	8-16070
2593	All rights of Ernst Fregin and others in the estate of Carl J. Fregin	8-16070
2594	All rights of Martha Lipschutz and 2 others in a trust created under the will of Jennie Goodman	8-16070
2595	All rights of Louise Cooke Tommaro in the trust created under the will of Craig Heberton	8-16071
2596	All rights of Helene Kremer and others in the estate of Julius H. Heineke	8-16071
2597	Cash, \$750, payable to Joseph Stumpf and Ella Stumpf under the estate of Theresa Hoffenmuller; and all of their rights in that estate.	8-16071
2598	All rights of Louise Hedwig Zieger in the trust estate created under the will of Alfred Hugo Jahn	8-16072
	Amendment	8-17245
2599	All rights of Elizabeth Krar and others in the estate of Joseph Krar	8-16072
2600	All rights of Concettina Cesaro in the trusts created under the will of Gabriel Marino	8-16073
2601	All rights of Daniel Koespele in the estate of Matilda Ronnenberg	8-16073
2602	All rights of Anna Martell and Alice Schenk in the trust created under the will of George Schenk	8-16073
2603	All rights of Georgiana Kate Sophia Baroness Von Rotsmann and two others in the trust estate created under the will of Ada, Baroness Von Rotsmann	8-16074
2604	All rights of Bernhard Schenkbar and Ida Schenkbar in a claim for compensation arising out of the condemnation by the City of New York of certain real property located in Brooklyn, N. Y.	8-16476
2605	The undivided interest of Giovanni Lagomarsino in an obligation secured by a deed of trust; an obligation secured by a promissory note owned by him; and all of his rights in a contract with the Bank of America leasing a safe deposit box; and in an insurance policy, and in a bank account	8-16477
2606	All rights of Ida Burkard in a trust created under the will of Philip Burkard	8-16559
2607	All rights of Angelina D'Addio in the estate of Peter D'Addio	8-16560
2608	All rights of Emiliano Ferrari and 2 others in the estate of David Ferrari	8-16560
2609	All rights of Frank Fuchs in the estate of Joseph Fuchs	8-16560
	Amendment	8-16800
2610	All rights of Fiorette Suzanne in the estate of Flora W. Goddard	8-16561

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
2611	All rights of Herman F. L. Heinken and two others in the trust created under the will of William Heinken	8-16561
2612	Cash, \$503.40, distributable to Mrs. Leonhard Hansinger and 2 others under the estate of Fred Heuchel; and all of their rights in that estate.	8-16561
2613	Cash, \$143.40, distributable to Jacob Hoffman and others under the estate of John L. Hoffman, and all of their rights in that estate.	8-16562
2614	All rights of Ella Dingelstedt in the trust created under the will of Julius Loewenthal; and all rights of Paula Waldoecker in his estate	8-16946
2615	All rights of Matteo Vicedomini and others in the estate of Frank K. Vicedomini	8-16562
2616	Cash, \$14,059.65, distributable to Elisabeth Falk and others under the estate of Elizabeth Wickman; and all of their rights in that estate.	8-16563
2617	Certain patents	8-16563
2618	All rights of Dr. Mario Mazzucchi and of Istituto Sieroterapeutico Milanese, each in a contract with Lederle Laboratories, Inc., relating to a patent.	8-17242
2619	Two patents; and all rights of Max Giese, Fritz Hell, and Jacobus Cornelis Kooyma in a contract with Chain Belt Co., relating to a patent.	8-17242
2620	Two patents; and all rights of N. V. Nederlandsche Gist-en Spiritusfabriek in a contract between that company, Lucidol Corporation, and Novadel Agene Corporation, relating thereto	8-17242
2621	All rights of Albert Emile Pierre Girard and Maurice Jean Paul Roumazelles in a contract with Freyberg Bros., Inc., relating to a patent	8-17243
2622	Certain patents; and all rights of Gesellschaft fur Linde's Eismaschinen, A. G. and Heylandt Gesellschaft fur Apparatebau M. B. H. in 2 contracts with The Linde Air Products Co., each relating to a patent, and of I. G. Farbenindustrie A. G. in a contract with the 2 first-named companies, relating to a patent.	8-17243
2623	One patent; and all rights of Otto Grave in a contract with Carnegie-Illinois Steel Corporation relating thereto	8-17244
2624	All rights of S. A. De Commentry Fourchambault & Decazeville in a contract with The Midvale Co., relating to a patent.	8-17244
2625	Certain patents; and all rights of Societe D'Exploitation Des Procèdes Dabeg in a patent, and in a contract with the Associated Locomotive Equipment, Ltd., and the Franklin Railway Supply Co., relating to a patent.	8-17245
2626	One patent; and all rights of Antoine Vossellut in a contract with Otis Elevator Co. relating thereto	8-17245
2627	All rights of Jean Lucien Regnier and Fabriques de Produits de Chimie Organique de Laire in a contract between themselves relating to a patent, and in a contract with Gerald F. Rorer	8-17246
2628	All rights of I. G. Farbenindustrie A. G. in a contract with Synthetic Nitrogen Products Corporation, relating to a patent.	8-17246
2629	Certain trade-marks; and all rights of S. A. Lucchese Olii & Vini in a contract with Berolio Import Co., relating to a trade-mark	8-17280
2630	All rights of Hans Vogt in a contract with Harry A. Ford, relating to a patent	8-17281
2631	All rights of Hans Vogt in a contract with Ferrocart Corporation of America, relating to a patent	8-17281
2632	All rights of I. G. Farbenindustrie A. G. in a contract with Robm & Haas Co., relating to a patent.	8-17281
2633	Certain patents; and all rights of Societe d'Electro-Chimie d'Electro-Metallurgie et des Acleries Electriques d'Ugine in contracts with United States Steel Corporation and others, each relating to a patent.	8-17282
2634	All rights of Joseph Di Sario and Maria Rosa Di Sario in the estate of John Di Sario	8-17282
2635	All rights of Wiebke Marie Paulsen and others in the estate of Maria E. Paulsen	8-16563
2636	50 shares of the common stock of G. H. Mumm Champagne (Societe Vinicole de Champagne, Successors) & Associates, Inc.	8-16564
2637	All rights of Carlota Damon Roche and Aubortine W. Damon in the trust created under the will of Carlota Damon	8-16345
	Amendment	8-16564
2638	All rights of Agatba Kroener and Gertrude Buttner in the sum of \$414.38 and in 1,570 shares of Cereeras, Ltd., "B", subject to the claims of Maurice B. and Daniel W. Blumenthal, under the estate of Olga Guggenheim	9-3995
2639	All rights of Lina Dietz and others in the estate of Emil G. Zeh	8-16564
2640	All rights of Marie Mueller-Volkening and others in the estate of Hugo Volkening, and in the trust created under his will	8-16631
2641	All rights of Mrs. Maria Wilde and others in the trust created under the will of Joachim Schumacher	8-16631
2642	All rights of Viscose Rheinelden Suisse S. A. in the debts of Castle Rayon Corporation	8-16632
2643	Certain patents; and all rights of Ressort A. G. Fuer Patentverwertung in a contract with Epeda Corporation, a contract between Epeda Corporation and American Chain & Cable Co., Inc., and a contract between the latter and Owen Silent Spring Co., Inc., all relating to patents.	8-16477
2644	One patent; and all rights of Woldemar Hugo Knapp in a contract with Westinghouse Electric & Manufacturing Co., relating thereto	9-351
2645	Two patents; and all rights of Etablissements et Laboratoires Georges Truffaut in a contract with Standard Chemical Products, Inc., relating thereto	9-351
2646	All rights of Gesellschaft Fuer Schlamm-trocknung M. B. H. and Gustav ter Meer in a contract with Albert T. Otto & Sons, Inc., relating to a patent.	9-352
2647	All rights of G. Hilscher, Wirkmaschinen Fabric in a contract with Hemphill Co., relating to a patent.	9-352
2648	All rights of Karl Kaden in a contract with No-Sag Spring Co., relating to a patent.	9-353
		9-353

Vesting order No.	Summary description of property vested	Federal Register citation
2649	All rights of Willy Becher in a contract with The Mathieson Alkali Works, Inc., relating to two patents.	9-353
2650	All rights of Lenore Gotz in a contract between Richard Gotz and Spicer Manufacturing Corporation, relating to a patent.	9-354
2651	Certain patents; and all rights of Societe Anonyme Pour Les Applications De L'Electricite Et Des Gaz Rares Etablissements Claude-Paz et Silva and Societe Pour L'Etude & Exploitations des Matieres Luminescentes in a contract between themselves, relating to 2 patents, and of the former in contracts with General Electric Co., and with Claude Neon Lights, Inc., each relating to a patent.	9-354
2652	One patent, and 1 patent application; and all rights of A. G. fur Stickstoffdunger in a contract with Union Carbide Co., relating to a patent.	9-355
2653	All rights of Maria Anna Ulsch and others in the estate of George Banwart.	8-16748
2654	All rights of Franziska Berger in the estate of Marie Berger.	8-16749
2655	All rights of Yetchen Behr in the trust created under the will of Louis A. Behr.	8-16749
2656	All rights of Caroline C. Crusius and others in the estate of August Crusius.	8-16749
2657	All rights of Lorenzo De Yeso in the estate of Matthew De Yeso.	8-1675
2658	All rights of Matsue Domoto and others in the estate of Takanoshi Domoto.	8-16750
2659	All rights of Eleonore Von Crailsheim in the trusts created under the will of Emily S. Dow.	8-16751
2660	All rights of Wilhelm Hallensleben and others in the estate of Herman Hallensleben.	8-16751
2661	The sum of \$22,208.98, distributable to Emily Draheim and others under the estate of Natalie Hanau; and all of their rights in that estate.	8-16751
2662	All rights of the heirs of Karl Hartung and Wilhelm Hartung in the estate of August P. Hertzog.	8-16752
2663	All rights of Tayeko Kawasaki and Sachiko Kawasaki in their estate under guardianship, and in certain real property located in Los Angeles County, Calif.	8-16752
2664	All rights of Hedwig Rahn and Johanna Rahn in the estate of Emilie Kosbab.	8-16753
2665	All rights of Flora Koshland in the estate of Simon Koshland.	8-16753
2666	All rights of Nicola Lapenta, Maria Lapenta, Rocco Lapenta and Antonio Lapenta in their estates under guardianship.	8-16753
2667	All rights of John B. Lavezzo and others in the estate of Joseph Lavezzo. Amendment.	8-16754 8-17432
2668	All rights of Karolina Prinoth and others in the estate of Katie P. Madden.	8-16800
2669	All rights of Fritz Kohlman and others in the estate of John Meierdierks.	8-16801
2670	All rights of Engle Schlobohm and others in the trust created under the will of John Meierdierks.	8-16801
2671	The sum of \$9,846.95, distributable to Hugo Moil and others under the estate of John Moil.	8-16802
2672	All rights of Marie Lemmerman and others in the estate of Caroline Mundt.	8-16802
2673	All rights of Virginia Savio in the estate of Carlo Fallavicina.	8-16802
2674	All rights of Francis Scala and others in the estate of Theodore J. Scala.	8-16803
2675	All rights of Pauline Vogt and others in the estate of Minnie W. Vogt.	8-16803
2676	All rights of August Wegner and Wilhelm Wegner in the estate of Otto Wegner.	8-16804
2677	All rights of Anna H. Wittenberg in the estate of Leah A. Wittenberg.	8-16804
2678	Certain real property located in Multnomah County, Oreg., owned by Kniginunde Holenstein; and all of her rights in certain insurance policies.	8-16875
2679	Certain real property located in Kings County, N. Y., and 6 mortgages owned by Ida Glencwikel; and all of her rights in certain insurance policies, in claims against Lawrence R. Condon and the New York Title & Mortgage Co., in a judgment in her favor, and in a bank account.	8-16878
2680	All rights of A. (Ayao) Matsushima in the business and assets of Teikoku Co., a copartnership.	9-6265
2681	Certain real property located in Skagit County, Wash., owned by Willy Herbsthoff and 2 others; and all of their rights in the debts of H. Otto Geise.	8-16877
2682	1/8 share of stock of the Boulder & Weld County Ditch Co., and 12 1/2 shares of stock of the Layner Cottonwood Consolidated Ditch Co., owned by Ernst H. Messer; and 5 shares of stock of the Base Line Land & Reservoir Co., owned by Ernst and Marie Messer.	8-16478
2683	All rights of J. D. Riedel-E de Haen A. G., Schering-Kahlbaum A. G., Elchemie G. m. b. H. and Leo Lowenstein in a contract with E. I. duPont de Nemours & Co., and a contract with Buffalo Electro-Chemical Co., Inc., each relating to a patent.	9-356
2684	One patent; and all rights of Elizabeth Stein in a contract between Paul Stein & Elkhart Brass Mfg. Co. relating thereto.	9-356
2685	Two patents; and all rights of Torbjorn Linga in a contract with Kingston Products Corporation, relating to a patent.	9-476
2686	Certain inventions and disclosures.	8-16667
2687	One invention and disclosure.	8-16632
2688	do.	8-16668
2689	Certain inventions and disclosures.	
2690	All rights of Arturo Caprotti in a contract with the Baldwin Locomotive Works, relating to a patent.	9-462
2691	Three patents; and all rights of "Patag" Patensverwertung und Industrie A. G. in a contract with Commercial Patents Inc., relating to a patent.	9-463
2692	Certain patents.	9-463
2693	All interests of Hans Luckhardt and Andreas Gaal in certain patents.	9-464
2694	One patent; and all interest of Maschinenfabrik Augsburg-Nurnberg A. G., in a patent; and all rights of that company and A. G. fur Industrielle Beteiligungen in a contract between them, and in certain contracts with the Bartlett Hayward Co., all relating to a patent.	9-464

Vesting order No.	Summary description of property vested	Federal Register citation
2695	Certain patents; and all rights of Societe d'Electro-Chimie d'Electro Metallurgie et des Acieres Electriques d'Uaine in contracts with Chambersburg Engineering Co. and 4 other American companies, all relating to a patent.	9-465
2696	Certain patents; and all rights of Dimitri Sensaod De Lavaud in contracts with the Variable Speed Gear Ltd., and with Borg-Warner Corporation, each relating to a patent.	9-466
2697	The undivided one-half interest of Deutsches Haus, Inc., in certain real property located in Los Angeles, Calif.	8-16633
2698	All rights of Ushi Teruya in Hibiscus Cafe, a sole proprietorship, and all the assets of that company.	9-2615
2699	All rights of Sadakichi Sugita and Enji Sugita as copartners in Holly Bakery.	9-740
2700	All rights of Matsukichi Iida as a copartner in S. M. Iida.	9-741
2701	250 shares of the capital stock of Motoshige Shoten, Ltd.	8-16633
2702	All rights of Shunichi Murata in S. Murata & Co., a sole proprietorship, and all the assets of that company.	8-17518
2703	All rights of Kame Fukuda in Sanyo Co., a sole proprietorship; and all the assets of that company.	8-17432
2704	All assets in the United States of Volksbund Fuer das Deutschtum Im Ausland and/or its U. S. Agency.	9-1067
2705	All rights of Daizo Yamashita in Yamashita Dairy, a sole proprietorship, and all the assets of that company.	9-4252
2706	12 shares of the capital stock of Yonekura Co., Ltd.	9-471
2707	All rights of Eugenio Marraccini and Eva Marraccini in a certain land contract distributed under the estate of Santino A. Marraccini, in certain real property located in Portland, Oreg., in an insurance policy, and in the sum of \$500, constituting a portion of a bank account.	8-16934
2708	Amendment.	9-3528
2709	All rights of Reinhold Hoss and others in the estate of John G. Beck.	8-16870
	All rights of Karoline Margarete Elfriede Heine in a trust created under the will of Walter Brooks.	8-16870
	Amendment.	8-16870
2710	All rights of Henrietta Kiessling in the estate of John F. Faulkner.	9-466
2711	All rights of Ellen Tornquist and Alexander Tornquist in the trust created under the will of Hugo C. Fett.	8-16870
2712	All rights of Anunziata Garro in the estate of Frank Garro.	8-16871
2713	All rights of Anna Hermann and 2 others in the trust estate created under the will of Otto Hermann.	8-16871
2714	All rights of Dr. Giovanni Picinini in the estate of Ida Howgate.	8-16872
2715	All rights of Elise Hoffmeister in the estate of Anna Emma Kny.	8-17433
	Amendment.	8-17433
2716	All rights of Otto Maisch in the estate of Mathilda Maisch.	8-16872
2717	All rights of Gertrud Stroner and 2 others in the estate of Victor Morawetz.	8-16872
2718	All rights of Frances Th. Nitschke in the proceeds of a mortgage participation certificate of the Camden Safe Deposit & Trust Co.	8-16873
2719	One mortgage owned by Giuseppe Azzaretti; and all of his rights in the sum of \$500, constituting a portion of a bank account.	8-16934
2720	The undivided one-half interest of Emi Bornemann, Frances Bornemann, and Harry Bornemann in certain real property located in Charleston, S. C., and a bank account.	8-16935
2721	All rights of Gianbatista Cunco in a trust estate created by trust agreement between him and the Bank of Italy National Trust & Savings Association, and in a claim against Bernice C. Lightner.	9-6266
2722	The undivided one-third interest of Brigetta de Pietro in certain real property located in Hartford, Conn., and all of her rights in 2 insurance policies and in a bank account.	8-16935
2723	Certain real property located in Brooklyn, N. Y., owned by Fortunata Carina; and all of her rights in 2 insurance policies and in a claim against Richardson & Glimm, Inc.	8-16936
2724	Certain real property located in Honolulu, T. H., owned by Yataro Fujino; and all of his rights in 2 bank accounts and in 2 obligations secured by promissory notes.	8-16937
2725	Certain real property located in Multnomah County, Oreg., owned by Barbara Herz; and all of her rights in certain real property located in Portland, Oreg., and in a bank account.	8-16938
2726	The undivided eight-tenths interest of Adelina Lavezzo and others in certain real property located in Washington, D. C., and all of their rights in certain insurance policies and in a bank account.	8-17010
2727	Certain mortgages owned by Richard Franz Metzner; and all of his rights in certain insurance policies and in a claim against the Fidelity-Philadelphia Trust Co.	8-16939
2728	The undivided five-sixths interest of Christian Breitenbacher and others in certain real property located in Philadelphia, Pa.	8-16939
2729	Certain real property located in New York County, N. Y., owned by Liborio Nobile; and all of his rights in certain insurance policies, and in a claim against Catherine Savarese.	8-16940
2730	The undivided one-third interest of Blanche Good Ortolani in certain real property located in Sumner County, Kans.; and all of her rights in the sum of \$600, constituting a portion of a bank account.	8-16941
2731	Certain real property located in Detroit, Mich., owned by Peter Pellarin; and all of his rights in claims against Batteries Inc., William A. Genser, and Batteries Manufacturing Co., and in a bank account.	8-16941
2732	Certain real property located in Baltimore County and Anne Arundel County, Md., owned by Emilie Polek and Anna Mathilda Polek; and all of their rights in certain insurance policies and in a bank account.	8-16942

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Vesting order No.	Summary description of property vested	Federal Register citation
2733	One mortgage owned by Pier Luigi Rossi and Renzo Rossi; and all of their rights in certain insurance policies	8-16944
2734	Certain personal property owned by Gunzo Sugihara	8-17518
2735	Copyright interests held by certain foreign nationals	9-1624
2736	Two patents; and all rights of Societe de Participation Financiere "Electric Pump" S. A., and others in a contract with Worthington Pump & Machinery Corporation, relating to a patent	9-467
2737	All rights of Hans Schuller, Emil Matzner and Armand Kailich in a contract with U. S. Rubber Products, Inc., relating to 2 patents	9-467
2738	Certain patents and patent applications	9-467
2739	All rights of Francesco Gori and Giuseppe Gori in the estate of Luigi Gori	8-16873
2740	All rights of Luigi Mucci in the estate of Palmira Mucci	8-16874
2741	All rights of Dr. Carl Durrigle and others in the estate of Andrew C. Zillinger	8-16874
2742	Copyright interests held by certain foreign nationals	9-1624
2743	All rights of Louise Haas and Lillie Haas in the estate of Mathilda E. Brandley	8-16874
2744	All rights of Florenz Hoffman in the trust created under the will of George Beban	8-16875
2745	All rights of Gertrude Dreesmann and others in the estate of Bernhard H. Dreesmann Amendment	8-17433
2746	All rights of Maddalena Gregorio and others in the trust created under the will of Louis D. Gregorio	8-16875
2747	All rights of Mrs. Solomon (Hedwig) Winter in the estate of Simon Herrman	8-16878
2748	All rights of Otto Witte in the estate of Caroline M. Kowitz	8-16878
2749	All rights of Louis Munnich and others in the estate of Arnold Munnich	8-16879
2750	All rights of the heirs of Theodere Rindskopf in the trust created under the will of Henry Rindskopf	8-16879
2751	All rights of Helene Baumgart and others in the estate of Ralph Ballerstein	8-16944
2752	All rights of Fritz Oelerich and others in the estate of Wilhelmina Clausen	8-16879
2753	All rights of Joseph Hubert De La Feid and others in the trusts established under art. 4 of the will of Richard Delafield	8-16880
2754	All rights of Omme Matsumoto and others in the estate of T. T. Matsumoto	8-16880
2755	The undivided one-half interests of Silverio and Unita Balducci in certain real property located in Richmond, Va., and all of their rights in the sum of \$500, constituting a portion of a bank account	8-17283
2756	All rights of Viktor Hohenlohe and 2 others in certain real property located in DeSoto Parish, La.	8-16945
2757	All rights of Eva Buchold and others in the estate of Babette Eisner	8-16881
2758	All rights of Chinoine Chemical & Pharmaceutical Works Co., Ltd., in a contract with The Tremond Co., relating to a patent	9-468
2759	All rights of Naamlooze Vennootschap Chemische Fabriek L. van der Grinten in a contract with Charles Bruning Co., relating to a patent	9-469
2760	All rights of Naamlooze Vennootschap Chemische Fabriek L. van der Grinten in a contract with Charles Bruning Co., relating to a patent	9-469
2761	All rights of Naamlooze Vennootschap Chemische Fabriek L. van der Grinten in a contract with Charles Bruning Co., relating to a patent	9-470
2762	All rights of Helen Renz and others in the estate of William Herzog	8-16881
2763	The undivided two-twelfths interest of Roberta Pennazzi-Ricci and Robert Pennazzi-Ricci in certain real property located in Mariposa County, Calif.	8-17284
2764	All rights of Peter Kastner and others in the estate of Therese Finding	8-16881
2765	All rights of Wilhelm Naubert and others in the estate of Gustav Naubert	8-16882
2766	All rights of Otto von Estorff in the trust created under the will of Rudolf Pagenstecher for the benefit of Bertha Pagenstecher	8-16882
2767	One invention and disclosure	8-17309
2768	A mortgage owned by Elizabeth Von Fest	8-17309
2769	All rights of Josef Farber and Josephine Eisler in the estate of Max Farber	8-17434
2770	Certain inventions and disclosures	8-17309
2771	Certain patents; and all rights of L'Air Liquide, S. A. Pour L'Etude et L'Exploitation des Procédes Georges Claude in contracts with Georges Claude and with Air Reduction Co., Inc., both relating to a patent	9-470
2772	One patent; and all rights of Ferdinand Gantner in a contract with Ernst Sorter relating thereto	9-471
2773	All rights of I. G. Farbenindustrie A. G. in a contract with General Aniline Works, Inc., including an agreement relating to Textile Assistants	9-471
2774	All rights of Oberbaurat Buchholz in the rights of Max Buchholz, G. m. b. H., in a contract with Walter Kidde & Co., Inc., relating to a patent	9-472
2775	Two patents	9-472
2776	All rights of Ernst Heinkel and Dynamit-A.-G. vormalis Alfred Nobel & Co. in a contract between the former, the American Explosive Rivet Co., and E. I. duPont de Nemours & Co., and a contract between the last 2 named companies, both relating to a patent	9-472
2777	Two patent applications and 2 trade-marks; and all rights of Fried-Krupp, A. G. in a contract with Krupp Nirosta Co., Inc., and Austenal Laboratories, Inc., relating to a patent Amendment	9-473
2778	All rights of Louise Wittke and others in the estate of August Richard Wittke	9-8270
2779	All rights of Paula Haner and others in the trusts created under the will of Cornell Emery	8-17434
2780	All rights of Betty Hetzenecker and others in the estate of Babette Kofler	8-17434
2781	All rights of Fukujiro Kubo and Shigeo Kubo in the estate of Eiku Kubo	8-17284
2782	All rights of Fukujiro Kubo and Shigeo Kubo in the estate of Tokujiro Kubo	8-17435
2783	789 shares of the capital stock of J. S. Miwa & Co., Ltd.	9-742

Vesting order No.	Summary description of property vested	Federal Register citation
2784	150 shares of the common stock of Lansec Corporation	8-17285
2785	Accounts payable in the sum of \$996.33, representing the rights of the Estate of Giuseppe Aldobrandini and others in the debts of De Nohili Cigar Co.	8-16945
2786	The sum of \$4,010, distributable to Paula Salomon under the estate of Hannah Alexander	8-17436
2787	All rights of Friedrich Barrenschmidt and others in the estate of Louis Barrenschmidt	8-17436
2788	The sum of \$1,385, distributable to Maria Bobolz and others under the estate of Franz Bobolz	8-17436
2789	All rights of Louise Hardy and Kattarina Oppenheim in a trust created under the will of Katharine E. Carter	8-17437
2790	The sum of \$81.74, in the hands of the First National Bank of Chicago, as trustee for Chicago Beach Hotel, Inc., owing to Mrs. Theresa Tremmel	8-17437
2791	All rights of Kim Sung Chung in his estate under guardianship	8-17438
2792	The sum of \$604.57, distributable to Ida Costard and others under order of the Circuit Court of Cook County, Ill.	8-17438
2793	All rights of Johanne Dieckmann and others in the trusts created under the will of Gustav Richard Dreyer	8-17438
2794	All rights of William Gaus and 2 others in the estate of Emmy Helen Gaus	8-17439
2795	The sum of \$2,490.78, distributable to Joseph Delrick under the estate of Wilma Graf	8-17439
2796	The sum of \$3,871.70, distributable to Emma Grunschel Putzschler and others under the estate of Edward Grunschel	8-17439
2797	All rights of Friedrich Hanser and Maria Hanser in the estate of Mary Hanser	8-17440
2798	All rights of Elise Koerke and others in the estate of Helen Holze	8-17440
2799	All rights of Helen Lyons in the estate of Pauline Jacobs	8-17441
2800	The sum of \$1,859.64, distributable to Theresa Kausal Touche and 2 others under the estate of Raymond Kausal	8-17520
2801	The sum of \$2,623.79, distributable to Alois Krieger and others under the estate of Krank Krieger	8 17521
2802	All rights of Hilma Wassilko and others under the estate of Kirk Lambert	8-17521
2803	All rights of Wilhelmina Gramann and Doretta Brunotti in the estate of Alice A. Miller	8-17521
2804	Cash, \$1,232.76, distributable to Marie Hill and 2 others under the estate of Joseph Moehrer; and all of their rights in that estate	8-17522
2805	All rights of Miehl Kawal in the trust created under the will of Jean A. Paddock	8-17522
2806	Cash, \$500, distributable to Helene Zitzwitz under the estate of Otto Sauer	8-17523
2807	All rights of Wilhelmine Bick in the trust created by Court decree in the estate of William Schodde	8-17523
2808	All rights of Ida Gross Krutch in the estate of Bertha Lehndorff Smith	8-17523
2809	All rights of Joyce Nanassy-Mcgray in the trust created under the will of Wilbert Edward Stratton	8-17524
2810	The sum of \$607.59, distributable to Erna Tiedeman and others under order of the Common Pleas Court of Madison County, Ohio	8-17524
2811	All rights of Lilli Ullmann in the trust created under the will of James Ullmann	8-17524
2812	All rights of Amelia von Oppen in the estate of Josephine von Oppen	8-17525
2813	The sum of \$2,633.70, distributable to Herman Weinman and others under the estate of Fred Weinman; and all of their rights in the trust created under his will	8-17525
2814	All rights of Otto Wenzel and others in the trust estate created under the will of Selma Wenzel	8-17525
2815	All rights of W. Kitagawa in the debts of the Uchida Investment Co.	8-17311
2816	All rights of Hedwig Engel in a claim against the Chase National Bank	9-185
2817	Certain real property located in Honolulu, T. H., owned by Junichi Fujii; and all of his rights in the sum of \$1,500, constituting a portion of a bank account, and in an insurance policy	9-186
2818	Certain mortgages owned by Ludwig Gartner; and all of his rights in a land contract, 2 insurance policies, and the sum of \$1,500, constituting a portion of a bank account	9-186
2819	The undivided one-half interest of Nabuichi Kamura in certain real property located in Los Angeles County, Calif.; and all of his rights in an insurance policy, and in a claim against Ben. M. Nishimoto	9-187
2820	Certain real property located in Russell County, Kans., owned by Martha Kenner; and all of her rights in certain War Savings Bonds in the name of Myrtle Crawford	9-3111
2821	The undivided interests of certain persons in 2 obligations secured by mortgages, and in the proceeds of a third mortgage; and all of their rights in certain insurance policies and in claims against Manufacturers Trust Co. and John Steneck & Sons, Inc.	9-188
2822	A participating interest in a mortgage, owned by Giuseppe della Gherardesca and Ugolino della Gherardesca; and all of their rights in certain insurance policies	8-17526
2823	All rights of Herman Fickendey and others in the estate of Ernest Otto Fickendey	8-17526
2824	All rights of Elise Jurgan and others in the estate of John Mayer	8-17527
2825	All rights of Lenchen Bund in a trust created under the will of Augusta M. Roth-Krupp	8-17527
2826	All rights of Theodore Gustav Weber in the estate of Gustav J. Weber	8-17528
2827	Certain personal property owned by Fortuna-Werke A. G. Amendment	9-2616
2828	All rights of James A. Karakawa in a certain land contract, in certain real property located in Sacramento, Calif., in a bank account, and in an insurance policy	9-4955
2829	Two patent applications	9-473
2830	All rights of Fritz Arledter and others in contracts with Anthony William Deller, each relating to a patent	9-474
2831	Certain inventions and disclosures	9-474
2832	All rights of Ladislaus Horti and others in the estate of Julius Kessler	8-17441
2833	All rights of Louis Fischer and others in the estate of Zilla Fischer	9-224
2834	All rights of Anna Kuchinke in the estate of Maria Haines	9-224
2835	The sum of \$261.85, distributable to Leokadia Baschin and others under the estate of Stanislaw Jahns; and all of their rights in that estate	9-225

Vesting order No.	Summary description of property vested	Federal Register citation
2836	The sum of \$900, distributable to Maria Noll and two others under the estate of Elizabeth Kieper; and all of their rights in that estate.	9-225
2837	The sum of \$1,041.32, distributable to Gustav Stephan under the order of the Court of Common Pleas of Stark County, Ohio.	9-226
2838	The sum of \$567.61, distributable to Fama Onishi and Fumiko Iyeda under the estate of Kanjiro Onishi; and all of their rights in that estate.	9-226
2839	Two mortgages and a promissory note owned by Ferdinand Horst; and all of his rights in an insurance policy and in a savings account.	9-475
2840	Certain real property located in Hood River County, Oreg., owned by Kay Shido; and all of his rights in the sum of \$500, constituting a portion of a bank account.	9-475
2841	Certain real property located in Tulare County, Calif., owned by Paul von Neindorf; and all of his rights in claims against Grand View Heights Citrus Association, Terra Bella Citrus Association, and A. E. Sarthou, and in the sum of \$1,000, constituting a portion of a bank account.	9-586
2842	All rights of Kabushiki Kaisha Kawasaki Zosenjo in any costs awarded by the U. S. District Court for the Southern District of New York in an action brought against it by Consumers Import Co., Inc.	9-226 8-17528
2843	Two shares of the capital stock of Republic Filters, Inc.	9-587
2844	The undivided one-fifth interest of Bianca Oleort in a mortgage; and all of her rights in an insurance policy and in a claim against the City Bank Farmers Trust Co.	9-227
2845	All rights of Clara Gottlieb in the estate of Nathan Gottlieb.	9-227
2846	All rights of Mrs. Sophie Klenk and others in the estate of Jacob C. Heck.	9-227
2847	All rights of Minna Rubel and others in the estate of August Kuntz.	9-227
2848	All rights of "John" Michel and Wilhelm Joseph Alter in the estate of Auguste Kunzelmann.	9-228
2849	All rights of Johannes Meyer and Hermann Meyer in the estate of Hermann Meyer.	9-228
2850	All rights of Heinrich Koepfel and others in the estate of Theresa Bauman.	9-229
2851	All the property and estate of Helen Bucherer, an incompetent person.	9-229
2852	All rights of Johann Loos and others in the estate of Marie Fuchs.	9-229
2853	All rights of Louisa Gerbard and others in the estate of R. Henry Ginsberg.	9-230
2854	The sum of \$5,288.09, distributable to Otto Wehling and others under the estate of Herman Fred Wehling; and all of their rights in that estate.	9-230
2855	All rights of Ane Pieter Schat in a contract with Marine Safety Devices, Inc., relating to a patent.	9-734
2856	All rights of Kiyoshi Miyazaki in 2 contracts with the Irving Trust Co., each leasing a safe deposit box.	9-1919
2857	All rights of George Brummer in the estate of Peter Brummer.	9-230
2858	One patent application.	9-735
2859	Certain real property located in Hooper, Nebr., owned by Wilhelm Meyer and others; and all their rights in 2 insurance policies, and in the sum of \$400.62, constituting a portion of a bank account.	9-587 9-588
2860	256 1/4 shares of the capital stock of the Adloff Realty Co.	9-3101
2861	All rights of Rokutchi Sera in Sera Shoten, a sole proprietorship; and all of the assets of that company.	9-588 9-1919
2862	10 shares of the capital stock of Bostrum, Inc.	9-2616
2863	10 shares of the capital stock of Bostrum Realty, Inc.	9-3467
2864	1,453 shares of the preferred stock of Walter Eitelbach & Co., Inc., and \$397,000 face value 5 percent sinking fund gold notes.	9-356
2865	All rights of Kinko Hiyama, Hiroshi Hiyama, and Minoru Hiyama in Hiyama Shoten, a partnership; and all of the assets of that company.	9-357
2866	All rights of Albert Ziemann in the estate of Bertha M. Bender.	9-357
2867	All rights of Mrs. Gustavina Burzlander Roth in the estate of Andrew Burzlander.	9-357
2868	All rights of Gertrude Bauer in the trust estate created under the will of Francis J. Clamer.	9-357
2869	All rights of Joseph Drees and Annie Drees Wartow in the estate of Theodore Drees.	9-358
2870	All rights of Allen Burns Hay in the estate of Alexander S. Hay.	9-358
2871	All rights of Ito Kitamoto in the estate of Shizuo Kitamoto.	9-358
2872	All rights of Emma Jaus and Bertha Riese in the estate of William Reese.	9-359
2873	All rights of Mrs. Helena Balint and others in the estate of Josef Stein.	9-359
2874	All rights of Bernhard Westendorf and 2 others in the estate of Frederick Westendorf.	9-359
2875	5,000 shares of preferred stock and 639 shares of common stock of Thoror & Hollender, Inc.	9-3247
2876	Amendment. The sum of \$1,200.70, distributable to Vasilka Duroff and 2 others under the estate of Gregory Christoff; and all of their rights in that estate.	9-589
2877	All rights of Oskar Epstein and Herbert Epstein in the estate of William Falkenstein.	9-589
2878	All rights of John Huber in the estate of George W. Jacoby.	9-589
2879	The sum of \$2,212.24, distributable to Regina Byczkowski and others under the estate of Augusta Pierzynski.	9-590
2880	All rights of Frau F. F. Dieters in the estate of Catherine Rombeck.	9-590
2881	All rights of Marie Quass and others in the estate of Frederocke Caroline Schaal.	9-591
2882	The sum of \$153.58, distributable to Mary Stofa under the estate of Alex Stofa; and all of her rights in that estate.	9-591
2883	Certain patents and patent applications.	9-1623
2884	One invention and disclosure.	9-591
2885	All rights of I. G. Farbenindustrie A. G. in 2 contracts with General Aniline Works, Inc., relating to patents.	9-1626
2886	Certain personal property owned by J. C. Muller, N. Y.	9-6266
2887	Certain personal property owned by "Universelle" Cigarettenmaschinen-Fabrik, J. O. Muller & Co.; and all rights of that company in the debts of J. C. Muller, Inc.	9-6267

Vesting order No.	Summary description of property vested	Federal Register citation
2888	Certain personal property owned by Hofherr-Schrantz-Clayton-Shuttleworth, A. G.	9-6267
2889	All rights of Agatha Braendle and others in the estate of Michael Dobler.	9-592
2890	The sum of \$2,068.43, and one U. S. A. Saving Series C Bond, distributable to Wilbur Howe, a minor, under his estate.	9-592
2891	All rights of Wilhelmina Schultz and others in the trust created under the will of William Kinderman.	9-592
2892	All rights of Heinrich Krumnack in the estate of John Krumnack.	9-593
2893	All rights of Laurence Rogowsky and others in the estate of Charles S. Rogowsky.	9-593
2894	The sum of \$7,358.20, distributable to Erna Tiedemann and others under the estate of Fannie Tiedemann; and all of their rights in that estate.	9-735 9-1067
2895	All rights of Mrs. Anna Schulz in the estate of Luey Wenzel.	9-736
2896	All rights of Alice Wilkens von Buchwaldt and her issue in the trust estate created by her and Gustav A. Schless.	9-736
2897	Certain real property located in Pittsburgh, Pa., and 1 mortgage, owned by Andreas Bayer and others; and all of their rights in certain insurance policies and in the sum of \$500, constituting a portion of a bank account.	9-802
2898	All rights of the heirs of Katherina Buchheit in an obligation secured by a mortgage, an insurance policy, and in the sum of \$250, constituting a portion of a bank account.	9-803
2899	Certain real property located in Philadelphia, Pa., owned by the legatees of Jacob Edelkamm; and all of their rights in the estate of Jacob Edelkamm, and in a claim against Weniger & Walter, Inc.	9-804
2900	The remainder interest of Johann Giebner in certain real property located in Cleveland and Greenville, Ohio.	9-804
2901	Certain real property located in Bronx County, N. Y., and 3 mortgages, owned by Dorothea Theodora Hollender; and all of her rights in certain insurance policies, and in a claim against the Bronx County Trust Co.	9-805
2902	Certain real property located in Santa Barbara County, Calif., and certain personal property owned by Chuhei Ishii and others; and all of their rights in a bank account, a portion of a bank account, claims against Paul Fox, certain insurance policies, and a contract with the Bank of America National Trust & Savings Association, leasing a safe deposit box.	9-806
2903	The sum of \$3,000, constituting a portion of a bank account, owned by Josephine M. Lorsch.	9-594 9-2617 9-4955 9-6474 9-4829
2904	Certain personal property owned by Metrawatt A. G. Amendment. do.	9-594 9-2617 9-4955 9-6474 9-4829
2905	Certain personal property owned by Shotaro Okumura.	9-1919
2906	Certain personal property owned by Kichijiro Tanaka.	9-3921
2907	Certain real property located in Galveston, Tex., owned by Baroness Mathilde von Entress Fursteneck; and all of her rights in certain insurance policies, and in a claim against Charles H. Kellner.	9-742
2908	A mortgage owned by Mamie Wurr.	9-742
2909	All rights of Harriot Sigray and Margit Sigray in trusts created under the will of Marcus Daly.	9-742
2910	All rights of Joseph Rothman and others in the trust estate created under the will of Henry Jacoby.	9-743
2911	All rights of Haili Aziz Von Scheidt and Omar Von Scheidt in the estate of Alberta Ullman Sabit.	9-743
2912	All rights of Emma Von Doring-Sturcke in the estate of Herman Edward Sturcke.	9-743
2913	Certain real property located in Cheyenne County, Colo., owned by Franz Dolzer and others; and all of their rights in a savings account.	9-807
2914	The sum of \$855, constituting portions of certain bank accounts, owned by Auguste Gorsler and others.	9-736
2915	The sum of \$3,492.56, distributable to Ilona Berky des Combes and 2 others under the estate of Julius Berky.	9-743
2916	The sum of \$99, distributable to George Braun and Agatha Braun, under the estate of Leonard Braun, and all their rights in that estate.	9-744
2917	All rights of Julianna Eiben in the estate of Joseph Eiben.	9-744
2918	All rights of John Juergens and Martha Juergens in a certificate of beneficial interest of the Seaboard Trust Co., and all rights of Ernest Lenzing in a similar certificate.	9-744
2919	All rights of Elsbain Sundermeier and others in the estate of Henry Krueger.	9-745
2920	The sum of \$2,432.28, distributable to Andrew Lauer and others under the estate of Andrew Lauer; and all of their rights in that estate.	9-745
2921	All rights of Freda Rosenschon and 2 others in the estate of Gretchen Lonie.	9-746
2922	All the property and estate of Conrad Peike under guardianship.	9-746
2923	All rights of Rosa B. Klein in the estate of Charles Rosenblum.	9-746
2924	All rights of Gertrud Schmidt in a bond and mortgage participation certificate of the Bond & Mortgage Guarantee Co.	9-747
2925	All rights of Martha Guenther in the estate of Katherine Schott.	9-747
2926	All rights of Meta Leuthauser and others in the estate of Emma Frieda Whitehead.	9-808
2927	One invention and disclosure.	9-737
2928	Certain patent applications.	9-1626
2929	All rights of Dyckerhoff & Widmann K. G. in a contract with Structural Shell Designers, Inc., relating to a patent.	9-1626
2930	Certain patents; and all rights of Robert Bosch, A. G., in a contract with Lanova Corporation, relating to a patent.	9-1627
2931	All rights of Deutsche Fensterglass Anstalt Corporation and Neue Glasindustrie in a fund held by the New York City Treasurer pursuant to an order of the Supreme Court of Kings County, N. Y.	9-808

REPRODUCED AT THE NATIONAL ARCHIVES

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
2932	The sum of \$2,103.52, distributable to Edna Brenker and 2 others under the estate of Fred Fiene, and all of their rights in that estate.	9-808
2933	All rights of Maria Leininger and others in the estate of Franz Leininger.	9-809
2934	All rights of Maria Held and others in the estate of Gerhard F. Riepe.	9-809
2935	All rights of Maria Held and others in the proceeds of an insurance policy issued on the life of Gerhard F. Riepe, and in a certain cause of action pending in the Chancery Court of Monroe County, Ark.	9-810
2936	All rights of August Rink and others in the trust estate created under the will of Henry W. Rink.	9-810
2937	All rights of Sigfried H. A. Fuehr and Helen Marion Fuehr Winter in the trust estate created under the will of Horace P. Smart.	9-810 9-1627 9-8270
2938	Certain patents.	9-811
2939	Amendment.	
2939	All rights of I. G. Farbenindustrie A. G. in a contract between Societe de Produits Chimiques Torres Rares and Titan Co., Inc. relating to a patent.	9-811
2940	All rights of Titanengesellschaft m. b. H. in a contract with Titan Co., A. S., and all rights of Societe Industrielle du Titane in a contract between La Societe Miniere & Industrielle Franco-Bresilienne and others, each relating to patents.	9-811
2941	Copyrights interests owned by Instituto Nazionale Luce.	9-1628
2942	Certain personal property owned by Gebruder Brehmer.	9-811 9-1628
2943	Certain personal property owned by Dornemann & Co.	9-1067
2944	Certain real property located in Butler County, Ohio, owned by Wilhelm Kiel, and all of his rights in an insurance policy.	9-1067
2945	The undivided two-sixths interest of Theodore Paul Nordman and William August Nordman in certain real property located in Mecklenburg County, N. C., and all of their rights in an insurance policy.	9-915
2946	Certain real property located in Honolulu, T. H., owned by Rikizo Tanaka and Taka Tanaka; and all of the rights of the former in a claim against the Yokohama Specie Bank, Ltd., and of the latter in a claim against that bank and in the sum of \$500, constituting a portion of a bank account.	9-1467 9-1330
2947	All rights of Eugenia Cipriani and others in the estate of Eugene Cipriani.	9-1330
2948	All rights of Gertrude H. Philippovich in the trust estate created under the will of Elizabeth M. Richardson.	9-1330
2949	All of the assets of the Italian World War Veterans in the U. S. A., Inc.	9-2617
2950	Certain personal property owned by Pold Steel Works.	9-4252
2951	Certain personal property owned by G. E. Reinhardt.	9-2618
2952	Certain personal property owned by Yamataka & Co., Ltd.	9-1040
2953	5,000 shares of the capital stock of Schloemann Engineering Corporation.	9-915
2954	Certain personal property owned by Yoshiharu Yokonizo; and all of his rights in an insurance policy.	9-3921
2955	Certain patent applications.	9-1629
2956	One patent.	9-1630
2957	Certain patents; and all rights of Henri G. Andre in a contract with Raytheon Manufacturing Co., relating to a patent.	9-1630
2958	Certain patents; and all rights of Argus Motorenengesellschaft m. b. H. in a contract with Hayes Industries, Inc., relating to a patent.	9-1631
2959	One patent; and all rights of Dr. Leo Blumenthal in a contract with Dr. Arthur Bloch, relating thereto.	9-1631
2960	All interest of I. G. Farbenindustrie A. G. in a patent.	9-1631
2961	Two patents; and all rights of Dyckerhoff Portland-Zementwerke, A. G., in contracts with Southwestern Portland Cement Co., and with George von Seehack, both relating to a patent.	9-1632
2962	One patent.	9-1632
2963	Certain inventions and disclosures.	9-812
2964	do.	9-812
2965	All rights of Ganz & Co., Ltd., in a contract with International General Electric Co., Inc., and Allgemeine Elektrizitaets-Gesellschaft, relating to a patent.	9-1633
2966	All rights of Kalie & Co. in a contract with the Visking Corporation, relating to a patent.	9-1684
2967	All rights of Dietrich Drees and others in the trust created under the will of Henry Drees.	9-1331
2968	The sum of \$326.32, distributable to Emma Issleb and others under the estate of Marie Koetter; and all of their rights in the trust estate created under her will.	9-1331
2969	All rights of Auguste Maylinger Gresser and others in the trust created under the will of Frank Maylinger.	9-1331
2970	All rights of Martha Tzeolman and others in the estate of Pauline McKinnon.	9-1332
2971	All rights of Otto Keller and Marie Stecher in the estate of Ernst Wadewitz.	9-1332
2972	One certificate for 89,600 pounds of pig lead, issued by American Smelting & Refining Co., to Mineralia, Metal and Ore Corporation, owned by Akumulatorenfabrik Hoppecke.	9-2618
2973	293 shares of the capital stock of the Cherry Co., Ltd.	9-2618
2974	All rights of Compagnia Italiana Turismo, S. A., and certain branches thereof, in the debts of Compagnia Italiana Turismo, Inc.	9-1041
2975	All rights of Taketo Iwahara in Iwahara Shoten, a sole proprietorship; and all of the assets of that company.	9-6268 9-1041
2976	Certain personal property owned by Tsutonio Kamijo and 2 others.	9-1468
2977	Certain real property located in Hartford, Conn., owned by John Martzer; and all of his rights in 2 insurance policies, and in a claim against the Manchester Trust Co.	9-1468
2978	A mortgage and an undivided interest in a mortgage owned by Lena Lochner Paul; and all of her rights in certain insurance policies, in a claim against the Bond & Mortgage Co., and in the sum of \$500, constituting a portion of a bank account.	9-1468

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
2979	Certain real property located in Hamilton County, Ohio, owned by Andrew Proeschel and Elizabeth Proeschel; and all of their rights in a claim against Cleneay & Nourse Co. and in certain insurance policies.	9-1469
2980	Certain real property located in Queens County, N. Y., owned by Joseph Schuster; and all of his rights in 2 insurance policies.	9-1470
2981	Copyrights interests held by certain foreign nationals.	9-1633
2982	All rights of Chinoim Chemical & Pharmaceutical Works Co., Ltd. in a contract with the Tremond Corporation, relating to a patent.	9-2700
2983	All rights of Dr. Edmond Riszdorfer in a contract with Eastman Kodak Co., relating to a patent.	9-1831
2984	Certain inventions and disclosures.	9-1068
2985	Certain patents and 1 patent application; and all rights of Consortium fur Elektrochemische Industrie G. m. b. H. in a contract with the Roessler & Hasslacher Chemical Co., and of Dr. Alexander Wacker Gesellschaft fur Elektrochemische, G. m. b. H. and Chemische Forschungsgesellschaft m. b. H. in a contract with E. I. duPont de Nemours & Co., both relating to a patent.	9-1831
2986	A deed of trust and one promissory note, owned by Ida Adele Margrit Hartkopf.	9-1634
2987	All rights of Katharina Hock and Anna Basler in the estate of Joseph Basler.	9-1333
2988	All rights of Dr. Lucy Adelsberger in the estate of Caroline A. Gattle.	9-1333
2989	All rights of Ida George in the estate of Anna M. Handrack.	9-1333
2990	All rights of Bogdana Palamidova Egnateff in the trusts created under the will of Etha D. Kissam.	9-1834
2991	All rights of Ignatz L. Lippold and others in the estate of Ferdinande Lippold.	9-1834
2992	All rights of Marie Baum Goehring and others in the proceeds of real estate sold in partition proceedings pending in the Common Pleas Court of Butler County, Ohio.	9-1334
2993	All rights of Anna Oidchus and others in the estate of Helene Nagel.	9-1335
2994	All rights of Emma Jetter and Elisabeth Kraft in the trust created under the will of Ida K. Ruff.	9-1335
2995	All rights of Anna Schultz in the estate of Rudolf Schultz.	9-1336
2996	All rights of Katharina S. Bender in the estate of Friederika Senf.	9-1336
2997	One patent; and all rights of Glasfabrik Sophienhutte, Richard Bock G. m. b. H. in 2 contracts with American Thermos Bottle Co., each relating to a patent.	9-1832
2998	One patent; and all rights of I. G. Farbenindustrie A. G. in certain contracts relating to patents.	9-1833
2999	All rights of I. G. Farbenindustrie A. G. in a contract with E. I. duPont de Nemours & Co., relating to a patent.	9-1833
3000	All rights of I. G. Farbenindustrie A. G. and Campagne de Produits Chimiques et Electrometallurgiques Alais Froges et Camargue in a contract between themselves, and a contract with Eastman Kodak Co., both relating to a patent.	9-1834
3001	All rights of I. G. Farbenindustrie A. G. in a contract with General Aniline & Film Corporation, relating to 2 patents.	9-1834
3002	All rights of I. G. Farbenindustrie A. G. in a contract with General Aniline Works, Inc., and General Aniline & Film Corporation, relating to Textile Assistants, and of Boehme Fettechemie G. m. b. H. in that contract.	9-1069
3003	One patent; and all rights of I. G. Farbenindustrie A. G. and others in three contracts, all relating to patents.	9-1834
3004	One patent; and all rights of Kienzle Taxameter und Apparate A. G. in a contract with Sangamo Electric Co., relating thereto.	9-1835
3005	All rights of S. A. pour les Applications de l'Electricite et des Gaz Rares, Etablissements Claud-Faz et Silva in 10 contracts between Claude Neon Lights, Inc., and others, all relating to a patent.	9-1835
3006	All rights of Marta Morbis and others in the estate of Anna Booss.	9-1336
3007	All rights of Elizabeth Roth and others in the estate of George W. Gerlich.	9-1337
3008	All rights of Paul Kachel in the estate of Alfred Oscar Kachel.	9-1337
3009	All rights of Louise Wuensche and others in the estate of Augusta Beck.	9-1337
3010	All rights of Ellen Biddle von Stackelberg and others in the trusts created under the will of Nicholas Biddle.	9-1338
3011	All rights of Frank Gerencser and Theresia Klepies in the estate of Ignatz Gerencser.	9-1338
3012	All rights of Arthur Melhiose and others in the estate of Marie Korneffel.	9-1338
3013	All rights of Fritz Ingwersen and others in the trusts created under the will of Ludwig Nissen.	9-1339
3014	All interest of Aktieselskabet Krystal in a contract with Struthers Wells Corporation, and in a contract with Semet-Solvay Engineering Corporation, both relating to a patent.	9-1836
3015	The sum of \$7,172.17, distributable to Jurgen Wallman and 2 others under the estate of Berndt G. Ommen; and all of their rights in that estate.	9-1540
3016	All rights of Marta Ensling and others in the estate of August Bansleben.	9-1541
3017	All rights of Katharina Reimold and others in the estate of Martin Bauer.	9-1541
3018	All rights of Hermann Bechtel and others in the proceeds of participation sale of real estate under decree of the Orphans' Court of Beaver County, Pa.	9-1542
3019	All rights of Mrs. Mary Mettenzwei in the estate of Hanna Boden.	9-1542
3020	All rights of Johann Friedrich Gaedeken in the trust created by order of court in the estate of William Gaedeken.	9-1542
3021	All rights of Martin Henning and 2 others in the proceeds from the sale of real estate by a decree of the Court of Common Pleas of Cuyahoga County, Ohio.	9-1543
3022	The sum of \$4.95 distributable to Mrs. Margaret Horvath Reinek under the estate of Anna Horvath; and all of her rights in that estate.	9-1543
3023	All rights of Fusae Iwagoshi in the estate of Hango Iwagoshi.	9-1543
3024	All rights of Yaeo Iwakami and others in the estate of Koh Iwakami.	9-1544

Vesting order No.	Summary description of property vested	Federal Register citation
3025	The sum of \$465.55, distributable to the estate of Louise Aigner under the estate of Anna Kuhn; and all rights of the former in the latter estate	9-1544
3026	The sum of \$3,064.08, distributable to Gyula Ladanyi and 2 others under the estate of John Ladanyi; and all of their rights in that estate	9-1545
3027	All rights of Enid Rose May Poszich in the estate of Rose Roth May	9-1545
3028	All rights of Fujio Muranaka and Leslie T. Muranaka in the guardianship estate for them and Asaki Muranaka	9-1545
3029	All rights of Ernst Schroeder in the estate of Henry Schroeder and in certain real property located in Calumet County, Wis.	9-1546
3030	All rights of Christine Krieger and 2 others in the estate of Sophie E. Schroeder	9-1546
3031	Certain real property located in Honolulu, T. H., 1 mortgage, and certain personal property, owned by Yuki Takahashi and/or Tokue Takahashi; and all of their rights in 2 insurance policies	9-1920 9-4668
3032	Two patents; and all rights of Niro Atomizer A/S in a contract with Induag Corporation, relating to a patent	9-1837
3033	All rights of Anna Kramer in the estate of Max Gahler	9-1546
3034	All rights of Franz Kachel and others in the estate of Babette Orth	9-1547
3035	All rights of Fankel Schuster and Schmuuel Schuster in the estate of Philip Schuster	9-1547
3036	All rights of Freda Kauffman and others in the proceeds derived from the sale of real estate in partition proceeding pending in the District Court of Galveston County, Tex., for the Tenth Judicial District	9-1547
3037	All rights of Hannah Morris and Stephanie Schybilsky in the estate of Bruno Schybilsky	9-1548
3038	All rights of I. G. Farbenindustrie, A. G., in a contract with E. I. DuPont de Nemours & Co., relating to a patent	9-2701
3039	do.	9-2701
3040	do.	9-2701
3041	do.	9-2702
3042	do.	9-2702
3043	All rights of l'Air Liquide, S. A. pour l'Etude et l'Exploitation des Procédes Georges Claude and Societe de la Grande Paroisse, Azote et Produits Chimiques in contracts with E. I. DuPont de Nemours & Co., and with Hercules Powder Co., each relating to patents	9-2702
3044	All rights of Georg Schachtner and others in the estate of Marie Hoffmann	9-1634
3045	All rights of Josef Hejduk and Josephine Puchinger in the estate of Joseph Helus	9-1635
3046	All rights of Christina Rajons and others in the estate of Theodore Buhmann	9-1635
3047	All rights of Poldy Brunner and Carl Planninger in the estate of Frank Dorn	9-1635
3048	All rights of Pauline Mueller (Baur) in 25 shares of capital stock of the Howe Sound Co., and accumulated dividends thereon	9-1636
3049	All rights of Anna Schmiegl and Martha Maria Franziska Albrecht in the estate of Franz Goetz	9-1636
3050	All rights of Willy Hess and Marria Schomeberg in the estate of Agnes Hess	9-1636
3051	All rights of the heirs of Mrs. Maria Herzog, deceased, in the trust estate created under the will of Henry W. Rink	9-1637
3052	All rights of Johanna Charlotte Hortenbach in the estate of Augusta B. Coles	9-1837
3053	All rights of Anna (Ellen) Rosenmeyer in the estate of Kurt Rosemeyer	9-1838
3054	All rights of Fritz Teuter in a mortgage participation certificate of the Title Guarantee & Trust Co.	9-1838
3055	All rights of Gerhart Weiss in the estate of Bruno Paul Weiss	9-1838
3056	Certain patents	9-2703
3057	Certain personal property owned by Schwan-Bleistift-Fabrik, A. G.	9-4253
3058	Certain personal property owned by I. B. Ulrich Budapest	9-3664
3059	The undivided one-half interest of Yoshiro Shibata in certain real property located in Long Beach, Calif.; and all of his rights in two insurance policies and in claims against Leah E. Gay and of Kumi Shibata	9-2099
3060	Certain real property located in Philadelphia, Pa., owned by Lina Robr and others; and all of their rights in an insurance policy	9-2099
3061	Certain real property located in Pittsburg, Pa., owned by Michael Sipula and his wife; and all rights of the former in 3 agreements with Henry Hobek and Paul Teglassy relating to the sale of that property	9-2100
3062	Certain real property located in Honolulu, T. H., owned by Torakichi Masuda; and all of his rights in certain insurance policies, and in a claim against the National Mortgage and Finance Co.	9-2180
3063	Certain real property located in Denver, Colo., owned by Martha Kuechenthal; and all of her rights in 2 insurance policies, and in a claim against Sebactzel and Knight	9-2100
3065	All rights of Gertrude S. Rauehle in a trust under the will of Theodore H. Castor	9-1921
3066	All rights of Arthur Diamant and others in the estate of Josephine Diamond	9-1921
3067	All rights of Paul Wolf and Anna W. Hammoser in the estate of Wilhelm A. Hauff	9-1921
3068	All rights of Masakazu Tanaka in the trust created under the will of Lucy Wortham James	9-1922
3069	All rights of Steve Saley and others in the estate of John Katona	9-1922
3070	All rights of Marie Wetzel and others in the estate of Lena M. Kern	9-1922
3071	All rights of Lena Mundt and Marie Busch in the estate of Minna Lentz	9-1923
3072	All rights of Jacob Krug and two others in the estate of August C. Menzel	9-1923
3073	All rights of Henry L. Nuese in the trust under the will of Robert E. Nuese	9-1923
3074	All rights of Theresia Berninger in the estate of Katie Phillips	9-1924
3075	All rights of Irene Frankel and 2 others in the estate of Louis Phillips	9-1924
3076	All rights of John Reichardt and Matrina Hoffman in the estate of Elizabeth Reichardt	9-1924
3077	All rights of Maria Plankuch and others in the estate of Jessie Grey Reuss	9-1925
3078	All rights of Max Rosenstiel and others in the estate of Florence B. Rosenstiel	9-1925
3079	All rights of August Sauter and David Bottman in the estate of Henry F. Sauter	9-2101

Vesting order No.	Summary description of property vested	Federal Register citation
3080	All rights of Otmar Schellenberg in a mortgage participation certificate of the Bond & Mortgage Guarantee Co.	9-2101
3081	The sum of \$624.14, distributable to Wumke Wumkes and others under the estate of Taatej Schluter; and all of their rights in that estate	9-2102
3082	All rights of Mrs. Martha Papp Josefine in the estate of John M. Schreiber	9-2102
3083	All rights of Hans Thole and 2 others in the estate of John Thole	9-2102
3084	All rights of Albert Unger in a mortgage participation certificate of the Lawyers Title & Guaranty Co.	9-2103
3085	All rights of Kate Pfaffendorf in the estate of John D. Wilkens, Sr.	9-2103
3086	All rights of Hirsch, Kupfer & Messingwerke, A. G. in a contract with the Ajax Metal Co. and Ajax Electrothermic Corporation, relating to a patent	9-2704
3087	All rights of Eduard von Asten and Von Asten & Cie., S. e. C., in a contract between the former and Asten-Hill Manufacturing Co., relating to a patent	9-2704
3088	All interest of Press-und Walzwerk A. G., in a patent	9-2704
3089	All interest of Jonni Zetsche in 2 patents	9-2705
3090	Certain patents; and all rights of Max Buchholz in a contract with General Electric Co., relating to a patent	9-2705
3091	All rights of Fried Krupp Grusonwerk A. G. in a contract with Nordberg Manufacturing Co., relating to 2 patents	9-2705
3092	One patent application	9-2706
3093	One patent	9-2706
3094	do.	9-2707
3095	Two patents	9-2707
3096	All interest of Oscar Neesen and Friedrich A. Siess in a patent, and of Land-und Forstwirtschaftliche Betriebsgesellschaft m. b. H. in that patent	9-2707
3097	All interest of Johann Bacsa and Stephan Mittler in a patent	9-2708
3098	218 shares of the capital stock of G. J. Oda Contracting Co., Ltd.	9-6268
3099	All rights of S. Nakayama and others in the debts of the Nippon Dry Goods Co., Inc.	9-1839
3100	All rights of Sophia Schmeller and others in the estate of Sophia Martha Barthelmeß	9-2103
3101	All rights of Hans Schimeck and others in the estate of Johanna Goeltl; and their undivided interests in certain real property located in Morrill County, Nebr.	9-2104
3102	All rights of George Glass and others in the estate of Barbara Kehl	9-2104
3103	All rights of George Konno in his estate under guardianship	9-2105
3104	All rights of Heinz Juergen Hagemeister in the trust No. 3 created under the will of Anton H. Meyer	9-2105
3105	All rights of Emma Bender and 2 others in the estate of Christine Schneider, and in the trust under her will	9-2105
3106	All rights of Elfrieda Berger and others in the estate of Rosio Schuit	9-2106
3107	All rights of Willie Seidel in the trust estate created under the will of William Seidel	9-2106
3108	All rights of Helen Pape in the estate of Adolph Werner	9-2107
3109	All rights of August Fenker and Fritz Fenker in the estate of Herman Fenker	9-2180
3110	All rights of Mrs. Josephine Pirkle in the estate of Joseph Schallman	9-2181
3111	All rights of Targan Jakob and Blanka Frau Armin Friedman in the estate of Adolph Teitelbaum	9-2182
3112	All rights of Mrs. Anna Heinze and others in the estate of Ernest Yorg	9-2181
3113	All rights of Bernardine Isenberg and Mathilde Cussel in the estate of Hedwig Adler	9-2182
3114	All rights of Joseph Bauer and 2 others in the estate of Jacob Bauer	9-2182
3115	All rights of Johanna Hamann in the trust created under the will of Francis E. Brantingham	9-2183
3116	All rights of Mrs. Toni Gruner and others in the estate of Caroline Brauns	9-2183
3117	All rights of Helena Kollert in the estate of Helen Bucher	9-2183
3118	All rights of P. K. Tschenkeli in the trust established under the will of Belle Colby Carrington	9-2184
3119	All rights of Louisa Hruzik and Clara Wiese in the estate of Anna B. Dayball	9-2184
3120	All rights of Frieda Proil and others in the estate of Christian Engelhardt	9-2184
3121	All rights of Steve Fabian and others in the estate of John Fabian	9-2185
3122	All the property and estate of Editha Elizabeth Finck von Finckenstein under guardianship	9-2185
3123	All rights of Louisa Fleitmann Barack and others in the trust established under the will of Herman Fleitmann	9-2186
3124	All rights of Marie Natermann and others in the trust estate created under the will of Ludwig Predeking; and all rights of the former in his estate	9-2186
3125	All rights of Emil Freund and others in the estate of Zdenko Freund	9-2186
3126	All rights of Helen Maschke and others in the trust created under the will of David Fuerstenberg	9-2187
3127	The sum of \$150.67, distributable to Martha Frauenrath pursuant to order of the Superior Court of Cook County, Ill.	9-2187
3128	All rights of Keiko Imamura and Kazuko Imamura in their estate under guardianship	9-2188
3129	All rights of Gretta Aigner and others in the estate of Margaret C. Irlbacher, and in the trust created under her will	9-2188
3130	All rights of Mrs. Mary Schuebel and 2 others in the estate of Leona E. Keiner	9-2188
3131	All rights of Lilly Kemper Rummel Mueller and others in the trust under the will of Marie D. Kemper	9-2189
3132	All rights of Kenichi Iseri and others in their estate under guardianship	9-2189
3133	All rights of Rosemarie Jiesche and others in the trust estate created under the will of Otto C. W. Jiesche	9-2189
3134	All rights of Marko Ference or Frank Marko in the estate of Helen Kereceman	9-2190
3135	All rights of Eddy Sterstorff and others in the trusts created under the will of Edwin P. Knowlton	9-2190
3136	All rights of Kazuko Kojima in the estate of Fumi Kojima	9-2190
3137	All rights of Landes Kucurrat in the trust created under the will of Joseph Kucher	9-2190

REPRODUCED AT THE NATIONAL ARCHIVES

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
3138	The sum of \$160, distributable to John Kure and Margareta Stark under the estate of George Kure	9-2191
3139	All rights of Rosine Hauser and others in the trust estate created by order of the Superior Court of California in the estate of Lulu Lachenmyer; and all of their property in possession of the trustee named in that court order	9-2191
3140	All rights of Hans Laise and others in the estate of Clemens A. Laise	9-2192
3141	All rights of Flora Teske and others in the estate of Pauline Lauter	9-2192
3142	All rights of William Huettman in the estate of Franklin J. Matchette	9-2193
3143	All rights of Hanna Herrose and others in the trust created under par. 11 of the will of Marie H. Meyran Amendment	9-2193 9-5001
3144	All rights of Katie Glasser in a mortgage participation certificate of the Lawyers Mortgage Co.	9-2193
3145	All rights of Margarete Jans in a mortgage participation certificate of the Title Guarantee & Trust Co.	9-2194
3146	All rights of Fritz R. Teuter and of Karl Neddermeier and Marie Neddermeier, each in a mortgage participation certificate of the Bond & Mortgage Guarantee Co.	9-2194
3147	All rights of Herman Wehmeyer in a mortgage participation certificate of the Guaranteed Mortgage Co.	9-2196
3148	All rights of Emma Newland and 2 others in the estate of Adolph Muller	9-2196
3149	All rights of E. Windels, for the use of Georg Pipgras, deceased, in the trust estate created by order of the Orphans' Court of Berks County, Pa., in the estate of Anna L. Nolde	9-2196 9-2196
3150	All rights of August Nuding and others in the estate of Benedict Nuding	9-2196
3151	The sum of \$15,739.99, distributable to Josepha Jseken and others under the estate of Peter Orth; and all of their rights in that estate	9-2416
3152	All rights of Lillian Schwarznecker and Carl Otto Offelsmeyer in the trusts created under the will of Evelyn M. Peters	9-2416 9-2416
3153	All rights of Alexander Took in the estate of Minnie Rafalik	9-2416
3154	All rights of Elizabeth Barber in the trust created under par. 3 of the will of Helen M. Robins	9-2417
3155	The sum of \$96, distributable to Ferdinand Viercek under the estate of Wilhelmina Rosaecker	9-2417 9-2417
3156	All rights of Lina Neu in the estate of Ludwig Sackl	9-2417
3157	All rights of Caroline Busch and others in the estate of Babetta Schpuid	9-2418
3158	The sum of \$1,646.47, distributable to Gotthilf Schurr and others under the estate of William Schurr; and all of their rights in that estate	9-2418
3159	All rights of Hans Nutzal in the trust created under the will of Max Seasongood	9-2418
3160	All rights of Kay Shido in his estate under guardianship, and in certain real property located in Hood River County, Oreg.	9-2419
3161	All rights of Fumiki Sawada and others in the estate of Masao Sogawa	9-2419
3162	All rights of Elmer Soltesz and 2 others in the estate of Adalbert Soltesz	9-2420
3163	All rights of Christian Bauer and others in the estate of Karl Stanger	9-2420
3164	All rights of Alex Szilagyi and others in the estate of Mollie Szilagyi	9-2420
3165	All rights of Bertha E. Kauffmann and others in the trust created under the will of Emeline H. Tiedemann	9-2421
3166	All rights of Hans Mosberg and his wife in a deposit pursuant to final judgment in the case of <i>United States of America v. Albert Valentin, et al.</i>	9-2421 9-2422
3167	All rights of Elias Duffner and other in the estate of Cecile Weber	9-2422
3168	The sum of \$5,912.50, distributable to Carolyn Hassur under the estate of George Weber; and all of her rights in that estate	9-2422
3169	The sum of \$200, distributable to Francisca Wieneke under the estate of Anton Wieneke; and all of her rights in that estate	9-2423
3170	All rights of Louisa Hruzik and Clara Wiese in the estate of Paul H. Wiese	9-2423
3171	Certain real property located in Cleveland, Ohio, owned by Hildegard Kalcic; and all of her rights in a claim against the Cleveland Trust Co. and in an insurance policy	9-3981
3172	Certain securities, an insurance policy, an adjusted service certificate, and a bank account, owned by Richard C. Nickelsen	9-3922
3173	All rights of Raffaella Nunziato in certain real property located in San Francisco, Calif., in certain insurance policies, and in the debts of Mrs. Frank Tarantino	9-3236 9-2708
3174	All rights of Kaiser-Wilhelm Institute in an assignment-agreement, relating to a patent	9-2708
3175	All rights of Richard E. Muller and Kuppers Metallwerke G. m. b. H. in a contract with the Grasselli Chemical Co., relating to a patent	9-2708
3176	All rights of Siemens-Schubertwerke A. G. in a contract with General Electric Co., relating to a patent	9-2709
3177	All rights of Societe Francaise de Filetage Indesserrable D. D. G. and others in a contract between that corporation and the Dardelet Threadlock Corporation, relating to a patent	9-2709 9-2196
3178	All rights of Ichiji Iwata and Ryuzo Iwata in the debts of Iwata Trading Co.	9-2196
3179	All rights of Joe G. Yamanaka in the Hollister Seed Co., a sole proprietorship; and all of the assets of that company	9-6268
3180	Certain patents; and all rights of Hermann Fottinger and Allgemeine Elektrizitats Gesellschaft in a contract between themselves, a contract with General Electric Co., and of the latter in contracts with that company, and with Flugbahn-G. m. b. H., all relating to patents	9-2710 9-2423
3181	All rights of Hedwig Feibusch Meyer in the estate of Moritz Feibusch	9-2423
3182	All rights of Katie Becker and 2 others in a trust created between Franziska Ritzler, Grantor, and the Girard Trust Co. and James A. McQuill, Jr., Trustees	9-2424 9-2424 9-2424
3183	All rights of Katrina Schriever and others in the estate of Anna G. Menken	9-2424
3184	All rights of Sophie Brejcha in the trust estate created under the will of Leonhard Hoerdl	9-2424
3185	Two shares of the common capital stock of American Voith Contact Co., Inc.	9-2807

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
3186	All rights of Wilhelm Heraeus and others in the debts of Arushee Co.	9-2807
3187	30 shares of preferred stock and 30 shares of common stock of the Godo Match Co., Inc.	9-2804
3188	120 shares of capital stock of Musashi Shoten, Ltd.	9-6269
3189	All rights of Josephine Fodor in the estate of Katalin Cseh	9-2505
3190	All the property and estate of Kurt Gutmann, an incompetent	9-2505
3191	All the property and estate of Robert Gutmann, an incompetent	9-2506
3192	All rights of Heinrich Meyer and others in the estate of Johannes Meyer	9-2506
3193	All rights of Frieda Koehler in a mortgage participation certificate of the Bond & Mortgage Guarantee Co.	9-2508
3194	All rights of Rosie Hetsch Lund in the trust created by a deed of trust of Jacob J. Newman	9-2507 9-2507
3195	All rights of Karl Walter and others in the estate of Franz Schutzie	9-2507
3196	All rights of Compagnia Italiana Westinghouse Frieni Segnali in a contract with the Bendix Westinghouse Automotive Air Brake Co., relating to a patent	9-3101
3197	Certain patents	9-3101
3198	All interest of Franz Kormann and Christian Prell in a patent	9-3102
3199	Certain personal property and a bank account owned by the Japanese Government Raw Silk Intelligence Bureau	9-4829
3200	All rights of Gerta Metz and others in the trust created under the will of Rosio Bernheimer	9-2508
3201	All rights of Tanu Christoff Abazoff A badjjeff and others in the estate of John Christoff	9-2508
3202	All rights of Elizabeth Rennou under the third article of the will of Julius Forstmann	9-2508
3203	All rights of Setsuko Furuhashi in his estate under guardianship	9-2509
3204	All rights of Hans Rohrer and his wife and children in the sum of \$500 under the will of Margaret Gerstaecker	9-2509
3205	All rights of Mathilda Bollmeier in the estate of Karin Hougkanson	9-2509
3206	All rights of Miss Elsbeth Fraenkel in the trust estate created under the will of Ernst M. Jaffe	9-2510 9-2519 9-2519
3207	All rights of Jacob Lohnes in the estate of Kate Lohnes	9-2519
3208	All rights of Paula Startek and others in the estate of Susanne Ludwig	9-2520
3209	All rights of John Reichardt and Matrina Hoffman in the estate of Philip Reichardt	9-2520
3210	All rights of Mathilda Strube in the estate of Gustav F. Stein	9-2520
3211	All rights of Albert Trug and others in the estate of Charles Trug	9-2520
3212	All rights of Compagnie Francaise Pour L'Exploitation des Proprietes Thomson-Houston in a contract with International General Electric Co., Inc., relating to a patent	9-3102
3213	All rights of Heraeus-Vacuumschmelze A. G. in a contract with U. S. Steel Corporation, and in a contract with the Ajax Metal Co., each relating to a patent	9-3103 9-3103
3214	Two patents	9-2710
3215	All rights of Mrs. Hattie Ludwig-Paul in the estate of Hattie P. Danielson	9-2711
3216	All rights of Eva Kischat and others in the estate of Alma M. Gantzer	9-2711
3217	All rights of the heirs of Mjke Georgeff in his estate	9-2711
3218	All rights of Martin Henning and 2 others in the estate of Rosina Henning	9-2621
3219	All rights of Katharina Corcilus in the estate of Samuel H. Hudson	9-2756
3220	All rights of Jana Stefanova Raschkova and two others in the estate of Stefan Raschkoff Keorovsky	9-2756 9-2757
3221	All rights of Herman Dahgenkolb and others in the estate of Paulina Ludemann	9-2757
3222	All rights of Rosa Decker in the estate of Raymond Luft	9-2757
3223	All rights of Ida Vogelman and others in the estate of Katharine Miller, and in the trust estate created under her will	9-2757
3224	All rights of Paul Morch in the estate of Alfred Morch, and in certain real property located in Kenosha, Wis.	9-2757 9-2758
3225	All rights of Emilia Roman Puscas in the estate of Jacob Roman	9-2758
3226	All rights of Fritz R. Teuter in a mortgage participation certificate of the Bond & Mortgage Guarantee Co.	9-2758
3227	Certain real property located in Honolulu, T. H., owned by Kagae Aratani, and all of her rights in an insurance policy, and in a claim against Kumazo Aratani	9-3236
3228	The undivided sixteen fifty-sixths interest of Dora Gaertner and Mimi Gaertner in certain real property located in St. Louis, Mo.; certain bank accounts owned by them; and all of their rights in certain insurance policies	9-3400
3229	The undivided interests of Hilde Scheibe and Kurt Gerbracht in certain real property located in Trenton, N. J.; and all of their rights in certain insurance policies	9-3527 9-6964
3230	Amendment	
3230	Certain real property located in Hilo and Honolulu, T. H., owned by Sadanosuke Hata; and all of his rights in certain insurance policies and in 2 bank accounts	9-3237
3231	Certain real property located in Hilo and Honolulu, T. H., owned by Tamotsu Hata; and all of his rights in certain insurance policies and in the sum of \$1,000, constituting a portion of a bank account	9-3238
3232	Certain real property located in Fresno, Calif., owned by Yoshio Murashima; and all of his rights in 2 insurance policies, and in claims against Harry G. Murashima and Drenth & Drenth	9-3239
3233	Certain real property located in Long Beach, Calif., owned by Nobuo Nakamura; and all of his rights in an insurance policy and a bank account	9-3239 9-3467
3234	Certain personal property owned by F. Romcliser & Sons Ltd.	9-3467
3235	Certain real property located in Philadelphia, Pa., owned by Helen E. Preis Stelzenbach; and all of her rights in certain insurance policies	9-3401
3236	Certain real property located in Washington, D. C., owned by Alfred von Horst; and all of his rights in 2 insurance policies and in a bank account	9-3468
3237	The undivided one-half interest of Marie Sophie Wilhelm and Heinrich Wilhelm Welp in certain real property located in Pittsburgh, Pa., and all of their rights in certain insurance policies and in a claim against the Allegheny Trust Co.	9-3922

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Vesting order No.	Summary description of property vested	Federal Register citation
3238	All rights of Herbert Dietrich and Gabriele Dietrich in a contract with Karl Lieberknecht, G. m. b. H., relating to a patent.	9-3982
3239	All rights of Karl Richard Lieberknecht and Karl Lieberknecht, G. m. b. H., in 2 patents.	9-3982
3240	All rights of Maschinenfabrik Einsiedel, G. m. b. H., in a contract between Kallio, Inc., Robert Reiner, Inc., and Julius Kayser & Co., relating to a patent and patent application.	9-9383
3241	All rights of John Achenbach and others in the estate of Clara Achenbach Fendley.	9-2759
3242	All rights of Naoo Kitayama and others in their estate under guardianship.	9-2759
3243	All rights of Johana Krause Hersog and others in the estate of Charles Krause.	9-2759
3244	All rights of Maria de la N. Hansen and others in the trust estate created under the will of Dolima B. Woodward.	9-2760
3245	All rights of Ella M. Bohmer and others in the trusts created under the will of Mary L. Motz.	9-2760
3246	All rights of Elizabeth Rieth Muller and others in the estate of Frank Rieth.	9-2760
3247	All rights of Berthold Schafer in the estate of Ernest Schafer.	9-2761
3248	All rights of Max Spiesmacher and others in the estate of Carl Spiesmacher.	9-2808
3249	All rights of Elizabeth Thormann in the trust created under the will of Mary S. L. Thormann.	9-2808
3250	All rights of Wilma Von Valesco in the estate of Joe Von Valesco.	9-2809
3251	All rights of Paula Bermann in the estate of Ludwig B. Bermann.	9-2952
3252	All rights of Willy Otto and others in the estate of Otto Bock.	9-2952
3253	The sum of \$2,945.04, distributable to Gerda Christopherson under the estate of Oscar A. Christie, and all of her rights in that estate.	9-2953
3254	All rights of Louise Arnehan in the estate of Hans F. Clausen.	9-2953
3255	All rights of Martha Gerber and others in the estate of Minna Detert.	9-2953
3256	All rights of Katrina Klunk and others in the estate of Maria Hobitz.	9-2954
3257	All rights of Misato Nishiyama in the estate of Hisahiko Kokubo.	9-2954
3258	All rights of Tamie Watanabe and 2 others in the estate of Ella McInerney.	9-2954
3259	All rights of Mrs. Mary Korosszegi in the estate of Gustave Neumann.	9-2955
3260	All rights of Grace Bokamoto in her estate under guardianship.	9-2955
3261	All rights of Anna Schnee and Charlotte Schnee in the estate of Sarah Schnee.	9-2956
3262	All rights of Ester Weiser and others in the estate of Rose Strasser.	9-2956
3263	All rights of Ferdinand Struck and Maria E. Struck in the estate of Mary A. Struck.	9-2956
3264	All rights of William Munge and others in the estate of Helen Van Deventer, and in the trust created under her will.	9-2957
3265	All rights of Fanny Walter and others in the estate of J. F. O. Walter.	9-2957
3266	Certain patents; and all rights of Siemens & Halske A. G. and others in a contract with the Associated Telephone & Telegraph Co. and others, relating to a patent.	9-3664
3267	All rights of Holzwarth Gasturbin G. m. b. H. and Holzwarth Gasturbin A. G. in a contract with Holzwarth Gas Turbine Co., relating to a patent.	9-8270
3268	Certain patents.	9-3665
3269	One patent; and all rights of Societe Nobel Francaise in a contract with E. I. duPont de Nemours and Co., relating thereto.	9-3666
3270	One patent.	9-3666
3271	All rights of Heinrich Frings and Karl Meynen in a contract with Standard Brands, Inc., relating to a patent.	9-3667
3272	One-half interest in one patent; and all rights of Heinrich Neuhaus in a contract with Gulliam H. Clamer, relating thereto.	9-3667
3273	One patent.	9-3668
3274	One patent; and all rights of Siemens-Schuckertwerke A. G. in a contract with the Hoover Co., relating to patents.	9-3668
3275	All rights of Magnesia G. m. b. H. in a contract with A. P. Green Fire Brick Co., relating to a patent.	9-3668
3276	All rights of Reginald Arthur Villiers Forbes in the trust created under the will of Lucretia A. Brydon.	9-2957
3277	All rights of Catharine Etten Hens and others in the proceeds of the sale of real estate by decree of the Superior Court of Cook County, Ill.	9-2958
3278	All rights of Heinrich Monheimer and others in the estate of Sara M. Frank, and in the trust created under paragraph Ninth of her will.	9-2958
3279	All rights of the heirs of Lucy Gardiner, deceased, in the trust created under the will of Minna Godwin Goddard.	9-2959
3280	All rights of Pauline Cecil Gottseho in the estate of Abraham L. Jacobs.	9-2959
3281	All rights of Marie Kroepfl and others in the estate of Anton Kollegger.	9-2959
3282	All rights of Mrs. Maki Fugita Sonobe in the estate of Sally Perry Peck.	9-2960
3283	All rights of Mary Schunemann and others in the estate of Paul Schaefer.	9-2960
3284	All rights of Fritz Wieken and William Aust in the estate of Theodore Siepen.	9-2960
3285	All rights of John Ubl, Sr. in the estate of Annie Ubl.	9-2961
3286	All rights of Carl Wendland and August Wendland in the estate of Edward Wendland.	9-2961
3287	All rights of Shigeru Uyeda in a claim against the estate of Takaji Abe.	9-3104
3288	The sum of \$3,448.84, distributable to Karl Winkler and others under the estate of Anna Bloechl.	9-3104
3289	All rights of Eiler de Moltke Huitfeldt in the trust estate created by decree of the Circuit Court No. 2 of Baltimore, Md., in proceedings entitled <i>Eiler C. Bonaparte v. Louise Eugenie Moltke Huitfeldt, et al.</i>	9-3104
3290	All rights of Eiler de Moltke Huitfeldt in the trusts created under the will and codicil thereto of Jerome Napoleon Bonaparte.	9-3105
3291	All rights of August Hamp and others in the estate of Godfred Hamp.	9-3105
3292	All rights of the domiciliary representative of Charles Alwin Hoffmann and of Lucise Hoffmann in the estate of Charles Alwin Hoffmann.	9-3105

Vesting order No.	Summary description of property vested	Federal Register citation
3293	All rights of Annie Huber in the estate of Mary Hopfensitz.	9-3106
3294	All rights of Helen Knutzen Ruge and two others in the estate of Alfred Carl Knutzen.	9-3106
3295	All rights of Karl Schmidt and others in the estate of Herman Schmidt.	9-3107
3296	All rights of Tai Suzuki in the estate of Usaburo Suzuki.	9-3107
3297	All rights of Karl Winkler and others in the proceeds from the sale of real estate by decree of the Circuit Court of Cook County, Ill.	9-3107
3298	All rights of Janchen Wohlfahrt in the trust created under the will of George Wohlfahrt.	9-3108
3299	All rights of the heirs of Ludwig Evanooff Yozoff in his estate.	9-3108
3300	All rights of E. Leitz, G. m. b. H., in the debts of E. Leitz, Inc. (1916 corporation and/or 1941 corporation).	9-2962
3301	All rights of Takaji Domoto and others in the debts of the North American Mercantile Co.	9-2962
3302	One patent.	9-3669
3303	All rights of Armando Savio and Luigi Casalegno in the estate of Ottavio Casalegno.	9-3108
3304	All the property and estate of Emil Boecher, under guardianship.	9-3109
3305	All rights of Bertha Hellinger and 2 others in the estate of Adolph Burger.	9-3109
3306	All rights of Anna Bell in the estate of Mary C. Dugan.	9-3109
3307	All rights of Else Deneko in the estate of Andrew Ehrecke.	9-3110
3308	The sum of \$3,147.56, distributable to Else Deneko under the estate of Andrew Ehrecke.	9-3110
3309	All rights of the children of Karl Guenther and others in the trust estate created under the will of Friedrich Wilhelm Otto Guenther.	9-3110
3310	All rights of the heirs of Elizabeth Heinzen Engel and of Anna Marie Heinzen Roth in the estate of Englebert Heinzen.	9-3111
3311	All rights of George Komeny and others in the trust estate created under the will of Alexander Klein.	9-3240
3312	All rights of Marie Naeggele and others in the estate of Lena Kley.	9-3240
3313	All rights of Rosa Bauman in the estate of Crescentia Kurz.	9-3240
3314	All rights of Emilia Laun Webber in the estate of Henry Laun.	9-3241
3315	All rights of the heirs of Ida Goldschmidt, deceased, in the trust created under the will of Nathan Steinberger.	9-3241
3316	All rights of Mrs. Martha Fischer and 2 others in the estate of Louis H. Wessendorf.	9-3241
3317	All rights of Emma Bohnsack Renz and others in the estate of Fred Bohn.	9-3242
3318	All rights of Wilhelm Kamm and others in the estate of Wilhelm Sonnenschein.	9-3242
3319	One-half interest in certain patents; and certain rights of Friedrich Fuchs, Franz George Bloch, and Karl Fuchs in a contract with Weston Electrical Instrument Corporation, relating to a patent.	9-3669
3320	Two patents; and all rights of Anciens Etablissements Barbier, Benard & Turenne in a contract with Scalytic Corporation of America, relating to a patent.	9-3818
3321	Two-thirds interest in a patent; and all rights of Friedrich Dessauer and others in 2 contracts, 1 with Westinghouse Electric & Manufacturing Co., and 1 with Westinghouse X-Ray Co., both relating to a patent.	9-3818
3322	One patent; and all rights of I. G. Farbenindustrie A. G. in a contract with E. I. duPont de Nemours & Co., relating to a patent.	9-3819
3323	Certain patents; and all rights of Deutsche Gold und Silber Scheideanstalt vormals Roessler and others in 7 contracts, each relating to a patent.	9-9958
3324	All rights of Sophie Auhagen and Olga Ulrich in the trust created under the will of Caeclie Auhagen Alexander.	9-3243
3325	All rights of Johann Hermann Ferdinand Buerkle and others in the estate of Gottlieb Buerkle.	9-3265
3326	All rights of Henry Taneoc Hashimoto in his estate under guardianship.	9-3243
3327	All rights of Frau Meta Nadezka geb Nieswandt and others in the estate of Sophie Miekinn.	9-3243
3328	Five shares of the common capital stock of Schering Corporation.	9-3401
3329	All the property and estate of Louise Adelhelm, an incompetent, in the possession of her guardian, and certain real property located in Philadelphia, Pa., owned by her.	9-3244
3330	All rights of Arnold Wilhelm Julius Beul and Elfriede Wilhelmine Henriette Kortmann in the estate of Julius Johann Wilhelm Beul.	9-3244
3331	All rights of Hans Eckmann and others in the proceeds from the sale of real estate by decree of the District Court of the State of Iowa for Scott County.	9-3245
3332	All rights of Mina Rottenberg in the trust created under the will of Aaron Hanauer.	9-3245
3333	All rights of Herbert Deutschmann in the estate of John E. Horten.	9-3245
3334	All rights of Johanna M. Gassmu in the estate of Anna B. Johnson.	9-3246
3335	All rights of Magdalene Kunst and others in the trust estate created under the will and codicil of Henry D. A. Papenhusen.	9-3246
3336	The sum of \$167.28, distributable to Fanny Nagy and others pursuant to order of the Circuit Court of St. Louis, Mo.	9-3247
3337	All rights of Anna Haverda in the estate of Marie Wach.	9-3247
3338	All rights of Prof. Hans Rhein and others in the trust estate created under the will and codicil of August J. Walter.	9-3265
3339	All rights of Chinoin Chemical & Pharmaceutical Works Co., Ltd., in the debts of The Tremont Co.	9-4253
3340	100 shares of the capital stock of East Twenty-First Street Lighter Corporation.	9-5450
3341	Two shares of the common capital stock of Johann Maria Farina, Inc.	9-3265
3342	298 shares of the capital stock of Osaki Shoten, Ltd.	9-6269
3343	Three shares of the capital stock of Regens Lighter Corporation; and all rights of Rudolf Buchmann in the debts of that corporation.	9-5317
3344	1,000 shares of the capital stock of the Polysius Corporation.	9-5318
3345	All of the assets of Vittorio Emanuele III War Veterans Foundation, Inc.	9-4829
3346	All rights of Lulu Welcker in the estate of Louis C. Buechner.	9-3523
3347	All rights of Park Soon Choi in his estate under guardianship.	9-4254
3348	All rights of William Delecker and others in the estate of William R. Delecker.	9-3523

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Vesting order No.	Summary description of property vested	Federal Register citation
3349	All rights of Wilhelmina Slijmbach and Alvin Beyer in the trust estate created under the will of Charles Foulon	9-3523
3350	All rights of Kenzo Hamasaki and Asano Hamasaki in the estate of Albert Tokimasa Hamasaki	9-4254
3351	All rights of Tatsukichi Kobayashi in his estate under guardianship	9-4254
3352	All the property and estate of Johann Wetzel Washington Otto Obermeyer and Martha Obermeyer in the possession of the depository pursuant to a decree of the Surrogate's Court of New York County, N. Y., in the estate of Otto Obermeyer	9-3524
3353	All rights of Irma Grohe and others in the trust created under the will of William Schramm	9-3524
3354	All rights of Anna Hermine Bierling in the trust created under the will of Adolph Schaus	9-3525
3355	Certain real property located in El Paso, Tex., owned by Henry Schugt and two others; and all their rights in the estate of Dr. H. M. Schugt	9-4255
3356	All rights of Saki Shishido in his estate under guardianship	9-4255
3357	All rights of Katie Gocseil Simon in the estate of Katie Voigt	9-3525
3358	1,480 shares of the capital stock of Aala Service Station, Ltd.	9-6270
3359	All rights of Chemische Fabrik Siegfried Kroch, A. G. and I. H. Epstein, A. G., in a contract between the former and American Cyanamid & Chemical Corporation, relating to a patent	9-3819
3360	Copyright interests held by certain foreign nationals	9-4485
3361	All rights of Yoichi Abeshima and Hirotsugu Abeshima in their estate under guardianship	9-4255
3362	All rights of Helmut von Gortz and others in the estate of Hubert Francis von Gortz	9-3526
3363	All rights of May Nakamura and Ruth Nakamura in their estate under guardianship	9-3670
3364	All rights of Simon Propper and others in the estate of Adolph Propper	9-3526
3365	All rights of the Free and Hansa Town of Bremen, Germany, in the trust estate established pursuant to an agreement between that Town and others	9-4255
3366	Two patents; and all rights of Fritz Wagner & Co. in a contract with the Bradford Patents Corporation, relating to patents	9-3983
3367	All rights of Carolina Cambari and others in the estate of Erminio Cambari	9-3526
3368	All rights of Adolf Ludwig and Johann Ludwig in the estate of Susanne Ludwig	9-3670
3369	All rights of Fritz Singer and the heirs of Neumeier in certain patents, in 2 contracts between Tubus A. G. and LaSalle Steel Co., and in a contract between Fritz Singer and the Aluminum Co. of America, each relating to a patent	9-3983
3370	One patent	9-3984
3371	All rights of Alfred Eickhoff (Eickhoff Brothers) in 4 contracts with Vulcan Iron Works and others, all relating to a patent, and in a claim against the First National Bank of Scranton, Pa.	9-3985
3372	Certain motion-picture film owned by Michio Ito	9-3820
3373	All rights of Johanna Schenk in the estate of Caroline Bruegger	9-3985
3374	All rights of Fritz Dressel in the sum of \$1,250.00, pursuant to a decree of the U. S. district Court for New Jersey	9-3985
3375	All rights of Hans Eckmann and others in the estate of George H. Eckmann	9-3986
3376	All rights of Fräulein Karoline Senft in the estate of Marie L. Feigenspan-Stengel	9-3986
3377	All rights of Lucia Hobrecht in the estate of Lena Bertha Jefferson	9-3987
3378	All rights of Karoline Louise Roedenberger in the estate of Louis Juchz	9-3987
3379	All rights of Elizabeth Karpi and 2 others in the estate of Albert Karpi	9-3987
3380	All rights of Dr. Rudolf Kirschten in the estate of Frank Kirschten	9-3988
3381	All rights of Yoshi Baba in the estate of Raikishi Koreyada	9-3988
3382	The sum of \$3,708.40, distributable to William Kromminga and others pursuant to order of the District Court for Hardin County, Iowa; and all of their rights in the proceeds from the sale of real estate by decree of that Court	9-3988
3383	All rights of Hildegarde Kunze in the estate of Richard Kunze	9-3989
3384	All rights of Friedrich Kohler and two others in the estate of Louise Meise	9-3989
3385	All rights of Alma Franke and others in the trust created under Item Seventh of the will of Anna Oesterreich	9-3989
3386	All rights of Helmut Franke and others in the trust created under Item Eighth of the will of Anna Oesterreich	9-3990
3387	All rights of Anna Wolf and others in the trust created under Item Ninth of the will of Anna Oesterreich	9-3990
3388	All rights of Gertrude Prager and others in the trust created under the will of Rudolph Karl Emil Prager	9-3991
3389	All rights of Herta B. Pritzl and Emmerich Pritzl in a mortgage participation certificate of the Lawyers Mortgage Co.	9-3991
3390	The sum of \$1,352.29, distributable to Michael Przygodda and others under the estate of John Przygodda	9-3992
3391	The sum of \$728.11, distributable to Otto Pullman under the estate of Louis R. Pullman	9-3992
3392	All rights of Marie Bernhardt and others in the trust under the will of Henrietta D. Schneider	9-3992
3393	All rights of Joseph Seboenegg and two others in the trust created under the will of Anton August Schoenegg	9-3993
3394	All rights of the daughter of F. M. Klein or her heirs in the estate of Carrie Schuster	9-3993
3395	All rights of Franz Fink and Herman Fink in the estate of Josef Seemann	9-3993
3396	All rights of Martha Streuli in the estate of Alfred F. H. Streuli	9-3994
3397	All rights of Jacob Sebnitz in the estate of Bertha Suther	9-3994
3398	All rights of Oscar Zlicher in the estate of William Zlicher	9-3994
3399	All rights of Gunze Silk Corporation, Ltd., in the debts of Gunze Silk Corporation	9-4530
3400	All rights of Sutematsu Endo in Honolulu Pharmacy, a sole proprietorship; and all of the assets of that company	9-6270

Vesting order No.	Summary description of property vested	Federal Register citation
3401	Certain real property located in Norfolk, Nehr., owned by Minnie Marie Albertine Fritzsche; and all of her rights in the sum of \$1,000, constituting a portion of a bank account	9-4256
3402	A mortgage owned by Johann Georg Geldner and others; and all of their rights in an insurance policy and in a claim against the German Society of the City of New York	9-4256
3403	Certain personal property owned by German Railroads Information Office	9-4830
3404	Certain personal property owned by Shigenari Hattori	9-6271
3405	Certain real property located in Honolulu, T. H., owned by Konosuke Iwakami and others; and all of their rights in an insurance policy and in the sum of \$500, constituting a portion of a bank account	9-5181
3406	The undivided one-half interest of M. Kuga in a mortgage; and all of his rights in claims against R. Kiyokawa and the Apple Growers Association	9-4257
3407	Certain real property located in Galveston, Montgomery and Colorado Counties, Tex., owned by Freda Kauffmann; and all of her rights in certain insurance policies and certain bank accounts	9-4257
3408	Amendment Certain real property located in Honolulu, T. H., and certain personal property owned by Chizu Mitamura; and all of her rights in 2 insurance policies and in claims against the Cooke Trust Co., Ltd. and the National Mortgage & Finance Co., Ltd.	9-5181
3409	Certain real property located in Philadelphia, Pa., and a mortgage owned by Emma M. T. von Schirach; and all of her rights in certain insurance policies and in a claim against the Pennsylvania Co.	9-4258
3410	One patent; and all rights of Comptoir des Textiles Artificiels in a contract with E. I. duPont de Nemours & Co. relating to a patent	9-4656
3411	One patent	9-4656
3412	Certain patents	9-4656
3413	All rights of Carl Rudolf Uhrlich and Hans Otto Hellmuth von Stern in a contract with Eugene Dietzgen Co. and Kalle & Co. A. G.; all rights of Hans Otto Hellmuth von Stern, Hans von Stern and Kalle & Co. A. G. in a contract between the latter 2 corporations; and all rights of Kalle & Co. A. G. in a contract with Ozalid Corporation; each relating to patents	9-4486
3414	All rights of Peter Ostbye (Splitkeisfabriken, Ostbye Salgskontor) in a contract with S. L. Aden & Co., Inc., relating to a patent	9-4486
3415	Certain patents; and all rights of Saureschutzgesellschaft m. b. H. in a contract with Continental-Diamond Fibre Co., relating to the formation of a company to be known as "Haveg Corp."	9-4487
3416	All rights of Dr. Erich Clar in a contract with E. I. duPont de Nemours & Co., relating to a patent	9-4487
3417	One patent	9-4488
3418	One patent; and all rights of Benjamin Roos in a contract with The Roessler & Hasslacher Chemical Co., relating thereto	9-4488
3419	One patent	9-4488
3420	One patent; and all rights of Societe pour la Fabrication de la Soie Rhodiaseta in a contract with DuPont Rayon Co., relating to a patent	9-4489
3421	All rights of Heinrich Neuhaus in a contract with The Ajax Metal Co., relating to a patent	9-4489
3422	All rights of Chemische Fabrik Pott & Co. in a contract with the Newport Co., relating to a patent	9-4489
3423	One patent	9-4490
3424	Certain patents	9-4490
3425	All rights of Albert Krautzberger in a patent	9-4491
3426	All rights of the brothers and sisters and their heirs, names unknown, of Maria A. Marsden in her estate, and in certain real property located in Beaver County, Okla.	9-3995
3427	All rights of C. J. Duncker in the debts of Amerop Travel Service, Inc.	9-3923
3428	40,322 shares of stock of the National Merchandise Corporation	9-5962
3429	Certain personal property owned by Kenzro Emura	9-4831
3430	Copyright interests held by certain foreign nationals	9-6494
3431	All rights of I. G. Farbenindustrie A. G. in a contract with the Rubber Service Laboratories Co., relating to a patent	9-4657
3432	All rights of Societe De Prospection Electrique Procetes Schlumberger in 2 contracts with Schlumberger Well Surveying Corporation, each relating to a patent	9-4657
3433	All rights of Gunther Jobst in a contract with Radio Corporation of America, relating to 2 patents	9-4658
3434	Certain patents	9-4658
3435	Two patents; and all rights of Faber & Schleicher A. G. in 2 contracts with Miehle Printing Press & Manufacturing Co., each relating to patents	9-4658
3436	One patent	9-4659
3437	All rights of Heinrich Weychardt and others in the trusts created under the will of Alma Weychardt	9-4359
3438	All rights of Louis Archenhold and others in the trust created under the will of Moritz Archenhold for the benefit of Helene T. Helb	9-4359
3439	All rights of Louis Archenhold and others in the trust created under the will of Moritz Archenhold for the benefit of Julia Ikenberg	9-4359
3440	All rights of Arthur Starsonek and Otto Starsonek in the estate of Mathilde Arnold	9-4360
3441	All rights of Luise Haaz and 2 others in the estate of Christiane E. Daiber	9-4360
3442	All rights of Mrs. Suzanna Grofs and 2 others in the estate of Paul Delmar	9-4360
3443	All rights of Mrs. Jacob Smetzer in the estate of Thomas Hartwein	9-4361
3444	All rights of the children, names unknown, of Rosenia Finger in the estate of Peter Heimers	9-4361
3445	All rights of Antonie Trost in the estate of Joseph F. Hejzmanek	9-4362
3446	All rights of William Jeschko and 2 others in the estate of John Jeschko	9-4362
3447	All rights of Friedrich Lubben in a trust created under the will of Anna E. Koll	9-4362
3448	All rights of George Mueller in the estate of Mary Miller	9-4363

REPRODUCED AT THE NATIONAL ARCHIVES

Vesting order No.	Summary description of property vested	Federal Register citation
3449	All rights of Emma Biesel and others in the estate of Paul Miller.....	9-4363
3450	All rights of Martin Kahn in the estate of Frieda Oppenheimer.....	9-4363
3451	All rights of Gurgun Scheel and Rudolph Scheel in the estate of John Scheel.....	9-4364
3452	All rights of Fritz R. Teuter in a mortgage participation certificate of the Title Guarantee & Trust Co.....	9-4364
3453	One patent application.....	9-5840
3454	50 shares of the common capital stock of the National Seed Co. Inc.; and all rights of Algemeene Zaaatleel-en Handelmaatschappij in the debts of that company.....	9-5451
3455	All rights of Elizabeth Stockhausen in the estate of Christian Bahnsen.....	9-4491
3456	All rights of Laura Grunebaum Oppenheim in the trust estate created under the will of Moritz Bamberger.....	9-4491
3457	All rights of Wilhelm Beckenbach and others in the estate of Elise Beckenbach.....	9-4492
3458	All rights of Teres Szegedi Beres in the trust established by order of the Court of Chancery of New Jersey.....	9-4492
3459	All rights of Hilde Heineman in the estate of Madeline Berger.....	9-4492
3460	All rights of Julius Bernd and others in the estate of Marie Katherine Bernd.....	9-4493
3461	All rights of Joseph Biederman in the estate of August Biedermann.....	9-4493
3462	All rights of Katie Auer in the trust estate created under the will of Anna Bielefeld.....	9-4493
3463	All rights of Hugo Ernst Georg Zimmerman in the estate of Marie Blau.....	9-4494
3464	All rights of Marie Alten and others in the estate of Carria Boehma.....	9-4494
3465	All rights of Maria Detmer in a mortgage participation certificate of the Bond & Mortgage Guarantee Co.....	9-4508
3466	All rights of Ella Klee Martens in the trust created under the will of Albert Ehler.....	9-4509
3467	The sum of \$2,441.21, distributable to Paul Schalle and others under the estate of Wilhelmina Bader Fellmeth.....	9-4509
3468	All rights of Wilhelmine Wackner and others in the estate of Charles Frenzel.....	9-4509
3469	All rights of Schwestern Germania and others in the estate of Louis Haaf.....	9-4510
3470	The sum of \$10,748.30, distributable to Peter Schroeder and others under the estate of Fred Hellmann; and all of their rights in that estate.....	9-4510
3471	All rights of Rudolph von Pfister and 2 others in the estate of Alice H. Hemingway.....	9-4511
3472	All rights of Margaretha Wohlmann and others in the trust under the will of Detlef Hensen.....	9-4511
3473	All rights of Alfred Kachel and Franz Kachel in the estate of Gustav Kachel.....	9-4511
3474	All rights of Elsie Yoschkowitz and others in the trust created under the will of Charles T. Klein.....	9-4512
3475	All rights of Fred Krankenberg in the estate of Henry Krankenberg.....	9-4512
3476	The sum of \$576.15, distributable to William Kromminga and others under the estate of William J. Kromminga; and all of their rights in that estate.....	9-4513
3477	All rights of Elinor Castendyk Struve in the estate of Annie H. Lackland, and in the trust created under her will.....	9-4513
3478	All rights of Etienne Psiachi in the estate of Rufus W. Lane.....	9-4513
3479	All rights of Catherine Schmidt and Sophie Schumm in the estate of Margaret Lindner.....	9-4514
3480	All rights of Yemiko Nakayama and Akira Nakayama in their estate under guardianship.....	9-4953
3481	All rights of Carl Stangan and Georg Von Zedlitz in the trusts created under the will of Madeleine L. Ottmann.....	9-4659
3482	All rights of Josephine Pape Grote in the estate of J. Frederick Pape.....	9-4660
3483	All rights of Frida Pflughaupt in the trust established under the will of Adolf J. Pavenstedt.....	9-4660
3484	All rights of Teresa Pichl and others in the estate of Frieda Pichl.....	9-4660
3485	All rights of Emmerich Pritzl and Herta B. Pritzl each in a mortgage participation certificate of the Lawyers Mortgage Co.....	9-4661
3486	All rights of Hans Rindler and others in the estate of Frank Rindler.....	9-4661
3487	All rights of Elfrieda Heinrich in the estate of Emma Risch.....	9-4662
3488	All rights of Max Haaf and others in the estate of Otto Schneider.....	9-4662
3489	All rights of William Schroder and others in the estate of Henry F. W. Schroder.....	9-4662
3490	All rights of Martha Streuli in the trust created under the will of Herrmann Alfred Streuli.....	9-4663
3491	All rights of Alvine Ritzel and others in the estate of Louise Terhart.....	9-4663
3492	All rights of Maria Thellian and Martha Thellian in the estate of Josephine Thellian.....	9-4663
3493	All rights of Mary Triebels Fausten and others in the trust estate created under the will of Charles H. R. Triebels.....	9-4664
3494	All rights of Wilhelm Sommers and others in the estate of Caroline W. Vogt.....	9-4664
3495	All the property and estate of Friederich Rekelkamm, executor of the estate of Helena Baumann, and others, deposited with the Clerk of Essex County, N. J., for the purpose of cancelling a mortgage owned by Stephan Baumann, deceased.....	9-4665
3496	All rights of the heirs, etc., of Frederic Waterloo in his estate.....	9-4665
3497	All rights of Marian H. Muelberger in the estate of Amalie Wiechmann.....	9-4665
3498	Cash, \$66.15, distributable to Hermann Edward Bergmann and others under the estate of Carl E. Wiese.....	9-4666
3499	Copyright interests held by R. Deiss.....	9-6122
3500	Copyright interests held by Michel Dillard.....	9-6122
3501	Copyright interests held by Rouart, Lerolle et Cie.....	9-6123
3502	Copyright interests held by Jean Jobert.....	9-6123
3503	Copyright interests held by French music publishers.....	9-6124
3504	Copyright interests held by certain foreign nationals.....	9-6274
3505	All rights of the heirs of Wilhelm Meyer-Foerster in all monies in a bank account, paid by Metro-Goldwyn-Mayer Corporation for the purpose of exercising an option for extending the term of motion-picture rights for the copyrighted play "Alt Heidelberg" and the novel "Carl Heinrich".....	9-6124
3506	All rights of Losenhausenwerk in a contract with Westinghouse Electric & Manufacturing Co., relating to a patent.....	9-5840

Vesting order No.	Summary description of property vested	Federal Register citation
3507	Certain patents; and all rights of the heirs of Konrad Erdmann in a contract between the latter and American-Austrian Magnesite Corporation, relating to certain patents.....	9-5840
3508	All interest of Hans Wegener and Heinrich Marzahn in two patents.....	9-5841
3509	All rights of I. G. Farbenindustrie A. G. in a contract with Stauffer Chemical Co. of Virginia, and in a contract between the latter and Stauffer Chemical Co., both relating to a patent.....	9-5841
3510	All rights of Instituto Nazionale Luce in a patent.....	9-5842
3511	All interest of Max Dieckmann and Otto Scheller in a patent.....	9-5842
3512	All rights of Felten & Guillaume Carlswerk A. G. in a contract with General Cable Corporation relating to a patent.....	9-5843
3513	All rights of J. D. Riedel-E. DeHaen A. G. in a contract with Monsanto Chemical Co., relating to a patent.....	9-5843
3514	One patent application.....	9-5843
3515	Certain patents; and all rights of Societe des Usines Chimiques Rhone-Poulenc in a contract with E. I. duPont de Nemours & Co. and Newport Chemical Corporation, relating to a patent.....	9-5844
3516	All interest of Emil M. Mennicke and Emil K. Mennicke in a patent.....	9-5844
3517	Sixty percent interest in a patent; and all rights of Maria Herzog and Helmut Hoffmann in a contract with Eugene J. Lorand, and of Helmut Hoffmann and others in a contract with Alfred Burgenl and Reginald Herzog, both relating to that patent.....	9-5845
3518	Two shares of the capital stock of Katakura Corporation.....	9-4666
3519	All rights of Iwao Oyama in Oregon News, a sole proprietorship; and all of the assets of that proprietorship.....	9-11436
3520	Certain real property located in Honolulu, T. H., and the sum of \$500, constituting a portion of a bank account owned by J. (Jinzo) Fukuda; and all of his rights in certain insurance policies.....	9-5182
3521	Certain real property located in Brooklyn, N. Y., owned by Emilie Kopta; and all of her rights in three insurance policies.....	9-5183
3522	Certain real property located in Honolulu, T. H., owned by Umetaro Suyehiro; and all of his rights in two insurance policies.....	9-5184
3523	Certain personal property owned by Yuki Takahashi and/or Tokue Takahashi.....	9-9175
3524	Certain personal property owned by Toyojiro Yamanaoka.....	9-5452
3525	All rights of Marie Lehmann and Richard Himstedt in the estate of Emil Himstedt.....	9-4831
3526	All rights of Jacob Hornbach and others in the estate of John Hornbach.....	9-4831
3527	All rights of Stella Beatrice Koischwitz and two others in the trust estate created by trust agreement between Beatrice Keller and Stella Randolph.....	9-4832
3528	All rights of the heirs of Karl Kleisch, deceased, in the estate of Ernest Kleisch.....	9-4832
3529	All rights of William Luca and others in the estate of Peter N. Luca.....	9-4832
3530	All rights of Anna Catherine Meyer in the estate of H. A. Lunsman.....	9-4954
3531	All rights of Carl Hans Ringwald and Ernst Willy Ringwald in the trust created under the will of William B. Rusch.....	9-4833
3532	All rights of "John" Schafer in the estate of Anna Marie Schafer.....	9-4833
3533	All rights of Carolina Achenbach in the estate of Margaretha Schilling.....	9-4834
3534	All rights of Carl William Schroeder and others in a trust created under the will of Pauline Schroeder.....	9-4834
3535	All rights of Mrs. Hedwig Hornig in the estate of Paul Tiespolt.....	9-4834
3536	All rights of Masa Uyeda and Irma Chiyoko Nishizawa in the estate of Kamejiri Uyeda.....	9-5080
3537	All rights of Heinrich Wisler and others in the estate of Sam Wisler.....	9-4835
3538	All rights of Fanny Mattig and others in the estate of Oscar Wunsch.....	9-4835
3539	The sum of \$3,768.90, distributable to Dr. Georg Schneider under the estate of Charles Schnyder.....	9-4835
3540	Certain personal property owned by Tejiro Kawai.....	9-6272
3541	All rights of Kurt Melcher and others in the estate of Elise Goehrke.....	9-5081
3542	All rights of William Graf and others in the trust estate created under the will of Anna C. Graf.....	9-5081
3543	All rights of Marion Caroline Recknagel in the trust created under the will of Lina Harder.....	9-5081
3544	All rights of Reinhold Liedtke and others in the trust estate created under the will of Christian Liedtke.....	9-5082
3545	All rights of Frieda Hirsch and Charlotte Metzger in the estate of Friederike Susanne Metzger.....	9-5082
3546	All rights of Margarete Noetzel and others in the estate of William Noetzel.....	9-5083
3547	All rights of Kurt Riegele in the trust created under the will of Blanche Jacobs Osborne.....	9-5083
3548	All rights of Amanda Polgar and 2 others in the estate of Charles N. Polasky.....	9-5083
3549	All rights of Valentin Waletzko and others in the estate of Adolf Josef Prosko.....	9-5084
3550	All rights of Callista Marie Pabst in the trust created under the will of Charles M. Roiker.....	9-5084
3551	All rights of Eiler de Moltke Huitfeldt in the trust estate created by decree of the Circuit Court of Baltimore, Md.....	9-5085
3552	Copyright interests held by certain foreign nationals.....	9-6104
3553	Copyright interests held by Editions Francis Salabert.....	9-6465
3554	All motion picture film and copyright interests therein owned or controlled by the German Government and/or others.....	9-6465
3555	All motion-picture film and copyright interests therein owned or controlled by the German Government and/or others.....	9-6467
3556	All motion-picture film and copyright interests therein owned or controlled by Asahi Production.....	9-6467
3557	All rights of N. V. Nedars Arspenaminfabriek and Ludwig Ritter in two contracts with Albi Chemical Corporation, both relating to a patent application, and one relating also to a patent.....	9-5845
3558	All rights of Robert Bosch A. G. in a contract with Eclipse Aviation Corporation and in 2 contracts with Eclipse Machine Co., each relating to patents.....	9-5846

REPRODUCED AT THE NATIONAL ARCHIVES

Vesting order No.	Summary description of property vested	Federal Register citation
3559	All rights of Faber & Schleicher A. G. in a contract with Dexter Folder Co., relating to a patent.	9-5934
3560	All rights of I. G. Farbenindustrie A. G. in certain patents, certain patent applications, and a contract with Aluminum Co. of America, relating to a patent.	9-5934
3561	All interest of Jeanne Demeulenaere and others in certain patents.	9-5935
3562	All rights of Elsbeth Schaper and Friedrich Peter Wolfgang Schaper in a contract with Martin Othmar Winterhalter, relating to a patent.	9-5936
3563	Two patents.	9-5936
3564	All rights of Societe Anonyme Air Equipement in 2 contracts with Eclipse Aviation Corporation, and in 1 contract with Bendix Aviation Corporation, each relating to a patent.	9-5937
3565	One patent; and all rights of Societe Rhodiaca in a contract with E. I. du Pont de Nemours & Co., relating thereto.	9-5937
3566	All rights of Hajimu Horikoshi in the debts of Z. Horikoshi & Co., Inc.	9-4954
3567	Three shares of the capital stock of J. S. Miwa & Co., Ltd.	9-4954
3568	All rights of the German American Bund in a claim against the Clerk of Sussex County, N. J., for the sum of \$13,000 deposited as cash bail.	9-5452
3569	Certain real property located in Honolulu, T. H., and certain personal property, owned by Suteatsu Endo and Haru Endo; and all of their rights in certain insurance policies.	9-5846
3570	Certain real property located in San Dimas, Calif., and certain personal property, owned by Haruo Kawakita; and 5 shares of the common capital stock of the Glendora Independent Water Co.	9-5847
3571	Certain real property located in Honolulu, T. H., and a bank account, owned by Sakae Miyazawa; and all of his rights in an insurance policy.	9-5848
3572	Certain real property located in Queens County, N. Y., owned by Herman Otten and others; and all of their rights in an insurance policy and in a claim against Charles Recht.	9-5453
3573	One mortgage owned by Louis G. Schuenzel; and all of his rights in 2 insurance policies and in a claim against A. L. Grootemaat & Sons, Inc.	9-5938
3574	Certain real property located in Honolulu, T. H., owned by Shigeru Shimogawa; and all of his rights in certain insurance policies and in a claim against the Bishop Trust Co., Ltd.	9-5848
3575	Certain personal property owned by Nissen Stiftung.	9-5453
3576	Certain real property located in Honolulu, T. H., and a bank account, owned by Teikichi Takahashi; and all of his rights in 2 insurance policies.	9-5849
3577	Certain real property located in Honolulu, T. H., owned by Shikao Toyofuku and Sadano Toyofuku; and all of their rights in certain insurance policies, and in a claim against the National Mortgage & Finance Co., Ltd.	9-5850
3578	All rights of Johanna Back and others in the estate of Heinrich Back.	9-5085
3579	All rights of Ernst Becker in a mortgage participation certificate of the Bond & Mortgage Guarantee Co.	9-5085
3580	All rights of Johann Dahnke and others in the estate of Dorothea Dahnke.	9-5086
3581	All rights of Lilly Timmermann and 2 others in the estate of Albert A. Eggeling.	9-5086
3582	All rights of Helene Agnes Emmy Hofman in the estate of Clara Fichmig.	9-5086
3583	All rights of George Furuya and others in the estate of Riichiro Furuya, and in certain real property located in Honolulu, T. H.	9-5087
3584	All rights of Satoshi Furuya and others in their estate under guardianship.	9-5087
3585	All rights of Hugo Obst, Jr., in the trust created under the will of Ida Gottgeu.	9-5088
3586	All rights of Heinrich Harnischfeger and others in the trust created under the will of Henry Harnischfeger.	9-5088
3587	All rights of Julie Hein and Carl Hein in the estate of George Hein.	9-5088
3588	All rights of Otto Hermann and others in the estate of Adele Hermann.	9-5089
3589	All rights of Herman Harms and others in the estate of Helene Kern.	9-5089
3590	All rights of Emil Klein in a mortgage participation certificate of the Bond & Mortgage Guarantee Co.	9-5090
3591	All rights of the city of Ailsfeld, Germany, in the estate of George H. Koch.	9-5090
3592	All rights of Marie Tobias in the estate of Verona Lindemann.	9-5184
3593	All rights of Ella Maune in the trust created by decree of the Superior Court of California in the estate of F. W. Loewe.	9-5185
3594	All rights of Anna Moeller in the estate of Ottilie Moeller.	9-5185
3595	All rights of Emilie Reisig in the trust created under par. 10 of the will of Anna Perret, and all rights of Emilie Reisig and others in the estate of Anna Perret.	9-5185
3596	All rights of Maria Schmid and others in the estate of Kathrine Schmid.	9-5186
3597	All rights of Emma Einstein and Caroline Einstein in the trust created under the will of Sarah Singer.	9-5186
3598	All rights of Otto Sitz and others in the estate of Paul G. Sitz.	9-5187
3599	All rights of Ludwig Bahlsen and others in the estate of Marie Elisabeth Gubsch Schar.	9-5187
3600	All the property and estate of Else Kuerschner in the possession of the city treasurer of the city of New York, N. Y.	9-5187
3601	All rights of Laura Lewin and Lina Hirsch in the estate of Elsie Swernofsky.	9-5188
3602	All rights of Louise Sinko and 2 others in the estate of John Tersan.	9-5188
3603	All rights of Lotta Kahl in the estate of Elsie Wagner.	9-5189
3604	All rights of Ernst Fischer and others in the property and estate of Weniger & Co., bankrupt.	9-5189
3605	All rights of Theodore R. Heye in the trust estate created under the will of Florence Ellsworth Wilson.	9-5190
3606	All rights of Franziska Bendan and Flora Bendan in the estate of Isidore Witmark.	9-5190
3607	All rights of Chemische Werke Albert in a contract with Victor Chemical Works, relating to a patent application.	9-5938

Vesting order No.	Summary description of property vested	Federal Register citation
3608	All rights of Societe Chimique des Usines du Rhone in 2 contracts with E. I. du Pont de Nemours & Co., each relating to patents.	9-5939
3609	One patent; and all rights of Deutsche Tornesit-G. m. b. H. in a contract with Chadeloid Chemical Co. and others, relating to a patent.	9-5939
3610	All rights of Chemische Fabrik Joh. A. Benckiser G. m. b. H. in 2 contracts with Hagan Corporation, and others, each relating to a patent.	9-5940
3611	Certain real property located in Savannah, Ga., and life interest in the income from that property, owned by Maria Ehlers, Sr., and others; and all of their rights in certain insurance policies and a bank account.	9-6651
3612	Certain personal property owned by Bernhard Krohn; and all of his rights in the debts of Walter Schatzki.	9-6472
3613	Certain personal property owned by Werner Scholz; and all of his rights in a claim against Curt Valentin.	9-7272
3614	All rights of Marie Albert in a mortgage participation certificate of the Bond & Mortgage Guarantee Co.	9-5318
3615	All rights of Margaret Pfeiffer and 2 others in the estate of Karolina Heilemann.	9-5318
3616	All rights of Hugo Paulus and others in the estate of Richard Kuehne.	9-5319
3617	All rights of Werner Klaus and Alexander Jastrow in the estate of Mrs. S. Mendelsohn.	9-5319
3618	All rights of Hisao Sakai in the estate of Sueo Sakai.	9-5319
3619	All rights of Martha Kruse and others in the estate of William Ferdinand Detert, and in all property or estate in possession of the executor or trustee of that estate.	9-5320
3620	All rights of Gretje Dressman and others in the estate of Gerget De Vries.	9-5320
3621	All rights of Marie Eckert Ruppert in the trust fund created by decree of the Superior Court of Washington in the estate of Gustav Eckert.	9-5321
3622	All rights of Manjiro Aoki in the trust created under the will of Florence H. Guthrie.	9-5321
3623	All rights of the heirs of Nettie F. Konigstein in her estate.	9-5321
3624	All rights of the heirs of Nettie K. Konigstein in a mortgage participation certificate issued her by the Title Guarantee & Trust Co.	9-5322
3625	All rights of a relative, name unknown, of Richard Laub in the latter's estate.	9-5322
3626	All rights of Rosa Karolina Krepper and others in the estate of Anton M. Laufer.	9-5323
3627	All rights of Emma Lieber Herber and others in the trust created for her under the will of Peter Lieber.	9-5323
3628	All rights of Emma Lieber Herber and others in the trust created for Laura Lieber under agreement of Peter Lieber.	9-5323
3629	All rights of Emma Lieber Herber and others in the trust created for Laura Lieber under agreement of Peter Lieber.	9-5324
3630	All rights of Margaretha Munster and others in the trust created under the will of Jacob Friedrich Mohr.	9-5324
3631	650 shares of the capital stock of Alloi Insulation Co., Inc.	9-5451
3632	All of the assets of the Society for the Care of German Seamen in the Port of New York.	9-6125
3633	1,000 shares of the common stock of European American Trade Development Corporation.	9-6652
3634	All rights of Tamesuke Kume in the debts of Goshu Sales Corporation.	9-5351
3635	5,414 shares of the capital stock of Hilo Brewery, Ltd.; and all rights of Sadanosuke Hata in the debts of that corporation.	9-7273
3636	All rights of T. Katayama and/or Y. Nishijima in the debts of Japan Cotton & Silk Trading Co., Inc.	9-5352
3637	All rights of J. Seo and others in the debts of K. Mikimoto, Inc.	9-5352
3638	All rights of Rosenthal-Porzellan, A. G., in the debts of Rosenthal China Corporation.	9-5353
3639	All rights of Chemikalien A. G. and others in the debts of Steel Union-Sheet Piling, Inc.	9-5353
3640	Certain personal property owned by Yamanaka & Co., Ltd., of Kyoto, Japan.	9-6472
3641	Certain personal property owned by Yamanaka & Co., Ltd., of Osaka, Japan.	9-6468
3642	30 shares of the capital stock of Broadway-Washington-Park Corporation.	9-6473
3643	All rights of Elizabeth Helene Hoffmeister and the heirs of Elise Hoffmeister in certain real property located in Kings County and Queens County, N. Y., and in certain insurance policies.	9-6125
3644	Certain real property located in Honolulu, T. H., and a bank account, owned by Naoichi Ishida and Isami Ishida; and all of their rights in an insurance policy.	9-6957
3645	Certain real property located in Honolulu, T. H., and the sum of \$6,163.68, constituting a portion of a bank account, owned by Bernhard Julius Otto Kuehn; and all of his rights in an insurance policy.	9-6957
3646	All rights of Haruko Nakamura in a land sale contract between him, Koichi Nakamura, and San Diego Trust & Savings Bank, and in an insurance policy.	9-6126
3647	Seventeen obligations, each secured by a deed of trust, owned by Alfred Quensel; and all of his rights in a bank account.	9-6468
3648	Certain real property located in San Diego County, Calif., certain personal property, and a bank account, owned by Yukuko Saito; and all of his rights in a claim against Mrs. J. Saito.	9-6473
3649	All rights of Ella Bosse Mahnken in the estate of Christian Bosse.	9-5699
3650	The sum of \$11,471.88, distributable to Trudi Daigger and Katie Daigger under the estate of Andrew Daigger.	9-5700
3651	All rights of Trudi Daigger and Katie Daigger in the estate of Andrew Daigger.	9-5700
3652	All rights of Mrs. Henry Denker and 2 others in the estate of Henry H. Dunkhase.	9-5700
3653	All rights of Martha Frauenrath in the estate of Elizabeth Kampfer.	9-5701
3654	All rights of Emma Lieber Herber and others in the trust estate created by agreement of Peter Lieber, for Emma Lieber.	9-5701
3655	All rights of Emma Lieber Herber and others in the trust under the will of Peter Lieber, for Laura Lieber.	9-5701
3656	All rights of Caroline Schepers and others in the trust created by the will and codicil of Gerhard Ovel.	9-5702

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
3657	All rights of Mrs. Marie Herrmann and others in the trust created under the will of Josef Pohl	9-5702
3658	All rights of George Watanabe in his estate, under guardianship, and in certain real property located in Los Angeles County, Calif.	9-5703
3659	All rights of Martha Masako Watanabe in her estate under guardianship	9-5703
3660	All rights of Yoshiko Watanabe in his estate under guardianship	9-5703
3661	All rights of the University of Berlin and the University of Marburg in the trust estates created by the will of Julius G. O. Zehnter	9-5704
3662	All rights of Hans M. Zoll and others in the estate of Gottfried Zoll	9-5704
3663	Certain personal property owned by Walter Weber; and all of his rights in certain insurance policies and in a claim against Herber Orth	9-7273
3664	All rights of Elsa Bielig Bodenstadt in the estate of Rudolph Luis Balke and in the trust estate created under his will	9-5851
3665	All rights of Erich Braun in the estate of Emma Braun	9-5851
3666	All rights of Franciska Boehm in the estate of Francis William Franz	9-5851
3667	All rights of Frederick Hartmans and others in the estate of William Hartmans	9-5852
3668	All rights of Robert Hoffker and others in the estate of August Hoffker	9-5852
3669	All rights of Mrs. Josef Arens and others in the estate of Joe Kottler	9-5853
3670	All rights of Mrs. Rosina Hoger in the estate of Christiane Keyser	9-5853
3671	All rights of Katarina Krahl and others in the estate of Mathilda Kraft	9-5853
3672	All rights of Eisuke Miura in the estate of Nobusuke Miura	9-5854
3673	All rights of Johanna Reiband and 2 others in the estate of Margaret E. Rose	9-5963
3674	All rights of Mrs. Maria Ferrer in the estate of Jacob Schutterle	9-5963
3675	All rights of Stephen Varro and 2 others in the estate of Steve P. Varro	9-5963
3676	All rights of Paul Braunes and Martha Braunes in the estate of Bertha Weishaupt	9-5964
3677	All rights of Tony Zenker and Stella Zenker in the estate of Jack L. Zenker	9-5964
3678	All rights of Siemens-Schuckertwerke A. G. in a contract with the Hoover Co., relating to a patent	9-7211
3679	All rights of La Dispersion Cathodique S. A. and others in a contract with Metal Film Co., Inc., relating to a patent	9-7211
	Amendment	9-6270
3680	All rights of Carbonisation et Charbons Actifs and Societe Generale des Minerals in a contract with Carbide and Chemicals Corp. and Acticarbene Corp., relating to a patent	9-7212
3681	One patent	9-7212
3682	All rights of N. V. Therman and Rohrbogenwerk G. m. b. H. in a contract with M. Keith Dnnham, relating to a patent	9-7213
3683	Two patents	9-7213
3684	One patent; and all rights of Gasverarbeitngsgesellschaft m. b. H. in 2 contracts with the Selden Co. and in 1 contract with N. V. De Bataafsche Petroleum Maatschappij, all relating to a patent, and all rights of Patents Exploitation Co. "Alpina" Ltd. in a contract with Pennsylvania Salt Manufacturing Co., relating to a patent	9-7213
3685	All rights of Karl Schinzel and Ludwig Schinzel in a contract between the former and Eastman Kodak Co., relating to a patent	9-7214
3686	All rights of Ceskomoravska-Kolben-Danek-Akciova Spolecnost in a contract with Westinghouse Electric & Manufacturing Co. and Westinghouse Electric International Co., relating to a patent	9-7214
3687	All rights of Margarete Kuhmann in a mortgage participation certificate of the Title Guarantee & Trust Co.	9-5964
3688	All rights of Thea Jordan and others in the estate of Clara Lagershausen	9-5965
3689	All rights of Louisa Weis in the estate of Sophie Wagner	9-5965
3690	All rights of I. G. Farbenindustrie A. G. in two contracts with Monsanto Chemical Co., both relating to 2 patents	9-7215
3691	All rights of I. G. Farbenindustrie A. G. in a contract with Carbide and Carbon Chemicals Corporation, relating to a patent	9-7215
3692	All rights of Magrini S. A. in a contract with Westinghouse Electric & Manufacturing Co. and Westinghouse Electric International Co., relating to a patent	9-7215
3693	Certain patents; and all rights of I. G. Farbenindustrie A. G. in 3 contracts with E. I. duPont de Nemours & Co., each relating to a patent	9-7216
3694	One-half interest in a patent; all rights in certain patents; and all rights of Hanseatische Muehlenwerke A. G. and others in a contract with American Lceithin Corporation and others, relating to a patent	9-7216
3695	Certain patent applications	9-7217
3696	3,952 shares of the common stock of Fuji Sake Brewing Co., Ltd., and all rights of Junichi Fuji and 2 others in 4,000 partially paid shares of common stock of that company	9-6272
3697	A mortgage and a bank account owned by Frederick Halm; and all of his rights in certain insurance policies	9-6895
3698	All interest of Wilhelm Franz Vahle in certain real property located in Philadelphia, Pa.	9-6895
3699	All rights of Fritz Dressel in the debts of Miner-Edgar Chemical Corporation, bankrupt	9-5965
3700	All rights of Eugene Schwab in the trust established for his benefit under the will of Elsie Nestler	9-5966
3701	The sum of \$1,496.25, distributable to Johanna Wunderlich under the estate of Nis Nissen	9-5966
3702	All rights of Margareta Schaefer and others in the estate of Anna Ochsenreither	9-5967
3703	All rights of Johanna Adelheid-Aleida Schaffeld in the estate of Bernard Heinrich Schaffeld	9-5967
3704	All rights of Gertrud Schmidt in a mortgage participation certificate of Bond & Mortgage Guarantee Co.	9-5967
3705	All rights of Anna Seegelman in the estate of Gottfried Seegelman	9-5968
3706	All rights of Elise Bloedel and others in the estate of Marie Smith, and of the former in the trust created under her will	9-5968
3707	Cash, \$12,601.81, distributable to John Stegmiller under the estate of Louis Stegmiller; and all of his rights in that estate and in the trust estate created under the will of Louis Stegmiller	9-5968

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
3708	All rights of Katherine Stotz in the estate of Caroline G. Unsel	9-5969
3709	All of the assets of Japanese Chamber of Commerce of San Francisco	9-11436
3710	All rights of Maria Pfefferkorn and 2 others in the estate of Thomas Pfefferkorn	9-5969
3711	Certain personal property owned by Karl Buchholz	9-11437
3712	Certain real property located in Cleveland, Ohio, owned by Franz Fuchs and Leopoldine Mueller; and all of their rights in 2 insurance policies, and in the sum of \$500, constituting a portion of a bank account	9-6956
3713	All rights of Clara Musmann in the estate of Charles A. Cordes	9-6037
3714	All rights of Elsc Amanda Wilhelmine Wichman in the trust created under the will of Walter Ehlers	9-6038
3715	All rights of Clara Stern and others in the trust created by the will of Henrietta Friend	9-6038
3716	The sum of \$2,337.81, distributable to Mrs. George Kiss and others under the estate of Joseph Kovats	9-6039
3717	The sum of \$850.91, distributable to Rosa Riedel and others pursuant to order of the Superior Court of Cook County, Ill.	9-6039
3718	All rights of Geneinde Vorsteher and Burgomaster of the city of Bremen in the trust under the will of Albert R. Meyer	9-6039
3719	All rights of Mrs. Agnes Pudlich and Mrs. Anna Marie Pudlich Lanitz in the estate of Max Ludwig Rudolph Pudlich	9-6040
3720	All rights of Helene Lange and others in the estate of August Schwanz	9-6040
3721	All rights of Elizabeth Agnes Strauch in the trust created by order of the Circuit Court of Oregon or Multnomah County in her estate under guardianship	9-6040
3722	All rights of Hisao Nozu in the trust created by order of the U. S. District Court for the Eastern District of Washington	9-6041
3723	The sum of \$235.30, distributable to Katrina Schum and Godfrey Keebler under the estate of Barbara Wagerer	9-6041
3724	All rights of Curt Wintjen and others in the estate of Johann Wintjen and in the trust created under his will	9-6041
3725	All rights of Elzie Schaff in the estate of Frieda Ziegler	9-6042
3726	All rights of Franz Andres and 2 others in the estate of Louis Andres	9-6042
3727	All rights of Alma Schultz in the estate of Olga Beck	9-6043
3728	All rights of Alfred Kuhnmann in a mortgage participation certificate of the Title Guarantee & Trust Co.	9-6043
3729	All rights of Florian Lammich and others in the estate of Frank Lammich	9-6044
3730	All rights of Sophie Pfueger and others in the trust created under clause 3 of the will of Herman Paepcke	9-6044
3731	All rights of Marie Stumpf and others in certain real property located in Franklin and Crawford Counties, Mo., in certain insurance policies, and in a claim against William Goerger	9-6599
3732	All rights of Christina Findeiss and 2 others in the estate of Richard H. Findeiss	9-6584
3733	All rights of Elizabeth Vollert in the estate of Paula C. Hurd	9-6584
3734	All rights of the heirs of Marie Muller, and others, in the estate of Conrad Muller	9-6595
3735	All rights of the heirs of Karl Rettkowsky, deceased, in the estate of Frank Rettkowsky	9-6595
3736	All rights of Ernest Zaya and others in the estate of Gottlieb Arndt	9-6595
3737	All rights of Bassani Maria in the estate of Bassani Angelina Ceccato	9-6596
3738	All rights of Egon Ebert and Kurt Ebert in the estate of Robert G. Ebert	9-6596
3739	The sum of \$2,537.58, distributable to Margaretha Kropf and Heinrich Eyermer under the estate of Emily Eyermer	6-5596
3740	All rights of Magdalena Falco and others in the estate of Mike Falco, and of Magdalena Falco in the community property of herself and Mike Falco	9-6597
3741	All rights of Richard Franz Metzner and others in the deed of trust of William O. Freytag	9-6597
3742	All rights of Richard Franz Metzner and others in a trust created under the will of William O. Freytag	9-6598
3743	All rights of Otto Ohnsorge and others in the estate of Herman G. Friebel	9-6598
3744	All rights of Caroline Fritz (Sister Karade) in the estate of Reinhard Fritz	9-6598
3745	All rights of S. Takizawa in the estate of William Gillette	9-6599
3746	All rights of Elizabeth A. Hammer in the fund deposited with the clerk pursuant to decree of the Circuit Court of Oregon for Multnomah County	9-6599
3747	All rights of Clara Well and Katherine Hinkel in the estate of Jacob Hinkel	9-6600
3748	All rights of the children of Wilhelm Heinrich Johannes Knudsen in the estate of George F. A. Knutzen	9-6600
3749	All rights of Herman Goldstein and others in the estate of Abe Leopold	9-6600
3750	All rights of Hannah Matlage in the sum of \$505.25 in possession of the executors of the estate of Frederick H. Matlage, deceased, guardian	9-6601
3751	All rights of Ferdinand Rahlf and 2 others in the trust established under the will of Emma Mueller	9-6601
3752	All rights of Milna Muhlbach and 2 others in the estate of Carl Muhlbach	9-6601
3753	The sum of \$2,980.45, distributable to Mary Wiche and 2 others under the estate of Diederich H. Muehlenbruck	9-6602
3754	All rights of Wilhelm Muhlig in a mortgage participation certificate of the New York Title & Mortgage Co.	9-6602
3755	All rights of Frieda Nebe Koopmann in the estate of William C. Nebe	9-6603
3756	The sum of \$400, distributable to Elizabeth Emmerich and 2 others under the estate of Mary Ortmeier	9-6603
3757	All rights of George Woelfel and Anna Distler in the estate of Anna Piek	9-6603
3758	The sum of \$2,229.44, distributable to Hedwig Kennemund pursuant to order of the Supreme Court of New York, Queens County	9-6604
3759	All rights of Katharine Marie Konig Heitz and others in the estate of William Ransick	9-6604

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
3760	All rights of Frank Wernert and Emma Wernert in the estate of Charlotte Wernert Robinson	9-6605
3761	All rights of Lenke Grossman in the estate of Josephine Rosenzweig	9-6653
3762	All rights of George Reinhold and Michael Reinhold in the estate of Gertrude Schmidt	9-6653
3763	The sum of \$327.87, distributable to Rose Bendle under the estate of Mary Schmidt	9-6653
3764	All rights of E. Wolfe in the estate of William Schneider	9-6896
3765	All rights of Emily Schuller in the estate of Joseph Shibetz	9-6654
3766	All rights of Michael Schmid in the estate of Alois Spitzer	9-6654
3767	All rights of Ernst Reith and others in the estate of Mathilda A. Stier	9-6654
3768	All rights of Jacob Ziegler and others in the trust estate created by the will of Martin Ziegler	9-6655
3769	Certain real property located in Honolulu, T. H., and a bank account, owned by the Daijinsu Temple of Hawaii	9-9677
3771	All rights of Yamanaka & Co., Ltd., Osaka, Japan, and Kichitaro Yamanaka in the debts of Yamanaka & Co., Inc., of Chicago	9-6474
3772	Certain real property located in San Antonio, Tex., and a bank account, owned by August Steiner; and all of his rights in certain insurance policies	9-7460
3773	The undivided interests of George Viohl and others in certain real property located in Kings County and Nassau County, N. Y.; and all of their rights in certain insurance policies and in claims against Walter Bruckhausen	9-7099 9-7588
3774	Certain personal property owned by Paul von Neindorf	9-7588
3775	All rights of Fabbria Italiana Magneti Marelli in a contract with Eclipse Machine Co., relating to certain patents	9-6605
3776	All rights of I. G. Farbenindustrie A. G. in a contract with Carbide and Carbon Chemicals Co., relating to a patent	9-7274
3777	All rights of Societe Francaise des Crins Artificiels and others in a contract between the former and Du Pont Cellulose Co., Inc., relating to a patent	9-7274
3778	All rights of Philipp Wilhelm Laux and others in the trust created under the will of Henry Schaefer	9-6655
3779	All rights of Comptoir des Textiles Artificiels and others in two contracts with E. I. du Pont de Nemours & Co., Inc., and in one contract with Du Pont Fibersilk Co., all relating to a patent	9-7275
3780	All rights of Chemische Werke Schuster & Wilhemy Patentverwertungs G. m. b. H. in a contract with Stauffer Chemical Co., relating to a patent	9-7275
3781	All rights of J. M. Lehmann in a contract with J. M. Lehmann Co., Inc., relating to a patent	9-7276
3782	One patent; and all rights of Brackelsberg-Ofen G. m. b. H. in a contract with Albert T. Otto & Sons, Inc., and Whiting Corporation, relating thereto	9-7276 9-7277
3783	One patent	9-7277
3784	One trade-mark and all rights of Fritz von Philipp in 3 contracts with Royal Saxon Co., relating thereto	9-7277
3785	Certain real property located in Honolulu, T. H., owned by Kiwa Umeda; and all of his rights in an insurance policy and in a claim against the National Mortgage & Finance Co., Ltd.	9-11655 9-6656
3786	All rights of Willie Scheidt and others in the estate of Charles W. Kuhne	9-6656
3787	All rights of Lina Eger in the estate of Emma Eger	9-6896
3788	All rights of Luigi Gaetano Vido Nunziato and others in the trust created under the will of Frank Nunziato, and in certain real property located in San Francisco, Calif.	9-6897
3789	All rights of Marie Winter and others in the estate of Johanna Caroline Overbeck	9-6897
3790	All rights of Helen Emma Rudert in the estate of Emil Rudert	9-6898
3791	All rights of Berta Prange and others in the estate of Frederick E. Woltke	9-6898
3792	All rights of Gustave Stephan in the estate of Anna Baumann	9-6898
3793	All rights of Harry Cramer and others in the estate of Joseph Cramer	9-6899
3794	All rights of Marie Feiden and others in the trust estates created under the second and third articles of the will of Paul Filzen	9-6899 9-6899
3795	All rights of Peter Grabendoerfer and others in the estate of Peter Grabendoerfer	9-6899
3796	All rights of Anton Hafner and others in the estate of Anna Hafner	9-6900
3797	The sum of \$200, distributable to Hubert Richling and Johann Richling under the estate of Joseph Richling	9-6900
3798	All rights of Paula Hieberger and others in the trust created under the will of Rosa Roston	9-6901
3799	All rights of Albert Schweissheim in a mortgage participation certificate of the Lawyers Title & Guaranty Co.	9-6901
3800	All rights of Barbara von Pentz and Dorothee von Pentz in the trust under agreement with John Wann for Florence Graf von Schwerin	9-6901
3801	All rights of Katho Horn in the estate of Mina Zimmermann	9-6902
3802	All rights of H. Malhak A. G. in a contract with Bacharach Industrial Instrument Co., relating to a patent	9-7277
3803	One patent; and all rights of Dr. Ing. Kurt Schoene in 2 contracts with Nordberg Manufacturing Co., each relating to a patent	9-7278 9-7278
3804	One patent application	9-6950
3805	All rights of Giuseppe Benetti and Maria Panelli in the estate of Vincenzo Benetti	9-6961
3806	All rights of Marie Schultz and others in the estate of Louisa Doering	9-6961
3807	All rights of Rosina Munzenmaier and others in the estate of Marie Ehmert	9-6961
3808	All rights of Mrs. Ida Mittrach Flex in the estate of Gustav E. Mittrach	9-6961
3809	All rights of Hans Schmidt and others in the estate of John G. Mueller	9-6962
3810	All rights of Betty Roedekamp and others in the estate of Anna K. Muselius and in the trusts created under her will	9-6962 9-6963
3811	All rights of Julia Friedman and 2 others in the estate of Ignaz Robi	9-6963
3812	All rights of Pauline Fanz and others in a mortgage participation certificate of the Security Trust Co., of Emmaus, Pa.	9-6963

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
3813	All rights of Mrs. Stephanie Krapp and others in the trust under the will of Eva Enger	9-7100
3814	All rights of Ernest Pauli and others in the estate of Minna A. Geipel	9-7100
3815	All rights of Hans F. Gross in the trust created under the will of Julius A. Gross	9-7101
3816	All rights of the University of Leipzig in the estate of Paul Guenther	9-7101
3817	All rights of Trintje Haehechen in a mortgage participation certificate of the Bond & Mortgage Guaranty Co.	9-7101
3818	All rights of Andreas Munzinger and others in the estate of Katie Hannemann	9-7102
3819	All rights of the heirs, etc., of Inoki Honda in his estate	9-7102
3820	All rights of Ilona Weisz Weinberger in the estate of Anna Jelinek; and the sum of \$5,773.77, distributable to her and others under that estate	9-7103
3821	All rights of Makruhe Koparamian in the estate of Christy Jerian	9-7103
3822	All rights of Tokiyo Kobata and others in the estate of Toshiro Kobata	9-7103
3823	All rights of Ary Lichter and others in the estate of Solomon Lichter	9-7104
3824	All rights of Cord Henry Wahlers and others in the trust created under the will of Gesche Mahler	9-7218
3825	All rights of Elise Leitiz Braden and two others in the estate of Amelia Malinka	9-7218
3826	All rights of Charlotte Conrad and others in the estate of Caroline Maus	9-7218
3827	All rights of Anna Blocher and others in the estate of Elizabeth Miller	9-7219
3828	All rights of Henry XXXVIII, Prince Reuss, in a trust created under the will of Edwin Vernon Morgan	9-7219
3829	All rights of Laurenz Sandner and others in the estate of Anton Sandner	9-7220
3830	All rights of Nanny Schroeder in a mortgage participation certificate of the Lawyers Mortgage Co.	9-7220
3831	All rights of Albert Schweissheim in a mortgage participation certificate of the Lawyers Title & Guaranty Co.	9-7220
3832	All rights of Anna Sellner and others in the estate of Josephine Sellner	9-7221
3833	All rights of Walter Wohlbe in a mortgage participation certificate of the Bond & Mortgage Guaranty Co.	9-7221
3834	All rights of Nanny Jaeger and others in the estate of Rudolph Wolff	9-7222
3835	Certain real property located in Charleston, S. C., and the sum of \$500, constituting a portion of a bank account, owned by Gerhard Abrams; and all of his rights in an insurance policy	9-8085
3836	The undivided two-thirds interest of Lisy Feigel in certain real property located in Brooklyn, N. Y., and all of her rights in certain insurance policies	9-7960
3837	Certain mortgages owned by Hermann Herzog or his heirs; and all of their rights in certain insurance policies and in the sum of \$2,000, constituting a portion of a bank account	9-7725
3838	Certain personal property owned by Nippon Kogei-Japan Crafts; and all of its rights in the debts of Yamanaka & Co., Inc.	9-8941
3839	Certain patents and patent applications; and all rights of Ruhrochemie A. G. in a contract with Hydrocarbon Synthesis Corporation, in a contract with International Hydrocarbon Synthesis Co. and International Hydrogenation Patents Co., and in 4 contracts with the M. W. Kellogg Co. and others, all relating to patents	9-7279 9-7222
3840	All rights of Erna Goehrisch and 2 others in the estate of Emelia Doerr	9-7222
3841	All rights of Magdalena Edelmann and others in the estate of George Edelmann	9-7223
3842	All rights of Marie Schneider Hoingen in the estate of Katharine Eigenbrod	9-7223
3843	The sum of \$375.36, distributable to Katerina Kubat under the estate of Vaclav Kubat	9-7223
3844	All rights of Johannes Rapp and Jacob Lohnes VI in the estate of Henry Lohnes	9-7280
3845	All rights of Saburo Okawa in his estate under guardianship	9-7280
3846	All rights of Lena Quirin Daniel and others in the estate of Anna Pfaff	9-7280
3847	All rights of Motoko Shigemura in the estate of Shichiro Shigemura	9-7281
3848	Certain real property located in Honolulu, T. H., owned by Kumaki Fukuyama; and all of his rights in one insurance policy	9-11656
3849	Certain personal property owned by Tomio Fukushima and others	9-7104
3850	The unpaid dividend of \$6 per share declared on 150 shares of common capital stock of Lansee Corporation	9-7588
3851	74 shares of common capital stock of Lingner Corporation	9-7104
3852	All rights of Didier Werke, A. G., and Heinrich Koppers, GmbH, in 4 contracts with A. P. Green Fire Brick Co. and others, each relating to a patent	9-8266
3853	All rights of Naamlooze Vennootschap Serlox in a contract between Mauser Barrel Co., Inc., and Niedringhaus, Inc., and of Niedringhaus, Inc., in a contract with Mauser Werke Koeln and others, both relating to a patent	9-8267
3854	One patent; and all rights of Christiani & Nielsen and Erik Christian Bayer in a contract with U. S. Gypsum Co., and of the former in a contract with Battelle Development Corporation, each relating to a patent	9-8267
3855	All rights of Ernest Lange in the estate of Richard Oscar Lessing	9-7461
3856	Certain real property located in Hugo, Okla., owned by Luise Eckert and others; and all of their rights in the estate of Christian G. Schwager	9-8153
3857	Certain real property located in Honolulu, T. H., and certain personal property, owned by Shoichi Asami and Shizu Asami; and all of their rights in an insurance policy; and a bank account owned by Shoichi Asami	9-11082
3858	Certain real property located in Wichita, Kans., and a bank account, owned by Kathleen Kersting Dietze; and all of her rights in 2 insurance policies	9-10099
3859	The undivided one-half interest of Julius Gorinscheck and Frederick Gorinscheck in certain real property located in Dallas County, Tex.; and all of their rights in certain insurance policies	9-9368
3860	Certain real property and an undivided one-half interest in certain real property, located in San Antonio, Tex., and certain personal property, owned by Emmy Carlotta Hertzberg; and all of her rights in certain insurance policies, and in the sum of \$300, constituting a portion of a bank account	9-10004

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
3861	Certain real property located in Queens County, N. Y., owned by Emma Jetter; and all of her rights in an insurance policy	9-8368
3862	Certain real property located in Santa Cruz County, Calif., owned by Toshio Joji and others; and all of their rights in claims against Y. Fuji and M. Fuji	9-9373
3863	Certain personal property owned by Kinsei Nakagawa	9-8941
3864	Certain real property located in Honolulu, T. H., and the sum of \$500, constituting a portion of a bank account, owned by Toki Moriwake Nakano	9-14246
3865	Certain real property located in Honolulu, T. H., owned by Tsuru Okumo	9-11083
3866	Certain real property located in Honolulu, T. H., and certain personal property, owned by Teru Shutoku; and all of her rights in certain insurance policies and in claims against the National Mortgage & Finance Co., Ltd.	9-11083
3867	Certain real property located in Appleton, Ill., owned by Marie Steffan; and all of her rights in an insurance policy	9-10005
3868	Certain real property located in Honolulu, T. H., owned by Jutaro Takemoto; and all of his rights in 2 insurance policies	9-11084
3869	Certain real property located in Honolulu, T. H., owned by Tadao Tanabe and Hisako Tanabe; and all of their rights in an insurance policy and in claims against the National Mortgage & Finance Co., Ltd.	9-11085
3870	Certain personal property owned by Yusaku Tanaka	9-8942
3871	Certain real property located in Honolulu, T. H., owned by Masanosuke Tomita	9-11656
500A-34	Copyright interests	9-7958
500A-44	do	9-8199
500A-45	do	9-8200
500A-46	do	9-8201
500A-48	do	9-8201
500A-49	do	9-8202
500A-50	do	9-8203
500A-51	do	9-8204
500A-52	do	9-8204
500A-53	do	9-8205
500A-54	do	9-8206
500A-55	do	9-8207
500A-56	do	9-8208
500A-57	do	9-8210
500A-58	do	9-8211
500A-59	do	9-8211
500A-60	do	9-8212
500A-62	do	9-8213
500A-63	do	9-8214
500A-65	do	9-8215
500A-66	do	9-8216
500A-67	do	9-7780
500A-68	do	9-7780
500A-69	do	9-7781
500A-70	do	9-7781
500A-71	do	9-8217
500A-72	do	9-7782
500A-73	do	9-7783
500A-74	do	9-7784
500A-75	do	9-7785
500A-76	do	9-7785
500A-77	do	9-7788
500A-78	do	9-7791
500A-79	do	9-7791
500A-80	do	9-3817
500A-81	do	9-7792
500A-82	do	9-7866
500A-83	do	9-7867
500A-84	do	9-7868
500A-85	do	9-7868
500A-86	do	9-7868
500A-87	do	9-7869
500A-88	do	9-7870
500A-89	do	9-7871
500A-90	do	9-8218
500A-91	do	9-8219
500A-92	do	9-8219
500A-93	do	9-8220
500A-94	do	9-9556
		9-9557
		9-9558

EXHIBIT B

Supplement to List of Vesting Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1943

NOTE: The list to which these additions are made was published as Exhibit A, pp. 99-131, in the *Annual Report* for the period March 11, 1942 to June 30, 1943. The additions consist of (1) vesting orders, and amendments and supplements to vesting orders, signed by the Alien Property Custodian prior to July 1, 1943, but published in the Federal Register subsequent to publication of last year's *Annual Report*; (2) published amendments and supplements signed during the fiscal year ending June 30, 1944, but relating to vesting orders signed prior to July 1, 1943.

Vesting order No.	Summary description of property vested	Federal Register citation
1	<i>Supplemental Order No. 1 to Vesting Order No. 1</i> : 5 shares of the capital stock of Jasco, Inc., 200 shares of the capital stock of Standard Catalytic Co., 425 shares of the capital stock of Hydrocarbon Synthesis Corporation, certain patents and patent applications, all owned by I. G. Farbenindustrie, A. G.	9-5613
43	Amendment	9-4475
53	do	9-4494
91	do	8-15615
93	do	9-2806
109	do	9-3923
111	do	9-5613
118	do	9-5940
125	do	8-13350
137	do	8-15541
140	do	8-12763
146	do	8-12840
165	do	8-13866
194	do	8-13351
201	do	9-8269
221	do	9-7461
256	do	8-13684
258	do	9-461
284	do	9-5040
335	do	8-12764
337	do	8-13356
342	do	8-16459
346	do	8-17246
347	do	9-1938
367	do	9-8269
372	do	8-15916
378	do	8-13408
398	do	8-13040
429	do	9-815
441	do	9-815
443	do	9-1637
491	do	9-4666
492	do	8-12764
494	do	8-13352
508	do	8-15279
593	do	9-816
595	do	8-12764
600	do	8-13352
628	do	9-816
629	All rights of Louis Pieroni and 2 others as partners in Pieroni Bros. & Co., and in the debts of that company	9-5091
630	310 shares of beneficial interest of Pieroni Building Trust	8-13865
633	Amendment	8-12840
654	155 shares of the common capital stock of Pieroni, Inc.	8-13352
662	Amendment	8-15279
690	do	9-816
730	do	8-12764
751	do	8-12769
771	do	8-13307
805	do	9-3247
813	do	8-12838
816	do	9-16074
818	do	8-14867
822	do	8-14867
	Amendment	9-3820
	do	8-14868
	do	9-5699
	do	9-1918
	do	8-13308
	do	8-17429
	do	9-1637
	do	8-15917
	do	8-13865
	do	8-13865
	do	9-4514
	do	9-3924
	do	9-7462
	do	8-15333
	do	8-15745

Vesting order No.	Summary description of property vested	Federal Register citation
823	do	8-14095
825	do	8-13309
921	do	8-13309
	do	8-16633
923	do	9-817
924	do	8-12765
926	do	8-12836
969	do	8-13315
1017	do	9-2806
1036	do	8-17247
1088	do	8-13316
	do	8-16075
1089	do	8-15616
1117	do	8-14058
1141	do	8-13316
1142	do	8-15516
1165	do	8-12770
1174	Copyright interests of G. Ricordi and Co.	8-15917
1186	Amendment	8-13689
1215	do	8-13684
1230	do	8-3685
1231	do	8-15617
1237	Copyright interests of Durand & Co.	8-16460
1251	Amendment	8-12765
1252	do	8-14412
1323	do	8-15335
1328	200 shares of the common capital stock of Pyrene-Minimax Corporation; and all interest of Minimax, A. G. in a contract with Pyrene Manufacturing Co., and in a contract with that company and Pyrene-Minimax Corporation, both relating to the formation of a new corporation.	9-6894
1331	Amendment	9-818
1335	do	9-818
	do	9-2615
1336	do	8-15617
1337	do	8-13940
1338	do	8-13317
1339	do	8-13317
1346	do	8-16946
1412	do	9-2179
1414	do	9-818
1415	do	9-819
1425	do	9-1637
1446	do	8-13941
1448	do	8-12766
1451	do	8-15541
1472	do	8-15542
1491	do	8-17247
1492	do	8-15918
1493	do	9-1339
1498	do	9-7462
1503	do	8-12837
1504	do	8-13686
1505	do	8-14096
1506	do	8-13318
1545	do	8-12838
1546	do	8-12579
1547	do	9-190
1548	do	8-16634
1549	do	8-17247
1590	Trade-marks, commercial labels, and copyright interests owned by Ferd. Mulhens, Inc., and Paul Peter Mulhens; and all of their rights in 3 contracts relating thereto.	8-14489
1595	Amendment	8-13767
1596	do	8-13687
1597	do	8-13319
1598	do	8-13319
	do	9-469
1599	do	8-16076
	do	9-693
1600	do	8-13320
1630	do	9-7105
1633	do	9-8269
1636	do	9-359
1641	do	9-1038
1650	An undivided one-fourth interest in certain real property located in Nez Perce County and Lewis County, Idaho, owned by Otto Radamsky and others; and all of their rights in a claim against Eloise Small.	8-13203
1651	30 shares of the common stock of A. V. Development Co., Inc.	8-15334
1653	Amendment	8-12770
1668	do	8-13687
1696	do	8-15338
1697	do	8-15339
1701	do	9-7281

Vesting order No.	Summary description of property vested	Federal Register citation
1768	Copyright interests	9-13773
500 A-1	do	9-7871
500 A-4	do	9-7873
500 A-6	do	9-7874
500 A-7	do	9-7874
500 A-8	do	9-7876
500 A-9	do	9-7878
500 A-10	do	9-7879
500 A-11	do	9-7880
500 A-12	do	9-7881
500 A-14	do	9-7881
500 A-15	do	9-7882
500 A-16	do	9-7888
500 A-17	do	9-7889
500 A-18	do	9-7890
500 A-19	do	9-7891
500 A-21	do	9-7952
500 A-22	do	9-7952
500 A-23	do	9-7953
500 A-24	do	9-7954
500 A-25	do	9-7954
500 A-26	do	9-7955
500 A-28	do	9-7956
500 A-29	do	9-7956
500 A-30	do	9-7957
500 A-31	do	9-9432
500 A-32	do	9-7958
500 A-35	do	9-7959
500 A-36	do	9-8195
500 A-37	do	9-8195
500 A-38	do	9-8196
500 A-40	do	9-8197
500 A-41	do	9-8198
500 A-43	do	9-8198
500 B-1	do	9-11116

EXHIBIT C

List of General Orders and Regulations Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944

NOTE: Omitted general order numbers relate to proposed general orders which have been under discussion within the Office but not executed.

General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation
1	Formation of Executive Committee.		May 11, 1942	
	Amendment		Apr. 11, 1944	
2	Requiring reports concerning patents and patent applications in which there is an enemy or foreign national interest.	Form APC-2, to be executed in duplicate under oath.	June 15, 1942	7-4634
3	Requiring persons having an interest in patents or patent applications to report changes in their status as foreign nationals.	Statement under oath	June 15, 1942	7-4635
4	Filing of claims arising as a result of vesting orders.	Form APC-1, to be executed in triplicate under oath.	July 16, 1942	7-5530
	Regulation No. 1: Relating to the receipt and disbursement of claims.	Form APC-1, as above	Mar. 24, 1942	7-2290
	Amendment		Nov. 30, 1943	8-16709
5	Requiring persons acting under judicial supervision or court proceedings to report property, involved in such supervision or proceedings, in which there is enemy or foreign national interest.	Form APC-3, to be executed in duplicate, under oath.	Aug. 3, 1942	7-6199

* This regulation deals with the same subject as General Order No. 4 although it was issued prior to the issuance of the order.

EXHIBIT C—Continued

General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation
5-H	Extending application of G. O. No. 5 to Hawaii.		Sept. 17, 1943	8-12735
6	Requiring service of process, upon any person within any designated enemy country or any enemy-occupied territory, to be made upon the Alien Property Custodian.	Copy of process or notice, properly executed.	Aug. 3, 1942	7-6199
6-H	Extending application of G. O. No. 6 to Hawaii.		Sept. 17, 1943	8-12735
7	Delegating power of certification to the Secretary of the Office of Alien Property Custodian.		Sept. 15, 1942	7-8376
8	Amendment. Prohibiting participation of employees of the Office of Alien Property Custodian in transactions affecting properties in which the Office has any interest.		Sept. 20, 1943 Sept. 17, 1942	8-12964 7-8377
11	Prohibiting transactions by or on behalf of foreign nationals respecting patents or trade-marks. Regulation No. 1 under G. O. No. 11: Exempting certain persons from the prohibitions of G. O. No. 11.		Nov. 17, 1942	7-9475
	Regulation No. 2 under G. O. No. 11: Licensing certain transactions involving patents and trade-marks.	Forms APC-13P and APC-13T, reporting certain patent and trade-mark applications respectively, required to be executed in one copy, under oath, and attached. Forms APC-14P and APC-14T, reporting instruments, affecting certain interests in patents and trade-marks, respectively, required to be executed in one copy, under oath. Form APC-15, stating conditions of recording, required to be attached to instrument and recorded in U. S. Patent Office.	Nov. 17, 1942	7-9477
	Amendment. Regulation No. 3 under G. O. 11: Exempting transactions by or with the Custodian from the prohibitions of G. O. No. 11.		Jan. 6, 1943 June 24, 1943	8-291 9-10349
	Regulation No. 4 under G. O. 11: Prohibiting transfer of interests in special accounts established pursuant to Regulation 2.		Sept. 3, 1943	8-12257
12	Requiring reports of unfiled patent applications and disclosures of enemy nationals.	Forms APC-14P and APC-14T, reporting instruments, affecting certain interests in patents and trade-marks, respectively, required to be executed in one copy, under oath.	Nov. 17, 1942	7-9476
13	Prohibiting certain transactions respecting interests in works subject to copyrights. Regulation No. 1 under G. O. No. 13: Exempting certain persons from the prohibitions of G. O. No. 13.		Nov. 17, 1942	7-9476
	Amendment. Regulation No. 2 under G. O. No. 13: Exempting certain transactions from the prohibitions of G. O. No. 13.		Nov. 17, 1942	7-9477
	Regulation No. 3 under G. O. No. 13: Licensing certain transactions involving copyrights.	Forms APC-21, APC-22, and APC-23, reporting instruments, stating conditions of recording, and reporting application for renewal, respectively, required to be executed in single copies: Form APC-21 under oath, Form APC-22 is attached to instrument and recorded in the U. S. Copyright Office.	Feb. 8, 1943 Nov. 17, 1942	8-1872 7-9478
	Regulation No. 4 under G. O. No. 13: Exempting transactions by or with the Custodian from the prohibitions of G. O. No. 13.		Dec. 30, 1942	8-1
			June 24, 1943	9-10349

General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation
	Regulation No. 5 under G. O. No. 13: Prohibiting transfer of interests in special accounts established pursuant to Regulation No. 3.		Sept. 3, 1943	8-12257
14	Requiring reports on interests in copyrights of designated foreign nationals.	Form APC-18, required to be executed in duplicate, under oath.	Dec. 1, 1942	7-10546
15	Relating to the filing of claims to vested patents and patent applications.	Forms APC-16 and APC-17, reporting such claims for inventors and assignees, respectively, required to be executed in one copy under oath.	Dec. 29, 1942	8-223
16	Amendment. Requiring reports concerning trade-marks and commercial prints and labels in which there is an enemy or foreign national interest.	Form APC-31 to be executed in duplicate, under oath.	Nov. 30, 1943 Nov. 4, 1943	8-16711 8-15727
17	Safeguarding confidential records of the Office of Alien Property Custodian.		Dec. 18, 1942	7-10906
18	Requiring reports of royalties due and payable to the Alien Property Custodian under vested patent rights.	Form APC-19 reporting royalties due; and APC-20 in duplicate, to accompany royalty payments.	Jan. 9, 1943	8-1707
20	Regulating payment, transfer, or distribution of property in the process of administration under judicial supervision.		Feb. 9, 1943	8-1780
21	Extension of time for filing notices of claim under vesting orders.	Form APC-1 to be filed on or before Sept. 1, 1943, or later in certain cases.	Mar. 13, 1943	8-3245
	Amendment. do do		Aug. 17, 1943 Dec. 16, 1943 Mar. 15, 1944	8-11501 8-17033 9-3140
22	Requiring reports of copyrights or interests therein.	Statement under oath.	May 20, 1943	8-7095
23	Requiring reports of royalties due and payable to the Alien Property Custodian under vested interests in works subject to copyright.	Form APC-45 in duplicate to report royalties due and payable prior to vesting; Form APC-46 to report royalties which become due and payable after vesting; Form APC-1 may be used as application for refund.	June 10, 1943	8-9178
26	Regulations governing the sale of property vested by the Alien Property Custodian. Instructions for sales procedure under G. O. No. 26. Amendment to Instructions.		May 29, 1943	8-7628
27	Requiring persons proposed for repatriation to report, on demand, all property in the United States in which they have an interest.	Form APC-48.	May 29, 1943	
			Feb. 2, 1944 Aug. 23, 1943	9-2875
28	Requiring reports of royalties due and payable to the Alien Property Custodian under vested interests in trade-marks and commercial prints and labels and agreements relating thereto.	Form APC-50, for royalties which became due and payable for all accounting periods prior to the date of vesting; APC-51, for royalties which became due and payable thereafter.	Nov. 4, 1943	8-15729
30	Regulating valuation or rate of exchange of monetary units of enemy countries for purpose of discharging claims of foreign nationals against citizens and residents of the United States.		Mar. 9, 1944	9-2771

EXHIBIT D

List of Special Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944

Special order No.	Descriptive title	Date executed	Federal Register citation
1	Requiring procedures necessary to transfer title of shares in J. M. Lehmann Co., Inc., owned by certain enemy nationals to the Alien Property Custodian.	July 16, 1942	
2	Requiring termination of certain employment contracts of General Aniline & Film Corporation.	July 30, 1942	
3	Requiring termination of a certain employment contract of General Aniline & Film Corporation.	Oct. 21, 1942	
4	Nullifying and voiding a contract between I. G. Farbenindustrie A. G. and Woburn Degreasing Co., relating to a patent.	May 13, 1943	
5	Nullifying and voiding a contract between I. G. Farbenindustrie A. G. and Walter H. Duisberg, relating to a patent, and terminating any agency powers of the latter under said contract.	Aug. 3, 1943 Dec. 29, 1943	9-737
6	Requiring that 2 patent assignments be set aside.		
7	Requiring that the assignment of a patent application, made by Heinrich Geffcken to Hans Baur, be set aside.	Dec. 31, 1943	9-737
8	Requiring that the assignment of certain patents and patent applications, made by Jacob Dichter to Kimble Glass Co., be set aside.	Jan. 4, 1944	9-1637
9	Confirming and ratifying the sale of Guy E. Daniels Co.	Feb. 1, 1944	
10	Requiring that the assignment of 2 patents and a patent application, made by Johan Ernst Nyrop to Paul F. Marxov and Arthur Bloch, be set aside.	Feb. 2, 1944	9-2700

EXHIBIT E

List of Dissolution Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944

Dissolution order No.	Related vesting order No.	Name of corporation ordered dissolved	Date executed	Federal Register citation
1	639	Cotton Export Trading Co., Inc.	Oct. 26, 1943	8-15405
2	70	Midland Investment Co.	Nov. 6, 1943	8-15406
3	346	Amerlux Steel Corporation	Jan. 22, 1944	9-1037
4	64	Asano & Co., of New York, Inc.	Feb. 23, 1944	9-2503
5	53, 714	Hara Corporation	do.	9-2504
6	43, 350	Amber Mines, Inc.	Apr. 13, 1944	9-4252
7	176, 379	Meito China Corporation	May 24, 1944	9-5069
8	100, 711	Bodec Realty Corporation	May 28, 1944	9-5070
9	113	Akawa and Co., Inc.	June 14, 1944	9-6336
10	39, 2642	Castle Rayon Corporation	June 26, 1944	9-7281

EXHIBIT F

List of Subordination Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944

Subordination order No.	Related vesting order No.	Description	Date executed	Federal Register citation
1	43	Directing Amber Mines, Inc., to subordinate the claims of Prussische Bernstein to claims of other creditors or claimants against Amber Mines, Inc.		
2	363	Directing Byk, Inc., to subordinate the claims of Byk-Guldenwerke Chemische Werke A. G. to claims of other creditors or claimants against Byk, Inc.	July 7, 1943	8-10945
3	214	Directing Steffens, Jones & Co., Inc., to subordinate the claims of Dr. Robert F. Lachman and Julius Lachman to claims of other creditors or claimants against Steffens, Jones & Co., Inc.	July 8, 1943	8-10046
4	28, 102	Directing Roentgen Supplies, Inc., to subordinate the claim of Adlanco X-Ray Corporation, and directing Adlanco X-Ray Corporation to subordinate the claim of Roentgen Supplies, Inc., to claims of other creditors or claimants against Roentgen Supplies, Inc., and Adlanco X-Ray Corporation.	July 12, 1943	8-10040
5	44	Directing Orma Realty Corporation to subordinate the claim of Banco di Sicilia to claims of other creditors and claimants against Orma Realty Corporation.	July 31, 1943	8-10943
		do.	do.	8-10943

EXHIBIT G

List of Nullification Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944

Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
13, 151, 201	Askania Regulator Co.	Certain patents.	Mar. 4, 1943	8-2949
16	Radio Corporation of America	do.	do.	8-2950
205, 291	Shell Development Co.	1 patent application.	do.	8-3006
293	General Aircraft Equipment, Inc.	do.	do.	8-2950

EXHIBIT H

List of Divesting Orders Issued by the Office of Alien Property Custodian, March 11, 1942 to June 30, 1944

NOTE: Cases listed here but not in Exhibit J, "List of Claims on which Final Determinations Were Issued by the Vested Property Claims Committee," were disposed of through summary proceedings.

Divesting order No.	Related vesting order No.	Successful claimant	Summary description of property divested	Date executed	Federal Register citation
1	40	Edgar Ausnit	All of the capital stock of Cisatlantic Corporation and Cis-oceanic Corporation.	1943 Apr. 19	8-5276
2	306	Leonide Gabrilovitch	1 patent.	Apr. 27	8-7053
3	201	American Lumber & Treating Co.	Certain patents.	Apr. 30	9-350
4	293	Welding Research, Inc.	1 patent application.	June 3	8-10516
5	292	Lucien Charles Sturbelle	do.	June 21	8-10516
6	290	Bernhard Spur	do.	Aug. 6	8-12104
7	201	Edward G. Budd Mfg. Co.	do.	Aug. 18	8-13861
8	296	William Kroll	2 patents.	Aug. 19	8-13991
9	201	Walter Haendel	1 patent application.	do.	8-14630
10	293	Joseph Blumenfeld	2 patents.	do.	8-13861
11	201	The National Cash Register Co.	1 patent application.	do.	8-14768
			Certain patents.	do.	8-14768

Divesting order No.	Related vesting order No.	Successful claimant	Summary description of property divested	Date executed	Federal Register citation
12	675	Leon Thiry	1 patent	Aug. 25	8-13346
13	201	Anaconda Wire & Cable Co.	do.	Sept. 6	8-13862
14	201	Byron Jackson Co.	do.	do.	8-13862
15	16	Elton H. Rimington	do.	do.	8-13863
16	16	The International Nickel Co.	do.	do.	8-13863
17	201	Scophony Corp. of America	do.	Sept. 7	8-13863
18	201	General Electric Co.	2 patents	do.	8-13864
19	68	Karl Ludwig Schiff	1 patent application	Sept. 10	8-13864
20	13	Paul E. Hawkinson Co.	1 patent	Sept. 20	8-13991
21	16	Remington Rand Inc.	do.	do.	8-13991
22	293	Dewey and Almy Chemical Co.	1 patent application	do.	8-13992
23	673	Bronislaw Goldman	1 patent	do.	8-13992
24	201	do.	do.	do.	8-14055
25	201	Allied Chemical & Dye Corporation	do.	Sept. 22	8-14229
26	666	Reconstruction Finance Corporation	Certain patents	do.	8-14229
27	201	Bagpak, Inc.	do.	do.	8-14230
28	201	do.	1 patent	do.	8-14230
29	201	W. F. and John Barnes Co.	2 patents	do.	8-14231
30	1039	Bendix Aviation Corporation	The interest of Charles Wascige and his heirs, etc. in a contract relating to 2 patents.	do.	8-14231
31	68	Edward G. Budd Mfg. Co.	1 patent application	do.	8-14231
32	291	De Directie van de Staatsmijnen	Certain patent applications	do.	8-14232
33	721	do.	1 patent application	do.	8-14232
34	666	E. I. du Pont de Nemours & Co.	2 patents	do.	8-14232
35	201	Bernard Erber	1 patent	do.	8-14055
36	13	Harold G. Henry	do.	do.	8-14056
37	294	Laboratory for Raw Materials of the Norwegian Government	1 patent application	do.	8-14056
38	201	Montfort Investment Co.	1 patent	do.	8-14056
39	129	The National Cash Register Co.	do.	do.	8-14057
40	201	do.	Certain patents	do.	8-14057
41	201	do.	1 patent	do.	8-14058
42	666	David Sciaky	2 patents	do.	8-14058
43	671	Shell Development Co.	1 patent	do.	8-14768
44	201	Wallace R. Turnbull	do.	do.	8-14769
45	141	Radio Corporation of America	do.	Sept. 30	8-14769
46	201	Eugene Mittelmann	do.	do.	8-14769
47	201	I. F. Laucks, Inc.	2 patents	do.	8-14770
48	672	Western Precipitation Corporation	1 patent	do.	8-14770
49	201	Reconstruction Finance Corporation	do.	do.	8-14770
50	201	U. S. Metal Powders, Inc.	do.	do.	8-14771
51	201	do.	Certain patents	do.	8-14771
52	201	do.	do.	do.	8-14772
53	201	E. I. du Pont de Nemours & Co.	2 patents	do.	8-14773
54	13	Link-Belt Co.	1 patent	Apr. 30	8-14773
55	201	Walter Wisbrun	2 patents	Sept. 30	8-14774
56	112	General Electric Co.	1 patent	do.	8-14774
57	201	B. S. A. Tools Ltd.	do.	do.	8-14864
58	201	Davis & Co., Inc.	do.	Oct. 4	8-14864
59	1	The Fate-Root-Heath Co.	do.	Oct. 5	8-14865
60	16	Radio Corporation of America	do.	do.	8-14865
61	201	Imperial Knife Co.	do.	do.	8-14866
62	205	General Electric Co.	1 patent application	Oct. 9	8-14866
63	201	Buick Wheel Co.	1 patent	Oct. 23	8-10336
64	201	Franz Puening	do.	Nov. 6	8-16336
65	435	Walter Sobernheim (Y Magnus)	Certain securities	Nov. 17	9-9925
67	666	Abel Edgar Chernack	1 patent	1944 Feb. 17	9-10595
68	1028	David Bezborodko and Charles Zuecker	1 patent application	do.	9-11910
69	671	Leonard Elion	1 patent	Feb. 25	9-10595
73	201	American Diagrid Corporation	do.	May 9	9-10595
74	666	American Rolling Mill Co.	1 patent and reissue thereof	do.	9-10596
75	664	Niels Breinholt Bach	2 patents	do.	10-65
76	721	Leon M. DeKanski	1 patent	do.	10-1408
80	1032	Wsevolod Grunberg	1 patent application	do.	9-5940
81	112	The Hoover Co.	1 patent	do.	9-10596
82	201	Anton Lorenz	1 patent and reissue thereof	do.	10-1408
84	16	Reynolds Metals Co.	1 patent	do.	9-10596
85	671	Willem L. J. Spoor	do.	do.	9-10597
86	666	U. S. Industrial Chemicals, Inc.	do.	do.	9-10597
87	201	U. S. Radium Corporation	do.	do.	9-10597
88	201	George De Beze	2 patents	May 23	9-10598

Divesting order No.	Related vesting order No.	Successful claimant	Summary description of property divested	Date executed	Federal Register citation
89	201	Robert Honigsberg	1 patent	May 23	9-11911
90	2430	Leopold Lion	do.	do.	9-10598
92	201	Georg Szekeley	2 patents	do.	9-14552
93	3	Leopold H. P. Klotz and North American Investing Co., Inc.	Certain notes issued by Luscombe Airplane Corporation and North American Investing Co., Inc. to Leopold H. P. Klotz, 225,000 shares of capital stock of Luscombe Airplane Corporation, and all rights of the APC in a contract between the designated owners and to dividends on the said stock.	June 6	9-6471

EXHIBIT I

List of Claims Under Vesting Orders, Supervisory Orders and Special Orders, Received in the Office of Alien Property Custodian, July 1, 1943 to June 30, 1944

NOTE: Serial numbers not preceded by letters relate to claims under vesting orders. Serial numbers preceded by S and Sp. relate to claims under supervisory and special orders, respectively. A similar system of lettering is used with respect to related order numbers. Claims received under General Order No. 15 are not included in this list.

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
815	C. M. Riedel	141, 201	850	John H. Schwarz	620
816	Bigham, Englar, Jones and Houston	1084	851	Industrial Commissioner of State of N. Y., Dept. of Labor	43
817	Collector of Internal Revenue, Second District, N. Y.	77	852	H. C. Bierman	1513
818	Victor Mallozzi	1457	853	do.	1513
819	Rudolph Hecht and Gissella Hecht	126	854	Industrial Commissioner of State of N. Y., Dept. of Labor	50
820	Theodor Rings	1457	855	do.	194
821	Industrial Commissioner of State of N. Y., Dept. of Labor	353	856	Eugene R. Pickrell	105
822	do.	28	857	Ruth Francke	191
823	Askania Regulator Co.	13, 27, 141	858	Emanuel Teitz	141
824	Bendix Aviation Corporation	16, 1039	859	Oscar Wachman, Inc.	933, 1047
825	do.	131, 141, 1039	860	Louise Devantier	126
826	do.	(¹)	861	Industrial Commissioner of State of N. Y., Dept. of Labor	8127
827	do.	105	862	Ferdinand A. Kertess	373
832	do.	1039	863	Lucy Moscati, Vincent Spizuoco, Louise Ruggiere, John J. Spizuoco, Jr., & Paul Spizuoco	1142
833	do.	1039	864	Bauer Type Foundry, Inc.	1630
834	do.	666	865	Ottlie Leipprand	1630
836	do.	110	866	Erich Leipprand	1630
837	Prat-Daniel Corporation	929	867	Howard A. Trafton	1630
838	Industrial Commissioner of State of N. Y., Dept. of Labor	78	868	Joseph Wachsborg	218
839	do.	160	869	Hongkong & Shanghai Banking Corp.	657
840	R. G. Wagenet, Director, Dept. of Employment, State of Calif.	289	870	Arnold Weisselberg	27
841	Industrial Commissioner of State of N. Y., Dept. of Labor	77, 80	871	Leval & Co., Inc.	126
842	New York Committee of Inward Far East Lines	182	872	Frederic Henjes Jr., Inc.	271
843	do.	182	873	New York Telephone Co.	404
844	John Tomasovich	182	874	Marie Natalie Nakamura	53, 714
845	Blanche Rufe	182	875	Virginia Tarvin	53, 714
846	Abe Adolf Bochner	182	876	Shunosuke Yoshimoto	53, 714
847	Swiss Bank Corporation	1036	877	E. Ken Furuya	53, 714
848	Duophoto Corporation	182	878	Industrial Commissioner of State of N. Y., Dept. of Labor	525
849	Industrial Commissioner of State of N. Y., Dept. of Labor	81	879	do.	182
			880	J. Raymond Hawxhurst	53, 714
			881	Elizabeth M. Furuya	53, 714
			882	Shingo Hayasaka	53, 714

¹ Not established.

EXHIBIT I—Continued

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
883	Banco Central de la Republica Argentina	915,1255, 1324	951	Caroline Marbon	53
		1420	952	Collector of Customs, Port of N. Y., Dist. No. 10	105
884	Dorsey, Cole & Garner	53, 714	953	Anna Spier	126
885	Shingo Hayasaka	53, 714	954-1	Albert D. Suskind	126
886	J. Raymond Hawhurst	1095	956	Paul Gutsebow	166
887	Robert Nussbaum	156	957	do.	166
888	State Tax Commission of the State of N. Y.	500-A1	958	do.	166
			959	Phelan Beale	166
889	F. F. Nord	000	960	Bouvier & Beale	915
890	International Standard Electric Corporation		961	Mrs. Mary Ann Watanabe	126
			962	Paul Motulsky	126
891	The Norwegian Shipping & Trade Mission	133	963	Leonore Heller	1028
			964	Alexander Kramarenko	218, 468
892	The International Trust Co.	649	965	Schulem Pitzele	
893	Collector of Customs	105	966	Industrial Commissioner of State of N. Y., Dept. of Labor	710
894	Masaru Machida	53, 714			133
895	Continental Servicing & Consulting Co.	218	967	Daniel W. Hone	
			968	International General Electric Co., Inc	180
896	Elizabeth S. Roehml	126	969	Eugene R. Pickrell	6, 21, 27, 47
897	Evelina R. Perkins	1234			218
898	Dorothy Perkins Freeman	1234	970	Leopold Goldmuntz	201
899	George W. Perkins	1234	971	Walter M. Weis	181
900	Chemical Bank & Trust Co.	126	972	Siegbert Herrmann	
901	Herman O. Floren	915	973	Industrial Commissioner of State of N. Y., Dept. of Labor	537
902	Paul Brauer	218			293
903	Dorothy Masser	53, 714	974	American Bosch Corporation	1420
904	Fuel Refining Corporation	201,604,671	975	Dorsey, Cole & Garner	
905	Industrial Commissioner of State of N. Y.	167, 362	976	Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	59, 145, 304, 305
906	Munson H. Lane	68			53
907	Hagan Corporation	68			105
908	do.	1027	977	do.	
909	do.	661	978	do.	
910	The Maxyar Club, Inc.	1406	979	The Mitsui Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	108
911	Ruby A. Okawaki	1255			133
912	Paul F. Marxov	27	980	The Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	133
913	Sigismond Stern and Dr. Reinhold Colm	27			133
914	Voss Machinery Co.	201	981	Bank of Chosen, N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	133
915	Industrial Commissioner of State of N. Y.	185			133
916	Rudolph Sinnreich	182	982	The Mitsubishi Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	133
917	Weniger & Walter, Inc.	621			133
918	The American Ship Building Co.	201	983	Compania Nacional de Inversiones, S. C. P.	1038
919	Bendix Aviation Corporation	293			1038
920	Industrial Commissioner of State of N. Y.	108	984	Banco Nacional de Mexico, S. A.	126
		181	985	Max Bauer	
921	do.	626	986	Collector of Customs, Los Angeles, Calif.	105
922	Anna E. Waespy	1323			105
923	Adolphe Hurst & Co., Inc.	105	987	Compania Maritima Atlantica Ltda.	133
924	William C. Saunders	53			126
925	William Strauli	53	988	Adolf Salsel	126
926	do.	182	989	Jaques Newhouse	126
927	Ludo Koren	218	990	Emilie Meinhardt	126
928	Edith Kraus Fuchs	1084	991	Jack Wolf	126
929	Johnson & Higgins		992	Elkan Levite	126
930	The Great Atlantic & Pacific Tea Co.	105	993	Leopold Jacob	63
		53	994	Ethel Wedel	910
931	Janet K. Kobayash	910	995	Juan Garcia Ontiveros	133
932	Eduardo Garcia Comin	933, 1047	996	United Air Lines Transport Corp.	126
933	L. J. Cowat	182	997	Sara Helm and Jacob Heimann	126
934	Miller-Bryant-Pierce	182	998	Frantisek Soyka	182
935	Magnus Weiser	1232	999	Francis G. Halphen	191
936	Rene Loeb		1000	Margot Francke	126
937	Industrial Commissioner of State of N. Y., Dept. of Labor	282	1001	Hans Mattersdorff	126
		55	1002	do.	126
938	do.	821	1003	Hertha Mattersdorff	126
939	William Elberfeld	53	1004	Dorothea Oppenheimer	126
940	Mary Felice Melfi	182	1005	Herbert Heinrich Simon	126
941	Pitney-Bowes Postage Meter Co.	1095	1006	Antonie R. Seelig	126
942	Lawrence Harbury	201	1007	Gerhard Hiller	126
943	Ludwig Baer	S29	1008	Erna Ickibronn	126
S944	Dr. Adrian Leon	468			
945	Ernest Schnabel	182			
946	Mario Ascarelli	182			
947	Eugene Ricci	126			
948	A. Engelke	53			
949	Tokujii Matsunaga				
950	Carter Tiffany as American Executor for estate of Anthony H. G. Fokker, deceased	71			

EXHIBIT I—Continued

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
1009	Hilda P. Ullman	126	1077	Elizabeth Tushak	218
1010	Walter Hans Ullman	126	1078	Otto Hohenberg	218
1011	Joseph Cassel	126	1079	Jakob Spielmann	160, 161, 217
1012	Hedwig Weiss	126			
1013	Antonie Weill	126	1080	Mrs. Annette B. Schluback	197
1014	Alfred Gessler	218	1081	Leslie L. Frank	182
1015	Jacob Gordon	218	1082	Janina Einhorn	182
1016	Samuel Dirdak	218	1083	Garrett S. Thomas	1596
1017	David Nathan Kahane	218	1084	Irving S. Reeve	1596
1018	Gustav Barth	218	1085	Basil Krieger	182
1019	David Lubell	218	1086	Diamond, Rabin & Mackay	258
1020	Isidore Ratzersdorfer	218	1087	Bendix Aviation Corporation	201
1021	George Tobin	218	1088	Erwin Goldreich	218
1022	Bruno Well	202	1089	Franz Benedek	218
1023	Sterling Alexander	1412	1090	General Electric Co.	27, 68, 112, 151, 201
1024	Elfriede M. Mayer	276			
1025	do.	276			
1026	Willy Eugene Mayer	126	1091	Mrs. Marga Wohl	182
1027	Stephen M. Engel	126	1092	Otto A. Hoocker	279
1028	do.	126	1093	August Gllmsmeyer	279
1029	Harry R. Upright	1722	1094	Shinichi Kubo	342, 876
1030	Herman Wiesenthal	409	1095	James Wataru Kagawa	342, 876
1031	do.	410	1096	Shonosuke Koizumi	342, 876
1032	do.	1336	1097	Tokio Kiyokane	342, 876
1033	do.	1336	1098	The Hawaiian Electric Co., Ltd.	342, 876
1034	Sigfried Olsen, d. h. a. Sigfried Olsen Shipping Co.	77	1099	Banque Federale (Societe Anonyme)	252
1035	do.	77			
1036	Union Special Machine Co.	27	1100	Arthur E. Friswell and/or Nellie B. Friswell	1095
1037	do.	68	1101	do.	1095
1038	do.	201	1102	Industrial Commissioner of the State of N. Y., Dept. of Labor	512
1039	Eugene R. Pickrell	202			1665
1040	Hutz & Joslin	68	1103	The Hawaiian Electric Co., Ltd.	126
1041	do.	1034	1104	Nathan W. Levin	303
1042	do.	253	1105	Bentley & Jackson Ltd.	1640
1043	do.	27	1106	N. Y. Telephone Co.	126
1044	do.	828	1107	Alfred Frank	371
1045	do.	810	1108	Abraham Rocklin	218
1046	do.	1	1109	Solomon Melup	182
1047	do.	27	1110	Anna Lanfranchi	218
1048	do.	6	1111	Hugo Burghauer	68
1049	do.	201	1112	"Colos" International Co. for Commerce & Industry, Inc.	224
1050	do.	6			182
1051	do.	6	1113	Shokichi Washimi	1665
1052	John M. Fabbris	182	1114	New York Telephone Co.	27, 68, 342
1053	The John Day Co., Inc.	1758	1115	Kay K. Kiyohiro	342
1054	do.	1758	1116	Charles A. Buerk	982
1055	G. P. Putnam's Sons	1758	1117	Mutual Telephone Co.	1911
1056	do.	1758	1118	Fred K. Makino, d/b/a Hawaii Hochi Sha	1666
1057	Bella Loewenstein	126			1470
1058	Libby-Owens-Ford Glass Co.	6	1119	Wachovia Bank & Trust Co.	1911
1059	Tax Commissioner, Territory of Hawaii	1665	1120	Estate of Alfred Cerrutti, incompetent.	1666
1060	Industrial Commissioner of the State of N. Y., Dept. of Labor	817	1121	Mary A. Leppla	1470
1061	Wilson & Co., Inc. and/or Fireman's Fund Insurance Co.	126	1122	Guaranty Trust Co. of N. Y.	52
1062	Dr. Curt Bamberger	1, 2, 284, 607, 993	1123-1	Rambo, Rambo & Knox	5179
			1128	Rambo, Rambo & Knox and William C. Gotshalk	5178
1063	Charles T. Boneham	1255	S1129	Isbrandtsen-Moller Co., Inc.	5183
1064	Staudard Brands, Inc.	181	S1130	do.	5177
1065	Geo. S. Bush & Co., Inc.	133	S1131	do.	5180
1066	James L. Doherty	53	S1132	do.	167
1067	do.	53	S1133	do.	240
1068	Industrial Commissioner of the State of N. Y., Dept. of Labor	283	1134-1	C. Vanderhooven	980
1069	do.	144	1138	Hope & Co. and Continentale Handelsbank	62, 182
1070	The Public National Bank & Trust Co. of N. Y.	195			817
1071	do.	915	1139	Boston Bank Deposit & Trust Co.	817
1072	Postal Telegraph-Cable Co.	502, 1406	S1140	J. Phillip De Costo	817
1073	do.	1005	S1141	B. E. Ahlport	664
1074	Oriental Show-You Co.	479	1142	The Governors of the University of Toronto	179
1075	Bank of America National Trust & Savings Association, as Trustee under the Last Will and Testament of Johanna Nelson, deceased	1484	1143	Hayden, Merritt, Summers & Bueyer	179
		1239	1144	do.	179
1076	Hansa Corporation				

EXHIBIT I—Continued

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
1145	Kenji Iki	179	1209	Arnold Weisselberg	27
1146	Fritz Homeemser	1255	1210	Felix Martin Pcees and Mrs. Victoria Hervella de Martin	915
1147	Isbert Adam	201	1211	Ellwood Colahan	126
1148	Otto Heinrich	218, 468	1212	Holly Bakery, d. b. a. Hawaii Cotton Ginning	342
1149	The Electric Storage Battery Co.	201, 1184, 1962	1213	New York Telephone Co.	232
1150	Karl E. Ettinger	52	1214	do	127
1151	Frederick Askonas	218, 468	1215	do	(1)
1152	Carl Schreiner	200	1216	Tempic University	448
1153	H. B. Jones	162	1217	Mackay, McGregor & Reynolds	78
1154	Andrew Kennedy	162	1218	David Latuf	915
1155	W. B. Jones	162	1219	Murakami & Marumoto, partnership	62, 1045
1156	Estate of J. L. McLean	162	1220	Borough of Emporium	1095
1157	Michael Littauer	218, 468	1221	Otto A. Hoecker	2161
1158	Estate of L. L. McCandless, deceased	342	1222	Andor Beretva's	126
1159	Guy B. Barham Co., Inc.	371	1223	Bertha Huxtable McQuade	1339
1160	Bigbam, Englar, Jones & Houston	1094	1224	Mrs. Concetta Gargiulo	182
1161	do	1083	1225	American-Austrian Magnesite Corporation	223
1162	do	1083	S1226	Transport, Trading & Terminal Corp., N. Y.	S183
1163-1	do	1084	1227	J. M. Macdonald Import Co.	915
1165	Raymond W. Alley, Trustee	353	1228	Westinghouse Electric & Mfg. Co. & Westinghouse Electric International Co.	201
1166	The Chartered Bank of India, Australia, and China	915	1229	Angela P. Calabi	235
1168	Simon Grunswieg	126	1230	Ugo Calabi	235
1169	Siegfried Arndt	24	1231	Antoinette Feleky	594
S1170	Romanoff Caviar Co.	S87	S1232	Transport, Trading & Terminal Corporation	S179
S1171	Ferdinand Hansen	S87	1233	do	S178
S1172	Russian Caviar Co., Inc.	S87	1234	do	S180
S1173	Hansen Caviar Co.	S87	1235	do	S177
1174	The Von Hamm-Young Co., Ltd.	1665	1236	Karen Schmidt	197
1175	J. M. Leonard and O. P. Leonard, personally and as trustees, a copartnership d. b. a. Leonards	170	1237	John W. Murphy	77, 80
1176	Joji Okada	1665	1238	Gustave Kaufman	182
1177	Shizue Okada	1065	1239	Cabaret-Restaurant Rheinland, Inc.	1765
1178	Fred R. Curren	133	1240	Grace Knolle Prinzing	1982
1179	The Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	213	1241	Walter A. Congram	719
1180	do	213	1242	Ernest H. Bunzel	126
1181	Banco Di Napoli, N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	185	1243	Radio Corporation of America	68
1182	The Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	345	1244	Brevets Aero-Mecaniques, S. A.	666
1183	The Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	1136	1245	Charles Vallery	2176
1184	Adolf Schleh, Administrator of the Estate of Barbara Merriman	126	1246	Peerless Towel Supply Co., Inc.	133
1185	J. T. Chanrai & Co.	181	1247	Sanbere Corporation	133
1186	William Kallir	218, 468	1248	Robert T. Russell and Boston Safe Deposit & Trust Co.	1475
1187	do	218, 468	1249-1	The Hoover Co.	588
1188	Langner, Parry, Card & Langner	918	1260	Shigenori Omokawa, d. b. a. "Yamatoya"	342
1189	Margit Sellel	126	1261	Auguste Rouy	203, 679
1190	Gevacrt Photo-Producten N. V.	720	1262	Mrs. Neil H. Wilson	1982
1191-1	do	202	1263	James F. Egan, administrator of the estate of August Diehn, deceased	249
1193	do	205	1264	Borough of Emporium	1095
1194	do	202	1265	Dr. Alfred Bilmanis, Latvian Minister and Consul General	1941
1195-1	do	202	1266	do	1941
1197	do	1063	1267	do	1942
1198	Harry R. Upright	1469	1268	do	1942
1199	Erich Lachmann	553	1269	do	1942
S1200	Guaranty Trust Co. of N. Y.	218	1270	do	2092
1201	Saul Freilich	218	1271	The Celotex Corporation	201
1202	Marianne Julie Abel	218	1272	Werner Von Clemm	354
1203	Southern Calif. Telephone Co.	182	1273	do	353
1204	do	716	1274	Prototype Corporation	1028
1205	American Union Transport Inc.	471	1275	Louis Rosen & Associates	1628
1206	Pouch Terminal, Inc.	271	1276	Anna Von der Osten	2060
1207	do	1470	S1277	Thomas Bata	S118
1208	American Dock Co.	1470	1278	Karl Hochschwender	S124
			1279	Archibald C. Wirtz, acting for himself and former officers of Akawo & Co., Ltd.	276
			1280	Longmans, Green & Co., Inc.	113
			1281	T. L. Milburn	1788
			1282	Mukden Trading Corporation	816
					915, 917

Not established.

EXHIBIT I—Continued

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
1283	Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N.Y.)	1255	1332	C. Martin Riedel	141, 201
1284	do	476	1333	Italian Line Ltd.	182
1285	Sumito Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	1320	1334	Mr. Charles MacGregor	77, 80
1286	Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	1324	1335	Mr. Albert E. Waters	77, 80
1287	Bank of Chosen, N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	215	1336	Mrs. Madeline Clark	77, 80
1288	Mitsubishi Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	S1346	1337	Georges Kanitz	666
1289	The Sumitomo Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	215	1338	William Rosenberg	126
1290	The Bank of Taiwan, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	215	1339	Margaret Ames	2284
1291	The Mitsui Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	215	1340	Philip C. Staedler, T-A Verona Decoration Co.	2241
1292	Joseph Liguori	218	1341	Liberty Storage & Warehouse Co.	930
1293	Eugene Schwarz	218	1342	Otto A. Hoecker	2468
1294	Charles J. Ahsbahs	343	1343	Arthur Fisch	201
1295	Alexander R. Kellegrew	282	1344	J. M. Macdonald Import Co., Inc.	915
1296	Intercontinental Forwarding, Inc.	932	1345	Bendix Aviation Corporation	1039
1297	Paul Mocsari	218	1346	Campbell, Harding, Goodwin & Danforth	S118-8124
1298	Conrad H. Lester	218	1347	The Mercantile Bank of India, Ltd.	917
1299	Oscar Lester	218	1348	Asuncion Fernandez Grana	910
1300	Watson, Kristeller & Swift	2122	1349	Evelyn H. Shelley	77, 80
1301	Erich Kaufman	5	1350	Federal Telephone & Radio Corporation	1980
1302	Friedrich Spies	193	1351	International Standard Electric Corp.	1028
1303	Mrs. Alma J. Miller	1091	1352	do	1443, 1717
1304	Theresa H. Schlaf	1688	1353	Marie Detzel	101
1305	Hugo Jacobi	27, 201	1354	Samuel Spotken	182
1306	Herman B. Smith	816	1355	Louis Boeh as trustee under the will of Luise M. Weingartner, deceased	168
S1307	James E. Fox & Co., Inc.	559	1356	Kurt Freitag	2100
1308	The National Metropolitan Bank of Washington, coexecutor of the estate of Walter Maxwell, deceased.	2189	1357	John F. Gowlan	215
1309	John J. McCloskey, Jr., sheriff of the City of N. Y.	435	1358	Julia Braune	275
1310	Alfons Hupp	282	1359	Arch E. Ekdale	133
1311	Agnes Katscher	1758	1360	The Trust Co. of N. J., executor and trustee under the will of Harry C. Jager, deceased	1846
1312	Wolpaw & Wolpaw	1549	1361	Tamekichi Une, d. b. a. Aloha Cotton Factory	342
1313	Francis X. Conway and E. O. Sowerwine, as trustee of Silesian-American Corporation	370	1362	Electric Products Investors Corporation	1980
1314	Ted Takeshi Yamamoto	1665	1363	American Tin Trade Assn., Inc.	105
1315	Hunt, Hill & Betts	133	1364	Harold Beenhower	1095
1316	Harry Forsyth, as trustee of Broadway-Exchange Corporation, debtor	126	1365	Arthur Wengraf	218
1317	Liggett & Myers Tobacco Co.	274, 374	1366	Honolulu Paper Co., Ltd.	342
1318	Setsu Wada	1501	1367	J. C. Muller, Inc.	68, 141, 201, 291, 671, 1024
1319	Seiji Motoki	1501	1368	Walter Soberheim (Y Magnus)	435
1320	Katsutoshi Mikami	1501	1369	Robert Arnold Hunter	1324
1321	Toraichi Uyeda	1501	1370	Richard Singer	218
1322	Isamu Yonemura	1501	1371	Arie Smit	671
1323	Massayuki Adachi	1501	1372	Paula Alt	218
1324	Tsuruko Ohye	1501	1373	David Goldmuents	218
1325	Toshihichi Kotake	1501	1374	Otto A. Hoecker	1653
1326	Satsuki Kawasaki	1501	1375	Friedrich Seibzeder	182
1327	Hiroshi Kawakami	1501	1376	John Reitmeier	2339
1328	Takako Kouchi	1501	1377	H. C. Biering	2392
1329	Akira Nakamura	1501	1378	John C. McCloskey, Jr., Sheriff of City of N. Y.	592, 1406
1330	Mrs. Arako Sakamoto	1501	1379	Albert Gruessner, M. D., assignee of Oskar Pfoffer	218
1331	James Toshiyuki Tanabe	1501	1380	Leopold Brand	218
			1381	Felix Rafael	218
			1382	Frank Barball	195
			1383	Sydney George Stanford	889
			1384	Robert B. Walkinsbaw	2487
			1385	do	1650
			1386	Central Hanover Bank & Trust Co.	206
			1387	Rudolf W. Ilgner	275
			1388	Elsie Rosen	218
			1389	Mildred E. Moriya	915
			1390	Henrietta Loebl	218
			1391	Dr. Martin Winterhalter	201
			1392	Westbury Garage Inc.	764
			1393	Nathan W. Levin	182
			1394	Daniel F. Young, Inc.	213
			1395	The General Tire & Rubber Co.	105

322935

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
1396	Kirlin, Campbell, Hickox, Keating & McGrann	133	1498-1	The National Shawmut Bank of Boston	141
1397	Pvt. Martin H. Brand	182	1504	do	202
1398	Allan J. Schmetzer	105	1505	do	233
1399-1	Asiatic Petroleum Corporation	52	1506-1	do	225
1402	do	52, 169	1509	do	349
1403	do	2341	1510	do	250
1404	Antoinette Castelli	52, 182	1511	do	512
1405	Kirlin, Campbell, Hickox, Keating & McGrann	52	1512	do	640
1406	The Shell Co. of Egypt, Ltd.	52	1513	do	661
1407	Hongkong & Shanghai Banking Corporation	52	1515	do	933
1408	New Zealand Insurance Co., Ltd.	52	1516	do	1047
1409	Jurgen Pohly	126	1517	do	1092
1410	Claire Pohly Doblin	126	1518	do	1092
1411	Sun Insurance Office, Ltd.	126	1519	do	1147
1412	Duval Texas Sulphur Co.	126	1520	do	1147
1413	African Explosives & Industries, Ltd.	126	1521	do	182
1414	United British Oil Fields of Trinidad, Ltd.	126	1522	Luckenbach Steamship Co., Inc.	133
1415	The Asiatic Petroleum Co., Ltd.	1842	1523	Lawrence & Tuttle	133
1416	Aaron & Dautch	1842	1524	North American Mercantile Co.	915
1417	The Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	76, 186	1525	Hoffman-La Roche, Inc.	915
1418	The Chase National Bank of the City of N. Y.	2307	1526	The Norwegian Shipping & Trade Mission	77, 80
S1419	J. E. Bernard & Co., Inc.	S183	1528	Hartford National Bank & Trust Co.	291
1420	E. E. Wachsmuth	2165	1529	do	1187
1421	Leon F. Bergere	218	1530	do	1712
1422	The National City Bank of N. Y.	195	1531	do	672
1423	Bernard E. Smith	666	1532	Sigurd Westberg	1893
1424	do	667, 677	1533	Bernard Schlenklopper	126
1425	do	1028	1534	Pfc. Martin H. Brand	126
1426	Lucius H. Beers, William Wickham Hoffman, & Allen Everts Foster, as Trustees under a deed of trust made by Dorothea Ballard Smith	1095	1535	Ippolito Martinelli	1988
1427	Julius Pohly	126	1536	The Yokohama Specie Bank, Ltd.; Sumitomo Bank, Ltd.; Mitsui Bank, Ltd.; Mitsubishi Bank, Ltd.; Bank of Taiwan, Ltd.; Bank of Chosen; Banca Commercial Italiana; Banco di Napoli; Banco di Roma; and Credito Italiana (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	195, 909-918
1428	Margarete Pohly	126	1537	The Yokohama Specie Bank, Ltd., N. Y. Agency (by Elliott V. Bell, Supt. of Banks of State of N. Y.)	170
1429	Matilda Aronson	915	1538	Danile F. Young, Inc.	1841, 1842
1430	Harry J. Hershide, David Steinberg, and John Van Aalst, a partnership	1721	1539	Juilliard School of Music	1860
1431	William C. Blommer	771	1540	Charles Bernhardt a/k/a Karl Bernhardt	201
1432	Raymond H. Tibbits	133	1541	U. S. Slicing Machine Co.	671
1433	The National Shawmut Bank of Boston	125	1542	do	664
1434	do	151	1543	J. J. Krehbiel Co., Inc.	634
1435	do	13	1544	Lewis H. Marks and Nelson Littell	2173
1436	do	13	1545	Lewis H. Marks	2172
1437	do	112	1546	Radio Corp. of America	291
1438	do	112	1547	do	291, 671
1439	do	7	1548	Collector of Customs, Los Angeles, Calif.	378
1440	do	352	1549	Sgt. Felix Popper	128
1441	do	354	1550	Asiatic Petroleum Corporation	128
1442	do	34	1551	Francis De Vita	910
1443	do	34	1552	Vito Buffa	910
1444	do	353	1553	Louis Nicastro	910
1445	do	4	1554	Arthur M. Cello	914
1446	do	29	1555	Ildo Marchisio	914
1447	do	104	1556	Rosolino Rotolo	914
1448	do	1040	1557	Luigi Flammenghi	914
1449	do	201	1558	Mary Squadrito	914
1450	do	201	1559	Giovanni Vicdomini	914
1477	do	10	1560	George M. Bragolini	33
1478	do	27	1561	Henry F. Herrmann	33
1480	do	22	1562	Anthony T. Wingender	909
1481	do	27	1563	National City Bank of N. Y.	910
1482	do	22	1564	do	910
1492	do	52	1565	do	911
1493	do	126	1566	do	912
1494	do	129	1567	do	915
1495	do	129	1568	do	916
1496	do	139			
1497	do				

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
1569	National City Bank of N. Y.	917	1641	George Piacenza	915
1570	do	918	1642	Chizuko Okazaki	915
1571	Lawrence H. Ehrensall	218	1643	Emanuela Nigro	910
1572	Robert Heller	41	1644	Helen Theresa Delquidice	915
1573	Elizabeth S. Halbach and Frank H. Stafford, as trustees	33	1645	Yoshiko Unebasami	1501
1574	James Robert Bonnar	33	1646	Tetsuo Toyama	342
1575	Percy Kuttroff	33	1647	Eleanor Nagelsmith	915
1576	Rudolph Lenz	33	1648	Republic of Chile	915
1577	Lennart Swenson	33	1649	Panama Railroad Co.	1491
1578	Harold W. Martin	33	1650	Edward Bixby Hutchinson	915
1579	Valerio Valeri	914	1651	Frank X. Kearns	915
1580	Milton M. Purcell	133	1652	Mary E. Lawrie (Balsam)	915
1581	Louis E. Davis	1267	1653	Joseph J. Brostek	915
1582	Rudolf Pordes	126	1654	Gustave L. Hapke	915
1583	Jan Ciechanowski	915	1655	Florence E. Hastings	915
1584	Fredrik W. Raush	1178	1656	Banque Mellicie Iran	915
1585	Stefano Alessi	182	1657	Estate of Frank S. Oser, also known as Siegfried Oser Braun	182
1586	Visible Index Corp.	27	1658	Teruji Umho	1256
1587	do	1983	1659	James Bernard Walsh	915
1588	Joachim Kurt Alfred Sindermann	933, 1060	1660	Mary Regan	915
1589	U. S. Immigration and Naturalization Service	1045, 1446	1661	Raphael Cinqueman	915
1590	Sterling Carr	371	1662	Mildred M. McAvay	915
S1591	Touen Co., Inc.	181	1663	Thomas J. Touhey	915
1592	Paul Nipkow	S155	1664	Frank Milton Wendt	915
1593	Henry Julius Runge	915	1665	Richard Best Pencil Co., Inc.	1329
1594	Joseph Ward Swain	2352	1666	Irene O'Brien	915
1595	Collector of Customs, Port of N. Y., Dist. No. 10	1095	1667	Florence H. Ritter	915
1596	Frieda Steinbarter	353	1668	Rudolf W. Ilgner	375
1597	Henry J. Beal	126	1669	Hermann Hamburger	939, 1047
1598	Aktiebolaget Industrimetoder	2371	1670	Collector of Customs, Port of N. Y., Dist. No. 10	77
1599	The American Metal Co., Ltd.	2030	1671	Constance Paduque	915
1600	W. Saxton Seward	2601	1672	Alice B. Holmes	911
1601	Fischel Mokotoff	677	1673	Stegmund Klein and Sophie Klein	182
1602	Syndicate for Technical Physics, a partnership	878	1674	Elizabeth von Schutter	2878
1603	Mary C. Hyland	201	1675	Vincent Gaudiosi	911
1604	Eugene J. Mulligan	915	1676	Edward F. Burns	915
1605	Lillian Carmody	915	1677	LeRoy Henry Ruckert	915
1606	Helen Lynch (Stack)	915	1678	Helen T. Fulton	915
1607	Bethlehem Steel Co.	2695	1679	Ernest Alphonse Derungs	1029
1608	Light Conditioning Co. of America, Inc.	201	1680	Ethel Brunn	915
1609	Mrs. Esme B. Kearns	1681	1681	Eleanor Violet Kandibo	915
1610	Mrs. Julie Zugadar	1095	1682	James Murray	915
1611	Alphonse Calandra	1683	1683	Yurino Takayoshi	915
1612	Louis E. Lovett	1684	1684	City of New York, Dept. of Marine and Aviation	182
1613	Marra Bros., Inc.	2349	1685	Max Bergmann	126
1614	Harper and Harper	112	1686	Eugene Joseph Perry	915
1615	William P. Reck	1686	1687	Philip DeGeorge	182
1616	Ann M. Kramer	133	1688	Joseph Patrick Strong	915
1617	John J. Cloonan	353	1689	Godot Match Co., Inc.	133
1618	Reinhold Harder	915	1690	Trustees of the estate of Enrico Viggiani, deceased	1456
1619	John F. Thill	915	1691-1	Mrs. Marianna Korijn	1095
1620	Masutaro Umemura	282	1694	Kimiko Kato	915
1621	Ernest L. Wilkinson	1936	1695	Leon O'Quin	184
1622	Sigurd Maseng	909	1696	Masako Kuratomi	915
1623	Charles F. Graf	201	1697	Robert C. Ludlum	915
1624	The National City Bank of N. Y.	(1) 915	1698	Catherine Roberts	915
1625	Ralph Gardell	343, 1095	1699	Charles R. Fenk	915
1626	Isothermos Corp. of America	915	1700	Charles J. McNulty	915
1627	Frederick W. Hollender	201	1701	Dexter Folder Co.	201
1628	do	493	1702	Jerome Vincent Mullaney	915
1629	Charles S. Ransom	492	1703	Joseph Kirk Kenyon	915
1630	Masae Kawate	915	1704	Paul A. E. Helligo	8137
1631	Elizabeth Straub	915	S1705	Hellige, Inc.	8137
1632	Johanna Semona	1936	1706	Marie Johnsen	915
1633	Mary G. Gilmartin, nee McGovern	1869	1707	Germaine Theresa McCarthy	915
1634	Suekichi Kawasaki	915	1708	Eileen Marie McKenzie	915
1635	Victor Moritz Goldsmidt	105	1709	Frances Wallace	915
1636	do	294	1710	Yolanda Arale	915
1637	Victor Moritz Goldschmidt	1056	1711	Margaret V. Thomas	2090
1638	Joseph Dunajewski	672	1712	Jovabe Corporation	475
1639	John Moody McCaleb	817	1713	Emily Margaret St. George	33
1640	do	(1)	1714	Fortunato Calogero	1095
		(1)	1715	Patrick J. Hopkins	915
		(1)	1716		

1 Not established.

322936

EXHIBIT I—Continued

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
1717	Florence Ray	915	1777	H. Muehlenbrock and E. H. Dederick	713
1718	Sabina M. Ray	2826	1778	Ataka & Co. Ltd.	215
1719	Mae V. Donne	915	1779	Gunsu Silk Corporation	215
1720	Carlton Moran Sammuller	338	1780	Lawrence R. Condon	2679
1721	Allen Property Custodian	215	1781	Heyden Chemical Corporation	201
1722	do	215	1782	C. Itoh & Co., Ltd.	133
1723	Carl F. Bollmann	942	1783	do	215
1724	Harold Bernstein & Co., Inc.	181	1784	Florence Goetz	915
1725	Melchior, Armstrong, Dessau Co., Inc.	128	1785	Helen Carmody	915
1726	Alien Property Custodian	215	1786	Hans Ernest Fried	218
1727	Cpl. Walter Hinrichsen	2116	1787	Girard Trust Co.	1354
1728	Ben M. Nishimoto	2819	1788	Charles T. Rohrer, Clara Bell Mitchell, Rose M. Cromie, Katharyn S. Rohrer, William Max Rohrer, Rose Kerchner, John Rohrer, Joseph Rohrer, and William Blattmann	2190
1729	The Yokohama Specie Bank, Ltd.	215	1789	Precious Stone Dealers Assn.	354
1730	James W. Weir	27, 201	1790	Nozaki Bros., Inc.	133
1731	Asahi Corporation	215	1791	Elise Pieterkowsky	(1)
1732	Charles E. Mayer	353	1792	Angelo Colussi	1837
1733	Helmut Stauder	(1)	1793	Butler Brothers	2167
1734	Empire Import & Export Corporation	764	1794	Arno P. Mowitz and Harry C. Kohlhas	1289
1735	K. Mikimoto, Inc.	215	1795	Brooklyn Cooperage Co.	133
1736	Akawa & Co., Inc.	444	1796	Tanji Nakagama	1884
1737	Dragoi Batzouroff	1583	1797	Harry Heuer	1120
1738	Estate of Leo Jolowicz	219, 500-A1, 500-A5, 500-A31, 500-A65, 500-A67, 500-A69	1798	Herman Fuchs and/or Mrs. Emma Fuchs	1095
1739	Agnes Jolowicz Jacoby	219, 500-A1, 500-A5, 500-A31, 500-A65, 500-A67, 500-A69	1799	Mrs. Natalina Allaria Kalliris	2548
1740	Katsūji Onishi	764	1800	His Majesty's Government for the United Kingdom of Great Britain and Northern Ireland	52
1741	Werner I. Wippo	1544	1801	I. C. I. (General Chemicals) Ltd.	52
1742	Harry R. Upright	2931	1802	Willis, Faber, and Dumas, Ltd.	52
1743	Mogi, Momoni Co., Inc.	215	1803	United Oil and Natural Gas Products, Ltd.	52
1744	Alien Property Custodian	215	1804	His Majesty's Government for the United Kingdom of Great Britain and Northern Ireland	52
1745	do	215	1805	Scott, Bader & Co., Ltd.	52
1746	Henry Lowinger	182	1806	R. W. Greef & Co., Ltd.	52
1747	Kanematsu Trading Corporation	21	1807	H. H. Heinrich Inc.	2192
1748	Pfc. Thomas Seddio	915	1808	Edward H. Reinhardt	2330
1749	Julius H. Runge	662	1809	Alien Property Custodian (case of Okura & Co.)	215
1750	Tom H. Boland	1721	1810	Mishael Jaslow	911
1751	Robert Steiner	916	1811	C. M. McCune	162
1752	do	916	1812	Mrs. Maria Calogero	1095
1753	Nozaki Bros., Inc.	105	1813	Guaranty Trust Co. of N. Y.	1095
1754	Alian Property Custodian	215	1814	George A. Angelico	1064
1755	Neil Campbell Potter	915	1815	Consumers Import Co., Inc.	1083
1756	Carl F. J. Overhage	1886	1816	do	182
1757	Katakura Corporation	215	1817	Leopold S. Serog	2041
1758	Ellen E. Craft	915	1818	The Tremont Co.	911
1759	John C. Watson	1095	1819	Mildred I. Schultz	915
1760	John C. Watson	1095	1820	Myrtle Carolina Behling	915
1761	Carolyn Kent di Robilant	1922	1821	The Yokohama Specie Bank, Ltd. N. Y. Agency (by Elliott V. Bell, Supt. of Banks of the State of N. Y.)	215
1762	do	982	1822	Anna King	1095
1763	Morris Dorfman and Harry Dorfman	182	1823	Commonwealth Trust Co. of Pittsburgh	1122
1764	Heriberto Delfiner	1095	1824	George B. Skogmo, Vice-Consul of Norway for Wisconsin	(1)
1765	Bernhard Delfiner	1095	1825	Clifton Uehling	2859
1766	Taiyo Trading Co., Inc.	215	1826	Sidner, Lee & Gunderson	2859
1767	Helen Marie O'Brien	915	1827	Hall Shipping Co.	126
1768	Alien Property Custodian (case of Kokusai Kisen Kaisha, Ltd.)	215	1828	Trustees under deed of trust executed by Sir James Coats for benefit of Mr. F. T. Freilghuysen	1095
1769	Asano & Co. of N. Y., Inc.	215	1829	Mrs. Elizabeth Francis Cooke	1095
1770	Kahn, Carmody & Schramm	(1)	1830	Mrs. Louisa Plique	1095
1771	Robert Schwarz, William Arno Sauerbrey and Oscar F. Muller	999	1831	Antony Lamb	1095
1772	Yamaoka & Co., Inc.	2906			
1773	Richard Stricker	910			
1774	E. H. Dederick	713			
1775	Fortra, Inc.	713			
1776	H. Muehlenbrock	713			

(1) Not established.

EXHIBIT I—Continued

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
1832	Richard Lamb	1095	1898	Comptometer Co.	182
1833	Mrs. Emma R. De Gracia B.	1095	1899	Siegmund Freudenthal	126
1834	Katie M. Newton	1095	1900	Lawrence & Tuttle	289
1835	Peo-Gee Manufacturing Co., Inc.	666	1901	do	105
1836	Guy L. Hoyt	915	1902	Alien Property Custodian (case of Mitsubishi Shoji Kaisha, Ltd.)	289
1837	Leonore Heller	(1)	1903	do	215
1838	Westminster Bank Ltd. Foreign Branch Office	1095	1904	Electro Sun Co., Inc.	133
1839	do	1095	1905	Max Fromm	126
1840	Mr. M. A. Fontes	1095	1906	Alfred Fromm	126
1841	Estate of James C. Kellogg, deceased	1095	1907	Citizen's State Bank, trustee, estate of Ludwig E. Larson, deceased	1095
1842	Westminster Bank Ltd.	1095	1908	Mrs. Nora Josephine Murray Trevor	1095
1843	Eastern Bank Ltd.	1095	1909	do	1095
1844	Elena Frida Klein	182	1910	Dexter Mills, Inc.	105
1845	Union Corp. Ltd.	1095	1911	Alien Property Custodian (case of Mitsui & Co., Ltd.)	134
1846	David Nahmias	1095	1912	Alien Property Custodian (case of Mitsubishi Shoji Kaisha, Ltd.)	80
1847	Mrs. Virginia J. Romanos	1095	1913	do	135
1848	Alien Property Custodian (case of Showa Tsusho Kaisha, Ltd.)	215	1914	Alien Property Custodian (case of Mitsui & Co., Ltd.)	178
1849	Edouard D'Abbravanel	1095	1915	Alien Property Custodian (case of Mitsubishi Shoji Kaisha, Ltd.)	181
1850	Mr. V. S. Ohmstede and/or Mrs. A. F. Ohmstede nee Schut	1095	1916	Alien Property Custodian (case of Mitsui & Co., Ltd.)	1502
1851	Charles H. Teinney	1095	1917	Royal Netherlands Steamship Co.	1084
1852	Miss Mercedes Narino	1095	1918	F. L. Smith & Co.	664
1853	Z. Horikoshi & Co., Inc.	215	1919	A/S Norsk Aluminium Co.	1987
1854	Frances Helen Cooney	915	1920	Manufacturers Trust Co.	151
1855	Benjamin Shamash	1095	1921	do	139
1856	Banque Des Pays De L'Europe Centrale	1095	1922	do	349
1857	Banque Cantonale, Vaudoise	1095	1923	do	2694
1858	do	1095	1924	do	640
1859	Union Bank of Switzerland	1095	1925	do	129, 225
1860	do	1095	1926	Alien Property Custodian (case of Mitsubishi Shoji Kaisha, Ltd.)	105
1861	Societe Bancaire de Geneve	1095	1927	Joseph O. Senner	133
1862	Union Bank of Switzerland	1095	1928	George J. Gould	1095
1863	Banca Popolare Di Lugano	1095	1929	do	1095
1864	Benjamin Shamash	1095	1930	Arthur Weidenfeld	1758
1865	Westminster Bank Ltd., Foreign Branch Office	1095	1931	Karl Feller	2953
1866	Eastern Bank, Ltd.	1095	1932	Adah Hayes Smith	1095
1867	Gustave E. Spinnler	1095	1933	Roche-Organon, Inc.	1029
1868	Glyn Mills & Co.	1095	1934	Spladis, Societe Pour L'Application D'Inventions Scientifiques	290
1869	Noord-En Zuidhollandsche Crediet-Maatschappij	1095	1935	Shozo Fujii	909
1870	Amerinter S. A.	1095	1936	Mary Frances Bayone	915
1871	Thomas Warren Trevor	1095	1937	Edward J. Chapman	2851
1872	Karl Brass and/or Mrs. Elsa Brass	1095	1938	Seton Hospital	2415
1873	Werner Steinegger Benz	1095	1939	Robert E. Hautz & Co., Inc.	399
1874	Mrs. Wilhelmine Hildebrand	1095	1940	Edith Erlenmeyer	1193
1875	Dr. Waldemar Ullmann and/or Mrs. A. Ullmann-Von Stan-kiewicz	1095	1941	Edward L. Murphy	(1)
1876	Credit Suisse	1095	1942	Alien Property Custodian (case of Mitsui & Co., Ltd.)	133
1877	Finafel Argentina S. A. Commercial Financiera e Inmobiliaria	1095	1943	Weiniger & Walter, Inc.	2490
1878	Financiere Industrielle Belge Ste Amc	1095	1944	Arno P. Mowitz and Harry C. Kohlhas, Jr.	2490
1879	Banque Cantonale Vaudoise	1095	1945	Charles Lander	915
1880	Paul Feldmann	1095	1946	Sarah Schweitzer Leftert	918
1881	Wilfried Freichler	1095	1947	The National Shawmut Bank of Boston	1452
1882	Banque Federale S. A.	1095	1948	do	1243
1883	Mrs. Eleonore Strahlheim-Schneebell	1095	1949	do	1184
1884	Edwin Hanhart	1095	1950	do	1329
1885	Helen R. O'Brien	915	1951	do	1086
1886	Al Kishi	915	1952	do	1218
1887	Irma Metzger	126	1953	do	1715
1888	National Surety Corporation	105	1954	do	1443
1889	Richard P. Loeber	915	1955	do	1512
1890	Alien Property Custodian (case of Mitsui & Co., Ltd.)	215	1956	do	1715
1891	Harold A. Weinpahl	5158	1957	do	1513
1892	Mrs. Anna Cooke	(1)	1958	do	1418
1893	Marjorie Dyer Gardner	21			
1894	Fritz Koerner	467			
1895	Fred W. Spahn	202			
1896	Florence B. Maron	692			
1897	C. Legrand	1095			

(1) Not established;

322937

EXHIBIT I—Continued

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
1959	F. Koboyashi	915	2018	Beth Abraham Home for Incurables, Inc.	2415
1960	Swift & Co.	2661		Julius Stern	1761
1961	Acme Tile & Marble Co., Inc.	105	2010	State Dept. of Cuba	1095
1962	Firm of Richard D. Heins	201	2020	The New York Trust Co.	1418
1963	G. H. McFadden & Bro.	133	2021	The New York Trust Co.	1418
1964	H. Kunnierfeldt	104	2022	Ernst Brothers & Co.	194
1965	George C. Dix	905	2023	Ernest Buchler	126
1966	do.	2193	2024	Bondrat Metal Corporation	201
1967	do.	282	2025	M. L. Barney	2840
1968	Estate of Gertrude J. Hendricks, deceased	282	2026	Orville H. Bullitt and Safe Deposits & Trust Co. of Baltimore, Executors of Estate of Alice Andreozzi Bernini	1459
1969	Johannes A. Schlioper	282		do.	1843
1970	Karl Pantzer & Heinz S. Schnoedewind on behalf of themselves and all other members of German-American Vocational League, Inc.	1765	2027	Peter & Dalton	2201
			2028	Giulio G. Jona M. D.	2246
			2029	Arno P. Mowitz & Harry C. Kohlbass, Jr.	2809
1971	Heinz Schnoedewind as Trustee for himself and all other members of German American Vocational League, Inc.	626	2031	G. B. Poggel	2605
			2032	Rinaldo Jeffrey	2605
1972	Yonoo Arai	1084	2033	Karl T. O'Hair	1095
1973	Mrs. Marie A. Mitchell	1095	2034	Mrs. J. C. Johnson	1095
1974	Otto A. Hoecker, attorney	3071	2035	Michele Dell'Aquila	182
1975	do.	3148	2036	Franklin Railway Supply Co.	293
1976	Hall Shipping Co.	(1)	2037	Joseph O. Ollier	20,722
1977	The Safety Car Heating & Lighting Co., Inc.	201	2038	James F. Simonelli	410,1336
			2039	Fred Bennett	133
1978	Stavenson E. Ward, Jr.	1095	2040	Lloyd's Register of Shipping	52
1979	Heberlein Patent Corporation	141	2041	Pasquale De Cicco	(1)
1980	Julia E. Munafò	911	2042	Sagon Realty Corporation	139
1981	General Aniline & Film Corporation	201	2043	J. Kuhn & Co., Inc.	371
			2044	Nora C. Sullivan	289
1982	David Jona	2246	2045	Agnes Gajens	2210
1983	Duncan C. McLean	1095	2046-	Baltimore Paper Co.	201
1984	Carl Spiesmacher, now Carl F. Cornell	808	2048 J	National City Bank of N. Y.	(1)
			2049	The Oneida National Bank & Trust Co. of Utica	1439
1985	Arno P. Mowitz and Harry C. Kohlbass, Jr.	2268	2050	General Aniline & Film Corporation	68
1986	Helen Preisendorff Cook	911	2051	State Tax Commission of the State of N. Y.	101,712
1987	Gustav Jacoby	3278	2052	H. B. Thomas & Co.	77
1988	Miss Nan J. Black	1095	2053	Kaname Fujino	2724
1989	James M. Graham	1095	2054	Southern Cotton Co., Ltd., Successor to Southern Products Co.	59,
1990	Matt Patterson	1095	2055	Sharretts & Hillis	145,394
1991	John Patterson	1095	2056	Securitas Ltd., as trustee for Societe Financiere de Transports et d'Entreprises Industrielles	675,2928
1992	James Black Realty & Investment Corporation	1095	2058	Samuel McMurtrie, Jr.	649
1993	Felix Fuchs	182	2059	Martin Baer	126
1994	Pacific Waxed Paper Co.	2865	2060	Paul Benjamin	126
1995	Wall, Haight, Carey & Hartpence	182	2061	Eugene Buchler	126
1996	John G. Stratford	182	2062	Paul S. Freund	126
1997	Max Hoch	2586	2063	Gerhard Paul Hamburg	126
1998	Chemnyco, Inc.	(1)	2064	Albin Heldman	126
1999	General Aniline & Film Corporation	68	2065	Herman Klopfer	126
2000	Mrs. Annette B. Schlubach	2586	2066	Erna Landau	126
2001	Searsdale National Bank & Trust Co., as trustee under the will of Ernest O. Patz, deceased	999	2067	Jakob Levi	126
2002	Dr. Leonard W. Jones	1095	2068	Kate Levi	126
2003	Maria La Marca	914	2069	Alfred Leysner	126
2004	Winifred Johnson	900	2070	Siegfried Mannsbach	126
2005	Alice Burke	915	2071	Hans G. Marcus	126
2006	George J. Yamanaka	3179	2072	Franz Mendelsohn	126
2007	Fujio Saito	909	2073	Irma Stern Midas	126
2008	Helen A. Phelan	915	2074	Leslie Oestrich	126
2009	Samuel Brumer	1095	2075	Ludwig Oppenheim	126
2010	Aluminum Co. of America	1787	2076	Leo Schachter	126
2011	Eugene T. Singer	915, 1255, 1324, 1501	2077	Kurt Seligman	126
			2078	Rudolf Siegel	126
2012	do.	915, 1255, 1304, 1501	2079	Julius Sonnenberg	126
			2080	Louis Strom	126
2013	Frank Wolf Davis	(1)	2081	Julius Wertheimer	126
2014	Aluminum Co. of America	866	2082	Max Wexler	126
2015	do.	664	2083	Sally Berney	126
2016	do.	672	2084	Ilse Helen Bloch	126
2017	do.	677	2085	George Richard Dubsky	126

1 Not established.

EXHIBIT I—Continued

Serial No.	Claimant	Related order No.	Serial No.	Claimant	Related order No.
2086	Howard Frank	126	2135	J. K. Sano, Guardian of the Estate of Tayeko Kawasaki & Sachiko Kawasaki	2663
2087	Robert Hirsch	126		Leon Quinn	184
2088	Simon Hutzler	126	2136	Radio Patents Corporation	201
2089	Joel Nathan Kohl	126	2137	Estate of Henry W. T. Steinway, deceased	1629
2090	Gustav Loeb	126	2138	Humes, Buch, Smith, & Stowell Esqs. and Bryan, Cave, McPheeters & McRoberts, Esqs.	1659
2091	Richard Mandler	126		Warde C. Hiberly, Acting Collector of Customs	342
2092	Erna Moos	126	2140	Max Cohen	1095
2093	Morris Pinkus	126		Max D. Ordmann	1909
2094	Fred Reiss	126		M. Pressner & Co.	77, 80
2095	Erich Salomou	126		Ludwig S. Bluth	601
2096	Dr. Benno Schlesinger	126		Schaetzel & Knight	3063
2097	Ernest P. Tritsch	126	2141	Bendix Aviation Corporation	(1)
2098	Mr. and Mrs. Hans J. Ursell	126		do.	180
2099	Maximilian Weinberger	126	2142	do.	(1)
2100	Hermann Muhlenbrock	126	2143	do.	675, 2500
2101	do.	126	2144	do.	1039
2102	Mrs. Martha Wales Cbbase	126		State of Illinois, Dept. of Labor, Div. of Placement & Unemployment Compensation	182
2103	Standard Surety & Casualty Co. of N. Y.	1095	2145	J. F. Helm	1095
			2146	Automobile Insurance Co., of Hartford, Conn.	77
2104	Father Thomas Brady	105	2147	do.	135, 136
2105	Murray Oil Products Co., Inc.	1095	2148	do.	294, 814, 666, 672
2106	Carl F. Bollmann	105		G. Hagerup-Larsen	2110
2107	do.	1620	2156	Walter Harnischfeger	3586
2108	do.	2593	2157	The Licoro Corporation	27
2109	do.	2971		Helm Brothers, Ltd.	1095
2110	Max Born	2971		John Winans	1651
2111	A. E. Sarthou	500A-31		Iwazo Yamashita	2705
2112	Philipp Feodor Dalberg	2841		Josef Griffl	126
2113	Calhoun, McLeod & Fricke	126		Hunt, Hill & Betts	133
2114	National Savings & Trust Co.	2913		California Fruit Growers Exchange	126
2115	Hugo Meyer & Co. Inc.	2497		The Schaff & Good Co.	201
2116	Mrs. J. C. Johnson	1215		Robert Reiner, Inc.	201, 2430
2117	do.	1095		Paul and Alice Schlesinger	126
2118	Ethel M. Ham	1095		Houghton Mifflin Co.	128
2119	The Colonial Trust Co., trustee under will of Marie H. Meyran, deceased	3282		(Rev.) Peter H. Schaefers	1544
				Corning Glass Works	2335
2120	A. Johnson & Co., Inc.	3143		Samson Ezekiel Baroukh Isaac	666
2121	Richard Schauer	1491		Westminster Bank Ltd., London	371
2122	Oswald Seilern	2096		The American School in Japan	1095
2123	Antoine Seilern	1690			
2124	Charles Hugo Seilern	1690			
2125	Sir Stuart Coats, Bt.	1690			
2126	The Hoover Co.	1095			
2127	Eastman Kodak Co.	201			
2128	H. A. Bagger	63			
2129	do.	1084			
2130	The Central R. R. Co. of New Jersey, Shelton Pitney and Walter P. Gardner, trustees	1084			
2131	Max Rosenthal	117			
2132	General Aniline & Film Corporation	126			
2133	Josef Sommer, individually and as assignee of F. C. Stephens, et al.	68			
	do.	1881			
2134	do.	1593			

1 Not established.

EXHIBIT J

List of Claims on Which Final Determinations Were Issued by the Vested Property Claims Committee, March 11, 1942 to June 30, 1944

NOTE: This list does not contain claims processed by summary procedure. Details and extent of allowance or disallowance are set forth in full in the final determinations published separately and available on request from the Office of Alien Property Custodian.

Serial No.	Claimant	Date of final determination	Disposition	Divesting order No.
240	Walter Sobernheim (Y Magnus)	Nov. 4, 1943	Allowed	65
401	Estate of Hermann M. Kind	Mar. 21, 1944	Disallowed	
553, 554	Leopold H. P. Klotz and North American Investing Co.	May 2, 1944	Allowed	93
367	Maurice Stern	May 19, 1944	do	94
26, 676	Edgar Ausnit and U. S. Ordnance Engineers	June 10, 1944	Disallowed	
589	Herman A. Brassert	do	do	
34	Victor Chemical Works	June 17, 1944	Allowed	
488	Shinsaku Nagano	June 28, 1944	Disallowed	

EXHIBIT K

List of Court Cases in Which the Office of Alien Property Custodian Was Interested, July 1, 1943 to June 30, 1944

1. ACTIONS FOR RETURN OF PROPERTY OR PAYMENT OF DEBTS BROUGHT UNDER SEC. 9 (a) OF THE TRADING WITH THE ENEMY ACT, AS AMENDED

Parties	Court	Subject	Status
Bonnar v. Crowley	U. S. Dist., S. D. N. Y.	Suit to recover 60 shares of capital stock of General Dyestuffs Corporation.	Pending.
Hartwell Cabell v. James E. Markham, et al.	do	Suit founded on debt claim. The relief sought is \$3,922.02 of the vested assets of the former United States Branch of Assicurazioni Generali di Trieste e Venezia, allegedly for attorney fees.	Do.
Draeger Shipping Co. Inc. et al. v. Crowley	do	Suit to recover vested stock and to obtain an injunction against interfering in company management.	Complaint dismissed.
Duisberg v. Crowley	U. S. Dist., N. J.	Suit to recover 1,975 shares of capital stock of General Dyestuffs Corporation.	Judgment for Custodian.
Elizabeth S. Halbach et al. v. Markham.	do	Suit to recover 4,725 shares of capital stock of General Dyestuffs Corporation.	Pending.
Hayden, et al. v. Crowley, et al.	U. S. Dist., W. D. Wash.	Suit founded on debt claim. The relief sought is \$4,703.26 vested as property of United Ocean Transport Co. Plaintiff alleges an attorney's lien against this money.	Do.
Henry F. Hermann v. Crowley	U. S. Dist., E. D. N. Y.	Suit founded on debt claim.	Do.

EXHIBIT K—Continued

1. ACTIONS FOR RETURN OF PROPERTY OR PAYMENT OF DEBTS BROUGHT UNDER SEC. 9 (a) OF THE TRADING WITH THE ENEMY ACT, AS AMENDED—Continued

Parties	Court	Subject	Status
Kenji Iki v. Crowley et al.	U. S. Dist., W. D. Wash.	Suit to recover certain moneys, stocks, bonds, and papers vested as property of the United Ocean Transport Co.	Pending.
Leipprand et al. v. Crowley	U. S. Dist., S. D. N. Y.	Suit to recover vested stock of Bauer Typo Foundry, Inc.	Do.
Rudolph Lenz v. Crowley	do	Suit to recover 400 shares of capital stock of General Dyestuffs Corporation.	Do.
Harold D. Martin v. Crowley	U. S. Dist., N. J.	Suit to recover 350 shares of capital stock of General Dyestuffs Corporation.	Do.
Lennart Swenson v. Crowley	do	Suit to recover 73 shares of capital stock of General Dyestuffs Corporation.	Do.
Anthony T. Wingender v. Crowley	do	Suit to recover 40 shares of capital stock of General Dyestuffs Corporation.	Do.
Yasui v. Crowley	U. S. Dist., S. D. N. Y.	Suit founded on debt claim. It is sought to have the Custodian hold certain vested Yokohama Specie Bank property and other property due the bank in trust for holders of Japanese Government bonds. It is alleged that the bank has now in its possession and is to receive certain funds earmarked for payment of these bonds.	Do.

2. ACTIONS RELATING TO BANKS OR INSURANCE COMPANIES IN LIQUIDATION

Parties	Court	Subject	Status
Banque Mellie Iran v. Yokohama Specie Bank, Ltd.	Sup. Ct., N. Y. Cnty., N. Y.	Action by creditor of enemy bank on claim rejected by Superintendent of Banks	Pending.
Crowley v. Bell (51 actions)	do	Suits by Custodian against Superintendent of Banks on rejected claims.	Do.
Bigelow Sanford Carpet Co., Inc. v. Credito Italiano et al.	do	Action by creditor of enemy bank on claim rejected by Superintendent of Banks.	Do.
Brooks, Receiver of Pacific Bank v. Kiyochi Fujikawa et al.	U. S. Dist. Ct., Hawaii	Suit by receiver of enemy bank for declaratory judgment.	Do.
In the Matter of the Liquidation of General Insurance Co., Ltd.	Common Pleas Ct., Franklin Cnty., Ohio.	Action to recover statutory deposit.	Do.
In the Matter of the Liquidation of General Insurance Co., Ltd.	Sup. Ct., N. Y. Cnty., N. Y.	Liquidation of Italian insurance company.	Do.
Guaranty Trust Co. v. Elliott V. Bell.	do	Action by fiscal agent of American bondholders to recover bond interests held by enemy national bank.	Do.
International General Electric Co. v. the Yokohama Specie Bank, Ltd., et al.	do	Action by creditor of enemy bank on claim rejected by Superintendent of Banks.	Closed.
United States v. Pilot Reinsurance Co.	U. S. Dist., S. D. N. Y.	Action under New York insurance law.	Pending.

EXHIBIT K—Continued

2. ACTIONS RELATING TO BANKS OR INSURANCE COMPANIES IN LIQUIDATION—Continued

Parties	Court	Subject	Status
Jack Schott et al. v. Banca Commerciale Italiana et al.	Sup. Ct., N. Y. Cnty., N. Y.	Action by creditors of enemy national bank on claim rejected by Superintendent of Banks.	Pending
Edna N. Schwarz v. Elliot V. Bell et al.	do	do	Do.
Eugene T. Singer v. Yokohama Specie Bank, Ltd.	do	Action by creditor of enemy bank on claim rejected by Superintendent of Banks.	Stayed pendente bello.
Eugene T. Singer v. Yokohama Specie Bank, Ltd. In the Matter of the Liquidation of the Business and Affairs of the Sumitomo Bank of Calif.	U. S. Dist., E. D. N. Y.	do	Do.
In the Matter of the Sumitomo Bank, Ltd.	Super. Ct., Sacramento Cnty., Calif.	Action under California banking law.	Pending.
In the Matter of the Yokohama Specie Bank, Ltd., a Banking Corporation, in Conservatorship.	do	do	Do.
The Yokohama Specie Bank, Ltd., v. Mitsubishi Shoji Kaisha.	U. S. Dist., N. D. Calif.	do	Do.

3. MATTERS RELATING TO CORPORATE OR INDIVIDUAL INSOLVENCIES

John N. Charnock, Trust in Bankruptcy of Miner-Edgar Chemical Corp. v. Nat'l Bank of N. J. et al.	U. S. Dist., N. J.	Intervention in plenary suit growing out of bankruptcy proceedings.	Pending.
Draeger Shipping Co., Bankrupt.	U. S. Dist., S. D. N. Y.	Bankruptcy matter	Do.
Matter of Hurricane Petroleum Corp., Bankrupt.	U. S. Dist., W. D. La.	do	Do.
Matter of Morr & Co. Chemical Works, Inc., Bankrupt.	U. S. Dist., N. J.	do	Closed.
Mitsui & Co., Ltd., v. Arthur Emmerich Co., Inc., Bankrupt.	U. S. Dist., S. D. N. Y.	do	Do.
Nippon Yusen Kaisha, Bankrupt.	U. S. Dist., N. D. Calif.	do	Pending.
In the Matter of Dr. Oidtmann Studios, Inc., Bankrupt.	U. S. Dist., S. D. N. Y.	do	Do.
Estate of Rodessa Oil and Refining Corp.	U. S. Dist., W. D. La.	do	Do.
Matter of Harry Rosenburg, Bankrupt.	U. S. Dist., N. D. Calif.	do	Do.
Matter of Silesian-American Corporation.	U. S. Dist., S. D. N. Y.	do	Do.
Emma M. Stock et al. v. William Dunham Mann et al.	Sup. Ct., Albany Cnty., N. Y.	Accounting proceeding by receiver.	Do.
Matter of George Tawara, Bankrupt.	U. S. Dist., N. D. Calif.	Bankruptcy matter	Closed.
Gustavo F. Fischer, Surviving Trustee of United Breweries Co., a Corp. in Liquidation v. Henry Edward Abt, et al.	Super. Ct., Cook Cnty., Ill.	do	Do.
Matter of Wadsworth Gardens, Inc., Debtor.	U. S. Dist., S. D. N. Y.	Reorganization under Bankruptcy Act.	Do.

4. MATTERS INVOLVING TAXES OR ASSESSMENTS

Matter of Asano-Bussan, Co., Ltd.	Tax Court, Los Angeles, Calif.	Tax matter	Pending.
United States v. Hamburg American Line-N. German Lloyd SS Bremen.	U. S. Dist., S. D. N. Y.	Customs claim arising from fine imposed under sec. 26 of Immigration Act of 1924.	Do.

EXHIBIT K—Continued

4. MATTERS INVOLVING TAXES OR ASSESSMENTS—Continued

Parties	Court	Subject	Status
Dyson Shipping Co., Inc., v. United States.	U. S. Customs Ct.	Customs matter	Pending.
William C. Galler v. Oscar Jacobs et al.	Sup. Ct., Kings Cnty., N. Y.	Tax foreclosure	Do.
S. Ishimitsu Co. v. United States.	U. S. Customs Ct.	Customs matters	Do.
Kokusai Kisen Kaisha v. United States.	U. S. Ct. of Claims.	Customs matter	Do.
Mitsubishi Shoji Kaisha, Ltd., v. Johnson.	Super. Ct., Sacramento, Calif.	Tax matter	Do.
Mitsubishi Shoji Kaisha, Ltd., v. United States of America.	U. S. Cust. Ct.	Customs matter	Do.
Mitsui & Co., Ltd., cases Mitsui & Co., Ltd., v. Charles C. Johnson.	do	Protest for duties	Do.
Mitsui & Co., Ltd., v. United States of America.	Super. Ct., Sacramento Cnty., Calif.	Tax matter	Do.
In the Matter of the Application of Morimura Bros. for Reappraisal of Customs Duties.	U. S. Cust. Ct.	do	Do.
Morimura Bros. Inc., v. United States of America.	U. S. Dist., S. D. N. Y.	Customs matters	Do.
M. Nishimoto & Co. v. United States of America.	U. S. Cust. Ct., First Div.	Customs matter	Do.
Okura & Co. v. Comm. of Internal Revenue.	U. S. Tax Ct., Dist. of Columbia.	Tax matter	Do.
United States of America v. Twenty-One Pounds, Eight Ounces, More or Less of Platinum.	U. S. Dist., Md.	Customs matter	Do.
The Yokohama Specie Bank, Ltd. v. The United States.	U. S. Cust. Ct.	do	Do.
Matter of O. Yoshizawa & Co.	do	do	Do.

5. MATTERS RELATING TO PATENTS, TRADE-MARKS OR COPYRIGHTS

Application of Alexander Abramson.	Ct. of Cust. & Pat. App.	Appeal of rejected application which has been vested.	Pending.
American Cutting Alloys, Inc. v. General Electric Co.	C. C. A. 2d.	Patent infringement	Do.
Birdsboro Steel Foundry & Machine Co. v. Societe D'Electro-Chimie D'Electro Metallurgie et des Acieries Electriques D'Ugine.	Ct. of Common Pleas, Franklin Co., Pa.	Action for royalties under license agreements covering patents.	Do.
Birdsboro Steel Foundry & Machine Co. v. Societe D'Electro-Chimie D'Electro Metallurgie et des Acieries Electriques D'Ugine.	Super. Ct., New Haven Cnty., Conn.	do	Do.
Birdsboro Steel Foundry & Machine Co. v. Societe D'Electro-Chimie D'Electro Metallurgie et des Acieries Electriques D'Ugine.	Ct. of Common Pleas, Phila. Cnty., Pa.	do	Do.
Schnitzer et al. v. California Corrugated Culvert Co. et al.	C. C. A., 9th.	Infringement of patent rights, Custodian substituted as co-plaintiff.	Judgment for plaintiffs reversed.
Chemipulp Process Inc. v. Hudson Pulp and Paper Corp.	U. S. Dist., S. D. Maine.	Patent matter	Closed.
Crowley v. Coe, Commissioner of Patents.	U. S. Dist., Dist. of Columbia.	Patent infringement	Judgment for plaintiff.
Jaeger Watch Co. v. Societe Anonyme des Ateliers Brillie Freres	Sup. Ct., N. Y. Cnty., N. Y.	Patent matter	Pending.
Kalle & Co. et al. v. The Multazo Co., Inc.	U. S. Dist., W. D. Mich.	do	Closed.
In the Matter of the Application of Ernst Kuss et al.	U. S. Ct. of Cust. & Pat. App.	do	Do.
J. H. Lehmann Co., Inc. v. Crowley.	U. S. Dist., Dist. Columbia.	do	Pending.
Application of Bernard Long.	U. S. Ct. of Cust. & Pat. App.	do	Appeal pending.

322910

EXHIBIT K—Continued

5. MATTERS RELATING TO PATENTS, TRADE-MARKS OR COPYRIGHTS—Continued

Parties	Court	Subject	Status
Mathieson Alkali Works v. Luigi Achille	U. S. Cir. Ct. of App., Dist. Columbia	Patent matter	Closed.
Karl Miescher et al. v. Rezo Weisz	U. S. Dist., Dist. of Columbia	do	Do.
Milwaukee Gas Specialty Co. et al. v. General Controls Co.	U. S. Dist., S. D. N. Y.	do	Pending.
National Aluminate Corp. v. The Permutit Co.	U. S. Dist., E. D. Mo.	do	Do.
In the Matter of the Application of Rupert Oppenauer	Ct. of Customs and Board of Appeals of Patent Office	Patent appeal	Do.
Polaroid Corp. v. Crowley	U. S. Dist., Dist. of Columbia	Patent infringement	Do.
Sarazin et al. v. Wright Aeronautical Corp.	U. S. Dist., S. D. N. Y.	do	Do.
Schering Corp. v. Jules R. Gilbert et al.	do	do	Do.
Select Theatres Corp. et al. v. The Ronzoni Marconi Co. et al.	do	Copyright infringement	Do.
Societe D'Electro-Chimie D'Electro-Metallurgie et des Acieries Electriques D'Ugine v. Vulcan Mold & Iron Co.	U. S. Dist., W. D. Pa.	Patent matter	Do.
Paul B. Taylor v. Crowley et al.	U. S. Dist., Dist. of Columbia	do	Closed.
In the Matter of the Application of Ernest Terres et al.	U. S. Ct. of Cust. & Pat. App.	Patent appeal	Pending.
Visual Records Corp. v. Visible Index Corp. et al.	U. S. Dist., S. D. N. Y.	Patent infringement	Closed.

6. ACTIONS RELATING TO REAL PROPERTY

Campbell v. Ellis	Super. Ct., Fresno Cnty., Calif.	Mortgage foreclosure	Closed.
James E. Markham v. Antonio Caracciolo et al.	Surr's Ct., N. Y. Cnty., N. Y.	do	Pending.
Dillen et al. v. Nuebel et al.	Munic. Ct., 1st Dist., Brooklyn, N. Y.	Action for dispossession and rent.	Closed.
May E. Doak et al. v. Emma C. Bergdoll et al.	Ct. Common Pleas No. 6, Phila. Cnty., Pa.	Action to quiet title	Pending.
Markham v. Harry Falk et al.	Sup. Ct., Kings Cnty., N. Y.	Mortgage foreclosure	Do.
Joseph Ferigo v. Max O. Clauss et al.	Sup. Ct., Bronx Cnty., N. Y.	do	Do.
Ferigo v. Two One Three Realty Corp.	Sup. Ct., N. Y. Cnty., N. Y.	do	Do.
Healy v. Krans	Cir. Ct., Kane Cnty., Ill.	Action to quiet title	Do.
United States of America v. 10,115 square-feet of land, et al.	U. S. Dist., Hawaii	Condemnation proceedings	Do.
Markham v. Stella Levine et al.	Sup. Ct., Kings Cnty., N. Y.	Mortgage foreclosure	Do.
The Manhattan Savings Bank v. Bolle & Detzel Inc. et al.	Sup. Ct., N. Y. Cnty., N. Y.	do	Closed.
Markham v. John J. Master-son, Inc.	Sup. Ct., Bronx Cnty., N. Y.	do	Pending.
Lillie B. McCormick et al. v. Grogan-Cochran Lumber.	U. S. Dist., S. D. Tex.	Action to quiet title	Do.
Paula Mueller v. John Gruemeyer et al.	Cir. Ct., Jackson Cnty., Ill.	Partition of real estate	Do.
Application of Yasuji Nagata.	Land Court, Hawaii	Land title matter	Closed.
Norhdorf v. Nothdorf	Dist. Ct., Jefferson, Kans.	Partition of real estate	Pending.
Crowley v. Edwin Phipps et al.	Munic. Ct., Boro. of Manhattan, New York, N. Y.	Action for possession of premises and rent.	Settled.
Markham v. Charles F. Strassburg et al.	Sup. Ct., N. Y. Cnty., N. Y.	Mortgage foreclosure	Pending.
Markham v. Iris Wallace	Super. Ct., City and Cnty. of San Francisco, Calif.	Wrongful detention	Do.
West End Federal Savings and Loan Ass'n of Albany.	Sup. Ct., Albany Cnty., N. Y.	Mortgage foreclosure	Closed.

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS

Parties	Court	Subject	Status
Estate of Giovanni Albanese	Surr's Ct., Bronx Cnty., N. Y.	Decedent's estate	Pending.
Estate of Emma Albers	do	do	Do.
Estate of Caecilia Auhagen Alexander	Cir. Ct., First Jud. Cir., Hawaii	do	Do.
Estate of Clara Alpers	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Crowley v. American Trust Co., et al.	U. S. Dist., N. D. Calif.	Proceedings for distribution of vested estate assets.	Do.
Estate of Peter Anaka	Prob. Ct., Kings Cnty., Wash.	Decedent's estate	Do.
Estate of Guiseppc Amico	Surr's Ct., Kings Cnty., N. Y.	do	Do.
Estate of Anthony Arbucci	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Emma G. Archdeacon	Orphans' Ct., Essex Cnty., N. J.	do	Closed.
Estate of Rose O. Baer	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Anna M. Schmitt Baier	do	do	Do.
Estate of Edwin Bank	Surr's Ct., Queens Cnty., N. Y.	do	Do.
Estate of Henry G. Barbey	Surr's Ct., Westchester Cnty., N. Y.	do	Do.
Estate of John Barbieri	Third Jud. Dist., Salt Lake City, Utah	do	Do.
Estate of Paolo Bardoni	Surr's Ct., N. Y. Cnty., N. Y.	do	Pending.
Estate of Louis Barrenschmidt	Prob. Ct., Leavenworth Cnty., Kans.	do	Do.
Estate of Emma Bartels	Surr's Ct., Kings Cnty., N. Y.	do	Do.
Estate of Max R. Bashford	Surr's Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of Helen Bastian	do	do	Do.
Estate of Antonio Becco	Super. Ct., San Mateo Cnty., Calif.	do	Pending.
Lucius H. Beers & Sherman Baldwin as substitute trustees et al. v. Dorothea Ballard Smith et al.	Sup. Ct., Suffolk Cnty., N. Y.	Action for settlement of accounts of Trustees and instructions as to their duties.	Do.
Estate of Henry Behnken	Surr's Ct., Kings Cnty., N. Y.	Decedent's estate	Do.
Estate of Ernst R. Behrend	Orphans' Ct., Erie Cnty., Pa.	do	Closed.
Estate of Bertha M. Bender	Orphans' Ct., Phila.	do	Do.
Estate of Vincenzo Benetti	Super. Ct., San Joaquin Cnty., Calif.	do	Pending.
Estate of Ida Beran	Surr's Ct., Bronx Cnty., N. Y.	do	Do.
Crowley v. Berger and First Nat'l Trust & Savings Bank of San Diego	U. S. Dist., S. D. Calif.	do	Do.
Estate of Mary Berger	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Do.
Estate of Joseph John Berg-hinn	Prob. Ct., Ralls Cnty., Mo.	do	Do.
Estate of Julius Berky	Prob. Ct., Kane Cnty., Ill.	do	Do.
Estate of Ludwig B. Bermann	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
Estate of Katherina Bernard	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Elizabeth Biedermann	do	do	Do.
Estate of Marie S. Biel	do	do	Closed.
Estate of Anna Bielcfield	Orphans' Ct., Passaic Cnty., N. J.	do	Pending.
Estate of Fred Bischof	Cnty. Ct., Washabaugh Cnty., S. Dak.	do	Closed.
Estate of Louls Bittjemann	Cnty. Ct., Duval Cnty., Fla.	do	Pending.
Estate of John Blak	Super. Ct., Los Angeles, Calif.	do	Do.
Estate of Helen Blum	Surr's Ct., Bronx Cnty., N. Y.	do	Do.
Estate of Otto Bock	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Harry Peter Braig	Super. Ct. of Calif. City and Cnty. of San Francisco	Decedent's estate	Pending.
Estate of Mathilda E. Brandley	Super. Ct., Ventura Cnty., Calif.	do	Do.
Estate of Leonard Braun	Prob. Ct., Wayne Cnty., Mich.	do	Do.
Estate of Carolina Brauns	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Abraham Brown	do	do	Closed.
Estate of Gustave Louis Brummer	do	do	Pending.
Estate of Gottlieb Buerkle	Orphans' Ct., Phila. Cnty., Pa.	do	Do.
Estate of Theodore Buhmann	Dist. Ct., Grundy Cnty., Iowa	do	Closed.
Estate of Elizabeth Burkhardt	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of Charlotte Aloisia Busch	do	do	Closed.
Estate of Florence Helena Butler	U. S. Dist., Dist. of Columbia	do	Pending.
Estate of Belle Colby Carrington	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Domenico Mario Carvo	Super. Ct., Alameda Cnty., Calif.	do	Do.
Estate of Dr. Filippo Cassola	Surr's Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of Matteo Castorino	Surr's Ct., Bronx Cnty., N. Y.	do	Pending.
Estate of Bassani Angelina Ceccato	Super. Ct., Siskiyou Cnty., Calif.	do	Do.
Central Hanover Bank v. Burgstaller, et al.	Sup. Ct., Queens Cnty., N. Y.	Action by Trustee for settlement of its account and instructions.	Closed.
Estate of Alfred Cerutti	Sup. Ct., N. Y. Cnty., N. Y.	Guardianship of incompetent.	Pending.
Estate of Paul Chamois	Super. Ct., Spokane Cnty., Wash.	Decedent's estate	Do.
The Chase Nat'l Bank of The City of New York v. Gustave A. Brachhausen	Sup. Ct., N. Y. City, N. Y.	do	Closed.
Estate of Ubalda Chiara	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Amelia M. Choppin	do	do	Pending.
Estate of Jacob Christian	Surr's Ct., Kings Cnty., N. Y.	do	Do.
Estate of John Christoff	Cir. Ct., Multnomah Cnty., Oreg.	do	Do.
Estate of Rina Ciccioli	Surr's Ct., Bronx Cnty., N. Y.	do	Do.
Estate of Eugene Cipriani	Dist. Ct., Fourth Jud. Dist., Elko, Nev.	do	Do.
Estate of Hans F. Clausen	Super. Ct., Alameda Cnty., Calif.	do	Do.
Estate of Wilhelmina Clausen	do	do	Do.
Estate of Mina Clipper	Surr's Ct., Bronx Cnty., N. Y.	do	Closed.
Estate of Augusta Behr Cohen	Surr's Ct., N. Y. Cnty., N. Y.	do	Pending.
Estate of John T. Connors	Surr's Ct., Albany Cnty., N. Y.	do	Do.
Estate of Ida Constantian	Surr's Ct., Bronx Cnty., N. Y.	do	Do.
Estate of Christ Corcofingas	Sup. Ct., Calif.	Appeal from decree determining heirship.	Do.
Estate of Rose C. Covarrubias	Surr's Ct., N. Y. Cnty., N. Y.	Decedent's estate	Closed.
Estate of Brinton Cox	Orphans' Ct., Phila. Cnty., Pa.	do	Pending.
Estate of Batista Crespo	Dist. Ct., Fifth Jud. Dist., Nye Cnty., Nev.	do	Do.
Estate of Francesco F. Cuisimano	do	do	Do.
Estate of Alfonso Curatolo	Surr's Ct., Kings Cnty., N. Y.	do	Closed.
Estate of Erich Cyriaci	Surr's Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of Erich Cyriaci	Super. Ct., City & Cnty. of San Francisco, Calif.	do	Pending.

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Margaret P. Daly	Surr's Ct., N. Y. Cnty., N. Y.	Decedent's estate	Pending.
Estate of Stefano Damele	Cir. Ct., Multnomah Cnty., Oreg.	do	Do.
Estate of Carlotta Damon	Orphans' Ct., Phila. Cnty., Pa.	do	Do.
Crowley v. Harry G. Davis, Executor of Est. of Henry Drost, et al.	U. S. Dist., E. D., Okla.	do	Closed.
Estate of Adolphe DeBarry	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Joseph De Ielsi	Surr's Ct., Onondaga Cnty., N. Y.	do	Do.
Estate of Conrad Deierlein	do	do	Do.
Estate of Edward J. DeJonge	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Marie Delfrino	Cnty. Ct., Garfield Cnty., Colo.	do	Pending.
Estate of Paul Delmar	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
Estate of Louis Demblitzer	Surr's Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of Aniello Demo	do	do	Do.
Estate of Zilla D. de Nivernais	Super. Ct., San Mateo Cnty., Calif.	do	Pending.
Estate of Angelo de Paolo, an infant.	Orphans' Ct., Lycoming Cnty., Pa.	Guardianship of minor	Do.
Estate of Minna Detert	Super. Ct., San Francisco, Calif.	Decedent's estate	Do.
Estate of William Ferdinand Detert	do	do	Do.
Estate of Josephine Diamond	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of John Dibbern	Super. Ct., Alameda Cnty., Calif.	do	Do.
Edwin T. Dickerson v. Inasmuch Gospel Mission, et al.	Cir. Ct., No. 2, Baltimore City, Md.	Construction of will	Do.
Estate of Ida Diedrich	Surr's Ct., N. Y. Cnty., N. Y.	Decedent's estate	Closed.
Estate of Theodore Diedrichs	Super. Ct., Orange Cnty., Calif.	do	Pending.
Estate of August Diehn	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Theresa Dietl	Orphans' Ct., Phila. Cnty., Pa.	do	Do.
Estate of Charles Dievdonne	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Charles Guiseppo	do	do	Do.
Estate of Palmerino di Giuseppe	Orphans' Ct., Montgomery Cnty., Pa.	do	Do.
Estate of Frank Dino	Surr's Ct., Essex Cnty., N. J.	do	Closed.
Estate of John Disario	Super. Ct., Los Angeles, Calif.	do	Pending.
Estate of Michael Dobler	Dist. Ct., Fifth Jud. Dist., Mont.	do	Do.
Estate of Frank Dobner	Super. Ct., San Joaquin Cnty., Calif.	do	Do.
Estate of Adam Doerr	Third Jud. Dist., Utah	do	Do.
Estate of Diedrick Dohrmann	Prob. Ct., Rock Cnty., Minn.	do	Do.
Estate of Takanoshin Domoto	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Do.
Estate of Louise Dondell	Surr's Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of Rosina B. Dorn	Cir. Ct., Multnomah Cnty., Oreg.	do	Do.
Estate of Henry Drost	Dist. Ct., Muskogee Cnty., Muskogee, Okla.	do	Pending.
Estate of Edward W. Duff	Surr's Ct., Kings Cnty., N. Y.	do	Do.
Estate of Mary C. Dugan	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Do.
Estate of Mary Dundek	Prob. Ct., Trumbull Cnty., Ohio.	do	Closed.
Estate of Ethel Deodate Earle	Surr's Ct., Kings Cnty., N. Y.	do	Pending.
Estate of August Ebert	do	do	Do.

322942

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Carl Edelheim.....	Orphan's Ct., Phila. Cnty., Pa.	Decedent's estate.....	Pending.
Estate of Dorothy Ehleben.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Andrew Ehrecke.....	Cnty. Ct., Ford Cnty., Ill.	do.....	Do.
Estate of Philip Eicher.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Theresa Eiorshcim.....	do.....	do.....	Closed.
Estate of Charles M. Eismann.....	Orphans' Ct., Montgomery Cnty., Pa.	do.....	Pending.
Estate of Mary W. Enders.....	Super. Ct., City & Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Paul Engel.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Do.
Estate of Franziska Ephraim.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Anna Essers.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Louise Fahrbach.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Pending.
Estate of Luigi Fambrini.....	Super. Ct., San Joaquin Cnty., Calif.	do.....	Do.
Estate of Elise Faure.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Mihal Fedor.....	Dist. Ct., Mont.	do.....	Closed.
Estate of Eugene Feibelmann.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Pending.
Estate of Anna Feigenbutz.....	Prob. Ct., St. Clair Cnty., Ill.	do.....	Do.
Estate of Herman Fenker.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of David Ferravi.....	Super. Ct., San Francisco Cnty., Calif.	do.....	Do.
Estate of John Ficken.....	Eleventh Jud. Dist., Flathead Cnty., Mont.	do.....	Do.
Estate of Leo Fischel.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Estate of Rose Fink.....	Cnty. Ct., Milwaukee Cnty., Wis.	do.....	Closed.
Estate of Adalbert K. Fischer.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Pending.
Estate of Bertha Fischer.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Estate of Carl Fischer.....	U. S. Dist. (Prob.), Dist. of Columbia.	do.....	Closed.
Estate of Elizabeth Fischer.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Barbara Fleischman.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Max Forke.....	do.....	do.....	Closed.
Estate of Julius Forstmann.....	Surr's Ct., Ulster Cnty., N. Y.	do.....	Pending.
Estate of Frances G. Fötlke.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Do.
Estate of Michael Eox.....	Cnty. Ct., City and Cnty. of Denver, Colo.	do.....	Do.
Estate of Teresa Franz.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Closed.
Estate of Angelo Frediani.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Pending.
Estate of Johanna B. Fregin.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Janis Freimanis et al.....	do.....	do.....	Do.
Estate of Josef Frenkel.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Charles Frenzel.....	Prob. Ct., King Cnty., Wash.	do.....	Do.
Estate of Auguste Amalie Friedrich.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Emma Friederich.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Ulisse Frissora.....	Cir. Ct., McDowell Cnty., W. Va.	do.....	Pending.
Estate of Anna Fuchs.....	U. S. Dist. (Prob.), Dist. of Columbia.	do.....	Do.
Estate of Johanna Furst.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Estate of Erminio Gamberi.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of D. Gambini.....	Cnty. Ct., Galveston Cnty., Tex.	Decedent's estate.....	Pending.
Estate of Carl Ganzenmuller.....	Orphans' Ct., Union Cnty., N. J.	do.....	Closed.
Estate of Henrietta E. Garrett.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Pending.
Estate of William Gasper.....	Dist. Ct., Fourteenth Jud. Dist., Meagher Cnty., Mont.	do.....	Do.
Estate of Camillo Gentilli.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Morris George.....	U. S. Dist. (Prob.), Dist. of Columbia.	do.....	Pending.
Estate of Fred Giebler.....	Fourth Jud. Dist., Missoula Cnty., Mont.	do.....	Do.
Estate of Helen C. Gifford.....	Prob. Ct., Bristol Cnty., Mass.	do.....	Closed.
Estate of R. Henry Ginsberg.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Pending.
Estate of Filomena Giordano.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Franz Goetz.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Do.
Estate of Geertge Goldschmidt.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Sady Goldstein.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Markham v. C. O. Gorder et al.....	U. S. Dist., S. Dak.	do.....	Do.
Estate of Gaetano Grassia.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Adolph Greenberger.....	do.....	do.....	Closed.
Estate of Francesco Grisafi.....	do.....	do.....	Pending.
Estate of Heinrich H. Grube.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Closed.
Estate of Henry Grube.....	do.....	do.....	Pending.
Estate of Domenico Guerra.....	Super. Ct., San Luis Obispo Cnty., Calif.	do.....	Do.
Estate of Augusta Guggisberg.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Estate of Johann F. Hackfeld.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Rodiek, Anc. Exec. of Estate of Hackfeld v. United States.....	U. S. Ct. of Claims.....	Congressional reference of claim for illegal sale.	Closed.
United States v. Thompson, Administrator, Estate of Hackfeld.....	U. S. Dist., Hawaii.....	Action for restitution of over payment on grounds of fraud.	Do.
Estate of Marla Anna Hagemann.....	Surr's Ct., Queens Cnty., N. Y.	Decedent's estate.....	Pending.
Estate of Herman Hallensleben.....	Super. Ct., Alameda Cnty., Calif.	do.....	Closed.
Estate of Margareta Haller.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Godfred Hamp.....	Super. Ct., Pend Oreille Cnty., Wash.	do.....	Pending.
Estate of Aaron Hanauer.....	Cir. Ct., Cook Cnty., Ill.	do.....	Do.
Estate of Anna Gesine Hanish.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Ernest Hansen.....	Prob. Ct., Suffolk Cnty., Mass.	do.....	Closed.
Estate of W. L. Harbach.....	Super. Ct., Alameda Cnty., Calif.	do.....	Pending.
Estate of Henry Harnischfeger.....	Cnty. Ct., Milwaukee Cnty., Wisc.	do.....	Do.
Estate of Lucy Hartford.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Wilhelm A. Hauff.....	do.....	do.....	Do.
Estate of Albertine Hedwig E. Hecht.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Anna Hecker.....	Orphans' Ct., Bucks Cnty., Pa.	do.....	Closed.
Estate of Peter Heimers.....	Super. Ct., Alameda Cnty., Calif.	do.....	Pending.
Estate of George Hein.....	Super. Ct., Marin Cnty., Calif.	do.....	Do.
Estate of Clara Heine.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Louisa Herle.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Lena Hermann.....	do.....	do.....	Do.

322943

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Osear A. Hermann.	Surr's Ct., N. Y. Cnty., N. Y.	Decedent's estate.	Closed.
Estate of Simon Hermann.	Cir. Ct. (Prob. Dept.) Multnomah Cnty., Oreg.	do.	Pending.
Estate of Martha Hertz.	Surr's Ct., Queens Cnty., N. Y.	do.	Do.
Estate of Alfred Herz.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Johanna Hessler.	do.	do.	Do.
Trust under the Will of Emma Endicott Hicks.	Prob. Ct., Norfolk Cnty., Mass.	do.	Do.
Estate of Sophie Adelheid Hillman.	Surr's Ct., Kings Cnty., N. Y.	do.	Do.
Estate of Ernest Hippe.	Surr's Ct., Bronx Cnty., N. Y.	do.	Do.
Estate of Marie Hobitz.	Super Ct., Placer Cnty., Calif.	do.	Do.
Estate of Esther Hochteitl.	Surr's Ct., Bronx Cnty., N. Y.	do.	Do.
Estate of August Hoffker.	Super Ct., Kings Cnty., Calif.	do.	Do.
Estate of Albert Hoffmann.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Mario Hoffmann.	Orphans' Ct., Phila. Cnty., Pa.	do.	Pending.
Estate of Wilhelm Hoffman.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Hugo Hohenstein.	do.	do.	Pending.
Estate of Margaret M. Holbritter.	do.	do.	Do.
Estate of Louis Holzberg.	Surr's Ct., Kings Cnty., N. Y.	do.	Do.
Estate of John Honisch.	Prob. Ct., Idaho Cnty., Idaho.	do.	Do.
Estate of August Horneff.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Jacob Horner.	Surr's Ct., Queens Cnty., N. Y.	do.	Pending.
Estate of Franziska Valeska Elizabeth Horrmann.	Surr's Ct., Richmond Cnty., N. Y.	do.	Do.
Crowley v. Houghton Mifflin Co.	U. S. Dist., S. D. N. Y.	do.	Closed.
Estate of Frederick C. Howe.	U. S. Dist. (Prob.), Dist. of Columbia.	do.	Do.
Estate of Marie Huddleston.	Super. Ct., Contra Costa Cnty., Calif.	do.	Pending.
Estate of John Matthew Hummel.	Orphans' Ct., Phila. Cnty., Pa.	do.	Do.
Estate of Olimpi Isacchetti.	Surr's Ct., Bronx Cnty., N. Y.	do.	Do.
Estate of Salvatore Ippolito.	Surr's Ct., Kings Cnty., N. Y.	do.	Do.
Estate of Paola Isola.	Orphans' Ct., Hudson Cnty., N. J.	do.	Do.
Estate of Abraham L. Jacobs.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Pauline Jacobs.	Surr's Ct., Bronx Cnty., N. Y.	do.	Do.
Estate of Ernst M. Jaffe.	Prob. Ct., Cook Cnty., Ill.	do.	Do.
Estate of John Jakubauskis.	Cnty. Ct., Ozaukee Cnty., Wis.	do.	Do.
Estate of Lena Bertha Jefferson.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Estate of Ludwig Jeremias.	Surr's Ct., Queens Cnty., N. Y.	do.	Do.
Estate of John Jeschko.	Surr's Ct., Cattaraugus Cnty., N. Y.	do.	Do.
Estate of Christiane Johann.	Surr's Ct., Kings Cnty., N. Y.	do.	Do.
Charles P. Johnston v. Clifford K. Pullen et al.	Cir. Ct., Dallas Cnty., Ala.	do.	Do.
Estate of Jacob Kahan.	Dist. Ct., App. Second App. Dist., Calif.	do.	Do.
Crowley v. Kallimanis.	U. S. Dist., S. D. Calif.	Suit for possession after res vesting.	Do.
Estate of Gurli Kane.	Surr's Ct., Queens Cnty., N. Y.	Decedent's estate.	Do.
Estate of Oswald Kane.	do.	do.	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Mejer Katten.	Super. Ct., San Joaquin Cnty., Calif.	Decedent's estate.	Pending.
Estate of Deidrich Kayser.	Prob. Ct., Lyon Cnty., Kans.	do.	Do.
Estate of Takesaburo Kazama.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Mary Keckler.	Orphans' Ct., Phila. Cnty., Pa.	do.	Closed.
Estate of Barbara Kehl.	Cnty. Ct., Benton Cnty., Oreg.	do.	Do.
Estate of Margaretha Kehron, a minor.	Orphans' Ct., Phila. Cnty., Pa.	Guardianship of minor.	Pending.
Estate of Frederick L. Kepler.	Surr's Ct., Westchester Cnty., N. Y.	Decedent's estate.	Closed.
Estate of Helene Kern.	Super. Ct., Alameda Cnty., Calif.	do.	Pending.
Estate of Joe Kettarn.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Estate of William Kinderman.	Cnty. Ct., City and Cnty. of Denver, Colo.	do.	Do.
Frances H. King v. Hugh P. King et al.	Cir. Ct., No. 2, Baltimore City, Md.	do.	Closed.
Estate of Katherina Kirz.	Orphans' Ct., Phila. Cnty., Pa.	do.	Do.
Estate of Annie Klausner.	Surr's Ct., Bronx Cnty., N. Y.	do.	Pending.
Estate of August Klein.	Orphans' Ct., Phila. Cnty., Pa.	do.	Do.
Estate of Phillipine Klener.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Meta Klönk.	U. S. Dist. (Prob.), Dist. of Columbia.	do.	Do.
Estate of Ernest Kletsch.	do.	do.	Pending.
Estate of Margaret Knabe.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Paul Knuth.	do.	do.	Pending.
Estate of Alfred Carl Knutzen.	Super. Ct., San Joaquin Cnty., Calif.	do.	Do.
Estate of Arno Koerner.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Simon Koshland.	Super. Ct., Kings Cnty., Wash.	do.	Pending.
Crowley v. Kranz.	U. S. Dist., N. D. of Ill.	Action to establish Custodian's right to vested annuities.	Do.
Estate of August Krienko.	Prob. Ct., LaSalle Cnty., Ill.	Decedent's estate.	Do.
Estate of Amelia E. Kruger.	Super. Ct., Alameda Cnty., Calif.	do.	Do.
Estate of Otto Kruger.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Anna Krupper.	do.	do.	Pending.
Estate of Friedrich Kruse.	Surr's Ct., Bronx Cnty., N. Y.	do.	Do.
Estate of Charles W. Kuhne.	Super. Ct. No. 2, Allen Cnty., Ind.	do.	Do.
Estate of Karollno Kunkel.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Elizabeth Kuntz.	do.	do.	Do.
Estate of Richard Kunze.	Surr's Ct., Nassau Cnty., N. Y.	do.	Do.
Percy Kuttroff v. Crowley.	U. S. Dist., S. D. N. Y.	do.	Do.
Estate of John Ladanyi.	Prob. Ct., Wayne Cnty., Mich.	do.	Do.
Estate of Joseph Lajoanio.	Ct. of Cnty. Judge (in Probate), Duval Cnty., Fla.	do.	Closed.
Estate of Carmine La Morte.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Wolf L. Landsman.	U. S. Dist. (Probate), Dist. of Columbia.	do.	Pending.
Estate of Helene Lang.	Orphans' Ct., Montgomery Cnty., Pa.	do.	Do.
Estate of Louis Lang.	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Guardianship, Estate of Nicola Lapenta et al., minors.	Super. Ct., San Joaquin Cnty., Calif.	Guardianship of minors.	Pending.
Estate of Richard Laub.	Super. Ct., San Mateo Cnty., Calif.	Decedent's estate.	Do.

322944

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued.

Parties	Court	Subject	Status
Estate of Anton Laufer.....	Super. Ct., Los Angeles Cnty., Calif.	Decedent's estate.....	Pending.
Estate of Henry Laun.....	Super. Ct., Napa Cnty., Calif.	do.....	Do.
Estate of Adolph Lauscher.....	Surr's Ct., Cattaraugus Cnty., N. Y.	do.....	Closed.
Estate of Pauline Lauter.....	Orphans' Ct., Essex Cnty., N. J.	do.....	Pending.
Estate of Vincenzo Lavagetto.	Cir. Ct., Multnomah Cnty., Ore.	do.....	Do.
Estate of Marguerite Zora M. Lehman.	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of John Lehner.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of William Leitzman..	Prob. Ct., Elmore Cnty., Idaho.	do.....	Pending.
Estate of Carl Lemke.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Syvilla Lenz.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of William Lenz.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Anna Lerch.....	U. S. Dist. (Probate), Dist. of Columbia.	do.....	Closed.
Estate of Charles W. Lerch..	Cir. Ct., Norfolk, Va.	do.....	Do.
Estate of Otto Lichten.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Pending.
Estate of Christine Lindeman.	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Ex Parte in the Matter of the Real Property of Albert Linz.	Cir. Ct., Baltimore City, Md.	do.....	Do.
Estate of Herman B. Litten..	Prob. Ct., Jefferson Cnty., Ala.	do.....	Closed.
Estate of Anna Litzinger.....	Orphans' Ct., Atlantic Cnty., N. J.	do.....	Pending.
Estate of John Liubieich.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of F. W. Locw.....	Super. Ct., San Mateo Cnty., Calif.	do.....	Pending.
Estate of Gustov Loew.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Julius Lohrke.....	Cir. Ct., Ann Arbor, Mich.	do.....	Pending.
Estate of Fred Lunaberg.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Closed.
Estate of H. A. Lunsmann.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Pending.
Estate of Anna M. Lutz.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Charles F. Maehel.	Prob. Ct., Jefferson Cnty., Ala.	do.....	Do.
Estate of Albert Makay.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Pasquale Maltese..	do.....	do.....	Do.
Estate of Salvatore Mandilo..	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Estate of Bernard C. Manke..	Super. Ct., King Cnty., Wash.	do.....	Do.
Estate of Lloyd Richard Manning.	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Peter Mantino.....	Dist. Ct. of Second Jud. Dist., Mont., Silver Bow Cnty.	do.....	Do.
Estate of Felice Marasco.....	Surr's Ct., Onondaga Cnty., N. Y.	do.....	Do.
Estate of Maria A. Marsden..	Dist. Ct., Dist. 1, Beaver Cnty., Okla.	do.....	Do.
Estate of Rose Roth May.....	Cir. Ct., First Jud. Cir., Hawaii.	do.....	Do.
Estate of Rev. John Mayer...	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Maziotte v. Safe Deposit and Trust Co.	Cir. Ct., Baltimore City, Md.	do.....	Pending.
Estate of John Mazzuca.....	Dist. Ct., Ninth Jud. Dist., Mont.	do.....	Do.
Estate of Edith Rockefeller McCormick.	Prob. Ct., Cook Co., Ill.	do.....	Do.

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued.

Parties	Court	Subject	Status
Melchior Armstrong Dessau Co., Inc. v. North German Lloyd.	City Ct., N. Y., N. Y.	Decedent's estate.....	Pending.
Estate of Ernest Menzell.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of George Merck.....	Prerogative Ct. of N. J.	do.....	Pending.
Estate of Frederick Messerschmidt.	Surr's Ct., Essex Cnty., N. Y.	do.....	Do.
Estate of John Meyer.....	do.....	do.....	Do.
Estate of Sophie Michinn.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Julia Milewski.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Alice A. Miller.....	Super. Ct., Alameda Cnty., Calif.	do.....	Pending.
Estate of Mary Miller.....	Prob. Ct., Brazoria Cnty., Tex.	do.....	Do.
Estate of Paul Miller.....	Super. Ct., Santa Clara Cnty., Calif.	do.....	Do.
Estate of Otto Mittmann.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Nobusuke Miura.....	Super. Ct., Tulare Cnty., Calif.	do.....	Closed.
Estate of Emil Mohr.....	Cnty. Ct., Sheboygan Cnty., Wis.	do.....	Do.
Estate of Rudolph Moll.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Josef Montezinos.	do.....	do.....	Do.
Estate of Frank Mordino.....	Orphans' Ct., Allegheny Cnty., Pa.	do.....	Closed.
Estate of Caroline Lucy Morgan.	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Margaret Morgan..	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Verona Moritz.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Carl Muhlbach, Oscar Muhlbach v. Robt. Muhlbach et al.	Dist. Ct., Buffalo Cnty., Nbr.	Decedent's estate; partition of real estate.	Do.
Estate of Justus Mulert.....	Orphans' Ct., Allegheny Cnty., Pa.	Decedent's estate.....	Do.
Estate of Samuel Mundheim.	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Caroline Mundt.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Maria Giumelli Musetti.	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Helené Nagel.....	Super. Ct., San Joaquin Cnty., Calif.	do.....	Do.
Estate of Andrew (Andras) Nagy.	Orphans' Ct., Mercer Cnty., N. J.	do.....	Closed.
Estate of Kiyochi Nakagawa..	Super. Ct., Los Angeles Cnty., Calif.	do.....	Pending.
Anna Nebel v. Franz Grosse et al.	Cir. Ct., Cook Cnty., Ill.	do.....	Do.
Estate of Jacob Nebel.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Do.
Estate of Tony Neshoff.....	Dist. Ct., Custer Cnty., Mont.	do.....	Do.
Estate of Gustave Neumann..	Super. Ct., Alameda Cnty., Calif.	do.....	Do.
Estate of Ilse Neumann.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Lorenzo Nicastro..	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Mary M. Nielsen..	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Estate of Morten Nielson.....	Orphans' Ct., Delaware Cnty., Pa.	do.....	Closed.
Estate of Niels P. Nielsen.....	Dist. Ct., Lake Cnty., Mont.	do.....	Pending.
Estate of Johann A. G. Noack.	Surr's Ct., Essex Cnty., N. Y.	do.....	Closed.
Estate of Anna Louise Nolde.	Orphans' Ct., Berks Cnty., Calif.	do.....	Pending.
Estate of Gino Nomellini.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Adolphe E. Norden.	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.

322945

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Johanna Nossen.....	Dist. Ct., Second Jud. Dist., Silver Bow Cnty., Mont.	Decedent's estate.....	Pending.
Estate of Charles Philip Oberheim.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Wilhelmina B. Oelsner.....	Orphans' Ct., Baltimore City, Md.	do.....	Pending.
Estate of Charles Opeital.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Henry C. Oplitz.....	do.....	do.....	Pending.
Estate of Frieda Oppenheimer.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Lena Ott.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Markham v. Walter Paepcke et al.....	U. S. Dist., N. D. Ill.	do.....	Do.
Estate of Joe Pardini.....	Dist. Ct., Second Jud. Dist., Cnty. of Silver Bow, Mont.	do.....	Do.
Estate of Maria E. Paulsen.....	Super. Ct., Alameda Cnty., Calif.	do.....	Do.
Estate of Paul Pelz.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Annie W. Penfield.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Do.
Estate of Angelo Perrone.....	Orphans' Ct., Lackawanna Cnty., Pa.	do.....	Closed.
Estate of Christina Louise Petersen.....	Cir. Ct., Deadwood, Eighth Jud. Cir., S. Dak.	do.....	Pending.
Estate of Peter Friedrich Petersen.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Conrad Petke, a minor.....	Prob. Ct., Dist. of Manchester, Conn.	Guardianship of minor.....	Do.
Estate of Paul Petrovsky.....	Surr's Ct., Richmond Cnty., N. Y.	Decedent's estate.....	Do.
Estate of Herman Pfeiffer.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Do.
Estate of Ernest Pia.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Guiseppe Picchiotti.....	Prob. Ct., Lake Cnty., Ill.	do.....	Do.
Estate of Alfred R. Pick.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Fosca Pilastri.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Do.
Estate of Alice Pine.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Joseph Plemich.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Herman Poppe.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Adolph Propper.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Albert Protz.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Max Ludwig Rudolph Pudlich.....	Cnty. Ct., Clapsop Cnty., Oreg.	do.....	Do.
Estate of Domenico Punzi.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Theresa Ralsh.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Closed.
Estate of Frank Rath.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Pending.
Estate of Ernst Rehm.....	Orphans' Ct., Hudson Cnty., N. J.	do.....	Do.
Estate of Bertha M. J. Reiber.....	Orphans' Ct., Essex Cnty., N. J.	do.....	Closed.
Estate of Philip Reichardt.....	Prob. Ct., Cowley Cnty., Kans.	do.....	Pending.
Estate of Heinrich W. I. Reimann.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Paula Reiner (Mokovitz).....	do.....	do.....	Pending.
Estate of Gottloh Reinhardt.....	Super. Ct., Alameda Cnty., Calif.	do.....	Do.
Estate of Fred Rice.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Barbara Richmond.....	Super. Ct., Alameda Cnty., Calif.	Decedent's estate.....	Closed.
Estate of Elizabeth Richter.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Do.
Estate of Heinrich Herman Riecke.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Pending.
Estate of Adolf Rieger.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Gerhard F. Riepe Andrews v. The Mutual Life Ins. Co.....	Chancery Ct., Monroe Cnty., Ark.	do.....	Pending.
Estate of Frank Rindler.....	Super. Ct., Humboldt Cnty., Calif.	do.....	Do.
Estate of Richard Theodore Ringling.....	Fourteenth Jud. Dist., Meagher Cnty., Mont.	do.....	Closed.
Estate of Emelia C. Rinker.....	Cnty. Ct., Montgomery Cnty., Ill.	do.....	Pending.
Estate of Emma Risch.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Closed.
Estate of Hedwig Ritzki.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Pending.
Franziska Ritzler Trust.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Do.
Estate of Frank and Margaret L. Robing.....	Orphans' Ct., Lackawanna Cnty., Pa.	do.....	Do.
Estate of William Roessler.....	U. S. Dist., Dist. Columbia.	do.....	Closed.
Estate of Leopold Rohrer.....	Orphans' Ct., Lawrence Cnty., Pa.	do.....	Pending.
Estate of Frank Romano.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Margaret E. Roso.....	Super. Ct., New Hanover Cnty., N. Car.	do.....	Pending.
Estate of Annie Klein Rosenbaum.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Estate of Kurt Rosenmeyer.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Emanuel Roth.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Emil Rudert.....	Orphans' Ct., Butler Cnty., Pa.	do.....	Do.
Estate of Conchetta Russo.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Vincenzo Russo.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Vincenzo Sabella.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Thomas Saacco.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Sachs v. Italia Societa Anonima di Navigazione.....	U. S. Dist., S. D. N. Y.	do.....	Closed.
Estate of Sanford Sachs.....	Super. Ct., San Francisco Cnty., Calif.	do.....	Pending.
Estate of Martin Saffer.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Do.
Estate of Sanna Saffo.....	Cnty. Ct., Macoupin Cnty., Ill.	do.....	Do.
Estate of Daniel E. Salvucci.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Do.
Estate of Heinrich E. F. Sandhagen.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Frank Santulli.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Emil Schaffald.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Peter Schaflechner.....	Dist. Ct. of Sixth Jud. Dist., Park Cnty., Mont.	do.....	Pending.
Estate of Joseph Schallman.....	Dist. Ct., First Jud. Dist. Ct. of Nev.	do.....	Do.
Estate of William Schaus.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of John Scheel.....	Super. Ct., Solano Cnty., Calif.	do.....	Closed.
Estate of Antonio Schiaffino.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Andrew Schine.....	Dist. Ct., Eighth Jud. Dist., Cascade Cnty., Mont.	do.....	Pending.

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Joseph Schipano	Prob. Ct., Wayne Cnty., Mich.	Decedent's estate	Pending.
Estate of Alwine Schmidt	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Harry J. Schmidt	do.	do.	Pending.
Estate of Helene Schmidt	Surr's Ct., Queens Cnty., N. Y.	do.	Do.
Estate of Bertha Schmitt	Cnty. Judge's Ct., Pinellas Cnty., Fla.	do.	Closed.
Estate of Joseph Schmitt	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Otto Schmitt	Surr's Ct., Queens Cnty., N. Y.	do.	Pending.
Estate of Sarah Schnee	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Estate of Frederick Schniepp	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Auguste Schnitzler	do.	do.	Do.
Estate of Emma M. Scholl	Super. Ct., Alameda Cnty., Calif.	do.	Do.
Estate of Fred Scholle	Prob. Ct., Valencia Cnty., N. Mex.	do.	Do.
Estate of Fred Schoy	Orphans' Ct., Phila. Cnty., Pa.	do.	Closed.
Estate of John Schreiber	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Estate of John F. Schroeder	Surr's Ct., Kings Cnty., N. Y.	do.	Pending.
Estate of Sophie E. Schroeder	Cnty. Ct., Pulaski Cnty., Ill.	do.	Do.
Estate of Bertha Schubert	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Carric Schultz	App. Div., Sup. Ct. N. Y. First Dept.	do.	Pending.
Estate of William Schurr	Prob. Ct., Wayne Cnty., Mich.	do.	Do.
Estate of Samuel C. Schwartz	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Closed.
Mitsui & Co., Ltd. v. Estate of Chas. M. Schwab	Surr's Ct., N. Y. Cnty., N. Y.	do.	Pending.
Estate of Meta Sehlmeier	do.	do.	Do.
Estate of Charles F. Seiler	Prob. Ct., City of St. Louis, Mo.	do.	Closed.
Estate of Paul Filzen	Cnty. Ct., Polk Cnty., Wisc., and Prob. Ct., Chisago Cnty., Minn.	do.	Pending.
Crowley v. First Nat'l Trust and Savings Bank of San Diego	Super. Ct., San Diego Cnty., Calif.	do.	Do.
Estate of Antoinetta Scieran	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Katharine Birney Seip	U. S. Dist. (Prob.), Dist. of Columbia.	do.	Pending.
Estate of Arthur Seigman	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Giovanni Semenza	Prob. Ct., Multnomah Cnty., Oreg.	do.	Do.
Laura Meyer Sentrup v. Hazel Sentrup	Super. Ct., King Cnty., Wash.	Creditor's claim against estate.	Do.
Estate of Abramo Servente	Super. Ct., Alameda Cnty., Calif.	Decedent's estate	Do.
Estate of Louis Seufert	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
In the Matter of The Judicial Settlement of the Account of Proceedings of Irving Trust Co., as Executor of Hermann Sieleken	do.	do.	Do.
The United States of America et al. v. The Irving Trust Co., Individually and as Executor of the Estate of Herman Sieleken, et al.	U. S. Dist., S. D. N. Y.	do.	Do.
Estate of Albert B. Simon	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending.
Estate of Sarah Singer	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of James Sinko	Surr's Ct., Richmond Cnty., N. Y.	Decedent's estate	Pending.
Estate of Bertha Lehdorff	Super. Ct., Los Angeles Cnty., Calif.	do.	Closed.
Markham v. James N. Snyder et al.	U. S. Dist., Kans.	do.	Closed.
Estate of Marie Soehl	Surr's Ct., Kings Cnty., N. Y.	do.	Pending.
Estate of Jacobine Christine Soffner	do.	do.	Do.
Estate of Isidor Solomon	do.	do.	Do.
Estate of John P. Sonnen	Prob. Ct., City of St. Louis, Mo.	do.	Do.
Estate of Ida Sonnenschein	Surr's Ct., Kings Cnty., N. Y.	do.	Do.
Estate of Wilhelm Sonnenschein	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Estate of Francesca Spagnola	Orphans' Ct., Phila. Cnty., Pa.	do.	Do.
Estate of Gertrude Spechtmeier	Surr's Ct., Queens Cnty., N. Y.	do.	Do.
Estate of Emil Spielvogel	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Maximilian Spiesmacher	Surr's Ct., Kings Cnty., N. Y.	do.	Closed.
Estate of Marie Elizabeth Gubsch Staar	Super. Ct., Los Angeles Cnty., Calif.	do.	Pending.
Estate of Emma Stadelman	Cnty. Ct., City and Cnty. of Denver, Colo.	do.	Closed.
Estate of Margherita Stagnara	Cir. Ct., Multnomah Cnty., Oreg.	do.	Pending.
Estate of Karl Stanger	Cnty. Ct., Essex Cnty., N. J.	do.	Do.
Estate of Wilhelm Stapel	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Diedrich Stede	Orphans' Ct., Delaware Cnty., Pa.	do.	Do.
Estate of Henry Steiner	Surr's Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Henry W. T. Steiny	do.	do.	Do.
Estate of May Elizabeth Stephan	Super. Ct., Los Angeles Cnty., Calif.	do.	Pending.
Estate of Ben F. Sternheim	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Closed.
Estate of Morris Stiner	Surr's Ct., Bronx Cnty., N. Y.	do.	Pending.
Estate of Elisabeth Cecil Stormer	Orphans' Ct., Delaware Cnty., Pa.	do.	Do.
Estate of Henry Strobel	Surr's Ct., Queens Cnty., N. Y.	do.	Closed.
Estate of Mary A. Struck	Super. Ct., Los Angeles Cnty., Calif.	do.	Pending.
Estate of Hermine Caroline Stueven	Surr's Ct., Richmond Cnty., N. Y.	do.	Do.
Estate of John K. Suckow	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.
Estate of Kurt Sueskind	Surr's Ct., Queens Cnty., N. Y.	do.	Do.
Estate of Louise M. Swift	U. S. Dist. (Prob.), Dist. of Columbia.	do.	Do.
Estate of Shun T. Takahashi	Eleventh Jud. Dist., Flathead Cnty., Mont.	do.	Do.
Estate of Minoru and Makato Takiguchi, Infants.	Super. Ct., Maricopa Cnty., Ariz.	Guardianship of minor.	Closed.
Estate of Gandenzio Tavasoli	Dist. Ct. App., Second App. Dist., Calif.	Decedent's estate	Pending.
Estate of William F. Taylor	Orphans' Ct., Essex Cnty., N. J.	do.	Closed.
Estate of John Tersan	Super. Ct., Nevada Cnty., Calif.	do.	Closed.
Estate of Kathryn H. Thee	Orphans' Ct., Phila. Cnty., Pa.	do.	Pending.
Estate of J. A. W. Themanns	Surr's Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Betha Elizabeth Thies	Surr's Ct., Queens Cnty., N. Y.	do.	Do.

322947

EXHIBIT K—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Bertha Tienken.....	Surr's Ct., N. Y. Cnty., N. Y.	Decedent's estate.....	Pending
Estate of Paul Tiepolt.....	Super. Ct., Sonoma Cnty., Calif.	do.....	Do.
Estate of Alfred Tobias.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of William J. Tomford.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Christina Traub.....	Surr's Ct., Onondaga Cnty., N. Y.	do.....	Do.
Estate of Joseph Trifiro.....	Surr's Ct., Erie Cnty., N. Y.	do.....	Do.
Estate of Eugene Trost.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Moses Ullman.....	do.....	do.....	Do.
Estate of Anna Unterholzner.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Do.
Estate of Barbara Unterholzner.....	do.....	do.....	Do.
Estate of Ernest C. Vahle.....	Orphans' Ct., Camden Cnty., N. J.	do.....	Do.
Estate of Steve Vasilakos.....	U. S. Dist. (Prob.), Dist. of Columbia.	do.....	Do.
Estate of Frank Verderber.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Closed.
Estate of Agesilso Vincenzo Vietnamza.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Pending.
Estate of Anthony Vicosic.....	do.....	do.....	Closed.
Estate of Domenica Viganego.....	Cir. Ct., Multnomah Cnty., Oreg.	do.....	Pending.
Estate of Raffaele Vigliotti.....	Surr's Ct., Orange Cnty., N. Y.	do.....	Do.
Estate of Raffaele Viscomi.....	Cnty. Ct., Oneida Cnty., N. Y.	Estate of incompetent.....	Do.
Estate of Minnie W. Vogt.....	Orphans' Ct., Passaic Cnty., N. J.	Decedent's estate.....	Closed.
Estate of Katie Voigt.....	Surr's Ct., Essex Cnty., N. J.	do.....	Pending.
Estate of Simon Wachtel.....	N. Y. Cnty. Ct., City and Cnty. of Denver, Colo.	do.....	Do.
Estate of Alvina Wagner (Allen v. Markham).....	Super. Ct., City and Cnty. of San Francisco, Calif.; C. C. A. 9th.	Action to compel payment to Custodian of distributive shares of enemy national-lega-tees.	Appeal pending.
Estate of Elizabeth Walter.....	Surr's Ct., N. Y. Cnty., N. Y.	Decedent's estate.....	Pending.
Estate of J. F. O. Walter.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Emma Walters.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Trust under will of Herman Walzer.....	Orphans' Ct., Phila. Cnty., Pa.	do.....	Closed.
Estate of Frederic Waterloo.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Pending.
Estate of Frederiek E. Watermeyer.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Kunigunde Weber.....	Surr's Ct., Bronx Cnty., N. Y.	do.....	Pending.
Estate of Henry Weiner.....	do.....	do.....	Closed.
Estate of Christine Weiss.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Klara Wenzel.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of R. E. Werth.....	Eleventh Jud. Dist., Flathead Cnty., Mont.	do.....	Pending.
Estate of Louis H. Wessendorf.....	Super. Ct., Santa Cruz Cnty., Calif.	do.....	Closed.
Estate of Rudolph Joseph Wessoly.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Pending.
Estate of Wilhelmmina Westendorf.....	do.....	do.....	Do.
Estate of Katherine Wetzel.....	Surr's Ct., Essex Cnty., N. Y.	do.....	Do.
John Campbell White et al. v. Margaret Scherr-Thoss Church et al.	U. S. Dist., Dist. of Columbia.	do.....	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Parties	Court	Subject	Status
Estate of Julia Wiedemann.....	Surr's Ct., Richmond Cnty., N. Y.	Decedent's estate.....	Pending.
Estate of Bernard Wohl.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of George Wohlfahrt.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Frederick Edward Woitke.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Regina Wolff.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Rosie Wolf.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Theresa Wollenberg.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Earnest N. Woltmann.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Pending.
Estate of Emma Emilie Woltmann.....	Surr's Ct., Kings Cnty., N. Y.	do.....	Do.
Estate of Wilhelm Wolters.....	Cir. Ct., First Jud. Cir., Hawaii.	do.....	Do.
Estate of Albert Jay Wright.....	Surr's Ct., Erie Cnty., N. Y.	do.....	Closed.
Estate of Oscar Wunsch.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Pending.
Estate of Yosakichi Yamashita.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Ernest Yorg.....	Cnty. Ct., City and Cnty. of Denver, Colo.	do.....	Do.
Estate of John Zanier.....	U. S. Dist., Dist. of Columbia.	do.....	Do.
Estate of Jack L. Zenker.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Margherita Zeroge.....	U. S. Dist. (Prob.), Dist. of Columbia.	do.....	Closed.
Estate of W. Zimmerman.....	Prob. Ct., Harris Cnty., Tex.	do.....	Pending.
Estate of Emilie Zinn.....	Surr's Ct., Queens Cnty., N. Y.	do.....	Do.

8. CAUSES IN ADMIRALTY

United States of America v. Steam Vessel <i>Ada O.</i>	U. S. Dist., E. D. La.	Forfeiture cause in admiralty.	Intervention ordered. Pending.
United States of America v. Italian Vessel <i>Alberta.</i>	U. S. Dist., N. J.	do.....	Cause dismissed for want of jurisdiction.
Anderson v. Mitsubishi Shoji Kaisha, Ltd.	U. S. Dist., W. D., Wash.	Libel in personam.....	Pending.
United States of America v. Steam Vessel <i>Antoinetta.</i>	C. C. A. 3d.	Appeal in forfeiture cause in admiralty.	Do.
United States v. Italian Vessel <i>Arso.</i>	U. S. Dist., N. J.	Forfeiture cause in admiralty.	Cause dismissed for want of jurisdiction.
United States v. Italian Vessel <i>Aussa</i> et al.	do.....	do.....	Do.
United States of America v. Steam Vessel <i>Belvedere.</i>	C. C. A. 3d.	Appeal of forfeiture cause in admiralty.	Pending.
Braun v. "Italia" Societa Anonima de Navigazione.	Munic. Ct., New York, N. Y.	Breach of contract of affreightment.	Do.
United States v. Italian Vessel <i>Brennero.</i>	C. C. A. 3d.	Appeal of forfeiture cause in admiralty.	Do.
United States v. Bridge Import Co. et al.	C. C. A. 2d.	Forfeiture proceedings.	Do.
Calzavero v. Moran Towing & Transportation Co., Inc.	U. S. Dist., S. D. N. Y.	Libel in personam.....	Do.
United States v. The Former Italian Vessel <i>Clara.</i>	U. S. Dist., E. D. Va.	Forfeiture cause in admiralty.	Intervention ordered. Stayed pending bello.
United States v. Italian Vessel <i>Colorado.</i>	U. S. Dist. Ct., Puerto Rico.	do.....	Pending.
United States v. Italian Vessel <i>Confidenza.</i>	U. S. Dist., Fla.	do.....	Intervention ordered. Pending.

322948

8. CAUSES IN ADMIRALTY—Continued

Parties	Court	Subject	Status
Consumers Import Co., Inc. v. Kawasaki Kisen Kabushiki Kaisha.	U. S. Sup. Ct.	Libel in rem. Petitions for exoneration under Fire Statute of 1851.	Exoneration sustained; claims in general average. Pending.
United States v. Italian Vessel <i>Conte Biancamano</i> .	U. S. Dist., Canal Zone.	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello.
Crespi & Co. v. "Italia" Societa Anonima di Navigazione.	U. S. Dist., N. J.	Libel in personam.	Pending.
United States of America v. The German Motorship <i>Ermiland</i> .	U. S. Dist., S. D. Ala.	Libel for pollution of harbor.	Do.
United States of America v. Italian Vessel <i>Euro</i> .	U. S. Dist., Md.	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello.
United States v. The Italian Vessel <i>Giuan</i> .	U. S. Dist., E. D. Va.	do.	Intervention ordered. Stayed pendente bello.
Grace Line, Inc. v. Steamship <i>Conte Biancamano</i> .	U. S. Dist., S. D. N. Y.	Libel in personam.	Pending.
United States v. The Italian Vessel <i>Guidonia</i> .	U. S. Dist., E. D. Va.	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello.
Hamburg American Line—North German Lloyd cases involving the S. S. <i>Aravca</i> .	U. S. Dist., S. D. Fla.	Libel against funds deposited by Maritime Commission.	Pending.
Hamburg American Line—North German Lloyd et al v. British S. S. <i>Hopebeak</i> et al.	U. S. Dist., S. D. N. Y.	Libel in rem.	Do.
United States of America v. Italian Steamship <i>Ida Z. O.</i>	U. S. Dist., S. D. Ala.	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello.
United States v. Italian Vessel <i>Ircania</i> .	U. S. Dist., S. D. Fla.	do.	Intervention ordered.
Iwai & Co., Ltd. v. Skibs A/S <i>Germa</i> the Norwegian S. S. <i>Germa</i> .	U. S. Dist., S. D. N. Y.	Libel in admiralty for demurrage.	Pending.
Kaestner v. "Italia" Societa Anonima di Navigazione.	do.	Libel in personam.	Closed.
United States v. The Italian Vessel <i>Laconia</i> .	U. S. Dist., E. D. Va.	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello.
Latvijas Kugniecibas Sabiedriba et al v. <i>The Abgaga</i> et al and Latvijas Kugniecibas Sabiedriba v. <i>The Cilvatra</i> .	U. S. Dist., E. D. N. Y.	Libel in admiralty.	Pending.
Latvijas Kugniecibas Sabiedriba v. <i>The Regent</i> et al.	do.	do.	Do.
United States v. Motorship <i>Leme</i> .	U. S. Dist., Ore.	Forfeiture cause in admiralty.	Do.
United States of America v. Steam Vessel <i>Mar Glauco</i> .	C. C. A. 3d.	Appeal in forfeiture cause in admiralty.	Do.
F. Marti & Co., Inc. v. Hamburg American Lines.	U. S. Dist., S. D. N. Y.	Libel in personam.	Closed.
Mitsubishi Shoji Kaisha, Ltd. v. The Fern Line.	do.	Libel for damages.	Pending.
Mitsubishi Shoji Kaisha, Ltd. v. The Fern Line (2 cases).	U. S. Dist., E. D. La.	do.	Do.
United States of America v. The German Steamship <i>Pauline Friedrich</i> .	U. S. Dist., Mass.	Forfeiture cause in admiralty.	Substitution ordered.
United States of America v. Italian Steam Vessel <i>Pietro Campanella</i> .	U. S. Dist., Md.	do.	Intervention ordered. Stayed pendente bello.
Crowley v. Cargo Laden on Board S. S. <i>Riogrande</i> .	U. S. Dist., Puerto Rico	Libel for possession of cargo.	Closed.
United States v. The Italian Vessel <i>San Giuseppe</i> .	U. S. Dist., Va.	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello.
United States of America v. Steam Vessel <i>Santa Rosa</i> .	C. C. A. 3d.	Appeal of forfeiture cause in admiralty.	Pending.
United States v. Vessel S. S. <i>San Leonardo</i> .	U. S. Dist., E. D. N. Y.	Forfeiture cause in admiralty.	Intervention ordered.
Societe Purfnu Maritime v. Mitsubishi Shoji Kaisha, Ltd.	C. C. A., 9th.	Libel in rem.	Closed.
United States v. Motor Vessel <i>Villarperosa</i> .	U. S. Dist., E. D. N. Y.	Forfeiture cause in admiralty.	Intervention ordered.

8. CAUSES IN ADMIRALTY—Continued

Parties	Court	Subject	Status
United States v. The Italian Vessel <i>Vittoria</i> .	U. S. Dist., E. D. Va.	Forfeiture cause into admiralty.	Intervention ordered.
Wilkie Yacht Landing v. Assano Bussan, Ltd.	U. S. Dist., S. D., Calif.	Libel in rem for negligent operation of vessel.	Pending.
Wood & Selick, Inc. v. "Italia" Societa Anonima di Navigazione.	U. S. Dist., S. D. N. Y.	Foreign attachment in admiralty.	Do.
United States of America v. A certain motor vessel identified by the name of <i>Wilmota Philadelphia</i> .	U. S. Dist., Puerto Rico	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello.
Mitsubishi Shoji Kaisha, Ltd. v. N. G. Nicolau et al.	Dist. Ct. E. D. La.	Libel in personam.	Closed.
United States v. Steam Vessel <i>Mongolia</i> .	U. S. Dist., S. D. Tex.	Forfeiture cause in admiralty.	Intervention ordered.
United States of America v. Steam Vessel <i>Monfiore</i> .	U. S. Dist., E. D. La.	do.	Do.

9. MISCELLANEOUS

Parties	Court	Subject	Status
Hans W. Aickelin v. General Aniline & Film Corp.	Sup. Ct., Union Cnty., N. J.	Breach of contract of employment.	Closed.
Werner Alexewicz v. General Aniline & Film Corp.	Sup. Ct., Broome Cnty., N. Y.	do.	Do.
Asiatic Petroleum Corp. v. Italian Line.	U. S. Dist., N. J.	Attachment suit.	Pending.
David Birnbaum v. Irving Trust Co.	Sup. Ct., N. Y. Cnty., N. Y.	Action to recover shares of stock. Intervention.	Closed.
Crowley v. Cleveland Cliffs Iron Co.	Industrial Accident Bd., Dept. of Labor, Mich.	Workmen's compensation matter.	Pending.
Mitsui & Co., Ltd., et al v. Commodity Exchange Silk Clearing Ass'n, Inc.	U. S. Dist., S. D. N. Y.	Action involving rules of commodity exchange.	Closed.
Markham v. Douthitt Galleries, Inc.	do.	Action for balance of account.	Pending.
Crowley v. Dulken	U. S. Dist., N. J.	Suit for accounting.	Do.
Joseph Dunajevski et al v. The City Nat'l Bank of the City of N. Y.	City Ct., City of N. Y., Cnty of N. Y.	Action to recover deposits.	Do.
Joseph Dunajevski v. Societe Nationale des Chemis de fer Francais.	do.	Breach of contract.	Do.
Markham v. Empire State Properties & Trading Corp'n.	U. S. Dist., S. D. N. Y.	Action for possession of stock certificates and voting trust certificates.	Closed.
John Fabbris v. "Italia" Societa Anonima di Navigazione.	U. S. Dist., S. D. N. Y.	Breach of contract.	Pending.
Goiger v. Assicurazioni Generali.	Super. Ct., City & Cnty. of San Francisco, Calif.	do.	Pending.
United States v. General Dye-stuff Corp'n et al.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment suit.	Do.
Wm. B. Gruber v. The First National Bank of Portland.	U. S. Dist., S. D. N. Y.	Restraint of trade violation.	Do.
Hamburg-American Line Cases involving the S. S. <i>Brenen</i> .	U. S. Dist., Ore.	Action involving enforcement of Treasury's freezing control. Passage money refund.	Closed.
Heinrich Martin Alexander Hartmann v. Federal Reserve Bank of Philadelphia.	Inferior courts in New York, N. Y.	do.	Pending.
Markham v. Various Debtors of Hashimoto Co.	U. S. Dist., E. D. Pa.	Suits to enjoin blocking of account.	Closed.
J. Carl Isenberg v. Markham.	U. S. Dist., S. D. Calif.	Attachment suit.	Pending.
Italian Line cases.	U. S. Ct. of App., Dist. of Columbia.	Claim against Custodian arising from settlement of War Claim Acts of 1928.	Do.
Katz and Sommerich v. Amerlux Steel Products Co.	Inferior courts, New York, N. Y.	Passage money refund case.	Do.
	Munic. Ct., City of N. Y., Boro. of Manhattan First Dist., N. Y.	Claim for professional services.	Do.

9. MISCELLANEOUS—Continued

Parties	Court	Subject	Status
United States v. Ferdinand A. Kertess et al.	C. C. A. 2d.	Criminal proceedings under Export Control Act. Cert. denied.	Closed.
Thomas W. Lamont et al. v. The Travelers Insurance Co. et al.	Sup. Ct., N. Y. Cnty., N. Y.	Accounting proceedings.	Pending.
Matter of Election of Directors of Machinery Builders, Inc.	Sup. Ct., Queens Cnty., N. Y.	Statutory proceedings under New York General Corporation Law.	Closed.
Ellen Malin v. Hamburg American Lines.	City Ct., New York, N. Y.	Action for damages.	Pending.
Crowley v. Carl L. Mauldin.	U. S. Dist., N. D. Calif.	Suit on promissory note.	Do.
United States of America v. Mccrck & Co., Inc.	U. S. Dist., N. J.	Antitrust matter.	Do.
Mitsui & Co., Ltd., v. Kerr Steamship Co. et al.	Munic. Ct., City of N. Y., Boro. of Manhattan, N. Y.	Breach of contract.	Do.
Marisa Morel et al. v. Elisha Hanson et al.	Sup. Ct., N. Y. Cnty., N. Y.	do.	Do.
United States of America v. Ford. Mulhens, Inc.	U. S. Dist., S. D. N. Y.	Criminal proceeding.	Do.
Edward J. Murphy v. I. G. Farbenindustrie.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment suit.	Do.
Murray Oil Products Co., Inc. v. Mitsui & Co., Ltd.	U. S. Dist., S. D. N. Y.	Breach of contract.	Do.
North American Mercantile Co. v. Mitsubishi Shoji Kaisha, Ltd., et al.	Super. Ct., San Francisco Cnty., Calif.	Garnishment.	Do.
Osaka Syosen Kaisha matters	Inferior courts, N. Y., N. Y.	Action for damages to cargoes of nets.	Do.
Papassotirios v. "Italia" Societa Anonima di Navigazione.	Munic. Ct., Boro. of Manhattan, New York, N. Y.	Passage money refund case.	Do.
Paul Petschek v. American Enka Corp. et al.	Sup. Ct., N. Y. Cnty., N. Y.	Action to secure possession of shares of stock.	Do.
United States v. H. H. Pfueger et al.	U. S. Dist., N. D. Calif.	Action for restitution of funds returned by the Custodian as result of fraudulent claim.	Stayed Pendente bello.
Jacques Poberejsky v. Superflexit.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment suit.	Pending.
Precious Stone Dealers Ass'n, v. Crowley.	U. S. Dist., S. D. N. Y.	Action for possession of personal property.	Do.
Richard Roehr v. Assicurazioni Generali.	Sup. Ct., N. Y. Cnty., N. Y.	Suit by policy-holder of Italian insurance company.	Closed.
Majorie Rosenberg v. The Collectors Galleries, Inc., et al.	do.	Action for damages for negligent maintenance of premises.	Do.
Royal Bead Novelty Co. Inc. v. Kawasaki Kisen Kabushiki Kaisha.	Munic. Ct., Boro. of Manhattan, N. Y.	Breach of contract.	Do.
Adolf Sachsel v. Hamburg-American Line.	Sup. Ct., Monroe Cnty., N. Y.	Passage money refund case.	Pending.
Aeta Salba v. Societa Anonima di Navigazione of Genoa.	Munic. Ct., Boro. of Manhattan, N. Y.	do.	Do.
Sanbere Corp'n v. Mitsubishi Shoji Kaisha, Ltd.	Sup. Ct., N. Y. Cnty., N. Y.	Action for rent due.	Do.
United States v. Reuben D. Silliman.	U. S. Dist., N. J.	Action against attorney joint tort feisor on fraudulent claim against Custodian.	Do.
Stasi v. Italia Societa Anonima di Navigazione.	Sup. Ct., N. Y. Cnty., N. Y.	Action for damages.	Closed.
The Swiss Nat'l Ins. Co., Ltd. v. Crowley.	U. S. Ct. of App. Dist. of Columbia.	Accounting proceeding and counterclaim by Custodian.	Do.
Telkes v. Hungarian Nat'l Museum.	Sup. Ct., N. Y. Cnty., Albany, N. Y.	Attachment suit.	Do.
In the Matter of the Application of Topken & Farley.	Sup. Ct., N. Y. Cnty., N. Y.	Attorneys' lien proceeding.	Do.
United States v. United Ocean Transport Co.	U. S. Dist., W. D. Wash.	Criminal proceeding for concealing assets from Custodian.	Do.
United States v. Visible Index Corp.	U. S. Dist., S. D. N. Y.	Criminal matter.	Pending.
A. D. Walker & Co. v. Kakakura Corp.	Munic. Ct., City of N. Y., Boro. of Manhattan, First Dist.	Breach of contract.	Do.

9. MISCELLANEOUS—Continued.

Parties	Court	Subject	Status
Walsh v. North German Lloyd.	Munic. Ct., City and Cnty. of San Francisco, Calif.	Attachment suit.	Pending.
Crowley v. Waterway Construction Co.	Industrial Accident Bd., Dept. of Labor, Mich.	Workmen's Compensation matter.	Do.
Wiene. Assicurazioni Generali.	Supt. Ct., N. Y. Cnty., N. Y.	Attachment.	Do.
The Yazoo & Mississippi Valley R. R. v. Nat. Surety Corp. & Mitsubishi Shoji Kaisha, Ltd.	Cir. Ct., Cook Cnty., Ill.	Action on surety bond.	Do.
Matter of the Petition of Z. and F. Assets Realization Corp. et al.	Supt. Ct., N. Y. Cnty., N. Y.	Action to establish claims to fund on deposit.	Do.

NOTE ON LIST OF EMPLOYEES

In the interest of paper conservation and at the request of the Inter-Agency Publications Committee of the Office of War Information, approved by the Joint Committee on Printing of the Congress, the list of employees of the Office of Alien Property Custodian is omitted from this printed report. The list has been prepared and forwarded to the President of the United States, the President of the Senate, and the Speaker of the House of Representatives. It may be inspected at the Office of the Secretary of the Office of Alien Property Custodian in Washington, D. C.

INDEX

- Abandoned patent applications, 92-93.
- Accounts owed:
to nationals of enemy countries, 4, 127.
to home offices of vested branches, 27.
- Administrative expenditures, 161-2.
- Administrative Expense Fund, 142, 159.
- African-Asiatic Trading Co., 51.
- Agriculture, Department of, Forest Products Laboratory, 103.
- Agricultural enterprises, 45.
- Alcohol production, 103.
- Alien Property Division (See Justice, Department of).
- Alien Property Unit* (See Justice, Department of).
- Allocation of expenses, 164.
- Amendatory orders, 12.
- American Bosch Corp., 47, 62-65.
- American Chemical Society, 102.
- American citizens, vesting property of, 9.
- American I. G. (See General Aniline & Film Corp.).
- American Platinum Works, 47.
- American Potash & Chemical Corp., 45, 47, 65-67.
- American Wine Co., 51.
- Andersen, Arthur, & Co., 162-3.
- Antiaircraft guns, 103.
- Antitrust, 63, 66, 72, 106.
- Appraisals, 50, 120-121.
- Army-Navy "E," 46, 47, 64, 66, 69.
- Army, U. S., 57, 124.
- Asset vesting, 26, 54, 56, 137.
- Atabrine, 68, 101.
- Atlantic Assets Corp., 77.
- Atow Matsuoka Co., 51.
- Attorney General (See Justice, Department of).
- Audit reports:
on vested enterprises, 42, 43.
on this Office, 162-3.
- Banks and insurance companies, 32.
vesting of, 27.
liquidation of, 36-37, 52, 57-61, 88-89, 145.
claims against, 55.
- Bank deposits, 2, 124, 127-128.
- Beilstein's *Handbook of Organic Chemistry*, 112.
- Beryllium, 104.
- Boehringer Corp., 51.
- Bonneville Power Administration, 102.
- Bonds (See Stocks and bonds).
- Books, Copyrights to, 109, 111-113.
- Bosch, American, Corp. (See American Bosch Corp.).
- Branches, vesting of, 27.
- Bureau of the Budget, 157, 162.
- Business enterprises, assets of vested, 31, 34.
assets of going concerns, 44.
assets of enterprises in liquidation, 53-56.
assets of banks and insurance companies, 59-60.
capital adjustments, 36-37.
claims against vested, 137, 140-141.
Custodian's jurisdiction over, 2, 3.
divesting of, 31, 36, 39, 141-142.
income from, 20, 40.
investigation of, 28-30.
liabilities of vested, 35, 56, 60.
liquidation of, 19, 23, 26, 39, 41-42, 52-61, 82-83, 85-86. (See also Banks and insurance companies).
location of vested, 33-34.
nationality of former owners of, 33.
nature of control exercised over, 15, 42-44, 52-53.
net worth of vested, 36-37, 56-57, 60-61.
operating profits and losses of, 36-37.
operation of going concerns, 42-44.
sale of, 19, 39, 41-42, 49-52.
size of vested, 33.
supervised, 40, 42-43, 57.
when vested, 9, 25-27.
value of Custodian's interests in, 16, 24, 37-40.
California, 52.
- Cartels (See Patent contracts).
- Cash, vesting of, 2-3.
(See also Bank deposits, Income, Liquidation, Sales.)
- Central American Plantations Corporation, 55, 151.
- Chemical manufacturing companies, 32, 44-45.
(See also General Aniline & Film Corporation, American Potash & Chemical Corporation, and Schering Corporation.)
- Claims, 136-144:
against Custodian's interests in vested enterprises, 38.
against vested patents, 96.
among vested banks, 60.
debt claims, 66, 137-140.
in asset vestings, 26, 55, 83, 88.
regulations, 141.
summary proceedings, 141-142.

Claims—Continued:

title claims, 69, 71-72, 136-137, 140.
 under supervisory orders, 137.
 World War I claims, 137, 142-144.
 (See also Appendix, Exhibit I, List of Claims.)
 Cloaking, 6, 9, 28-29, 63, 65, 71, 74.
 Commerce, Department of, 29.
 Commercial prints and labels, 115.
 Comptroller General, 162.
 Contracts, miscellaneous, 130.
 Control, forms of, 9-12.
 Copyrights, 3, 6, 10, 11, 16, 19, 24, 109-114, 137.
 holding companies, 46.
 Corporations:
 vesting of, 26.
 operation of, 43.
 disposition of, 41, 50-51.
 Crowley, Leo T., 152.
 Designation of attorneys, 132.
 Diplomatic corps, property of, 6.
 Dissolution orders, 13.
 (See also Appendix, Exhibit E.)
 Divesting, 13, 16, 19, 36, 94.
 (See also Appendix, Exhibit H, List of Divesting Orders.)
Dracger Shipping Co. v. Crowley, 140, 146.
 Economic Adviser, 152.
 Empire State Properties and Trading Corporation, 46.
 Employees, number of, 157-158.
 Enemy national (See National of an enemy country).
 Enemy property in the U. S., value of, 14.
 Enemy territory, assets in, 15, 34, 38, 55-56, 60, 76-78.
 Engineering enterprises, 32, 46.
 Equity in vested property, 16-19:
 explanatory note on evaluation of, 23-24.
 in vested enterprises, 37-39.
 Estates and trusts, 16, 19, 20, 24, 133-135, 137, 145, 147-148.
 Evacuees, 7, 54.
 Excess asset vesting, 26, 59, 88, 140.
 Executive Orders:
 No. 8389, 2-3, 9, 133.
 No. 8785, 5.
 No. 9095, 1-2, 8, 9, 125, 134.
 No. 9142, 2, 22, 142, 144, 1 9-160.
 No. 9193, 2-3, 5, 125, 161.
 No. 9325, 159, 162.
 Expenditures, 161-164.
 Federal Bureau of Investigation, 85.
 Federal Deposit Insurance Corp., 157.
 Federal Reserve Banks, 2, 27.
 Fiat Societa Anonima, 57.
 Films (See Motion pictures).
 Finance companies, 32, 46.
 (See also Banks and insurance companies.)
 Financing, means of, 159-161.
 First War Powers Act, 1-2.
 Fishing vessels, Japanese, 128.
 Floor space, reduction in, 154.

Foreign Economic Administration, 122, 149.
 Foreign Funds Control (See Treasury, Department of).
 Foreign property in the U. S., total value of, 14.
 Forms (See also Appendix, Exhibit C, List of General Orders and Regulations).
 APC-2, 105.
 APC-3, 132.
 APC-18, 110.
 Garrett, Henrietta E., estate of, 147-148.
 General Aniline & Film Corp., 45, 48, 67-70, 71.
 General Dyestuff Corp., 45, 70-73.
 General Orders, 5, 11-12.
 No. 2, 105.
 No. 5, 118, 132.
 No. 6, 132.
 No. 11, 92.
 No. 12, 92-93.
 No. 14, 110.
 No. 20, 133.
 No. 26, 49, 126.
 (See also Appendix, Exhibit C.)
 German-American Bund, 27, 52, 119.
 German exchange control, 28-29.
 German property vested, 21.
 German Special Deposit Account, 142-143.
 Gosha-do, 57.
 Governments in exile, 7.
 Ground rents, 120.
 Guardianship estates, 134.
 Hackfeld, J. F., 23.
 Hamburg-American Line, 32.
 Hautz, Robert E., & Co., Inc., 51.
 Hawaiian Islands, 29, 31, 33, 34, 45, 46, 88, 119, 152.
 Hawaiian Office, 152.
Hayden et al. v. Markham, 146.
 Heat measuring instrument, 103.
 Hitler, Adolf, 113.
 Hydrocarbon Synthesis Corp., 147.
 I. G. Chemie, 68, 69.
 I. G. Farbenindustrie, 68, 69, 71, 72, 106, 147.
Iki v. Markham, 146.
 Income:
 from vested property, 16, 20.
 of vested business enterprises, 16, 40.
 Independent Offices Appropriation Bill, 162.
 Insolvent enterprises, 38, 56.
 Insurance companies (See Banks and insurance companies).
 Insurance policies, 128, 129.
 Interest vesting, defined, 26.
 Internees, 7-8, 25, 28, 30, 40, 54, 122.
 Inventions, 93-94.
 Investigation:
 business enterprises, 28-30.
 use of supervisory orders in, 10.
 Investment holding companies, 32, 40, 42, 46, 52.

Italian Line, 32.
 Italian property:
 in safekeeping accounts, 22.
 vested, 21.
 Japanese, property vested, 21.
 Jasco, Inc., 147.
 Jewelry, 123.
 Judicial supervision, property under, 3, 10, 118, 124-128, 131-135.
 Jurisdiction of Custodian, 1-3.
 Justice, Department of:
 Alien Property Division, 2, 142.
 Alien Property Unit, 82, 127-128, 134, 144-148.
 Antitrust Division, 63, 108.
 Attorney General, 22, 72, 140-141, 149, 163.
 Latin America, 149-151:
 Central American Plantations Corporation, 55, 151.
 General Dyestuff Corporation, 71.
 Replacement Program, 149.
 Schering Corporation, 75.
 Life insurance, 4, 128-129.
 Lili Marlene, 113.
 Liquidating dividends, 39.
 Liquidation, 19, 36, 41-42, 52-61:
 of banks and insurance companies, 36-37, 52, 57-61, 83-89, 128-129, 145.
 of business enterprises, 52-56.
 of nonprofit organizations, 52.
 of supervised enterprises, 57.
 of trading companies, 82-83, 85-86.
 procedure in, 52-53.
 proceeds of, 19-20.
 Louisiana, 33.
 Malaria, 68, 101.
 Manufacturing enterprises, 31, 33, 40, 44-45, 47-49.
 Maritime Commission, 127-128, 148.
 Markham, James E., 152.
 McNamara, Francis J., 152.
 Mein Kampf, 113.
 Membership corporations, vesting of, 27.
 Mining and petroleum enterprises, 45.
 Missionaries, 9.
 Mitsubishi Shoji Kaisha, 81-83.
 Mitsui & Co., Ltd., 57.
 Mixed Claims Commission, 142-143.
 Mortgage participations, 126-127.
 Mortgages, 4, 19-20, 121.
 Motion pictures, 109-111, 113.
 Musical compositions, 109-113.
 National of an enemy country:
 defined, 5-6.
 treatment of property of, 6.
 National of an enemy-occupied country:
 defined, 6.
 treatment of property of, 6-7.
 value of property vested from, 22.
 Navy, U. S., 57, 103, 124.
 Net equity vested (See Equity).
 New York City, vested property in, 33, 52.
 Nonprofit organizations, 32, 52.
 Notes of indebtedness, 127.
 Nullification orders, 13, 94.
 N. Y. K. (Nippon Yusen Kaisha), 32.

Odenwald, the, 128, 148.
 Office of Emergency Management, 157.
 Office of Price Administration, 82.
 Office of the Coordinator of Inter-American Affairs, 149.
 Office of the Register of Copyrights, 109-110.
 Office of Strategic Services, 57, 124.
 Office of War Information, 57.
 Open Trust Property, 143-144.
 Pacific Trading Company, 57.
 Partnerships:
 disposition of, 50.
 operation of, 43.
 vesting of, 26-27.
 Patent applications, 90, 92-93, 94, 95.
 Patent contracts, 4, 10, 19, 71, 104-108.
 Patent holding companies, 7, 32, 40, 42, 46, 90-91.
 Patent Office, U. S., 92, 93, 96, 99-100, 102, 114, 116.
 Patents, claims against vested, 137.
 Custodian's jurisdiction over, 2-3.
 description of vested, 94-96.
 evaluation of, 24.
 licensing of, 64, 90, 96-104.
 litigation concerning, 145.
 objectives of control of, 4, 90-91.
 of nationals of enemy-occupied countries, 6, 90, 91, 92, 93, 94, 96, 100-101.
 of vested enterprises, 96, 101.
 promotion of use of, 101-104.
 royalties on, 16, 19, 20, 24, 91, 107.
 when vested, 10, 90-92.
 Personal property, 16.
 tangible, 10, 24, 122-124.
 intangible, 24, 122, 124-130.
 Pettingell Machine Co., 51.
 Petroleum enterprises, 45.
 Phenol production, 104.
 Plasmochin, 101.
 Plays, 109.
 Prisoners of war, 9.
 Private sale, 51, 55, 82, 121, 123.
 Proclaimed List, 8-9, 149.
 Property under judicial supervision (See Judicial supervision, property under).
 Proprietorships:
 disposition of, 50.
 operation of, 43.
 vesting of, 27.
 Prospectus, 50.
 Public Resolution No. 53, 73rd Congress, 143.
 Public sale, 49-53, 55, 82, 120, 123.
 Puerto Rico, 33.
 Pustet, Frederick, Co., Inc., 51.
 Pyrene-Minimax, 51.
 Quinine, 101, 151.
 Rare Chemicals, Inc., 51.
 Rayon yarn, 103.
 Real estate, 10, 16, 19, 24, 117-121.
 of firms in liquidation, 55.
 litigation, 145.
 Real-estate holding companies, 32, 46.
 Reinvestigations, 30.
 Repatriates, 8, 122.

Replacement Program (*See Latin America*).
 Representation of foreigners, 131-132, 161.
 Republication program, 113 (*See also Copyrights*).
 Resinous Products & Chemical Co., 47.
 Retail enterprises, 31, 40, 46.
 Rohm & Haas Co., 47.
 Royalties payable to this Office, 16, 19, 24.
 (*See also Patents, royalties on; Copyrights; Trade-marks.*)
 Rubber Reserve Co., 101.
 Safe deposit boxes, 129.
 Safekeeping accounts, 22.
 Sales, 19, 36, 39, 41-42, 123.
 of business enterprises, 41, 49-52.
 of real estate, 120.
 of securities, 126.
 of tangible personal property, 123-124.
 private, 51, 55, 82, 121, 123.
 procedure in, 50-51.
 proceeds of, 19-20, 40.
 public, 49-53, 55, 82, 120, 123.
 regulations governing, 49-50.
 Schering Corporation, 45, 73-76.
 Securities & Exchange Commission, 51.
 Securities not controlling enterprises, 2, 3, 19, 124-126.
 Service of process or notice, 3, 132.
 Services, enterprises engaged in providing, 32, 40, 46.
 Settlement of War Claims Act of 1928, 142-144.
 Ships, 3, 10, 15, 24, 127-128.
 Smaller War Plants Corp., 103.
 Special Libraries Association, 102.
 Special orders, 13.
 (*See also Appendix, Exhibit D.*)
 Special sales, 49.
 Standard Catalytic Co., 147.
 Standard Oil of N. J. *et al. v. Markham*, 147.
 State, Department of, 7, 29, 110, 149, 150.
 Stinnes, Hugo, Corp., 46, 76-79.
 Stocks and bonds, 124-126.
 (*See also Business enterprises.*)
 Subordination orders, 13.
 (*See also Appendix, Exhibit F.*)
 Supervising: 6, 91.
 (*See also different types of property.*)
 definition of, 10, 12.
 principal uses of, 10-12.
 property controlled by, 15, 22, 120, 123.
 Surplus Property Act, 49.
 Synthetic rubber, 101, 103-104.
 Termination orders, 12, 42.
 Thyssen family, 46.
 Trade-marks, 3, 10, 19-21, 24, 50, 55, 114-116.
 Trading with the Enemy Act, 1, 140-141, 144-147, 159-160.
 Transportation companies, 31-32.
 Treasury, Department of the: 2-3, 6-8, 28, 42, 58, 121, 123-125, 127-128, 133-134, 135, 142-143, 149.
 action with respect to particular enterprises, 68, 74, 80, 82, 84, 88.
 census of foreign-owned property, 14, 29, 118, 122.
 Bureau of Internal Revenue, 129.
 Trusts, 133-135.
 Tung oil, substitute for, 104.
 Tungsten carbide, 104.
 Typewriters, Japanese, 57.
 Union Banking Corporation, 46.
 United States, citizens of, 9.
 Vested Property Claims Committee, 141-142, 152, 154, 156.
 Vesting:
 (*See also different types of property.*)
 definition of, 12.
 types of property vested, 9-10.
 types of vesting orders, 26-27.
 general description of property vested, 16-22.
 (*See also Appendix, Exhibits A and B, Lists of Vesting Orders.*)
 Vulcanization of rubber, 103.
 War Department, 124.
 War effort:
 American Bosch Corp., 64.
 American Potash & Chemical Corp., 66.
 Carl Zeiss, Inc., 80.
 contributions of firms in liquidation to, 57.
 General Aniline & Film Corp., 69.
 General Dyestuff Corp., 72.
 sales of vested enterprises devoted to, 45-49.
 Schering Corp., 74-5.
 tangible personal property used in, 123-4.
 use of vested patents in, 103.
 War Production Board, 82, 122, 127.
 War Relocation Authority, 8.
 Wedekind family, 46.
 Willmoto, 148.
 Winthrop Chemical Co., 68, 101.
 Winslow Act, 160.
 Wholesale enterprises, 31, 45-46, 52.
 World War I Custodian, 1-2, 22-23, 91, 114, 142-145, 159-160.
 Yamanaka and Co., Inc., 83-7.
 Yokohama Specie Bank, U. S. branches:
 all U. S. branches, 87-89.
 N. Y. branch, 58.
 Hawaiian branch, 60.
 Zeiss, Carl, Inc., 45, 49, 79-81.