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# *Annual Report*

OFFICE OF

**ALIEN PROPERTY**

**DEPARTMENT OF JUSTICE**

FOR THE FISCAL YEAR ENDING JUNE 30, 1947

323404

WASHINGTON, D. C.

## Letter of Transmittal to the Attorney General

OFFICE OF ALIEN PROPERTY,  
DEPARTMENT OF JUSTICE,  
*Washington 25, D. C.*

THE HONORABLE,  
THE ATTORNEY GENERAL.

DEAR MR. ATTORNEY GENERAL: I herewith present the Annual Report of the Office of Alien Property for the fiscal year ending June 30, 1947. This is the fifth annual report of proceedings under the Trading with the Enemy Act, as amended, submitted by the Office of Alien Property and its predecessor agency, the Office of Alien Property Custodian, in accordance with Section 6 of the Act.

On October 15, 1946, the administration of alien property was transferred from the independent Office of Alien Property Custodian to the Department of Justice. This report covers that portion of the fiscal year prior to the transfer of functions to the Department of Justice as well as the succeeding period.

Respectfully,

DAVID L. BAZELON,  
*Assistant Attorney General,  
Director, Office of Alien Property.*

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## Policies and Objectives

The independent Office of Alien Property Custodian<sup>1</sup> was terminated by Executive Order No. 9788 of October 14, 1946.<sup>2</sup> By this Order all of the authority, rights, privileges, powers, duties, and functions granted to the Alien Property Custodian by various executive orders issued under authority of the Trading with the Enemy Act, as amended,<sup>3</sup> and all property and interests vested in the Custodian, were transferred to the Attorney General. This transfer was made in accordance with the Administration's policy of reducing the number of independent Government agencies in the interest of economy and efficiency.

To carry out the provisions of Executive Order No. 9788, the Attorney General, on October 15, 1946, created in the Department of Justice the Office of Alien Property. All powers and functions transferred to the Attorney General were delegated to the Director of the Office of Alien Property.<sup>4</sup>

The basic objective of the Office of Alien Property is to eliminate German and Japanese interests in property in the United States. The first step in this program is to uncover and vest (take title to) the property in the name of the Attorney General of the United States. Thereafter, the property is administered by the Office in the national interest and, with the exception of certain classes of property, prepared for sale or liquidation. The ultimate disposition of the proceeds of vested property is a matter for determination by Congress. Thus far Congress has provided, by legislation, for the settlement of title claims of nonhostile persons and the payment of debt claims by the Office.

### VESTING POLICY

The general policy of the Office of Alien Property is to vest all property in the United States owned by the Governments and residents of Germany and Japan that was acquired by them prior to December 31, 1946.<sup>5</sup>

<sup>1</sup> The Office of Alien Property Custodian was established by Executive Order No. 9095 of March 11, 1942. The functions of this Office were more fully defined by Executive Order No. 9193 of July 6, 1942, as amended by Executive Order No. 9567 of June 8, 1945.

<sup>2</sup> For the complete text of Executive Order No. 9788, see Appendix, Exhibit F, p. 158.

<sup>3</sup> These powers, as defined in the original law and earlier amendments, were substantially broadened by the amendment included in the First War Powers Act of December 18, 1941. For the statutory background, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1944*, p. 1.

<sup>4</sup> For orders establishing the Office of Alien Property and delegating authority to the head of the Office, see F. R. Doc. 46-18717, 11 Fed. Reg. 12045 (October 16, 1946) and F. R. Doc. 46-21254, 11 Fed. Reg. 14135 (December 6, 1946).

<sup>5</sup> For a summary of the vesting policy of the Office of Alien Property according to the treatment of major classes of foreign governments and nationals, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 3-4.

Property of German and Japanese citizens residing outside enemy territory who supported the enemy cause is also vested. The Office ceased vesting property of the Government and nationals of Italy, except in those cases in which unusual circumstances were involved, in the fall of 1943 shortly after Italy became a co-belligerent. Nonliquid assets of nationals of Hungary, Roumania, and Bulgaria are vested unless they were acquired by such nationals after December 7, 1945.<sup>6</sup>

The original vesting program under Executive Order No. 9193, begun during the war, was selective, covering only those forms of property that needed wartime management or control or were of value to the war effort. Generally speaking, the properties vestible under this program included: business enterprises; patents, copyrights, and trade-marks; real estate; tangible personal property; and interests in estates and trusts and other property under judicial supervision.

By Executive Order No. 9567 of June 8, 1945, the President enlarged the vesting program of the Office to include cash, securities, and all other forms of property of nationals of Germany and Japan. Since that date, the Office has concentrated on the vesting of thousands of items of cash, bank balances, credits, and investment securities. Trusts inter vivos, insurance policies, and interests in safe deposit boxes are remaining major categories of property on which a large-scale vesting program will be initiated in the near future.

#### Policy Toward New Acquisitions of Property by Nationals of Germany and Japan

During the fiscal year it was decided by agreement with the State and Treasury Departments to refrain from vesting property acquired in the United States by nationals of Germany and Japan subsequent to December 31, 1946. This policy was designed to facilitate trade between the United States and Germany and Japan, and to aid in the economic rehabilitation of the latter countries. The policy does not apply to accretions to property owned on December 31, 1946, by nationals of Germany and Japan.

#### Termination of Philippine Program

Another important change in the vesting program resulted from the transfer of jurisdiction over enemy property located in the Philippine Islands<sup>7</sup> from the Alien Property Custodian and his successor, the Attorney General, to the Philippine Alien Property Administrator. The Philippine Alien Property Administration, located in Manila, was established as a separate agency of the United States Government by Executive Order No. 9789 of October 14, 1946, later superseded by Executive Order No. 9818 of January 7, 1947.<sup>8</sup> By these orders all "rights, privileges, powers, authority, duties and functions, with respect to property located within the Philippines," which had been delegated to the Alien Property Custodian

<sup>6</sup> The Treaties of Peace with Bulgaria, Hungary, Italy, and Roumania came into force on September 15, 1947. Although provision is made in each of these treaties for continuance of vesting by the United States, this Office, in consultation with the Department of State, has suspended vesting of the property of nationals of these countries as a matter of policy.

<sup>7</sup> For a discussion of the Philippine program, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, Ch. X.

<sup>8</sup> For the complete text of the latter Order, see Appendix, Exhibit F, pp. 159-160.

by the Philippine Property Act of 1946, the Trading with the Enemy Act, as amended, and various executive orders issued under authority of the latter Act, were transferred to the Philippine Alien Property Administration. Further, all property or interests vested in or transferred to the Alien Property Custodian, or the Attorney General, which were located in the Philippines, were to be turned over to the Philippine Alien Property Administrator. Expenses incurred by the Office of Alien Property Custodian in the vesting and administration of this property prior to its transfer to the Philippine Alien Property Administrator were to be charged against the property by the Office of Alien Property.

#### Property Subject to Vesting

The Office has vested properties with an estimated net value of \$32,566,000 during the fiscal year ending June 30, 1947. Vestible property in the United States and its territories not yet vested under the current vesting program is estimated at \$88,500,000 to \$103,500,000. Estimates of major classes of unvested property are as follows: interests in estates and trusts (\$27,500,000); securities (\$16,000,000); notes, claims, and credits (\$12,000,000); and bank accounts, currency, and coin (\$13,000,000). In addition, about 51 business enterprises in which there may exist enemy interests amounting to as much as \$30,000,000 are being considered for vesting; action in these cases awaits the settlement of inter-custodial problems or the determination that interests in the companies are being held for enemy nationals by cloaks.

Estimates on the amount of vestible property not yet vested according to major classes of property, along with comparative data on property already vested, are found in Table 1.

Table 1.—COMPARISON OF NET EQUITY VESTED, MARCH 11, 1942, TO JUNE 30, 1947, WITH ESTIMATED NET VALUE OF VESTIBLE PROPERTY NOT VESTED AS OF JUNE 30, 1947

Type of property	Net equity vested, March 11, 1942, to June 30, 1947 <sup>1</sup>	Estimated net value of vestible property not vested as of June 30, 1947
A. Property of nationals of Germany or Japan:		
Interests in business enterprises.....	\$146, 570, 000	\$15,000,000 to \$30,000,000 depending on the outcome of current investigations. Small and indeterminate.
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting).....	3, 204, 000	
Real property (including mortgages) and tangible personal property.....	6, 111, 000	\$3,000,000.
Interests in estates and trusts under judicial supervision.....	41, 443, 000	\$7,500,000.
Interests in estates and trusts not under judicial supervision.....	6, 403, 000	\$20,000,000.
Securities (stocks, bonds, etc., not representing substantial interests in business enterprises).....	10, 545, 000	\$16,000,000.
Bank accounts, currency, and coin.....	13, 619, 000	\$13,000,000.
Notes, claims, and credits.....	7, 199, 000	\$12,000,000.
Life insurance and annuity contracts and other property.....	29, 000	\$2,000,000.
Property located in the Philippine Islands.....	9, 058, 000	
B. Property of nationals of other countries.....	22, 836, 000	Small and indeterminate.
Total.....	266, 017, 000	\$88,500,000 to \$103,500,000.

<sup>1</sup> Exclusive of patents, copyrights, and other properties on which dollar evaluations are not practicable and of income and appreciation of vested property since dates of vesting.

## ADMINISTRATION AND LIQUIDATION OF VESTED PROPERTY

The Attorney General obtains ownership of specific properties through the issuance of vesting orders. After control has been acquired, the property must be administered until it can be disposed of to the best advantage in the national interest.

### Administration of Vested Property

The administration by the Office of most of the property vested in the Attorney General—namely, business enterprises, real and personal property, and interests in estates and trusts—involves three major considerations: first, the conservation of the value of the property; second, insuring, wherever possible, that the property is put to productive use and employed for the national welfare; and third, preparing the property for liquidation or for sale to American citizens as soon as practicable.

The objective of the Office in the administration of vested enemy patents, excluding those in which nonenemies have or claim interests, is to make them widely available to industry by issuing nonexclusive, royalty-free licenses for an administrative fee of \$15 a patent.<sup>9</sup> Vested nonenemy patents are now subject to return to the former owners.<sup>10</sup> In the meantime, until such return is effected, the patents may be licensed for reasonable royalties if terms can be agreed upon by the former owner and the party applying for a license.

The Office's administrative policy on copyrights and trade-marks, as in the case of patents, is somewhat different from the policy concerning other classes of vested property because of the particular nature of the property involved.<sup>11</sup>

### Liquidation and Sales

In disposing of most types of vested property the Office's primary consideration is to sell or liquidate as soon as practicable. There are only two important categories of property that will not be sold or liquidated: (1) patents, copyrights, and certain trade-marks because it is believed that the public interest would be best served by retention and control by the Government of the monopoly privileges involved; and (2) properties of nationals of countries other than Germany and Japan, which are being withheld from sale at the request of the Department of State.

As of June 30, 1947, approximately \$105,131,000 of vested property has been sold or liquidated and another \$23,447,000 in cash has been collected as income from vested property. There remains at the end of the fiscal year approximately \$179,910,000 of vested property that has not been reduced to cash. This figure does not include thousands of patents, copyrights, trade-marks, and miscellaneous items on which dollar values cannot be computed.

Certain legal, business, and foreign policy considerations have prevented the Office from carrying out the liquidation or sale of the greater part of

<sup>9</sup> For a discussion of the licensing of nonenemy applicants and other aspects of patent policy, see Ch. V, "Patents, Copyrights, and Trade-Marks."

<sup>10</sup> Italian patents will also be returned, subject to any outstanding licenses including those issued by the Office, under the provisions of Public Law 370, approved August 5, 1947.

<sup>11</sup> For a discussion of copyright and trade-mark policy, see Ch. V, "Patents, Copyrights, and Trade-Marks."

the \$179,910,000 of unliquidated property. The status of this property as of June 30, 1947, with respect to sales and liquidations is as follows:

1. Unliquidated property subject to pending or prospective suits under Section 9 (a) of the Trading with the Enemy Act, as amended, amounts to approximately \$88,000,000. This property cannot be sold because Section 9 (a) prohibits the sale of such property, unless the plaintiff consents, until final disposition of the suits.

2. Interests in business enterprises in liquidation amount to \$21,500,000. These interests can be reduced to cash only through the declaration of liquidating distributions in the course of the time-consuming process of dissolving the enterprises. Further, those companies having assets located outside the United States must await the conclusion of international settlements among allied and neutral countries concerning German and Japanese assets before disposal of their foreign assets can be made.

3. Interests in estates and trusts amount to \$31,100,000. The liquidation of these interests is chiefly dependent on the processes of judicial administration. Where a will or heirship is contested, years may be required to resolve the issues involved.

4. Property of nationals of former enemy-occupied countries (including Austria) and of Italy, Bulgaria, Hungary, and Roumania that can profitably be retained in its present nonliquid form amounts to \$4,500,000. This property has been withheld from sale at the request of the Department of State.

5. Another \$13,000,000 worth of property cannot be sold or liquidated at present because of various kinds of litigation or because of administrative difficulties.

6. Property amounting to \$21,810,000 may be sold or liquidated at an early date. This property consists largely of assets recently vested by the Office and of United States Government bonds.

## DISPOSITION OF VESTED PROPERTY

The disposition of vested property or the proceeds of its sale or liquidation is a complex problem that necessitates a judicious regard for the rights and status of the different classes of persons claiming interests of various kinds in the vested property. These persons may be classified in the following major groups:

1. Creditors of the former owners of vested property.
2. Nonhostile persons whose property has been vested.
3. Nationals of enemy countries other than Germany and Japan.
4. Nationals of Germany and Japan.

### Creditors of Former Owners of Vested Property

On numerous occasions when a piece of property was vested there were creditors' claims outstanding against it or against its former owners. These claims are known as debt claims. A legislative basis for the payment of debt claims was provided through the enactment of H. R. 6890 (79th Cong., 2d Sess.) as Public Law 671, 79th Congress, approved August 8, 1946.

One of the major objectives of Public Law 671 is to provide machinery for the payment of claims of American creditors against the former owners of vested properties on an equitable basis to the extent that the assets vested from each debtor permit.<sup>12</sup> Prior to passage of Public Law 671

<sup>12</sup> For a detailed discussion of provisions of Public Law 671 relating to debt claims, see Ch. VIII, "Claims and Suits," pp. 85-87.

payment of American creditors had been deferred because of doubts surrounding the authority of the Alien Property Custodian to pay them. In *Markham v. Cabell* (326 U. S. 404) on December 10, 1945, the Supreme Court held that the debt claim provisions of Section 9 (a) of the Trading with the Enemy Act remained in effect notwithstanding the limitation as to time expressed in Section 9 (e), which provided that no debt should be allowed under Section 9 "unless it was owing to and owned by the claimant prior to October 6, 1917." Expressly reserved, however, was the question whether Section 5 (b) might operate to prevent the satisfaction of any judgment obtained in such a suit. Before the enactment of Public Law 671 it was possible that further decisions of the Supreme Court would have required the payment of debt claims under the provisions of Section 9 (a) on the basis of "first come, first served." This would have resulted in a race among creditors, the exhaustion of numerous vested properties without an opportunity to make equitable distribution, and interference with the authority, conferred by the First War Powers Act, to use the property in the interest of the United States. Public Law 671 is not a radical departure from the treatment of debt claims against vested property in World War I, since the basic principles of payment and of judicial determination are maintained.

Debt claims against a property subject to a title claim are not paid pending consideration of the title claim. In the event the title claim is allowed, debt claimants may attach the property during a thirty-day period following publication of a notice of intention to return such property, and then proceed to have the validity of the debts determined in the courts.

#### Nonhostile Persons Whose Property Has Been Vested

Under Public Law 322 and Public Law 671, both 79th Cong., 2d Sess., the Office now has clear legislative authority to return vested property formerly owned by nationals of liberated countries or by other special groups of persons who should not be permanently deprived of their property rights in the United States. Moreover, certain nonenemy claimants have the additional remedy of bringing a suit for return of property under Section 9 (a) of the Trading with the Enemy Act.

DISCRETIONARY RETURNS UNDER PUBLIC LAWS 322 AND 671.—Generally speaking, Public Law 322, through its addition of Section 32 to the Trading with the Enemy Act, authorizes the Attorney General to return vested property, upon a finding that such return is in the national interest, to claimants within the following categories:

1. Persons who have resided outside enemy countries since December 7, 1941, regardless of citizenship;
2. Citizens of allied and neutral countries who were involuntarily resident in enemy countries;
3. Corporations or associations located outside enemy countries if the enemy interest amounts to less than 50 percent;<sup>13</sup>
4. American citizens owning 100 percent of the stock or other proprietary interests in corporations or associations organized under the laws of enemy countries (entitled to return of properties vested from the corporations or associations).

Discretionary returns of vested property by the Attorney General to certain classes of persons who were not within the scope of Public Law 322

<sup>13</sup> For a more detailed statement of the provisions of Public Law 322, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 145-149.

was provided for in Public Law 671, 79th Congress, approved August 8, 1946. Until the enactment of Public Law 671 administrative returns of vested property could not in general be made to nonenemy citizens who have been voluntarily resident in an enemy country at any time since Pearl Harbor, or to citizens of enemy countries who have been physically present in such countries or in territory occupied by them. Included in these categories were many victims of Axis oppression who were deprived of life or civil rights by discriminatory legislation against political, racial, or religious groups in the country where they resided or of which they were nationals. To have continued to treat these persons as enemy nationals would have imposed further hardships upon them. For this reason Public Law 671 made provision for the return of property to claimants within two additional categories:

1. Citizens of nonenemy countries "voluntarily resident at any time since December 7, 1941," within enemy nations who, while so resident, were "deprived of life or substantially deprived of liberty pursuant to any law, decree or regulation of such nation discriminating against political, racial, or religious groups. . . ."

2. Citizens or subjects of enemy nations "who on or after December 7, 1941, and prior to the date of the enactment of this section" were "in the territory of such nation or in any territory occupied by the military forces thereof or engaged in any business in any such territory" who, as a consequence of any law, decree or regulation of the nation of which they were then citizens or subjects, "discriminating against political, social or religious groups," have "at no time between December 7, 1941, and the time when such law, decree or regulation was abrogated, enjoyed full rights of citizenship under the law of such nation. . . ."

JUDICIAL REMEDIES OF NONENEMIES.—Section 9 (a) allows nonenemy claimants to bring action in a Federal district court for the return of vested property. This remedy is clearly available to most claimants who are American citizens. The Government has contended, however, that persons (including American citizens) who are "foreign nationals" within the meaning of Section 5 (b) of the Trading with the Enemy Act, as amended, may not secure the return of their property by suit under Section 9 (a). The question is now before the United States Supreme Court for decision in the case of *Clark v. Uebersee Finanz-Korporation A. G.*<sup>14</sup>

Inasmuch as a Section 9 (a) suit prevents the sale of vested property while the suit is before the Court, the Office of Alien Property Custodian supported certain provisions of H. R. 6890, 79th Cong., 2d Sess., which would have expressly barred the prosecution of a 9 (a) suit by a foreign country or national thereof as defined in Section 5 (b) of the Trading with the Enemy Act, as amended. A judicial remedy was provided for a foreign national, eligible for the discretionary return of property, in that he was to be entitled to bring a suit against the United States in the Court of Claims for just compensation for any property vested from him. These provisions of H. R. 6890, however, were deleted prior to enactment of the Bill as Public Law 671.

<sup>14</sup> The *Uebersee* case was decided by the Supreme Court on December 8, 1947. The Court held that a Swiss corporation which on the pleadings was taken to have no enemy taint could recover vested property. It further declared, however, that the concept of "enemy" should be enlarged so as to deny the right of return to corporations which were controlled by enemies and so as to enable the Government to pierce through all "cloaking" devices. For a fuller discussion of the *Uebersee* case and the Supreme Court's opinion, see Ch. VIII, "Claims and Suits", pp. 91-92.

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## Nationals of Enemy Countries Other Than Germany and Japan

Property vested from nationals of Bulgaria, Hungary, Italy, and Roumania has, in large part, been withheld from sale or liquidation at the request of the Department of State. The peace settlements with these enemy countries make provision for at least some measure of return to the Governments and nationals of such countries of property vested from them.<sup>15</sup> Enabling legislation must be passed by Congress before any of the vested property can be returned.

**NATIONALS OF ITALY.**—Italian property in the United States may be divided into two categories: First, property which has been blocked by the Treasury Department (approximately \$45,000,000); and second, property vested by the Office of Alien Property (approximately \$17,700,000, together with certain interests in ships and industrial property, the value of which has not been estimated). Discussions with the Italian Government regarding the blocked Italian properties are in progress with a view to permitting unblocking upon certification by Italy that there are no German interests in the properties. Return of blocked property does not require legislation. In the case of vested Italian property, however, legislation is necessary to permit return.

Article 79 of the Treaty of Peace with Italy, signed at Paris on February 10, 1947, grants to "each of the Allied and Associated Powers . . . the right to seize, retain, liquidate or take any other action with respect to all property rights and interests which on the coming into force of the present treaty are within its territory and belong to Italy or to Italian nationals, and to apply such property or the proceeds thereof to such purposes as it may desire, within the limits of its claims and those of its nationals against Italy or Italian nationals, including debts, other than claims fully satisfied under other articles of the present treaty." It further provides that "all Italian property, or the proceeds thereof, in excess of the amount of such claims, shall be returned."

During the negotiation of the Italian Treaty of Peace the United States Government argued for a general reduction of the excessive reparation claims entered by other countries against Italy and made clear that it was our intention to return the great bulk of Italian assets located in the United States. The basic objective of this policy was to assist Italy in the re-establishment of her economy on a self-sustaining basis.

In order to effect this policy a general settlement agreement was negotiated with Italy and a resolution for the return of Italian property in accordance with the settlement was introduced in the Senate as S. J. Res. 133 (80th Cong., 1st Sess.) on June 19, 1947. Hearings were held before the Senate Committee on Foreign Relations on June 24, at which representatives of this Office and the State and Treasury Departments appeared. On that date the State Department submitted a new draft of the Resolution, which was formally introduced on June 26 as S. J. Res. 138. The principal change was to make the Resolution an amendment of Section 32 of the Trading with the Enemy Act and to make more explicit provisions for the transfer of vessels to the Italian Government. The Senate Committee on Foreign Relations reported out S. J. Res. 138

<sup>15</sup> The Treaties of Peace with Bulgaria, Hungary, Italy, and Roumania were ratified by the United States Senate on June 5, 1947, and came into force on September 15, 1947.

on June 26.<sup>16</sup> Sections 1 and 2 of the Resolution authorized the President to return, pursuant to Section 32 of the Trading with the Enemy Act, as amended, any property or interest of Italy, a citizen or a subject of Italy, or a corporation or association organized under the laws of Italy, and removed Italian nationality (citizenship, residence, or place of organization) as a bar to return under Section 32. Section 3 extends the time within which claims of Italian nationals may be filed to July 31, 1949, or to two years after the date of vesting, whichever is later. Section 4 authorizes the transfer to the Italian Government of all Italian vessels acquired by the United States since September 1, 1939, and now owned by the United States, and also of surplus merchant vessels of a total tonnage equivalent to Italian vessels seized in United States ports after September 1, 1939, and afterwards lost when employed in the war effort.<sup>17</sup>

Special provision was made in the settlement agreement, as authorized by Congress, for retention by the United States of vested property formerly owned by certain classes of Italian nationals, such as war criminals and others who aided the German cause after Italy became a co-belligerent.

Meritorious claims of American nationals against Italy arising out of the war will not be prejudiced by this Resolution. Arrangements are being negotiated with the Italian Government so that the terms of the Treaty of Peace with respect to the return of property of American nationals in Italy may be fully implemented. Arrangements are also being made for the payment of a lump sum by Italy to the United States for the purpose of satisfying special war damage claims of American nationals against Italy not otherwise covered by the Treaty.

**NATIONALS OF BULGARIA, HUNGARY, AND ROUMANIA.**—Provisions of the Treaties of Peace with Bulgaria, Hungary, and Roumania are essentially the same as the Treaty of Peace with Italy. With respect to the property rights and interests of the Governments and nationals of Bulgaria, Hungary, and Roumania within the United States, the United States has the right "to seize, retain, liquidate or take any action" regarding this property and "to apply such property or the proceeds thereof to such purposes as it may desire, within the limits of its claims and those of its nationals against" the Governments of Bulgaria, Hungary, and Roumania or their nationals, "including debts, other than claims fully satisfied under other Articles" of the Treaties of Peace. All Bulgarian, Hungarian, and Roumanian property, "or the proceeds thereof, in excess of the amount of such claims, shall be returned." No agreements between the United States and Bulgaria, Hungary, or Roumania for the disposition of property vested from the Governments and nationals of these countries have been concluded by the end of the fiscal year 1947.

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## Nationals of Germany and Japan

The overall policy of the Office of Alien Property toward German and Japanese enemy property located in the United States is based on the

<sup>16</sup> S. J. Res. 138 was passed by the Senate on July 3, 1947, and by the House on July 25. The resolution was approved as Public Law 370 on August 5, 1947.

<sup>17</sup> Involved in this matter were 27 Italian vessels in United States ports which were taken into protective custody by the Coast Guard in 1941. Following this action the Collectors of Customs in the various ports seized the vessels and the United States filed libels for forfeiture. Later the Maritime Commission requisitioned the vessels and ultimately used them in the war effort. The former owners then filed claims. After the entry of the United States in the war, the Alien Property Custodian, on July 22, 1942, vested the enemy claims to the 27 Italian vessels.

fundamental proposition that such property will be retained without compensation to the former owners by the United States.

**GERMAN REPARATION AGREEMENT.**—The reparation agreement signed by the United States with other allied nations at the Paris Conference on Reparation in December 1945, provides that the signatory governments shall seize and not return property within their territory owned by German enemies.<sup>18</sup> An Inter-Allied Reparation Agency was established to supervise the distribution of the shares of total German reparation to be awarded each signatory government pursuant to the agreement. German assets located outside Germany, or "external assets," are an important part of German reparation. The reparation agreement provides that each signatory government will have charged against its reparation share all German enemy assets located within its territory, whether or not such property is seized. This matter accentuated certain inter-custodial conflicts, which at the end of the fiscal year had not yet been resolved (see succeeding section, "Inter-Custodial Problems").

**DISPOSITION OF PROPERTY NOT RETURNED.**—The bulk of vested property represents interests of nationals of Germany and Japan. If this property is not returned to its former owners, provision has to be made for the ultimate disposition of the retained property or proceeds thereof. Legislation now pending in Congress would provide that such property will not be returned to the former owners but will be covered into the Treasury as miscellaneous receipts which would then be subject to appropriation by the Congress.<sup>19</sup>

### INTER-CUSTODIAL PROBLEMS

One of the major postwar problems in the settlement of alien property matters is the resolution of jurisdictional conflicts among the various governments seizing enemy assets.

These problems arise principally with respect to the following kinds of property:

1. Assets located in, or representing obligations of nationals of, one country which are evidenced by certificates or other paper located in another allied country:

(a) securities issued in one country, the certificates for which are located in another country;

(b) currency issued by one country but located in another country;

(c) obligations to enemies of residents of one country evidenced by checks, drafts, notes, etc., located in another country.

2. Property located in one country that is part of trusts and estates administered in another country.

3. Assets located in one country that are the property of formerly enemy-controlled enterprises located in another nonenemy country.

4. Assets located in one country that are the property of enterprises, organized under the laws of Germany or Japan, that are controlled by nationals of other nonenemy countries.

In all of these situations at least two countries have some interest or basis for claiming an interest in the property involved.

<sup>18</sup> For a detailed discussion of the provisions of this agreement, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 11-12.

<sup>19</sup> H. R. 4044 was introduced on June 30, 1947, as a Committee print and reported out favorably by the House Committee on Interstate and Foreign Commerce on July 17, 1947.

In many situations, particularly those involving business enterprises, there is more at stake than the division among countries of property interests of nationals of Germany and Japan; intermingled with these interests are those of citizens of nonenemy countries who are creditors of or co-owners with enemy nationals. For example, there are a number of American corporations, in which part of the stock is owned by the Attorney General and part by American citizens, that own assets in various foreign countries. Seizure of these foreign assets by the various foreign countries would impair the value of the American stockholders' interests. If the corporation has American creditors, their interests also may be impaired by seizure of assets by foreign governments. On the other hand, if the assets are not seized by the foreign governments, the United States, having vested enemy interests in the American corporation, would be enriched by a portion of the value of enemy-controlled assets in other countries.

The resolution of inter-custodial problems concerning German external assets is now being considered by the Inter-Allied Reparation Agency (hereafter called IARA). IARA was created under the Paris Agreement on Reparation from Germany, of December 21, 1945, as an international instrumentality for the allocation of German reparation among the signatory governments. The membership of IARA includes 18 countries, among which are numbered all of the principal allied powers except the Soviet Union and China.

The resolution of inter-custodial problems was first considered at a session held in June and July of 1946 by a Committee of Experts established by the Assembly of IARA. Represented on the Committee were the United States, the United Kingdom, France, Canada, Belgium, Yugoslavia, and The Netherlands. The Committee met again from November 1946 to March 1947 to draft a comprehensive agreement for the solution of all of the various problems involved. A draft was completed and distributed in March 1947 to all member countries for comment.

The draft agreement provides in general: (1) that securities, currency, notes, indebtedness, etc., shall be vested by the country of issue or in which the obligor is located, and that all physical paper evidencing such property shall be released to such country by the country in which the paper is located; (2) that the country administering an estate or trust shall administer all property involved in the estate or trust, wherever located; (3) that there shall be an equitable division of assets in one country belonging to a formerly German-controlled company located in another IARA country, by which the nonenemy interests in the formerly German-controlled company shall be fully protected; and (4) that nonenemies holding indirectly substantial interests in property located in member countries through corporations organized under the laws of Germany shall be entitled to release of such property to the extent of their interests.

The agreement will be open to all members of IARA. In addition, it is contemplated that its principles may be utilized in the settlement of disputes with other countries that are cooperating in the allied program for the elimination of German external assets. While the agreement will not have any effect upon the settlement of inter-custodial problems involving Japanese external assets, it is also anticipated that it will establish a precedent that will simplify the solution of these problems.<sup>20</sup>

<sup>20</sup> The Committee of Experts met again from September to December 1947 to revise the draft agreement in the light of the comments of the Governments Members of IARA. In December a proposed agreement was submitted to and approved by the Assembly, which recommended its adoption to all member governments.



## General Description of Controlled Property

Through its vesting program, the Office of Alien Property has acquired hundreds of thousands of assets, which include almost every variety of property. Of predominant importance are interests in business enterprises and industrial properties. The 417 business enterprises in which substantial interests have been vested range from small retail stores to multi-million dollar manufacturing corporations. The 43,000 patents and half-million copyright interests held by the Office form the largest pool of industrial and cultural property in the United States and include many of the significant scientific, literary, and artistic achievements of the years immediately preceding the war. Another important type of property that has been vested is interests in estates and trusts, which have been taken over from enemy nationals who were heirs or beneficiaries of American residents.

During the past two fiscal years the Office has vested increasing amounts of marketable securities, bank accounts, notes, claims and credits, and similar properties. These assets have been vested as a result of Executive Order No. 9567 of June 6, 1945, which broadened the vesting program of the Office to include liquid and semi-liquid properties as well as assets requiring active management, with which the Office was largely concerned during the war.

The purpose of this chapter is to present data in summary form on all of the various types of property vested and controlled by the Office of Alien Property and to indicate the changes that have occurred in these properties since vesting. The five succeeding chapters discuss in greater detail the more important categories of vested property.

### VALUE OF CONTROLLED PROPERTY

Property administered by the Office of Alien Property may be evaluated in various ways. The two valuations which may be considered as of the most significance are those of *total property controlled* and *net equity vested*. The first of these figures indicates the total amount of property over which the Office exercises control. The second indicates the amount of property to which the Office—or, more properly, the Attorney General—has title. As of June 30, 1947, total property controlled amounts to \$402,951,000 and net equity vested to \$290,206,000.<sup>1</sup> The difference of \$112,745,000 represents (1) \$1,862,000 of property that has not been vested but is under supervision or in safekeeping by the Office, and (2) the \$110,883,000 difference between the total controlled assets of enterprises in which interests have been vested by the Office and the estimated value of the vested interests.

<sup>1</sup> Property remaining from World War I is excluded from both of these figures.

### Changes in Value of Property Since Acquisition by the Office

The total value of property originally placed under control of the Office, valued as of the date each item was placed under control, amounts to \$433,402,000 in contrast to the \$402,951,000 remaining under control as of June 30, 1947. The decrease of \$30,451,000 has resulted primarily from the release of property of nonenemies from supervision, from the return of vested property to nonenemies, and from the transfer of property to the Republic of the Philippines or to the Philippine Alien Property Administration.

Net equity vested, on the other hand, increased from \$266,017,000 as of dates of vesting to \$290,206,000 as of June 30, 1947. This increase was caused by profits made in the operation of the property, which were offset partially by returns of property to nonenemies, the transfer of Philippine property, and administrative expenses of the Office. The various factors which affected net equity vested are indicated in detail later in this chapter.

### Property Not Included in Evaluations

Many valuable and significant properties vested in the Office are not included in the above evaluations because of the impossibility of appraising their dollar worth. The more important of these properties held as of June 30, 1947, are as follows:

Type of property	Number of items
Patents	43,226
Part interest in patents	326
Patent applications	1,825
Abandoned patent applications	507
Unpatented inventions	793
Copyrights (estimated)	500,000
Trade-marks	420
Interests in ships	29
Interests in patent contracts	1,154

The above evaluations also exclude the Office's equity in assets located in enemy and formerly enemy-occupied countries. Assets so located (including securities and other paper physically in the United States but representing interests in property located in such countries) with a book value of approximately \$100,000,000 are either directly vested by the Office or owned by business enterprises in which the Office holds substantial vested interests. These assets have, to a certain extent, been damaged by the ravages of war. Moreover, there are numerous unsettled questions of policy concerning their disposition, most of which may be resolved only through negotiation among the allied governments.

### NET EQUITY VESTED

#### Types of Property

Net equity vested is classified according to type of property in Table 2. The first column of this table shows the types of property vested according to their form and value on the dates of vesting. The second column shows the value of the vested property as of June 30, 1947, before deduction of property released from control or used to defray administrative expenses of the Office. The third column shows the net amount of property as of June 30, 1947, after deduction of property returned to nonenemy owners, transferred to the Philippine Alien Property Administration or the Republic of the Philippines, or used to defray the administrative expenses of the Office. The most important types of property as of dates of vesting were interests in

business enterprises and interests in estates and trusts. As a result of the liquidation of vested property and the earning of income thereon, however, cash has become the second largest category by June 30, 1947.

**Table 2.—NET EQUITY VESTED, MARCH 11, 1942, TO JUNE 30, 1947, CLASSIFIED BY TYPE OF PROPERTY, VALUED AS OF DATES OF VESTING AND AS OF JUNE 30, 1947**

[In thousands of dollars]

Type of property	As of dates of vesting	Before deduction of property returned or used to defray administrative expenses of the Office	After deduction of property returned or used to defray administrative expenses of the Office
Cash.....		128, 578	110, 206
Interests in vested business enterprises:			
Stock.....	93, 692	104, 387	104, 155
Equity in enterprises whose assets or excess assets have been vested.....	48, 780	13, 263	13, 263
Partnership interests.....	166	114	114
Other proprietary interests.....	51	61	61
Bonds.....	518	245	245
Notes and accounts receivable.....	10, 452	5, 755	5, 246
Total.....	153, 659	123, 825	123, 084
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting):			
Patents, patent applications, and patent contracts.....	5, 025		
Copyrights and copyright contracts.....	963		
Trade-marks and trade-mark contracts.....	616		
Total.....	6, 604		
Real property:			
Real estate.....	5, 269	2, 780	2, 777
Mortgages.....	944	697	685
Ground rents, leaseholds, and other interests.....	27	16	16
Total.....	6, 240	3, 493	3, 478
Personal property:			
Tangible personal property.....	1, 289	397	397
Stocks.....	9, 327	7, 579	7, 452
Bonds.....	1, 000	4, 767	4, 506
Other securities.....	100	37	37
Mortgage participations.....	355	297	297
Bank balances.....	9, 912	2, 440	2, 440
Notes, claims, and credits.....	8, 527	7, 059	7, 059
Currency and coin.....	4, 021	24	24
Life insurance and annuities.....	50	39	39
Total.....	34, 581	22, 639	22, 251
Interests in estates and trusts:			
Decedents' estates.....	22, 209	9, 138	8, 074
Trusts under wills.....	25, 356	18, 375	18, 345
Trusts inter vivos.....	6, 613	4, 579	4, 300
Guardianship estates.....	1, 697	378	378
Total.....	55, 875	32, 470	31, 097
Property in the Philippine Islands.....	9, 058	7, 501	
Grand total.....	266, 017	318, 506	290, 206

<sup>1</sup> These figures are net of direct expenses immediately borne by the vested property. Cash assets of vested business enterprises are excluded inasmuch as they are reflected in the valuation of "interests in vested business enterprises."

### Property Vested During Fiscal Year 1947

Of the total of \$266,017,000 of net equity vested, \$32,566,000 was vested during the fiscal year ending June 30, 1947. Table 3 classifies net equity vested during the fiscal year by type of property, with comparative data

on property vested during previous periods and for the entire period of the vesting program. This table indicates the extent to which the Office has concentrated during the fiscal year on the vesting of liquid assets and securities. Personal property, in which category these properties are classified, accounts for \$22,061,000 of the total of \$32,566,000 vested during the year.

### Increase in Net Equity Vested

From dates of vesting to June 30, 1947, total net equity vested increased from \$266,017,000 to \$290,206,000. This net increase of \$24,189,000 was caused by net appreciation of the Office's interests in business enterprises and income on all forms of vested property, totaling \$52,489,000, less

**Table 3.—NET EQUITY VESTED, MARCH 11, 1942, TO JUNE 30, 1947, AS OF DATES OF VESTING, BY TYPE OF PROPERTY AND PERIOD OF VESTING**

[In thousands of dollars]

Type of property	Total	Period	
		July 1, 1946, to June 30, 1947	March 11, 1942, to June 30, 1946
Interests in vested business enterprises:			
Stock.....	93, 692	347	93, 345
Equity in enterprises whose assets or excess assets have been vested.....	48, 780		48, 780
Partnership interests.....	166		166
Other proprietary interests.....	51		51
Bonds.....	518		518
Notes and accounts receivable.....	10, 452	1, 906	8, 546
Total.....	153, 659	2, 253	151, 406
Royalties on patents, copyrights, trade-marks (accrued prior to dates of vesting):			
Patents, patent applications, and patent contracts.....	5, 025		5, 025
Copyrights and copyright contracts.....	963		963
Trade-marks and trade-mark contracts.....	616		616
Total.....	6, 604		6, 604
Real property:			
Real estate.....	5, 269	720	4, 549
Mortgages.....	944	95	849
Ground rents, leaseholds, and other interests.....	27	7	20
Total.....	6, 240	822	5, 418
Personal property:			
Tangible personal property.....	1, 289	222	1, 067
Stocks.....	9, 327	8, 334	993
Bonds.....	1, 000	663	337
Other securities.....	100	72	28
Mortgage participations.....	355	107	248
Bank balances.....	9, 912	4, 873	5, 039
Notes, claims, and credits.....	8, 527	4, 094	4, 433
Currency and coin.....	4, 021	3, 681	340
Life insurance and annuities.....	50	15	35
Total.....	34, 581	22, 061	12, 520
Interests in estates and trusts:			
Decedents' estates.....	22, 209	4, 301	17, 908
Trusts under wills.....	25, 356	2, 897	22, 459
Trusts inter vivos.....	6, 613	218	6, 395
Guardianship estates.....	1, 697	14	1, 683
Total.....	55, 875	7, 430	48, 445
Property in the Philippine Islands.....	9, 058		9, 058
Grand total.....	266, 017	32, 566	233, 451

deductions of \$28,300,000 for property transferred to the Republic of the Philippines or to the Philippine Alien Property Administration, property returned to nonenemies who satisfactorily proved their pre-vesting ownership of property, and vested property cash used by the Office to defray its administrative expenses. The various factors that caused the change in net equity vested from March 11, 1942 to June 30, 1947, are stated in detail in Table 4.

**Table 4.—CHANGES IN NET EQUITY VESTED, MARCH 11, 1942, TO JUNE 30, 1947, FROM DATES OF VESTING TO JUNE 30, 1947**

[In thousands of dollars]

Net equity vested as of dates of vesting.....	266,017
Add:	
Net appreciation of interests in business enterprises <sup>1</sup> .....	35,575
Income on interests in business enterprises.....	9,128
Income on other vested property.....	14,319
	59,022
Less:	
Revaluation of property turned over to the Office as liquidating distributions of business enterprises.....	-6,533
	52,489
Net equity as of June 30, 1947 (before deduction of property returned, transferred, or used to defray administrative expenses).....	318,506
Less:	
Property transferred to the Republic of the Philippines or the Philippine Alien Property Administration.....	-9,058
Property returned to nonenemies.....	-3,380
Funds used to defray administrative expenses.....	-15,862
	-28,300
Net equity vested as of June 30, 1947 (after deduction of property returned, transferred, or used to defray administrative expenses).....	290,206

<sup>1</sup> Appreciation and depreciation of properties other than interests in business enterprises cannot be computed. Other properties are, therefore, carried at the same values on June 30, 1947, as at dates of vesting.

### Nationality of Former Owners

Table 5 classifies net equity vested by nationality of the former owners of the property. Table 6 shows the factors that caused increases or decreases from dates of vesting to June 30, 1947, in the amounts vested from nationals of each country. In distributing property by nationality of former owners, it has not been possible to state the amounts held as of June 30, 1947, after deduction of funds used to defray administrative expenses, inasmuch as there has been no allocation of administrative expenses by nationality. Therefore, the figures presented in these nationality tables tie in only with the first two columns of Table 2.

### Cash Income from Vested Property

By June 30, 1947, the Office received \$23,447,191.89 in cash income from vested property; of this amount, \$5,247,817.19 was received during the fiscal year alone. As in past years, royalties on patents, copyrights and trade-marks, and interests in vested business enterprises were the main sources of income. Interests in business enterprises yielded less income this year than in past years because a number of dividend producing companies have been sold and because several important companies, notably General Aniline & Film Corporation, have foregone payment of substantial dividends

in view of their need for funds for capital improvements. Income receipts are expected to decline from year to year with the progress of sale and liquidation of vested property and with the termination of royalty payments as patents and copyrights governed by royalty-bearing contracts expire or become obsolete. The Office receives no income on its cash holdings, which are on deposit with the United States Treasury. The distribution of cash income by type of property on which it was earned is shown in Table 7.

**Table 5.—NET EQUITY VESTED, MARCH 11, 1942, TO JUNE 30, 1947, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP, AS OF DATES OF VESTING AND AS OF JUNE 30, 1947**

[In thousands of dollars]

Date of valuation and type of property	Total	Nationality of former ownership						
		German <sup>1</sup>	Japanese	Italian	Hungarian	Roumanian	Bulgarian	Enemy occupied
<b>A. Valued as of dates of vesting:</b>								
Interests in vested business enterprises.....	153,659	92,391	53,179	7,535	52	5	497	-----
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting).....	6,604	3,202	2	1,148	118	1	1	2,132
Real property.....	6,240	3,912	1,427	780	57	60	4	-----
Personal property.....	34,581	28,825	3,339	1,208	230	425	19	439
Interests in estates and trusts.....	55,875	47,304	542	5,026	2,336	549	118	-----
Property in the Philippine Islands.....	9,058	-----	9,058	-----	-----	-----	-----	-----
Grand total.....	266,017	175,634	67,547	15,787	2,799	1,040	639	2,571
Percent of total.....	100.0	66.0	25.4	5.9	1.1	0.4	0.2	1.0
<b>B. Valued as of June 30, 1947 (before deduction of property returned or used to defray administrative expenses):</b>								
Cash.....	128,578	86,252	25,879	8,454	1,202	685	528	5,578
Interests in vested business enterprises.....	123,825	104,861	15,708	3,248	-----	8	-----	-----
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting).....	3,493	2,393	463	587	33	15	2	-----
Real property.....	22,639	13,165	7,402	1,818	22	89	6	137
Personal property.....	32,470	26,153	261	3,860	1,832	256	108	-----
Interests in estates and trusts.....	7,501	-----	7,501	-----	-----	-----	-----	-----
Property in the Philippine Islands.....	7,501	-----	7,501	-----	-----	-----	-----	-----
Grand total.....	\$318,506	\$232,824	\$57,214	\$17,967	\$3,089	\$1,063	\$644	\$5,715
Percent of total.....	100.0	73.1	18.0	5.6	1.0	0.3	0.2	1.8

<sup>1</sup> The figures in this column include approximately \$2,500,000 of property formerly owned by residents of Austria, Sudetenland, and Danzig who were regarded as nationals of Germany at the time of vesting.

<sup>2</sup> The \$15,862,000 used to defray administrative expenses of the Office, the \$3,380,000 worth of property returned to nonenemy claimants, and the \$9,058,000 transferred to the Republic of the Philippines or the Philippine Alien Property Administration have not been deducted.

<sup>3</sup> Includes property valued at \$1,597,000 vested as the property of German nationals but returned to persons who established their nonenemy status and prevesting ownership.

<sup>4</sup> Includes property valued at \$1,000,000 vested as the property of Japanese nationals but returned to persons who established their nonenemy status and prevesting ownership and the \$9,058,000 transferred to the Republic of the Philippines or the Philippine Alien Property Administration.

<sup>5</sup> Includes property valued at \$232,000 vested as the property of Italian nationals but returned to persons who established their nonenemy status and prevesting ownership.

<sup>6</sup> Includes property valued at \$1,343,000 vested as the property of Hungarian nationals but returned to persons who established their nonenemy status and prevesting ownership.

<sup>7</sup> Includes property valued at \$76,000 vested as the property of Roumanian nationals but returned to persons who established their nonenemy status and prevesting ownership.

<sup>8</sup> Includes property valued at \$132,000 returned to nationals of France.

Table 6.—CHANGES IN NET EQUITY VESTED, MARCH 11, 1942, TO JUNE 30, 1947, FROM DATES OF VESTING TO JUNE 30, 1947, BY NATIONALITY OF FORMER OWNERSHIP

[In thousands of dollars]

	Total	Nationality of former ownership						
		German	Japanese	Italian	Hungarian	Roumanian	Bulgarian	Enemy occupied
Net equity vested as of dates of vesting.....	266,017	175,634	67,547	15,787	2,799	1,040	639	2,571
Add:								
Net appreciation of interests in business enterprises <sup>1</sup> .....	35,575	40,779	-5,911	98	6	3		
Income on interests in business enterprises.....	9,128	8,361	244	523				
Income on other vested property.....	14,319	8,972	345	1,558	286	8	6	3,144
Less:								
Revaluation of property turned over to the Office as liquidating distributions of business enterprises.....	-8,533		-6,533					
Net equity vested as of June 30, 1947 (before deduction of property returned or used to defray administrative expenses).....	318,506	233,740	56,292	17,966	3,091	1,051	645	5,715

<sup>1</sup> Appreciation and depreciation of properties other than interests in business enterprises cannot be computed. Other properties are, therefore, carried at the same values on June 30, 1947, as at dates of vesting.

Table 7.—CASH INCOME ON PROPERTY VESTED, CLASSIFIED BY TYPE OF PROPERTY, MARCH 11, 1942, TO JUNE 30, 1947

NOTE.—These figures are net of direct expenses paid in connection with the operation of the vested property during the period of the Office's ownership. The classification according to type 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 Attorney General from a trust is classified as income on real estate rather than as income on trusts.

Type of property	Total	Period	
		July 1, 1946, to June 30, 1947	Mar. 11, 1942, to June 30, 1946
Interests in vested business enterprises:			
Stock.....	\$8,732,730.37	\$771,555.74	\$7,961,174.63
Equity in enterprises whose assets or excess assets have been vested.....	7,334.21	7,334.21	
Partnership interests.....	306,285.67	47,738.97	258,546.70
Bonds.....	27,608.92	5,049.06	22,559.86
Notes and accounts receivable.....	53,454.30	8,968.67	44,485.63
Total.....	9,127,393.47	840,646.65	8,286,746.82
Royalties on patents, copyrights and trade-marks (accrued subsequent to dates of vesting):			
Patents, patent applications, and patent contracts.....	8,710,017.39	2,629,487.34	6,080,530.05
Copyrights and copyright contracts.....	1,309,377.79	460,059.52	849,318.27
Trade-marks and trade-mark contracts.....	583,704.90	270,056.08	313,648.88
Total.....	10,603,100.14	3,359,602.94	7,243,497.20
Real property:			
Real estate.....	789,040.28	162,861.49	626,178.79
Mortgages.....	82,132.03	20,262.72	61,869.31
Ground rents, leaseholds, and other interests.....	5,737.35	856.33	4,881.02
Total.....	876,909.66	183,980.54	692,929.12
Personal property:			
Tangible personal property.....	37,992.78	14,598.18	23,394.60
Stocks.....	356,432.25	203,595.14	152,837.11
Bonds.....	319,773.91	90,335.56	229,438.35
Other securities.....	71.78		
Mortgage participations.....	36,601.57	9,407.99	27,193.58
Bank balances.....	38,640.81	27,428.30	11,212.51
Notes, claims, and credits.....	46,001.70	25,110.99	20,890.71
Life insurance and annuities.....	-3,077.86	-1,288.57	-1,789.49
Total.....	832,436.94	369,259.57	463,177.37
Interests in estates and trusts:			
Decedents' estates.....	59,899.30	11,040.41	48,858.89
Trusts under wills.....	1,587,579.11	399,046.45	1,188,532.66
Trusts inter vivos.....	353,253.09	78,071.07	275,182.02
Guardianship estates.....	6,620.18	6,163.56	456.62
Total.....	2,007,351.68	494,327.49	1,513,024.19
Grand total.....	23,447,191.89	5,247,817.19	18,199,374.70

<sup>1</sup> Excess of expenditures over cash income.

### Cash Proceeds of Liquidation and Sale

The Office has received a total of \$105,131,000 by June 30, 1947, in net cash proceeds from the sale and liquidation of vested property. Almost 35 percent of this amount, or \$36,614,000, was realized during the fiscal year ending June 30, 1947. Personal property accounted for over 50 percent of the year's liquidation proceeds. Cash proceeds of liquidation and sale are distributed in Table 8 according to the types of property from which they were derived.

### SUPERVISED PROPERTY

The Office continues to hold under supervision on June 30, 1947, only \$1,527,000 of the \$30,500,000 worth of property that has been placed under

supervision but not vested. Property valued at \$28,973,000 has been released from supervision and restored to the control of its former non-enemy owners. During the fiscal year alone, \$1,000,000 of property was so released. Property continued under supervision consists almost entirely of business enterprises related in some way to vested property. For example the Office retains supervision over a nonenemy patent holding company because the patents that it administers remain vested in the Office. A classification of supervised property according to type is presented in Table 9.

**Table 8.—CASH RECEIVED THROUGH LIQUIDATION AND SALE OF PROPERTY VESTED, CLASSIFIED BY TYPE OF PROPERTY, MARCH 11, 1942, TO JUNE 30, 1947**

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 Attorney General from a trust is classified as proceeds of real estate rather than as proceeds of trusts.

Type of property	Total	Period	
		July 1, 1946, to June 30, 1947	March 11, 1942, to June 30, 1946
<b>Interests in vested business enterprises:</b>			
Stock.....	\$28,709,525.78	\$2,107,118.37	\$26,602,407.41
Equity in enterprises whose assets or excess assets have been vested.....	16,042,348.87	9,079,974.04	6,962,374.83
Partnership interests.....	137,455.86	78,492.52	58,963.34
Bonds.....	115,048.98	90,000.00	25,048.98
Notes and accounts receivable.....	4,649,106.75	580,757.76	4,068,348.99
Total.....	49,653,576.24	11,936,342.69	37,717,233.55
<b>Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting):<sup>1</sup></b>			
Patents, patent applications, and patent contracts.....	5,025,202.58	592,874.54	4,432,328.04
Copyrights and copyright contracts.....	962,755.18	181,474.25	781,280.93
Trade-marks and trade-mark contracts.....	615,985.00	125,062.46	490,922.54
Total.....	6,603,942.76	899,411.25	5,704,531.51
<b>Real property:</b>			
Real estate.....	3,365,708.01	701,546.77	2,664,161.24
Mortgages.....	560,349.68	299,614.50	260,735.18
Ground rents, leaseholds, and other interests.....	30,879.70	12,192.92	18,686.78
Total.....	3,956,937.39	1,013,354.19	2,943,583.20
<b>Personal property:</b>			
Tangible personal property.....	931,885.02	86,474.21	845,410.81
Stocks.....	4,074,292.01	3,118,249.83	1,556,042.18
Bonds.....	3,554,658.31	652,680.98	2,901,977.33
Other securities.....	73,389.49	72,080.04	1,309.45
Mortgage participations.....	346,876.78	160,007.33	186,869.45
Bank balances.....	7,471,764.12	5,116,215.92	2,355,548.20
Notes, claims, and credits.....	6,487,203.81	5,532,976.07	954,227.74
Currency and coin.....	3,996,807.06	3,996,807.06	.....
Life insurance and annuities.....	11,219.27	11,147.86	71.41
Total.....	27,548,095.87	18,756,639.30	8,791,456.57
<b>Interests in estates and trusts:</b>			
Decedents' estates.....	10,524,668.34	2,385,218.82	8,139,439.52
Trusts under wills.....	3,913,193.36	806,099.17	3,107,094.19
Trusts inter vivos.....	776,905.19	370,981.17	405,924.02
Guardianship estates.....	598,031.50	450,498.93	147,532.57
Total.....	15,812,788.39	4,012,798.09	11,799,990.30
<b>Philippine property.....</b>	1,555,785.75	-4,399.25	1,560,125.00
<b>Grand total.....</b>	105,131,126.40	36,614,206.27	68,516,920.13

<sup>1</sup> Royalties on interests in patents, copyrights, and trade-marks that accrued prior to the vesting of such interests are treated as principal. Royalties that accrued subsequent to vesting are treated as income.

**Table 9.—PROPERTY PLACED UNDER SUPERVISION, MARCH 11, 1942, TO JUNE 30, 1947, AND PROPERTY REMAINING UNDER SUPERVISION ON JUNE 30, 1947**

NOTE.—Property controlled jointly through vesting and supervisory orders or supervised property subsequently vested is not covered by this table. The \$130,000 in assets of supervised enterprises, located in territory controlled or formerly controlled by the enemy, are also excluded.

[In thousands of dollars]

Type of property	Total property placed under supervision	Property over which supervision has been terminated	Property remaining under supervision on June 30, 1947
Total.....	30,500	28,973	1,527
Business enterprises.....	30,200	28,707	1,493
Real estate.....	150	140	10
Mortgages.....	20	16	4
Personal property.....	70	50	20
Miscellaneous.....	60	60	.....

### PROPERTY HELD IN SAFEKEEPING

The Office holds in safekeeping approximately \$335,000 worth of unvested cash, securities and miscellaneous assets. These items were either voluntarily sent to the Office because of their foreign ownership or were previously in the custody of vested enterprises. Some of the properties held in safekeeping are vested from time to time on determinations that they are owned by nationals of Germany and Japan.

### ASSETS REMAINING FROM WORLD WAR I

In addition to property vested during World War II, the Office holds assets seized by the Alien Property Custodian in World War I. These assets are classified in Table 10. As of June 30, 1947, the total book value of these assets was \$65,933,925.16, compared with \$65,234,512.81 on April 21, 1942. Of the total, \$55,208,683.73 is represented by United States Treasury certificates of deposit, the value of which is contingent upon the fulfillment of certain defaulted obligations of the German Government.<sup>2</sup> The most important transactions in World War I property during the fiscal year were the sale of most of the unliquidated stocks and bonds for \$62,022.96. One small claim of \$175.71 was paid to an American citizen during the fiscal year.

<sup>2</sup> By Public Law 375, approved August 6, 1947, Congress directed the deposit in the "German Special Deposit Account" in the Treasury of the remaining \$10,725,241.43, less such amounts as were necessary to satisfy certain claims of non-Germans. Pursuant to this direction, \$4,547,400.74 has been deposited in the Treasury and that sum is now available for payment to certain American award holders. When an audit of all World War I accounts and claims is completed an additional sum will probably be available for transfer under Public Law 375.

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Table 10.—COMPARATIVE STATEMENT OF WORLD WAR I PROPERTY HELD,  
APRIL 21, 1942, JUNE 30, 1946, AND JUNE 30, 1947

Type of property	April 21, 1942	June 30, 1946	June 30, 1947
Property in process of administration:			
Cash deposit (U. S. Treasury).....	\$9,014,305.51	\$9,813,322.83	\$9,878,592.79
Stocks.....	72.00	577.00	17.00
Bonds.....	1.00	61,471.00	11.00
Real estate.....	29,915.00	29,915.00	29,915.00
Mortgages.....	15,761.60	1.00	1.00
Miscellaneous assets.....	36.00	15.00	15.00
Total.....	9,060,091.01	9,905,301.83	9,908,551.79
German special deposit account funds (representing amounts withheld from German claimants pending fulfillment of obligations of German Government):			
Cash deposit (U. S. Treasury).....	970,498.29	816,689.64	816,689.64
Certificates of deposit (U. S. Treasury).....	55,203,923.51	55,208,683.73	55,208,683.73
Total.....	56,174,421.80	56,025,373.37	56,025,373.37
Grand total.....	65,234,512.81	65,930,675.20	65,933,925.16



## Business Enterprises

The Office of Alien Property has vested controlling or substantial interests in 417 business enterprises with total assets of \$366,493,000 as of dates of assumption of control by the Office. The value of the vested interests in these enterprises, as of dates of vesting, totaled \$153,659,000. By June 30, 1947, the Office has completely disposed of 115 enterprises, leaving a total of 302 under administration by the Office at the end of the fiscal year.

This chapter indicates the nature of vested enterprises and describes their administration, sale and liquidation.<sup>1</sup> Chapter IV discusses in greater detail several of the more important enterprises.

### VESTING PROGRAM

#### Interests Vested During Fiscal Year

During the fiscal year ending June 30, 1947, only four small enterprises were vested. The total assets of these companies, all of which are in liquidation, amount to \$64,922 and the value of the vested interests therein to \$3,000. The Office also vested \$2,250,000 of additional interests in business enterprises that had been placed under control in previous years.

#### Present Vesting Program

As of the end of the fiscal year there remain 51 unvested business enterprises in the United States, with total assets of approximately \$90,000,000, with respect to which there is some evidence to justify a suspicion of stock ownership or control by nationals of Germany and Japan. Many of these enterprises have been under examination for a considerable time. The work of collecting evidence to determine whether or not interests in business enterprises are vestible is frequently difficult and time-consuming. The cases often involve a search for evidence that the nominal or alleged owner is acting for (cloaking for) an enemy, and require a painstaking analysis of a series of transactions that may have been designed to conceal or camouflage the true ownership or control. Many of the searches now in progress are being conducted in Germany as well as in the United States. In many instances the evidence gathered may prove insufficient to support the issuance of a vesting order. Nonetheless, these examinations are extremely important since proof of enemy ownership in a single case may net the United States Government property worth upwards of a million dollars, and frustrate attempts of enemies to conceal their ownership of important assets in the United States.

A number of cases are presently deferred because they involve inter-custodial problems. In one case negotiations are being carried on with

<sup>1</sup> Stocks, bonds and other property constituting interests in business enterprises too small to warrant supervision over the enterprises by the Office are discussed in Ch. VII, "Real and Personal Property."

The Netherlands with a view to the settlement of an inter-custodial problem presented by the three American subsidiaries of Algemeene Kunstzijde Unie, N. V. (hereafter called AKU). The three American subsidiaries of AKU are American Bemberg Corporation, North American Rayon Corporation, and American Enka Corporation, all engaged in the manufacture of rayon. AKU is a corporation organized under the laws of The Netherlands, the stock of which was owned in large part, prior to sequestration by the Dutch Government, by nationals of Germany. The German stockholders held 50 percent of the priority shares, which entitle their owners to nominate members of the board of directors, together with a substantial common stock interest. The remaining 50 percent of the priority shares and most of the common and preferred stock are held by nationals of The Netherlands. Hence, the three American subsidiaries of AKU were indirectly owned and controlled in part by German and in part by Dutch nationals. The negotiations now being carried on with The Netherlands contemplate the division of the American properties of AKU in such a manner that the United States will vest a proportion equivalent to the indirect German interests and the Dutch will retain for the benefit of the nonenemy stockholders and creditors of AKU the remainder of the American properties.<sup>2</sup>

## GENERAL DESCRIPTION OF VESTED ENTERPRISES

### Status of Vested Enterprises

Of the 417 enterprises in which substantial or controlling interests have been vested by the Office, 110 have been continued as going concerns and 307, including 30 banks and insurance companies, have been placed in liquidation. Of the 110 enterprises continued in operation, 31 have been sold and three returned to their former owners. Of the 307 enterprises placed in liquidation, 81 have been completely liquidated.

### Size and Business Activity

As of dates of assumption of control, the 417 vested enterprises had total assets of \$366,493,000. The assets of the 302 companies still held on June 30, 1947, amount to \$302,037,000. The size of the enterprises vested by the Office varies widely. The largest enterprise, General Aniline & Film Corporation, has total assets of \$80,494,000; at the other extreme, one company vested by the Office was found to have no assets whatsoever. On June 30, 1947, the Office continues to hold six companies with assets of more than \$10,000,000, and another 25 with assets between \$1,000,000 and \$10,000,000.

The kinds of business activity in which the 417 vested enterprises are or were engaged, together with the total assets of the companies in each category, are indicated in Table 11.

<sup>2</sup> On August 9, 1947, an agreement in this case was effected between the Attorney General of the United States and AKU. Under this agreement AKU waived all claim to all of the shares which it or its affiliates owned in American Bemberg Corporation and North American Rayon Corporation, together with certain liquid assets and all of AKU's interests in patents, trademarks and other industrial property related to American Bemberg and North American Rayon. These properties were vested by the Attorney General on the same date. AKU retained American Enka Corporation, most of its liquid assets in the United States, and certain other properties, including industrial property insofar as it related to American Enka. The book value of the stock in the two companies and liquid assets vested by the Attorney General amount to approximately \$15,000,000.

Distributed according to the nationality of their former owners, the vested enterprises and their total assets at the time of vesting are as follows:

Nationality of former ownership	Number of companies	Total assets
German.....	206	\$249,843,000
Japanese.....	172	100,562,000
Italian.....	33	13,550,000
Other.....	6	2,538,000
Total.....	417	366,493,000

### Percent of Controlling Interests Vested

Table 12 indicates the percent of assets or controlling ownership interests seized by the Office in the 417 business enterprises. In 359 of the companies, 100 percent of the assets or 50 percent or more of the controlling ownership interests have been vested.

Table 11.—BUSINESS ENTERPRISES VESTED, MARCH 11, 1942, TO JUNE 30, 1947, DISTRIBUTED ACCORDING TO KIND OF BUSINESS ACTIVITY

[Total assets in thousands of dollars]

Kind of business activity	All vested enterprises (including companies disposed of prior to June 30, 1947) <sup>1</sup>			Enterprises held on June 30, 1947 <sup>2</sup>	
	Number of companies	Total assets		Number of companies	Total assets as of June 30, 1947
		As of dates of assumption of control	As of June 30, 1947, or date of sale or return		
Total.....	417	366,493	341,012	302	302,037
Manufacturing:					
Chemical.....	21	129,673	161,010	16	141,294
Miscellaneous.....	38	26,737	35,214	19	26,547
Agriculture.....	8	4,193	635	6	540
Mining and petroleum.....	5	1,218	966	2	62
Trade:					
Wholesale.....	155	42,838	40,414	101	36,536
Retail.....	33	5,598	4,124	25	3,085
Transportation and related services.....	21	2,933	2,426	18	2,426
Holding:					
Investment.....	16	59,053	55,630	12	53,883
Real estate.....	30	8,641	7,491	24	5,035
Patent and copyright.....	21	2,198	2,081	17	1,618
Finance:					
Banking.....	22	64,928	27,766	22	27,766
Insurance.....	8	15,318	1,467	9	1,467
Miscellaneous.....	9	327	235	6	227
Services:					
Engineering.....	3	2,004	811	3	811
Other services rendered for profit.....	14	413	415	12	415
Nonprofit.....	13	421	327	11	327

<sup>1</sup> Including 31 companies sold, 3 companies returned to their former nonenemy owners, and 81 companies completely liquidated.

<sup>2</sup> Excluding companies mentioned in footnote 1. The asset column is affected only by the exclusion of the 34 companies sold or returned; the exclusion of the 81 liquidated companies does not affect the asset column inasmuch as the assets of these companies as of June 30, 1947, are zero.

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Table 12.—BUSINESS ENTERPRISES IN WHICH INTERESTS WERE VESTED, MARCH 11, 1942, TO JUNE 30, 1947, BY TYPE OF ENTERPRISE AND PERCENT OF ASSETS OR CONTROLLING OWNERSHIP INTERESTS VESTED

Percent of assets or controlling ownership interests vested <sup>1</sup>	Type of enterprise							Percent of total
	Corporations	Partnerships	Proprietorships	Non-profit organizations	United States branches of foreign enterprises	Miscellaneous associations	Total	
Total.....	300	27	23	12	52	3	417	100.0
100 percent assets.....	3	17	23	12	34	1	90	21.6
100 percent excess assets.....					17		17	4.1
100 percent controlling interests.....	163				1		164	39.3
75-99.9 percent controlling interests.....	39						39	9.4
50-74.9 percent controlling interests.....	46	3					49	11.8
25-49.9 percent controlling interests.....	38	5					43	10.2
Less than 25 percent controlling interests.....	11	2				2	15	3.6

<sup>1</sup> The phrase "controlling ownership interests" means the voting stock of corporations, partnership shares, etc.; it specifically excludes preferred stock and other non-voting interests. Indirect interests of the Attorney General, such as shares held by estates and trusts in which all interests have been vested or by other enterprises in which assets or majority interests have been vested, are included in the calculation of percent vested wherever such interests exist.

### CONSOLIDATED BALANCE SHEETS

Consolidated balance sheets of all vested enterprises as of dates of assumption of control by the Office and as of June 30, 1947, appear as Table 13. The changes in the financial situation of all the vested companies are indicated in the three middle columns which show (1) additional interests vested subsequent to the dates on which the Office assumed control; (2) changes reflected on the books of the enterprises, including those changes due to the complete liquidation of 81 companies and the partial liquidation of 226; and (3) changes resulting from the sale or return of 34 companies before June 30, 1947.

#### Assets

The reduction of total assets from dates of assumption of control to June 30, 1947, results from the sale or return of companies with assets of \$38,975,000, and to changes on the books of the vested enterprises amounting to a decrease in assets of \$25,481,000. The reduction of domestic assets on the books of the companies reflects in great part the discharge of liabilities and payment to owners of liquidating dividends in cash and in kind by inactive companies. The total changes amount to a reduction of assets by \$64,456,000, or from \$366,493,000 to \$302,037,000.

#### Liabilities

From dates of assumption of control to June 30, 1947, or to the dates of sale or return of companies removed from the control of the Office, liabilities have been reduced from \$127,855,000 to \$101,642,000, a decrease of \$26,213,000. This change is accounted for primarily by the sale or return of companies with liabilities of \$12,381,000 and by the payment of liabilities of companies in liquidation.

Of the \$13,766,000 of creditor interests vested by the Office of Alien Property, \$8,290,000 remains owing to the Office as of June 30, 1947. Most of the balance has been paid to the Office; some amounts, however,

Table 13.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF ALL VESTED ENTERPRISES, AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1947

[In thousands of dollars]

Balance sheet items	As of dates of assumption of control.	Changes from dates of assumption of control to June 30, 1947			As of June 30, 1947
		Additional interests vested	Changes reflected on books of enterprises	Less enterprises sold or returned	
<b>ASSETS<sup>1</sup></b>					
Located in the United States.....	270,160		-5,139	-37,879	227,742
Located in allied and neutral countries.....	14,711		-6,633	-1,553	6,225
Located in enemy and formerly enemy-occupied countries.....	81,622		-13,409	-143	68,070
Total assets.....	366,493		-25,481	-38,975	302,037
<b>LIABILITIES AND NET WORTH</b>					
<b>Liabilities:</b>					
Owing to residents of the United States.....	100,756		-5,274	-11,068	84,414
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	7,899		-4,574	-594	2,731
Owing to residents of enemy countries.....	10,164	-4,730	773		6,207
Owing to Attorney General (vested) <sup>2</sup> .....	9,036	4,730	-4,737	-719	8,290
Total liabilities.....	127,855		-15,838	-12,381	101,642
<b>Net worth:</b>					
Net worth of solvent enterprises.....	247,113		-9,268	-26,648	211,213
Deficits of insolvent enterprises.....	-8,476		-8,391	48	-10,813
Total net worth.....	238,638		-11,649	-26,594	200,395
Total liabilities and net worth.....	366,493		-25,481	-38,975	302,037
<b>Net worth of solvent enterprises distributed according to ownership shares:</b>					
Vested in Attorney General <sup>3</sup> .....	186,228	3,471	-19,148	-19,534	151,217
Owning by estates and trusts in which Attorney General is sole beneficiary.....	2,774		97	-47	2,824
Owning by others.....	58,111	-3,471	9,793	-7,261	57,172

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

<sup>2</sup> For further data on the value of the Attorney General's interests, see Table 15.

<sup>3</sup> For explanation of factors producing this change, see Table 14.

owing by insolvent companies that have been completely liquidated could not be collected in full. The \$6,207,000 still owing to residents of enemy countries includes primarily amounts owing to nationals of Italy and to other persons whose property is not subject to vesting. There are a few amounts, however, still being examined by the Office with a view to possible vesting.

#### Net Worth

During the period from the dates of assumption of control to June 30, 1947, the total net worth of all vested enterprises has decreased by \$38,243,000, or from \$238,638,000 at the time of vesting to \$200,395,000 at the end of the fiscal year.

Of this decrease, \$26,594,000 represents the net worth of companies sold or returned.

The changes in net worth on the books of the enterprises, amounting to a decline of \$11,649,000, are explained in Table 14. Operating profits of

158 companies, less the losses of 198 companies, resulted in a net operating profit of \$62,550,000. Other factors tending to increase net worth were capital gains (less capital losses) of \$1,199,000 and liquidating gains (less liquidating losses) of banks and insurance companies of \$1,726,000. Offsetting all these factors were profit and liquidating payments to owners (including the Office) amounting to \$77,124,000.

**Table 14.—FACTORS RESPONSIBLE FOR CHANGES IN NET WORTH OF ALL VESTED ENTERPRISES FROM DATES OF ASSUMPTION OF CONTROL TO JUNE 30, 1947**

[In thousands of dollars]

Factors responsible for changes	Amount	
1. Operating profits and losses (after taxes): <sup>1</sup>		
Profits of 158 companies.....	65,989	
Less: losses of 198 companies <sup>2</sup> .....	-3,419	
Net change.....		62,550
2. Capital adjustments: <sup>3</sup>		
Revaluation of assets (including losses and gains on sale of assets and liquidation of receivables):		
Gains.....	10,593	
Losses.....	-7,979	2,614
Changes in expenses and taxes applicable to periods prior to vesting:		
Expense and tax reductions.....	1,375	
Less: expense and tax increases.....	-2,790	-1,415
Net change.....		1,199
3. Liquidating gains and losses of banks and insurance companies:		
Gains of 11 companies.....	3,345	
Less: losses of 19 companies.....	-1,619	
Net change.....		1,726
4. Distributions to stockholders, partners, and other owners (including Attorney General):		
Distributed profits in cash and in kind.....	-20,891	
Liquidating payments in cash and in kind.....	-56,106	
Less: funds returned to companies.....	75	-56,031
Stock bought in by companies.....	-202	-77,124
Total changes in net worth reflected on the books of the enterprises (per Table 13).....		-11,649

<sup>1</sup> Do not include profits or losses of banks and insurance companies, which are reflected in factor 3. Thirty-one vested enterprises, not engaged in business, made neither profits nor losses.

<sup>2</sup> Almost without exception the companies showing operating losses are in liquidation; the bulk of the losses was sustained by insolvent companies having large obligations on which interest is accruing.

<sup>3</sup> Do not include capital adjustments of banks and insurance companies, which are reflected in factor 3.

### ATTORNEY GENERAL'S INTERESTS IN VESTED ENTERPRISES

The consolidated comparative balance sheets in Table 13 show the book values of the vested interests of the Office, both as proprietor and as creditor. Book values are the only available basis for evaluation of the Office's interests since the securities of vested enterprises are generally not subject to general market trading. The book values may, however, be adjusted for certain factors that tend to overstate the value of the Office's interest.

The first adjustment applies to vested creditor interests. In many instances, insolvent companies are indebted to the Office in amounts greater than they can be expected to pay upon liquidation. The Office's interest, therefore, must be stated at the amount that may be realized rather than at the total book figure.

The second adjustment applies to the Office's interest as stockholder or proprietor. A large number of the vested enterprises hold assets located

in foreign countries. The value of most of these assets is problematical. Many of these assets have been damaged or have depreciated in value as a consequence of the war. Those assets located in allied and certain neutral countries have been vested by or are considered subject to vesting by the countries in which they are located. In addition, no definitive policy has been formulated thus far for the treatment of assets in Germany or Japan owned indirectly by nationals of Germany and Japan through corporations organized under the laws of the United States. As a matter of statistical practice, the Office has consistently, in computing the value of its interests in vested business enterprises, eliminated values based on properties located in enemy and formerly enemy-occupied countries (including securities representing interests in companies located in such countries and debts owing by persons resident in such countries).

After the adjustments indicated above have been made, the Attorney General's net equity in vested business enterprises may be estimated at \$153,659,000 as of dates of vesting, and \$123,084,000 on June 30, 1947. These amounts are classified in Table 15 according to the character of the interest.

Table 16 explains the decline of net equity from dates of vesting to June 30, 1947. The two principal factors accounting for the reduction in

**Table 15.—NET EQUITY IN VESTED ENTERPRISES, CLASSIFIED BY CHARACTER OF INTEREST, AS OF DATES OF VESTING AND AS OF JUNE 30, 1947**

[In thousands of dollars]

Character of interest	As of dates of vesting	As of June 30, 1947
Total.....	153,659	123,084
Interests in net worth.....	142,689	117,593
Stock.....	93,692	104,155
Equity in enterprises whose assets or excess assets have been vested.....	48,780	13,263
Partnership interests.....	166	114
Other proprietary interests.....	51	61
Interests as creditor.....	10,970	5,491
Bonds.....	518	245
Notes and accounts receivable.....	10,452	5,246

<sup>1</sup> Of which \$147,466,000 was vested at dates of assumption of control over the enterprises and \$6,193,000 subsequent thereto.

**Table 16.—CHANGES IN NET EQUITY IN BUSINESS ENTERPRISES, DATES OF VESTING TO JUNE 30, 1947**

[In thousands of dollars]

Net equity as of dates of vesting.....		153,659
Add: Net appreciation of vested interests.....	35,575	
Less: Proceeds of liquidation or sale of vested interests:		
Liquidating dividends in cash and in kind paid to Office.....	-41,190	
Interests sold by Office.....	-19,817	
Debts paid to Office in cash and in kind.....	-4,707	
Interests returned by Office.....	-741	
	-66,455	
Deduct direct expenses incurred in management or sale of vested interests.....	305	-66,150
		-30,575
Net equity as of June 30, 1947.....		123,084

net equity are the payment of dividends in cash and in kind to the Office by enterprises in liquidation and the sale by the Office of its interests in going concerns. The decline in net equity was substantially lessened by the net appreciation, largely through undistributed profits, of the book value of the Attorney General's interests in the companies.

## OPERATION OF VESTED ENTERPRISES AS GOING CONCERNS

### Number of Vested Going Concerns

Of the 417 enterprises vested by the Office, 110 have been continued as going concerns. Of the latter, 31 companies have been sold and three returned to their former owners. Thus the number of going concerns held by the Office on June 30, 1947, has been reduced to 76. Four going concerns were sold during the fiscal year.

### Total Assets and Kind of Business Activity

Table 17 sets forth the kinds of business activity in which the 110 enterprises are engaged and the total assets of the companies in each of the industry groups. The total assets of all companies continued in operation were \$205,121,000 as of dates of assumption of control. Although 34 companies have been sold or returned, the total assets of going concerns remaining under administration of the Office as of June 30, 1947, amount to \$209,368,000. The number and size of the vested enterprises operating in a great variety of business fields indicate in some measure the complexity of the problems faced by the Office in its exercise of control.

### Control Exercised by the Office

Going concerns in which the Office has vested interests have their own officers and directors, who generally are not employees of the Office of

Table 17.—VESTED ENTERPRISES CONTINUED AS GOING CONCERNS, DISTRIBUTED ACCORDING TO KIND OF BUSINESS ACTIVITY

[Total assets in thousands of dollars]

Kind of business activity	All going concerns (including companies sold or returned) <sup>1</sup>			Going concerns held on June 30, 1947 <sup>2</sup>	
	Number of companies	Total assets		Number of companies	Total assets as of June 30, 1947
		As of dates of assumption of control	As of June 30, 1947, or date of sale or return		
Total.....	110	205,121	248,342	76	209,368
Manufacturing:					
Chemical.....	16	129,076	160,935	13	141,217
Miscellaneous.....	24	26,377	35,118	12	26,452
Agriculture.....	3	388	324	2	229
Mining and petroleum.....	3	1,154	926	1	22
Trade:					
Wholesale.....	20	12,655	15,827	14	11,949
Retail.....	8	3,932	3,506	5	2,467
Transportation and related services.....	1	110	210	1	210
Holding:					
Investment.....	6	23,176	23,295	5	21,548
Real estate.....	12	5,898	5,920	8	3,464
Patent and copyright.....	11	1,901	1,797	10	1,334
Miscellaneous finance.....	1	8	8		
Services:					
Engineering.....	2	228	239	2	239
Other services rendered for profit.....	3	218	237	3	237

<sup>1</sup> Including 31 companies sold and 3 companies returned to their former nonenemy owners prior to June 30, 1947.

<sup>2</sup> Excluding companies mentioned in footnote 1.

Alien Property. If the Office holds a majority interest in the company, members of the board of directors are selected by the Director of the Office of Alien Property. In appropriate instances representation may be given to minority stockholders having substantial holdings. If the Office's interest is less than a majority, it may have no representation on the board of directors or, at most, minority representation. The boards of directors and officers of a going concern are responsible for the conduct of its business. Each going concern operates under a general authorization by the Office to perform such transactions as are necessary to the normal functioning of the business. These authorizations, however, prohibit the corporations from making any unusual transactions such as the sale of a substantial part of the assets of the company or the issuance of additional capital stock. Depending upon the circumstances in a given case, the general authorization may also prohibit certain special types of transactions. To obtain approval for any transaction prohibited by a general authorization, the management must apply for a special authorization to the Office of Alien Property.

## SALE OF VESTED ENTERPRISES AS GOING CONCERNS

Of the total of 31 business enterprises sold by the Office, four were sold during the fiscal year. As shown in Table 18, two (together with a partly owned subsidiary of one company) are firms in which the interests vested were Japanese and two German. The nature of the Office's interests in these companies, the selling prices, type of sale, and other significant information are set forth in the table.

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Table 18.—BUSINESS ENTERPRISES IN WHICH VESTED INTERESTS HAVE BEEN SOLD BY THE OFFICE OF A LIEN PROPERTY, JULY 1, 1946, TO JUNE 30, 1947

Name of company	Location of company	Business of company	Description of vested interest sold	Book value of vested interest	Sales price of vested interest	Type of sale	Number of bidders	Name of purchaser
Fujii Junichi Shoten, Ltd.	Honolulu, T. H.	Wholesale of groceries and general merchandise; owns 70% of the capital stock of Musashiya Shoten, Ltd. and 30.7% of Fuji Sake Brewing Co., Ltd. (see below). Retail dry goods store.	69.5% of outstanding capital stock.	\$186,205	\$305,151	Public	2	George Shigeo Fujii.
Musashiya Shoten, Ltd. <sup>1</sup>	do	Manufacture of soya products; formerly produced sake.	6% of outstanding capital stock.	11,400	11,250	do	2	Takaichi Miyamoto.
Fuji Sake Brewing Co., Ltd.	do	Manufacturers' agent for export of general hardware, tools, builders hardware; also holding company for foreign and domestic subsidiaries.	24.8% of outstanding capital stock; 22% of outstanding First Preferred Stock; 34.9% of outstanding Second Preferred Stock; 26.9% of outstanding Class A Common Stock; 38.1% of outstanding Class B Common Stock; 14.6% of outstanding Six Per Cent Serial Bonds due January 1, 1961 (\$39,000 principal amount with coupons of October 1, 1946 and subsequent attached); 14.9% of outstanding Six Per Cent Income Bonds due January 1, 1961 (\$83,100 principal amount with accumulated interest).	78,072	109,040	do	2	George Shigeo Fujii.
Markt & Hammacher Co.	New York, N. Y.	Imported peat moss from Europe; inactive since start of hostilities.	46.8% of outstanding capital stock.	287,545	175,000	do	13	The Ore & Chemical Corp.
Feat Import Corp.	do			( <sup>4</sup> )	2,314	Private		Theodore H. Ludwig

<sup>1</sup> Costs of sales have not been deducted from these figures.

<sup>2</sup> Seventy percent owned subsidiary of Fujii Junichi Shoten, Ltd., listed above.

<sup>3</sup> Bids were permitted for separate lots or for the entire offering. Only one bid was received for an individual lot.

<sup>4</sup> Deficit.

<sup>5</sup> The value of the vested interest in this case was insufficient to warrant the expense of a public offering.

### Enterprises Sold During Fiscal Year

FUJII JUNICHI SHOTEN, LIMITED.—Located in Honolulu, Fujii Junichi Shoten, Limited, is engaged principally in wholesaling groceries and general merchandise. Of the 3,000 shares of the company's issued and outstanding capital stock, the Custodian vested 69.5 percent as being owned by Japanese nationals. Among the assets of the company are 30.7 percent of the capital stock of Fuji Sake Brewing Company, Limited, and 70 percent of the capital stock of Musashiya Shoten, Limited, in which companies the Office also held stock directly. The vested interests in these three companies were offered concurrently at public sale by sealed bids on September 16, 1946.

The Office's interest in Fujii Junichi Shoten, Limited, was awarded to the high bidder, George Shigeo Fujii, a United States citizen and Vice-President and Director of the company. The high bid and sales price of \$305,151 was substantially in excess of the \$186,205 book value of the shares.

MUSASHIYA SHOTEN, LIMITED.—Incorporated in Hawaii, Musashiya Shoten, Limited, operates a dry goods store in Honolulu, selling principally piece goods. It also has a small men's clothing department. Before the outbreak of war, most of its merchandise was obtained in Japan; since then its goods have come from continental United States. Of the 2,000 shares of the company's outstanding capital stock, 120 shares, or 6 percent, were vested by the Office. Another 1,400 shares, or 70 percent, of the outstanding stock, is owned by Fujii Junichi Shoten, Limited, discussed above.

The vested shares of stock in Musashiya Shoten, Limited, and in Fujii Junichi Shoten, Limited, and Fuji Sake Brewing Company, were offered concurrently at public sale in Honolulu on September 16, 1946. The 120 vested shares of Musashiya Shoten, Limited, were awarded to the high bidder, Takaichi Miyamoto, a United States citizen, for \$11,250.

FUJI SAKE BREWING COMPANY, LIMITED.—Originally engaged in the manufacture of Japanese food products, the Fuji Sake Brewing Company, Limited, a Hawaiian company, expanded its capital in the middle 1930's and operated as a brewer of sake, a popular Japanese rice beer. Because of wartime regulations, the company converted to the manufacture of soybean food products.

At public sale on September 16, 1946, the Office offered its vested interest in the company, consisting of 7,452 shares (24.8 percent) of the outstanding capital stock of the company. Fujii Junichi Shoten, Limited, in which the Office had vested 69.5 percent of the capital stock and which was offered for sale concurrently, owns 30.7 percent of the capital stock of Fuji Sake Brewing Company, Limited. The high bid of \$109,040, made by the company's Vice-President and Director, George Shigeo Fujii, who also purchased the vested shares of Fujii Junichi Shoten, Limited, was accepted by the Custodian.

MARKT & HAMMACHER COMPANY.—Markt & Hammacher Company is a manufacturers' agent for export from the United States of general hardware, tools, automotive and agricultural equipment, and other such commodities. It is also directly or indirectly a holding company for foreign and domestic subsidiaries, most of which are engaged in various aspects of the business of their parent. Many of its operations were hampered or interrupted by the war, and its business immediately prior to sale consisted largely of export trade with its subsidiaries, agents, and direct purchasers in Latin America and the Belgian Congo. Exchange and import restrictions of foreign countries had interfered with resumption of its trade with Europe, England, British and French colonies, and elsewhere.

The Office of Alien Property offered its vested minority interests in the company, described in Table 18, at a public auction conducted by employees of the Office on June 21, 1946.

The property offered was awarded to the high bidder, George W. Rudolph Schreiber, who purchased for the purpose of resale to The Ore & Chemical Corporation, a vested company sold in 1945 to Bernard R. Armour.

**PEAT IMPORT CORPORATION.**—Until December 1939, Peat Import Corporation imported peat moss from Europe for sale and distribution in the United States. It was organized and operated under an agency agreement with Deutsche Torfhandelsgesellschaft m. b. H., an association of German peat moss exporters. Under this agreement the Corporation bought solely from the German association and acted as its sole distributing agent in specified areas of the western hemisphere. The Corporation's active business ceased in 1940. Of the 100 shares of capital stock outstanding, the Office vested 46% shares in 1945 which had formerly been owned by members of the German association. Theodore H. Ludwig, an American citizen, and Peat Import Corporation's President, Treasurer, and Director, remained owner of 50 shares of the Corporation's stock.

Because the value of the vested shares was too small to warrant the expense of a public sale, and because it was inconceivable that any person other than the controlling stockholder would be interested in acquiring the vested shares, the Office accepted Ludwig's offer of \$2,314 subject to cancellation of the agency agreement with the former German stockholder.

#### Designation of Key Corporations

On September 9, 1946, the Alien Property Custodian issued General Order No. 35, which restricts the re-transfer of shares of stock vested and sold by the Office. The Custodian had found that in many instances shares of stock in domestic corporations vested by the Alien Property Custodian in World War I and subsequently sold had returned by the time of World War II to their former enemy ownership. Significant among these companies were American Bosch Corporation and General Aniline & Film Corporation.

The Custodian considered that the return of such companies to enemy ownership and control tended to impede the war effort of the United States in World War II. He believed further that with respect to corporations closely related to the defense economy of the United States it was in the public interest that persons other than nationals of the United States be prevented, subsequent to the vesting and sale of interests therein, from acquiring ownership or control. For this reason General Order No. 35 was promulgated to place restrictions upon the transfer or resale of interests in such corporations to persons other than American nationals. The General Order provides that the Alien Property Custodian (now the Attorney General) designate by orders issued pursuant to General Order No. 35 those corporations subject to his supervision and control which are of importance in fields closely related to the defense economy of the United States. Such corporations are referred to as "key corporations." The order provides that "only American nationals shall be qualified to become owners or holders, directly or indirectly, by mesne conveyance or otherwise, of any interest in vested stock" (i. e., stock that has been vested and sold by the Office or any shares issued in exchange therefor or as dividends or increment thereto) of key corporations. "No right, title or interest in vested

stock may be transferred to or acquired by or held for the benefit of, or held by any person not an American national. Any such transfer, acquisition or holding of any such right, title, or interest is prohibited and shall be null and void." The order provides a period of two years, however, for persons other than American nationals who acquire shares by will, descent, or operation of law, and for American nationals who lose American nationality, to sell their shares.

The order also requires observance of its provisions by the key corporation and its transfer agents and registrars. It provides further that each key corporation shall at least once in each calendar year and at such other times as the information may be requested, furnish to the Office a list of the names and addresses of the holders of record of its outstanding vested stock.

Furthermore, in order to provide notice to purchasers of the restrictions on the transfer of the shares, the General Order states that on direction by the Office a key corporation shall stamp or print on the certificates appropriate reference to the prohibition.

Pursuant to General Order No. 35 the Alien Property Custodian designated American Bosch Corporation as a key corporation on September 9, 1946, and Schering Corporation and General Aniline & Film Corporation on October 14, 1946.

#### LIQUIDATION OF VESTED ENTERPRISES

Of the 417 vested business enterprises, 307 are being or have been liquidated either because they are unable to operate profitably or because their continued operation would not serve the national interest. Closed banks and insurance companies account for 30 of these enterprises; because of the relative importance of these financial institutions and the special problems they present, they are discussed separately in the next section.

The nature of the business of the remaining 277 liquidating companies, discussed in this section, is indicated in Table 19. Of the \$81,126,000 of

**Table 19.—VESTED ENTERPRISES IN LIQUIDATION (OTHER THAN BANKS AND INSURANCE COMPANIES), DISTRIBUTED ACCORDING TO KIND OF BUSINESS ACTIVITY**

[Total assets in thousands of dollars]

Kind of business enterprise	Number of enterprises	Total assets	
		As of dates of assumption of control	As of June 30, 1947
<b>Total</b> .....	<b>277</b>	<b>81,126</b>	<b>63,436</b>
<b>Manufacturing:</b>			
Chemical.....	5	597	76
Miscellaneous.....	14	360	95
Agriculture.....	5	3,805	311
Mining and petroleum.....	2	64	40
<b>Trade:</b>			
Wholesale.....	135	30,133	24,687
Retail.....	25	1,666	618
Transportation and related services.....	20	2,823	2,216
<b>Holding:</b>			
Investment.....	10	35,877	32,335
Real estate.....	18	2,743	1,671
Patent.....	10	297	284
Miscellaneous finance.....	8	319	227
<b>Services:</b>			
Engineering.....	1	1,776	574
Rendered for profit.....	11	195	176
Nonprofit.....	13	421	327

\* Including 81 completely liquidated companies which have no assets remaining on June 30, 1947.  
 † Almost all of these assets are located in enemy and formerly enemy-occupied countries.

assets of all 277 companies as of dates of assumption of control by the Office, \$30,183,000 is accounted for by 135 wholesale trading companies and \$35,877,000 by ten investment holding companies.

### Liquidations Completed

A total of 81 of the 277 liquidating companies have been completely liquidated. Liquidation of 32 of these was effected during the fiscal year ending June 30, 1947. Among the more important companies completely liquidated during the year was Asahi Corporation, a one hundred-percent vested company, formerly engaged in the importation of raw silk, which had assets totaling \$970,000 at the date of vesting. The Office received as a liquidating dividend \$105,000 in cash and \$855,000 in claims against enterprises located in Japan, principally branches of the Yokohama Specie Bank, Ltd. The South Texas Compress Co., of which 99 percent of the stock was vested, was engaged in cotton compressing and warehousing. Although its total assets at the time of vesting amounted to only \$284,000, the Office received \$299,000 in cash and in United States Government bonds as its share of the proceeds of liquidation.

### Progress of Liquidation

The general progress of the liquidation of business enterprises is indicated in Table 20. From the dates of assumption of control over the companies to June 30, 1947, total assets have been reduced from \$81,126,000 to \$63,436,000. Practically all of the tangible domestic assets of the companies have been sold. There still remain a number of receivables, claims and deposits that are difficult of collection, and many of them may prove uncollectible. A large portion of the cash held by the companies or derived from the liquidation of their other assets has been used to pay creditors and to make liquidating payments to the Office and to other owners. Substantial cash is, however, held by a few companies, the liquidation of which has been delayed by legal matters concerned primarily with the rights of creditors.

The principal assets still held by the liquidating enterprises are located in enemy and formerly enemy-occupied countries. As has been stated earlier in this report, the problems involved in the disposition of assets located in these countries have not yet been resolved. Few of these assets have thus far been reduced to cash, but the companies have in several instances turned over such assets in kind to the Office as part of their liquidating proceeds.

The liabilities of the companies have decreased as a result of their payment of liabilities in full or, in the case of insolvent companies, to the extent of their ability. The net decrease in liabilities has been checked, however, by the growth of liabilities of a number of insolvent companies on whose indebtedness interest is accruing.

**Table 20.—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, 1947**

[In thousands of dollars]

Balance sheet items	As of dates of assumption of control	Net change	As of June 30, 1947
<b>ASSETS <sup>1</sup></b>			
Located in the United States:			
Cash.....	14,025	864	14,889
Receivables.....	3,160	-2,028	1,135
Inventory.....	4,495	-3,422	1,073
Investments.....	5,522	-2,439	2,983
Fixed assets.....	3,208	-2,678	530
Intangibles.....	189	-80	109
Deferred charges.....	124	-105	19
Claims and deposits.....	4,533	-1,892	2,641
Total assets located in the United States.....	35,256	-11,877	23,379
Located in allied and neutral countries.....	7,032	-4,028	3,004
Located in enemy and formerly enemy-occupied countries.....	38,838	-1,785	37,053
Total assets.....	81,126	-17,690	63,436
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	24,824	-1,618	23,211
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	3,691	-1,782	1,909
Owing to residents of enemy countries.....	5,111	-2,132	2,979
Owing to Attorney General (vested).....	6,712	-1,471	5,241
Total liabilities.....	40,338	-6,998	33,340
Net worth:			
Net worth of solvent enterprises.....	49,061	-8,170	40,891
Net worth of insolvent enterprises.....	-8,875	-2,022	-10,795
Total net worth.....	40,788	-10,692	30,096
Total liabilities and net worth.....	81,126	-17,690	63,436
Net worth of solvent enterprises distributed according to ownership shares:			
Vested in Attorney General.....	30,218	-5,668	24,550
Owned by estates and trusts in which Attorney General is sole beneficiary.....	70	-25	45
Owned by others.....	18,773	-2,477	16,296

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

<sup>2</sup> Including \$2,194,000 of additional rights in debts vested, less \$329,000 net decrease in value of rights, and \$3,336,000 in securities and cash paid to the Office.

<sup>3</sup> Including \$1,242,000 of additional interest in net worth vested and \$941,000 increase in book value less \$7,851,000 in cash and securities paid to the Office.

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The net worth of the liquidating companies as of dates of assumption of control and as of June 30, 1947, are reconciled as follows:

Net worth as of dates of assumption of control.....	\$40,788,000
Operating profits and losses:	
Profit of 74 companies.....	\$2,452,000
Less: Loss of 175 companies.....	-2,377,000
	141,000
Capital gains and losses:	
Capital gains.....	2,462,000
Less: Capital losses.....	-3,848,000
	-1,386,000
Distributions to stockholders and other owners (including the Office of Alien Property):	
Regular dividends.....	-440,000
Liquidating payments.....	-8,991,000
	-9,431,000
Interests bought in by companies.....	-16,000
Total changes.....	-10,692,000
Net worth as of June 30, 1947.....	30,096,000

Operating losses of many of the companies have been substantial as a result of interest accruals outstanding and unpayable indebtedness and, to a lesser extent, as a result of costs of liquidation. On the other hand, a number of companies, such as those that were engaged in business during the period of hostilities, show substantial profits. Capital losses have exceeded capital gains because of the uncollectibility of numerous receivables, claims and deposits and because of the writing off as valueless of many of the companies' receivables, claims and deposits, foreign assets, and intangibles. On the sale of domestic investments, inventories, and fixed assets, capital gains have generally been recorded.

The principal decline in net worth, however, has resulted from the payment to owners (including the Office of Alien Property) of regular dividends of \$440,000 and liquidating payments of \$8,991,000. Of these amounts, \$113,000 of regular dividends and \$4,116,000 of liquidating dividends have been paid during the fiscal year. Liquidating payments have included \$6,720,000 of cash and \$2,271,000 of property in kind.

## LIQUIDATION OF BANKS AND INSURANCE COMPANIES

Of the 22 banks and eight insurance companies in the process of liquidation, 21 are former Japanese companies, eight Italian, and one German. Nine of these companies are being liquidated directly by the Office and 21 by the superintendents of banks and insurance of state governments, subject to the supervision of the Office. During the fiscal year liquidation of several companies proceeded to the point that substantial payments could be made to the Attorney General. The financial condition of these enterprises as a group is indicated in Table 21.

Table 21.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF VESTED BANKS AND INSURANCE COMPANIES IN LIQUIDATION, AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1947

[In thousands of dollars]

Balance sheet item	As of dates of assumption of control	Net change	As of June 30, 1947
<b>ASSETS<sup>1</sup></b>			
Located in the United States:			
Cash.....	35,921	-80,308	15,618
Receivables.....	12,962	-11,464	1,498
Investments.....	9,244	-9,041	203
Fixed assets.....	142	-140	2
Deferred charges.....	97	-46	52
Claims and deposits.....	1,709	-1,662	47
Total assets located in the United States.....	60,075	-48,655	17,420
Located in allied and neutral countries.....	5,227	-4,149	1,078
Located in enemy and formerly enemy-occupied countries.....	14,944	-4,809	10,735
Total assets.....	80,246	-51,013	29,233
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	8,916	-8,293	5,623
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	3,107	-8,784	323
Owing to residents of enemy countries.....	1,373	-327	1,046
Owing to Attorney General (vested).....		602	602
Total liabilities.....	13,396	-5,802	7,594
Net worth:			
Net worth of solvent enterprises.....	66,850	-45,211	21,639
Deficits of insolvent enterprises <sup>2</sup> .....			
Total net worth.....	66,850	-45,211	21,639
Total liabilities and net worth.....	80,246	-51,013	29,233
Net worth of solvent enterprises distributed according to ownership shares:			
Vested in Attorney General.....	66,363	-44,848	21,515
Owued by others.....	487	-363	124

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

<sup>2</sup> Less than \$500.

## Disposal of Nonliquid Assets

In the entire period from the time the Office assumed control of the companies until June 30, 1947, domestic assets, other than cash, have been reduced from \$24,154,000 to \$1,802,000. This reduction of \$22,352,000 is accounted for largely by (1) the sale or liquidation of assets and (2) the distribution of \$14,712,000 of assets in kind to the Office. During the fiscal year ending June 30, 1947, alone, \$10,917,000 of domestic assets in kind were turned over to the Attorney General by the Yokohama Specie Bank of New York.

Assets located in foreign countries have been reduced by \$8,358,000 from \$20,171,000 as of dates of assumption of control to \$11,813,000 on June 30, 1947. Again the chief factor in this change is the turning over to the Attorney General by the Yokohama Specie Bank of New York of \$12,173,000 of foreign assets in kind during the fiscal year.

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### Changes in Net Worth

The net worth of the banks and insurance companies has declined from \$66,850,000 as of the dates of assumption of control to \$21,639,000 on June 30, 1947. A reconciliation of this change in net worth is presented here:

Net worth as of dates of assumption of control.....	\$66,850,000
Liquidating gains and losses:	
Gains of 11 companies.....	\$3,345,000
Less: Losses of 19 companies.....	<u>—7,519,000</u>
Net gain.....	1,726,000
Distributions to stockholders and other owners (including Attorney General):	
Liquidating payments in cash.....	<u>—20,052,000</u>
Liquidating payments in kind.....	<u>—26,885,000</u>
Total distributions.....	<u>—46,937,000</u>
Total changes in net worth.....	<u>—45,211,000</u>
Net worth as of June 30, 1947.....	21,639,000

## »IV«

### Selected Vested Enterprises

Six of the more important enterprises in which majority interests have been vested are discussed in this chapter. All of these companies were described in previous annual reports, and the descriptions carry through the current fiscal year information on the ownership interests of the Office, management changes, business operations, and financial data.

The companies discussed are American Bosch Corporation, General Aniline & Film Corporation, Schering Corporation, all of which are manufacturing companies; General Dyestuff Corporation, wholesale distributor for General Aniline & Film Corporation; Hugo Stinnes Corporation, an investment holding company; and the United States branches of Yokohama Specie Bank, Ltd., which are in process of liquidation.

#### AMERICAN BOSCH CORPORATION

##### Interest of the Office

The Office holds title to 535,882 shares, or 77.4 percent, of the 692,644 outstanding shares of capital stock of the American Bosch Corporation. This is an increase of 882 shares over the number held as of June 30, 1946. Of these, 50 shares were vested on August 16, 1946, by Vesting Order No. 7470 and 832 shares were vested January 30, 1947, by Vesting Order No. 8135. Also vested under these orders were unpaid dividends accrued prior to vesting. By Vesting Order No. 7940, dated January 3, 1947, the Office vested dividends, which had been declared on 535,000 shares of American Bosch Corporation stock prior to vesting, in the amount of \$120,375.

The Section 9 (a) suit instituted June 14, 1946, by three Swedish corporations seeking return of 535,000 vested shares of stock remains unsettled.<sup>1</sup>

American Bosch Corporation was designated a "key corporation" on September 9, 1946, by the Alien Property Custodian, under General Order No. 35.<sup>2</sup>

##### Management

The Corporation continues to be managed by a Board of Directors composed of seven members under a general authorization issued by the Office. Any transactions outside the normal conduct of business, however, require specific authorizations of the Office. Mr. Walter S. Quinlan resigned as a Director of the Corporation in April 1947, and was replaced by Mr. Donald C. Cook, then Director of the Office of Alien Property.

##### Business Operations

American Bosch Corporation is engaged in the business of designing, manufacturing, and selling fuel injection and ignition equipment for internal combustion engines of all types. The specific products include diesel fuel

<sup>1</sup> For a description of the suit see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 61-62.

<sup>2</sup> For a discussion of General Order No. 35 see Ch. III, "Business Enterprises," pp. 34-35.

injection equipment, high grade magnetos, and automotive electrical accessories such as generators, regulators, ignition coils and windshield wipers.

During the fiscal year ending June 30, 1947, the Corporation's production was seriously impeded by a shortage of basic raw materials needed in the manufacture of its products. Late in 1946 the shortage eased somewhat and shipments to customers were appreciably increased. Material costs increased during the fiscal year and, in addition, labor costs of the Corporation rose in the second quarter of 1947 when a blanket wage increase became effective. As a result of these increased material and labor costs, prices on a number of products were raised in the spring of 1947; the aggregate price increase was approximately ten percent.

The Corporation acquired additional machine tool equipment for manufacturing and increased facilities for laboratory and research work, at a cost of approximately \$1,000,000, during the fiscal year. A substantial portion of this equipment was purchased from the Reconstruction Finance Corporation and had been in use in the Corporation's plant on a rental basis during and since the war.

#### Financial Information

The principal changes in the assets of the Corporation during the fiscal year ending June 30, 1947, were a \$2,135,241 decrease in cash and a

#### AMERICAN BOSCH CORPORATION, COMPARATIVE BALANCE SHEETS, MAY 19, 1942,<sup>1</sup> JUNE 30, 1946, AND JUNE 30, 1947

	May 19, 1942 <sup>1</sup>	June 30, 1946	June 30, 1947
<b>ASSETS<sup>2</sup></b>			
Located in the United States:			
Cash.....	\$2,514,339	\$4,399,594	\$2,264,353
Receivables.....	1,907,193	2,815,350	1,968,514
Inventory.....	2,860,996	2,121,053	3,262,489
Investments.....		2,155,000	1,500,000
Fixed assets.....	2,511,316	1,389,946	2,213,417
Intangibles.....	1	1	1
Deferred charges.....	531,965	409,776	647,217
Claims and deposits.....	203,178	730,000	1,617,972
Total assets in the United States.....	10,528,988	14,020,720	13,471,963
Located in allied and neutral countries.....	( <sup>3</sup> )	( <sup>3</sup> )	17,918
Located in enemy and formerly enemy-occupied countries.....		176	176
Total assets.....	10,528,988	14,020,896	13,490,057
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	4,265,979	5,378,905	3,954,455
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
Owing to residents of enemy countries.....			
Owing to Attorney General (vested).....			
Total liabilities.....	4,265,979	5,378,905	3,954,455
Net worth.....	6,263,009	8,641,991	9,535,602
Total liabilities and net worth.....	10,528,988	14,020,896	13,490,057
Book value of shares vested in Attorney General.....	4,837,548	6,675,074	7,377,467
Book value of shares not vested.....	1,425,461	1,966,917	2,158,135

<sup>1</sup> 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.

<sup>2</sup> Date of vesting.

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

<sup>4</sup> There were assets "Located in allied and neutral countries" and liabilities "Owing to residents of allied, neutral, and formerly enemy-occupied countries" (principally Canada) but the amounts were not readily available and were, in any event, not significant.

\$1,141,436 increase in inventory. Total assets declined \$530,839, or 3.8 percent, during the fiscal year. Total liabilities, all of which are owed domestically, declined \$1,424,450, or 26.5 percent, in the twelve-month period.

Because of the need for increased working capital, a five-year term loan in the amount of \$2,000,000 was negotiated in May 1947 with the New York Trust Company, with the specific authorization of the Office of Alien Property. Half of the loan was invested in  $\frac{7}{8}$  percent Treasury Certificates of Indebtedness and half was retained in working capital.

Net sales for the fiscal year amounted to \$17,852,260, a decline of 32.6 percent from the previous fiscal year, due primarily to material shortages. Of the total sales approximately 6.9 percent were export sales. Profit before Federal taxes on income amounted to \$448,908, while a refund of \$343,162 on Federal income taxes, resulting from the carry-back provision of the tax law, increased the profit to \$792,070.

Net worth increased \$893,611 to \$9,535,602, or 10.3 percent, during the fiscal year as a result of profits and adjustments to surplus and reserves. No dividends were declared.

### GENERAL ANILINE & FILM CORPORATION

#### Interest of the Office

Vested in the Office of Alien Property are 475,707 of the 527,664 outstanding shares of the Common A stock and all of the 2,050,000 outstanding shares of the Common B stock of General Aniline & Film Corporation. The holdings of the Office were increased by 52 shares of Common A stock during the fiscal year as a result of the dissolution of Union Banking Corporation, which turned over to the Office, as sole stockholder, these shares together with other assets of the Corporation. The vested shares comprise 97.98 percent of the outstanding voting stock of the Corporation and are entitled to 92.9 percent of the dividend payments.

By Vesting Order No. 7874, dated October 14, 1946, the Office seized dividends totaling \$108,750 declared on stock of General Aniline & Film Corporation in 1941 and paid into accounts beneficially owned by I. G. Farbenindustrie, A. G. in various New York banks. Other vesting orders vested debts in the total amount of \$7,221 owing by General Aniline & Film Corporation to German nationals residing in Germany.

Still unsettled are several claims for title to or interests in the greater part of the vested shares of General Aniline & Film Corporation.<sup>3</sup> As of June 30, 1947, no Section 9 (a) suits had been filed seeking the return of vested shares.

General Aniline & Film Corporation was designated a "key corporation" by the Alien Property Custodian on October 14, 1946.<sup>4</sup>

#### Management

Under an authorization issued by the Custodian the Corporation continues to be managed by a fifteen-member<sup>5</sup> Board of Directors elected by the holder of the proxy for the vested stock. During the twelve-month

<sup>3</sup> See *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1945* p. 64.

<sup>4</sup> For an explanation of the term "key corporation," see Ch. III, "Business Enterprises," pp. 34-35.

<sup>5</sup> Owing to resignations from the Board the full membership has not always been maintained and as of June 30, 1947, there were 14 members.

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period ending June 30, 1947, a number of changes in the directorships have occurred: Messrs. Victor Emanuel, William F. Carey, Neal Dow Becker, Thomas A. O'Hara, Albert N. Williams, and George Allen resigned from the board; while Messrs. Edward M. Barlow, Brian Mannix, Cary R. Wagner, John S. Bugas, Frederic E. Emmerich, and Jack Frye were elected to the board. Mr. Frye was elected Chairman of the Board on April 14, 1947. Changes also occurred in the seven-member Executive Committee of the Board of Directors, which exercises all powers of the Board of Directors when that body is not in session. Messrs. Allen, Emanuel, Becker, and O'Hara resigned from the Committee. Mr. Frye was elected to the Committee and was also elected Chairman. Mr. George Burpee continued as President of the Corporation during the fiscal year.<sup>6</sup>

#### Distribution of I. G. Chemie Shares

At the time of its vesting General Aniline & Film Corporation had in its investment portfolio 84,900 shares of International Industrie-und Handelsbeteiligungen, A. G., Basle, Switzerland (formerly known as International Gesellschaft fuer Chemische Unternehmungen, A. G. and hereinafter called I. G. Chemie), common stock, of which 56,300 shares were fully-paid and 28,600 shares were fifty-percent-paid. The company has followed a policy of permitting stockholders the option of accepting shares of I. G. Chemie stock at the approximate market price as quoted on the Zurich (Switzerland) Stock Exchange in lieu of cash dividends.

On September 16, 1946, the directors of the Corporation declared a dividend of \$0.50 per share on the Common A stock and \$0.05 per share on the Common B stock, payable October 18, 1946, to stockholders of record at the close of business on September 23, 1946. The declaration provided that the stockholders could elect to receive, in lieu of the full cash dividend to which they were entitled, a dividend payable partly in cash and partly in shares of the common stock of I. G. Chemie, as follows:

In lieu of 50 cents in cash on each share of the Common A stock of General Aniline & Film Corporation, 5 cents in cash and in addition:

1/500th share of the fully paid common stock of I. G. Chemie and 1/666th share of the fifty-percent-paid common stock of I. G. Chemie.

In lieu of 5 cents in cash on each share of the Common B stock of General Aniline & Film Corporation, ½ cent in cash and in addition:

1/5000th share of the fully-paid common stock of I. G. Chemie and 1/6660th share of the fifty-percent-paid common stock of I. G. Chemie

The Office elected to exercise the option to take shares of I. G. Chemie stock and cash in the proportions set forth above. Therefore, the Office received 1,359 shares of fully-paid and 1,019 shares of fifty-percent-paid I. G. Chemie common stock plus \$34,679 in cash as its dividend payment.

After distribution to minority stockholders of five shares of fully-paid and two shares of fifty-percent-paid I. G. Chemie common stock, as a result of the September 16, 1946 declaration, General Aniline & Film Corporation holds 230 shares of fully-paid and 118 shares of fifty-percent-paid I. G. Chemie common stock as of June 30, 1947.

When declaring dividends in 1946, the Board of Directors of General Aniline & Film Corporation authorized the officers to give on behalf of the Corporation to each stockholder electing to receive stock of I. G. Chemie in lieu of cash, and upon request of the stockholder, a warranty that the recipient would receive good and valid title.

<sup>6</sup> Mr. Burpee resigned effective July 31, 1947, and Mr. Frye was elected President of the Corporation.

The Board of Directors on January 20, 1947, authorized the officers of the Corporation to repurchase, in their discretion, shares of I. G. Chemie stock which had been sold to minority stockholders at the same prices received by the company.<sup>7</sup> This action was taken following the refusal of the Board of Directors of I. G. Chemie in Switzerland to register bearer shares presented to them by American stockholders. The directors of I. G. Chemie amended their Articles of Association on December 19, 1945, to require conversion of bearer shares to registered shares. If the application for registration is made after February 15, 1946, and the shareholder obtained title to his shares after December 19, 1945, the issuance of the registered shares is subject to the consent of the Board of Directors of I. G. Chemie.<sup>8</sup>

#### Antitrust Suits

Still unsettled are three criminal indictments returned in December 1941 charging General Aniline & Film Corporation with violations of the Sherman Antitrust Act.<sup>9</sup> The suits remained dormant during the year.

#### Business Operations

**NEW PRODUCTS.**—The General Aniline Works Division placed 19 new dyestuffs and 24 new intermediates in production and improved processes for the manufacture of other dyestuffs and intermediates. One of the new detergents developed by the company was introduced experimentally in two areas under the name of "Glim." The one area, around Kalamazoo, Michigan, is what is known as a hard water area, whereas the other, at York, Pennsylvania, is a soft water area. In both areas General Aniline has found consumer acceptance of the product very gratifying.

The Ansco Division introduced Ansco 35 mm. color printing film, safety base, for final motion picture release prints used in making 35 mm. slide films by contact or optical printing. The Division also introduced the Panda camera, made of plastic and designed for wide acceptance in the low price field.

The Ozalid Division introduced a number of new translucent materials to be used as originals in reproduction by the Ozalid process. These include Ozaparchment, Ozatran and Ozalucet Card. Ozacloth, a new plastic-coated cloth, has been introduced on an experimental basis.

**FOREIGN DEMAND.**—During the fiscal year ending June 30, 1947, sales made in foreign markets were approximately 13 percent of total sales made by the Corporation. This compares with approximately 12 percent reported for the year ending June 30, 1946. The trend of foreign demand is continuing at a high level.

**RESEARCH AND PATENTS.**—Total research expenditures during the fiscal year aggregated \$3,474,386 of which \$3,254,999 was for basic research and \$219,387 was spent in process development. Total research expenditures were 21.7 percent greater than the previous year.

The Corporation held 3,589 unexpired United States patents as of June 30, 1947, while pending applications for United States patents totaled 486, or 54 more than were pending a year earlier.

<sup>7</sup> Minority stockholders acquired as part of their dividend payments during 1944, 1945, and 1946, a total of 460 fully-paid shares and 255 fifty-percent-paid shares amounting to \$52,930.

<sup>8</sup> Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946, p. 69.

<sup>9</sup> Ibid., pp. 70-71.

## Financial Information

The total assets of General Aniline & Film Corporation increased \$2,648,661, or 3.4 percent, during the fiscal year ending June 30, 1947. Several significant changes occurred in the individual asset items of the balance sheet; inventories increased \$5,427,674 owing to higher costs and the need for larger stocks for peacetime demand; investments decreased \$7,805,625 as a result of the sale of United States Government securities and because of the use of United States tax notes in payment of Federal income taxes; fixed assets increased \$8,865,464 as a result of plant expansion in all divisions of the company.

Total liabilities declined \$4,029,463. The principal factors reducing liabilities were the transfer to surplus of a \$4,301,350 special reserve for

### GENERAL ANILINE & FILM CORPORATION AND DOMESTIC SUBSIDIARIES, CONSOLIDATED COMPARATIVE BALANCE SHEETS, MARCH 31, 1942, JUNE 30, 1946, AND JUNE 30, 1947.

	March 31, 1942 <sup>1</sup>	June 30, 1946	June 30, 1947
<b>ASSETS</b>			
Located in the United States:			
Cash.....	\$9,292,035.68	\$7,463,800.21	\$4,737,464.75
Receivables.....	4,647,030.38	6,920,599.40	6,421,243.04
Inventory.....	10,393,038.92	24,911,626.24	30,339,299.74
Investments.....	8,251,488.29	12,862,043.00	4,857,017.83
Fixed assets.....	20,561,635.19	23,087,517.74	31,952,981.26
Intangibles.....	1.00	1.00	1.00
Deferred charges.....	1,031,611.83	674,822.78	1,309,148.97
Claims and deposits.....	542,638.80	633,729.31	181,945.95
Total assets in the United States.....	60,719,480.09	76,354,739.68	79,799,102.34
Located in allied and neutral countries.....	433,846.31	744,977.73	634,677.89
Located in enemy and enemy-occupied countries <sup>2</sup> .....	7,597,288.48	745,681.05	60,278.77
Total assets.....	68,750,614.88	77,845,398.46	80,494,059.00
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	28,040,882.56	19,225,336.38	15,937,565.70
Owing to residents of allied, neutral and enemy-occupied countries.....	460,399.75	480,936.60	98,430.52
Owing to residents of enemy countries.....	57,599.83	8,489.48	22,675.86
Owing to Attorney General.....		1,024,300.04	650,927.82
Total liabilities.....	28,558,882.14	20,739,062.50	16,709,599.90
Net worth.....	40,191,732.74	57,106,335.96	63,784,459.10
Total liabilities and net worth.....	68,750,614.88	77,845,398.46	80,494,059.00
Book value of shares vested in Attorney General <sup>3</sup> .....	36,369,890.18	53,052,451.10	59,281,400.00
Book value of shares not vested.....	3,821,842.56	4,053,884.86	4,523,059.10

<sup>1</sup> 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.

<sup>2</sup> 24 days before vesting.

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

<sup>4</sup> An investment in common stock of I. G. Chemie is included in this item and is carried at a value of \$7,595,300 as of March 31, 1942. The stated value of this investment was later reduced substantially as a result of distribution of the I. G. Chemie shares in lieu of cash dividends. Investment in this Swiss company is listed among assets located in enemy and enemy-occupied countries because the Alien Property Custodian vested the I. G. Chemie holdings of General Aniline & Film Corp. shares, having found I. G. Chemie to be a cloak for I. G. Farben of Germany.

<sup>5</sup> This item consists of royalties payable on patents in which the Office has vested the interests of I. G. Farbenindustrie.

<sup>6</sup> The participations of the Common A shares and Common B shares in the book value of the equity may be calculated on either of two proportions. The alternative proportions to be used are stipulated in the company's certificate of incorporation, as amended. The part of the book value of the equity that is here ascribed to the vested A and B shares is proportional to their participations in dividend rights. If the part of the book value of the equity ascribed to the vested shares is made proportional to their participations in liquidation rights, the book value of the vested shares is \$59,399,465.14 and the book value of the unvested shares is \$4,384,993.86, as of June 30, 1947.

obsolescence and the payment of Federal income taxes of \$2,374,983, and notes payable of \$500,000.<sup>10</sup>

Net sales for the fiscal year ending June 30, 1947, were \$65,475,388, an increase of \$4,252,775 or nearly 7 percent over the previous year. After provision of \$1,510,532 for Federal income taxes, net income was \$2,276,875.

Dividends paid in October 1946 amounted to \$366,332. No dividends were subsequently declared in view of substantial cash requirements for capital expenditures, loan repayments, and contingent obligations.

The purchase of Common A stock of the company resulted in a charge to surplus of \$150. A credit of \$4,301,350 was made to the surplus account as a result of the transfer of the special reserve for obsolescence upon completion of conversion to peacetime operations, while a decrease in other reserves caused a credit to surplus of \$173,640. A capital gain on I. G. Chemie stock distributed as dividends resulted in a further credit to surplus of \$292,740.

As a result of profits and of surplus adjustments net worth increased \$6,678,123 to \$63,784,459 or 11.7 percent over the net worth of \$57,106,336 reported last year.

## GENERAL DYESTUFF CORPORATION

### Interest of the Office

All of the 8,678 outstanding shares of capital stock of General Dyestuff Corporation continue to be held by the Office of Alien Property. While claims to title were originally made against all of the outstanding shares, the Office has received undisputed title to 7,928 shares either by compromise payments to claimants of \$118 a share or, in one instance, by failure of the claimant in litigation. Still unsettled is a claim to title to 750 shares of stock brought by Emily Margaret St. George, Executrix and sole legatee under the will of Armin V. St. George. An offer by the Office to settle the claim by payment to the claimant of \$118 a share was rejected.

### Management

During the fiscal year ended June 30, 1947, a number of changes occurred in the Board of Directors: Messrs. George A. LaVallee, Victor Emanuel, and Thomas A. O'Hara resigned from the board, while Messrs. John D. Small and Jack Frye were elected new members of the board. Colonel Louis Johnson resigned as President of General Dyestuff Corporation on February 6, 1947, and Mr. M. J. Hickey, Jr., was elected President on June 5, 1947. The directors continue to manage the Corporation under an authorization issued by the Office of Alien Property.

### Business Operations

General Dyestuff Corporation acts as exclusive selling agent and distributor in both domestic and foreign markets of dyestuffs and textile auxiliaries produced by General Aniline & Film Corporation. Net sales in the foreign market for the year ended June 30, 1947, were 17 percent of

<sup>10</sup> On June 30, 1947, negotiations were under way with the Metropolitan Life Insurance Company for the purpose of securing a long-term loan. These negotiations were successfully concluded July 11, 1947, and the company issued its promissory note for \$15,500,000 bearing interest at the rate of 2.95 percent, payable in annual installments to June 1, 1967.

the company's total net sales; net sales in the South American market for the same period were 29.8 percent of the net sales in the foreign market.

### Financial Information

Net sales for the fiscal year ending June 30, 1947, amounted to \$36,373,835, an increase of 7.5 percent over the previous year's sales of \$33,838,110. Total net income before Federal taxes was \$684,521, consisting of an operating profit of \$527,549 and other income, principally from royalties, of \$156,972. After provision of \$250,229 for Federal taxes, net profit was \$434,292. Net worth rose to \$4,866,076, an increase of approximately 10 percent as a result of profits and a credit to surplus of \$11,160, representing a 1944 State franchise tax refund.

No dividend was declared during the year, and the book value of the Corporation's stock increased from \$509.41 to \$560.74 a share.

### GENERAL DYESTUFF CORPORATION AND DOMESTIC SUBSIDIARY, CONSOLIDATED COMPARATIVE BALANCE SHEETS,<sup>1</sup> JUNE 30, 1942, JUNE 30, 1946, AND JUNE 30, 1947

	June 30, 1942 <sup>2</sup>	June 30, 1946	June 30, 1947
<b>ASSETS<sup>3</sup></b>			
Located in the United States:			
Cash.....	\$2,191,345.55	\$4,125,615.55	\$4,202,186.69
Receivables.....	1,330,108.91	1,914,227.20	1,879,409.96
Inventory.....	1,248,716.65	503,466.67	782,232.11
Investments.....	429,258.77	682,047.77	644,578.62
Fixed assets.....	598,169.07	453,462.69	450,386.84
Intangibles.....	2,499.59	1,521.11	1,276.49
Deferred charges.....	217,528.26	176,738.46	164,178.16
Claims and deposits.....	7,400.65		14,296.00
Total assets in the United States.....	6,023,025.45	7,857,079.45	8,138,543.57
Located in allied and neutral countries.....			
Located in enemy and enemy-occupied countries.....			
Total assets.....	6,023,025.45	7,857,079.45	8,138,543.57
<b>LIABILITIES AND NET WORTH</b>			
<b>Liabilities:</b>			
Owing to residents of the United States.....	2,340,885.54	3,330,665.83	3,154,654.66
Owing to residents of allied, neutral, and enemy-occupied countries.....	506.36	484.46	
Owing to residents of enemy countries.....	35,906.28	106,205.50	117,813.45
Owing to Attorney General (vested).....			
Total liabilities.....	2,377,298.18	3,437,355.79	3,272,468.01
Net worth.....	3,645,727.27	4,420,623.66	4,866,075.56
Total liabilities and net worth.....	6,023,025.45	7,857,079.45	8,138,543.57
Book value of shares vested in Attorney General.....	3,645,727.27	4,420,623.66	4,866,075.56
Book value of shares not vested.....			

<sup>1</sup> 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.

<sup>2</sup> The date of vesting.

<sup>3</sup> Receivables are classified according to location of debtors; deposits according to location of depositories; and securities according to location of issuers.

## HUGO STINNES CORPORATION

### Interest of the Office

The Office of Alien Property holds 530,165, or 53.6 percent, of the 988,890 outstanding shares of common stock of Hugo Stinnes Corporation. This is an increase of 20 shares over the number held by the Office during the previous fiscal year. These 20 shares, together with six 7 per-

cent Hugo Stinnes Corporation ten-year bonds with a total face value of \$5,000, were vested on March 20, 1947, by Vesting Order No. 7924 from Joseph and Marie Meitinger. By Vesting Order No. 8494, dated March 20, 1947, the Office seized from the legatees of August Thyssen, Jr., among other securities, eight Hugo Stinnes Corporation 7 percent gold notes with a total face value of \$8,000. In addition, by Vesting Order No. 9068 of May 26, 1947, the Office vested from Exportkreditbank A. G., two Hugo Stinnes Corporation \$1,000 notes and one \$500 note, together with two \$1,000 debentures of Hugo Stinnes Industries, Inc.

Prior to October 1, 1946, the Office held voting rights directly to only 57,045 of the vested shares; the remaining 473,100 vested shares, together with 21,907 unvested shares, were subject to a voting trust agreement.<sup>11</sup> This agreement was terminated on October 1, 1946, in accordance with its provisions, and the Office now holds directly voting rights in all of the 530,165 vested shares.

All of the outstanding capital stock of Hugo Stinnes Industries, Inc., is pledged with Central Hanover Bank and Trust Company of New York pursuant to an indenture dated October 1, 1926, as collateral security for the notes of Hugo Stinnes Corporation. As of June 30, 1947, notes with a face value of \$1,301,000 were outstanding and \$2,166,165 was due under them. Central Hanover Bank and Trust Company asserted, by a letter to Hugo Stinnes Corporation on March 21, 1947, that the notes were in default and that therefore it alone possessed the right to vote the stock of Hugo Stinnes Industries, Inc. It is claimed that in the event of default on the lien the Bank could, at its discretion, vote the stock of any company subject to the lien. The Bank also requested that the stock of Hugo Stinnes Industries, Inc., be transferred into its name.

### Management

The Corporation continues to be managed under an authorization issued by the Office by a Board of Directors normally composed of eleven members. Dr. Paul S. Saunders, who had been Chairman of the Board since 1926, died during the year and, as of June 30, 1947, no action had been taken to fill the vacancy. No other changes occurred on the board during the fiscal year, and Mr. Stanley Clarke continues as President of the Corporation.

Hugo Stinnes Industries, Inc., the principal wholly-owned subsidiary of Hugo Stinnes Corporation, is managed under an authorization issued by the Office by a slate of officers and directors identical with those who manage the parent company.

### Foreign Investments

**HOLDINGS OF HUGO STINNES CORPORATION.**—The principal properties of Hugo Stinnes Corporation and Hugo Stinnes Industries, Inc., consist of subsidiaries engaged in the production, transportation, and distribution of coal and its by-products, or other activities related thereto. Other properties include hotels, office buildings, agricultural estates, and miscellaneous manufacturing companies. These properties are located in Germany, Austria, Lithuania, France, Belgium, Holland, Denmark, Norway, Scotland, and Italy.

<sup>11</sup> See Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1945, pp. 77-78.

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The German subsidiaries are being operated under the control of the military authorities in the zones in which they are located. A number of other foreign subsidiaries are subject to the enemy property controls of the countries in which they are located.

Several factors impede a return to normal operation of many of the properties, among which are the following: (1) physical damage resulting from the war, particularly to coal-mine installations located in Germany and to the shipping fleet; (2) the disruption of the general economy of Germany and the division of Germany into zones of military occupation, which restricts trade and communications; and (3) the uncertainty as to the ultimate disposition of the foreign assets of Stinnes subsidiaries vested by the custodians of other countries.

**PROPOSED SALE OF SHARES OF LAVENS KOLIMPORT A/B.**—One of the holdings of Hugo Stinnes Industries, Inc., is a 50 percent interest in the outstanding capital stock of Lavens Kolimport, Inc., (hereinafter referred to as Lavens) in the nominal amount of SKr. 500,000. The remaining 50 percent of the capital stock of Lavens is held by A. R. Appelqvist Forvaltningsaktiebolag, a Swedish corporation which operates Lavens as well as other coal-handling enterprises in Sweden.

The Lavens shares held by Hugo Stinnes Industries, Inc., are pledged to Central Hanover Bank and Trust Company of New York, as trustee, pursuant to an indenture dated October 1, 1926, between the Bank and Hugo Stinnes Industries, Inc., for the benefit of the holders of the 20-year seven percent sinking fund gold debentures issued by the corporation. As of April 1, 1947, the remaining unpaid principal of \$3,120,500 was in default, and the total debt including interest charges amounted to \$4,844,576.

On April 14, 1947, after extensive negotiations, A. R. Appelqvist Forvaltningsaktiebolag communicated an offer to purchase the SKr. 500,000 nominal amount of shares with coupons attached from the corporation. The value of the capital stock of Lavens was to be determined by a formula setting forth the manner in which the appraisal of the assets and liabilities, based on a balance sheet as of December 31, 1946, would be carried out. One-half of the value of the total capital shares as appraised by this formula was to constitute the purchase price of the corporation's shares and was to be transmitted to the United States in American dollars.

At a special meeting of the Board of Directors of Hugo Stinnes Industries, Inc., held on May 13, 1947, it was resolved that Central Hanover Bank and Trust Company should be requested to accept the offer of sale and take all necessary action, including release of the shares from the lien of the indenture, to consummate the sale. The proceeds of the sale were to be applied against the defaulted debenture.

As of June 30, 1947, the appraisal of the assets as provided for in the contract of sale is being carried out.<sup>12</sup>

**AGREEMENT WITH DANISH GOVERNMENT ON KKKK KUL A/S.**—During the fiscal year negotiations were continued by representatives of Central Hanover Bank and Trust Company, Hugo Stinnes Industries, Inc., and the Danish Government with respect to problems concerning Kobenhavns Kul & Koks Kompagni A. S. (hereinafter referred to as KKKK Kul A/S), the principal Danish subsidiary of Hugo Stinnes Industries, Inc. During the war, the German Government, while occupying Denmark, stimulated a

recapitalization of KKKK Kul A/S<sup>13</sup> and created a situation which later subjected the company to alien property control of the Danish Government. An agreement was effected on July 21, 1947, whereby the corporation paid to the Danish Government D. KR. 3,900,000 in satisfaction of all the claims of Denmark against KKKK Kul A/S and its affiliated companies, and the companies were released from sequestration by the Danish Government. The effect of this agreement was to reestablish the prewar proprietorship of Hugo Stinnes Industries, Inc., and the pledgee interest of Central Hanover Bank and Trust Company, as trustee for the debenture holders of Hugo Stinnes Industries, Inc.

The agreement further provided that dividends of the KKKK Kul A/S would be remitted in dollars. Subsequently, \$30,000 in dividends were received from KKKK Kul A/S for the calendar year 1946.

#### Financial Information

Since complete data on assets in Germany are not yet available the financial statements are limited as to accuracy.

The total gross income during the fiscal year was \$503,811, which resulted principally from dividends received amounting to \$259,160 and a net

#### HUGO STINNES CORPORATION, A HOLDING COMPANY, AND DOMESTIC SUBSIDIARY HOLDING COMPANIES, CONSOLIDATED COMPARATIVE BALANCE SHEETS,<sup>1</sup> JUNE 30, 1943, JUNE 30, 1946, AND JUNE 30, 1947

	June 30, 1943 <sup>1</sup>	June 30, 1946	June 30, 1947
<b>ASSETS<sup>2</sup></b>			
Located in the United States:			
Cash.....	\$85,339.03	\$46,243.84	\$67,392.08
Receivables.....	118.59	45,720.00	1,248.56
Inventory.....			
Investments.....	55,186.18	20,711.18	20,711.18
Fixed assets.....			
Intangibles.....			
Deferred charges.....			
Claims and deposits.....			
Total assets in the United States.....	140,643.80	112,675.02	89,351.82
Located in allied and neutral countries.....			
Located in enemy and formerly enemy-occupied countries <sup>3</sup> .....			
	18,144,862.76	18,310,870.88	18,034,780.51
Total assets.....	18,285,506.56	18,423,545.90	18,124,132.33
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	6,672,028.67	7,302,003.14	7,467,593.79
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....			
Owing to residents of enemy countries.....	955,379.09	1,037,204.21	921,223.69
Owing to Attorney General (vested).....			28,835.00
Total liabilities.....	7,627,407.76	8,339,207.35	8,417,652.48
Net worth.....	10,658,098.80	10,084,338.55	9,706,479.85
Total liabilities and net worth.....	18,285,506.56	18,423,545.90	18,124,132.33
Book value of shares vested in Attorney General <sup>4</sup> .....	5,713,818.31	5,406,214.14	4,951,570.59
Book value of shares not vested.....	4,944,280.49	4,678,124.41	4,754,909.26

<sup>1</sup> 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.

<sup>2</sup> months and 1 day before vesting.

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

<sup>4</sup> Reichsmark balances converted at the rate of RM 4.20 to \$1.

<sup>5</sup> The net worth or book value, as here stated, is to be qualified by note 1 and by portions of the text under "Financial Information."

<sup>13</sup> See Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946, p. 81.

<sup>12</sup> Consummation of the proposed sale is contingent upon release in dollar exchange by the Foreign Capital Control Office of Sweden of the proceeds of sale.

profit on realization of foreign currencies of \$233,270. Deducted from gross income was \$262,935, representing, for the most part, interest costs on the notes of Hugo Stinnes Corporation and the debentures of Hugo Stinnes Industries, Inc. After a further deduction of \$75,335 for general and administrative expenses, net profit for the fiscal year amounted to \$165,541.

## SCHERING CORPORATION

### Interest of the Office

As a result of vesting orders issued in 1942, the Office of Alien Property holds all of the 44,000 outstanding shares of common stock and 2,225, or 41 percent, of the 5,375 outstanding shares of preferred stock of Schering Corporation of New Jersey.<sup>14</sup> The Office also holds all of the outstanding shares of Sherka Chemical Co., Inc., an inactive affiliate of the company.

The dissolution of Schering Corporation (New Jersey), an affiliate of Schering Corporation (New Jersey), was voted at a stockholders meeting in May 1946. During the fiscal year, the Office received a liquidating dividend of \$2,063.41.

Two separate actions, both brought in the United States District Court in the Southern District of New York, have been instituted under Section 9 (a) of the Trading with the Enemy Act, as amended, seeking title to the shares vested in the Office. In one suit, instituted August 29, 1945, the Swiss Bank Corporation asserts that it has the right to possession and control of the shares as pledgees under an outstanding loan that it had made to Chemical & Pharmaceutical Enterprises, Ltd., a Swiss holding company to which the contested shares of Schering of New Jersey had been transferred shortly before the war.

In the second action, instituted on August 27, 1946, Heyden Chemical Corporation alleges that in 1942 it entered into an agreement with the Swiss Bank Corporation and Chemical & Pharmaceutical Enterprises, Ltd., to purchase from the two Swiss companies the then unvested shares of Schering Corporation. It asks the court to recognize its right to purchase the vested shares of Schering Corporation from the Office of Alien Property in accordance with this agreement.

As of June 30, 1947, both suits were pending.<sup>15</sup>

### Management

The Corporation is managed by a Board of Directors nominated and elected by the Office as the sole holder of the outstanding common stock. On September 20, 1946, the Board of Directors voted to amend the Certificate of Incorporation and the By-Laws to provide for an increase in the size of the board from five to seven. This action was considered desirable because of the rapid growth of the company and the greatly increased value of its assets since it came under the control of the Office of Alien Property. Mr. Basil O'Connor and Mr. Donald C. Cook were elected new directors to fill the vacancies created by enlargement of the board.

### Business Operations

In the period from July 1946 to June 1947, a number of new products were released by Schering for use by the medical profession. Other products of the company have been made more useful by the concentration of high

<sup>14</sup> By Vesting Order No. 9704, dated August 25, 1947, the Office vested all interests and rights of Schering, A. G., of Berlin, Germany, in patent agreements with Schering Corporation of Bloomfield, N. J.

<sup>15</sup> For a further discussion of these suits, see Ch. VIII, "Claims and Suits," pp. 88-89.

dosages in new tablet or liquid forms. The male hormone, of which Schering is the principal producer in the United States, has been found to be of value in the treatment of certain cases of cancer of the female breast. The foreign sales of the company continued at a high level.

Schering Corporation owns 289 patents and has 41 patent applications, while its affiliate, Sherka, owns 72 patents. A total of \$485,519 was expended on research during the fiscal year.

On October 16, 1946, Schering Corporation was designated a "key corporation."<sup>16</sup>

### Financial Information

During the fiscal year ending June 30, 1947, total assets increased by \$1,502,218, or 20.9 percent, the bulk of which was reflected by a \$1,152,911 increase in inventory. Total liabilities declined \$232,994, or 6.3 percent.

Net sales for the twelve-month period ending June 30, 1947, were \$10,487,054, or 43.8 percent greater than the \$7,293,358 sales made in the calendar year 1945. After provision of \$1,118,000 for taxes, net profit amounted to \$1,704,710. Dividends totaling \$26,875, of which the Office received \$11,125 as its share, were paid on the preferred stock. After minor adjustments to surplus, net worth increased by \$1,735,212, to \$5,233,946.

### SCHERING CORPORATION (NEW JERSEY) AND DOMESTIC SUBSIDIARIES;<sup>1</sup> CONSOLIDATED COMPARATIVE BALANCE SHEETS,<sup>2</sup> MARCH 31, 1942, JUNE 30, 1946, AND JUNE 30, 1947

	March 31, 1942 <sup>3</sup>	June 30, 1946	June 30, 1947
<b>ASSETS<sup>4</sup></b>			
Located in the United States:			
Cash.....	\$43,375.21	\$753,976.09	\$567,319.21
Receivables.....	190,041.67	597,771.89	619,301.42
Inventory.....	1,278,593.12	2,639,959.37	3,792,880.32
Investments.....	43,548.08	632,340.98	632,979.50
Fixed assets.....	888,371.65	1,832,043.43	2,078,316.91
Intangibles.....			
Deferred charges.....	69,334.16	160,150.31	236,198.81
Claims and deposits.....		425.00	425.00
Total assets in the United States.....	2,513,263.89	6,616,677.07	7,927,421.17
Located in allied and neutral countries.....	55,066.05	580,232.65	771,706.21
Located in enemy and enemy-occupied countries.....			
Total assets.....	2,568,329.94	7,196,909.72	8,699,127.38
<b>LIABILITIES AND NET WORTH</b>			
<b>Liabilities:</b>			
Owing to residents of the United States.....	1,313,775.02	3,609,436.54	3,183,106.03
Owing to residents of allied, neutral, and enemy-occupied countries.....	66,657.19	186,739.22	280,075.30
Owing to residents of enemy countries.....	2,000.00	2,000.00	2,000.00
Owing to Attorney General (vested).....			
Total liabilities.....	1,382,432.21	3,698,175.76	3,465,181.33
Net worth.....	1,185,897.73	3,498,733.96	5,233,946.05
Total liabilities and net worth.....	2,568,329.94	7,196,909.72	8,699,127.38
Book value of shares vested in Attorney General.....	855,147.73	3,167,983.95	4,903,196.05
Book value of shares not vested <sup>5</sup> .....	330,750.00	330,750.00	330,750.00

<sup>1</sup> Except Pharmex, Inc., a holding company for wholly-owned corporations organized in foreign countries.

<sup>2</sup> 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.

<sup>3</sup> 15 days before vesting.

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

<sup>5</sup> The shares not vested in the Attorney General are no par preferred stock. They are stated here at their call value.

<sup>16</sup> For an explanation of the term "key corporation," see Ch. III, "Business Enterprises," pp. 34-35.

## YOKOHAMA SPECIE BANK, LTD.

### Interest of the Office

The Office has vested (1) the excess assets <sup>17</sup> of the New York branch of the Yokohama Specie Bank, Ltd.; (2) the excess assets of the San Francisco branch and its Los Angeles office; (3) the assets of the Seattle branch; and (4) the assets of the Honolulu branch. The assets of the Manila branch, which formerly were vested in the Alien Property Custodian, were transferred to the Philippine Alien Property Administration on January 9, 1947.

During the fiscal year ending June 30, 1947, 40 new vesting orders relating to the United States branches of Yokohama Specie Bank, Ltd., were issued; the bulk of these vesting orders seized bank accounts of Japanese nationals in these branches totaling approximately \$625,000. Vesting Order No. 7174, dated July 22, 1946, vested "all right, title, interest and claim . . . of the Imperial Japanese Government in and to all . . . obligations . . . owing to it by the New York Agency of the Yokohama Specie Bank, Ltd. . . ."

A large number of debt claims have been filed with the Office against the vested assets in the United States of the Yokohama Specie Bank of Japan. Because of their volume and the complicated legal problems that they pose, however, it will require a considerable period of time before they can be passed upon by the Office.

### Progress of Liquidation

**NEW YORK BRANCH.**—Substantial progress was made during the fiscal year by the Superintendent of Banks of the State of New York in the liquidation of the New York branch of the Yokohama Specie Bank, Ltd., and in turning over to the Office the excess proceeds, including cash and assets in kind. The bank had paid a dividend of 100 percent on the principal of all accepted accounts payable and on all claims duly filed and allowed under the Banking Law of the State of New York.<sup>18</sup>

<sup>17</sup> "Excess assets" are those remaining after payment of creditors preferred under state banking laws.

<sup>18</sup> The claims referred to here are those filed with the Superintendent of Banks by preferred creditors under the Banking Law of New York and should be distinguished from general claims against the Yokohama Specie Bank of Japan filed with the Office.

The excess proceeds turned over to the Office of Alien Property, totaling \$29,637,427,<sup>19</sup> are summarized below:

Cash	\$6,547,105	
Bills receivable:		
Domestic	\$8,982,705	
Nonenemy	1,732,906	10,715,611
Stocks and bonds: Enemy		469,926
Advances:		
Domestic	1,933,542	
Enemy	3,690,000	5,623,542
Customers' liability for acceptances and guarantees: Enemy		682,736
Accounts receivable:		
Domestic	681	
Nonenemy	100	
Enemy	4,670,879	4,671,660
Due from foreign banks:		
Nonenemy	915,384	
Enemy	11,251	926,635
Furniture and fixtures		212
<b>Total assets turned over to Office of Alien Property</b>		<b>29,637,427</b>

A reserve account totaling \$5,636,771 was retained by the New York branch to cover (1) operating expenses, (2) pending legal actions on the commercial paper, together with interest, (3) rejected claims and accounts payable, with interest, (4) possible interest on accepted claims and accounts payable on which the principal has been paid, and (5) miscellaneous items.

Litigation instituted by the Superintendent of Banks as liquidator of the Yokohama Specie Bank, Ltd., New York branch, was transferred to the Office and the name of the Attorney General was substituted for that of the Superintendent of Banks in the actions still outstanding; litigation in which the Superintendent of Banks is a defendant is being concluded by him.

**SAN FRANCISCO AND SEATTLE BRANCHES.**—The liquidation of the San Francisco branch and its Los Angeles office was continued during the fiscal year by the California Superintendent of Banks, preparatory to turning over any excess proceeds to the Office. Legal matters continue to retard a final settlement. The liquidation of the assets of the Seattle branch is being continued by the Office. During the fiscal year no substantial changes have occurred.

<sup>19</sup> The total amount of assets indicated here cannot be accepted at face value for several reasons, among which are the following: (1) some debtors refuse to recognize liability to the Yokohama Specie Bank, Ltd., New York branch; (2) certain amounts are owed to the branch by other vested enterprises and, therefore, collection is subject to the claims procedure of the Office; and (3) difficulties have arisen in the collection of foreign assets because of the alien property laws of the countries in which the assets are located.

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HONOLULU BRANCH.—Approximately 2,000 depositors are expected to file claims totaling approximately \$1,345,000 against the Honolulu branch. For the most part the claimants are nationals of Japan who were resident in Hawaii on or after December 7, 1941; such nationals were made eligible to obtain returns of property from the Office of Alien Property by enactment of Section 32 (a) of the Trading with the Enemy Act, as amended, in March 1946. Under provisions of Section 8125, Revised Laws of Hawaii, 1945, these claimants are entitled to a lien to the extent of their deposits and, therefore, they will be treated by the Office as title claimants.

#### Financial Information

The following is a condensed balance sheet reflecting the financial condition of June 30, 1947, of the continental United States and Hawaiian branches of the Yokohama Specie Bank, Ltd.

Cash .....	\$10,708,000
Other domestic assets .....	627,000
Foreign assets .....	10,919,000
<b>Total assets .....</b>	<b>22,254,000</b>
Domestic liabilities .....	4,844,000
Foreign liabilities .....	274,000
Equity of the Office <sup>1</sup> .....	17,136,000
<b>Total liabilities and equity of the Office .....</b>	<b>22,254,000</b>

<sup>1</sup> Represents interests formerly held by Yokohama Specie Bank, Ltd., of Japan and branches thereof, including amounts which may technically represent equities formerly owned by the Japanese Government and other nationals of Japan.

The equity of the Office in the branches declined \$26,789,000 during the fiscal year. This decline resulted principally from the turn-over to the Office of \$29,637,427 of the excess assets of the New York branch, discussed above.



## Patents, Copyrights, and Trade-Marks

The Office of Alien Property has under its control three types of industrial and intellectual property, namely, patents, copyrights, and trade-marks.

### VESTED PATENTS AND PATENT APPLICATIONS

Three general types of patent property have been acquired by the Office. First, approximately 34,000 patents and patent applications of nationals of enemy countries, and nearly 13,000 patents and patent applications of nationals of formerly enemy-occupied countries have been vested. Second, over 1,000 interests of nationals of enemy and enemy-occupied countries in patent contracts have been vested. Third, the Office has acquired indirect control of approximately 6,000 patents and patent applications by vesting the enemy interests in patent holding companies and other business enterprises.

#### Property Vested

During the period March 11, 1942 to June 30, 1947, patent property vested was as follows: 40,569 patents, 327 part interests in patents, 4,691 patent applications, 509 abandoned patent applications, and 835 inventions for which patent applications had not been filed. Table 22 presents a breakdown of these properties by nationality of former ownership.

Although the greater part of the patent vesting program was completed by June 30, 1944, small numbers of patents have been vested each year since then. During the fiscal year ending June 30, 1947, the following patent property was vested:

Patents .....	46
Part interests in patents .....	6
Patent applications .....	8
Inventions .....	2

#### Changes in Character of Property Since Vesting

The patent property under the control of the Office is constantly changing, primarily for three reasons: (1) the prosecution of patent applications before the United States Patent Office, which results in a decrease in patent applications and an increase in patents held; (2) the expiration of patents; and (3) the return of patents and patent applications to former nonenemy owners. The changes that have occurred in the holdings of the Office are shown in detail in Table 23.

**PATENT PROSECUTION.**—Prosecution of patent applications before the Patent Office has been undertaken by the Office in order to make enemy inventions more readily available to American industry, to safeguard the rights of friendly foreign nationals, and to protect the interests of American citizens having contractual rights in vested applications.

Table 22.—PATENTS AND RELATED PROPERTIES VESTED, MARCH 11, 1942, TO JUNE 30, 1947, CLASSIFIED BY NATIONALITY OF FORMER OWNER-SHIP

Residence of former owners	Number of properties vested					
	Total	Patents	Part interests in patents	Patent applications	Abandoned patent applications	Inventions
Grand total.....	46,931	40,569	327	4,691	509	835
Enemy countries.....	33,952	29,298	247	3,403	415	589
Germany.....	30,145	26,106	211	2,947	359	522
Japan.....	1,215	1,126	1	72	14	2
Italy.....	1,920	1,561	16	259	29	55
Hungary.....	569	428	17	105	11	8
Roumania.....	73	59	2	8	2	2
Bulgaria.....	5	3		2		
Two or more countries.....	25	15		10		
Formerly enemy-occupied countries.....	12,934	11,231	79	1,285	93	246
Belgium.....	918	849	6	54	5	4
China (occupied).....	3			3		
Czechoslovakia.....	823	731	9	56	18	9
Denmark.....	586	516	2	59		9
Dutch East Indies.....	21			18		3
Estonia.....	11	11				
France.....	8,133	7,125	41	731	48	188
Greece.....	13	10		1		2
Hong Kong.....	8	8				
Latvia.....	11	11				
Lithuania.....	4	4				
Luxemburg.....	67	47		20		
Monaco.....	1			1		
Netherlands.....	1,455	1,156	3	256	15	25
Norway.....	674	607	8	50	2	7
Philippine Islands.....	18			18		
Poland.....	124	115	1	4	3	1
Straits Settlements.....	1			1		
Thailand.....	1	1				
Yugoslavia.....	30	28	1	3		
Two or more countries.....	32	14	8	10		
Joint ownership (enemy and enemy-occupied).....	45	40	1	3	1	

The Office of Alien Property has been granted 2,938 patents on vested patent applications as of June 30, 1947. In addition, 42 applications on inventions have been filed by the Office. The Patent Office has accepted 82 divisional patent applications, eight during the fiscal year. At the end of the fiscal year, the Office still held 1,825 patent applications. Prosecution is being continued on approximately 427 applications.

**EXPIRATIONS.**—Each year a considerable number of patents acquired by the Office expire. During the fiscal year ending June 30, 1947, approximately 2,593 patents expired, bringing total expirations since dates of vesting to 10,750. The total number of live patents held by the Office at the end of the fiscal year has thus been reduced to approximately 32,500.

**RETURNS TO NONHOSTILE FOREIGN NATIONALS.**—Under Public Law 322, the Office is permitted to return vested property, including patents, to American citizens and nonhostile foreign nationals. It is estimated that claims will be filed by nonhostile persons for the return of approximately 7,500 patents. During the fiscal year ending June 30, 1947, the Office returned 103 patents, of which 10 were originally vested as patent applications, and six patent applications to their former owners.

Table 23.—CHANGES IN PATENT HOLDINGS FROM DATES OF VESTING TO JUNE 30, 1947

	Type of property				
	Patents	Part interests in patents	Patent applications	Permanently abandoned patent applications	Inventions
Total vested through June 30, 1947.....	40,569	327	4,691	509	835
Changes resulting from prosecution.....	2,938		-2,818	-2	-42
Patent applications filed on inventions.....			42		-42
Divisional patent applications accepted.....			82		
Abandoned patent applications revived.....			2		-2
Patents granted on patent applications.....	2,938		-2,838		
Changes resulting from assignments and return of property.....	-281	-1	-54		
Patents and patent applications assigned to Office.....	40		1		
Patents and patent applications assigned by Office.....	-1		-1		
Patents and patent applications returned to former owners.....	-280	-1	-54		
Total held as of June 30, 1947.....	43,226	326	1,825	507	793

## LICENSING OF VESTED PATENTS

### Licensing Policy

**ENEMY PATENTS.**—The licensing policy of the Office of Alien Property toward patents vested from nationals of enemy countries remains unchanged. Patents under which there were no conflicting bona fide non-enemy rights outstanding at the time of vesting are licensed on a non-exclusive, royalty-free basis to American citizens and corporations.<sup>1</sup> Those patents which were subject to nonexclusive, royalty-bearing licenses at time of vesting are licensed to American applicants on terms similar to those of the outstanding licenses.

**NONENEMY PATENTS.**—Under Public Law 322 patents vested from non-hostile foreign nationals may be returned to their former owners. In the case of a patent not yet returned, the Office will issue a nonexclusive, royalty-bearing license if the applicant and former owner can agree upon a reasonable royalty and other terms which meet with the approval of this Office.<sup>2</sup>

**LONDON PATENT ACCORD.**—Until this fiscal year the licensing of vested patents was limited to American residents. In July 1946 a twelve-nation conference held in London drew up an international patent accord whereby formerly wholly German-owned patents seized by each signatory government will be made available to nationals of all other signatory governments on the same terms and conditions under which they would license their own nationals. The accord, which is open to any member of the United Nations and to any neutral government, became effective in December

<sup>1</sup> For the licensing of nonhostile foreign nationals see the discussion below of the London Patent Accord.

<sup>2</sup> For a discussion of the earlier licensing policy toward nonenemy patents see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1945*, p. 101.

1946 when the necessary seven signatories had been obtained. As of June 30, 1947, the United States and 29 other nations had signed the accord.

### Extent of Licensing

The following table shows the extent of licensing of vested patents on both a cumulative and fiscal year basis:

	Cumulative total to June 30, 1946	Licensed during period July 1, 1946, to June 30, 1947	Cumulative total to June 30, 1947
Number of firms to which licenses were granted.....	1,097	1,138	1,235
Number of licenses granted.....	2,012	2,253	2,265
Number of patents and patent applications licensed (counting each patent only once).....	7,903	161	8,064
Number of patents and patent applications licensed (counting each patent as many times as it was licensed).....	11,208	721	11,929

<sup>1</sup> Includes only those firms licensed during this fiscal year that were not licensed in earlier periods.

<sup>2</sup> Includes only those patents and patent applications that were not licensed in earlier periods.

Seven licenses were issued during the past fiscal year under patents vested from nationals of enemy-occupied countries. In all, 29 licenses covering 49 patents formerly belonging to nonenemies have been granted since the licensing program was instituted.

### Report on Licensing Program

Licensees under vested patents are required to report periodically to the Office on the use of each licensed patent. Reports on formerly nonenemy patents are required quarterly and on enemy patents annually. As of the end of the reporting period, December 31, 1946, reports were received from 832 licensees to whom 9,524 formerly enemy-owned patents had been licensed.

UTILIZATION OF PATENTS.—Not all firms reporting patents used in actual production gave the value of products manufactured under their licensed patents, but the 155 firms that did give this information reported production of over \$86,000,000 during the calendar year 1946.

Although only 672 patents (7 percent) of the 9,524 patents on which reports were received during 1946 were used in actual production in that year, 2,886 patents (30 percent) were expected to be used in future production or were subject to current and projected research to determine usefulness for future production. In respect to the 4,734 patents (50 percent) on which there was no statement of possible future use, there are still indications that future research and development will be undertaken since only 201 patents (2 percent) of the 9,524 patents were reported as useless or obsolete. In addition, 1,031 patents (11 percent) were used primarily for the purpose of protection against infringement.

### Encouragement of Use of Vested Patents

The program for the use and development of vested patents was materially curtailed by the end of the fiscal year 1947 owing to lack of funds. Some of the Office's activities under this program, because of their relationship with certain activities of the Office of Technical Services of the Department of Commerce, were transferred to the latter agency.

The Office of Alien Property continues to receive a heavy volume of mail inquiries such as orders for printed abstracts of vested patents and

technical information with respect to vested patents generally. During the fiscal year, 9,744 requests for general and technical information on patents were received. In the same period the Office filled over 5,320 orders from businesses and private individuals for sets and sections of patent abstracts.

Complete libraries of "soft copies" of vested patents are still maintained in the New York and San Francisco field offices of the Office of Alien Property.

### PATENT CONTRACTS

In addition to patents vested directly, the Office acquired interests in a large number through vesting the foreign interests in patent contracts. The rights and interests of 1,157 foreign nationals in 839 patent contracts between these nationals and American residents and corporations have been vested as of June 30, 1947. Many of these patent contracts provide for the mere licensing of the patents to the American party, and in such cases title to the patents as well as the contract interests have been vested. Other contracts provide for outright assignments, in which event title to the patents is now held by the American party to the contract.

A classification of vested interests in contracts according to the nationality of the former owners is presented in Table 24. During the fiscal year 59 enemy interests, all German, involving 47 contracts, were vested.

Table 24.—PATENT CONTRACTS IN WHICH INTERESTS WERE VESTED, MARCH 11, 1942, TO JUNE 30, 1947, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

Nationality	Number of contracts involved	Number of interests vested
Total.....	839	1,157
Enemy.....	669	904
Germany.....	1,619	2,837
Japan.....	6	10
Italy.....	21	32
Hungary.....	19	23
Roumania.....		1
Bulgaria.....		1
Joint (interests of nationals of two or more enemy countries vested).....	4	( <sup>2</sup> )
Enemy-occupied.....	153	253
Belgium.....	3	14
Czechoslovakia.....	4	11
Denmark.....	6	10
Estonia.....		1
France.....	92	151
Latvia.....		1
Luxemburg.....	2	5
Netherlands.....	19	32
Norway.....	20	25
Poland.....	1	2
Yugoslavia.....		1
Joint (interests of nationals of two or more enemy-occupied countries).....	6	( <sup>3</sup> )
Joint (interests of nationals of both enemy and enemy-occupied countries vested).....	17	( <sup>3</sup> )

<sup>1</sup> It is believed that this number includes three Austrian contracts. By Return Order No. 23, two patent contracts which had been vested as German were returned to an American company.

<sup>2</sup> It is believed that this number includes one Danzig and three Austrian interests. By Return Order No. 23 two interests in two patent contracts which had been vested as German were returned to an American company.

<sup>3</sup> Interests are distributed in the above tabulation among the various specific nationalities.

<sup>4</sup> By Divesting Order No. 30 one interest in a contract which had been vested as French was returned to an American citizen.

## Problems of Administration and Disposition

Many complex problems are involved in the administration and disposition of patent contract interests. Royalties due foreign nationals under certain of the contracts must be collected by the Office. Differences of opinion on interpretation of the contracts must be resolved with the American parties. Many of the agreements, some of which are parts of international cartel arrangements, contain provisions illegal under the antitrust laws. In some cases negotiations are in process for the termination of contracts which, if terminated, would free the Office to license the patents involved to all applicants on a nonexclusive, royalty-free basis.

### Illegal Contracts

It is the policy of the Office to cancel illegal agreements under which vested patents were licensed by their former enemy owners. If the licensee will voluntarily relinquish all claims with respect to the patents and pay whatever royalties may have accrued to the date of cancellation, he will be granted an irrevocable, nonexclusive, royalty-free license for the remaining life of the patent. All other qualified applicants will then be granted standard licenses. When the contract is involved in an antitrust action, it is the policy of the Office to cooperate with the Antitrust Division in the prosecution of the case. The Office has participated in five consent decrees entered in such cases.

Particular attention has been paid to the removal of restrictions from agreements in which the interests of enemy nationals have been vested. With the resumption of private foreign trade, several American parties to such agreements petitioned to have these prohibitions removed. The Office considered that the restrictions had been placed in these agreements solely for the benefit of the foreign party and might operate to curtail American production. A system of special revocable licenses was worked out to afford relief from the restrictions on the ground that they were of doubtful legality. Twenty-seven such licenses were issued to companies having contracts with enemy nationals containing export restrictions. The license permits export or sale for export of any article manufactured or sold under the agreement. Such licenses are granted without charge, but the production for export bears the same royalty as other articles produced under the contract. The granting of the license is not construed as an affirmation of the legality of the basic agreement.

### Patents Made Available for Licensing

During the period March 11, 1942 to June 30, 1947, a total of 1,352 patents and patent applications have been made available for licensing by the Office through interpretation<sup>3</sup> or termination of certain patent contracts. The total broken down by type of licensing permitted is as follows:

Type of licensing	Number of patents and patent applications
Unrestricted royalty-free licensing	1,288
Restricted royalty-free licensing	57
Unrestricted royalty-bearing licensing	7
Restricted royalty-bearing licensing	0

<sup>3</sup> Many patent contracts grant licenses within restricted fields and hence do not cover the full scope of the patent, or in the case of nonexclusive licenses the contracts may contain "most-favored" licensee provisions. Such contracts must be carefully analyzed in order to ascertain the scope and character of the rights of the Office to issue additional licenses.

## Collection of Royalties

As of June 30, 1947, the Office has collected \$13,735,219.97 in royalties due under vested patents and patent contracts, of which \$3,222,361.88 was collected during the fiscal year. Royalty collections by nationality of former owners of the rights to royalties are shown in Table 25.

### PATENT RIGHTS OF VESTED CORPORATIONS

The Office controls indirectly a number of patents which are owned by vested corporations.<sup>4</sup> Of the 5,400 unexpired patents and 784 pending patent applications owned by the vested companies, 14 manufacturing companies hold 4,795 patents and 749 applications, while the remaining 605 patents and 35 applications are held by 13 patent holding companies.

### Administration of Corporate-Owned Patents

Administration of patents of corporations in which enemy stock interests have been vested involves many complex problems. The main question of policy has been whether corporate-owned patents should be used for the exclusive benefit of the vested companies or whether they should be made generally available for American industry.

An interdepartmental committee, the Executive Committee on Economic Foreign Policy (hereafter referred to as ECEFP), considered the problems of corporate-owned patents and proposed a program, approved by the President, designed to terminate the exclusive patent rights of vested corporations. Generally speaking, the ECEFP recommended that the Office adopt a policy of nonexclusive licensing, wherever possible royalty-free, for patents held by corporations in which majority interests have been vested.

Table 25.—ROYALTIES COLLECTED UNDER VESTED PATENTS AND PATENT CONTRACTS, MARCH 11, 1942, TO JUNE 30, 1947, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

Nationality of former owners of patents and interests in patent contracts	Royalties collected		
	Total	Accrued prior to dates of vesting	Accrued subsequent to dates of vesting
Total	\$13,735,219.97	\$5,025,202.58	\$8,710,017.39
Enemy	9,705,792.24	3,503,847.68	6,201,944.56
German	8,518,185.93	2,940,701.91	5,577,484.02
Italian	1,123,552.79	551,382.45	572,170.34
Hungarian	64,053.52	11,763.32	52,290.20
Enemy-occupied	4,029,427.73	1,521,354.90	2,508,072.83
Belgian	194,756.70	70,938.63	123,818.07
Czechoslovakian	273,522.42	155,502.12	118,020.30
Danish	74,400.93	49,458.26	25,042.67
Dutch	227,108.66	132,566.72	94,541.94
French	2,235,134.47	959,108.30	1,276,026.17
Luxemburg	181,049.77	84,779.68	96,270.09
Norwegian	843,364.78	69,003.19	774,361.59

<sup>4</sup> For a more complete discussion of the problem of corporate-owned patents see Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946, pp.105-107.

During the fiscal year ending June 30, 1947, the Office devoted extensive study to the question of implementing the ECEFP program, and discussed the problems involved at some length with officers of the principal corporations which would be affected. As a result of these discussions it is believed that it will be possible, in the exercise of powers available under existing law, to put into effect a licensing program applicable to these corporate-owned patents which will carry out the basic objectives of the ECEFP program and at the same time be in the interests of the corporations concerned and their stockholders.<sup>5</sup>

### COPYRIGHTS: GENERAL

Copyrights under the control of the Office of Alien Property consist of five categories of literary or artistic works, namely—books, periodicals, motion pictures, plays, and music. The administration of copyrights held by the Office involves primarily contracts made between foreign copyright owners and American exploiters before the war, and foreign interests in United States copyrights on which licenses have been issued by the Office.

#### Vesting

Copyright interests have generally been vested only if the works were already under prewar contract and royalty-bearing, if a request for a license was received from an American on a work previously not exploited here, or if it was thought that the material might be valuable in connection with the war effort. The major exception to this policy was the vesting on March 22, 1946, of the interests of German nationals in all published works (approximately 100,000 titles) reported in the *Halbjahrsverzeichnis* for 1941, 1942, and 1943, and in the *Deutsche Nationalbibliographie* for 1944.

During the fiscal year ending June 30, 1947, the Office vested 49 copyright interests. All of these interests were vested because a republication license had been requested by an American exploiter.

The vesting of copyright interests of nationals of countries other than Germany and Japan has virtually ceased. Copyright interests acquired after December 31, 1946, by the Governments and nationals of Germany and Japan, will not be subject to vesting unless special circumstances require such action. In some instances vesting action on German copyrights which came into being prior to 1947 may be suspended at the specific request of the Department of State.

The number of copyrighted works in which interests have been vested is estimated at about a half million. More than half of the copyrighted works are musical compositions, chiefly French and Italian. Vested copyright interests in books, plays, and periodicals, predominantly German and Austrian, account for most of the balance. Films vested have been principally of German and Japanese origin.

<sup>5</sup> On December 18, 1947, the Attorney General announced the adoption of a policy of licensing the corporate-owned patents at reasonable royalties on non-exclusive terms. The announcement explained that a license need not be granted where the grant would, in the opinion of the Attorney General, be prejudicial to the maintenance of competition in the field affected. It is believed that licensing on these terms will give to the American public the benefit of access to the inventions concerned—inventions which are primarily of German origin—while at the same time providing a source of royalty revenue to the corporations and protecting them from any possibility that the adoption of such a licensing program would merely strengthen competitors who are already in a dominant position in the industry.

#### Royalties

The Office has received \$2,272,132.97 in royalties on copyrighted works as of June 30, 1947, of which \$641,533.77 was collected during the fiscal year. Of the total amount approximately \$300,000 was collected under licenses issued by this Office and the balance was obtained from vested interests in royalty-bearing contracts made prior to the war. Periodic reports are received from 270 American exploiters relative to 550 prewar contracts with 423 foreign nationals. Copyright items covered by these contracts include catalogs, which in some cases contain thousands of individual copyrights. More than half of the royalties collected under these contracts has been from music alone.

Royalty collections are classified by nationality of former owners of copyright interests in Table 26.

### ADMINISTRATION OF PREWAR COPYRIGHT CONTRACTS

The collection of the specified royalties on prewar contracts is only one aspect of the work involved in the administration of these contracts. In addition the Office cooperates with American copyright exploiters in such problems as making arrangements for taking up options, tax adjustments, expense deductions from royalties that may be allowed by contracts or by trade practices, and the extension or interpretation of rights under the contracts which may be found necessary to protect the American interests as well as those of the Office. Of increasing importance are documents collected in the course of the investigation and administration of the prewar contracts—for example, copies of the contracts and royalty statements—that may be useful in the settlement of title claims asserted for the return of copyright interests by alleged nonenemies.

Table 26.—ROYALTIES COLLECTED UNDER VESTED COPYRIGHTS, MARCH 11, 1942, TO JUNE 30, 1947, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

Nationality of former owners of copyright interests	Royalties collected		
	Total	Accrued prior to dates of vesting	Accrued subsequent to dates of vesting
Total.....	\$2,272,132.97	\$962,755.18	\$1,309,377.79
Enemy.....	1,046,013.99	351,738.17	694,275.82
German.....	736,906.26	212,499.11	524,407.15
Japanese.....	3,033.48	2,072.03	961.45
Italian.....	287,712.97	128,269.07	159,443.90
Hungarian.....	16,186.78	6,673.46	9,513.32
Roumanian.....	1,336.13	1,211.13	125.00
Bulgarian.....	838.37	713.37	125.00
Enemy-occupied.....	1,226,118.98	611,017.01	615,101.97
Belgian.....	21,497.33	4,778.82	16,718.51
Czechoslovakian.....	21,825.31	12,056.45	9,768.86
Danish.....	66,878.29	43,458.91	17,419.38
Dutch.....	739.84	447.65	292.19
French.....	1,093,936.02	531,256.18	562,679.84
Norwegian.....	10,489.08	6,715.11	3,773.97
Polish.....	16,434.36	12,110.14	4,324.22
Yugoslavian.....	318.75	193.75	125.00

## Music

The administration of the contractual copyright interests in music of nationals of enemy and formerly enemy-occupied countries is complicated by the variety of rights inherent in any musical composition. These include radio broadcasting, sheet music publication, mechanical recording, film synchronization, concert and performance rights.

Prewar contracts made between European licensors and large American licensing groups granted specific rights to different groups for the exploitation of the extensive musical catalogs of the European licensors. For example, a large licensing group such as the American Society of Composers, Authors and Publishers (ASCAP) had agreements with all the large licensing groups in Europe for radio broadcasting rights. The Office has collected over one million dollars for broadcasting rights from ASCAP and other groups. Another licensing group, the Music Publishers Protective Association, was granted film synchronization rights. Symphonic and operatic rights are held under similar agreements by orchestras and operatic managements.

The various rights in *Clair de Lune* have yielded approximately \$150,000, the greater part from sheet music publication rights. The G. Riccardi of Milan catalog, mainly through the exploitation of the Puccini operas, has earned about \$250,000. On the operetta *Blossom Time* the royalties collected amount to approximately \$40,000.

## Books and Plays

Numerous plays and books governed by prewar contracts are a continuous source of royalties for the Office. The great variety of books range from Adolf Hitler's *Mein Kampf*, upon which royalty collections total over \$22,000, to the Danish Baroness Tania Blixen's *Seven Gothic Tales* and *Winter's Tales*, which have yielded approximately \$33,000.

## COPYRIGHTED WORKS LICENSED BY THE OFFICE

### Books

As a means of protecting a licensee while he is preparing a book for publication, licenses granted by the Office for republication of foreign books provide a six-month period of exclusivity. After the six-month period, the licenses are nonexclusive.

A royalty charge of 10 percent of the list price of all copies sold is provided in commercial licenses issued by the Office for publication of translations of works originally published in German or other foreign languages and also for works not of a technical or industrial character, such as novels and poetry. Technical works to be reproduced in the original foreign language are usually licensed at a royalty rate of 15 percent of the list price. Technical works of value to the American economy, reproduced either in the original or in translation, are subject to a royalty waiver covering a maximum of 40 percent of the first printing or a minimum of 100 copies, in order to allow the licensees to recoup their costs of republication. Most of the licenses issued to non-profit organizations and all licenses issued to Government agencies are royalty-free.

During the period March 11, 1942 to June 30, 1947, licenses covering 1,045 books (900 after eliminating duplications) were issued by the Office. Of the total number of books licensed, 155 were licensed royalty-free and 890 were royalty-bearing.

## Periodicals

Periodicals are licensed by the Office on essentially the same basis as books. The licensing of periodicals, most of which are of a technical nature, is being continued by the Office because of the value of these periodicals to research and educational institutions.

As of June 30, 1947, the Office had issued licenses for the reproduction of 1,272 periodical titles (500 after eliminating duplications), of which 1,265 were royalty-free and seven were royalty-bearing.

## Music

Most licenses issued by the Office for the use of music are royalty-bearing. Royalty terms are determined in accordance with general trade practices. As of the end of the fiscal year, the Office has granted licenses for the publication, performance, and mechanical rights on 129 pieces of music and books of musical selections. Of this total, 121 were royalty-bearing.

## Motion Pictures

Such copyright interests as may exist in more than 2,000 foreign motion pictures, together with the physical film, have been vested by the Office. Film is licensed to non-profit organizations for educational use, and to government agencies in this country and abroad for any use, without royalty charges. Entire motion picture productions as well as stockshot footage are licensed for commercial exploitation on a royalty-bearing basis.

By the end of the fiscal year about 2,185 films, amounting to approximately 8,957,000 feet and including duplicate and incomplete prints, had been inventoried. Remaining to be inventoried are some 280 films, totaling approximately 2,910,000 feet. Most of the films that have not yet been inventoried are motion pictures in the possession of distributors who at the time of vesting were permitted to retain the film under licenses from the Office.

**NONCOMMERCIAL LICENSES.**—During the fiscal year 1947 three royalty-free licenses were granted to non-profit educational or charitable organizations. The licensees were the Department of Public Information of the United Nations, the 442nd Veterans Club of Honolulu, and American Relief for Germany, Inc., of Milwaukee.

**NEGOTIATED COMMERCIAL LICENSES.**—As a result of a number of protests received by the Office, the commercial licensing of vested enemy films for distribution and exhibition in the United States was halted in June 1945. This prohibition was continued until October 1946, when various parties who previously had opposed licensing withdrew their objections upon assurance from the Office that none of the films proposed for licensing were of a propagandistic character.

During the fiscal year three commercial licenses were granted by the Office for the exhibition, or use of portions, of nearly 100 vested enemy films. Two of these licenses were for the distribution and exhibition of selected Japanese films on a nonexclusive, royalty-bearing basis for a limited period of time. In December 1946 a new royalty rate was instituted by the Office. Hitherto the royalty rate on vested films had been 50 percent of the rental received by the distributor. The new rate was established at 50 percent of the rental received by the distributor or 20 percent of the gross admission fees received by the exhibitor, whichever of the two amounts was the greater. One license was issued for the use of selected "stock-

shots" from vested German propaganda films, at the established rate of \$2.50 a foot, in a film designed to combat all forms of totalitarianism.

## TRADE-MARKS

The Office of Alien Property holds various types of trade-mark interests, including trade-marks and the registrations and good will attaching thereto, contracts involving trade-marks, trade-names, commercial prints and labels, and residual or reversionary rights that enemy nationals may have in the trade-marks and good will of American corporations.

### Vesting Policy

The policy of the Office toward trade-marks has been to vest only under specific circumstances in which the action is deemed to be in the national interest. Under this policy of selective vesting less than 500 trade-marks, interests in trade-mark contracts, and residual rights in trade-marks have been vested as of June 30, 1947. Of these, 16 were nonenemy marks which may be returned to their former owners under Public Law 322. The bulk of the remaining trade-mark interests were owned formerly by nationals of Germany.

The basic vesting program of the Office in regard to trade-mark interests, which was adopted in July 1944, has been followed without change.<sup>6</sup> A review of this policy may become necessary as a result of the development of an overall governmental economic policy for Germany and Japan now under consideration, at the instigation of the State Department, by this Office and other agencies concerned with enemy industrial property.

### Description of Trade-Mark Vestings

The nationality of the former owners and the total number of trade-mark interests held by the Office as of the end of the fiscal year are shown in the following table:

1. Vested trade-marks:	
(a) Trade-marks proper:	
German.....	363
Japanese.....	5
Italian.....	27
Hungarian.....	9
French.....	12
Belgian.....	2
Dutch.....	2
Total.....	420
(b) Commercial prints and labels (all German).....	21
2. Cases of vesting potential residual or reversionary rights of foreign nationals in trade-marks owned by American corporations:	
German.....	10
Italian.....	1
Total.....	11
3. Contracts relating to trade-marks in which foreign interests have been vested:	
German.....	24
Italian.....	4
Hungarian.....	7
Total.....	35

<sup>6</sup> The program is presented in detail in the *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1944*, p. 115, and also in the Office's annual reports for the fiscal years 1945 and 1946.

During the fiscal year one German and two Hungarian trade-marks, German interests in four contracts, and Hungarian interests in one contract were vested.

**VESTED CONTRACT INTERESTS.**—As of June 30, 1947, royalties amounting to approximately \$1,200,000 had been collected by the Office under trade-mark agreements outstanding at the time of vesting. Slightly over half of this amount represents royalties accrued prior to vesting and the remainder, royalties accrued since vesting. The nationality of the owners whose interests were vested is shown in Table 27.

Table 27.—ROYALTIES COLLECTED UNDER VESTED TRADE-MARK CONTRACTS, MARCH 11, 1942, TO JUNE 30, 1947

Nationality of former owners of contract interest	Royalties collected		
	Total	Accrued prior to date of vesting	Accrued subsequent to date of vesting
Total.....	\$1,199,689.96	\$615,985.00	\$583,704.96
German.....	87,108.17	49,214.06	37,894.11
Italian.....	833,158.53	467,778.40	365,380.13
Japanese.....	180.65	180.65	.....
Hungarian.....	279,242.61	98,811.89	180,430.72

### Disposition of Vested Trade-Mark Interests

The primary consideration of the Office in disposing of vested enemy trade-mark interests has been to prevent deception of the consumer. Thus, those trade-marks never used in the United States or used only on imported goods will not be sold. On the other hand, trade-marks used by American firms on goods made in the United States may be sold to the users. Likewise, trade-marks used in the sale of patented products, the patents for which have been vested, may be made available to American licensees under these vested patents. Under this policy only a few trade-mark interests have been assigned to Americans.<sup>7</sup>

<sup>7</sup> For a more detailed statement of the disposition of vested trade-marks see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 117-118.

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## Real and Personal Property

The programs of the Office of Alien Property concerning real and personal property continued unchanged during the fiscal year. Vestings of personal property, chiefly of securities, bank accounts, credits, and currency, proceeded at an accelerated pace and were of particular significance because of the large dollar value of the property involved. Personal property vested during the fiscal year amounted to approximately \$22,000,000.

### REAL ESTATE

#### New Vestings and Acquisitions

During the fiscal year ending June 30, 1947, new holdings of \$964,000 of real estate have come into the possession of the Office. Direct vestings account for \$720,000; the balance of \$244,000 was acquired as distributions from estates and trusts in which interests have been vested.

#### Description of Real Estate Holdings

The total value of real estate vested or otherwise acquired by the Office from March 11, 1942 to June 30, 1947, is \$6,146,000. This property is classified in Table 28, according to the nationality of former owners and manner of acquisition by the Office.

**Table 28.—VALUE OF REAL ESTATE VESTED, MARCH 11, 1942, TO JUNE 30, 1947, CLASSIFIED ACCORDING TO NATIONALITY OF FORMER OWNERSHIP AND METHOD OF ACQUISITION**

NOTE.—Valuations are based upon sales proceeds of properties sold and appraised values of properties unsold.

[In thousands of dollars]

Manner acquired	Total	German	Japanese	Italian	Other
Total.....	6,146	3,001	1,363	760	122
Direct vesting of real estate.....	5,269	3,202	1,278	668	121
Received in lieu of payment of vested mortgages.....	35	23		12	
Received from distribution of assets of vested business enterprises.....	20	20			
Received from distribution of assets of estates and trusts in which the Attorney General has vested interests.....	822	656	85	80	1

The total real estate vested or acquired by the Office includes \$5,191,000 worth of urban property and \$955,000 of rural property. Of the urban real estate, \$4,516,000 is improved and \$675,000 unimproved. Summarized below are the major improvements on urban land:

Type of buildings	Number of buildings
Commercial buildings.....	122
Commercial-apartment buildings (buildings containing both stores and apartments).....	67
Apartment buildings (3 apartments or more).....	54
Small hotels and rooming houses.....	10
Duplex dwellings.....	88
Single dwellings.....	462
Japanese Shinto temples.....	2

Rural property vested or acquired by the Office is classified as follows according to type of land, acreage, and value:

Type of land	Acres	Value
Agricultural.....	28,548	\$692,000
Extractive (sand or oil).....	460	111,000
Wooded land.....	14,070	83,000
Other.....	6,880	69,000
Total.....	49,958	955,000

#### Administration and Sale of Real Estate

The basic policy of the Office in the administration of real estate is to conserve the value of the property and to prepare it for sale at the earliest opportunity.

During the fiscal year an exception to this policy was made in one instance. The Office vested a parcel of land located in Washington, D. C., which had been purchased years ago by the German Government as a site for a new German Embassy. Part of the land was offered for sale in accordance with prescribed procedure, but the remainder was turned over to the District of Columbia Government without remuneration to enlarge an adjacent playground.

During the period from March 11, 1942 to June 30, 1947, net income from real estate amounted to \$789,000. Of this amount, \$163,000 was received during the fiscal year. Income during the fiscal year has been reduced by the payment by the Office of \$94,000 in accrued taxes and insurance premiums, authorized for the first time by Public Law 671.

Sales of real estate have yielded \$702,000 during the fiscal year, making a total of \$3,366,000 in cash proceeds from real estate sales during the entire period March 11, 1942 to June 30, 1947. A real estate parcel valued at \$3,000 was returned to its former nonenemy owner.

#### Status of Real Estate Holdings as of June 30, 1947

The Office continues to hold as of the end of the fiscal year real estate valued at \$2,777,000. Of the 503 parcels of land held, 352 are improved,

**Table 29.—SALES STATUS OF REAL ESTATE HELD BY THE OFFICE OF ALIEN PROPERTY AS OF JUNE 30, 1947**

Sales status	Number of parcels			
	Total	Improved	Unimproved	Farm
Total.....	503	352	131	20
Salable properties:				
Advertised, insufficient offers received.....	29	16	12	1
In process, advertisements released to agents.....	14	13	1	
In process, advertisements not released to agents (except Californian, Hawaiian, and Italian cases).....	66	47	18	1
Advertisements approved on Californian cases.....	7	2	4	1
Hawaiian cases.....	16	9	7	
Properties withheld from sales:				
Other Californian cases (except Italian) <sup>1</sup> .....	112	55	45	12
Italian properties <sup>2</sup> .....	88	69	18	1
Not to be sold (except Italian) <sup>3</sup> .....	20	15	4	1
Legal and title defects <sup>4</sup> .....	151	126	22	3

<sup>1</sup> Withheld from sale because of refusals by California title companies to insure the Attorney General's titles.

<sup>2</sup> Withheld from sale at request of the Department of State.

<sup>3</sup> Withheld from sale because of possible eligibility of former owners for a return, or for other policy reasons.

<sup>4</sup> Cases involving Sec. 9 (a) suits, etc.

131 unimproved, and 20 are farm properties. As indicated in more detail in Table 29, of the total number of parcels, 371 are being withheld from sale for various reasons, and 132 are in the process of being sold.

A large portion of the parcels withheld from sale are situated in California where title insurance companies have been reluctant to insure title to property purchased from the Office of Alien Property. Progress toward the solution of this problem, discussed more fully in the 1946 *Annual Report*, has been made during the fiscal year.

## MORTGAGES

### New Vestings and Acquisitions

Mortgages valued at \$161,000 were brought under the control of the Office during the fiscal year. Of this amount \$95,000 was directly vested and \$66,000 received through distributions from estates and trusts. These acquisitions, less \$311,000 of mortgages sold, returned or otherwise disposed of in the same period, bring the total value of mortgages held by the Office to \$685,000 as of June 30, 1947.

### Servicing and Liquidation of Mortgages

The liquidation of mortgage holdings is being effected by the Office principally by means of full payment by the mortgagor or by sale to third party purchasers. Some mortgages are liquidated by the Office with little or no difficulty; others present complex problems.

When the Office finds that payments under a vested mortgage are in default, every effort is made to enable the mortgagor to bring payments current. If no satisfactory arrangement can be made with the mortgagor for payments due, the Office may resort to foreclosure action in the courts. In those cases in which the property securing the mortgage does not have sufficient value to permit full realization of the amount of the debt in the event the Office should foreclose, the Office may sell the mortgage at a discount or compromise the debt. In other cases an extension agreement may be entered into with the mortgagor under terms that will provide the Office with a new mortgage that will be more readily marketable.

### Status of Mortgage Holdings as of June 30, 1947

The value of mortgages vested and acquired and the value of those disposed of from March 11, 1942 to June 30, 1947, is summarized below:

Mortgages vested and acquired:	
Directly vested.....	\$944,000
Received from distribution of estates and trusts.....	348,000
<hr/>	
Total value of mortgages brought under Attorney General's ownership.....	\$1,292,000
Disposition:	
Real estate received in satisfaction of delinquent mortgages..	35,000
Mortgages sold and principal amounts collected.....	560,000
Returned to former nonenemy owners.....	12,000
<hr/>	
Total value of mortgages disposed of.....	607,000
<hr/>	
Total value of vested mortgages held on June 30, 1947.....	685,000

### Income from Vested Mortgages

During the fiscal year the net income from vested mortgages amounted to \$20,000. The total net income from vested mortgages for the period March 11, 1942 to June 30, 1947, amounts to \$82,000.

## TANGIBLE PERSONAL PROPERTY

### Tangible Personal Property Vested and Acquired

**NEW VESTINGS AND ACQUISITIONS.**—Tangible personal property valued at \$222,000 was vested during the fiscal year ending June 30, 1947. In the same period another \$5,000 of personal property was acquired through distributions from the executors of estates in which interests had been vested.

The most important vesting of personal property during the fiscal year consisted of three German-owned paintings. One of the paintings is a self-portrait by Rembrandt, valued at \$140,000 by its German owners. The other two paintings include one by G. H. Tischbein, valued at \$1,200, and one by Ter Borch, valued at \$2,000. The Rembrandt was loaned to the Weimar Museum by its owner, the Grand Duke of Sachsen-Weimar, in 1909. It remained as his property in the custody of the Museum until 1918, when a German court decreed that the painting should remain permanently in the custody of the State of Thuringia, Germany. In 1922 the three paintings were stolen from the Weimar Museum and were sold to two German seamen who brought them to New York in 1934. The seamen sold the paintings to a resident of Dayton, Ohio, who bought them with knowledge of the theft. Therefore, the Weimar Museum still had full legal title to the paintings, and they were seized by the Office of Alien Property as the property of an enemy national.

**TOTAL VESTINGS AND ACQUISITIONS.**—During the period from March 11, 1942 to June 30, 1947, the total value of tangible personal property vested or otherwise acquired amounted to \$1,329,000, of which \$1,289,000 was directly vested and the remaining \$40,000 was acquired from distributions of the assets of decedents' estates.

### Disposition of Vested Tangible Property

In accordance with the Office's policy of selling vested tangible personal property at public sale, or by negotiated sale where public sale is impracticable, a total of \$932,000 of such property has been sold as of June 30, 1947. Of this amount \$96,000 worth was sold during the fiscal year. As of June 30, 1947, the value of the vested tangible personal property still held by the Office was \$397,000.

Sales of vested tangible personal property during the fiscal year included such diverse items as \$20 worth of tuna nets, five internal combustion gasoline engines worth \$2,500, and \$38,000 worth of drugs and chemicals.

## STOCKS, BONDS, AND OTHER SECURITIES

### Vesting and Acquisition of Stocks, Bonds, and Other Securities

**NEW VESTINGS AND ACQUISITIONS.**—During the fiscal year ending June 30, 1947, \$8,334,000 worth of stocks, \$663,000 worth of bonds, and \$72,000 worth of other securities were vested directly. In addition to these direct vestings, the Office acquired in the same period as distributions from liquidating business enterprises and from estates and trusts \$1,007,000 worth of stocks, \$1,066,000 of bonds, and \$5,000 of other securities.

There were several large direct vestings of securities during the fiscal year. The largest of these totalled \$4,278,000 in common and preferred stocks owned by Henkel & Cie., A. G., of Basle, Switzerland. All of the capital stock of this Swiss corporation was found to be owned by Uma, A. G., another Swiss corporation, which in turn was found to be owned by Henkel

& Cie., G. m. b. H., a German corporation located in Dusseldorf, Germany.<sup>1</sup> Included in the Henkel portfolio were 10,100 shares of common capital stock of Hercules Powder Company, 14,300 shares of common capital stock of Procter & Gamble Company, 16,100 shares of common capital stock of Mathieson Alkali Works, Inc., 5,000 shares of common capital stock of Colgate-Palmolive-Peet Company, 4,000 shares of common capital stock of American Cyanamid Company, and 3,600 shares of common capital stock of E. I. duPont de Nemours & Company.

**TOTAL VESTINGS AND ACQUISITIONS.**—The total amount of stocks, bonds, and other securities vested and acquired during the period March 11, 1942 to June 30, 1947, was as follows: \$12,253,000 of stocks, \$8,322,000 of bonds, and \$110,000 of other securities. Table 30 shows the amounts of this type of property and the method of acquisition.

### Sale and Liquidation of Stocks and Bonds

The Office has continued its program of selling and liquidating stocks and bonds as rapidly as possible.<sup>2</sup> There are a number of reasons for holding up the disposition of certain of the stocks and bonds. United States Government bonds, for example, are disposed of only after consultation with the Treasury Department in accordance with an agreement with that Department designed to coordinate the purchase and sale of Government securities by Federal agencies with the Government's financial requirements. Certain blocks of securities are not being sold at this time because of Section 9 (a) actions or title claims, as for example, the Henkel securities. Other stocks and bonds are not being sold because they may be returned to nonhostile foreign nationals and nationals of Italy. In the case of securities not actively traded on established stock exchanges or over-the-counter, the lack of a ready market slows sales because of the necessity of conducting special public sales.

**PROGRESS OF LIQUIDATION AND SALES.**—During the fiscal year, \$3,118,000 of stocks, \$653,000 of bonds, and \$72,000 of other securities were sold and liquidated. Total disposals for the period March 11, 1942 to June 30,

**Table 30.—STOCKS, BONDS, AND OTHER SECURITIES VESTED AND ACQUIRED, MARCH 11, 1942, TO JUNE 30, 1947, AND DISPOSITION THEREOF TO JUNE 30, 1947.**

[In thousands of dollars]

	Stocks	Bonds	Other securities
Property vested and acquired:			
Directly vested	9,327	1,000	100
Acquired from distribution of assets of business enterprises	533	3,671	
Acquired from distribution of assets of estates and trusts	2,393	3,651	10
Total vested and acquired	12,253	8,322	110
Disposals:			
Liquidations and sales	4,674	3,555	73
Property returned to former nonenemy owners	127	261	
Total disposals	4,801	3,816	73
Total held on June 30, 1947	7,452	4,506	37

<sup>1</sup> For a further discussion of the case, see p. 76.

<sup>2</sup> See *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1945*, pp. 148-149.

1947, amount to \$4,801,000 of stocks, \$3,816,000 of bonds, and \$73,000 of other securities. The Office still holds, as of the end of the fiscal year 1947, \$7,452,000 of stocks, \$4,506,000 of bonds, and \$37,000 of other securities. See Table 30.

### MORTGAGE PARTICIPATIONS

Mortgage participations, which constitute fractional interests in real estate mortgages, have come under the control of the Office through direct vesting and from distributions of assets of estates and trusts. During the fiscal year, \$107,000 of mortgage participations have been vested and \$20,000 acquired from estates and trusts. The Office has received \$160,000 as proceeds of liquidation during the fiscal year. Acquisitions and liquidations of mortgage participations during the period March 11, 1942 to June 30, 1947, are summarized as follows:

Directly vested	\$355,000
Acquired from distribution of assets of estates and trusts	289,000
Total participations vested and acquired	\$644,000
Cash received as proceeds of liquidation	347,000
Participations held as of June 30, 1947	297,000

### OTHER PERSONAL PROPERTY

Other types of personal property vested by the Office include notes, claims<sup>3</sup> and credits, bank balances, interests in life insurance and annuity contracts, leases to safe deposit boxes, and currency and coin.

#### Notes, Claims, and Credits

The total estimated value of vested or acquired notes, claims, and credits is \$13,546,000. Of this amount, \$8,527,000 was directly vested while \$19,000 was acquired from the distribution of assets of estates and trusts and \$5,000,000 as distributions from business enterprises in liquidation.

All notes, claims, and credits, directly vested or acquired through other vestings, may be divided into three main categories:

1. Claims for compensation for property in libel arose from the vesting of enemy claims to 29 Axis vessels seized by the United States in 1941.<sup>4</sup> Pending the outcome of legal action, these claims are carried at an estimated value of \$890,000. No claims of this nature were vested during the fiscal year.

2. Amounts due under court judgments arising from insurance cases, real estate partition proceedings, claims against bankrupt enterprises, etc., total \$1,718,000, of which \$83,000 was vested during the fiscal year 1947.

3. The value of various kinds of notes, claims, and credits not involved in judicial proceedings that have been vested or acquired amounts to \$10,938,000. During the fiscal year, \$8,295,000 of this type of property was vested or acquired by the Office, of which a large part was distributions from business enterprises in liquidation.

<sup>3</sup> The discussion of claims in this section relates to those vested in the Attorney General. Claims asserted against the Attorney General are treated in Ch. VIII, "Claims and Suits."

<sup>4</sup> These claims are described fully in the *Annual Report, Office of Alien Property, fiscal year ending June 30, 1944*, pp. 127-128.

The Office received during the fiscal year as a liquidating dividend from the Yokohama Specie Bank, Ltd., New York Agency, in the form of bills receivable, accounts receivable, advances, foreign bank credits, and miscellaneous receivables, unliquidated assets with a total *face value* of \$22,620,000. Of this amount \$10,917,000 was owed by residents of the United States and \$11,703,000 by residents of foreign countries. A significant portion of the amounts owed by residents of the United States is due from companies whose stock or assets have been vested by the Office. Payments of these amounts depend on the progress of liquidation of the companies and on debt claim proceedings within the Office. Other amounts due from domestic debtors involve numerous collection problems and, in many cases, realization will be impossible because of the insolvency of debtors. Debts owed by foreign nationals, in addition to presenting normal collection problems, are also partly uncollectible because of foreign property controls of other governments and other related reasons. While it is difficult to estimate the precise amount that may be realized on all these assets, for statistical purposes only an arbitrary value of \$5,000,000 has been placed on them.

**COLLECTION.**—As of the end of the fiscal year, \$6,487,000 had been collected of the total estimated value of \$13,546,000 of notes, claims, and credits vested and acquired. Collections during the fiscal year amounted to \$5,533,000. Interest accruals in the amount of \$46,000 have also been received by the Office.

#### **Bank Balances**

The increased vesting of bank balances under the enlarged authority of the Office based on Executive Order No. 9567 has continued. During the fiscal year bank balances of \$4,873,000 were vested, bringing the total for the period from March 11, 1942 to June 30, 1947 to \$9,912,000.

There were a number of large vestings during the fiscal year. The largest amount, over \$900,000, was vested from Henkel & Cie., A. G., Basle, Switzerland, a Swiss Corporation, on the grounds that the beneficial owner of this corporation was Henkel & Cie., G. m. b. H., Dusseldorf, Germany.

#### **Currency and Coin**

Approximately \$3,700,000 in currency and coin were vested during the fiscal year. The total amount of currency and coin vested during the period March 11, 1942 to June 30, 1947, is \$4,021,000.

The largest vesting during the fiscal year, \$3,650,000, was seized from the main safe of the German Embassy in Washington. Taken in charge by the Swiss Legation during the war, the German Embassy was relinquished to the United States Government after the German surrender. The main safe in the German Embassy was then cut open, and United States currency and coin in the above amount were found. When the Secretary of State released his authority over this currency and coin, a formal vesting order was executed on September 3, 1946.

#### **Miscellaneous**

Although enemy interests in life insurance and annuity contracts and leases to safe deposit boxes remain subject to seizure, the vesting of these types of personal property has been held in abeyance until other German and Japanese property of greater value has been seized.

## Property Under Judicial Supervision

The Office of Alien Property is now in the process of concluding its program of representing foreign nationals in judicial proceedings involving their property or interests. In addition, the Office has the function of vesting and administering enemy interests in property under judicial supervision, which consists chiefly of estates and trusts. Enemy interests in estates and trusts not under judicial supervision, such as inter vivos trusts, are also vested and administered by the Office.

### REPRESENTATION OF FOREIGN NATIONALS IN LEGAL PROCEEDINGS

The responsibility of representing in the courts persons residing in enemy and enemy-occupied territory whose property or interests are involved in various types of legal proceedings was delegated to the Office under Section 5 of Executive Order No. 9193. Since the close of actual hostilities, this responsibility has been gradually curtailed with respect both to formerly enemy-occupied countries and to enemy countries.<sup>1</sup>

Originally as new cases arose in the courts involving the property or interests of any resident of an enemy or enemy-occupied country, the Office was notified pursuant to General Order No. 5, which required the persons or officers acting under court supervision in the proceedings to file reports on Form APC-3. General Order No. 6 provided a method for service of process or notice on the Office. Since April 1, 1946, amendments to both of these orders have limited their scope.

#### Representation of German and Japanese Nationals

The representation procedure is no longer followed by the Office in cases that involve property interests acquired by nationals of Germany and Japan after December 31, 1946. An amendment to Regulation No. 1 under General Order No. 5, executed on March 3, 1947, provided that General Order No. 5 does not apply to any case involving a person within Germany or Japan, or a citizen or subject of either country within Bulgaria, Hungary, Italy, or Roumania, whose property or interests are involved in any court or administrative action or proceeding initiated after December 31, 1946. Income currently accruing from property that is reportable, however, must be reported.

Regulation No. 2 under General Order No. 6, executed on January 7, 1947, provides that the requirement of service of process or notice on the Office of Alien Property does not apply in cases involving property in which German or Japanese nationals acquired an interest after December 31, 1946.

<sup>1</sup> See *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 129-130.

By amendment to Regulation No. 1 under General Order No. 20, executed on March 3, 1947, the Office has consented to the payment, transfer, or distribution, under court supervision, of property in which a person within Germany or Japan, or a citizen or subject of either country within Bulgaria, Hungary, Italy, or Roumania, obtained an interest after December 31, 1946. Such payments must be authorized by the Secretary of the Treasury under the provisions of Executive Order No. 8389, as amended.

German or Japanese interests in property acquired through inheritance or otherwise, on or before December 31, 1946, are subject to vesting.

#### Representation of Nationals of Other Enemy Countries

The Office no longer represents nationals of Bulgaria, Hungary, or Roumania, in cases that relate to property interests acquired by these nationals after December 7, 1945. Representation of nationals of Italy had earlier been gradually terminated after Italy became a co-belligerent. By the terms of an amendment of Regulation No. 1 under General Order No. 5, executed on March 3, 1947, the provisions of this order do not apply to any case concerning a person within Bulgaria, Hungary, Italy, or Roumania (other than a citizen or subject of Germany or Japan) whose property or interests are involved in any court or administrative action or proceeding involving property acquired by such person after December 7, 1945.

No change was made during the fiscal year in regard to Regulation No. 1 under General Order No. 6 insofar as it related to nationals of Bulgaria, Hungary, Italy, or Roumania.

A further change in General Order No. 20 was made by this Office by amendment to Regulation No. 1, also executed on March 3, 1947, whereby the Office has agreed to the payment, transfer, or distribution of property to any person within Bulgaria, Hungary, Italy, or Roumania (other than a citizen or subject of Germany or Japan) from the assets of an estate of a decedent whose death occurs after December 7, 1945. All transactions of this nature, however, must be authorized by the Secretary of the Treasury under the provisions of Executive Order No. 8389, as amended.

The vesting of Bulgarian, Hungarian, and Roumanian interests of property acquired through inheritance or otherwise, on or before December 7, 1945, was continued during the fiscal year 1947.<sup>2</sup>

The vesting of Italian property interests arising out of property under judicial supervision was terminated in accordance with a request from the Department of State. All Italian cases are now referred to diplomatic or consular officials of the Italian Government.

#### Representation of Nationals of Formerly Enemy-Occupied Countries

By the end of the fiscal year the Office had withdrawn from virtually all cases in which it represented the property rights or interests of nationals of formerly enemy-occupied countries. Restoration of the normal channels of communication with the United States has enabled nationals of these countries to arrange for representation and to receive service of process or notice.

In a few cases the Office has continued to represent Austrian nationals who have property under judicial supervision, at the request of the Austrian

<sup>2</sup> The Treaties of Peace with Bulgaria, Hungary, and Roumania came into force on September 15, 1947. Since that date the Office has ceased vesting property of nationals of these countries.

Legation. The Office does not, of course, vest the Austrian interests in these cases.

#### Recovery of Expenses in Cases Involving Nationals of Formerly Enemy-Occupied Countries

The Office continues to issue cost-and-expense vesting orders in order to recover expenses of representation in cases in which property is not vested. During the fiscal year 1947 vesting orders of this type have been issued in 510 cases, making a total of 2,640 cases which have been disposed of by this means up to June 30, 1947. Approximately 515 cases are still pending in which cost-and-expense vesting orders may have to be issued. Of this total, about 90 cases involve Austrian and Italian interests.

#### Operation of the Program

**NUMBER OF CASES.**—A total of 15,876 cases involving foreign-owned property under judicial supervision have been reported to the Office by persons acting under judicial supervision, pursuant to reporting requirements of General Order No. 5. Of this number, 1,054 were received during the past fiscal year.

**CASES COMPLETED.**—As of June 30, 1947, approximately 14,100 cases had been completed insofar as they related to representational activities. In 4,319 of these cases orders have been issued vesting the enemy interests involved. Another 1,812 cases were terminated by the Office's consent to the distribution (generally to blocked accounts) of the interests of nonenemy nationals. In the remainder of the closed cases the Office either withdrew after nonenemy nationals retained their own representatives, or when it determined that no property interests of foreign nationals were involved.

**CASES PENDING.**—Still pending in the Office are about 1,715 cases. Included in this total are 1,200 cases in which vesting orders may be issued seizing the property or interests of enemy nationals and 515 cases in which costs and expenses may be vested by the Office.

**ENEMY INTERESTS VESTED.**—Property under judicial supervision may be of many different types. Estates and trusts, which constitute the most important type of property under judicial supervision, are discussed in the succeeding section of this chapter. The other properties under judicial supervision are included in the chapters on the various types of vested property.

The size of the program is shown in the following summary of the amounts of vested property that were under judicial supervision at the time of vesting:

<i>Type of property</i>	<i>Estimated value as of dates of vesting</i>
Estates and trusts . . . . .	\$49,472,000
Notes, claims, and credits . . . . .	2,608,000
Stocks . . . . .	437,000
Mortgage participations . . . . .	342,000
Real estate . . . . .	186,000
Bonds . . . . .	38,000
Tangible personal property . . . . .	15,000
Mortgages . . . . .	3,000
<b>Total . . . . .</b>	<b>53,101,000</b>

## ESTATES AND TRUSTS

### New Vestings

During the fiscal year ending June 30, 1947, a total of 768 enemy interests in estates and trusts were vested. Of this number, 631 pertained to decedents' estates, 116 to trusts under wills, 12 to trusts inter-vivos, and nine to guardianship estates.

A total of \$7,430,000 of interests in estates and trusts was vested during the fiscal year. German nationals were the former owners of \$6,802,000 of this amount; Italian nationals, of \$230,000; Japanese nationals, of \$104,000; and other enemy nationals, of \$294,000.<sup>3</sup> The new vestings consisted of \$4,301,000 of decedents' estates, \$2,897,000 of trusts under wills, \$218,000 of inter-vivos trusts, and \$14,000 of guardianship estates.

The cumulative total of interests in estates and trusts vested since March 11, 1942, now amounts to \$55,875,000. Of this amount, \$49,472,000 represents interests in estates and trusts under judicial supervision and \$6,403,000 in trusts not judicially supervised. The value of the different enemy interests in the four classes of estates and trusts and the number of estates and trusts involved are shown in Table 31.

### Distribution of Principal

During the fiscal year the Office received a total of \$5,818,000 of cash and other property representing distributions of principal from vested estates and trusts. The total of such distributions through June 30, 1947, amounts to \$23,405,000. These receipts include \$15,813,000 of cash, and \$7,592,000 of other kinds of property, primarily bonds and stocks. The Office had liquidated \$4,828,000 of this non-cash property.

Table 32 shows the various kinds of property received in distributions from vested estates and trusts, and the amount of each kind which has been liquidated.

**Table 31.—INTERESTS IN ESTATES AND TRUSTS VESTED, MARCH 11, 1942, TO JUNE 30, 1947, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP**

Type of property	Total	Nationality of former ownership			
		German	Japanese	Italian	Other enemy
Decedents' estates:					
Number of estates.....	(3,273)	(2,604)	(110)	(252)	(307)
Net value of vested interests.....	\$22,209,000	\$18,371,000	\$303,000	\$1,385,000	\$2,150,000
Trusts under wills:					
Number of trusts.....	(840)	(730)	(9)	(71)	(30)
Net value of vested interests.....	\$25,356,000	\$21,925,000	\$47,000	\$2,911,000	\$473,000
Trusts inter vivos:					
Number of trusts.....	(85)	(69)		(6)	(10)
Net value of vested interests.....	\$6,613,000	\$5,738,000		\$502,000	\$373,000
Guardianship estates:					
Number of estates.....	(105)	(43)	(35)	(21)	(6)
Net value of vested interests.....	\$1,697,000	\$1,270,000	\$192,000	\$228,000	\$7,000
<b>Total net value.....</b>	<b>\$55,875,000</b>	<b>\$47,304,000</b>	<b>\$542,000</b>	<b>\$5,026,000</b>	<b>\$3,003,000</b>

The first column of Table 32, carried over from Table 31, indicates the value of the interests in the four types of estates and trusts that have been vested. The second column reveals the amount of assets distributed from

<sup>3</sup> The category "other enemy" includes Roumanian interests worth \$130,000, Hungarian interests worth \$123,000, and Bulgarian interests worth \$41,000.

**Table 32.—PROPERTY HELD AS OF JUNE 30, 1947, DERIVED FROM THE VESTING OF INTERESTS IN ESTATES AND TRUSTS**

NOTE.—This table does not reflect income derived from estates and trusts or from property distributed from estates and trusts.

[In thousands of dollars]

Type of property	Property vested	Changes in character of property resulting from—		Property returned to former nonenemy owners	Property held as of June 30, 1947
		Distributions of assets of estates and trusts	Liquidation of property received from distributions		
<b>Total.....</b>	<b>55,875</b>			<b>-1,654</b>	<b>54,221</b>
Interests in decedents' estates.....	22,209	-13,071		-1,064	8,074
Interests in trusts under wills.....	25,356	-6,981		-50	18,345
Interests in trusts inter vivos.....	6,613	-2,034		-279	4,300
Interests in guardianship estates.....	1,697	-1,319			378
Real estate.....		822	-498		321
Mortgages.....		348	-144		192
Leaseholds and ground rents.....		20	-15		5
Tangible personal property.....		40	-39		1
Stocks.....		2,393	-2,115		278
Bonds.....		3,651	-1,857		1,682
Other securities.....		10	-9		1
Mortgage participations.....		289	-137		152
Notes, claims, and credits.....		19	-14		5
Cash.....		15,813	4,828	-154	20,487

each of the four types of estates and trusts (minus figures), with the resultant increases in the Office's holdings of various other kinds of property (plus figures). The third column shows the subsequent liquidation of the non-cash items of property received from distribution (minus figures), with the corresponding increase in cash (plus figure). The fourth column lists the amount of property (minus figures) returned to nonenemy former owners by administrative action of the Office under Public Law 322 or pursuant to court decisions in actions brought under Section 9 (a) of the Trading with the Enemy Act. The fifth column shows the property held on June 30, 1947, including the remaining interests in estates and trusts (\$31,097,000), the remaining holdings of distributed non-cash assets (\$2,637,000), and the cash derived both from direct distribution and from the liquidation of distributed property (\$20,487,000).

### Distribution of Income

Up to June 30, 1947, the Office received \$2,007,000 as direct income from estates and trusts and \$308,000 as income from property distributed in kind from estates and trusts. Of these amounts \$494,000 and \$89,000, respectively, were received during the 1947 fiscal year.

## Claims and Suits

The disposition of claims is one of the more extensive tasks confronting the Office. The claims program of the Office is based on two recent amendments to the Trading with the Enemy Act, which authorize, under specified conditions, the return of vested property to nonhostile persons and the payment of debt claims of certain creditors of the former owners of vested property. At the end of the fiscal year 12,463 claims had been filed with this Office in reference to property vested during World War II. During the fiscal year alone 6,714 such claims have been received. This compares with 1,326 claims received during the preceding fiscal year. The Office anticipates that more than 50,000 claims will be filed seeking the return of between \$200,000,000 and \$300,000,000 worth of vested property and the payment of hundreds of millions of dollars of debts.<sup>1</sup>

Of the claims received by the Office, most may be classified as either title claims or debt claims. *Title claims* are those in which the claimants assert ownership interests in the vested property. *Debt claims* are those by which creditors seek the payment of obligations owed prior to vesting by the former owners of vested property. Those claims based upon debts secured by mortgages or other liens are treated as title claims since they assert interests in specific properties. *Miscellaneous claims* are those which cannot be classified in the above categories. Furthermore, there are additional claims concerned with the seizure of property during World War I.

In addition to the administrative disposition of claims, the Office is required to defend suits in the Federal courts instituted by persons seeking the return of property under Section 9 (a) of the Trading with the Enemy Act. The Office is also involved in numerous matters of litigation other than Section 9 (a) suits.

### TITLE CLAIMS

#### Provisions of Public Law 322<sup>2</sup>

Although the Office has authority to return vested property to persons who met the requirements of Section 9 (a) of the Trading with the Enemy Act, it was not until the passage of Public Law 322, 79th Cong., 2d Sess., approved March 8, 1946, which added Section 32 to the Act, that this Office had clear legislative authority to return vested property to certain classes of friendly foreign nationals. Among the groups eligible for return are nonenemy governments, American citizens regardless of their residence during the war, citizens of allied and neutral countries not voluntarily resident in enemy countries in the war period, and enemy citizens who

have continuously resided outside enemy or enemy-occupied territory since December 7, 1941, and who were not engaged in business in such territory.<sup>3</sup>

Public Law 322 requires as a condition precedent to the return of any property a finding that the return is in the interest of the United States. With respect to this requirement, the President on May 16, 1946, addressed a letter to the Alien Property Custodian in which he stated it was his desire that the Custodian, in the administration of Public Law 322, consult with other agencies and departments of the Government. Procedures developed for carrying out this direction have been continued.

Public Law 671,<sup>4</sup> 79th Cong., 2d Sess., approved August 8, 1946, removed from the category of persons ineligible for the return of vested property the following classes of persons: (1) persons voluntarily resident in enemy countries at any time since December 7, 1941, who, while so resident, were deprived of life or substantially deprived of liberty pursuant to any law, decree, or regulation of such countries discriminating against political, racial, or religious groups;<sup>5</sup> (2) nationals of enemy countries who were physically present in enemy territory or in territory occupied by the enemy who, as a consequence of any law, decree, or regulation of the nation of which they were then citizens, discriminating against political, racial, or religious groups, have at no time between December 7, 1941, and the time when such law, decree or regulation was abrogated, enjoyed full rights of citizenship under the laws of such nation.<sup>6</sup>

Public Law 322 requires that the person seeking a return of property must have been the owner immediately prior to vesting and prohibits the return of property held under cloaking arrangements. There must also be no liability under the Renegotiation Act or the Royalty Adjustment Act. Public Law 322 also requires publication in the Federal Register by the Office of intention to return to nonresidents,<sup>7</sup> and provides for attachment of such property by American creditors of the returnees within 30 days from publication of such notice.

#### Time Limitation for Filing Title Claims

Section 33 of the Trading with the Enemy Act, as added by Public Law 671, provides that notice of claim for return of property pursuant to Sections 9 (a) or 32 (a) thereof must be filed within two years from the time of vesting or from August 8, 1946, whichever is later. No Section 9 (a) suit can be instituted after the two-year limitation has expired,

<sup>1</sup> Under Public Law 370, 80th Cong., 1st Sess., approved August 5, 1947, amending Section 32, governments named as ineligible for a return are Germany, Japan, Hungary, Bulgaria, and Roumania. The Government of Italy is, therefore, not ineligible, despite its prior enemy status, under Section 32. In addition, Public Law 370 made eligible nationals and residents of Italy theretofore ineligible.

<sup>2</sup> For the complete text of the law, see Appendix, Exhibit F, pp. 153-157.

<sup>3</sup> Previously these persons were included in that ineligible class consisting of individuals voluntarily resident at any time since December 7, 1941, within an enemy nation (except citizens of the United States and diplomatic and consular officials of nonenemy countries).

<sup>4</sup> Previously these persons were included in that ineligible class consisting of individuals who were at any time since December 7, 1941, citizens or subjects of an enemy country and who were present at any time from such date to March 8, 1946, in enemy or enemy-occupied territory or engaged in business in any such territory.

<sup>5</sup> The Office, as a matter of practice, publishes notices of intention to return in all cases, whether or not they involve nonresidents.

<sup>1</sup> As of December 1, 1947, approximately 30,000 claims had been filed.

<sup>2</sup> The provisions of Public Law 322 are discussed more fully in the *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 145-149. The text of the law appears in the Appendix, Exhibit H, of that *Annual Report*.

excluding in the computation of time any period during which there was pending a suit or claim under Sections 9 (a) or 32.<sup>8</sup>

### Administration of Public Law 322

The administration of Public Law 322 has been delegated by the President to the Attorney General and is being carried out by the Office of Alien Property in the Department of Justice. Persons asserting a claim for the return of vested property can procure the necessary claim forms directly from the Office of Alien Property in Washington or its field offices in New York, San Francisco, and Honolulu, or from the United States Attorneys' offices throughout the country. All title claims are filed on Form APC-1A.<sup>9</sup>

### Vested Property Claims Committee

During the fiscal year the Vested Property Claims Committee, an administrative body in the Office of Alien Property, determined whether claims should be allowed or disallowed. A description of the procedure followed by the Committee appears at pages 144-145 of the *Annual Report* for the fiscal year ending June 30, 1946.<sup>10</sup>

### Certification of Claims Filed by Residents of Foreign Countries

In order to facilitate the processing of claims filed by foreign residents, negotiations have been conducted with foreign governments for establishing procedures for the certification of such claims. These procedures generally contemplate review of the notice of claim and the certification by the foreign government, on the basis of its own records, with respect to such matters as nationality, residence of the claimant, whether the claimant collaborated with the enemy, and, where relevant, whether devolution of title asserted in the claim is in accordance with the law of the foreign country. Completed or tentative agreements for certification have been reached with France, Belgium, Denmark, The Netherlands, Norway, Poland, and the United Kingdom. Conversations are in progress with Austria, Czechoslovakia, Luxemburg, and Italy. Certain of the agreements provide that the claim of a foreign resident may be deposited for filing with a designated agency of the foreign government.

### Vested Property Returned

During the fiscal year ending June 30, 1947, there have been 58 returns to former owners involving \$1,773,000 of cash and appraisable property, 110 patents and patent applications, and certain other industrial properties.

<sup>8</sup> Public Law 370 amended Section 33 with respect to claims filed by Italy, citizens or subjects of Italy, or corporations or associations organized under the laws of Italy, to provide July 31, 1949, or two years after vesting, whichever is later, as the period of limitation.

<sup>9</sup> The use of Form APC-1B by claimants who are inventors seeking the return of patents or patent applications has been discontinued.

<sup>10</sup> Upon the administrative reorganization of the Office in the summer of 1947, the Vested Property Claims Committee was abolished. The reorganization provided for the creation of an independent Claims Branch in the Office with sole authority to recommend to the Director the allowance of claims without the requirement of a hearing. Claims which in the judgment of the Branch require hearing are heard before a newly established Hearing Examiners Branch. Whether a return of the property is in the interest of the United States is determined by the Director alone. The procedure governing claims is prescribed by the Rules of Procedure for Claims executed by the Director on August 14, 1947, and published in the Federal Register on August 19, 1947 (12 F. R. 5565-5570; F. R. Doc. 47-7762). A copy of these Rules may be obtained upon application to the Secretary of the Office.

These new returns raise the total amounts of property returned to \$3,380,000 and 375 patents and patent applications.

### DEBT CLAIMS

Until the current fiscal year the authority of the Office to pay debt claims remained in doubt. Pending clarifying legislation, therefore, the Office withheld action on such claims. Public Law 671, 79th Cong., 2d Sess., approved August 8, 1946, has established the basis on which the Office may pay claims of American residents and citizens against enemy debtors out of property vested from such debtors.

### Debt Claim Provisions of Public Law 671

**ELIGIBILITY.**—Debt claims allowable under Public Law 671 include those of (a) citizens of the United States or of the Philippine Islands, (b) corporations organized under the laws of the United States or any state, territory, or possession thereof, or the District of Columbia or the Philippine Islands, (c) other natural persons, who are or have been since the beginning of the war residents of the United States and who have not during the war been interned or paroled, and (d) the Attorney General. Legal representatives and successors in interest by operation of law, if they are persons who would not themselves be disqualified, are eligible to receive payment.

To be allowed, a debt (1) must have been due and owing at the time of vesting of the debtor's property, (2) must not have arisen from any action prohibited by the Trading with the Enemy Act, as amended, and (3) must not have been owing to any person convicted of violation of certain statutes.

**BAR DATE.**—The Act requires the Attorney General to fix a final date for the filing of debt claims. This date, however, cannot extend beyond the expiration of two years after the date of the last vesting of property of a particular debtor, or August 8, 1948, whichever is later. A debt claim cannot be paid within 120 days from the date of publication of the first bar date, nor may it be paid out of property with respect to which a suit or proceeding pursuant to the Trading with the Enemy Act for a return is pending, provided that such suit or proceeding was instituted prior to the expiration of the 120-day period.

**DETERMINATION OF VALIDITY OF CLAIMS.**—After examining the claims and any evidence pertaining thereto, the Office must make a determination with respect to each claim, allowing or disallowing the claim in whole or in part.

**MONEY AVAILABLE FOR PAYMENT OF DEBT CLAIMS.**—Public Law 671 provides that debt claims shall be paid out of the net proceeds realized from the vested property of the debtor after deduction of (a) expenses of the Office, (b) taxes paid by the Office (as later defined), and (c) a cash reserve, the amount of which is to be determined by the Office, for the future payment of expenses and taxes.

**PRIORITY OF PAYMENT OF DEBT CLAIMS.**—Public Law 671 provides for the following order of payment of debt claims: (1) wage and salary claims, not to exceed \$600; (2) claims of the United States entitled to priority under Sections 191 and 193 of Title 31 of the United States Code; (3) all other claims for services rendered or expenses incurred in connection with such services, for rent, for goods and materials delivered to the debtor, and for payments made to the debtor for goods or services not received by the claimant; and (4) all other debt claims.

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No allowed claim in a subordinate class can be paid unless sufficient funds are available to pay all allowed claims in the classes superior to it. The Office cannot be required to sell or liquidate any vested interest for the purpose of satisfying a debt claim.

**JUDICIAL REVIEW.**—The remedies provided by Public Law 671 are exclusive. The law requires an initial administrative determination by the Office, but the right of judicial review is preserved. A claimant whose claim has been disallowed in whole or in part may file a complaint, within 60 days after mailing of the determination, in the District Court of the United States for the District of Columbia for review of the disallowance of his claim, naming the Attorney General as defendant. The Court, after examining the transcript of record of the claim proceeding and further evidence presented to it, shall enter judgment affirming, modifying, or reversing the determination of the Attorney General, and direct payment of any amount it finds due the claimant.

In insolvency cases a claimant may also obtain judicial review of the schedule of payments of debt claims issued by the Office.

**DEBTS VESTED BY UNITED STATES NOT ENTITLED TO SPECIAL PRIORITY.**—Debts transferred to the United States as a result of vesting are not entitled to the priority otherwise accorded claims of the United States.

### Administration of Public Law 671

After the passage of Public Law 671 in August 1946 the Office prepared a new notice of claim form, designated Form APC-1C, for the use of persons asserting debt claims. This form was distributed to all claimants who had theretofore filed notices of claims that appeared to be in the nature of debt claims. It is presently available to all claimants at the Office of Alien Property in Washington, its field offices in New York, San Francisco, and Honolulu, and at the office of the United States Attorney in each Federal district. An Index to Vesting Orders, issued by the Office, has been made available at the above-mentioned places for the use of interested parties.

Meanwhile, the Office has formulated procedures for the processing of debt claims. This has culminated in the issuance of the Rules of Procedure for Claims, which have been mentioned on page 84.<sup>11</sup>

### Bar Dates Set for Filing Debt Claims

The Attorney General, as authorized by Public Law 671, issued Bar Order No. 1, executed February 25, 1947, fixing June 1, 1947, as the date after which debt claims were to be barred in respect of debtors any of whose property was vested between December 18, 1941, and December 31, 1946. The fixing of the bar date gave impetus to the filing of a tremendous number of claims; of the approximately 9,000 debt claims filed by June 30, 1947, more than half were filed during the fiscal year alone, the preponderance since February 25, 1947. The unprecedented volume of claims and the large number of requests from the public for an extension of time in which to file led to the extension of the June 1, 1947, bar date to Sep-

<sup>11</sup> Under the Rules of Procedure for Claims, debt claims are considered initially by the Claims Branch of the Office. Where a claim which has been asserted against a solvent estate is deemed appropriate for allowance by the Claims Branch, the Branch recommends such allowance to the Director for his determination. Claims on which allowance is opposed by the Claims Branch are heard before the Hearing Examiners Branch. Hearings are also required in all cases of claims against insolvent estates, including those in which the Claims Branch recommends allowance.

tember 2, 1947. A second extension order, issued on August 25, 1947, further extended indefinitely the bar date of September 2, 1947 *except* for the 308 debtors listed by name and vesting order number as an appendix to the second extension order.

These 308 debtors were not included in the extension because the Office was prepared to process the claims involved, which appeared to be the only claims assertable.<sup>12</sup>

### PAYMENT OF TAXES INCIDENT TO VESTED PROPERTY

Public Law 671 makes certain and defines the authority of the Office to pay taxes incident to vested property. It provides that any tax assessed by the Federal Government, or any state, territorial, or local government for any period prior or subsequent to the date of vesting shall remain applicable. The Office is required to pay the tax liabilities of vested property notwithstanding any claim or suit filed or instituted against the property. The former owners of vested property shall not be liable for any tax accruing while such property is held by the Office. Any such taxes levied against the property shall be paid by the Office out of the proceeds of the vested property as though the property or interest had not been vested.

The manner of computing any Federal taxes and the time and manner of payment shall be in accordance with regulations prescribed by the Commissioner of Internal Revenue. Statutes of limitation on assessment, collection, refund, or credit of Federal taxes, however, shall be suspended with respect to any vested property while it remains vested and for six months thereafter. No interest shall be paid upon any refund for the period during which the statute of limitations is suspended.

Taxes are enumerated by Public Law 671 as follows: property, income, excess-profits, war-profits, excise, estate, and employment tax, import duty, and special assessment, in addition to any interest, penalty, additional amount, or addition thereto not arising from any action, neglect or delay on the part of the Office.

Procedures have been developed between the Bureau of Internal Revenue and this Office with regard to taxes. Under this procedure the Office notifies the Bureau of Internal Revenue before the return of property or the payment of any debt claim. In the event that the Bureau determines that a tax is owing, the Office retains the amount of the tax for payment.

### SUITS AND OTHER JUDICIAL PROCEEDINGS

There has been a substantial increase in the volume of pending litigation in which the Office of Alien Property is interested. During the fiscal year ending June 30, 1947, the number of suits and other judicial proceedings in which the Office was interested totaled 2,226, as compared with 1,880 during the preceding fiscal year. Table 33 shows the various types of litigation involved.

#### Section 9 (a) Suits

**HAAS v. CLARK.**—This Section 9 (a) suit was filed in the United States District Court for the Eastern District of Pennsylvania. The Office vested

<sup>12</sup> Bar Order No. 2, executed October 9, 1947, fixes December 17, 1947, as the date after which claims were to be barred in respect of 51 debtors listed by name and vesting order in the Appendix to this Order.

18,001 shares of stock in Rohm & Haas Company, Inc., which were registered in the name of Otto Haas, as trustee for Dr. Otto Rohm and the latter's children, all nationals of Germany. The plaintiff, who was the trustee and who asserts that he was the settler, claims the vested property on the ground that the trust was invalid or that the beneficial interest forfeited to him. The Government has interposed a counterclaim against the plaintiff for damages resulting from the latter's fraud in connection with the vesting of German interests in the same company during World War I. The pleadings are complete. The plaintiff has submitted an offer of settlement, which is under consideration by the Office.

Table 33.—SUITS AND OTHER JUDICIAL PROCEEDINGS IN WHICH THE OFFICE OF ALIEN PROPERTY WAS INTERESTED, FISCAL YEARS 1947 AND 1946

Type of court matter	Number of suits during fiscal year	
	1947	1946
Total.....	2,225	1,880
1. Actions for return of property or payment of debts, brought under Section 9 (a) of the Trading with the Enemy Act, as amended.....	92	81
2. Actions relating to banks or insurance companies in liquidation.....	36	26
3. Matters relating to corporate or individual insolvencies.....	11	13
4. Matters involving customs, taxes, or assessments.....	878	879
5. Matters relating to patents, trade-marks, or copyrights.....	24	27
6. Actions relating to real property.....	32	38
7. Matters involving estates or trusts.....	832	510
8. Causes in admiralty.....	54	56
9. Criminal actions.....	4	5
10. Matters involving property vested in World War I.....	3	3
11. Miscellaneous.....	260	242

HEYDEN CHEMICAL CORPORATION v. CLARK.—A Section 9 (a) suit was filed by Heyden Chemical Corporation in the United States District Court for the Southern District of New York to recover the vested stock of Schering Corporation. (This stock is also in question in the Swiss Bank case, described below.) The plaintiff claims title to the stock of Schering Corporation and its subsidiaries by virtue of an alleged agreement entered into between the plaintiff and the Swiss Bank Corporation and Chemical & Pharmaceutical Enterprises, Ltd. (Cepha), of Basle, Switzerland, in April, 1942, for the purchase of the stock by the plaintiff for \$1,600,000, subject to a Treasury license. The vesting intervened and no Treasury license was issued. The Government contends that the plaintiff acquired no interest, right or title without a Treasury license because of freezing controls; that the plaintiff had no property right in the stock and therefore its property was not taken; and that, at most, the plaintiff had a contractual right for which damages are not recoverable against the United States Government. The case has been continued by stipulation pending the decision of the Supreme Court in the *Uebersee* case (see below).

SWISS BANK CORPORATION v. CLARK.—This Section 9 (a) suit was filed in the United States District Court for the Southern District of New York on August 29, 1945, to recover possession of shares of stock of Schering Corporation of New Jersey vested by the Custodian and claimed by the plaintiff as pledgee. The plaintiff alleges that in 1938 it loaned 5,500,000 francs to Cepha for which Cepha pledged shares of stock of Schering Corporation of New Jersey as collateral security. The Government contends

that Swiss Bank Corporation, a foreign national, cannot recover and that the transaction involving the pledge was a camouflage designed to cloak the interests of Schering, A. G., of Berlin, in the American Schering companies. The case has not been set for trial pending completion of foreign investigation.

STANDARD OIL OF NEW JERSEY ET AL. v. CLARK.—This suit was initiated in the Southern District of New York under Section 9 (a) for the return of certain groups of patents and shares of stock which had been vested by the Custodian as property of I. G. Farbenindustrie, but which were claimed by Standard Oil Company of New Jersey and various of its subsidiaries.<sup>18</sup> The properties involved comprise:

(1) A large group of patents relating to the "hydrocarbon field"—roughly the ordinary business of the petroleum industry. This group includes important patents for the production of gasoline by either the so-called hydrogenation process or by various methods of catalytic cracking. Many of these patents also have important uses outside the oil industry, such as the production of hydrogen and the production of toluol for explosives.

(2) A group of patents relating to oppanol, a substance used extensively to increase the viscosity of lubricating oils at low temperatures and also used in making electrical insulation.

(3) Other groups of patents relating to chemical products derived from petroleum bases including particularly the basic patents for the production of buna synthetic rubber.

(4) A 20 percent stock interest in Standard Catalytic Company, Inc., a company created for the purpose of exploiting the hydrocarbon field patents.

(5) A 50 percent stock interest in Jasco, Inc., a company created for the exploitation of the chemical field patents.

(6) A 25 percent stock interest in Hydrocarbon Synthesis, Inc., a company created by Standard, I. G., and others for the exploitation of one method of gasoline production.

These properties or rights in them had assertedly been acquired by the Standard Oil companies either at various times between 1929 and 1939 or as a result of a series of "readjustments" beginning in September 1939.

The complaint was filed July 13, 1944. The case was tried in May and June 1945, and in November of that year the District Court filed its opinion and findings of fact and conclusions of law, the opinion being reported in 64 F. Sup. 656. Further proceedings were had in the District Court and a final decree was entered on July 6, 1946. The case was appealed to the Circuit Court of Appeals for the Second Circuit which handed down a decision on September 22, 1947. Petitions for rehearing filed by both parties were disposed of on November 7.

The issues in the case included the following: (1) whether the various transactions occurring after the outbreak of World War II in Europe were genuine or were sham transactions for the purpose of cloaking I. G.'s continuing interest in the properties; (2) the extent of the rights acquired by the Standard Oil companies by various transactions occurring prior to 1939; (3) whether rights short of full ownership in the patents could be recovered by the Standard Oil companies in view of the asserted illegality under the antitrust laws of the transactions by which they were acquired;

<sup>18</sup> For a discussion of the earlier aspects of this case and its background, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1945*, pp. 178-179.

(4) whether these rights of the Standard Oil companies, although illegally acquired, had been confirmed in them by an antitrust consent decree entered in the United States District Court for the District of New Jersey in March 1942, to which the Custodian was a party; (5) whether by that decree the Custodian surrendered any rights acquired by his vesting; (6) whether the plaintiffs could secure any relief in respect of a large group of patents, including those for butyl synthetic rubber, in which I. G. had never enjoyed any rights, but which the consent decree ordered them to convey to Jasco, Inc.; a corporation in which the Custodian had vested 50 percent of the stock; and (7) whether the plaintiffs should be denied recovery on the ground either that they were foreign nationals by reason of action on behalf of I. G., or that they came to court with unclean hands by reason of prior unconscionable conduct.

The decision of the Circuit Court of Appeals, which basically affirmed that of the District Court, holds that with the exception of the sale to the Standard Oil companies of a 20 percent interest in the stock of Standard Catalytic Company, all of the purported transfers occurring after September 1939 were sham, were entered into for the purpose of concealing from the United States the continuing interest of I. G., and should be disregarded. As to the transactions occurring prior to 1939, the Court held that although the Standard Oil companies acquired mere licensing rights in a number of patents, those licensing rights were expressly reserved to the Standard Oil companies by the consent decree and could be enforced in this proceeding in spite of the illegality of the transactions by which they were initially acquired. It held further that the consent decree should not be construed as cutting off any of the substantial rights vested by the Custodian. It held also that the Standard Oil companies could secure no relief in respect of the patents which the consent decree had ordered them to place in Jasco, Inc., because that provision of the consent decree was the result of their affirmative misrepresentations that they were the entire owners of Jasco; since the transfer of which they complained was the consequence of their own misrepresentation, the Court held that their action on this aspect of the case was so tainted with unclean hands that a court of equity should not afford them any relief. Although the Court denied the comprehensive application of the Government's defenses of unclean hands and foreign nationality, the foregoing specific dispositions resulted in retention by the Government of the great bulk of the disputed property.

Under the decision the Government will retain the beneficial rights in the patents relating to the hydrocarbon field for all uses outside that field and a right to 20 percent of the royalties collected for uses within that field, the beneficial rights in the oppanol patents for all uses outside the oppanol field and a right to a share in the royalties for uses within that field, the entire interest in the other chemical field patents of I. G. origin, a 50 percent stock interest in Jasco, Inc., which is not the beneficial owner of the oppanol patents and of the chemical field patents originated by the Standard Oil companies, and a 10 percent stock interest in Hydrocarbon Synthesis, Inc. The Standard Oil companies are permitted to recover the beneficial rights within the hydrocarbon and oppanol fields (subject to the royalty obligations already mentioned) and the 20 percent stock interest in Standard Catalytic Company.

The case is by far the most important proceeding under Section 9(a) that has yet been decided. Indeed, in view of what the Circuit Court of

Appeals characterized as "the momentous nature of the issues," it is one of the most important that can be anticipated. Beyond the magnitude of the rights and properties involved—the Standard Oil companies paid \$35,000,000 for part of them in 1929—is the significance of the Court's basic holding that the Standard Oil Company of New Jersey and I. G. Farbenindustrie participated in a widespread scheme to conceal from the United States Government I. G.'s continuing ownership of American assets of great value, and that the transactions made pursuant to that scheme must be disregarded in determining the rights of the Standard Oil companies.

**UEBERSEE FINANZ-KORPORATION A. G. v. CLARK**—This suit was filed in the United States District Court for the District of Columbia for the return of shares of stock and the proceeds of a contract which were vested by the Alien Property Custodian.<sup>14</sup> The plaintiff claims it is a Swiss corporation and that the shares are owned by it and have not been held by, for, or on behalf of any enemy.

No answer has been filed. A motion to dismiss was filed by the Government on the ground that it affirmatively appeared from the pleadings that the plaintiff was a national of Switzerland, and that by reason of the amendment made to Section 5 (b) of the Act by the First War Powers Act of 1941, such a foreign national could not recover vested property by suit under Section 9 (a). The motion was granted by the District Court on September 21, 1945, but the Court of Appeals for the District of Columbia, one judge dissenting, reversed the District Court on October 21, 1946, 158 F. (2d) 313. A review of this decision was granted by the Supreme Court. The Government's contention is that Section 5 (b) as amended in 1941 confers the power to vest and to retain and use all property of any foreign national; that Section 9 (a) by its terms gives the plaintiff no right to recover property which the Custodian had affirmative authority to vest and retain, or, if it does, that that right is superseded by the later amendments to Section 5 (b); and that any constitutional rights of the plaintiff may be protected by a suit for just compensation, in which recovery can be allowed only if the claimant is not an enemy in the constitutional sense. The plaintiff admits that the Custodian had affirmative power to vest all foreign property, but asserts that that power does not preclude a foreign national from recovering under Section 9 (a); it asserts that a contrary construction would render the Act unconstitutional and would impair treaty obligations. The legal issue is important for two reasons: (1) in a just compensation suit the Government's range of defenses would be much broader, and it can contend that compensation should be denied to many persons who are not enemies within the definition of Section 2 of the Trading with the Enemy Act but who, by reason of their control by or actions in the interest of enemies, can constitutionally be treated as enemies; and (2) by eliminating the right of a foreign national to a return of the specific property, the prompt sale or liquidation of vested properties by the Office will be facilitated.

The case was argued in the Supreme Court in May 1947, and was thereafter set for reargument in the fall.

Since the end of the fiscal year, the Supreme Court handed down its decision in favor of the respondent, Uebersee Finanz-Korporation, A. G.

<sup>14</sup> See *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1945*, pp. 88-89.

(December 8, 1947). The Court held that a foreign national without enemy taint could recover vested property under Section 9 (a) and that the petitioner's motion to dismiss solely on the ground that Uebersee was a foreign national should be denied. The Court declared that by the First War Powers Act of 1941, which amended Section 5 (b), the President was given new "flexible powers" in order "to deal effectively with property interests which had either an open or concealed enemy taint." It pointed out, however, that although "the scope of the President's powers was broadened, there was no amendment restricting the scope of Section 9 (a)." Further, the 1941 amendment to Section 5 (b) did not alter the definitions of an enemy or ally of an enemy contained in Section 2. The Court indicated that in seeking to give these provisions "the most harmonious, comprehensive meaning possible" it was reluctant to attribute to Congress an intention to deny the remedy of return to foreign nationals who were wholly without enemy taint. But it said that the objectives of the 1941 amendment could be achieved if the definitions of enemy and ally of enemy in Section 2 were regarded as "merely illustrative, not exclusionary" and if "the concept of enemy or ally of enemy is given a scope which helps the amendment of 1941 fulfill its mission." The Court declared that the principle established by *Behn, Meyer & Co. v. United States*, 266 U. S. 457, that a corporation wholly owned by enemies was not itself an enemy was clearly inconsistent with the objectives of the 1941 amendment and should not be carried over into the amended act. Beyond this the Court indicated that the detailed content of the concept of enemy must await future judicial or legislative clarification.

**VARGOS, ET AL. v. CLARK.**—This Section 9 (a) suit is pending in the United States District Court for the District of Columbia. The three Swedish plaintiffs, Aktiebolaget Vargos, claiming as owner; and Stockholm Enskilda Bank, Aktiebolaget, and Aktiebolaget Caritas, both claiming as pledgees, base their claims on a purchase of the 535,000 vested shares of American Bosch Corporation from Mendelsohn & Company, Dutch bankers, in May 1940. Apart from the foreign national issue, the case presents the question whether the Swedish parties have been acting as cloaks for the firm of Robert Bosch, G. m. b. H., Stuttgart, Germany. No answer has been filed as yet, the case having been continued by stipulation until the Supreme Court decides the *Uebersee* case.

#### **Actions Relating to Bank Liquidations and Corporate Insolvencies**

Action has been taken in a number of cases relating to the liquidation of enemy-owned banks conducted under supervisory orders of the Custodian, in order to promote the expeditious termination of the liquidations by obtaining determinations on unsettled legal issues. The liability of the Yokohama Specie Bank, Ltd., San Francisco, for damage interest on its deposit contracts from the date of closing on December 7, 1941, has been tried in the Superior Court of San Francisco, and a decision is being awaited. During the course of the year orders were entered in the Supreme Court of New York, County of New York, requiring the State Superintendent of Banks to turn over to the Custodian the sum of approximately \$7,750,000 together with unliquidated assets of the Yokohama Specie Bank, Ltd., New York, as "excess proceeds" under his Vesting Orders Nos. 915 and 1095. In *Great Northern Telegraph Company v. Yokohama Specie Bank and Bell*, pending in the Supreme Court of New York, the liquidation of the Yokohama Specie Bank, Ltd., New York, is also being

utilized to test the application to residents and citizens of enemy-occupied countries of the time limitations for the filing of claims and the institution of suits imposed by Sections 620 and 625 of the New York State Banking Law. The Superior Court of the State of Washington has assumed jurisdiction over the liquidation of the Sumitomo Bank, Seattle, of which the Office has vested 97 percent of the capital stock, and it is expected that litigation to resolve a number of issues, including the right of depositors to interest, will soon be instituted.

Action is being taken to protect the interests of the Attorney General in the many insolvent enterprises which are in the process of bankruptcy, receivership, liquidation, or reorganization. In one of these cases, *Silesian-American Corporation v. Markham*, 156 F. (2d) 793 (C. C. A. 2, 1946), it has been determined by the Circuit Court that the Attorney General may require new stock certificates representing vested shares of a corporation to be issued in his own name. The Supreme Court granted certiorari and the case was argued before them on May 6, 1947. The Court, however, ordered reargument during the Fall Term, and on December 8, 1947, affirmed the decision of the Circuit Court of Appeals.

#### **Matters Involving Taxes or Assessments**

As a result of vesting several unincorporated Japanese business enterprises in the United States, the Office became the owner of claims pending in the Customs Court for refund of Customs duties based upon alleged erroneous classification or valuation of imported articles. These cases raise the question whether the Attorney General, as successor to the original importer, can maintain an action against the United States. All of the actions have been stayed pending possible inter-agency adjustment.

The case of *United States v. State Tax Commission of Iowa* (District Court of Iowa for Polk County) is a suit to recover discriminatory inheritance taxes assessed by the State of Iowa on shares passing to nationals of Germany. The State's inheritance tax laws provide for taxation of shares passing to aliens at twice the rate applied to citizens of the United States. The Office of Alien Property, which had vested the inheritance of 14 such German nationals, contended that the State statute was violative of the Treaty of Friendship, Commerce and Consular Rights between the United States and Germany of 1923. The State Tax Commission took the position that the treaty had been abrogated by war. While the action was pending, the issue was decided by the Supreme Court in *Clark v. Allen*, on June 9, 1947.<sup>15</sup> The parties are now proceeding to settle the action in accordance with the *Allen* decision.

#### **Matters Relating to Patents, Trade-Marks, or Copyrights**

During the year the Office of Alien Property has litigated the validity of vested patents and patent applications in a variety of tribunals. In *Lichtenwalter v. Caron* and *Land v. Kaseman* the Court of Customs and Patent Appeals upheld the award of priority by the Patent Office in favor of the vested inventions. A decision favorable to the vested invention was also rendered by the Court of Appeals for the District of Columbia in *Polaroid Corporation v. Clark*, 159 F (2d) 28. Two suits brought by the Office under R. S. 4915 to obtain the issuance of patents are still pending, *Clark v. Resinous Products* in the Eastern District of Pennsylvania, and *Clark v.*

<sup>15</sup> See p. 95.

*American Cyanamid Company* in Maine. In the latter case the defendant moved to dismiss on the ground that the Attorney General is not authorized to hold title to United States Letters Patent and to prosecute applications therefor. The Court rejected the defendant's contentions and allowed the suit to proceed.

In one patent infringement suit to which the Government was not a party, *Sarazin v. Wright Aeronautical Corporation*, 54 F. Supp. 244, in which the decision of the lower court was adverse to the vested patents, an appeal was taken to the Second Circuit and kept pending until the original French owners, who have filed a claim for the return of patents under Public Law No. 322, March 8, 1946, could be made parties.

In a number of cases the Attorney General has availed himself of the provisions of Public Law No. 690, August 8, 1946, to obtain issuance of patents by the Patent Office when applications otherwise would have come under the statutory bar because filed more than one year after they had been filed abroad.

Patent contracts, licenses, and similar agreements in which interests have been vested have presented questions of violation of the antitrust laws. Following the practice, established under the Custodian, of consultation with the Antitrust Division, the Office has participated in antitrust suits. One case, *United States v. National Lead Company* (Supreme Court, No. 89, October Term, 1946) involved 32 patents in which there are vested interests. The Supreme Court decided the case June 23, 1947, and the case will now go back to the District Court.

#### Actions Relating to Real Property

During the past year a number of actions involving real property have been handled by the Office. These matters consist chiefly of actions to foreclose on vested mortgages and actions to protect the Office's interest in real estate against foreclosure proceedings by mortgage holders. A number of mortgage foreclosure proceedings are now pending both in the Southern and Eastern Districts of New York, and the State of Pennsylvania. In some of these actions satisfactory settlement adjustments have been agreed upon between the Office and other party litigants. In several cases settled or adjusted by the Office to date, the settlement has been in excess of the appraised value of the real estate involved.

#### Matters Involving Estates and Trusts

Litigation relating to estates and trusts covers a multiplicity of problems found in the law of decedents' estates including examination of fiduciaries' accounts, proof of heirship, construction of wills and trust instruments and resisting exorbitant charges against estates. The litigation involves estates in which an interest has been vested in the Attorney General and matters in which attorneys have been designated to represent foreign nationals in accordance with Section 5 of Executive Order No. 9193.

During the fiscal year, 229 cases requiring affirmative action in the courts to obtain compliance with vesting orders were closed, resulting in collections of more than \$1,300,000. As of June 30, 1947, there were contested proceedings to obtain compliance with vesting orders pending in 648 cases.

The Office has an interest in several hundred cases pending in the States of California, Montana, Nevada and Oregon involving statutes which condition the right of a foreign national to inherit upon the existence of

a reciprocal right of Americans to inherit under the laws of the foreign nation of which such national is a citizen or resident. These cases have been held in abeyance pending *Clark v. Allen*<sup>16</sup> which was decided by the United States Supreme Court on June 9, 1947. In this case the Supreme Court held: (1) that the Trading with the Enemy Act does not abrogate Article IV of the Treaty of Friendship, Commerce, and Consular Rights with Germany, signed in 1923 and proclaimed in 1925; (2) that the California reciprocity statute (§ 259 Probate Code) is constitutional; (3) that real property will pass by inheritance to German heirs under the provisions of the treaty notwithstanding any contrary local statute; and (4) that personal property will pass by inheritance to German heirs in the case of the estate of a German citizen dying within the United States; but as to personalty passing by inheritance from the estate of a non-German national, dying within the United States, the California statute applies and it must be proved that reciprocal rights of inheritance exist under the foreign law.

The opinion of the Supreme Court in *Clark v. Allen* did not, however, touch upon one important question on the construction of the California statute. That question relates to whether or not the burden of proof of existence or nonexistence of reciprocal rights of inheritance is upon the nonresident heirs. This question is now before the Supreme Court of California in *Estate of Bevilacqua* and *Estate of Knutzen*, and before the District Court of Appeal in *Estate of Giordano*. Lower courts of California have already ruled both ways on this latter question.<sup>17</sup>

Since most of these cases involve the estates of American citizens and few of them consist solely of realty it will be necessary to collect, in a form admissible in evidence, the proof that German laws have, at all relevant times, actually afforded to American citizens reciprocal rights of inheritance. This evidence has already been presented to the Superior Court of Los Angeles County in the *Estate of Marie Peters*. A decision in that case has not yet been rendered.

There are numerous cases in which bequests and devises to enemy nationals are conditioned upon the ability of the executor to make distribution of the enemy devisees or legatees within a certain period of time. Unless the condition in the will was a condition precedent the Office has taken the position that the bequest or devise was an outright gift and that, upon the issuance of a vesting order, the property vested must be delivered to the Office. Generally in cases where there has been a substituted gift over to American citizens or charities the Office has experienced difficulty in maintaining its position in the courts. *Estate of Francis X. Orthen* and *Estate of Friedrich Olschowsky* are typical.

The *Estate of Mary Martha Taylor* involves a secret trust for the benefit of an illegitimate daughter of the decedent, whose interest has been vested. The District Court for the Southern District of New York has granted the Office's motion and imposed a constructive trust in this estate for the benefit of the Attorney General. *Estate of Mary M. Bourne*, and *Estate of Martha Parker*, awaiting decision during the fiscal year in the Supreme Courts of Rhode Island and Massachusetts, respectively, are connected cases in-

<sup>16</sup> For a discussion of the earlier developments in this case see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, p. 160.

<sup>17</sup> Since the close of the fiscal year, Section 259 of the California Probate Code has again been amended. By its terms the amendment places the burden of proving the existence of reciprocal rights of inheritance on the nonresident heirs.

volving the same and related facts. These latter cases present legal questions as to the right of illegitimates to inherit and the Rule Against Perpetuities.<sup>18</sup>

In the *Estate of Henrietta E. Garrett*,<sup>19</sup> pending in Philadelphia, the decedent left an estate of approximately \$20,000,000. The interest of a first cousin has been vested. It is possible that at least one-third of the net estate will be distributed to the Office. Many complicated problems with respect to proving family relationship are involved. Also in this case are problems with respect to the construction of a will and the validity of a confiscatory state tax statute.

*Chase National Bank v. Bruno Reinicke* has presented a novel question. In this case the settlor of a trust reserved to himself comprehensive powers of management and disposition over the trust estate. The Office's contention, which is being opposed by the trustee, is that upon the vesting of the settlor's interest the Office succeeded to the reserved powers of the settlor over the trust estate.

In a number of cases, of which the *Estate of Conrad Mann* and the *Estate of Matilda A. Fricker* are typical, it has been necessary to conduct exhaustive investigations in Germany and subsequently to take extended depositions for the purpose of proving the existence and identity of heirs to a decedent's estate. A question which recurs in such cases is the legal competency and proof of German records of vital statistics by reason of the fact that there was in Germany prior to 1870 no uniform government-conducted system for the recording of births, deaths, and marriages.

During the fiscal year Turnover Directives were issued with increasing frequency. They are peremptory demands for delivery of specific property which has previously been vested by a "right, title and interest" vesting order. The use of such Turnover Directives was upheld by a New York Surrogate's Court in the *Estate of Margaret Daly* following a similar holding in *Yokohama Specie Bank*, 66 N. Y. S (2d) 289.

In some instances it has been necessary to have depositions taken in Europe in order to prove due execution of a will and to rebut claims of fraud and undue influence as in *Estate of Alice M. Devane King* and *Estate of Aubrey Lanston*.

In a number of cases the Office has been faced with the problem of determining what evidence should be regarded as satisfactory proof of death where it is not possible to obtain a formal death certificate. In most instances it has been suggested that the available proof be submitted to the Court for consideration and determination. In *Estate of Lazare I. Elias* and *Estate of Jeanne Magre* two New York Surrogates based findings of death, in the absence of contradictory evidence, on "certificates of presumptive death" issued by a French Ministry.

<sup>18</sup> On July 23, 1947, the Supreme Court of Rhode Island in *Fiduciary Trust Co. v. Mishou (Estate of Mary M. Bourne)* held that an illegitimate person could inherit under the descriptive word "issue" used in a will and that the Office was entitled to one-half of a trust estate. The Supreme Court of Massachusetts, however, in *Fiduciary Trust Co. v. Mishou (Estate of Martha Parker)*, decided on September 17, 1947, held that an illegitimate person could not inherit as "issue" under a will, and that the Office has no interest in another trust. The Massachusetts court also decided that a major portion of that trust violated the Rule Against Perpetuities.

<sup>19</sup> For a more complete discussion of this case see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1944*, pp. 147-148.

## Matters Involving Property Seized in World War I

During the fiscal year certain World War I matters, which had remained dormant during the recent war, became active. *United States v. Silliman* was an action brought by the United States for damages against a practicing attorney for fraud in inducing the allowance of a claim by the Alien Property Custodian following World War I. On May 26, 1947, the United States District Court for New Jersey entered judgment for the United States in the amount of \$1,116,031.45. The case is now pending an appeal. Previously a judgment for approximately \$1,600,000 had been obtained against the claimant himself as the principal tort-feasor.

*United States v. Phueger* is a similar action brought by the United States to recover funds obtained by fraud from the former Alien Property Custodian.

In *Clark v. Provident Trust Company of Philadelphia* it has been necessary to commence an action for the recovery of a portion of the assets of a trust which has been liquidated. The Trust Company refuses to deliver the property to the Attorney General on the ground that it is entitled to deduct certain advances made to the life tenant of the trust.

Most of the pending World War I claims are being held in abeyance pending the receipt of the necessary certificate from the Department of State to the effect that the different countries involved have satisfied the reciprocal requirement of Section 9 (e) of the Trading with the Enemy Act.

## Causes in Admiralty

Admiralty litigation has chiefly revolved around 30 Axis vessels (27 Italian and 3 German). Of these, 28 vessels were sabotaged by their crews in United States ports on March 30, 1941. The United States seeks to forfeit these vessels for violation of the Espionage Act of 1917, and the Custodian vested them, subject to the rights of the United States. In the *Leme* (D. Oregon) and the *Mongioia* (S. D. Texas), (73 Fed. Sup. 17), the vessels were declared forfeited. In the *Euro* and the *Pietro Campanella* (D. Maryland), (73 Fed. Sup. 18), Judge Chesnut declined to forfeit the ships and upheld the claim of the Office. The remaining actions are still pending.

In the *Odenwald* (D. Puerto Rico) the United States and the officers and crew of the United States cruiser *Omaha* and the United States destroyer *Somers* were awarded salvage in the sum of \$397,424.06, to be taken 20 percent from the vessel and 80 percent from the cargo. The remainder of the cargo, valued at \$1,860,000, and of the vessel, valued at \$500,000, was directed to be delivered to the Office (71 Fed. Sup. 314). The Hamburg American Line, former owners, and the Swiss Bank Corporation, mortgagee, have appealed to the United States Circuit Court of Appeals for the First Circuit.

In the *Aranca* (S. D. Florida) the Office has received the sum of \$68,000 as proceeds of the cargo, and at the present time is defending against six claims, secured by attachment liens, which existed against the vessel at the time it was vested. This vessel was formerly owned by the Hamburg American Line.

All of these 30 vessels were delivered to the Maritime Commission in the fall of 1941, and many have since been sunk. A controversy exists between the Office of Alien Property and the Maritime Commission over the question of just compensation. In the case of the 27 Italian vessels, this will probably become moot when they (or Liberty ships to replace

those lost) are returned to the Italian Government pursuant to Public Law 370, 80th Congress.<sup>20</sup>

#### Miscellaneous Litigation

Of the cases which do not lend themselves to classification under any of the above groups, *Clark v. Deems Taylor, as President of ASCAP*, is one of the most important since it involves the validity of Executive Order No. 8389, the so-called "freezing regulation." The case was instituted by the Office to gain possession of royalties held by ASCAP for foreign composers and which had been transferred to a third party in violation of Executive Order No. 8389. The United States District Court for the Southern District of New York upheld the Office's claim (70 F. Supp. 202) and the case is now pending on appeal.

<sup>20</sup> See Ch. I, "Policies and Objectives," pp. 8-9.



## Organization

Mr. James E. Markham served as Alien Property Custodian until October 15, 1946, when the Office of Alien Property Custodian was terminated by Executive Order No. 9788, of October 14, 1946. This Executive Order transferred to the Attorney General, or to such officers and agencies of the Department of Justice as he might designate, all authority, powers, and functions exercised by the Alien Property Custodian, and also all property and interests vested in the Custodian. The Order further assigned to the Department of Justice all personnel, property, records, and funds of the Office of Alien Property Custodian.

Following the transfer, the Office was renamed the Office of Alien Property, Department of Justice. Mr. Donald C. Cook was appointed Acting Head of the Office at that time by Attorney General Tom C. Clark. On December 2, 1946, Mr. Cook was named Director of the Office. He was succeeded in this position by Mr. David L. Bazelon, Assistant Attorney General and Director, on June 1, 1947. At this time the Office was designated a division of the Department of Justice.

### Administrative Units

The Office of Alien Property operates through several administrative units, which are listed below with the number of full-time employees assigned to each at the end of the fiscal year.

<i>Administrative unit</i>	<i>Number of employees as of June 30, 1947.<sup>1</sup></i>
Office of the Director .....	7
Office of the Executive Officer .....	4
Division of Personnel .....	12
Division of Administrative Services .....	91
Office of the Secretary .....	14
Office of the General Counsel .....	84
Comptroller's Division .....	70
Vested Property Claims Committee .....	10
Division of Research and Statistics .....	24
Division of Vesting <sup>2</sup> .....	100
Division of Real Estate and Liquidation .....	31
Division of Business Management and Control .....	12
Property Division .....	117
Division of Patent Administration .....	63
Manager of the New York Office <sup>3</sup> .....	3
Manager of the San Francisco Office <sup>3</sup> .....	8
Manager of the Hawaiian Office .....	21
Alien Property Litigation Section .....	87
<b>Total .....</b>	<b>758</b>

<sup>1</sup> Excluding eight irregularly employed and part-time employees.

<sup>2</sup> The Division of Vesting was called the Division of Investigation prior to January 20, 1947.

<sup>3</sup> Includes employees assigned only to Managers of the branch offices. Most employees in these branch offices are members of other administrative units and are classified accordingly.

### Changes in Organization

The activities of the Office dealing with enemy property in the Philippine Islands were transferred to the Philippine Alien Property Administration after its establishment on October 14, 1946, by Executive Order No. 9789. The transfer of personnel from the Office of Alien Property's Manila Office to the Philippine Alien Property Administration was completed by January 31, 1947.

The Alien Property Litigation Section of the Claims Division of the Department of Justice was merged with the Office on May 1, 1947.

### Reorganization in Process at End of Fiscal Year

A reorganization of the Office, begun on June 2, 1947, was under way when the fiscal year ended. The new organization, which is being put into effect as rapidly as possible, involves the regrouping of the functions of the Office into a smaller number of major administrative units, which will be known as branches.

The Operations Branch will include the following sections: Business Management, Liquidation, Real Estate, Patent, Vesting, and Reports and Statistics. The Chief of the Operations Branch will also supervise the New York, San Francisco, and Honolulu field offices.

The Estates and Trusts Branch is to handle all affairs pertaining to estates and trusts, formerly performed by the Property Division and Alien Property Litigation Section, except appellate litigation. Its chief will also be in charge of the vesting of interests in insurance policies and will supervise the Chicago field office.

The Litigation Branch is to include a Defense and Patents Section and a General Litigation Section, and will handle primary litigation except that relating to estates and trusts.

The Appeals and Legislation Branch is to be responsible for all appellate litigation, legislative matters, and such special matters as are assigned by the Director. The Chief of the Litigation Branch, however, will have supervisory responsibility over appellate litigation.

The Legal Branch will continue the legal advisory and review functions of the Office of the General Counsel.

A separate Claims Branch will be created to handle title and debt claims.

A Hearing Examiners Branch to succeed the Vested Property Claims Committee will be created to conduct hearings and make determinations in contested claims cases.

The Executive Officer will coordinate the administrative activities of the Office, including the work of the Comptroller, Administrative Service Section, and Personnel Section. He is also to supervise the depositary, disbursing, and custody and clearance functions presently assigned to the Property Division.

An Assistant to the Director will be responsible for the Berlin Office, which is now to include the office maintained in Berlin by the former Alien Property Litigation Section of the Claims Division of the Department of Justice as well as the Berlin office of the Office of Alien Property.

### Geographical Distribution of Personnel

The activities of the Office are centered in Washington. Field offices are located in New York, Chicago, San Francisco, and Honolulu. In addition, a small staff is assigned to duty in Berlin, Germany. The number of full-time personnel at each office as of June 30, 1947, is shown below, together with comparable figures for the previous year.

	1947	1946		1947	1946
Washington, D. C.	605	428	Hawaii	20	18
New York	165	205	Philippine Islands		42
Chicago	17	28	Berlin	27	9
San Francisco	24	28			
Boston		2		758	758

The increase in the number of employees assigned to the Washington office results primarily from the transfer to the Office of Alien Property of employees formerly assigned to the Alien Property Litigation Section of the Claims Division of the Department of Justice.

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## Finances and Accounting

The expenses of the Office of Alien Property are paid from funds acquired through the vesting and administration of property. Annual authorizations by Congress set a limitation on the amount that may be expended each fiscal year for general administrative expenses. Direct expenses of the Office incurred with respect to specific items of vested property are not included in this general limitation. The Office maintains detailed accounting records on its own finances, on vested property, and on controlled business enterprises that are in process of liquidation. The books of the Office are audited annually by a firm of certified public accountants.

### FINANCES

The Office was authorized by Congress to expend during the fiscal year 1947 a total of \$3,933,000 for general administrative expenses. The regular authorization for the fiscal year for this purpose was in the amount of \$3,500,000 (Public Law 521, 79th Cong., 2d Sess., approved July 23, 1946). A supplemental authorization of \$40,000 to reimburse the Office for general administrative expenditures in the Philippine Islands prior to the transfer of functions to the Philippine Alien Property Administration was provided by Public Law 46, 80th Cong., 1st Sess., approved May 26, 1947. The use of an additional \$393,000 to meet the costs of the general increase in Government salaries that went into effect on July 1, 1946, was permitted by Public Law 76, 80th Cong., 1st Sess., approved May 26, 1947.

During the fiscal year ending June 30, 1947, administrative expenses of the Office of Alien Property totaled \$3,894,778.47. Table 34 presents a breakdown of administrative expenses by object and indicates the means by which they were financed during each fiscal year since the establishment of the Office of Alien Property Custodian in World War II.

### ACCOUNTING

There is presented at the end of this Chapter a report of Arthur Andersen & Co., on its audit of the books of the Office of Alien Property for the fiscal year ending June 30, 1947.

Table 34.—ADMINISTRATIVE EXPENSES AND MEANS OF FINANCING, FISCAL PERIODS 1943 THROUGH 1947

NOTE.—The statements shown on this table for the fiscal years 1943, 1944, 1945, and 1946 are not identical with those shown in Table 46 of the *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, owing to adjustments made subsequent to June 30, 1946. Amounts previously shown as reimbursements to other agencies are now included under the object classification in which the funds were expended.

	Apr. 21, 1942, to June 30, 1943	July 1, 1943, to June 30, 1944	July 1, 1944, to June 30, 1945	July 1, 1945, to June 30, 1946	July 1, 1946, to June 30, 1947
<b>ADMINISTRATIVE EXPENSES</b>					
Personal services.....	\$3,257,894.66	\$3,752,436.01	\$3,213,085.42	\$2,800,780.24	\$3,286,025.62
Travel.....	182,375.42	119,723.77	79,219.98	90,822.85	78,132.41
Transportation of things.....	21,953.71	32,535.04	5,183.05	17,507.78	2,783.24
Communication services.....	86,563.54	79,982.28	61,856.09	54,968.64	49,014.84
Rents and utilities.....	371,783.39	400,614.58	323,150.71	260,183.86	264,405.36
Printing and binding.....	90,802.83	244,609.57	66,495.27	63,182.63	27,352.64
Other contractual services.....	202,560.93	224,945.29	167,474.35	107,461.96	125,150.33
Supplies and materials.....	105,004.33	61,539.17	33,421.68	32,309.96	38,889.88
Equipment.....	250,952.22	43,818.00	14,940.06	17,337.71	23,024.15
<b>Total.....</b>	<b>4,569,981.03</b>	<b>4,960,203.71</b>	<b>3,964,826.61</b>	<b>3,444,505.63</b>	<b>3,894,778.47</b>
<b>MEANS OF FINANCING</b>					
<b>1. World War I Administrative Expense Fund.....</b>	<b>4,063,088.71</b>				
Less: Amount reserved for World War I expenses.....	125,000.00				
	3,938,088.71				
<b>2. World War II Vested Property Funds:</b>					
(a) Recoveries of expenses from vested enterprises and other properties.....		77,207.38	23,965.51	15,117.16	7,242.61
(b) General transfer of cash from vested property funds.....	482,326.01	4,640,195.81	3,702,950.63	3,168,922.87	3,742,548.27
Add: Adjustment on account of reserve for World War I expenses.....	125,000.00				
	607,326.01				
<b>3. Reimbursement received for expenses incurred in representing persons residing behind enemy lines in court or administrative actions or proceedings.....</b>			21,695.88	131,754.80	101,825.33
<b>C. Miscellaneous receipts:</b>					
(a) License fees, receipts from sale of patent catalogs, and other receipts.....	24,566.31	126,627.42	128,915.96	93,052.72	43,162.26
(b) Receipts from sale of republished periodicals.....		116,273.10	87,298.63	35,658.08	
<b>Total.....</b>	<b>4,569,981.03</b>	<b>4,960,203.71</b>	<b>3,964,826.61</b>	<b>3,444,505.63</b>	<b>3,894,778.47</b>

\* A considerable proportion of the expenses financed by general transfers of vested property funds to the administrative expense fund will ultimately be recovered from specific vested properties for which expenses were incurred.

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ARTHUR ANDERSEN & CO.

67 WALL STREET, NEW YORK 5, N. Y.  
January 6, 1948.

MR. DAVID L. BAZELON,  
Assistant Attorney General,  
Director, Office of Alien Property,  
Department of Justice, Washington, D. C.

DEAR SIR: We have examined the general accounts maintained by the Office of Alien Property for the purpose of controlling vested assets and recording accountability therefor. In connection with this examination for the period from July 1, 1946 to June 30, 1947, 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; test-check of acknowledgments of vesting 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 personalty in the possession of employees in offices of the Office of Alien Property; test-confirmation of vested assets in the possession of others at June 30, 1947; and review of procedures followed in disposing of vested assets as to compliance with the policies set forth in regulations governing such disposals.

We had previously made similar examinations for various periods from March 11, 1942 to June 30, 1946.

The accounting records of many of the enterprises vested (corporations, partnerships, sole proprietorships, etc.), both in operation and in course of liquidation, were maintained in offices of the Office of Alien Property. We reviewed the available accounting records of enterprises so maintained, except for those in Honolulu. Our review included the reconciliation and confirmation of bank accounts, count or 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 Office of Alien Property, the accounts of the enterprises, including those whose accounting records are maintained by their own personnel, have been examined by independent public accountants as of dates of vesting, or at dates subsequent thereto. 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 June 30, 1947 were not relatively significant.

Very truly yours,

ARTHUR ANDERSEN CO.

## EXHIBIT A

### List of Vesting Orders Issued by the Office of Alien Property, July 1, 1946 to June 30, 1947

**Note.**—This list includes vesting orders, and amendments and supplements thereto, issued by the Office of Alien Property from July 1, 1946 to June 30, 1947, and published in the Federal Register. Following the regular numerical series of vesting orders there are listed orders in the 500-A series. Amendments and supplements are cited immediately after the respective 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
6865	Certain real property located in Mayaguez, P. R., and a bank account, owned by Fanny Cristy Vda. de Hepp	11-12185
6866	Certain real property located in St. Louis, Mo., owned by Jacob Sonnen; and all of his rights in certain insurance policies, in a claim against Harry M. Boeckmann, and in a claim against George Bitter	11-10138
6867	A debt owing to Wintershall, A. G., and a debt owing to Salzdetfurth, A. G., by American Potash & Chemical Corporation	11-8618
6868	One patent and one patent application; and all rights of Edeleanu G. m. b. H. in a contract with The Standard Oil Co. (Ohio), relating to that patent	11-12590
6869	All rights of Emma Betsch in the estate of John Bugel	11-7965
6870	All rights of Eva Ganser in the estate of August Ganser	11-8066
6871	Cash, \$66.64, distributable to Karl Willmann and others under the estate of Lillian Wilhelmine Gleue	11-8195
6872	All rights of Barbara Hornung and her heirs in the estate of Raymond Goeb	11-8195
6873	All rights of Berta Tilsinger and her issue in the estate of Karl Hennermann	11-8195
6874	All rights of Willy Hirsch and two others in the estate of Alfred Hirsch	11-8287
6875	All rights of Bertha Kossmehl and others in the estate of Max G. Kossmehl	11-8275
6876	All rights of Joseph Rimal and Ella Rimal in the estate of Emma Lefkowitz	11-7965
6877	All rights of Otto Lindenau and Wanda Schmidt in the estate of Ernest Albert Lindenau	11-8196
6878	All rights of Graf Georg zu Lynar in a mortgage participation certificate of Lawyers Mortgage Co.	11-8476
6879	All rights of Peter George Marcussen and Mary H. Peters in the estate of Anton Marcussen	11-8066
6880	The sum of \$1,000, distributable to Adele Von Kleinschmit under the estate of Elizabeth Augusta Therese McCall	11-8336
6881	All rights of Max Rees and others in the estate of Louise Meyer	11-8514
6882	All rights of Pete Mini and Theodora Mini Lenzl in the estate of Frank Mini	11-8196
6883	All rights of Eleonore von Crallsheim and others in the trusts created under the will of Auguste D. Schlesinger	11-7965
6884	All rights of Gertrud Schnitzer in the estate of Gustav Schnitzer	11-8268
6885	All rights of Joseph Rossner in the estate of Rose Hirsbleifer Schwartz	11-8268
6886	All rights of Kinzo Suzuki in the estate of Tom N. Suzuki	11-8196
6887	A bank account owned by Elisabeth S. Oetker and George F. Oetker	11-7994
6888	A debt owing to N. Omori Shoten by Anderson, Clayton & Co.	11-7994
6889	A bank account owned by K. Okuda and Ryce Okuda	11-7994
6890	Certain securities owned by Buntaro Ozawa	11-8895
6891	A bank account owned by Rudolph Pletsch	11-7995
6892	A bank account owned by Platener Bank A. G.	11-7995
6893	A bank account owned by Wilhelm Prautsch	11-7996
6894	A bank account owned by F. Reck & Co.	11-7996
6895	A bank account owned by Carl Rieck	11-8067
6896	A bank account owned by Johanna Ring	11-7996
6897	A bank account owned by Wiebke Rohwer	11-8067
6898	A bank account owned by Elisabeth Runge	11-8067
6899	A bank account owned by Hisao Sakai	11-8068
6900	Certain securities owned by Sakuichi Sawamura; and a debt owing to him by National Mortgage & Finance Co., Ltd.	11-8268
6901	A bank account owned by Minna Schenk	11-8068
6902	A bank account owned by Dora Schneider	11-8069
6903	A bank account owned by Christoph Schulze	11-8069
6904	A bank account owned by Ivan Schumacker	11-8069
6905	A bank account owned by Fred Schuster	11-8070
6906	A bank account owned by Rudolf A. Sems	11-8070
6907	A bank account owned by Bertha Staemmele	11-8070
6908	Two bank accounts owned by Detmar Fr. Stahlnecht	11-8071
6909	A bank account owned by Stephen Strassmair	11-8071
6910	A bank account owned by Herman Strubbe	11-8072
6911	Certain securities owned by Sadakazu Takaki	11-8000
6912	Certain securities owned by R. Tanaka and T. Tashiro	11-8225

Vesting order No.	Summary description of property vested	Federal Register citation	Vesting order No.	Summary description of property vested	Federal Register citation
6913	A bank account owned by Emma Trettin	11-8073	6980	A bank account owned by Hinrich Hinrichs	11-8515
6914	Certain securities owned by Migiwa Tsutsumi; and a debt owing to him by Inks Arden Golf Club, Inc.	11-8410	6981	A bank account owned by Hans Heinz Hock	11-8515
6915	A bank account owned by Friedrich Von Bodelschwingh	11-8197	6982	A bank account owned by Wilhelm Hoetzel	11-8336
6916	A bank account owned by Wilhelm Wagner	11-8197	6983	A bank account owned by Valentine Hofmann	11-8337
6917	Certain securities owned by H. T. Watanabe	11-8222	6984	A bank account owned by Wilhelm Holtzmann	11-8337
6918	A bank account owned by Deutsche Werft A. G.	11-8198	6985	A bank account owned by Karl Horz	11-8338
6919	Certain securities owned by Joseph Werner	11-8275	6986	A bank account owned by Ida Hurtze	11-8338
6920	A bank account owned by Olga Wildemann	11-8198	6987	Certain securities owned by Gustav Keller	11-8589
6921	A bank account owned by Ida Wilding	11-8198	6988	Certain personal property owned by S. Kimura & Co., Ltd.; and a debt owing to them by Continental Motors Corporation	11-8697
6922	A bank account owned by Elisabeth Winderl	11-8199	6889	Certain securities owned by Albert Kladen	11-9464
6923	A bank account owned by Walter Woerner	11-8199	6990	A bank account owned by Erna Klegeman	11-8338
6924	A bank account owned by Anna Wolfel	11-8200	6991	A bank account owned by Hans Kleveman	11-8339
6925	A bank account owned by Edward Wolff	11-8200	6992	A bank account owned by Marie Klingel	11-8339
6926	A bank account owned by Ludwig Wolf	11-8202	6993	A bank account owned by Emil Kluender and two others	11-8339
6927	Certain securities and an undivided 20/144 interest in an investment trust, owned by Seizo Yamamoto	11-7830	6994	A bank account owned by Jacob Koch	11-8340
6928	A bank account owned by Karoline Zacher	11-8202	6995	Certain securities owned by Goro Kodera	11-11524
6929	A bank account owned by Deutsche Zentralreiosenschaftskasse	11-8202	6996	A bank account owned by Hermann Kort	11-8340
6930	All rights of George Winter in the estate of Dora F. Mucke	11-8202	6997	A bank account owned by Sophie Krah	11-8341
6931	All rights of Gaths Weisser and her issue in the estate of Mary Esselborn	11-7732	6998	A debt owing to Jettchen Kramer by A. G. Danforth & Co.	11-8341
6932	All rights of Heinrich Herkner and two others in the estate of Edward Herkner	11-7956	6999	A bank account owned by Hans Herman Kuehl	11-8341
6933	All rights of Stephan Weiss in the estate of Ladislaus Molnar	11-7956	7000	A bank account owned by Johann Rudolf Kuehl	11-8342
6934	All rights of Paul Roltsch and two others in the estate of August Roltsch	11-8203	7001	A bank account owned by Magdalena K. M. Kuehl	11-8562
6935	All rights of Alfred Rietzsch, administrator of the estate of Robert Zahn, in the sum deposited with the Registry of the U. S. District Court, New Jersey District, pursuant to decree of that Court	11-7997	7002	A bank account and certain securities owned by Elise M. Kuellman	11-9465
6936	All rights of Vortlandische Maschinen-Fabrik and Alfred Rietzsch in the sum deposited with the Registry of the U. S. District Court, Trenton, N. J., pursuant to decree of that Court	11-9411	7003	A bank account owned by Walter Kulpmann	11-8562
6937	All rights of Vortlandische Maschinen-Fabrik and Alfred Rietzsch in the sum deposited with the Registry of the U. S. District Court, Trenton, N. J., pursuant to decree of that Court	11-9411	7004	A bank account owned by Deutsche Landesbankenzentrale A. G.	11-8563
6938	All rights of Katherine Rekelkamm and others in a mortgage, and in an insurance policy	11-9412	7005	A bank account owned by Bank fuer Landwirtschaft A. G.	11-8619
6939	All rights of Frank Tsutsumi in certain real property located in Los Angeles, Calif., and in claims against George Tsutsumi	11-8832	7006	A bank account owned by Katherine Langmaack	11-8563
6940	Certain securities owned by Albert Balwin	11-8463	7007	A bank account owned by Thea Lowen	11-8564
6941	A bank account owned by Helene Bauer	11-8269	7008	A bank account owned by Trinehen Morhenne	11-8564
6942	Certain securities owned by Emma Behle; and a debt owing to her by Julius Forstmann & Co., Inc.	11-9464	7009	A bank account owned by Emelie T. A. Meyer	11-8564
6943	A bank account owned by E. Bellingrodt	11-8269	7010	A bank account owned by the heirs of Johanna Meyer	11-8565
6944	A bank account owned by Dr. Richard Bensinger and others	11-8270	7011	A bank account owned by Heinrich Nowwe	11-8565
6945	A bank account owned by Herbert Kurt Biernoth	11-8270	7012	A bank account owned by Oswald Muendel and Otto Muendel	11-8566
6946	A bank account owned by Otto Karl August Biernoth	11-8270	7013	A bank account owned by Midori Muraoka	11-8566
6947	A bank account owned by Therese W. F. Biernoth	11-8271	7014	A debt owing to Shunkichi Nomura by Shell Oil Co., Inc.	11-8619
6948	A bank account owned by Charlotte C. L. Bolton	11-8271	7015	A bank account owned by Christine Northrup	11-8620
6949	A debt owing to the heirs of Carl Bosch by General Aniline & Film Corporation	11-8272	7016	A bank account owned by the heirs of Luise Nothstein	11-8620
6950	A bank account owned by Martha Briesemeister	11-8272	7017	A bank account owned by Marie Numrich	11-8620
6951	A bank account owned by Kristina Brumm	11-8272	7018	A bank account owned by Hans Nutzel	11-8621
6952	A bank account owned by Margareth A. Bushenberger	11-8273	7019	A bank account owned by One Hundredth Bank Ltd.	11-8621
6953	A bank account owned by Count George DeLynar and others	11-8273	7020	A debt owing to Herman Oppenheimer by A. G. Danforth & Co.	11-8621
6954	A bank account owned by Kate Diggins	11-8274	7021	A debt owing to Julius Oppenheimer by A. G. Danforth & Co.	11-8626
6955	Certain securities and a bank account owned by Erwin Dircks	11-9178	7022	A debt owing to Recha Oppenheimer by A. G. Danforth & Co.	11-8627
6956	Certain securities owned by Frida Dohmeyer	11-9990	7023	A debt owing to J. Osawa & Co., Ltd., by Dodge & Seymour, Ltd., and a debt owing to them by General Motors Overseas Operations	11-8627
6957	A bank account owned by Karl Ebnet	11-8274	7024	A bank account owned by Paula Paepcke	11-8628
6958	A bank account owned by Ida Ehrhardt	11-8274	7025	A bank account owned by Elize Pagels	11-8628
6959	A bank account owned by Theresia Eichhorn	11-8274	7026	A bank account owned by Werner Pagels	11-8628
6960	A bank account owned by Marie Ertl	11-8276	7027	A bank account owned by Oreta Peterich	11-8629
6961	All rights of the Government of Germany and others in claims against the estate of August Diehn	11-8276	7028	A debt owing to Hashimoto Peters by Standard-Vacuum Oil Co.	11-8629
6962	A bank account owned by Helen Fehlow	11-7799	7029	A bank account owned by Hanna Peterson	11-8729
6963	A bank account owned by Heinrich Freese	11-8336	7030	A bank account owned by Antonie Pommenke	11-8660
6964	Certain securities owned by S. Frenkel	11-8335	7031	A bank account owned by Emil Pusch	11-8362
6965	A bank account owned by Augusta Frenzel; and a debt owing to her by Harry Mellickian and Lucy Mellickian	11-9065	7032	A bank account owned by Johann Rehder	11-8663
6966	A bank account owned by the heirs of Ludwig Abraham Freund	11-8476	7033	A bank account owned by Ernst Reineke	11-8663
6967	A bank account owned by Anna Gatjen	11-8477	7034	A bank account owned by Walter Reineke	11-8663
6968	A bank account owned by the heirs of Maria Gerken	11-8477	7035	A bank account owned by Johanna Reuter	11-8664
6969	A bank account owned by Maria Giucico	11-8478	7036	A bank account owned by Anna Roehm	11-8664
6970	A bank account owned by Frau Wm. Aug. Goeverl	11-8478	7037	A bank account owned by Jean Pierre Schmidt	11-8664
6971	Certain securities owned by the heirs of Helene Gotz	11-9095	7038	A bank account owned by Richard Schmidt	11-8665
6972	A bank account owned by Karl Grewing	11-8478	7039	A debt owing to Hermann Schmitz by General Aniline & Film Corporation	11-8665
6973	A bank account owned by Elisabeth Grode	11-8479	7040	A bank account owned by Louise Schneider	11-8666
6974	A bank account owned by Elizabeth Gruesbel	11-8479	7041	A bank account owned by Martin Schneider	11-8666
6975	A bank account owned by Else Gruner	11-8480	7042	A bank account owned by Anastasia Schwaninger	11-8666
6976	A bank account owned by Louise Hauss	11-8514	7043	Certain securities owned by Fritz Schwartz	11-9412
6977	A bank account owned by Hayashikane Sboten Kalsha Ltd.	11-8514	7044	A bank account owned by the heirs of Mary A. P. Seibel	11-8698
6978	A bank account owned by Martha Herzig	11-8515	7045	A bank account owned by Toni Sternberg	11-8698
6979	A bank account owned by Hinrich Hinrichs	11-8515	7046	A bank account owned by Friedrich Tadge	11-8699
			7047	A bank account owned by Christian Tadge	11-8699
			7048	A debt owing to Gentarō Tanaka & Co. by Acheson Colloids Corporation	11-8700
			7049	A bank account owned by Alma Ternaben	11-8699
			7050	A bank account owned by Wilhelm Ternaben	11-8700
			7051	A bank account owned by Anna Timm	11-8701
			7052	A debt owing to Toyoda & Co., Ltd., by Henry Iselin and others d/b/a Ruseh & Co.	11-8701
			7053	A bank account owned by Yohachi Toyomoto	11-8702
			7054	A trust certificate of Iowa State Bank owned by Anton Uhe	11-8702
			7055	A bank account owned by Mary E. Unger	11-8702
			7056	Certain securities owned by Toshio Uyeminami	11-9413

Vesting order No.	Summary description of property vested	Federal Register citation	Vesting order No.	Summary description of property vested	Federal Register citation
7057	An undivided one-half interest in a bank account owned by Mrs. Van Calker	11-8703	7125	A bank account owned by Deutsche Bank	11-8897
7058	A bank account owned by William Volz	11-8703	7126	A bank account owned by Deutsche Bank	11-8898
7059	A bank account owned by Marie von Horstel	11-8703	7127	Certain bank accounts owned by Deutsche Bank	11-8898
7060	Certain securities owned by the heirs of Frederick von Schmidt	11-9413	1728	A bank account owned by Heinrich F. M. Dierks	11-8898
7061	A bank account owned by Elisabeth Wassmuth	11-8704	7129	A bank account owned by Marie T. K. Duxorth	11-8899
7062	A bank account owned by Adolph Weber	11-8704	7130	Certain securities owned by Exportkreditbank A. G.	11-8592
7063	A bank account owned by Friederike Weiss	11-8799	7131	A bank account owned by the heirs of Emmy Fahrenkrug	11-8899
7064	A bank account owned by Theresa Wermuth	11-8799	7132	A bank account owned by Christine Fischer	11-8900
7065	A bank account owned by Hilda Marie Wichmann	11-8800	7133	A bank account owned by Junso Fujii	11-8343
7066	A bank account owned by Eibe Wienberg	11-8622	7134	A bank account owned by Eugen Gassmann	11-8046
7067	A bank account owned by Carl Wildemann	11-8800	7135	A bank account owned by Eliza Steinkamp Gausmann	11-8046
7068	A bank account owned by Jonathan Emanuel Wildemann	11-8801	7136	A bank account owned by Sophie Puchholz Gebhardt	11-8047
7069	A bank account owned by Leokadia Johanna Wildemann	11-8801	7137	A bank account owned by Amalia Goevert	11-8047
7070	A bank account owned by Martha Natalie Wildemann	11-8801	7138	A bank account owned by Julia Goevert	11-8047
7071	A bank account owned by Siegfried Wilhelm Wildemann	11-8802	7139	Certain securities owned by Paul Grundman	11-8785
7072	A bank account owned by Dora Wilkelmann	11-8802	7140	A bank account owned by Mary Sophie Haaf	11-8085
7073	Two debts owing to E. Winter, A. G., by General Motors Overseas Operations	11-8803	7141	A bank account owned by Elizabeth A. Hammer	11-8086
7074	A bank account owned by Henriette C. A. Wittgrebe	11-8803	7142	Certain securities owned by Georg Hauck & Sohn; and two debts owing to them by Lazard Freres & Co.	11-8786
7075	A bank account owned by Franz Fr. Wolf	11-8803	7143	A bank account owned by Kiefer Helmke & Co., m. b. H.	11-8086
7076	A bank account owned by Reinhold Wolf	11-8804	7144	A bank account owned by Albertine Hermanutz	11-8087
7077	A bank account owned by Sophie Wolf	11-8805	7145	A bank account owned by John Hoerr and Margret Hoerr	11-8087
7078	A bank account owned by Mrs. Franz Zernhard (Landwirt)	11-8804	7146	A bank account and certain securities owned by Heinrich V. Hoesslin, Jr.	11-10461
7079	A bank account owned by Anna Zigmunt	11-8805	7147	A debt owing to Ihagee Kamerawerk Steenbergen & Co. by Medo Photo Supply Corporation	11-8087
7080	Certain securities owned by Camillo Zirn	11-11237	7148	A bank account owned by Wilhelm Infange	11-8088
7081	All rights of Deutsche Gold-und Silber-Schmelzanstalt vormals Roessler and two others in the debts of Chemical Marketing Co., Inc.	11-7997	7149	A bank account owned by Catharine Joost	11-8088
7082	Certain securities owned by Allianz Lebensversicherungs A. G.	11-12187	7150	A bank account owned by Deutsches Kalisyndikat, G. m. b. H.	11-8089
7083	Certain personal property owned by Max Pechstein; and all of his rights in the debts of Lilienfeld Galleries	11-8516	7151	A bank account owned by Yoshiaki Kawaoka	11-8089
7084	Certain real property located in Los Angeles, Calif., owned by Adolf Zacharias; and all of his rights in claims against L. J. Buckley	11-8342	7152	A bank account owned by Angela Kladde	11-8089
7085	All rights of Ernestine Beinen in the estate of Gertrud Beinen	11-8668	7153	Certain securities owned by F. E. Werner Kohl	11-8591
7086	All rights of Marianne Scholz-Scherl and two others in the estate of Carlos M. Brown	11-9218	7154	Certain securities owned by Frank Kolpin and others	11-10619
7087	All rights of Elizabeth G. Gundert and others in the estate of Frank Gigler	11-9218	7155	A bank account owned by the heirs of Frank Kuchler; and a debt owing to them by Ashland County Bank	11-9100
7088	All rights of Oskar Kommer and others in the estate of Rudolf Kaetchen Kommer	11-9218	7156	A bank account owned by Annemarie Kuechler	11-9178
7089	All rights of Elise Lampertz and others in the estate of William L. Lampert	11-9536	7157	A bank account owned by Amanda Larberg	11-9170
7090	All rights of Clarissa M. Loog and Diether Jitchin in the estate of Herman Langhorst	11-9219	7158	A bank account owned by Joachim Latz	11-9170
7091	All rights of Amelia Muller and two others in the estate of Nina Mack	11-9590	7159	A portion of a bank account and certain securities owned by Anna Linke and others	11-8658
7092	All rights of Joseph Maucher and his children in the estate of Robert Maucher	11-9219	7160	A bank account owned by Anna Meissner	11-9170
7093	All rights of Karoline R. Gentes and two others in the trust created under the will of Henry Rings	11-9226	7161	A bank account owned by Herman Mowwe	11-9171
7094	All rights of Tora Sato and two others in the estate of Albert Ruppert	11-9658	7162	A bank account owned by Kenzaburo Mukai	11-8524
7095	All rights of Fritz Lammerneyer and others in the estate of Frederick Schmidt	11-8537	7163	Certain securities owned by Kuro Murase	11-9665
7096	All rights of Mores Simon in the estate of Millie Simon	11-8705	7164	Certain debts owing to D. Nagase & Co., Ltd., by Carbide & Carbon Chemicals Corporation and others	11-9171
7097	All rights of Atsushi Takakura in the estate of Ichimon Takakura	11-9099	7165	A bank account and certain securities owned by Kyoichi Nakano	11-8524
7098	All rights of Anna Aufferman and two others in the estate of Helene Thomas	11-9909	7166	Certain securities owned by Shunichi Nekomoto and two others	11-8525
7099	All rights of Auguste Luehring in the trust created under the will of Gustav A. Tiedemann	11-9970	7167	A bank account owned by Tomoyoshi Ozawa	11-9172
7100	All rights of Lina Rossbach in the sum of \$575.84, pursuant to an order of the Court of Chancery of New Jersey	11-8805	7168	A bank account owned by Mary Pavlik	11-9172
7101	All rights of Vogtlandische Maschinen-Fabrik and Alfred Rietzsch in the sum deposited with the Registry of the U. S. District Court, Trenton, N. J., pursuant to a decree of that Court	11-9413	7169	Certain securities owned by Nellie Pensele	11-9559
7102	Cash, \$741.29, distributable to Hidekichi Kobayashi under the estate of Yao Yabe	11-9910	7170	A bank account and certain securities owned by Alexander Pfeueger; and a debt owing to him by Alice P. Guenzel	11-10400
7103	All rights of Babette Oesterlein and Caroline Oesterlein in the estate of Reinhard Oesterlein	11-7988	7171	A bank account owned by Alwine Prange	11-9172
7104	A bank account owned by Matthias Bahnsen	11-8846	7172	A bank account owned by Ludwig Pulst	11-9173
7105	A bank account owned by Hermann G. E. Bandau	11-8846	7173	A bank account owned by Frieda Pulvermuller	11-9173
7106	Certain securities owned by Karl Baner and others	11-8591	7174	All rights of the Imperial Japanese Government in the debts of The Yokohama Specie Bank, Ltd., New York	11-8343
7107	Two bank accounts owned by Rudolph Besser	11-8837	7175	Certain real property located in Chicago, Ill., a bank account, and an obligation secured by a deed of trust, owned by Albert Fehrenbach	11-8622
7108	A bank account owned by Karl O. W. Biernoth	11-8837	7176	All rights of Ernest Adam and others in the estate of Gerhard Boerner	11-9537
7109	A bank account owned by Hildegard Bergemann Bornemann	11-8837	7177	All rights of George Werner and others in the estate of Sophia Marie Bonta	11-9910
7110	A bank account owned by Glasfabrik Sophienhutte, Richard Book G. M. b. H.	11-8838	7178	All rights of Adolf Eberle and Louise Eberle Schmidt in the estate of Charles G. Busch	11-9592
7111	Cash, \$1,448.15, distributable to Messrs. Bohn & Kahler	11-8838	7179	All rights of Hobel Gyorgy and Anna Herqui Antal in the estate of Maria Davis	11-9910
7112	A bank account owned by Anna M. M. Bornhuse	11-8839	7180	All rights of Frieda Reisner and others in the estate of Johanna Fuchs	11-9593
7113	A bank account owned by Hermann H. W. Buchholz	11-8839	7181	All rights of Max Guenther and two others in the estate of Frederick A. Guenther	11-9660
7114	Cash, \$713.10, distributable to Karl Buchholz	11-8940	7182	All rights of Anna Severin in the estate of Gustav Krause	11-9825
7115	A debt owing to Christian C. Burgdorf by General Aniline & Film Corporation; and all of his rights, and the rights of Martha E. Burgdorf, in the debts of General Aniline Works, Inc.	11-8839	7183	All rights of Rikiya Kunitomo and others in the estate of Aiji Kunitomo	11-9787
7116	A bank account owned by Deutsche Bank	11-8852	7184	All rights of Christian Ruser and Emil Ruser in the estate of Anna Katherine Ruser	11-9593
7117	A bank account owned by Deutsche Bank	11-8853	7185	All rights of Emma Thiel in the estate of Anna Schalinski	11-9971
7118	A bank account owned by Deutsche Bank	11-8853	7186	All rights of Chuichi Tamura and others in the estate of Keinosuke Tamura	11-11027
7119	A bank account owned by Deutsche Bank	11-8854	7187	Certain personal property owned by Dr. Herbert Leyendecker	11-11027
7120	A bank account owned by Deutsche Bank	11-8854	7188	Certain real property located in the Counties of Santa Barbara and San Luis Obispo, Calif., and certain promissory notes, owned by G. Ernst Otto and two others; and all of their rights in claims against Coleman E. Stewart	11-8623
7121	A bank account owned by Deutsche Bank	11-8854	7189	All rights of Rifka Wolkowitz and Mindel Kopyto in the estate of Charles Bauman	11-9537
7122	A bank account owned by Deutsche Bank	11-8854	7190	All rights of Luise Flebbe and others in the estate of Carrie Boehme	11-8517
7123	A bank account owned by Deutsche Bank	11-8896	7191	All rights of Julie Gruendler in a mortgage participation certificate of Bond and Mortgage Guarantee Co.	11-10462
7124	A bank account owned by Deutsche Bank	11-8897	7192	All rights of Bertha Schroeder in the estate of Louis Briegs	11-9593

Vesting order No.	Summary description of property vested	Federal Register citation	Vesting order No.	Summary description of property vested	Federal Register citation
7193	All rights of Josephine Hoffelner and others in the trust created under the will of August Czurda.	11-10139	7256	Two debts owing to G. Bueren, Patentanwalt Dipl. Ing. by Edward G. Budd Manufacturing Co.	11-8595
7194	All rights of Hans Ruppert and others in the estate of Katherine Erdman.	11-12728	7257	A bank account owned by Mary Dambach.	11-9539
7195	All rights of Adolf Klemenz in the sum of \$1,340.85, being held by the Clerk of the Court of Chancery of New Jersey, pursuant to an order of that Court.	11-9826	7258	United States Postal Savings Certificates, currency and coins owned by Tani Dentaro and others.	11-10381
7196	All rights of Sophie Guethlein and others in the trust under the will of Catherine Guethlein.	11-10141	7259	Two bank accounts owned by Deutsche Bank; and a debt owing to them by Hallgarten & Co.	11-9595
7197	All rights of Dora Berndt and Margot Berndt in the estate of Tillie M. Hildebrand.	11-10386	7260	A bank account owned by Wilhelm F. H. Dierks.	11-9596
7198	All rights of Anna Auerleith and others in the estate of Martin Hoones.	11-9221	7261	Two bank accounts owned by Wilhelmine Drewes and others.	11-10462
7199	All rights of Sari Maltz and Inne Maltz in the estate of Eugene Maltz.	11-8661	7262	A debt owing to Inno Fimmen by Anderson, Clayton & Co.	11-9539
7200	Cash, \$3,000, distributable to Heinrich Schutte and others under the estate of Wilhelmina Martine.	11-10381	7263	Certain securities owned by Deutsche Gemeinde, Tokyo-Yokohama.	11-14216
7201	All rights of Thekla Greenwald and others in the estate of Morris Mendel, and in the trust created under his will.	11-10141	7264	Certain securities owned by Frida Haberle.	11-10401
7202	All rights of Elizabeth L. Reidenbach and others in the estate of Jacob Reidenbach.	11-8661	7265	A bank account owned by Max Haubensak.	11-9540
7203	All rights of Felicitas Hoher and two others in the estate of Agathe Schmalz.	11-8705	7266	Certain securities owned by Georg Hauck & Sohn; and two debts owing to them by Swiss American Corporation.	11-10402
7204	All rights of Hinrich Gerken and others in the estate of Anna Sonnenfleth.	11-8705	7267	A bank account owned by Eugen Held.	11-9540
7205	All rights of Catherine Tiedemann in the estate of Metta Johanne Tiedemann.	11-9177	7268	Two bank accounts owned by Marie Hippman Huber and two others.	11-9596
7206	All rights of Karoline Roosnagel and others in the estate of Mary Voegtle.	11-10400	7269	A bank account owned by Margaret Jarchow.	11-9597
7207	All rights of "George" Wenig and "Mary" Wenig in the estate of Johanna Winter.	11-9177	7270	A bank account owned by Ursula Jantsen.	11-9541
7208	All rights of Karl Arnold in a contract with Louis Marx & Co., Inc., relating to a patent.	11-12589	7271	Two bank accounts owned by Curt Kirsch.	11-9597
7209	One patent; and all rights of Hans Biller in two contracts with Transatlantic Factors, Inc., each relating to a patent.	11-12590	7272	A bank account owned by John Kodisch.	11-9541
7210	An undivided one-half interest in a patent.	11-12589	7273	A bank account and certain securities owned by Henry Koehliert.	11-11028
7211	All rights of Philip Fleischmann and two others in the estate of Sebastian J. Fleischmann.	11-8706	7274	A debt owing to Alexander Kreuter by United States & Foreign Securities Corporation.	11-9541
7212	A bank account owned by Minna Rickborn.	11-9219	7275	A bank account owned by Ludwig Kronbichler.	11-9542
7213	A bank account owned by Martha Rohweder.	11-9220	7276	A bank account owned by Olga Kutscher.	11-9542
7214	A bank account owned by Dorothea Schickert and others.	11-9220	7277	A bank account owned by Berta Lina Lehner.	11-9542
7215	A bank account owned by Angelica Schilling.	11-9221	7278	A bank account owned by Elisabeth Maetz.	11-9543
7216	A bank account owned by Elsie Schlueter.	11-9221	7279	A bank account owned by Ella Maier.	11-9543
7217	A bank account owned by Mina Schindl.	11-9222	7280	A bank account owned by Carla Mautrach.	11-9543
7218	Certain securities owned by Risuke Shimose and others.	11-8850	7281	A bank account owned by Lena May.	11-9597
7219	A bank account owned by Ernst Strubbe.	11-9223	7282	A bank account owned by Mendelssohn & Co.	11-9544
7220	A bank account owned by Fritz Strubbe.	11-9223	7283	A bank account and certain securities owned by Kazuo Minato; and a debt owing to him by Union Supply Co., Ltd.	11-8900
7221	A bank account owned by Fritz Strubbe.	11-9223	7284	Certain securities owned by Heinz Moser.	11-10835
7222	A bank account owned by Claus R. Stuvven.	11-9228	7285	A bank account owned by Fritz Niggemann.	11-9544
7223	A bank account and certain securities owned by Koichiro Sumida.	11-8807	7286	A bank account and certain securities owned by Yasuzo Ogata.	11-11028
7224	A bank account owned by Wilhelm Eberhardt Thies.	11-9227	7287	A bank account owned by Orchestra G. m. b. H.	11-9544
7225	A bank account owned by Gertrud Uhlig.	11-9226	7288	A bank account owned by Gertrud Radtke.	11-9659
7226	A bank account owned by Marie Van Wesel.	11-9322	7289	A debt owing to Raspe & Co. by Panama Railroad Co.	11-9680
7227	A bank account owned by Marie Ellinor Verhein.	11-9323	7290	Two debts owing to Deutsche Reichsbank by American Express Co.	11-9661
7228	A bank account owned by Lina Vetterlein.	11-9322	7291	A bank account owned by Friedrich Reimer.	11-9661
7229	A bank account owned by Hans Volstrommer.	11-9322	7292	A bank account owned by Kurt E. Reimer.	11-9725
7230	A debt owing to Dr. Helmuuth von Glasenapp by Hallgarten & Co.	11-9322	7293	A bank account owned by Magdaleine Reimer.	11-9726
7231	A bank account owned by Kinze Watanabe.	11-9414	7294	One bond owned by Margarete Riecker and others.	11-9662
7232	Certain securities owned by Jos. P. Welker.	11-9660	7295	A bank account owned by Kurt Rothschild.	11-9726
7233	A bank account owned by Marie Wilke.	11-9414	7296	Certain securities owned by Melanie Schaub.	11-12976
7234	A bank account owned by Mary Wilschek.	11-9415	7297	A bank account owned by Otto Schmidt.	11-9726
7235	A bank account owned by Efraim Wolff.	11-9415	7298	A bank account and certain securities owned by Kurt Schmieder.	11-10665
7236	A debt owing to Yamamoto Cotton Co., Ltd., by Anderson, Clayton & Co.	11-9415	7299	A debt owing to Walter Schoenfeld by The Dorr Co., Inc.	11-9662
7237	A bank account owned by Saburo Yokota.	11-9415	7300	A bank account owned by August Steinkamp.	11-9662
7238	Certain securities owned by Hatsujiro Yoshida.	11-10620	7301	A bank account owned by Emma Steinkamp.	11-9663
7239	Certain bank accounts owned by George Yunker.	11-9416	7302	A bank account owned by Louise Steinkamp.	11-9663
7240	The sum of \$15,000, distributable to Rudolf Kreutzer and Walter Kreutzer pursuant to a contract of sale of stock; and all rights of Emma Richie in claims against Raymond J. Urnston created by that contract.	11-8624	7303	A bank account owned by Rudolph Steinmetz.	11-9663
7241	All rights of Ludger Mintrop in a contract with The Texas Co., relating to two patents and certain inventions.	11-12833	7304	A bank account owned by Wilhelm Steinmetz.	11-9727
7242	One Patent.	11-12833	7305	A bank account owned by Heinrich Strubbe.	11-9727
7243	All rights of Emmy Vogel and two others in the trust created under the will of Rosa Meltzer.	11-9224	7306	Certain securities owned by A. P. Teten.	11-9911
7244	An undivided one-half interest in certain real property located in Kansas City, Mo., owned by Herbert Corwan and Rosi Corwan; and all of their rights in claims against Carlton R. Benton.	11-9594	7307	A bank account owned by Dorothea Timm.	11-9826
7245	An undivided one-third interest in certain real property located in Philadelphia, Pa., owned by Irene Keller; and all of her rights in the debts of The Girard Trust Co.	11-8667	7308	A bank account owned by Kathi Trierweiler.	11-9826
7246	Certain real property located in Berkeley, Calif., owned by Miwa Noda; and all of his rights in an insurance policy.	11-10139	7309	A bank account owned by H. F. Tuiminga.	11-9827
7247	A debt owing to Arakawa Electric Co. by George Posner.	11-9594	7310	One bond owned by Ulrich Freiherr von Gaisberg-Helfenberg.	11-13751
7248	A bank account owned by Fritz A. Bendix.	11-9538	7311	A bank account owned by Marie von Philipsborn.	11-9827
7249	Certain securities owned by Walter Bernhard.	11-11140	7312	A debt owing to Tomonobu Wada by J. Barth & Co.	11-9828
7250	Certain securities and a bank account owned by Bernard Boeckerstette.	11-10400	7313	A bank account owned by Zellstoffabrik Waldhof.	11-9828
7251	All rights of Charlotte C. L. Bolten in claims against the City of New York.	11-9806	7314	A bank account owned by Walberg Weber.	11-9828
7252	A bank account owned by Otto Bomhard.	11-9538	7315	A bank account owned by Hermine Wieacker.	11-9829
7253	A bank account owned by Therese Bongert.	11-9594	7316	A bank account owned by Windmoller & Holscher, G. m. b. H.	11-9829
7254	A bank account owned by Dietrich Buchholz.	11-9538	7317	A bank account owned by Henning H. R. Wittgrefe.	11-9829
7255	A bank account owned by Rev. Joseph Fr. Budde.	11-9539	7318	A bank account owned by Wilhelm Berthold Wittgrefe.	11-9830
			7319	A bank account owned by John Woolfel or Marie Woolfel.	11-9830
			7320	A bank account owned by Alexander Wolf.	11-9831
			7321	A bank account owned by Elisabetha Mann Zulauf.	11-9832
			7322	A mortgage owned by Nissen Stiftung; and all of their rights in two insurance policies, and in claims against the Superintendent of Insurance of the State of New York.	11-9598
			7323	All rights of Julius Veres in the estate of Sofi Balla.	11-9545
			7324	All rights of Heinrich Fingerhut and others in the trust created under the will of Richard Fingerhut.	11-10140

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
7325	All rights of Agnes Spillmer and her issue in the estate of Carl Froeblich, and in the trust created under his will.	11-10382
7326	All rights of Emmy Huber and two others in the estate of Louise Geib. Amendment.	11-10382 11-13977
7327	All rights of Frida Emrich and Elsie Hauptman in the estate of Isaac Lowenthal.	11-9797
7328	All rights of Karl Knapp and others in the estate of Theresa M. Siebert.	11-9445
7329	All rights of Anna Szabo in the estate of Helen Szabo.	11-9797
7330	A bank account owned by Vinar Ackerman.	11-9911
7331	Certain debts owing to Rupert Auberger and others by Northland Realty Co. and others.	11-9912
7332	Two bank accounts owned by Karl Barkhof.	11-9913
7333	A bank account owned by Adolph Finger and others.	11-9913
7334	A bank account owned by Philipp Flath and others.	11-9913
7335	A bank account owned by Anna Frankenhach.	11-9914
7336	A bank account owned by Heinrich Frankenhach.	11-9914
7337	A bank account owned by Elise Geyer.	11-9914
7338	Certain debts owing to Good Hope Steel & Iron Works by Brown Brothers Harriman & Co.; and all rights of the former in a sinking fund held by the latter.	11-9915
7339	A bank account owned by Eva Grosch.	11-9916
7340	A bank account owned by Dorothea Gurn.	11-9916
7341	Certain securities and a certificate of deposit, owned by Elizabeth Hausserer; and a debt owing to her by Chicago Title & Trust Co.	11-11029
7342	A bank account owned by Adele Jacobs.	11-9916
7343	Certain securities owned by Maria Koenig.	11-9917
7344	A bank account owned by Ludewick Kopp.	11-9917
7345	A bank account owned by Eva Stueck Mueller.	11-9917
7346	Certain bank accounts and certain securities owned by Nottebohm & Co.	11-9917
7347	A bank account owned by Kaete Oberweg.	11-12198
7348	Certain securities owned by Takato Okuyama.	11-9971
7349	A bank account owned by Wilhelmina Reszel.	11-11140
7350	A bank account owned by Bertha Salmon.	11-9972
7351	A bank account owned by Lina Alice Schaar.	11-9972
7352	A bank account owned by Marie Elisabeth Schaar.	11-9973
7353	A bank account and certain securities owned by Ernst Seligman.	11-13698
7354	A bank account and certain securities owned by Seishicki S. Shikata.	11-11236
7355	Cash, \$9.20, distributable to Eleanor H. Schlosshauer.	11-11029
7356	A bank account owned by Maria Steindecker.	11-9973
7357	A bank account owned by Kathe Steiner.	11-9973
7358	A bank account owned by Infange Louisa Steinkamp.	11-9974
7359	A bank account owned by Juliane Steinkamp and Ludwig Steinkamp, Jr.	11-9974
7360	A bank account owned by Dietrich Stueck.	11-9974
7361	A bank account owned by Johann Stueck.	11-9975
7362	A bank account owned by Peter Stueck.	11-9975
7363	Certain securities owned by Adolf Ullmann and Flora Ullmann; and a debt owing to them by The Commercial National Bank & Trust Co. of New York.	11-11311
7364	Certain securities owned by Julie Voss.	11-11029
7365	A bank account owned by Winkler & Co.; and certain debts owing to them by the Panama Railroad Co.	11-9975
7366	A bank account owned by Herman H. Wolters.	11-9976
7367	Certain securities owned by Arnold Wrede.	11-11310
7368	All rights of Franziska Michel and others in the estate of Katharina Gaffney.	11-8650
7369	All rights of Herta Kruger and others in the estate of Eugene Richard Herold.	11-8806
7370	All rights of Lotta Neuman in the estate of Herman A. Newman.	11-8807
7371	All rights of Rosina Schmidt in the estate of Bertold Schmidt.	11-8807
7372	115 shares of the common capital stock of Sumitomo Bank of California.	11-10383
7373	Certain real property located in Newark, N. J., owned by Marie Louisa Aha; and all of her rights in an insurance policy.	11-10104
7374	An undivided four-fifths interest in certain real property located in Cincinnati, Ohio, owned by Anna Mueller and others.	11-9917
7375	Certain real property located in Montgomery County, Iowa, owned by Conrad Reuder and George Reuder.	11-9918
7376	Certain real property located in Clifton, N. J., and a bank account, owned by Karl Friedrich Winkler and others; and all of their rights in two insurance policies.	11-9918
7377	All rights of Hedwig Keil and two others in the estate of Sidonie Fabian.	11-9173
7378	All rights of Deutsche Jugend Fursorga and two others in the trust created under the will of Oscar Fuhrer.	11-10771
7379	Cash, \$724.08, distributable to C. H. Ramm and Johannes Ramm under the estate of Marie S. Haecius.	11-10771
7380	All rights of Christina M. Nalseheff in the estate of Ellen Hall.	11-10462
7381	All rights of the heirs of Toku Honma in his estate.	11-10398
7382	All rights of Clara Engel and others in the trust created under the will of August A. Katz.	11-10771
7383	Cash, \$11,500, distributable to Wilhelm Kolkhorst and others under the estate of Henry C. Kolkhorst.	11-11039
7384	All rights of Heinrich Mayer and others in the estate of George Mayer.	11-9001
7385	All rights of Leni Heichemer Schlink in the trust created under the will of William W. McLaurin.	11-12728
7386	All rights of Adolph Bruckman and others in the estate of Gottlieb Fleiss.	11-12728

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
7387	All rights of Margaret Campbell von Hessen and her issue in the trust created under the will of William Adolphus Ross.	11-10713
7388	All rights of Eugenia von Gavens and others in the estate of Adele M. Scherplich.	11-9174
7389	All rights of Louisa Simendinger and Eugene Schlaich in the estate of Bertha A. Schlaich.	11-10383
7390	Cash, \$2,520.90, distributable to Annie Caspari.	11-12729
7391	All rights of Barbara Zielbauer and others in the estate of Leonhard G. Winkler.	11-10463
7392	All rights of George Elsner in the estate of Hugo Wittman.	11-9664
7393	A bank account owned by Ingeborg Beck.	11-10141
7394	A bank account owned by Tina Bock.	11-10142
7395	Certain bank accounts owned by Gustav Dehn and others.	11-10142
7396	A bank account owned by Elisabeth T. K. F. Heitmann.	11-10143
7397	A bank account owned by Christine Klein.	11-10143
7398	A bank account owned by Wilhelm Kopp.	11-10143
7399	A bank account owned by Heinrich Krings.	11-10144
7400	Cash, \$30.69, distributable to Nicoline Kylling.	11-12729
7401	A bank account owned by Bothilda Lutzen.	11-10144
7402	A debt owing to William Prym, G. m. b. H., by William Prym, Inc.	11-10745
7403	A bank account owned by Walther Stallforth.	11-10145
7404	Certain securities owned by Teikichi Takahashi; and a debt owing to him by T. Takahashi, Ltd.	11-9545
7405	One bond owned by Juichi Tsushima; and a debt owing to him by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of the Yokohama Specie Bank, Ltd.	11-11938
7406	Certain bank accounts and certain securities, owned by Angelika von Hoffman and others.	11-13793
7407	Cash, \$157.50, a bank account, certain securities, and two mortgage participation certificates of the Bank of New York, owned by Margaret P. S. von Lutichau.	11-13839
7408	Certain debts owing to Gertrud Wagner and others by Detjen & Detjen.	11-10463
7409	One share of stock owned by Tsuneo Yamamoto.	11-13913
7410	A bank account owned by Ichiro Yokoyama.	11-10145
7411	All rights of Elizabeth Roepke and others in the estate of Adolph C. Beyerline.	11-10463
7412	All rights of Mathilde Schmitz and others in the estate of Marie L. Frenzen.	11-10389
7413	All rights of Emil Fritzsche in the estate of Richard Fritzsche.	11-10401
7414	All rights of Mathilda Hauch in the estate of Adolph Gund.	11-10402
7415	All rights of Maia Gertler in the estate of Alexander Kowalczyk.	11-11090
7416	All rights of Ida Kabina in the estate of Alexander Macher.	11-10403
7417	All rights of Elizabeth Oftring and others in the estate of Gottfried Oftring.	11-10544
7418	All rights of Dr. Charles H. Ohly in the estate of Lillie H. Theurkauf Ohly.	11-10403
7419	All rights of Dora Oschmann and Wilhelmina Lower in the estate of Mary Oschmann.	11-10384
7420	All rights of Johanna Maria Helmerich and others in the estate of Amelia Pease.	11-10464
7421	Cash, \$3,168.05, distributable to Marie Reimer and others under the estate of William G. Reimer.	11-13751
7422	All rights of Johanna Muglitz and Helene Becker in the estate of Max H. Richter.	11-10384
7423	Certain securities and a bank account owned by Fukuitsu Aoki.	11-11616
7424	A bank account owned by Heinrich Aschenbeck.	11-10384
7425	Certain bank accounts owned by Dora Babbe and others.	11-10464
7426	A bank account owned by Marie Belzer.	11-10381
7427	Certain securities owned by Marie Elise Bilharz.	11-11307
7428	A bank account owned by Anna Blotevogel.	11-10146
7429	Certain bank accounts owned by Willi Bock and others.	11-10146
7430	Certain bank accounts owned by Agnes Boettker and others.	11-10147
7431	A bank account owned by Mrs. Peter Dirks.	11-10380
7432	A bank account and certain securities owned by Hermann I. A. Dornier; and a debt owing to him by National Bank of Detroit.	11-11777
7433	Certain debts owing to Dr. Max Eule and others by Marks & Clerk.	11-10380
7434	Certain securities owned by Shotaro Fujishige and others.	11-9831
7435	A bank account owned by Jinzo Fukuda.	11-9787
7436	A debt owing to Jost & Kleinschmidt by Ernest A. Feustel, Inc.	11-10379
7437	A bank account by Sakuichi Kinoshita.	11-9788
7438	A bank account owned by Barbara Konig.	11-10379
7439	A bank account owned by Dorothea Thoma Kramer.	11-10384
7440	A debt owing to Kubota & Co., Ltd., by James R. Hopkins, Inc.	11-10385
7441	Certain securities owned by Marie Lauchhard; and a debt owing to her by Wellington & Co.	11-11314
7442	A bank account owned by Hinrith Lohse and others.	11-10385
7443	A bank account owned by Kazuo Morihiro.	11-10405
7444	A bank account owned by Satoru Noda.	11-10405
7445	Certain securities owned by Dr. Richard Nunninghoff; and a debt owing to him by Hallgarten & Co.	11-11616
7446	Certain securities owned by Sunao Okamoto; and a debt owing to him by General Electric Co.	11-13752
7447	A bank account owned by Shikao Oshima.	11-9831
7448	Certain securities owned by Ely Pintsch.	11-11140
7449	A bank account and certain securities owned by Preussische Staatsbank (Seehandlung).	11-11783
7450	A bank account owned by Erwin Raykowski.	11-10386
7451	Certain securities owned by C. Fritz Schulte; and a debt owing to him by New York Merchandise Co., Inc.	11-11783

Vesting order No.	Summary description of property vested	Federal Register citation	Vesting order No.	Summary description of property vested	Federal Register citation
7452	A bank account owned by Heinrich Stueck	11-10405	7512	All rights of the children of Lena Beck and others in the estate of John Koenig	11-11235
7453	A bank account and certain securities owned by Eleonore von Crallsheim	11-13840	7513	All rights of Kameji and Nobu Kozaki in the estate of Tsuruji Kozaki	11-10622
7454	A bank account and certain securities owned by Ruprecht Von Gillard	11-14076	7514	Cash, \$916.80, distributable to Louise Ahrens and Dora Franc von Liechtenstein under the estate of Lina Kruse	11-11315
7455	Certain debts owing to Alexandrine Von Saldern	11-10406	7515	All rights of Shige Takesue in the estate of Rinji Kubo	11-11784
7456	Certain securities owned by Elsa Ziegler	11-11933	7516	All rights of Lilli Hartnuss and two others in the estate of Clara Kuhlmann	11-10622
7457	All rights of Kurt Kroeger in the estate of Elsa Bornholdt	11-10140	7517	All rights of Isidor Eisenstein and Rasela Abramovic in the estate of Eva Liss	11-10623
7458	All rights of Dora Kietzmann in the estate of Emilie Frank	11-10465	7518	All rights of Theodore Prey in the estate of Frida A. L. Niemeier	11-11524
7459	All rights of Heinrich Koestler and Anton Maier in the estate of Agnes Harter	11-0174	7519	All rights of Kuni Osako and others in the estate of Kichiji Osako	11-10623
7460	All rights of Maria Martin and others in the estate of Martha C. L. Sanford	11-9175	7520	All rights of Ewald Eden and others in the estate of Marie W. Peters	11-12730
7461	All rights of Ilse Wenckmann in the estate of Hans L. Turrian	11-9176	7521	All rights of Margaret Rehbach in the estate of Henry Rehbach	11-10665
7462	Certain real property located in Woodlawn Heights, N. Y., owned by Heinrich Beller; and all of his rights in two insurance policies, and in claims against the Public Administrator of Bronx County	11-12189	7522	All rights of the heirs of Jacob Lawrence Rieper and others in the estate of John J. T. Rieper	11-11525
7463	An undivided one-fifth interest in certain real property located in Falls, Pa., owned by Josephine Pape Grote	11-11090	7523	All rights of Emma Stieh and others in the estate of Otto Roth	11-10666
7465	Certain debts owing to Shotaro Shimizu and others by Honolulu Soda Water Co., Ltd.	11-9832	7524	All rights of Marita Hulda Heckel-Singer in the estate of Henry Schnabel	11-11525
7466	Certain bank accounts owned by Eberhardt Kohler and two others	11-10465	7525	All rights of Maria Schneider Schmidt and others in the estate of George Schneider	11-11525
7467	Certain securities owned by Takejiro Matsuoka	11-11938	7526	All rights of Therese Schmitz and others in the estate of Ernst Schulz	11-11525
7468	A bank account owned by One Hundredth Bank, Ltd	11-10466	7527	All rights of Suetaro Shimada in the estate of Masuzuchi Shimada	11-11617
7469	A bank account owned by One Hundredth Bank, Ltd	11-10466	7528	All rights of the nephews and nieces of Nicholas Spieles in the trust created under his will	11-11617
7470	Certain securities owned by Hugo Schaefer	11-11939	7529	All rights of Elizabeth Bender and others in the estate of Franz C. Stamer	11-11618
7471	Certain securities owned by Mitsuzo Tamura; and a debt owing to him by City Bank Farmers Trust Co.	11-13794	7530	All rights of Gustave Blesing and others in the estate of Anna C. Steinbrenner	11-11618
7472	A bank account owned by Victor Electric Lamp Works	11-10467	7531	All rights of Ladislaus Mezey and Ana Rosenzweig in the estate of Margaret Theis	11-10666
7473	All rights of Adala Lutz and her descendants in the trust created under the will of George H. Dohrmann	11-10467	7532	All rights of Frieda Zander and others in the estate of Ernest Ude	11-11618
7474	All rights of Wilhelmina Wuhl in the estate of Babette Foell	11-13840	7533	All rights of Anna Poeschel in the trust created under the will of Laura Winkler	11-11619
7475	All rights of Gustav Wilhelm Hoellwarth and others in the estate of Theophilus F. G. Hoellwarth, and in the trust created under his will	11-10468	7534	All rights of Heinrich Freiberg in the estate of Charles Zickermann	11-11619
7476	All rights of Caroline Grun in the trust created under the will of Charles Jackson	11-9664	7535	A bank account owned by Augusta Ackerman	11-10835
7477	All rights of Gertrude Rubbel and others in the estate of Amalia Kehler	11-11090	7536	Certain bank accounts and certain securities owned by Allgemeine Deutsche Credit-Anstalt; a debt owing to them by Hallgarten & Co.; and a debt owing to them by Goldman, Sachs & Co.	11-14122
7478	All rights of Nicola Mezzina and others in the estate of Giuseppe Mezzina	11-10467	7537	Certain drafts owned by Amikan Fishing Net Manufacturing Co., Ltd.; and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Mitsui Bank, Ltd.	11-11091
7479	All rights of Christian Vogel and others in the estate of Katharina Rappolt	11-9665	7538	Two drafts owned by K. Arimoto & Co., Ltd.; and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Sumitomo Bank, Ltd.	11-11091
7480	All rights of Dietrich Wacker and Ida Wacker in the estate of Dorothee Reinlein	11-11141	7539	Certain securities owned by Dr. Gad Badrian	11-12098
7481	All rights of Louise Gut and others in the trusts created under the will of Albert Schmidt	11-9978	7540	A debt owing to E. Barney by Anderson, Clayton & Co.	11-10836
7482	Certain securities owned by Leonard Bauer and two others	11-9727	7541	A bank account owned by Katharina Baumber	11-11315
7483	Certain securities owned by Anna L. Deppermann and two others	11-10713	7542	A bank account and certain securities owned by Carl Alfred Becker	11-10836
7484	Certain securities owned by Arthur Eckermann; and two debts owing to him by The Singer Manufacturing Co.	11-11830	7543	A bank account and certain securities owned by Elsie Becker	11-11030
7485	Certain securities owned by Teruko Imamura	11-1142	7544	One bond owned by Bertha Bangraf	11-10836
7486	Certain securities owned by Henry G. Monle and two others	11-14076	7545	Amendment	12-3230
7487	A bank account and certain securities owned by Siegfried Pietzsch	11-11837	7546	Certain personal property owned by Wilhelm Bernhard and others	11-11837
7488	Certain securities owned by Shotaro Shimizu and others	11-13527	7547	Two bank accounts owned by Deutsche Bau und Bodenbank, A. G.	11-11316
7489	A debt owing to Takichi Tooriki by International Building & Loan Association, Ltd.	11-9919	7548	A bank account owned by Breisgau-Walzwerk, G. m. b. H.	11-11092
7490	Certain securities owned by Clarissa von Blumenthal	11-9919	7549	A bank account owned by Regina Bullinger	11-13879
7491	Certain securities owned by Hans von Blumenthal	11-11939	7550	A bank account owned by Auguste Busche; and a debt owing to her by Fritz Busche	11-11092
7492	Certain securities owned by Dr. Helmuth von Glasenapp	11-12098	7551	A bank account and certain securities owned by George W. Engel	11-11092
7493	All rights of Arno Weissbach and others in the estate of Adolph Max Weissbach	11-12188	7552	Certain debts owing to Sadaki Fujii and two others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Sumitomo Bank, Ltd.	11-14124
7494	All rights of Joseph Schell and Alina Schell in the estate of J. P. Simons	11-10467	7553	A bank account owned by Isaku Fujimoto; and certain debts owing to him by Pacific Soda Works, Ltd.	11-10837
7495	All rights of Karl Herman Knoll and others in the estate of Alwine Ida Trapp	11-10104	7554	Certain securities owned by Shoichi Takeda and others	11-11030
7496	United States currency and coin owned by Germany	11-9788	7555	A bank account owned by Ing. Friedrich Gaitzsch	11-1093
7497	A debt owing to J. S. Miwa Shokai by J. S. Miwa & Co., Ltd.	11-10404	7556	A bank account owned by Marie Gartner and others	11-10837
7498	Certain real property located in the counties of Sonoma and San Mateo, Calif., owned by Henrietta Eisermann; and all of her rights in the debts of DeMeo and DeMeo	11-12189	7557	Certain bank accounts owned by Adolf Goebert and others	11-10838
7499	Certain real property located in Linden, N. J., and a bank account, owned by Elizabeth Kaufman and Michael Kaufman; all of their rights in certain insurance policies, and in claims against Frederick H. Meyer	11-12189	7558	A bank account owned by Auguste Gorsler; and a bank account owned by Marie Steinmetz Bachmann	11-11093
7500	Certain real property located in Cleveland, Ohio, owned by Oswald Wilhelm Muendel and Otto Muendel	11-12190	7559	A bank account owned by Stanislaus Grobowski	11-11094
7501	All rights of Frederick Ashauer and others in a trust created under the will of Christian Assauer	11-11142	7560	A bank account owned by Albert F. W. Grossheim; and a debt owing to him by Alexander S. Woody and Matilda Woody	11-11316
7502	All rights of Maria Maul and Adolph Maul in the estate of Victoria Becker	11-10620	7561	A bank account owned by Lucy Gruene; and a debt owing to her by Fritz Busche	11-11443
7503	All rights of Eginato Chernacoff and Krum Chernacoff in the estate of Peter Mito Chernacoff	11-11142	7562	Certain securities and two bank accounts owned by Fred Halm	11-14044
7504	All rights of Anna Coors Rolfs and her issue in the estate of John Henry Coors	11-10545	7563	A bank account owned by Augusta Hansen	11-11094
7505	All rights of Gretel Henshke and her issue in the trust created under the will of Reena Green	11-10621	7564	Certain securities owned by Augusta Hansen and others	11-13443
7506	All rights of Anna Schmidt and others in the estate and trust created under the will of Marie A. Helmstadt	11-11238	7565	A bank account owned by Johanna Margaretha Hansen and others	11-10838
7507	All rights of Max Hilbenz and Anna Schneider in the estate of Robert Gustav Hilbenz	11-10621	7566	A bank account owned by Paul Hiller; and a debt owing to him by Continental Illinois National Bank & Trust Co.	11-13698
7508	All rights of Mathew Kaiser and others in the estate of William Kaiser	11-10621	7567	A bank account owned by Auguste Hansen Jurgensen	11-11143
7509	Cash, \$640, distributable to Minna Jahn Huetsch under the estate of Augusta Gebhardt Kannlegiesser	11-11235	7568	Certain bank accounts owned by Adolf Kammerer and others	11-10775
7510	All rights of Alexander Kemeny and others in the estate of Kati Beck Kemeny	11-11235	7569	Certain debts owing to Yeisho Kiyan & Kisshin Kiyan and others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Mitsui Bank, Ltd.	11-10838
7511	All rights of Joseph Montel and others in the estate and trust created under the will of Christina Schmitt Krehner	11-10822	7570	Certain securities owned by Walter A. Kuelpmann	11-12099
			7571	Certain securities owned by Juzo Kunimune	11-11031
			7572	Certain securities and a bank account owned by Rose Lotter	11-13590
			7573	Certain securities owned by Shigezo Matsumoto	11-13882

Vesting order No.	Summary description of property vested	Federal Register citation	Vesting order No.	Summary description of property vested	Federal Register citation
7574	Certain bank accounts owned by Anna Meyer and two others.	11-10776	7619	All rights of William Bulster in the estate of Amelia Evans.	11-11940
7575	Certain securities owned by S. Minokoshi; and a debt owing to him by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Yokohama Specie Bank, Ltd.	11-13963	7620	All rights of Alfred E. Fischesser and others in the trust created under the will of Alfred Fischesser.	11-10779
7576	A debt owing to Mutual Trading Co. by Rogow & Fuse, Inc. and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Bank of Taiwan, Ltd.	11-10776	7621	All rights of Elizabeth Fugedi and others in the estate of Albert Fugedi.	11-12020
7577	A bank account and certain securities owned by Shoso Nii.	11-10829	7622	The sum of \$954.64, distributable to the brother of John Conrad Hoefer under his estate.	11-13841
7578	A bank account owned by Kanji Nunome.	11-11031	7623	All rights of Johanna Mahr and others in the estate of Margareta Honegger.	11-10779
7579	Certain debts owing to Umakichi Imai and others by Pacific Soda Works, Ltd.	11-10829	7624	All rights of Vinzenz Mechura and his heirs in the sum of \$1,055.54, deposited with the Clerk of the Court of Chancery of New Jersey pursuant to decree of that Court.	11-12020
7580	A debt owing to William Paulsen by Express Exchange.	12-3879	7625	All rights of the heirs of Mutsu Ishizaka in his estate.	11-12021
7581	Certain debts owing to Emma E. C. Petri and Karl Petri by Detjen & Detjen.	11-10777	7626	All rights of Bernard Melchert in the estate of Mary Melchert Johannsen.	11-12021
7582	Certain securities, and certain mortgage participation certificates of City Bank Farmers' Trust Co., owned by Rudolph Pfeifer; and a debt owing to him by that company.	11-11313	7627	Cash, \$2,102.85, distributable to Ludwig Koempel and others under the estate of John J. Kimble.	11-13795
7583	Certain bank accounts and certain securities owned by Elizabeth Pockels and Anna Pockels.	11-14043	7628	Cash, \$774.44, distributable to Hans Hotz under the estate of Eliza Knight.	11-12021
7584	Certain debts owing to G. Ramchand and others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Bank of Taiwan, Ltd.	12-1738	7629	All rights of Magdalene Kuhl and others in the trust estate of Otto Kuhl.	11-13795
7585	Certain securities, and certain mortgage participation certificates of City Bank Farmers' Trust Co., owned by Hugo Reichard; and certain debts owing to him by that company.	11-14149	7630	All rights of Barbara Kurutz in the estate of Appolonia Kurutz.	11-12022
7586	Certain securities owned by Fritz M. A. Rumpf; and a debt owing to him by Bessie M. Kellogg.	12-1877	7631	All rights of Michel Lehnert and Joseph Klusserath in the estate of Charles Lehnert.	11-12022
7587	Certain securities owned by Hannie Rumpf and others.	11-10777	7632	All rights of Emilie Shorpp in the estate of Sophie Maier.	11-13752
7588	Certain debts owing to Masuo Saneyoshi and others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Yokohama Specie Bank, Ltd.	11-14046	7633	Cash, \$762.71, distributable to Steve Simon under the estate of Frank Mayor.	11-12009
7589	Certain debts owing to The Sanwa Bank, Ltd., by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Bank of Taiwan, Ltd.	11-10776	7634	All rights of Kamado Nakasone in the estate of Kamera Nakasone.	11-12100
7590	Certain debts owing to Julius Schaal and others by the Superintendent of Banks of the State of New York in trust for the depositors and creditors of The Bank of United States, in liquidation.	11-14073	7635	All rights of Alexandra von Rottkay and others in the estate of Johanna Pigott.	11-12101
7591	Certain securities owned by Bankhaus Paul Schauseil & Co.	11-12138	7636	All rights of Babette Popp and others in the estate of Konrad Popp.	11-12100
7592	A debt owing to Louis G. Schwenzel by Westchester Service Corporation.	11-14077	7637	All rights of Marie Anna Karl and others in the estate of Marie Reinmann.	11-12100
7593	Certain debts owing to Othmar Stosius and others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Banca Commerciale Italiana.	11-13689	7638	All rights of Lina Wolf and others in the estate of Elizabeth Ritz.	11-13983
7594	A bank account owned by Olga Strohmenger and others.	11-11143	7639	All rights of Tamaji Noto in the estate of Kikuyo Sakyu.	11-12239
7595	Certain securities owned by Shigeji Tajima; and certain debts owing to him by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Mitsui Bank, Ltd.	11-11144	7640	All rights of Ida Warnoth and Arthur Ernest Schiller in the estate of Martha Emma Schiller.	11-12101
7596	A bank account owned by Sukeyoshi Takebe.	11-14047	7641	All rights of Minnie Voigt and others in the trusts created under the will of Gustav Schirmer.	11-13983
7597	A debt owing to Toyo Bocki Shokai by Oriental Trading Co.	11-10840	7642	All rights of Anna Schaal and others in the estate of Bertha Schluttig.	11-10779
7598	Cash, \$11.78, owned by Truchi Tsuchiya.	11-10840	7643	All rights of Hristu Staneff Placovschi and others in the estate of Peter Staneff.	12-1903
7599	Certain securities owned by Tokutaro Tsumoto; and a debt owing to him by Walpahu Garage, Ltd.	11-10841	7644	All rights of Albin Stirtzel and others in the estate of Reinhard Stirtzel.	11-10780
7600	Certain debts owing to Kiyoshi Tsuyuki and two others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Mitsubishi Bank, Ltd.	11-10841	7645	All rights of Katsumo Taguchi and Tsune Tanabe in the estate of Tetsunoshin Tanabe.	11-12731
7601	Certain bank accounts and certain securities owned by Emil August Voigt and others.	11-14073	7646	All rights of Roza Fejer and Szerena Daszkal in the estate of Morris Tuab.	11-12100
7602	A bank account and certain securities owned by Helene Von Holland.	11-13880	7647	Cash, \$253.02, distributable to Hilda Frasse.	11-13752
7603	Certain securities owned by Einmy Von Schrader; and a debt owing to her by Drysdale & Co.	11-14217	7648	All rights of the heirs of Takeji Uno in his estate.	11-13842
7604	Certain securities owned by Walter Weber.	11-14076	7649	All rights of Heinrich Vetter and others in the trust created under the will of Otto Vetter.	11-13699
7605	Cash, \$60.22, and a bank account owned by Isao Yano.	11-10841	7650	All rights of Clara Gerung in certain real property located in Miami, Fla.	11-13983
7606	A bank account owned by Hans Ziegler.	11-11145	7651	All rights of Johann Weillmaier and two others in the estate of Franz Weillmaier.	11-10780
7607	All rights of Else Meisner Mrozek in the estate of Max August Meisner.	11-11145	7652	All rights of Agnes Weinrich and others in the estate of Alfonse A. Weinrich.	11-13753
7608	All rights of Martin Ferdinand Haller and two others in a trust agreement between Martha McM. G. Haller and two others.	11-10645	7653	All rights of Michael Berghammer and Senta Schrok in the estate of Rosina Wessing.	11-10781
7609	The net proceeds under a contract of insurance owned by Vanda Ovcharoff.	11-10404	7654	All rights of Paula Weymann and others in the trust estate created under the will of Henry Weymann.	11-13984
7610	All rights of Augusta Droste and others in the estate of Fred Wilkening.	11-10463	7655	All rights of Tokugo Yamada and two others in the estate of Masuji Yamada.	11-10781
7611	Certain personal property owned by International Mortgage Hundelsgeellschaft.	11-10667	7656	One patent.	11-12803
7612	All rights of George Koppelstetter and others in the estate of Marie Ahr.	11-11031	7657	Certain securities owned by Ernest P. G. Baade.	11-13444
7613	Cash, \$10,230.80, distributable to Minnie Griestock and others under the estate of Edward C. Ansbauer.	11-11778	7658	Certain securities and a bank account owned by Emilie Boger; and a debt owing to her by Fritz Busche.	11-13444
7614	All rights of Paul Baumstimler and his children in the estate of Rev. Fr. Henry V. Baumstimler.	11-11337	7659	All rights of Karl Oswald and Erste Temesvarer Sparkasse in participation certificates Series A issued by Z. & F. Assets Realization Corporation.	11-11094
7615	All rights of "Mary" Betzler and "John" Betzler in the estate of Frederick Betzler.	11-11333	7660	Certain bank accounts owned by Kathrina Brakhage and others.	11-13445
7616	All rights of Henry Doscher and others in the estate of Katie Doscher.	11-12730	7661	Two drafts owned by Chikuma & Co., Ltd.; and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Mitsui Bank, Ltd.	11-13445
7617	All rights of Eugen Rupp and Eugenie Rupp in the estate of Antonie Eichelberg.	11-10778	7662	Certain securities owned by Elsie Dautel.	11-13753
7618	All rights of Mathias Hauser Botzem and others in the estate of Anna Maria Emmrich.	11-11940	7663	A bank account owned by Frank S. Furuta; and a debt owing to him by E. F. Hutton & Co.	11-13446
			7664	Certain securities owned by Marie Grathwohl; and a debt owing to her by Josephthal & Co.	11-13764
			7665	A debt owing to Robert E. Hammerschmidt by American Express Co.	11-13691
			7666	Certain securities owned by Margarete Haseloff; and a debt owing to her by Rudolf Hauser.	11-13795
			7667	Certain securities owned by Leonie Herholtz.	11-13916
			7668	A bank account owned by Friedrich Heubeck.	11-13466
			7669	Certain securities owned by J. Shoji Hirai.	11-14123
			7670	A debt owing to Juliane Hirsch and others by Workmen's Benefit Fund.	11-13468
			7671	Certain debts owing to Tori Kiwata and others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Yokohama Specie Bank, Ltd.	11-13468
			7672	Certain bank accounts owned by Ayao Matsushima and Miyo Matsushima.	11-13467
			7673	Two drafts owned by N. Minami & Co., Ltd.; and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Bank of Taiwan, Ltd.	11-13491
			7674	Certain securities owned by Mitsui Bussan Kaisha, Ltd., and others.	11-14047
			7675	Certain drafts owned by Miyabe & Suetaka; and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Sumitomo Bank, Ltd.	11-13492

Vesting order No.	Summary description of property vested	Federal Register citation
7676	Certain securities owned by Koshi Nakata	11-13796
7677	Certain drafts owned by H. Nishizawa Shoten, Ltd.; and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Sumitomo Bank, Ltd.	11-13491
7678	Certain securities owned by Frank N. Okumura; and a debt owing to him by Davies & Mejia	11-13843 12-1794
7679	A debt owing to Wilhelm Peterka by The Philadelphia Saving Fund Society	11-13492
7680	Certain securities and mortgage participation certificates owned by Karl Otto Petry; and a debt owing to him by City Bank Farmers Trust Co.	11-14048
7681	Certain securities owned by Wilh. Ringelsbacher; and a debt owing to him by Henry Clews & Co.	11-13796
7682	A debt owing to Yosio Sasamoto by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Yokohama Specie Bank, Ltd.	11-13493
7683	A draft owned by Sato Trading Co., Ltd.; and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Bank of Taiwan, Ltd.	11-13493
7684	A debt owing to Saykee Shoji Kabushiki Kaisha by Actina, Inc.	11-13467
7685	One bond owned by Jacob Schmid; and a debt owing to him by Willy Schmid	11-12184 12-2041
7686	Amendment.	11-12184
7687	One bond owned by Joseph Schmid; and a debt owing to him by Willy Schmid	12-1717
7688	Certain drafts owned by P. Surroca; and a debt owing to him by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of Mitsui Bank, Ltd.	11-13493
7689	Certain securities owned by S. Suzuki & Co., Ltd.	11-13591
7690	Certain securities owned by Violet L. Von Werlhof; a debt owing to her by United States Trust Co. of New York; two debts owing to her by Lawyers Title & Guaranty Co. and/or the New York State Superintendent of Insurance; and a debt owing to her by Lawyers Mortgage Co. and/or the New York State Superintendent of Insurance.	11-14123 11-13494
7691	A bank account owned by Harro Freiherr von Zeppelin	11-13494
7692	A draft owned by Yasuda & Co.; and a debt owing to them by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Sumitomo Bank, Ltd.	11-13494
7693	The sum of \$2,065.40, distributable to Anna Mueller and others under order of the Court of Common Pleas, Hamilton County, Ohio	11-13984
7694	All rights of John Gross and others in the estate of Elsie Bachman	11-13913
7695	Cash, \$346.81, distributable to Frank Schumacher under the estate of Mary Anne Bergmann	11-13914
7696	All rights of Elsie Fleck and others in the estate of Theodor Clausen	11-11839
7697	All rights of George Deterbeck and others in the estate of Frank Deterbeck	11-13754
7698	All rights of Walter Kramer and others in the estate of Marie Ehlers	11-13755
7699	All rights of George Mackensen and others in the estate of George Frank	11-13983
7700	Cash, \$2,079.36, distributable to Fred Gerdes and Folke Gerdes Josten under the estate of John L. Gerdes	11-13985
7701	Cash, \$44,775.30, distributable to Margarete Happ and others under the estate of Franz Happ	11-13986
7702	All rights of Louisa Lauer in the estate of Peter Heinrich	11-13755
7703	All rights of Christian Hellerich and others in the estate of Joseph Hellerich	11-13914
7704	All rights of Konrad Eichhorn and two others in the trust created under the will of Ida A. Higginson	11-13983
7705	The sum of \$90.25, distributable to Dr. B. Thiede and two others by the Secretary of Banking of the Commonwealth of Pennsylvania as Receiver of the Homewood Peoples Bank	11-13528
7706	All rights of Hilda Eisel and others in the estate of William John	11-13755
7707	All rights of Irene Keller in the trust created under the will of Ferdinand Keller, Sr.	11-13915
7708	All rights of Louise Nicklas and others in the estate of Katie Kramer	11-13797
7709	All rights of Theresia Schlogel in a mortgage participation certificate of Lawyers Mortgage Co.	11-13844
7710	Cash, \$2,980.25, distributable to Erna D. Lorenzen and others under the estate of Laura M. Lorenzen; and all of their property in the possession of the executrix of that estate	11-11145 11-13456
7711	All rights of Diedrich Mangels and Claus Mangels in the estate of John Mangels	11-13756
7712	All rights of Erna Moeller and Ingrid Moeller in the estate of Ernst J. Moeller	11-13756
7713	Cash, \$1,860.18, distributable to Marie Goemann and two others under the estate of William Mull	11-13915
7714	All rights of August Oberacker and Charles Oberacker in the estate of Fred Oberacker	11-13797
7715	All rights of George Rodenhausen and others in the estate of Leonhard Rodenhausen	11-13916
7716	All rights of Franz Gishmann and Hedweg Schmidt in the estate of Katherina Rowlands	11-13881
7717	Cash, \$100, distributable to Otilie Tesch under the estate of Clara Schmidt	11-13986
7718	All rights of the City Library of Heidelberg and two others in the trust created under the will of Gustav Scholer	11-13881
7719	All rights of Alice von Kettler in the trust created under the will of Alfred L. Seton	11-13986
7720	All rights of Alma von der Ohr and others in the estate of Frederick Shulze	11-13943
7721	All rights of Karl Unger and Martin Unger in the estate of Joseph Unger	11-13797

Vesting order No.	Summary description of property vested	Federal Register citation
7721	All rights of Anna Renz and others in the estate of Alvin Voll	11-13881
7722	All rights of Elise Fischer Weigand and others in the estate of Barbara Weber	11-13986
7723	Cash, \$844.02, distributable to Carolina Werderitsch and two others under the estate of Joseph Werderitsch	11-13882
7724	All rights of Carla Delof and her issue in the estate of Marie Wiesner	11-13915
7725	All rights of Eichborn & Co. and others in participation certificates series B of Z. & F. Assets Realization Corporation	11-11095
7726	Amendment and supplement	12-962
7727	All rights of Joseph Kniele in the estate of Barbara Zimmer	11-13797
7728	Certain real property located in Newark, N. J., and a bank account owned by Anna Joest Fischl; and all of her rights in an insurance policy	11-14048
7729	All rights of Deutsche Schiff-und Maschinenbau A. G. and two others in certain contracts with American Bauer-Wach Corporation, each relating to patents	11-12804
7730	Certain bank accounts owned by Christoph Aue and others	11-13534
7731	A debt owing to Bernhard Estinghausen by Wilson Trammell	11-13528
7732	Certain securities owned by Kurt Giesler and two others; and a debt owing to them by Ladenburg, Thalmann & Co.	11-14080 12-1097
7733	Certain securities owned by Louise Gohl	11-14125
7734	Certain securities owned by Chosuke Harada; and a debt owing to him by Dean Witter & Co.	11-14079
7735	Certain securities owned by Flora Hertzweive; and a debt owing to her by Guaranty Trust Co. of New York	11-13916
7736	Certain securities owned by Gustav O. R. Hofmeister	11-14218
7737	Certain securities owned by Anna Lange and others	11-14150
7738	A bank account owned by Annie Mattersdorff; a bank account owned by William Barchewitz; and a bank account owned by Franz Schoenherr	11-14150
7739	Certain securities owned by Yonejiro Muraoka; and a debt owing to him by Honolulu Soda Water Co., Ltd.	11-13529
7740	A bank account owned by Toku Moriwake Nakano	11-11839
7741	Certain securities owned by Harald Nehlsen	11-11779
7742	A bank account owned by The One Hundredth Bank, Ltd.	11-13917
7743	A bank account owned by H. Y. Ozaki	11-11776
7744	Certain securities owned by Joseph A. Pohl; and a debt owing to him by National Bank of Detroit	11-13529
7745	Certain securities and two bank accounts owned by Sibylla Pulvermann; and certain debts owing to her by Seaboard Trust Co. and others	11-14219
7746	Certain securities owned by Bernhardine Schafer; and a debt owing to her by Henry Clews & Co.	11-14125
7747	Amendment.	11-14049
7748	A debt owing to A. Schilling by Anderson, Clayton & Co.	12-544
7749	A bank account owned by Angella B. Schilling	11-13529
7750	Certain securities and a bank account owned by Metha Schmitz	11-13530
7751	A bank account owned by Juliane Steinkamp	11-14079
7752	Certain debts owing to Shotaro Takao and others by Honolulu Sake Brewery & Ice Co., Ltd.	11-13530
7753	Certain securities owned by Munenobu Uomoto; and a debt owing to him by Williams & Southgate	11-11839
7754	Amendment.	11-14126
7755	Certain securities owned by Kurhessische Hausstiftung and Dorothea von Bonin	12-3390
7756	Cash, \$3,515.14, owned by Henry Meyer and Johannes Meyer	11-13917
7757	All rights of Hildegard Bergemann Bornemann in the estate of August Ueckert	11-13882
7758	An undivided one-half interest in a patent	11-13843
7759	All rights of Georg Heidemann in a contract between Dr. Otto Bernhard, acting as his agent, and Montgomery Ward & Co., Inc.	12-1495
7760	A bank account and certain securities owned by Ella Parrhysius; and a debt owing to her by Fidelity Union Trust Co.	12-1495
7761	All rights of Emma Kohler in a mortgage participation certificate of Bond & Mortgage Guarantee Co.	11-14080
7762	All rights of Henry Schmedes and Bertha Schnapp in the estate of Meta Brunkhorst	11-13987
7763	All rights of Klara Hyppenmeier and others in the estate of Benjamin Goldman	11-13466
7764	All rights of Dorothea H. von G. Kloster-Kemper and Stephan A. H. von Groning in the trust created under the will of Adolph R. Graue	11-13843
7765	All rights of Dorothea H. von G. Kloster-Kemper and Stephan A. H. von Groning in the trusts created under the will of Justus E. W. Graue	11-13798
7766	All rights of Max Herz and others in the estate of Maurice Hertz	11-13798
7767	All rights of Tekla Strob and others in the estate of Margaretha E. Kimmerle	11-13799
7768	All rights of Yoshihisa Kuwada in his estate, under guardianship	11-13882
7769	All rights of Friedrich Meyer and others in the estate of Henry Meyer	11-13799
7770	Amendment.	12-1664
7771	Amendment.	12-4126
7772	The sum of \$400, distributable to Rose Palkoff and "Jane" Palkoff under the estate of Peter Palko	11-13977
7773	All rights of Maria Reiner in the trust created under the will of Alexander Edmund Reiter	11-13977
7774	All rights of Hans Ruhe and others in the estate of Berthold Ruhe	11-13799
7775	All rights of Suyeko Sonoda and the sister of Kikuzo Sonoda in the estate of Kikuzo Sonoda	11-13800

Vesting order No.	Summary description of property vested	Federal Register citation
7772	All rights of Dorothea H. von G. Kloster-Kemper and Stephan A. H. von Groning in the trust under deed of Helen C. von Groning	11-13833
7773	All rights of Anna Werner and two others in the estate of Paul A. Werner	11-13918
7774	A debt owing to Hans Baruch by Slegfried Katz	11-13530
7775	A debt owing to Moritz Lipp by New York Hanseatic Corporation; a debt owing to Alfred Zielenzieger by that corporation; and certain securities owned by Helena Cremer and two others	11-14127
7776	A debt owing to Deutsche Landesbankenzentrale A. G. by The American Express Co.	11-13531
7777	A bank account and certain securities owned by Frank Horii; and a debt owing to him by J. A. Hogle & Co.	11-14031
7778	Certain securities owned by H. L. Kilb	11-14081
7779	Cash, \$247.45, cash, \$715, and certain securities owned by Emma Loeffler	11-14049
7780	Two bank accounts and certain securities owned by Bankhaus Pfordmenges & Co.; a debt owing to them by Ladenburg, Thalmann & Co.; and a debt owing to them by Goldman, Sachs & Co.	11-13918
7781	A bank account owned by Hans Pruhs	11-13591
7782	A bank account owned by Friedrich M. L. Schacht	11-13592
7783	Certain securities owned by Ernst Schmitz	11-14031
7784	A bank account owned by Lottie Springorum	11-13592
7785	A bank account owned by Adolph Stuercke	11-13592
7786	A bank account owned by Yoshihiro Sugamura	11-12022
7787	All rights of Regina Walter and others in the estate of Fred Walter	11-11619
7788	Certain securities and a bank account owned by Tsurumatsu Obita; and certain debts owing to him by Sunrise Soda Water Works Co., Ltd.	11-12976
7789	Certain securities owned by Mary Fuerst; and a debt owing to her by Karl Jung-wirth	11-14063
7790	Certain debts owing to Ryuji Ono and others by Sunrise Soda Water Works Co., Ltd. Amendment	11-12023
7791	Certain securities owned by Jiro Ota and others	12-1995
7792	Certain bank accounts owned by Deutsche Reichsbank	11-12029
7793	Certain bank accounts owned by Deutsche Reichsbank	11-11777
7794	Certain bank accounts owned by Deutsche Reichsbank; and certain debts owing to them by the Federal Reserve Bank of New York	11-11784
7795	All rights of Josepha Neumayer and two others in the estate of Gertrude Weidinger	11-11781
7796	All rights of Louise Hasenburger and others in the estate of Elizabeth Haskin	11-13800
7797	Cash, \$460.89, distributable to Bertha Altdorf and others under the estate of Rosa Kubbernus	11-11712
7798	All rights of Timml Theil and others in the estate of Marie Theil	11-13977
7799	Certain securities owned by Charlotte Von Duering	11-13800
7800	Cash, \$89.27, distributable to Louise Maier under the estate of Maria Engle	11-12684
7801	All rights of Anna Aurbach and others in the estate of Charles W. Kuhne, and in the property now in the possession of the trustee of that estate	11-13978
7802	The sum of \$2,500, distributable to Carl Paul and others under the estate of John G. Paul	11-12101
7803	A debt owing to Karl Adler and Margaret Adler by Hennepin Realty & Insurance Corporation	11-13918
7804	One bond owned by Clara Bode	11-13593
7805	Cash, \$329, distributable to Rielvert Bohn	11-14175
7806	One mortgage certificate of First Mortgage Guarantee Co. owned by Annie Buchtmann Dekkers; and a debt owing to her by Topken & Farley	11-13593
7807	Two bank accounts owned by Delbruck, Schickler & Co.; and a debt owing to them by Pync, Kendall & Hollister	11-13883
7808	Certain securities owned by G. Sureth and Helene Sureth	11-13593
7809	All rights of George Johannes Hempler and his heirs in the estate of Henry Hempler	11-13322
7810	All rights of Babetta Stelzer and others in the trust under the will of William Liesenbein	11-12102
7811	All rights of Frieda Steinhagen in the trust under the will of Fred G. Steinhagen	11-13978
7812	Two mortgages owned by Henry Mory; and a debt owing to him by Mrs. John Horstmann	11-12102
7813	An undivided 31/42nds interest in certain real property located in Eddy County, N. M., owned by Charlotte Hinck Somfeth; and all of their rights in an insurance policy, and in a claim against J. B. Choate	11-14050
7814	Cash, \$940.23, owned by Shiro Yamaguchi and others; a debt owing to T. Asami by American Express Co.; and a debt owing to Shiro Yamaguchi by that company	11-14051
7815	Two mortgage participation certificates of Algoma Central & Hudson Bay Railway Co., and certain securities, owned by Badische Bank	11-13919
7816	Two bank accounts owned by Junichi Fujii; and a debt owing to him by Bishop National Bank of Hawaii	11-14148
7817	Certain securities owned by Kojin Higa and others	11-12731
7818	A bank account owned by Takichi Nishioka; and a debt owing to him by the Sumitomo Bank of Hawaii	11-13324
7819	Certain securities owned by Johannes Richter, A. G., and Walther Richter	12-1974
7820	Certain bank accounts owned by Georg Schuehle and two others	11-12894
7821	Certain securities and a bank account owned by Shigezo Takizawa; and a debt owing to him by John Muir & Co.	11-14051
7822	Certain securities owned by Genzo Tanaka	11-13594
7823	A bank account owned by Kotaro Tanaka	11-14217

Vesting order No.	Summary description of property vested	Federal Register citation
7824	A bank account owned by Takinosuke Toyama	11-14248
7825	479 shares of the capital stock of Farm Land and Development Co.	11-13531
7826	An undivided one-half interest in certain real property located in Hempstead, N. Y., and an undivided one-half interest in a mortgage, owned by Jacob Beil	11-13532
7827	Certain real property located in Brooklyn, N. Y., and a mortgage certificate of Home Title Insurance Co., owned by Dorothea Drews; all of her rights in two insurance policies; a debt owing to her by LMG Management Corporation; and a debt owing to her by The Manufacturers Trust Co.	11-13532
7828	A mortgage and a bank account owned by Michael Lorenz and Elisabeth Lorenz	11-13534
7829	An undivided one-half interest in certain real property located in Hempstead, N. Y., and certain securities, owned by Hermann Schwarzmann; and a debt owing to him by American Express Co.	11-14052
7830	All rights of Moses Abramovici and others in the estate of Nathan Abrahams	11-13583
7831	All rights of Anna Voigt and two others in the estate of August Ahlswede	11-13844
7832	All rights of Rokulchi Yamada in the sum of \$1,120, on deposit with the Clerk of Court, First Judicial District, T. H.	11-13920
7833	All rights of Adolph Paul Mueller and others in the estate of John H. Becker	11-13699
7834	All rights of Geza Boross Berger and others in the estate of Ignatz Berger	11-13844
7835	All rights of Johanna Young and Antonia Meinke in the estate of Katherine H. Boss	11-13979
7836	All rights of Hans Meier in the estate of Elizabeth Breier	11-13884
7837	The sum of \$43.08, distributable to Mr. and Mrs. Yestor Mohimont	11-13533
7838	All rights of Eugen George Claassen and others in the estate of Adelheid C. Claasson	11-13979
7839	All rights of Peter Weber and two others in the estate of Elizabeth C. Dutt	11-13884
7840	All rights of Anni Wunderlich and others in the trust created under the will of Charles Gehrmann	11-13844
7841	All rights of Meta Rosensteil in the trust under the will of Rosa Mayer Hecht	11-13979
7842	All rights of Maria B. Hoffman in a mortgage participation certificate of Title Guarantee & Trust Co.	11-13920
7843	All rights of Florentine Hunholt and two others in the estate of Theodore Hunholt	11-13845
7844	All rights of Irmgard Leichtweiss and two others in the estate of Frieda M. Jacobi	11-13845
7845	All rights of Katherine (Mrs. Peter) Wappenschmidt and Katherine (Mrs. Henry) Wappenschmidt in the estate of John Jekel	11-13756
7846	All rights of Baroness Marie Auguste von Neurath and others in the trust under the will of Bernard Eduard Kaupé	11-12240
7847	All rights of Katharine Lentz in the estate of Ernest Knodel	11-14637
7848	All rights of Hedwig Maier in the estate of Karoline Maier	11-13845
7849	Cash, \$2,500, distributable to Sari Maltz and Imre Maltz under the estate of Eugene Maltz	11-13846
7850	All rights of Joseph Muth and others in the estate of Peter Muth	11-13756
7851	All rights of Mathilde Ruttenburg in the trust created under the will of Frederick Ostendorf	11-13884
7852	The sum of \$228.11, distributable to Amelia Sparnes	11-13980
7853	The sum of \$294.98, distributable to John Papiernik and Helen Friedman	11-13533
7854	All rights of Martha Richter in the estate of Hans Richter	11-13885
7855	All rights of Maria Seufert and others in the estate of Conrad Rupp, Jr.	11-13885
7856	All rights of Helmuth Schoen and Marianne Schoen in the estate of Anna E. Schoen-Rene	11-13885
7857	All rights of Martha Gudat Laidl and two others in the estate of Martha Scholz	11-13980
7858	All rights of Joseph Schraumm and two others in the estate of Stephanie Schraumm	11-13886
7859	All rights of Martha Kiehl in the estate of Johanna Szloboda	11-13886
7860	All rights of Leopold Tysarzik in the estate of Fritz Tysarzik	11-13801
7861	All rights of Annie Uthes in the estate of Louis Uthes	11-13801
7862	All rights of Karl Gustav Wagner and others in the estate of Ernest Wagner	11-13886
7863	All rights of Elena Novacescu and others in the trust created under the will of Cecile Warden	11-13980
7864	All rights of Martha Reinhardt and her issue in the trust created under the will of Martha Watlinger	11-13981
7865	All rights of Rosanna Hahn in the trust created under the will of Michael Winburn	11-13981
7866	Certain securities owned by S. A. Bancadion	11-13961
7867	A bank account owned by Dora Cochrane	11-13594
7868	Certain securities owned by Mary Dambach and others	11-14148
7869	Certain debts owing to Deutsch-Amerikanische Baumwoll Import, G. m. b. H., by Corn, Schwarz & Co.	11-13594
7870	A bank account owned by Deutsche Golddiskontbank	11-13595
7871	A bank account owned by Deutsche Golddiskontbank	11-13596
7872	Certain debts owing to Theodor Fritze & Co. by Corn, Schwarz & Co.	11-13596
7873	Certain securities owned by Shimayo H. Fuwa	11-13920
7874	A debt owing to I. G. Farbenindustrie A. G. by The Chase National Bank of the City of New York	11-13887
7875	A bank account owned by Gesellschaft fur Hypothekbankauf	11-13645
7876	A debt owing to City of Hanover, Germany, by Brown Brothers Harriman & Co.	11-13645
7877	One bond owned by Josef Hauser and others	11-14083
7878	Certain securities owned by Yasutaro Hiramoto and Miyanosuke Katsuta	11-12977
7879	A bank account owned by K. D. Ishisaki	11-13645
7880	Certain securities owned by Sophie Kleinsorge; and a debt owing to her by New York Hanseatic Corporation	11-14248
7881	Certain securities owned by Minora Kota	12-062

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
7882	Certain debts owing to Lentz & Hirschfeld by Corn, Schwarz & Co.	11-13646
7883	Certain securities owned by Anna Metzner	11-14249
7884	Certain bank accounts owned by Norddeutsche Kreditbank A. G.; and a debt owing to them by Ladenburg, Thalmann & Co.	11-13646
7885	Two bank accounts and certain securities owned by Martha Pinkert and others.	11-14052
7886	A debt owing to Quarzlampen G. m. b. H. by Hanovia Chemical & Manufacturing Co.	11-13646
7887	Certain securities owned by Emil Reichert; and a debt owing to him by American Telephone & Telegraph Co.	11-13595
7888	A debt owing to Valerie G. S. Reichow by Miners National Bank of Wilkes-Barre.	11-13647
7889	Two debts owing to Deutsche Reichsbank by American Express Co.	11-13647
7890	Certain debts owing to Deutsche Reichsbank.	11-13700
7891	Certain debts owing to Deutsche Reichsbank.	11-13700
7892	Certain debts owing to Deutsche Reichsbank.	11-13701
7893	A bank account owned by Reichs-Kredit-Gesellschaft, A. G.	11-13702
7894	A bank account owned by Wilhelmine Satow	11-13702
7895	Certain securities owned by Prof. Hans Heinrich Schlubach	11-14083
7896	Certain debts owing to Maximilian A. O. S. Schmeling by Albert W. Fuchs, Sr.	11-13702
7897	One bond owned by Otto Selbicke	11-14053
7898	Certain securities owned by William Starcke; and certain debts owing to him by The Singer Manufacturing Co.	11-14149
7899	Certain bank accounts owned by Heinrich Stueck and others.	11-13757
7900	Certain securities and a bank account owned by Anna E. T. Taggesell	11-14053
7901	Amendment Certain debts owing to Junzo Tanaka and others by Superintendent of Banks of the State of California and Liquidator of The Sunitono Bank of California.	11-13757
7902	One bond owned by Katherine Toda	11-13982
7903	Certain bank accounts owned by Viktoria Dollinger and two others.	11-13758
7904	A bank account owned by Paula Volkmann	11-13758
7905	All rights of Martha Weitemeyer (Stange) in the estate of Julia M. Camac, and in the trust created under her will.	11-14574
7906	All rights of Karolina Karcher and others in the estate of Matilda A. Fricke.	11-14559
7907	Cash, \$3,556.22, distributable to Konrad Hohenlohe	11-14574
7908	All rights of Ferdinand Kazda in the estate of Frank Kazda	11-14573
7909	All rights of Kurt Kleeden in the estate of Mark Kleeden	11-14586
7910	All rights of Eleanor von Crailsheim and her heirs in the estate of Auguste D. Schlesinger	11-14573
7911	Certain securities owned by Elizabeth Gertrude Meyer and two others; and certain debts owing to them by The Chase National Bank of the City of New York.	11-14574
7912	Amendment	12-2613
7913	Certain securities owned by Kurt Schmieder	11-14573
7914	Certain securities owned by Uebersee Finanz-Korporation, A. G.; certain debts owing to them by Arnold & S. Bleibroeder, Inc.; and a debt owing to them by Ladenburg, Thalmann & Co.	11-14559
7915	All rights of Wilhelm Arndt in the estate of William Arndt	11-14598
7916	All rights of Otto Wilke and others in the estate of Herman Hoppe	11-14599
7917	All rights of Beatrix von Hirschberg in the estate of Lady Elizabeth Russell	11-14636
7918	Certain securities owned by Mary Arpten Dambach	11-14712
7919	Amendment	12-3879
7920	Certain securities owned by Ruth O. Pampel	11-14599
7921	Certain personal property owned by Andrews & George Co., Inc.; and a debt owing to them by Gardner-Denver Co.	12-482
7922	Certain real property located in Clark County, Nev., owned by Tojuro Tagami	12-68
7923	Certain real property located in Sacramento County, Calif., owned by Masatsu Taniguchi; and a debt owing to him by Alex Uffelman	12-69
7924	Certain securities and a bank account owned by Meta Lentz; and a debt owing to her by Illinois Timber Co.	12-35
7925	A bank account owned by Selma Mahrenholz and others.	11-14733
7926	A bank account and certain securities owned by Joseph Mettinger and Marie Mettinger	12-35
7927	A bank account owned by Albert Pincus and Arthur Pincus	11-14733
7928	Certain securities owned by Margarete Semmler; and certain debts owing to her by Petroleum Corporation of America	11-14711
7929	Certain securities owned by Fred T. Shlomi; and a debt owing to him by Sumitomo Bank of Seattle	11-14732
7930	All rights of Hamburger Reederei G. m. b. H. and others in any claim for compensation for the requisitioning of the motor vessel Odenwald, and the cargo of said vessel, subject to the rights of the United States and others.	11-14636
7931	All rights of Anton Stegemann and others in the trust created under the will of Theodore Koester	11-14713
7932	All rights of Ernst Berkop and others in the estate of Max Muller	12-54
7933	A bank account owned by Tateki Iriye	12-54
7934	All rights of Friderich Sahlender and others in the trust created under the will of Herman Friderich Sahlender	12-88
7935	Two bank accounts owned by Deutsche Bank	12-89
7936	One trade-mark	12-1498
7937	All rights of Ernest Auch and others in the estate of Karl M. Auch	12-199
7938	All rights of Maria Arle and her children in the estate of Anna Geier	12-199
7939	All rights of Paulina Lacher and two others in the estate of August Lacher	12-200

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
7938	20 shares of the capital stock of Central American Plantations Corporation	12-367
7939	496 shares of the capital stock of Oahu Junk Co., Ltd.	12-153
7940	A bank account owned by Robert Bosch, G. m. b. H.	12-514
7941	A bank account owned by Deutsche Bank	12-335
7942	A bank account owned by Deutsche Bank & Disconto Gesellschaft	12-335
7943	A bank account owned by I. G. Farbenindustrie, A. G.	12-335
7944	A bank account owned by I. G. Farbenindustrie, A. G.	12-338
7945	A bank account owned by I. G. Farbenindustrie, A. G.	12-338
7946	A bank account owned by I. G. Farbenindustrie, A. G.	12-338
7947	A bank account owned by I. G. Farbenindustrie, A. G.	12-337
7948	A debt owing to Showa Menka K. Kaisha by Anderson, Clayton & Co.	12-337
7949	A bank account, certain securities, and certain personal property owned by Edward Stoffregen	12-109
7950	Certain securities owned by Harold Shotaro Toda; a debt owing to him by The Bank of California National Association; and certain debts owing to him by Puget Sound Power & Light Co.	12-240
7951	Certain bank accounts owned by Yasuda Bank, Ltd.; and certain debts owing to them by Den Nordenfeldske Kreditbank	12-337
7952	All rights of Trinehen Schwaneviede in the estate of Sophie Klenke	12-338
7953	All rights of Otto Twesten in the estate of Adolph Twesten	12-338
7954	All rights of Mitsuo Yamane in his estate under guardianship	12-333
7955	An undivided three-fifths interest in certain real property located in Concord, Calif.	12-754
7956	A bank account owned by I. G. Farbenindustrie, A. G.	12-334
7957	Certain bank accounts and certain securities owned by Armin Geyer and others.	12-334
7958	A bank account owned by Carlos Gieseler	12-367
7959	Two bank accounts owned by Flora Glaser and Olga Glaser	12-367
7960	Certain securities owned by Maria Guertler; and two debts owing to her by Edwin D. Brooks	12-369
7961	Certain securities and certain bank accounts owned by Vermoogensverwaltung und Abwicklungsstelle G. m. b. H.; and a debt owing to them by New York Hanseatic Corporation	12-448
7962	Amendment	12-2425
7963	All rights of George Bako and others in the estate of John Bako	12-201
7964	A bank account owned by Hanna Brams	12-369
7965	A bank account owned by Margaret Buba	12-370
7966	A bank account owned by Julius Hanschild	12-371
7967	A bank account owned by T. Kawata	12-371
7968	Two bank accounts owned by Emil Kummlich and Albert Kimmich	12-371
7969	All rights of Friedrich Hummel and others in the estate of Paul Hummel	12-200
7970	All rights of Augusta Berger and her issue in the estate of Franz M. Brambach	12-429
7971	All rights of Christine Hoeing and two others in the estate of August Hoeing	12-430
7972	All rights of the children of Anna Boenker and the children of Elise von Drehle in the estate of J. H. Quekemeyer	12-430
7973	All rights of John Gebhardt and others in the trust created under the will of Emma J. Vogel	12-438
7974	A bank account owned by Nissen Stiftung	12-755
7975	All rights of Ingeborg A. H. Strauss and two others in the trust created under agreement by Aksel Lundgaard Beck	12-450
7976	All rights of Manfred Count Pourtales and his issue in the trust created under the will of Jeanne Bernstorff	12-450
7977	All rights of Rosine Grun and others in the estate of Edward Huth	12-481
7978	All rights of Marie Lenort in the estate of John D. Lenort	12-481
7979	All rights of Augusta Klasse in the estate of William Beier	12-484
7980	All rights of Herrman Wiesler and Adolf Wiesler in the estate of Theresa Klement Crane	12-484
7981	The sum of \$2,012.69, distributable to Kirch Mohr and others.	12-510
7982	The sum of \$3,149.13, distributable to Herta Grossklaus and two others under the estate of Charles Grossklaus	12-653
7983	The sum of \$1,500, distributable to Paul Loehr and Albert Loehr under the estate of Conrad Loehr	12-544
7984	All rights of Margaret Schmidt and others in the estate of Margareta Pabstmann	12-449
7985	The sum of \$3,015.32, distributable to August Rader under the estate of Ludwig Rader	12-562
7986	Certain securities owned by Bergische Stahl Industrie and others.	12-562
7987	A bank account owned by Ertel Bleiber & Co.	12-483
7988	A bank account and certain securities owned by Gertrud Frey	12-484
7989	A bank account and certain securities owned by Alex Hagedorn	12-562
7990	A bank account owned by Clara Bohl Hemesoth	12-508
7991	Certain securities owned by Antonie Huemmler	12-545
7992	A bank account owned by Sophie Massoth	12-508
7993	A debt owing to Ichiro Matsuda by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., San Francisco; a debt owing to him by American National Red Cross; and a debt owing to him by the Federal Reserve Bank of New York	12-546
7994	Certain bank accounts owned by Anna Luise Neuhofer and others.	12-485
7995	A bank account owned by Paula Saller	12-509
7996	A bank account owned by Fred Schuster	12-509
7997	A bank account and certain securities owned by Dr. Carl Still and Hanna Still	12-650

Vesting order No.	Summary description of property vested	Federal Register citation
7998	Certain debts owing to Keiko Teshirogi and others by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., San Francisco.	12-1174
7999	Certain securities owned by the heirs of Fred Tollner.	12-694
8000	A debt owing to Tsugi Ueyki by Sumitomo Bank of Seattle.	12-485
8001	A debt owing to the heirs of Christine Moser von Filseck by Dominick & Dominick.	12-509
8002	The sum of \$1,433.11, distributable to Hedwig Ebner and two others under the estate of Engelbert Bromesberger.	12-784
8003	All rights of John Bromm in the estate of Gustave Bromm.	12-633
8004	All rights of Karl Burucker and others in the estate of Frederick J. Burucker.	12-765
8005	The sum of \$1,000, distributable to Karl Feilner.	12-784
8006	All rights of Ferdinand Kopeck in the estate of Adolph J. E. Kopeck.	12-755
8007	All rights of Isa von Crausnaar in the estate of Elizabeth P. Lynch, and in the trust created under her will.	12-877
8008	All rights of Johann Hadelor and others in the estate of Frederick Wilhelm Meyer.	12-645
8009	All rights of Elizabeth Erschfeld Brueck and others in the estate of William Neumann.	12-645
8010	All rights of Martin Saalheimer and two others in the trust under the will of Justus Oesterlein.	12-868
8011	All rights of Auguste E. H. Off and Mathilde K. B. A. Reimenschneider in the estate of Bertha A. M. Off, and in the trust under her will.	12-877
8012	All rights of Pauline Haeffcher in the estate of Heinrich Thaler.	12-756
8013	All rights of Emma Traeger and others in the estate of Ernest Traeger.	12-756
8014	All rights of Hedwig Winzer and Else Jahn in the estate of Teresa M. Winzer.	12-756
8015	All rights of Dora Frank and others in the estate of John Zehe.	12-757
8016	Certain securities owned by Ida Burkard.	12-651
8017	A debt owing to Keitaro Daigo by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., San Francisco; and a debt owing to him by the Federal Reserve Bank of New York.	12-785
8018	Certain securities owned by the heirs of Johanna Griepenkerl.	12-652
8019	Certain debts owing to Kikuye Hamasaki by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., Los Angeles office.	12-1175
8020	A debt owing to Yoshitaro Hatori by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., Los Angeles office.	12-1176
8021	A debt owing to Chihaku Katagiri by Katagiri & Co., Inc.	12-651
8022	A debt owing to Yasuhisa Matsudaira by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., San Francisco.	12-1176
8023	A debt owing to Morinosuke Okawa by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., Los Angeles office.	12-1176
8024	A debt owing to Satsuki Shima by Katagiri & Co., Inc.	12-814
8025	A debt owing to Yutaka Takase by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., San Francisco.	12-1177
8026	Certain securities owned by Anna Louise Trowitz; and a debt owing to her by St. Louis Union Trust Co.	12-652
8027	A debt owing to T. Uegaya by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., Los Angeles office.	12-1177
8028	A debt owing to Teichi Yamamoto by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., Los Angeles office.	12-1177
8029	40 shares of the capital stock of Metakay Realty Corporation.	12-1035
8030	Certain real property located in Washington, D. C., owned by Germany.	12-876
8031	The sum of \$500, distributable to Helena Haerlein under the estate of Jacob Bloch.	12-962
8032	All rights of George Boeriu and Spiridon Boeriu in the trust created by order of the Probate Court of Summit County, Ohio, in the estate of John Boeriu.	12-902
8033	All rights of Franz Kohler and two others in the estate of Martha Bracy.	12-960
8034	All rights of Camilla M. N. von Stauffenberg and others in the trust under the will of John Ridgely Carter.	12-878
8035	All rights of Maria Detmer in a mortgage participation certificate of Bond and Mortgage Guarantee Co.	12-963
8036	The sum of \$2,320.86, distributable to Ernest Etter and others under the estate of Gustav R. Etter.	12-963
8037	All rights of Evgenia Evanoff in the estate of Steve Evanoff.	12-902
8038	All rights of Saloman Faber and Anna (Jenny) Herz in the estate of Albert Faber.	12-903
8039	All rights of Karl Krause in the estate of Emil Fitzner.	12-960
8040	All rights of Johanna Schafer in the estate of Elizabeth Froehlich.	12-903
8041	All rights of Heinrich Reichers and Wilhelm Reichers in the trust created under the will of C. M. Gehrkens.	12-877
8042	All rights of Mina Hagmaier-Geiger and others in the estate of Katharina Geibel.	12-963
8043	All rights of Emma Hundenborn and others in the estate of Minnie Gelhausen.	12-963
8044	All rights of Helene Kamm in the estate of Johanna Genandt.	12-903
8045	All rights of Elsie Grote in a mortgage participation certificate of Bond and Mortgage Guarantee Co.	12-1068
8046	All rights of Paula Katzenstein and Alfred Katzenstein in the trust created under the will of Samuel Gutmann.	12-904
8047	All rights of Franz Knack and John Knack in the estate of August Knack.	12-656
8048	All rights of Anna Wengert and others in the estate of Anton Merkel.	12-904

Vesting order No.	Summary description of property vested	Federal Register citation
8049	All rights of Margaretha Muller and Gretchen Bratmuller in the estate of Frank Mayer.	12-964
8050	All rights of Hermann Mrozek and Emma Mrozek in the estate of Hugo G. Mrozek.	12-960
8051	All rights of Heinrich Otten and Karl Theodor Otten in two mortgage participation certificates of the Lawyers Mortgage Co.	12-817
8052	All rights of Ivan Pepelugoff and others in the estate of Christo Evanoff Pepelugoff.	12-965
8053	All rights of Mary Rotberg in the estate of Jacob Rotberg.	12-960
8054	The sum of \$5,721.53, and certain securities, distributable to Anna Olbriecht and two others under the estate of Halmuth Schulz.	12-1017
8055	All rights of Marie Kranich in the estate of Michael Schwenk.	12-905
8056	All rights of Henry (Heinrich) Ehrmann in the estate of Fredericka O. Sheridan.	12-695
8057	The sum of \$22,413.98, distributable to Annia Hochsprung and two others under the estate of Elizabeth B. Slebe.	12-757
8058	All rights of Helen Stemmler and others in the estate of John B. Stemmler.	12-905
8059	All rights of the City of Dresden, Germany, in the trust created under the will of Richard C. R. Taggesell.	12-878
8060	All rights of Katherine Rosenbach and two others in the trust created under the will of Peter Utzenrath.	12-878
8061	All rights of Lizzie Kruger and others in the estate of Augusta Valbracht.	12-673
8062	All rights of Gertrude Vogel Grimm and Margaret Vogel Boehmer in the estate of Anna F. Vogel.	12-785
8063	All rights of Fritz Liede in the estate of William Welp.	12-819
8064	A bank account and certain securities owned by Irwin Baumgartner.	12-757
8065	A bank account and certain securities owned by the heirs of Nicholas Baumgartner.	12-814
8066	A bank account owned by Apollonia Beikert.	12-695
8067	A bank account owned by Wilhelm Benheim.	12-695
8068	A portion of a bank account and certain securities owned by Emil Busse.	12-785
8069	A bank account owned by Margaret Galle.	12-696
8070	A bank account owned by Herman Gausmann.	12-690
8071	Two bonds owned by Genkichi Kawamoto and Shizuko Kawamoto; and a debt owing to them by Ralph W. Evans.	12-815
8072	A bank account owned by Sofie L. Leonhardy.	12-696
8073	A bank account owned by Margdaline Pfister.	12-697
8074	One bond owned by Amy Toda.	12-879
8075	Certain securities owned by Alexander Paul Wetzig.	12-786
8076	Two bank accounts owned by Anton Wichtmann and Wilhelm Reuter.	12-697
8077	A bank account owned by Winckler & Co.	12-697
8078	Certain securities owned by Hatsujiro Yoshida.	12-964
8079	100 shares of the capital stock of Knorr Food Products Corporation.	12-1842
8080	Certain real property located in Darlington, S. C., owned by Helene Morgenstein; and all of her rights in two insurance policies.	12-1496
8081	All rights of Hilda Buchele and others in the estate of William Harder.	12-961
8082	A bank account owned by Anna Clauser and Elsie Lange.	12-819
8083	A bank account owned by Walter Dirks.	12-819
8084	A bank account owned by Teizo Hama.	12-820
8085	A bank account and certain securities owned by the heirs of Ernestine Harms; and a debt owing to them by Fritz Busche.	12-879
8086	A bank account and certain securities owned by E. Helmman.	12-880
8087	A bank account owned by The Kyffhaeuser, League of German War Veterans in U. S. A.	12-3465
8088	Certain securities owned by Louis Mathias.	12-820
8089	A bank account owned by Anna Schmalzein.	12-880
8090	Two bonds owned by Harold Shoichi Toda and Katherine Toda.	12-879
8091	Certain securities owned by Lilly Breusch and others; and a debt owing to them by John A. Walz.	12-905
8092	All rights of Martha Ruesch and others in the estate of Anna Helene Barkman.	12-904
8093	The sum of \$527.92, distributable to William Brodthage and Marie Knorr under the estate of Elsie Brodthage.	12-964
8094	All rights of Hans Kuhn and two others in the estate of Margaret Ebert.	12-965
8095	All rights of Mina Grodzczynski in the trust under the will of Tilly Goldschmidt.	12-1018
8096	All rights of Carl Ziekel and two others in the estate of Henrietta Goldsmith.	12-965
8097	All rights of Beta Schmonsees in the estate of Georg Grother.	12-1018
8098	The sum of \$973.95, distributable to Ernst Ziesman and others under the estate of Ernestine Kosanke.	12-1017
8099	The sum of \$101.93, distributable to Alfred Just under the estate of Sophie Kreil.	12-965
8100	The sum of \$3,549.76, distributable to Johannes Meyer and others pursuant to order of the Probate Court of Wabasha County, Minn.	12-966
8101	All rights of Kathrina Heilmeyer and her issue in the estate of George Nagel.	12-1035
8102	All rights of Wilhelm Reustle and others in the estate of Marie P. Reustle.	12-966
8103	The sum of \$192, distributable to Mrs. Krucke and two others under the estate of Ferdinand Siemens.	12-1018
8104	Two bonds owned by Anna Hermine Bierling.	12-1019
8105	A bank account owned by Rudolf Fetsch and Hedwig Fetsch.	12-906
8106	A debt owing to The Yokohama Specie Bank, Ltd., Yokohama, Japan, by the Yokohama Specie Bank, Ltd., Honolulu.	12-857
8107	Certain personal property owned by Weimar Museum and Grand Duchess Feodora of Sachsen-Weimar-Eisenach.	12-858
8108	All rights of George Buss and others in the estate of Philip Buss.	12-946

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
8109	The sum of \$298.80, distributable to Inger Sorensen and Hans Eriksen Sorensen under the estate of Ellen M. Christensen	12-966
8110	All rights of Alvina Saks Britt and Helen Saks Kitzerow in the estate of John Holler	12-1019
8111	All rights of Wilhelmina Junge and two others in the trust created under the will of Katherine Zabel House	12-1020
8112	All rights of Sophia Pfeiffer and Rosa Janowsky in the estate of Anton Pfeiffer	12-1068
8113	All rights of Maria Lantos Pelle and others in the trust created under the will of Antoine Ruppner	12-1020
8114	All rights of Bela V. Schmeisz and Katalin Gorodi in the estate of Julius Schmeisz	12-1035
8115	All rights of William Heckendorn and others in the estate of Franziska Sonderegger	12-1020
8116	Two bank accounts owned by Lewinsky Retzlaff & Co. and Siegmund Pincus	12-1091
8117	Certain securities owned by Ise Barmeister and others	12-1021
8118	Certain securities owned by Burkhardt & Co.; and a debt owing to them by Goldman, Sachs & Co.	12-961
8119	Two bank accounts and certain securities owned by Hedwig Diefenbach and others	12-946
8120	Certain bank accounts owned by Gizo Hotsuka and others	12-679
8121	Certain securities owned by Paul Kapff	12-1036
8122	Certain securities owned by H. W. Pfug	12-1063
8123	Certain securities owned by Herbert Mayer	12-661
	Amendment	12-2673
8124	A debt owing to Mitsubishi Motoyoshi by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., San Francisco	12-1173
8125	A debt owing to Shikazo Murakami by the Manufacturers Life Insurance Co	12-881
8126	A bank account owned by Louise Nestmann	12-881
8127	A debt owing to The Nippon Mining Co., Ltd., by the Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., San Francisco	12-1173
	Amendment	12-1022
8128	Certain securities owned by Maria Schmolz	12-967
8129	Certain securities owned by H. H. Silber; and a debt owing to him by Pfister & Vogel Leather Co.	12-967
8130	Certain securities owned by Karl Stirner; and a debt owing to him by Rudolph Correll	12-945
8131	A bank account owned by Amalie Tafs and Jacob Tafs	12-881
8132	A bank account and certain securities owned by Alfred Eugen W. Votteler	12-907
8133	A bank account and certain securities owned by Lucie Wilms-Posen	12-1021
8134	92 shares of the preferred capital stock, and 138 shares of the common capital stock of International Mortgage and Investment Corporation	12-1405
8135	832 shares of the capital stock of American Bosch Corporation; certain dividends on that stock; and all of the capital stock of General Equipment Corporation	12-1069
8136	Certain securities owned by Martin Leonhardt	12-1022
8137	A bank account owned by T. Tashiro	12-682
8138	Certain bank accounts owned by H. Bischoff & Co. and two others	12-1091
8139	Two bank accounts and certain securities owned by Else Eichman	12-1121
	Amendment	12-2812
8140	A bank account owned by Ludwig Gartner	12-1092
8141	A bank account and certain securities owned by Katherine Langmaack	12-1037
8142	A bank account owned by Alois Schell	12-1092
8143	A bank account owned by Standard Braid & Produce Co. of Japan	12-1092
8144	A bank account owned by R. Tanaka	12-1093
8145	Certain debts owing to Akira Umemoto and others by the Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles office	12-1173
	Amendment	12-3873
8146	Certain securities and a bank account owned by Jean Philipp Uzelino	12-1036
8147	Certain securities and a bank account owned by Deutsche Zentralgenossenschaftskasse	12-1036
8148	The sum of \$250, distributable to Clara Abramovitz under the estate of Adolph Abson	12-1069
8149	All rights of Anna Volkmann and others in the estate of Emma Asbeck	12-1090
8150	All rights of Karl Berroth and others in the estate of George Berroth	12-1093
8151	All rights of Adele Wehrmann and others in the estate of Diedrich Borchers	12-1093
8152	All rights of Emmy Renn in a mortgage participation certificate of Bond and Mortgage Guarantee Co.	12-1094
8153	All rights of the heirs of Rudolf Fausten in the trust created under the will of Walther Fausten	12-1122
8154	All rights of Margaret Pottyondy in the estate of Julianna Judith Malonyay	12-1094
8155	All rights of Mary Gern in the estate of Joseph Maly	12-1094
8156	All rights of Herman Mayer and two others in the estate of Albert Mayer	12-1095
8157	The sum of \$220, distributable to Shiroita Neumann Roth and others under the estate of Louis Neumann	12-1095
8158	The sum of \$717.44, distributable to Johann Ploetz under the estate of Mathilde Ploetz	12-1122
8159	All rights of Erwin Pollini and others in the estate of Adle Pryll	12-1123
8160	All rights of Marye Sakikawa in her estate under guardianship	12-1123
8161	The sum of \$511, distributable to Erika Steinman and Ernest Mayer under the estate of August Wegner	12-1124
8162	An undivided two-fifths interest in certain real property located in Philadelphia, Pa., owned by George Hannemann and Andreas Munzinger; all of their rights in an insurance policy; and a debt owing to them by Fred Lutz and John Kuhn, Jr.	12-1496

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
8163	An undivided one-half interest in certain real property located in Philadelphia, Pa., owned by Anton Michel; and a debt owing to him by George Preisack	12-1497
8164	All rights of Ambi-Budd Presswerk G. m. b. H. in a contract with Budd International Corporation and Societe des Automobiles Peugeot	12-1497
8165	A bank account and certain securities owned by William Bauer and Bertha Bauer	12-1070
8166	Certain securities owned by Ada M. Brambeer and others	12-1070
8167	A bank account owned by Andreas Goetz	12-1095
8168	A bank account owned by Rudolf Grunhagen	12-1086
8169	Two bank accounts owned by Anton Hitchenbach and Johanna Hitchenbach	12-1086
8170	A bank account owned by Theodora Hollender	12-1086
8171	A debt owing to Kalle & Co. A. G. by General Aniline & Film Corporation	12-1097
8172	Two bank accounts owned by Therese Lange	12-1097
8173	A bank account owned by Albert Strasser	12-1124
8174	Certain securities owned by Elsa von Massenbach	12-1037
8175	Certain securities owned by Grace Willms; a debt owing to her by VanEman & Mulder; and certain debts owing to her by R. H. Mulder	12-1124
8176	Certain securities owned by Jennie Willms; a debt owing to her by VanEman & Mulder; and a debt owing to her by R. H. Mulder	12-1091
8177	One patent; and all rights of Tipp & Co. and others in certain contracts with Transatlantic Factors Inc. and others, relating to certain patents	12-1575
8178	All rights of George Mayr and others in the trust created under the will of George Leinecker	12-1125
8179	The sum of \$700, distributable to Mary Kunos and others under the estate of Elsie Patake	12-1125
8180	A bank account and certain securities owned by Anna Niklas Schweizer	12-1125
8181	One mortgage owned by Anna Buscher and Diedrich Jachens; and all of their rights in an insurance policy	12-1469
8182	One mortgage, a participating interest in a mortgage, and a bank account owned by Ludwig Gies; all of his rights in an insurance policy; and a debt owing to him by the Title Guarantee & Trust Co.	12-1468
8183	A bank account, certain securities, certain real property located in New York, N. Y., one mortgage, an undivided one-fourth interest in a mortgage, and an undivided one-half interest in a mortgage, owned by Florence D. Udne; all of her rights in an insurance policy; and a debt owing to her by the Superintendent of Insurance of the State of New York, as liquidator of Lawyers Mortgage Co.	12-1471
	Amendment	12-2789
8184	All rights of Krum Chavdaroff and Ivan Chavdaroff in the estate of Stephan M. Chavdaroff	12-4004
8185	All rights of Robert Schaefer and others in the estate of Ida B. Day	12-1179
8186	All rights of Dr. Alexander Potchincoff in two mortgage participation certificates of Lawyers Mortgage Co.	12-1179
8187	All rights of Elsa Benz and Lina Tegmeier in the estate of Karl Reichert	12-1204
8188	All rights of Waldemar R. G. Lischke and others in the estate of Robert E. Wegener, and in the trust created under his will	12-1205
8189	All rights of Mrs. Kimiyo Sato and Hideo Yamachika in the estate of Daikichi Yamachika	12-1205
8190	A bank account and certain securities owned by Peter Alt and others	12-1350
8191	A bank account and a mortgage participation certificate of Lancaster Lodge #209, Loyal Order of Moose of the World, owned by Lena Arnet	12-1250
8192	Certain bank accounts owned by Wilhelm Braun and others	12-1352
8193	Certain bank accounts owned by Luise Buehler and others	12-1352
8194	A bank account and certain securities owned by Catherine Carstensen	12-1351
8195	A bank account owned by Julius Fleischer	12-1350
8196	A bank account owned by Minna Frenzel	12-1352
8197	Certain securities owned by Maria Geronne and others	12-1351
8198	Certain securities and certain bank accounts owned by Henkel & Cie., G. m. b. H.	12-1171
	Amendment	12-2453
8199	A debt owing to Angelina Keuhlers by VanEman & Mulder; and a debt owing to Johanna Keuhlers by VanEman & Mulder	12-1353
8200	A bank account and certain securities owned by Henry Leonhardt; and certain debts owing to him by United Brush Manufacturing Co.	12-1254
8201	A debt owing to Katharina Meyer by The Boatmen's National Bank of St. Louis	12-1353
8202	Certain bank accounts owned by Charlotte Raykowski and two others	12-1354
8203	A bank account owned by Lina Sehl	12-1355
8204	A debt owing to Vera Von Werthern by The Cleveland Trust Co.	12-1354
8205	A bank account owned by Choji Yamaga	12-1354
8206	Cash, \$78.03, distributable to the heirs of Kotaro Yamakawa	12-1793
8207	A bank account and certain personal property owned by Anna Bruemmer	12-1405
8208	All rights of Karl Kittelberger and Lisalotte Washmuth in certain real property located in Hot Springs, Ark., and in Montgomery County, Ark.; all of their rights in certain insurance policies; and a debt owing to them by Ray S. Smith	12-1354
8209	An undivided one-half interest in certain real property located in New York, N. Y., owned by Heinrich Siegel and others; and all of their rights in two insurance policies	12-1498
8210	All rights of Emilie Bauer and others in the estate of Emilie Bauer	12-1355
8211	All rights of Dora Klaus and others in the estate of Maria Braun	12-1374
8212	All rights of Miklos Eckstein and others in the trust under the will of Leo H. Brown	12-1375
8213	All rights of Margaret Schaub and Centa Kriegenhofer in the estate of Maria Buhlmaier	12-1375

Vesting order No.	Summary description of property vested	Federal Register citation
8214	All rights of Henry Korn and others in the estate of John P. Korn	12-1375
8215	All rights of Elizabeth Berrisch and others in the estate of Elizabeth M. Laise	12-1406
8216	All rights of Marichen Meyer and others in the trust created under the will of J. F. Wm. Meyer	12-1428
8217	All rights of Lena Seitz and others in the trust created under the will of Frederick W. Muller	12-1406
8218	All rights of Martin Pachowiak and others in the estate of Antonina Pachowiak	12-1428
8219	All rights of Johann Scherb and others in the estate of Jacob Scherb	12-1428
8220	All rights of Hugo Kirsch and others in the estate of Kate Scheunert	12-1429
8221	All rights of Ida Moneta and others in the estate of Henry Schnittger	12-1446
8222	All rights of Anna Borchers Bischoff and others in the estate of Louise Seghorn, and in the trust under her will	12-1449
8223	All rights of Annie Hochsprung and two others in the estate of Elizabeth B. Siebe	12-1467
8224	All rights of Karl Dix and others in the estate of Emil Stauda	12-1429
8225	All rights of Alfred Waelde and Anna Waelde in the estate of Hedwig E. Waelde	12-1463
8226	Certain bank accounts owned by Masao Araki and others	12-1406
8227	Certain securities and a bank account owned by Hedwig Benschinger and others	12-1632
8228	A bank account owned by Frieda Auffer Maurer	12-1407
8229	A bank account and certain securities owned by E. Findel and Ricke Findel	12-1407
8230	A debt owing to Johanne Guntner by Savannah Bank & Trust Co	12-1408
8231	Certain securities owned by Hartman Hecker, and a debt owing to him by The Pennsylvania Co. for Insurances on Lives & Granting Annuities	12-1408
8232	A debt owing to The Sumitomo Bank, Ltd., Japan, by The Sumitomo Bank of Hawaii	12-1376
8233	An undivided one-third interest in certain real property located in Merced County, Calif., and a bank account, owned by Tina Nickelsen and Sophie Paulsen; and a debt owing to them by Bertha Hansen	12-1356
8234	Certain securities owned by Exportkreditbank A. G.	12-1409
8235	Two bank accounts owned by the heirs of Herman Herzog	12-1409
8236	A bank account owned by Wilhelm Luedeking	12-1409
8237	All rights of Edward Blesner in the estate of William Blesner	12-1409
8238	All rights of Gustav Adolmann and others in the estate of Anna M. Kraatz	12-1429
8239	All rights of Klaus Lemkau and others in the estate of John Lemkau	12-1430
8240	Two bank accounts owned by Otto Rohm, Jr. and Marianne von Thun-Hohenstein; and a debt owing to them by Otto Haas	12-1468
8241	All rights of Siegfried Kugelmann and others in the trust created under the will of Levi Adler	12-1468
8242	All rights of Gustav Bellon and others in the estate of Andrew Bellon	12-1430
8243	All rights of Marie Meyer and others in the estate of George Bosenberg	12-1499
8244	An undivided one-half interest in certain personal property owned by Annie Caspari; and a debt owing to her by John Garibaldi	12-1970
8245	All rights of Heinrich Hillenstedt and others in the estate of Richard Ehlers	12-1499
8246	All rights of Cesira Buchgnanni and two others in the estate of Angelo Frediani	12-1430
8247	All rights of Ingeborg Friedrichsen Bolz and others in the estate of Ingwer E. Friedrichsen	12-1499
8248	All rights of Madeleine Weidenmueller in the estate of Eugenia L. V. Geisenheimer	12-1499
8249	All rights of Anna Haus in the estate of John Haus	12-1659
8250	The sum of \$17,492.87, distributable to Franceska Reim and others under the estate of Mary E. Hauser	12-1576
8251	The sum of \$2,442.58, distributable to Elizabeth Strassberger and others under the estate of Elsa Ingrisich	12-1577
8252	All rights of Karl Uhli and others in the trust created under the will of Pauline Jacobs	12-1577
8253	All rights of Stephen Keller in an insurance policy on the life of Rev. Adolf Keller	12-1633
8254	The sum of \$1,453.27, and 3,645 Japanese Yen, distributable to Ben Kosal under the estate of Kichiro Kosai	12-1577
8255	All rights of Helene Metka in a mortgage participation certificate of Title Guaranty & Trust Co	12-1500
8256	All rights of Emilie Drechsel in the estate of Louise Mozer	12-1519
8257	All rights of Goldine Hecht and two others in the trust created under the will of Isaac Pfeiffer	12-1519
8258	All rights of Adam Dorfel and others in the estate of Henry W. Sauermann	12-1519
8259	All rights of Adelheid Grunsky and Nina Haas in the estate of Karl F. Stahl	12-1577
8260	All rights of Heinrich Vogel and others in the estate of Philipp Jacob Vogel	12-1578
8261	All rights of Minna Bernhard in the estate of Philipp Wirth; and all rights of the Cemetery of Bad Kreuznach in the trust created under his will	12-1578
8262	All rights of Elsa Ahrens and Paul Waacks in the trust created under the will of Amandus Wittbohn	12-1578
8263	Certain securities owned by Charlotte Badenhoop and Alwine Schneemann	12-1500
8264	A debt owing to Boden & Haas by J. Kahn & Co., Inc.; and a debt owing to them by Esteve Brothers & Co., Inc.	12-1500
8265	Certain bank accounts owned by Exportkreditbank A. G.	12-1501
8266	A debt owing to Tsurunosuke Honda by Pacific Bank	12-1501
8267	A debt owing to S. Kajita by Apple Growers Association	12-1502
8268	Certain securities and two bank accounts owned by Christina Natscheff	12-1520
8269	A bank account owned by Lina Schaefer	12-1502
8270	A bank account and certain securities owned by William Sprick	12-1469
8271	The sum of \$300, distributable to Jacob Klinker and Gudel Drukman under the estate of Sarah Abraham	12-1579

Vesting order No.	Summary description of property vested	Federal Register citation
8272	All rights of Meta Pape in the sum of \$407.91, pursuant to decree of the Court of Chancery of New Jersey	12-1679
8273	All rights of Lina Sledenberg and Sophie Burmester in the estate of Albert F. Doerner	12-1579
8274	All rights of Minna Gemmerich and others in the estate of Mary Fisher	12-1633
8275	All rights of Soscha Gerlowksa in the estate of Joseph Gerlowski	12-1634
8276	All rights of Jacob Hemmerle and others in the estate of Wendell Hamlin	12-1579
8277	All rights of Heinrich Schmulle and others in the estate of Amalie Hartje	12-1580
8278	The sum of \$2,678.78, distributable to Helene Koester and others under the estate of Caroline Louise Koester	12-1760
8279	All rights of Katherine Erb and Frank Fickler in the estate of Mary M. Liebig	12-1580
8280	All rights of Herman Miller, Sr., and Johanna Miller in the estate of Theodor Miller	12-1580
8281	The sum of \$1,029.37, distributable to Wilhelm Mohle under the estate of Ernest Mohle	12-1634
8282	All rights of Thrina Shelter and two others in the estate of Daniel Rasp, and in the trust created under his will	12-1634
8283	The sum of \$4,635.13, distributable to Gertrude Schoenfeld-Grachen and two others under the estate of Walter Schoenfeld	12-1717
8284	All rights of Rosie Schwartz and others in the estate of Johanna Schwartz	12-1634
8285	The sum of \$1,342.77, distributable to Gerda Dreschler	12-1714
8286	All rights of Heinrich Siegel and others in the estate of Anna Uffelmann	12-1635
8287	All rights of Marie Schroeder and others in the estate of Frieda Wahlers	12-1635
8288	All rights of the children of Rosalie Moser and others in the estate of Frances Zepf	12-1580
8289	A bank account owned by Otto Bengsch	12-1520
8290	A bank account owned by Anna Hartl	12-1520
8291	A bank account owned by Margarethe Kohler	12-1521
8292	A bank account owned by August H. Lomb; and certain debts owing to him by Bausch & Lomb Optical Co.	12-1522
8293	Two bank accounts owned by Anna Schloderer and George Schloderer	12-1522
8294	A bank account and certain securities owned by Anny Schmitz	12-1521
8295	A bank account owned by Richard Schoermer	12-1525
8296	Certain securities owned by Shinichi Sera and others	12-1525
8297	Certain securities and a bank account owned by Ernst Sprick	12-1495
8298	All rights of Chuo Fire & Accident Insurance Co., Ltd., and Mannheim Insurance Co., under a final decree of the U. S. District Court, Southern District of New York, in the matter of the petition of Kabushiki Kaisha Kawasaki Zosenji and Kawasaki Kisen Kabushiki Kaisha for limitation of liability, subject to two liens.	12-1450
8299	All rights of Minna Meyer and others in the estate of Elizabeth Berthold	12-1635
8300	All rights of Elisabeth Klunner in the estate of Metta Buchholz	12-1636
8301	All rights of the Cemetery Association of Mainz, Germany, in the estate of Hulda Duestrow	12-1636
8302	All rights of Richard Eisele and others in the estate of Anna Eisele	12-1637
8303	All rights of Anna Brunning and Gretchen Myer in the estate of Marie Helvst.	12-1637
8304	All rights of Dr. Herman Herschkovitz and Rose Schweiger in the estate of Maurice Herschkovitz	12-1637
8305	All rights of Hedwig Sonnenwald and others in the trust created under the will of Daniel Emil Kleps	12-1636
8306	All rights of Leo Maushart and Marie M. Maushart in the estate of Joseph Maushart	12-1637
8307	All rights of Otilie Schmidt and others in the estate of Eduard Stangler	12-1638
8308	All rights of Ruth Merz and two others in the estate of Louise B. Walter	12-1638
8309	Two bank accounts, certain bonds, and two mortgage participation certificates of New York Title & Mortgage Co., owned by Marguerite Blass	12-1581
8310	Cash, \$7,228.90, and certain securities owned by Vera DeCordova; a debt owing to her by St. Louis Crematory & Mausoleum Co.; and a debt owing to her by Phillipsburg Mining Co.	12-1638
8311	A bank account owned by Katherine L. Flohr	12-1659
8312	Certain securities owned by Kiyomo Fujikawa and others	12-1581
8313	A bank account owned by Masajiro Fujiki	12-1659
8314	A bank account owned by Eugen Hoerner, G. m. b. H.; and a debt owing to them by Walter C. Cox	12-1639
8315	A bank account owned by Shozo Kawakami	12-1660
8316	Two bank accounts owned by Otto Keller and Marie Stecher	12-1639
8317	A bank account owned by Kenzi Kimura	12-1662
8318	Certain securities owned by Kurhessische Hausstiftung	12-1640
8319	A bank account owned by Masa Miyai	12-1662
8320	Certain bank accounts owned by Kenso Oda	12-1662
8321	Certain securities and a bank account owned by Harry Rickhoff	12-1582
8322	A debt owing to Rokuzo Takakuwa by Shujiro Takakuwa	12-1663
8323	A bank account owned by Taka Tanaka	12-1663
8324	Certain securities owned by Torachi Uyeda and two others	12-1660
8325	Certain securities owned by Kichitaro Sekiya and K. Hayashi	12-1664
8326	A bank account owned by Rokuichi Sera	12-1663
8327	A bank account owned by Tomomatsu Yoshioka	12-1664
8328	All rights of Wilhelmine M. L. Heinsohn and Wilma Mikeska in the estate of Paul Heinsohn	12-1640
8330	All rights of Bertha Maskarinec in the estate of Wasel Maskarinec	12-1640
8331	All rights of Magda Karpl and others in certain insurance policies on the lives of Albert Karpl and others	12-1760
8332	One mortgage owned by Herman Martens and two others	12-1502

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
8333	An undivided one-half interest in two patents.	12-2097
8334	One patent.	12-2097
8335	A bank account owned by Hansgesellschaft Aeschpurevis under Veltjens.	12-1735
8336	A bank account owned by Georgine Bracke.	12-1737
8337	A bank account owned by Friedrich W. Eissenloeffel and Marthe Eissenloeffel.	12-1736
8338	A bank account owned by Charles Geiger.	12-1737
8339	A bank account owned by Katherine Heinlein.	12-1737
8340	A bank account owned by Hattie Hutzel.	12-1738
8341	A bank account owned by Adam Maier.	12-1738
8342	A bank account owned by Hikojiro Maruyama.	12-1739
8343	Two bank accounts owned by Masaji Minamoto.	12-1739
8344	A bank account owned by Tsugio Murahashi.	12-1738
8345	A bank account owned by Walter E. Pfeiffer.	12-1738
8346	A bank account owned by Tadao Uchida.	12-1739
8347	All rights of Franz Albrecht in the estate of Frederick Albrecht.	12-1783
8348	The sum of \$8,221.26, certain personal property, and certain securities, distributable to Christiana Alf under the estate of Louis P. Alf.	12-1824
8349	The sum of \$5,592.75, distributable to Simion Belmustata and others under the estate of Mary Ionescu Granda.	12-1841
8350	All rights of Johan Kalix in the estate of Julia Kalix.	12-1783
8351	The sum of \$929.36, distributable to Tsukasa Kanemoto and others under the estate of Utaro Kanemoto.	12-1785
8352	All rights of Anna Klotz and two others in the estate of Catherine L. E. Klotz.	12-1903
8353	The sum of \$3,178.68, distributable to Ludwig W. T. Leib under the estate of Oscar Linck.	12-1786
8354	The sum of \$573.63, distributable to Ludovica Canda and two others under the estate of John Ludu.	12-1797
8355	The sum of \$535.83, distributable to the son of Rose Zabrzeski and his heirs under the estate of Hattie K. Mayer.	12-1875
8356	All rights of Marie Schmeling and others in the estate of Carl Schmeling.	12-1824
8357	All rights of Elizabeth Kronast and others in the trust under the will of Henry Sterne.	12-1904
8358	All rights of Helene Lerch and others in the estate of George Trede.	12-1825
8359	All rights of Mrs. Arthur Feddern in the estate of Marie C. Von Bergen.	12-1825
8360	All rights of Huberta von Schoen in the trust created under the will of May Walker.	12-1904
8361	All rights of Franz Albin Weiser and others in the estate of Louis Weiser.	12-1904
8362	Certain securities owned by Marguerite E. Bachmann.	12-1761
8363	Certain securities owned by Beck & Co.	12-1797
8364	A bank account owned by F. A. Dallmeyer.	12-1875
8365	Certain securities owned by Heinrich Drooff and others.	12-1796
8366	A bank account owned by Yoshio Endo.	12-1876
8367	Certain bank accounts owned by Yoshiharu Fujita.	12-1825
8368	A bank account owned by Kichisaburo Hasegawa.	12-1876
8369	A debt owing to Ichiro Higashida by The Yokohama Specie Bank, Ltd., Honolulu.	12-1826
8370	A bank account owned by Toshi Ida.	12-1875
8371	Two bank accounts owned by Kiyu Imamura.	12-1826
8372	A bank account owned by Setsuzo Imazawa.	12-1826
8373	A bank account owned by Carlos Koester.	12-1876
8374	Certain securities owned by Carl Ludowici.	12-1717
8375	A bank account owned by Hideko Masuda.	12-1876
8376	Two bank accounts owned by Nihel Miyamoto.	12-1827
8377	Certain securities owned by Ayako Saito.	12-1827
8378	Certain bank accounts owned by Alfred Schmandt and others.	12-1877
8379	A bank account owned by Hermine Schmetzer.	12-1875
8380	A bank account and certain securities owned by Tajiro Sumida; and a debt owing to him by Kyoyei Shokwal, Ltd.	12-1827
8381	Certain bank accounts owned by Torachi Uyeda; a debt owing to him by Hawaii Suisan Kaisha, Ltd.; and a debt owing to him by The Yokohama Specie Bank, Ltd., Honolulu.	12-1826
8382	A bank account owned by Shojo Yamamoto; and a debt owing to him by The Yokohama Specie Bank, Ltd., Honolulu.	12-1826
8383	The sum of \$2,500, distributable to Elizabeth Baumgartner and others under the estate of Frank Baumgartner.	12-1759
8384	All rights of Wilhelm Bartelheimer and two others in the estate of Louise Bartelheimer.	12-1905
8385	All rights of Gertrude Huiht in the estate of Doris Brell.	12-1971
8386	All rights of Heinz Dahlmann and others in the trust under the will of Bertha M. Dahlmann.	12-1905
8387	All rights of Friederich Zessig and two others in the estate of Fred J. Hanke.	12-1971
8388	All rights of "Jane" Kratzschmar and others in the estate of Frederick H. Kratzschmar.	12-1971
8389	All rights of Carl Kaufman in the estate of Edward Thomas Mattausch.	12-1972
8390	All rights of Auguste Bobb in the estate of Wilhelm Mensing.	12-1972
8391	All rights of S. Nakagawa in the estate of Torakichi Nakagawa.	12-1972
8392	All rights of Eva Koselgix and others in the estate of Julia Peterson.	12-1972
8393	All rights of Anna Widmann in the estate of Carl H. Richter.	12-2029
8394	All rights of Anna Zier in the estate of George K. Schmitt.	12-1973
8395	All rights of Vera Sliot in the trust created under the will of Alexander Sliot.	12-1905
8396	All rights of Elise Wittemann and two others in the estate of Louis Weber.	12-1873
8397	A bank account owned by Fran Joseph Borkowy.	12-1878

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
8398	A bank account owned by Olga Hoedt.	12-1878
8399	Certain securities owned by Louise Kreizner.	12-1794
8400	A debt owing to Povel, Ltd., by H. W. Giger Corporation of New York.	12-1879
8401	Certain securities owned by Franz Joseph Skowronek.	12-1761
8402	A debt owing to Kei Yasuhara and a debt owing to James Kuromi by the Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles office.	12-2272
8403	All rights of the Buergermeister of Villmar, Germany, in the estate of Leopold Saalberg.	12-1974
8404	All rights of the heirs of Martha Gudat Laidl and others in the estate of Martha Scholz.	12-1879
8405	All rights of the heirs of Anton Szendzina, deceased, in the estate of John Szendzina.	12-2040
8406	All rights of Grethchen Rabiuss and others in the estate of J. G. Christian Cordes.	12-1879
8407	All rights of Dina Henrietta J. Herter in the estate of Gustav Herter.	12-1828
	Amendment.	12-2966
8408	All rights of Anna Sebek and others in the estate of Bertha Schluttig.	12-1879
8409	All rights of Emma Herzog and her children in the estate of Minnie Studer.	12-1881
8410	A bank account owned by Andrews & George Co., Inc.	12-1905
8411	A bank account owned by Clara Groeger.	12-1906
8412	A bank account owned by Kurt Heinz.	12-1907
8413	A bank account owned by Margarethe Sara Henze.	12-1907
8414	Certain securities owned by Franz Klases.	12-1841
8415	A bank account owned by Max Kurtz.	12-1843
8416	A debt owing to Martin Brinkmann A. G. by Suhling & Co., Inc.; and a debt owing to P. J. Landfried by that company.	12-1907
8417	Certain securities owned by Anna Liebisch and others; and certain debts owing to them by Rhodes S. Baker, Jr.	12-2178
8418	A debt owing to Unterweser Reederei, A. G. by American Smelting & Refining Co.	12-1842
8419	A bank account owned by Theresia Rothenbuecher.	12-1843
8420	A bank account owned by I. Taguchi.	12-1843
8421	Two bank accounts and certain securities owned by Junnosuke Tanji.	12-1829
8422	A debt owing to Junnosuke Tanji by E. F. Hutton & Co.	12-1829
8423	A bank account owned by Helene von Borstel.	12-1908
8424	A bank account owned by Gerald and Helene von Brodorotti.	12-1844
8425	Two bank accounts and certain securities owned by A. E. Wasserman; and two debts owing to him by Ladenburg, Thalmann & Co.	12-1880
8426	Certain securities owned by Helene Weutraud.	12-2179
8427	A bank account owned by John Wittorf.	12-1844
8428	Certain real property located in Schenectady, N. Y., owned by Allgemeine Elektrizitaets Gesellschaft; all of their rights in an insurance policy; and a debt owing to them by Ernest C. Turner.	12-2389
8429	All rights of Sigfrid Georgii in the estate of Phoebe A. Georgii.	12-1996
8430	All rights of Emma Frank and others in the trust created under the will of Michael Gernsheim.	12-1996
8431	All rights of Eberhard Hempel and Elizabeth Hempel in the trust created under the will of Robert H. Monks.	12-1996
8432	All rights of the heirs of Arthur Rohde, deceased, in his estate.	12-2040
8433	All rights of Emil Wendler and others in the estate of Max G. Wendler.	12-2056
8434	The sum of \$2,900, distributable to Agatha Z. Hillmer and William Zimmerman under the estate of William Zimmerman.	12-2040
8435	Certain personal property owned by Carrie Froehlich; two bank accounts and certain securities owned by Carrie Froehlich and others; and certain debts owing to them by Bausch & Lomb Optical Co.	12-1968
8436	A bank account owned by Friedrich Schade.	12-1908
8437	Certain securities owned by Gustav Ziegler and Margarete Ziegler; and a debt owing to them by Standard Oil Co. (N. J.).	12-1877
8438	All rights of Johann Reil and others in certain real property located in Roberts County, S. Dak.	12-2041
8439	All rights of Johann Reil and others in the estate of Fred Reil.	12-2041
8440	An undivided four-sevenths interest in certain real property located in Philadelphia, Pa., owned by Hans Feulner and others; all of their rights in an insurance policy; and a debt owing to them by John M. Feulner.	12-2541
8441	All rights of Maria Mahnken and Margaretha Mahnken in the estate of Anna Bottjer.	12-1974
8442	All rights of Kasper Keller in the estate of John H. Keller.	12-1974
8443	All rights of Alma Schlobohm in the trust created under the will of John Meierdierks.	12-1997
8444	An undivided one-fourth interest in certain real property located in Tulare County, Calif., owned by John Nakamura; and all of his rights in the guardianship estate of Toshio Nakamura and others.	12-1973
8445	One patent.	12-2931
8446	Certain patents; and all rights of Scintilla, A. G., in a contract with Brown Boverie & Co. and Laurence Wilder, and in an instrument of assignment executed by Wilder Electric Trust, both relating to a patent.	12-2932
8447	A bank account owned by Shigeru Asada.	12-2058
8448	Certain securities owned by Elsa Deeken.	12-2095
8449	Certain securities owned by R. Fuess.	12-1997
	Amendment.	12-3880
8450	Certain securities and certain bank accounts owned by Friedrich Maertens and two others.	12-2095
8451	A debt owing to Shinichi Sera by International Theatrical Co., Ltd.	12-2096
8452	A debt owing to Curt Zechendorf by The American Express Co., Inc.	12-1995

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Vesting order No.	Summary description of property vested	Federal Register citation
8453	All rights of Friedrich Ackermann and others in the estate of Babette Ackermann	12-1995
8454	All rights of Irmgard von Seggern in the estate of Osear C. Bondy	12-1995
8455	All rights of Walburg Thoennessen and others in the estate of Anton Klumpp	12-1932
8456	A bank account owned by A. Matsumura	12-1997
8457	A bank account owned by Kreszeuz Nieberl	12-1998
8458	A bank account owned by Yuriko Ogawa	12-1998
8459	A bank account owned by One Hundredth Bank Ltd.	12-1998
8460	A bank account owned by Kato Senya	12-1998
8461	A debt owing to Centaro Tanaka & Co. by National Carbon Co., Inc.	12-1999
8462	Cash, \$73.75, and a bank account, owned by Gustav Dehn and others; and all of their rights in a real estate contract concerning real property located in Whatcom County, Wash.	12-2170
8463	An undivided two-thirds interest in certain real property located in Indianapolis, Ind., owned by Paul Faehr and Louise Faehr S. Kautzsch; all of their rights in certain insurance policies; and certain debts owing to them by Dunlop & Holtegel.	12-2151
8464	An undivided one-fourth interest in a patent; and all rights of Kamilla Dan in an undivided one-fourth interest in a contract between Pannonia Ltd. and J. Laskin & Sons Corporation, relating to two patents.	12-2332
8465	All rights of Th. Goldschmidt A. G. in a contract with Procter & Gamble Co., relating to a patent; and all of their rights in a contract with the latter company and the Emulsol Corporation, relating to that patent.	12-2333
8466	All rights of John Morganstein in his estate, under guardianship	12-2151
8467	All rights of Babette Dengel and others in the trust created under the will of Charles Vogt, Jr.	12-2152
8468	Certain personal property owned by the heirs of Tokizo Katayama and others	12-2039
8469	Two bank accounts owned by Michihara Akiyama	12-2204
8470	A debt owing to Aimb-Budd Presswerk, G. m. b. H., by Edward G. Budd Manufacturing Co.	12-2204
8471	Certain securities owned by Bank voor Handel en Sheepvaart, N. V.; and a debt owing to them by Union Banking Corporation	12-2151
8472	Cash, \$827.73, distributable to Henry Bergen and Marie Bergen	12-3508
8473	A bank account owned by August Braun	12-2179
8474	Certain bank accounts owned by Heinrich Buckmann and others	12-2205
8475	A bank account owned by Herman Fisse	12-2153
8476	A bank account owned by Wm. H. Fritsche	12-2205
8477	A debt owing to Goosman Wetzel & Co. by The Otto Gerdau Co.	12-2205
8478	A debt owing to Theresa Heckel by Ratzel & Bridge	12-2206
8479	Certain securities owned by Martha Honold; and a debt owing to her by American Electric Securities Corporation	12-2096
8480	United States currency in the amount of \$13,000 owned by Japan	12-2291
8481	A bank account owned by Christian Jetter and Charlotte Jetter	12-2206
8482	A debt owing to Masu Kajimoto by Midori Matayoshi	12-2153
8483	A bank account owned by Shizuo Kakutan	12-2206
8484	A bank account owned by Shosaku Koinuma	12-2207
8485	Certain securities owned by Tomiro Nagasa	12-2207
8486	A bank account owned by Minoru Ogawa and Ellsie Yoshie Ogawa	12-2207
8487	Certain securities owned by Kyugo Ohta and Katsuo Kikuta; and two debts owing to them by Hawaiian Distilleries, Ltd.	12-2153
8488	A bank account owned by Eisuke Ono; and a debt owing to him by Hunt, Hill & Betts	12-2270
8489	A bank account owned by R. Sasaki	12-2271
8490	A debt owing to Sanko & Co. by Dodge & Seymour, Ltd.	12-2271
8491	A bank account owned by Hedwich Schurmann	12-2271
8492	A bank account and certain securities owned by Franz Spannagel	12-2180
8493	Amendment	12-3981
8493	Two debts owing to Dr. J. H. Strohmeyer and Henry Michaelis by Edward I. Cullen	12-2181
8494	Certain securities owned by the heirs of August Thyssen, Jr.; and certain debts owing to them by Union Banking Corporation	12-2097
8495	A bank account owned by Unterweser Reederei, A. G.	12-2181
8496	Certain securities owned by John Walch	12-2277
8497	A bank account owned by Kosaku Watanabe	12-2272
8498	A bank account and certain bonds owned by Hermann Wetzel and Anna Wetzel	12-2097
8499	Certain securities owned by Conrad Winkler	12-2180
8500	Amendment	12-3465
8500	Two bank accounts owned by Frieda Karla C. Wittgreffe and Anni Henrietta F. Wittgreffe	12-2182
8501	A bank account owned by Naotaro Yamagata	12-2182
8502	A bank account owned by Shige Yamagata	12-2182
8503	A bank account and certain securities owned by Shige Yamagata and Naotaro Yamagata	12-2180
8504	An undivided eighteen twenty-fourths interest in certain real property located in Baker County, Fla., and in Dade County, Fla., owned by Helene Kremer and others; all of their rights in a fire insurance policy; and a debt owing to them by Hoppeter & Post, Inc.	12-2541
8505	Certain bank accounts and an undivided twenty-four ninetieths interest in certain real property located in Franklin County, Ohio, owned by Graf George zu Lynar and others; and certain debts owing to them by The Huntington National Bank of Columbus	12-2542

Vesting order No.	Summary description of property vested	Federal Register citation
8506	Certain patents	12-2933
8507	All rights of Ladislav K. Narmenyi and others in a contract between the former, Max Kiss and Emery I. Stern, relating to a patent	12-2933
8508	All rights of Louisa Martini and others in the estate of Karoline Bertram	12-2231
8509	All rights of Simon Cibu and others in the estate of Estache Cibu	12-2291
8510	All rights of Ernest Claus and two others in the estate of Max Claus	12-2292
8511	The sum of \$12,992.49, and certain personal property, distributable to George Danzer and others under the estate of John Danzer	12-2389
8512	All rights of Johan Duin and others in the estate of Henry Duin	12-2316
8513	All rights of Freda Gunther in the estate of Mary J. Fullmer	12-2292
8514	All rights of Christian Gaiser and two others in the estate of John Gaiser	12-2334
8515	The sum of \$300, distributable to Friedrich Klumpp under the estate of Heinrich Klumpp	12-2292
8516	The sum of \$546.36, distributable to Albert Kluge and Anna Kluge under the estate of Augusta Kratlow	12-2390
8517	All rights of Lisa Weber in the estate of George Krinog	12-2183
8518	All rights of Hans George Kuhrt and others in the trust under the will of Virginia S. Kuhrt	12-2335
8519	All rights of Bertha Maibaum Raubold and others in the estate of Auguste Kummel	12-2183
8520	All rights of Anna Meyer in the estate of Gustave E. Meyer	12-2183
8521	All rights of Otto Meyn and others in the estate of Heinrich Meyn	12-2390
8522	The sum of \$822.15, distributable to Herbert Kaphun under the estate of Marie Mueller	12-2390
8523	All rights of the heirs of Anna Mary von Kolde in the trust created under the will of Francis Piper	12-2335
8524	All rights of Carl Wendt and others in the estate of Ernst Pfath	12-2183
8525	The sum of \$2,850, distributable to Gretchen Staudinger under the estate of Andrew Schnorr	12-2336
8526	All rights of J. G. Boltze in the estate of Frederick Stanger	12-2335
8527	All rights of Fritz Willeke and others in the estate of Frank Willeke	12-2336
8528	All rights of Emma Wulff and others in the estate of Arnold Wulff	12-2372
8529	All rights of the heirs of August Zahrt, deceased, in his estate	12-2336
8530	The sum of \$87.64, distributable to Ludwig Zeitler under the estate of Heinrich Zeitler	12-2391
8531	A bank account owned by Emma Aschmann	12-2293
8532	Certain bank accounts owned by Erich Batzdorf and others	12-2293
8533	A bank account owned by Joseph Braun	12-2296
8534	A bank account owned by Rudolph Braun	12-2293
8535	Certain bank accounts and certain securities owned by Exportkreditbank A. G.	12-2184
8536	Amendment	12-4126
8536	A bank account owned by G. A. Gedat	12-2293
8537	A bank account owned by Takakichi Hiroshima and Sadaka Kasima	12-2294
8538	Certain securities owned by Fusa Jiro Ishii	12-2274
8539	Certain bank accounts owned by Anna Jassar and others	12-2294
8540	A debt owing to Otto Krahn by H. Muehlstein & Co., Inc.	12-2296
8541	A bank account owned by Kitaro Matsumoto	12-2296
8542	A debt owing to Heinrich Rammes by Hudson Lumber Co.	12-2297
8543	Certain securities owned by Frederich Wilhelm Rill	12-2276
8544	A bank account owned by Toraji Tambara	12-2297
8545	Certain personal property owned by the heirs of Yoshitada Mano	12-2296
8546	Certain personal property owned by Frieda Nakasa	12-2277
8547	Certain real property located in Chincinnati, Ohio, owned by Lukretia Kneell	12-2543
8548	Certain real property located in Kern County, Calif., owned by T. K. Yatsu	12-2336
8549	All rights of Rosie Zobel in the estate of Maggie Boese	12-2373
8550	All rights of Augustino Domokos in the estate of Gustav Domokos	12-2391
8551	All rights of George Estvan in the estate of Joseph Estvan	12-2391
8552	The sum of \$780.17, distributable to Aurelia Greavu pursuant to an order of the Superior Court of Lake County, Ind.	12-2337
8553	All rights of Leo Hentschel and others in the trust created under the will of Oscar Hentschel	12-2391
8554	All rights of Ernest Hentzler in the estate of Carrie Hentzler	12-2373
8555	All rights of Maria Minz in the estate of Gustav Hilbig	12-2373
8556	All rights of Franz Schweizer and Phillip Schweizer in the estate of Katherine Schweizer Kling	12-2376
8557	All rights of Johanna Hirschkind in the estate of Frieda Kraus	12-2391
8558	All rights of Anna Emanuel Levy in the trust created under the will of Max Marx	12-2392
8559	All rights of Caroline Gosch and others in the trust created under deed by Anna L. Noido	12-2185
8560	All rights of Anna S. Lange and two others in the estate of Bertha W. Tum Suden	12-2317
8561	All rights of Emily Nabs and others in the trust created under the will of Carl H. Thoren	12-2392
8562	All rights of Hans Twesten and others in the estate of Adolph Twesten	12-2392
8563	All rights of Rudolph Uhlich and others in the trust created under the will of Paul Uhlich	12-2393
8564	All rights of Caroline Gosch and others in the trust created under deed by Hans Vogt	12-2185
8565	A debt owing to Chemikalien A. G. by F. W. Berk & Co., Inc.	12-2337
8566	A debt owing to Yoshiro Frank Chida by Metropolitan Life Insurance Co.	12-2397
8567	Certain securities and certain bank accounts owned by Exportkreditbank A. G.	12-2374
8568	Certain checks and credit instruments owned by Exportkreditbank A. G.	12-2376
8569	A bank account owned by I. G. Farbenindustrie, A. G.	12-3053

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
8570	A bank account owned by Theresa Gaupp	12-2337
8571	A bank account owned by Keiji Hida	12-2338
8572	A bank account owned by Holzimpragnierung K. G.	12-2338
8573	Certain debts owing to Iino Kaium Sango Co., Ltd., by W. H. Wickersham & Co., Inc.	12-2338
8574	A bank account owned by Y. Itoh	12-2338
8575	A bank account and certain bonds owned by Taketo Iwahara	12-2339
8576	A bank account owned by Itoko Iwai	12-2371
8577	Two bank accounts owned by Albert Jurgeleit and two others	12-2371
8578	A bank account and one bond owned by Shigehiro Kitadai; and a debt owing to him by Hunt, Hill and Betts	12-2317
8579	Cash, \$408.60, and certain securities, owned by Wataru Kitagawa	12-2393
8580	Certain securities owned by Joseph Klapper	12-2365
8581	A bank account and certain mortgage participation certificates of the Bank of New York owned by Anna Klemm	12-2317
8582	The claim of Henry Leonhardy against the State of New York and the Comptroller of that State arising from the collection, by the latter, of certain sums of money previously on deposit with two banks	12-2297
8583	A bank account owned by Mitsuta Manabe	12-2371
8584	Two bank accounts owned by Barbara Merklein and Maria Hafuer	12-2372
8585	Certain securities and certain bank accounts owned by Wasuke Motoshige and others	12-2426
8586	A bank account owned by Tokusaburo Nakamura	12-2377
8587	A debt owing to Norddeutsche Schleifmittel-Industrie Christiansen & Co. by Gerard-Kluyskens Corporation	12-2374
8588	Certain securities owned by Anna Progizer and others	12-2372
8589	Certain bonds owned by Rotterdamse Trustees' Kantoor, N. V.	12-2318
8590	A bank account owned by S. Saiki	12-2377
8591	A bank account owned by Wilhelmina Seibicke	12-2377
8592	A bank account owned by Toki Sekine	12-2378
8593	A debt owing to Felix Teufel and two others by Edward Roesler	12-2378
8594	Certain securities owned by Eiji Tsumura	12-2379
8595	Certain securities owned by Agnes Susanne von Borcke	12-2318
8596	Certain securities owned by Baroness Bertha von Mengersen	12-2379
8597	Certain securities owned by the heirs of Frederich Von Schmidt	12-2378
8598	Certain securities owned by Yoshitaro Wakimura	12-2318
8599	An undivided one-eighth interest in certain real property located in Philadelphia, Pa., owned by Gottlieb Weller; all of his rights in certain insurance policies; and a debt owing to him by North Philadelphia Trust Co.	12-2543
8600	The sum of \$100, distributable to Ernest Wiese and Gustave Wiese under the estate of Augusta Albrecht	12-2393
8601	All rights of Emma E. Leist and others in the trust created under the will of Emma E. Brickenstein	12-2440
8602	All rights of Johanna Bartz and others in the estate of Rudolph Hettler	12-2394
8603	All rights of Bertha Schlesinger and others in the trust created under the will of Herman Jacobowitz	12-2425
8604	All rights of Minna Kadletz in the estate of Joseph Kadletz	12-2426
8605	All rights of Maria Klescl and others in the estate of Christian Kalmbach	12-2426
8606	All rights of Hans Reinhardt and others in the estate of John G. Reinhardt	12-2427
8607	All rights of Max Lombcke and Henrich Karsten in the estate of Auguste Socher	12-2394
8608	All rights of Bela Szechenyi and two others in the estate of Nellie Somolay	12-2427
8609	All rights of Georg Gabn and Margarete Gabn in the estate of Lena Steeger	12-2427
8610	All rights of Rose Marie Broder in the estate of Josephine D. Von Hohenlangen	12-2428
8611	All rights of Robert Rupprich and others in the estate of Ernest Rudolph C. Wanaerke	12-2441
8612	All rights of Marie Woelfinger Vogel in the estate of Hanora A. Woelfinger	12-2428
8613	Certain bank accounts owned by Shigeru Asato	12-2453
8614	Certain securities and a bank account owned by Deutsche Effecten und Wechselbank; and a debt owing to them by Ladenburg, Thalmann & Co.	12-2440
8615	Certain securities owned by Edward Eilman	12-2428
8616	Certain securities and two bank accounts owned by Fanny Evans and Sam Evans	12-2394
8617	Certain securities owned by Exportkreditbank A. G.	12-2373
8618	A bank account owned by Misno Isobe	12-3165
8619	Certain securities owned by Fanny Kahu	12-2454
8620	A bank account owned by Salli Maier	12-2395
8621	A debt owing to Mitsubishi Shoji Kaisha Ltd., by Anderson, Clayton & Co.	12-2379
8622	A bank account owned by Franz Miller	12-2388
8623	Certain debts owing to Deutscher Verlag, A. G., and two others by The American News Co.; and a debt owing to the former by Black Star Publishing Co., Inc.	12-2444
8624	A bank account owned by S. K. Yamada	12-2388
8625	One mortgage owned by the heirs of Ferdinand Maenner; a debt owing to them by Teachers Retirement System of the City of New York; and a debt owing to them by Manufacturers Trust Co.	12-2566
8627	All rights of Anna Buthe and others in the estate of Bernhard Buthe	12-2454
8628	All rights of Kate Doebler in the estate of Otto Doebler	12-2502
8629	All rights of Anna F. Kurz and two others in the estate of Clara B. Foessel	12-2388
8630	The sum of \$415.10, distributable to Gertrude Kuhn pursuant to an order of the Probate Court for Ogemaw County, Mich.	12-2502
8631	All rights of Helene Valentine Grubel in the estate of Johanna W. Grubel	12-2502

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
8632	The sum of \$200, distributable to Rosie Harth under the estate of Theresa Harth	12-2455
8633	All rights of Dora Huttendorf in a mortgage participation certificate of Bond and Mortgage Guarantee Co.	12-2455
8634	All rights of Maximiliana Herrmann and others in the trust created under the will of Franz Herrmann	12-2455
8635	All rights of Louise Hirschmann and others in the trust created under the will of John Friedrich Hirschmann	12-2502
8636	All rights of Auguste Prengle in the estate of William A. Lang	12-2503
8637	All rights of Katherine Lettmoden in certain mortgage participation certificates of Bond & Mortgage Guarantee Co.	12-2456
8638	All rights of Else Lindner and others in the trust under the will of Johanna Camilla Mussgang	12-2503
8639	All rights of Kleka Goosman and others in the proceeds of real estate sold pursuant to court order in the District Court of Gage County, Nebr.	12-2566
8640	All rights of Joseph Roslaub and two others in the estate of Victor Rossel	12-2503
8641	The sum of \$921.79, distributable to Christian Schmider under the estate of John Schmider	12-2566
8642	All rights of Otto Schneider and others in the estate of Pearl Schneider	12-2567
8643	All rights of Rose Dattler and Minnie Hannipel in the estate of Minnie Schnurr	12-2546
8644	All rights of the heirs of Catharina D'bam and others in a trust agreement between Rev. Henry J. Steinhagen and The Market Street National Bank of Philadelphia	12-2567
8645	All rights of Irene Clara Mayer in an indenture of trust of Frederick Troger	12-2589
8646	All rights of Johann Troger and others in the estate of Alvin Voll	12-2567
8647	All rights of Otto Voll and two others in the estate of Amelia Watzenborn	12-2546
8648	All rights of Emma Bollman and others in the estate of Franziska F. Willers	12-2547
8649	All rights of Hans Heinz Lewerenz in the estate of Franziska F. Willers	12-2547
8650	A bank account and certain securities owned by Ichitaro Amano; and a debt owing to him by Fuji Furniture Co., Ltd.	12-2613
8651	A bank account owned by Toni Behn	12-2504
8652	A bank account owned by the heirs of Alfred de Lorne de St. Ange	12-2504
8653	Certain bank accounts owned by George Dittrich and others	12-2505
8654	A bank account owned by Frazar Estate Co., Ltd.	12-2505
8655	A debt owing to Marie Harms by Robert G. Clostermann	12-2613
8656	Certain securities and certain bank accounts owned by Yoichi Horiuchi	12-2505
8657	A debt owing to J. Langenbach & Sohne by National Distillers Products Corporation	12-2505
8658	Certain securities owned by Joseph Muller and Marie Muller	12-2547
8659	Certain securities owned by Otto Oelwein	12-2547
8660	A bank account owned by Hermann Rappold and Regina Rappold	12-2505
8661	A bank account and certain securities owned by Emma Schirmmacher	12-2456
8662	Certain securities owned by Bernhard Stefer; and a debt owing to him by General Motors Corporation	12-2450
8663	Certain securities owned by Kraft Von Lewinski	12-2457
8664	A bank account owned by Bertha West	12-2506
8665	Certain real property located in Los Angeles County, Calif., owned by Emil Weber; and a debt owing to him evidenced by judgment of the Justice's Court of San Antonio Township, Los Angeles County, Calif.	12-2548
8666	One invention and disclosure	12-2565
8667	A debt owing to Ernest Butenandt by W. Edward Detjen	12-2506
8668	A bank account owned by Elizabeth Geyer	12-2548
8669	A debt owing to Haber & Boecker by St. Regis Paper Co.	12-2548
8670	A debt owing to Hans Hartung by Sauquoit Silk Co., Inc.	12-2549
8671	A debt owing to Carl Joerke by Para Thread Co., Inc.	12-2673
8672	A bank account and a portion of a bank account owned by Kalle & Co. A. G.	12-2549
8673	A debt owing to Arima Kenkyusho by Takamine Corporation	12-2549
8674	Two bank accounts owned by Karl Klaus and Joseph Klaus	12-2550
8675	A bank account owned by Karolina Lanzer	12-2550
8676	Two bank accounts owned by Eduard Lehmer and Franz Lehmer	12-2550
8677	A debt owing to Shoji Masuda by Hunt, Hill and Betts	12-2507
8678	Certain securities owned by Toki Sawanobori	12-2564
8679	A debt owing to Muster-Schmidt by Berry Brothers, Inc.	12-2564
8680	A bank account and certain securities owned by Elizabeth Luers and Margaret Whitrock	12-2564
8681	A bank account and certain securities owned by Windmoller & Holscher, G. m. b. H.	12-2564
8682	A bank account owned by Masayashi Yokoi	12-2568
8683	A bank account and certain securities owned by Eva Zell	12-2568
8684	All rights of Heinrich Bacharach and others in the trusts created under the will of Julius Bacharach	12-2637
8685	All rights of Alwine Berndt in the estate of Otto Berndt	12-2755
8686	All rights of Herman Gudden in the trust created under the will of Helen Bieden	12-2637
8687	All rights of Gladys Zuckerman in the sum of money deposited with the New York City Treasurer pursuant to an order of the Supreme Court, Richmond County, N. Y.	12-2780
8688	All rights of Victoria H. G. Emberger and others in the estate of Klement Emberger	12-2673
8689	All rights of Helene Steinhoefer and others in the proceeds of real estate sold pursuant to an order of the District Court of Nuckolls County, Nebr.	12-2674
8690	All rights of Werner Fricke and Johanne Fricke in the estate of Henry Fricke	12-2638
8691	All rights of Marie Didzuneit and others in the estate of Minna Gassner	12-2789
8692	All rights of Sofie Heinrich in the estate of Charles F. Glueck	12-2755

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
8693	All rights of Kath Goetz in the trust created under the will of Paulina Kohl Haase.	12-2339
8694	All rights of Joseph Kummer and Majar Lasco in the estate of Gussie Joun.	12-2339
8695	All rights of Michael Kalmbach and others in the estate of Christian Kalmbach.	12-2755
8696	All rights of the University of Munich, Germany, in the estate of Emille Kurtz.	12-2675
8697	All rights of Emma Horn and others in the estate of Josephine Leymann.	12-2756
8698	All rights of Paraschiva Ludu and others in the estate of John Ludu.	12-2590
8699	All rights of Joseph Madarasi and two others in the estate of Louis Madarasi.	12-2756
8700	The sum of \$1,603.96, distributable to Paula Mannhardt under the estate of Flora Meyer.	12-2790
8701	All rights of Marie Janzen and others in the estate of Henry Muller.	12-2675
8702	All rights of Lina Niemeier in the estate of George W. Niemeier.	12-2675
8703	All rights of Herman Wiechmann and two others in the estate of Anna M. C. Richards.	12-2756
8704	All rights of Mrs. Sigmund (Helene) Nordlinger and others in the trust created under the will of Sigfried Schluochterer.	12-2790
8705	Cash, \$1,397.27, and certain securities owned by Albert Burckhardt and Johanno Schlerloh.	12-2966
8706	All rights of Karl Friedrich Winkler and others in the estate of Arthur L. Winkler.	12-2790
8707	All rights of Dorothy B. Caspar in the estate of Ellen Wittgenstein.	12-2590
8708	All rights of Karl Brecht and others in the estate of Marie A. Zaiss.	12-2590
8709	Certain securities owned by Hedwig Benner and others.	12-2591
8710	A debt owing to Continental Trading Co. by The Linde Air Products Co.	12-4187
8711	Certain securities and certain checks or other credit instruments owned by Exportkreditbank, A. G.	12-2591
8712	Certain securities owned by Ernest G. Goering.	12-2592
8713	Certain bank accounts owned by Anna Heyl.	12-2592
8714	A debt owing to Ella Hufmann by Julius Forstmann & Co., Inc.; and a debt owing to Ada Hufmann by that company.	12-2592
8715	A debt owing to K. Isome by Hunt, Hill & Betts.	12-2593
8716	Debts owing to Erich Klein by Leo Wolleman and S. Nathan & Co., Inc.	12-2593
8717	Certain securities owned by Otto Lehmann.	12-2593
8718	Certain bank accounts owned by Fritz Mebius and others.	12-2594
8719	Certain debts owing to Shogo Muto by Akira Komai.	12-2675
8720	Certain securities owned by Denro Nakayama.	12-2613
8721	A bank account owned by Hans Oertel.	12-2594
8722	Certain securities owned by Maria Omnertz and others.	12-2614
8723	A bank account owned by Elisabeth Scherer.	12-2594
8724	A bank account owned by Edward Schmidt.	12-2612
8725	A bank account owned by Dama Stohr.	12-2612
8726	A bank account owned by Camillo Zirn.	12-2612
8727	All rights of Ambi-Budd Verwaltung K. G. auf Aktien in certain contracts with Edward G. Budd Manufacturing Co. and others, relating to certain patents.	12-2795
8728	All rights of Ambi-Budd Presswerk G. m. b. H. in a contract with Budd International Corporation and two others, relating to certain patents.	12-2796
8729	All rights of Hans Burmeister and others in a contract with Moussator Corporation of America, relating to a patent.	12-3094
8730	All rights of I. G. Farbenindustrie A. G. in a contract with Hercules Powder Co.	12-3094
8731	Two trade-marks; and all rights of Hungarian Rubber Goods Factory, Ltd. (Ungarische Gummiwarenfabriks A. G.) in a contract with The Anchor Packing Co., relating to a trade-mark.	12-3095
8732	Certain real property located in San Francisco, Calif., owned by Sunao Yoshimura; and all of his rights in two insurance policies.	12-2676
8733	The sum of \$130.13, distributable to Miklosne Hanyics under the estate of Anna Bandy.	12-2756
8734	The sum of \$1,656.01, distributable to Robert Gaertner and Philipp Gaertner under the estate of Ernest Gaertner.	12-2796
8735	The sum of \$200, distributable to Anne Rabinowitz under the estate of Hinda Marcus.	12-2757
8736	All rights of Edward Miller in the estate of Fannie Miller.	12-2677
8737	All rights of Eberhard Hempel and Elizabeth S. Hempel in the estate of Jane Boynton Monks.	12-2677
8738	All rights of Hanna Mueller in an insurance policy on the life of Hedwig M. Ziskoven.	12-2933
8739	All rights of Katherine Volk and others in the estate of Katherine Riester, and in the trust created under her will.	12-2670
8740	All rights of Hans Senger and two others in a trust agreement between Emil Max Senger and Integrity Trust Co.	12-2677
8741	All rights of Ayako Takeuchi and Atsuko Takeuchi in the estate of Jack Takeuchi.	12-2638
8742	Cash, \$858.67, owned by Paul Borchers.	12-2796
8743	Certain securities owned by Johanna Klara M. Doring and others.	12-2614
8744	Certain bank accounts owned by Anna Fibler and others.	12-2757
8745	Cash, \$1,607.11, owned by Anna Gobde.	12-2677
8746	Certain bank accounts owned by Bernard Hohl and two others.	12-2757
8747	Certain securities owned by Fred Korte.	12-2638
8748	Certain securities owned by Adeigunde Luttlieb; and certain debts owing to her by Rhodes S. Baker, Jr.	12-2797
8749	A bank account owned by Henry Y. Ozaki and Suye Ozaki.	12-2758
8750	Certain securities owned by Carl Schill.	12-2797
8751	A bank account owned by Fujito Tagawa.	12-2758

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
8752	A debt owing to Tatsuji Takahiro by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Yokohama Specie Bank, Ltd.	12-2813
8753	A bank account owned by Seichi Wakimoto.	12-2758
8754	A debt owing to Yanase Automobile Co. by General Motors Overseas Operations, Division of General Motors Corporation.	12-2761
8755	A bank account owned by Fujiso Yano.	12-2797
8756	All rights of Sunao Aoki in the estate of Yachiro Aoki.	12-2967
8757	All rights of Yvonne von Courten Rommel and others in the trust under the will of Harold Blanchard.	12-2999
8758	All rights of Sidonie Faber and others in the estate of Albert Faber.	12-2967
8759	All rights of Anna Kern in the estate of John Friedrich Kern.	12-2967
8760	All rights of the heirs of Augusta Wehner and others in the estate of Charles Krause.	12-2999
8761	All rights of "Jane" Schmidt and others in the estate of Maria Maurer.	12-2999
8762	The sum of \$2,923.08, distributable to Julia Heinzman and others under the estate of Mary R. Merz.	12-2968
8763	All rights of Carl Paul and others in the trust created under the will of Carl W. Paul.	12-3000
8764	All rights of Maria J. Harms and her issue in the estate of Marie Peters.	12-2967
8765	All rights of Carl Philip Boecher and others in the estate of V. Bernhard Ploch.	12-2968
8766	All rights of Lena Wettig and her issue in the estate of Magdalena Reitz.	12-2968
8767	All rights of Paul Riemtschneider and Lilli Riemtschneider in the estate of Marie Riemtschneider.	12-2968
8768	All rights of Hulda Woltschlagler Faust and others in the estate of Elma Schwertfeger.	12-2969
8769	All rights of Bertha Klaffen and others in the estate of Frances Thomas.	12-2969
8770	All rights of Tilla Schoepfer and others in the trusts created for her and others under the will of Eugeno Thum.	12-3022
8771	All rights of Paul Tyrode in the estate of Anna Harriman Vanderbilt.	12-2969
8772	All rights of Mrs. Paul Lottermoser and others in the estate of Julia H. Wohlfarth.	12-3044
8773	Two bank accounts owned by Hatsue Onishi and Riye Onishi.	12-2813
8774	Two bank accounts owned by Eugen Arendt and Clara Arendt; and certain debts owing to them by Weniger & Walter, Inc.	12-2970
8775	Certain securities owned by Yoshikiyo Arimori and others.	12-2812
8776	Certain securities owned by Fritz Geyer.	12-2970
8777	Certain securities and a bank account owned by Marie Kleemann.	12-2971
8778	Certain securities owned by Paul Stopperke.	12-2971
8779	Certain securities owned by Keijiro Takakura.	12-2970
8780	Certain securities owned by Kiyoshi Togasaki.	12-2814
8781	All rights of Wilhelm Korte and others in the trust created under the will of Emilie Pfeil; and all of his rights in the property in possession of the trustees under her will.	12-3053
8782	All of the property and estate of Christine Kohler and Marie Muller in possession of the executor of the estate of Christine Schaber.	12-3054
8783	The sum of \$1,980, distributable to George Stier under the estate of Katherine Stier.	12-3044
8784	Certain bank accounts owned by Carola Bleidorn and others.	12-3000
8785	A bank account owned by Willie Eder.	12-3000
8786	Certain securities owned by Emil Geppert; and a debt owing to him by the German-town Trust Co.	12-3054
8787	Certain bank accounts owned by Adam Jethon and others.	12-3001
8788	One bond owned by Hermann Kaufmann.	12-3001
8789	Two debts owing to Kyodo Fire Insurance Co., Ltd., by The Constitution Reinsurance Corporation.	12-3001
8790	Certain bank accounts owned by Alfra Wenzler Metzger and two others.	12-3002
8791	Certain bank accounts owned by Philipp Hornung and others.	12-3002
8792	Certain bank accounts owned by Wiebke C. M. Rohse and others.	12-3003
8793	A bank account owned by Ernst Schultz.	12-3003
8794	Certain securities owned by Martin Stecher.	12-3003
8795	Certain bank accounts owned by Florence K. T. Tsai and two others.	12-3045
8796	Certain bank accounts owned by Heinrich Vogel and others.	12-3004
8797	A debt owing to Tomooki Yamada by Sun Life Assurance Co. of Canada.	12-3004
8798	All rights of Karl Fick and two others in the estate of August Barbey.	12-3159
8799	All rights of Hedwig Davidsen and Margarethe Mizgajski in the estate of Otto Bartel.	12-3123
8800	All rights of Herman Krause and his heirs in the estate of Ida Eggert.	12-3159
8801	All rights of George Fischer and others in the estate of Wilhelmina Caroline Fischer.	12-3123
8802	The sum of \$4,685.25, distributable to Maria Vousssem and Joseph Vousssem under the estate of John Klebsorg.	12-3230
8803	The sum of \$70.67, distributable to Elizabeth Fugedi under the estate of Albert Fugedi.	12-3231
8804	The sum of \$2,282.67, distributable to Regina Gradolph and two others pursuant to an order of the Probate Court of Marion County, Ind.	12-3169
8805	The sum of \$173.33, distributable to Karoline Achtziger and others under the estate of Adam Klein.	12-3169
8806	The sum of \$4,707.09, distributable to Bernard Nolle and others under the will of Bernard Nolle.	12-3175
8807	All rights of Mihaly Hoffer and Mary Baranyai in the estate of Elizabeth Hoffer Pressing.	12-3123
8808	All rights of Mieta Classen and two others in the estate of Augusta W. Rathje.	12-3160
8809	All rights of Andrew Rosenbusch and others in the estate of Anna Rosenbusch.	12-3161
8810	All rights of Christof Schoell and others in the estate of George Schoell.	12-3274

Vesting order No.	Summary description of property vested	Federal Register citation
8811	All rights of Emelle Zendel Schmid in the estate of Herman Zendel.	12-3100
8812	An undivided four-fifths interest in certain real property located in Fort Thomas, Ky., owned by Gustav Heckmann and others; all of their rights in two insurance policies; and a debt owing to them by Edward J. Elliott.	12-3101
8813	A bank account owned by Shigeru Asada and Asako Asada.	12-3102
8814	A debt owing to Maril Gothe Degener by Oberwager & Oberwager.	12-3103
8815	A debt owing to Curt Gerdes by The Safety Car Heating & Lighting Co., Inc.	12-3104
8816	A bank account and certain securities owned by Ernst A. Giessen.	12-3105
8817	A debt owing to Toyoka Nozaki by the Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles office.	12-3106
8818	Certain securities owned by Ulrich Schrecker and others; and certain debts owing to them by Rudolph Correll.	12-3107
8819	Certain bank accounts owned by Hedwig Steinborn.	12-3108
8820	Certain bank accounts owned by Georg Stricker and two others.	12-3109
8821	A bank account owned by Shuntaro Tomatani and Masutchi Tsumoto.	12-3110
8822	A debt owing to Prisca von Lieres und Wilkau by Dominick & Dominick.	12-3111
8823	All rights of Lingner Werke A. G. in a contract with Odol Corporation New York, relating to certain trade-marks.	12-3112
8824	Two patents; and all rights of Julius Puschner and Josef Puschner in a contract with Lightening Fasteners, Ltd., relating to a patent application.	12-3113
8825	Certain real property located in Philadelphia, Pa., owned by Gertrud Kehren and others; and all of their rights in an insurance policy.	12-3114
8826	One mortgage and a bank account owned by Waldemar Krauss; and all of his rights in an insurance policy.	12-3115
8827	All rights of Conrad Kurz and his heirs in the estate of Margareta Bogner.	12-3116
8828	All rights of the heirs of Gertrude Knappe in a trust agreement between Arthur K. Hammond and the Fidelity-Philadelphia Trust Co.	12-3117
8829	All rights of Marga Helfrich and John Helfrich in the estate of Anthony Helfrich.	12-3118
8830	All rights of Lisbeth Hiemenz and others in the estate of William Hiemenz, and in the trust created under his will.	12-3119
8831	All rights of Oskar Kessler in the estate of Louise Elisabeth Kessler.	12-3120
8832	All rights of Otto Kuhr and others in the estate of Johanna Kuhr.	12-3121
8833	All rights of Herman Lust and others in the estate of Dr. Benedict Lust.	12-3122
8834	All rights of Alline DeMuralt and Sylvia E. DeMuralt in the estate of Emma L. Sauter.	12-3123
8835	All rights of Eugene Frederick and others in a trust agreement between Bertha Vogt and Provident Trust Co. of Philadelphia.	12-3124
8836	A bank account owned by Lisbeth Behrens.	12-3125
8837	A debt owing to Richard Brandt by Armand Schmoil, Inc.	12-3126
8838	A bank account owned by Willi Dircks.	12-3127
8839	Certain securities owned by Karl Franke; and a debt owing to him by Standard Oil Co. (N. J.).	12-3128
8840	All rights of Gebrueder Monheim An Offener Handels Gesellschaft in a contract with A. J. Caley & Son, Ltd.; and all of their rights in a contract with the latter and New England Confectionery Co., both relating to royalties.	12-3129
8841	Certain securities owned by the heirs of Elizabeth Giesler; and a debt owing to them by Ladenburg, Thalmann & Co.	12-3130
8842	A bank account owned by Kamejiro Hasuike.	12-3131
8843	Two bank accounts owned by Tsutomu Imamura.	12-3132
8844	Certain securities and a bank account owned by Daisy Vivanti Lemke and Walter Lemke.	12-3133
8845	Certain securities owned by Tomiro Nagase.	12-3134
8846	Certain bank accounts owned by Itsuyo Nakayama and others.	12-3135
8847	A debt owing to Tatsuo Ohki by the Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles office; and a debt owing to Junichi N. Iwakami by the latter.	12-3136
8848	Certain bank accounts owned by Jakob Pfirrmann and others.	12-3137
8849	A bank account owned by Christian Gottlob Reber and Rosine Hauser.	12-3138
8850	A bank account owned by Johann Redle.	12-3139
8851	Certain debts owing to C. C. Rodrian by International Harvester Co. & Affiliated Companies.	12-3140
8852	Certain securities owned by Kuniji Sakagami and others.	12-3141
8853	A bank account owned by Fred Sakamoto and Sam Sakamoto.	12-3142
8854	A bank account owned by Karoline Schroeder.	12-3143
8855	Certain securities owned by Detmar Fr. Stahlknecht.	12-3144
8856	A debt owing to Mrs. Ginda Sviardloff by The American Express Co., Inc.	12-3145
8857	A bank account owned by Frieda Marie Theiner.	12-3146
8858	A bank account owned by Fritz Timm.	12-3147
8859	A bank account owned by Hermann Timm.	12-3148
8860	A bank account owned by Willy Timm.	12-3149
8861	A bank account owned by Ida Vogt and others.	12-3150
8862	Certain securities owned by Ruprecht von Gilardi.	12-3151
8863	Certain securities owned by Fannie Wehner and others.	12-3152
8864	A bank account owned by Maria Wesch.	12-3153
8865	Certain bank accounts owned by Alfred R. Wittig and others.	12-3154
8866	A bank account owned by Olga Telkanpff Wodrich.	12-3155
8867	Two bank accounts owned by Florence Yajima and Tokusuke Yajima.	12-3156
8868	All rights of Charlotte H. Pfaff and two others in the estate of Richard H. Pfaff.	12-3100
8869	All rights of Carl Pfluger and others in the estate of Charles Pfluger.	12-3100

Vesting order No.	Summary description of property vested	Federal Register citation
8870	All rights of Alfred Schneider and two others in the estate of Willy Schneider.	12-3100
8871	The sum of \$763.75, and certain securities, distributable to Ludwig Bock and two others under the estate of Marie Bock.	12-3177
8872	All rights of Matthaus Braun and others in the estate of Conrad Braun.	12-3231
8873	All rights of Louise Bauer and others in the estate of Jacob Gmahle.	12-3177
8874	The sum of \$1,600, distributable to Kasimer Smyk and others under the estate of Elizabeth Heinecke.	12-3274
8875	The sum of \$2,000, distributable to Fred Hess under the estate of Charlotta B. Hess.	12-3275
8876	All rights of Gesche Heitman and Adelheid Boschen in the trust created under the will of Herman H. Kahrs.	12-3305
8877	All rights of Ida Stinshoff and two others in the estate of Lewis Knobloch.	12-3177
8878	The sum of \$82.57, distributable to Ida Stinshoff and two others.	12-3178
8879	All rights of Mary Ropple and two others in the estate of Louise E. Mall.	12-3207
8880	The sum of \$96.66, distributable to Louisa Harsen and Emma Wiebers Henning under the estate of Emil C. Meggers.	12-3275
8881	All rights of Benno Breitrauer in a mortgage participation certificate of Prudence Bonds Company-Eton Holding Corporation.	12-3305
8882	Certain real property located in Cody, Wyo., owned by Paul Richter; and all of his rights in the estates of Paul Richter and Emma Richter.	12-3275
8883	All rights of Joseph Wangler and two others in the trust created under the will of Joseph F. Sartori.	12-3276
8884	All rights of Karoline Schaezlin and others in the estate of Friedrich Schaezlin.	12-3276
8885	All rights of Claus R. Stueven and Elizabeth Stueven in a mortgage participation certificate of Bond and Mortgage Guarantee Co.	12-3306
8886	The sum of \$100, distributable to Joseph Pinter under the estate of Joseph Wachtel-schneider.	12-3306
8887	The sum of \$741.86, distributable to Elizabeth J. Olliges and others under the estate of George Wessels.	12-3306
8888	A bank account owned by Katharina Mencke.	12-3207
8889	Two patents; and one patent application.	12-3819
8890	One invention and disclosure.	12-3208
8891	All rights of I. G. Farbenindustrie A. G. in a trade-mark, in a contract with Advance Solvents & Chemical Corporation relating thereto, and in the good will of the business of the latter corporation.	12-3820
8892	One patent application.	12-3820
8893	All rights of Koch-Tiefdruck K. G. and others in a contract with Margarete Hirsch, relating to a patent.	12-3820
8894	One patent.	12-3821
8895	All rights of Ludwig Afflerbach and his issue in the trust created under the will of Henry Afflerbach.	12-3306
8896	All rights of Franz Theodore Schmidt and others in the estate of George Breisacher.	12-3307
8898	All rights of Gustav Wesarg and others in the estate of John Wesarg.	12-3307
8899	Certain securities owned by Henry Buttman.	12-3231
8900	Certain securities owned by Anton Funke.	12-3208
8901	Certain securities owned by Ludwig Gies.	12-3208
8902	Certain securities owned by Sigmund Martin Haffner.	12-3208
8903	A bank account owned by Otto Keil.	12-3208
8904	A debt owing to Molsen & Co. by J. Kahn & Co., Inc.	12-3208
8905	A debt owing to Shunichi Murata by the Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles office.	12-3232
8906	A debt owing to Hans Ringsdorf by National Carbon Co., Inc.	12-3264
8907	Certain securities owned by Margarete von Schierbrand Ritzler.	12-3209
8908	Certain securities owned by Maria Schmolz.	12-3232
8909	A debt owing to the heirs of Helene Von Schierholz by City Bank Farmers Trust Co.	12-3232
8910	A bank account and certain securities owned by Elizabeth H. Von Schimpff; and a debt owing to her by Old Colony Trust Co.	12-3233
8911	Certain securities owned by Masashi Yamamoto.	12-3233
8912	Certain real property located in Keopuka 2, T. H., owned by Christina Margaret Natschiff.	12-3164
8913	An undivided one-eighth interest in two mortgages owned by Ernst W. Ringwald; an undivided one-eighth interest in two mortgages owned by Carl H. Ringwald; and a debt owing to each by Rusch & Co.	12-3178
8914	Certain securities owned by Georg Ammon and others.	12-3266
8915	A debt owing to Banzai Trading Co. by Dodge & Seymour, Ltd.	12-3234
8916	Certain securities owned by Bertha Breuninger and others.	12-3276
8917	Two bonds owned by Suzu Fujita; and a debt owing to him by National Savings & Trust Co.	12-3266
8918	A bank account owned by Henry Jensen.	12-3234
8919	A debt owing to Shoichiro Kashiwagi by the Superintendent of Banks of the State of New York, as liquidator of the business and property in New York of the Yokohama Specie Bank, Ltd.	12-3307
8920	A debt owing to Nisshin Automobile Co., Ltd., by Studebaker Export Corporation.	12-3210
8921	A bank account owned by the heirs of Sophia Rippmann.	12-3210
8922	A debt owing to H. Roedinger, and a debt owing to Hans Kricke, by Young & Glenn, Inc.	12-3234
8923	A bank account owned by Georg Stoll.	12-3210
8924	Certain securities owned by Shikachiro Yamashita.	12-3308
8925	Certain real property located in Pittsburgh, Pa., owned by Otto Gross; all of his rights in certain insurance policies; and a debt owing to him by Huss Brothers.	12-3325

Vesting order No.	Summary description of property vested	Federal Register citation	Vesting order No.	Summary description of property vested	Federal Register citation
8926	All rights of Aktlenbrauerei zum Lowenbrau in Muenchen in a contract with The Burger Brewing Co.; and all of their rights in a contract between the latter company and Hans Holterbosch, Inc., both relating to a trade-mark.	12-3540	8980	All rights of Ida Strafer and others in the estate of Friedrich Foellner.	12-3473
8927	All rights of Robert Bosch, A. G. in a contract with the Rajah Co., relating to a patent.	12-3540	8981	The sum of \$936.78, distributable to Ida Sassen and others under the estate of Elmo Gerdes.	12-3503
8928	One patent.	12-3540	8982	All rights of Auguste Koepfen in the estate of Sophie K. Hausman.	12-3542
8929	Certain patents; and all rights of Seismos G. m. b. H. zur Erforschung von Gebirgschichten und nutzbaren Lagerstätten in certain contracts with Asiatic Petroleum Co., Ltd., and others, all relating to a patent.	12-3541	8983	The sum of \$288.75, distributable to Bernhard Hohl and two others under the estate of Killian Hohl.	12-3542
8930	All rights of Clara Rengert and Clara Kluge in the estate of Nanny C. Haacke.	12-3390	8984	All rights of Lilly Gronewaldt and others in the assets of the estates of Johannes C. A. Kluehn and Gustava Adolphine Kluehn.	12-3643
8931	All rights of Peter W. Helvst and two others in the estate of Henry N. Helvst.	12-3466	8985	All rights of Margareta Spath Traubmann in the estate of Margaret Konz.	12-3503
8932	The sum of \$393.98, distributable to Emilie von Ponichau under the estate of Bertha Holzgreve.	12-3390	8986	The sum of \$1,580.44, distributable to Marie Staak and two others under the estate of Robert Lavner.	12-3542
8933	All rights of Franz Rullick and others in the estate of Theresa Johnson.	12-3390	8987	All rights of Caroline Maulo and others in the estate of Frieda Nagel.	12-3471
8934	All rights of John L. Buehler in the estate of William Kallenberger.	12-3326	8988	All rights of Marie Oldendorf in an insurance policy on the life of Charles A. H. Oldendorf.	12-3543
8935	All rights of Heinrich Kirchner and others in the estate of Hermann Kirchner.	12-3391	8989	All rights of Fritz Gunther and Ilsa Gunther in the estate of August H. Reinecke.	12-3503
8936	All rights of Joseph Gries in the trusts created under the will of Katie Lohrer.	12-3426	8990	All rights of Emma Elisabeth d'Orville and two others in the trust created under the will of Heinrich E. F. Sandhagen.	12-3543
8937	The sum of \$9,432.40, distributable to Friedrich Lohrisch and others under the estate of Emil Lohrisch.	12-3427	8991	All rights of Helene Rauprich and Felix Rauprich in the estate of Anna Schmidt.	12-3543
8938	The sum of \$2,381.42, distributable to Frieda Rueger and Johanna Honing under the estate of George Lutz.	12-3427	8992	The sum of \$746.11, distributable to Helen Metzler under the estate of Harry John Schmidt.	12-3543
8939	All rights of Jacob Magidman in the estate of Leon Magidman.	12-3427	8993	All rights of Marie Bohm and others in the estate of Magdalene Traub.	12-3471
8940	All rights of Gertrud Koht and others in the trust created under the will of August Merkel.	12-3466	8994	All rights of Ernst F. A. Wemme and Hildegard Quint in the estate of Emilie Anna Wemme.	12-3504
8941	All rights of Richard Michaelsen and others in the estate of Johann Henry M. Michaelsen.	12-3466	8995	All rights of Nelda Boden and others in the estate of Hermine Wissel.	12-3926
8942	All rights of Charlotte Pfotenhauer and others in the estate of Paul Pfotenhauer, and in the trust created under his will.	12-3467	8996	A bank account owned by Agrar & Commerz Bank.	12-3544
8943	All rights of Amanda Schultz and Sophia Pustow in the estate of Amanda J. C. Keintaler.	12-3467	8997	A bank account owned by Irmgard Ahrberg.	12-3644
8944	All rights of August Johann Ebel and others in the estate of Louisa Schamer.	12-3467	8998	A debt owing to Allianz und Stuttgarter Verein Versicherungs A. G. by The Chase National Bank of the City of New York.	12-3670
8945	All rights of Karl Schneider and Anton Schneider in the estate of Ferdinand Wilhelm Schneider.	12-3427	8999	Certain securities owned by Konrad Bingold and others.	12-3570
8946	All rights of Augusta Muth in the estate of Gabriel Schwamer.	12-3428	9000	A debt owing to Heinrich F. Bode by Walter C. Cox.	12-3544
8947	All rights of Hisa Suzuki and others in the estate of Jo Suzuki.	12-3391	9001	Certain securities and a bank account owned by Rita Von Kleist Bodiker.	12-3504
8948	The sum of \$660.63, distributable to Diedrich Uhlhorn under the estate of Klaus Uhlhorn.	12-3472	9002	Two bank accounts owned by Aloise Borst and Cecelia Greiner.	12-3545
8949	All rights of Johannes Friederich Wulf and others in the estate of August Wulf.	12-3790	9003	Certain securities and a bank account owned by the heirs of Friedrich H. F. Cords.	12-3545
8950	Two bank accounts and certain securities owned by Riniichi Akinaka; certain debts owing to him by Sunrise Soda Water Works Co., Ltd.; and a debt owing to him by The Yokohama Specie Bank, Ltd., Honolulu.	12-3467	9004	Certain bank accounts owned by Iisc Endres and others.	12-3680
8951	A bank account owned by Kaspar Attenberger.	12-3326	9005	Certain securities and a bank account owned by Frieda Feyerabend.	12-3504
8952	A bank account owned by Ayako Eki.	12-3466	9006	A bank account owned by Maria Freitag Oehmann.	12-3545
8953	A bank account owned by Siegfried Falk.	12-3326	9007	Certain bank accounts owned by Herman Gersting and two others.	12-3546
8954	A debt owing to Adolph Ganshirt by Henry J. Geisert.	12-3377	9008	Certain securities owned by Osaka Hatubaisyo; and a debt owing to them by the National City Bank of New York.	12-3505
8955	Certain bank accounts owned by Maria Jakob and two others.	12-3472	9009	A bank account owned by Friedrich Honbeck.	12-4524
8956	A bank account owned by Ludwig Krumm A. G.	12-3391	9010	Two bank accounts and certain securities owned by Klara Hensel and Margaret Reiger.	12-3546
8957	The claim of Ferdinand Mantai and Helen Mantai against the State of Wisconsin and the Treasurer of that State arising by reason of the collection, by the latter, of the final dividend due them on their claim against the delinquent Peoples Savings Bank of Sheboygan, Wis.	12-3392	9011	Two bank accounts owned by R. Hoshino.	12-3546
8958	A bank account owned by the heirs of Lena Mattern.	12-3496	9012	The claim of Henry Jansen against the State of New York and the Comptroller of that State arising by reason of collection, by the latter, of a sum of money previously on deposit with the Central Savings Bank of New York City.	12-3680
8959	A bank account owned by Muenchmeyer & Co.	12-3496	9013	A bank account owned by Karl Kapheigst.	12-3680
8960	A bank account and certain securities owned by Vallie T. Ohl.	12-3392	9014	Certain securities owned by Ellen Kuerbs and Emmi Ziskoven.	12-3580
8961	A bank account and certain securities owned by Kyugo Ohta and Katsumi Ohta.	12-3468	9015	Cash, \$2.10, a bank account, and certain securities owned by Satoko Maenami and Yonosuke Maenami.	12-3977
8962	Certain bank accounts owned by Anton Reimert and others.	12-3500	9016	Certain bank accounts owned by Bertha Menz and others.	12-3680
8963	Certain securities owned by Dr. C. Schlueter and Marie Schlueter; and a debt owing to the former by Hallgarten & Co.	12-3472	9017	Certain securities owned by Heinrich Meyer and Jacob Strauss.	12-3505
8964	Certain securities owned by Elisabeth Wilhelmina Schmiedell.	12-3500	9018	A debt owing to Munchener Rueckversicherungs-Gesellschaft by The Chase National Bank of the City of New York.	12-3681
8965	Certain personal property and one participation certificate of National Bank of Bay City owned by Elizabeth Schreck.	12-3500	9019	Certain securities owned by Dr. Jur. Hans Naumann.	12-3605
8966	Certain bank accounts owned by Friedrich A. M. Striecke and others.	12-3396	9020	The claim of Josephine Nisch against the State of New York and the Comptroller of that State arising by reason of collection, by the latter, of a sum of money previously on deposit with The National City Bank of New York.	12-3681
8967	A bank account owned by Elii Hiltia Thieme.	12-3501	9021	A bank account owned by Kantaro Nomura.	12-3681
8968	A bank account owned by Elise Wagner.	12-3501	9022	A debt owing to August Rieck by American Express Co.	12-3880
8969	Certain securities owned by Simon Westermair.	12-3501	9023	A bank account owned by Emma Rop.	12-3682
8970	A bank account owned by Philipp Weyerhaeuser.	12-3502	9024	Certain securities owned by Elisabeth Rosskothon.	12-3506
8971	A bank account owned by Johanna Wiebers.	12-3502	9025	A bank account owned by Auguste Scholz.	12-3682
8972	A bank account owned by Martha Elisabeth Wilckens.	12-3502	9026	Certain securities owned by Fritz Schubert.	12-3755
8973	A bank account owned by Zentralkasse Wuerttembergischer Genossenschaften.	12-3503	9027	A bank account owned by Josef Schwab.	12-3682
8974	Certain real property located in Chicago, Ill., owned by Mathilde Basenach and two others.	12-3469	9028	Certain securities owned by Luzia Schwarz; and a debt owing to her by O. E. Heck.	12-3506
8975	A bank account and one mortgage owned by Dorothea Drews; and all of her rights in an insurance policy.	12-3470	9029	Certain securities owned by the heirs of Emil Seidel.	12-3547
8976	A bank account, certain real property located in Wilmington, Calif., and a claim for compensation arising from condemnation of said real property, owned by Volkmar Steinert.	12-3470	9030	Two bonds owned by Lena Thoss.	12-3547
8977	All rights of Kurtuyemon Ando in the estate of Kanichi Ando.	12-3541	9031	A bank account owned by Johann Timm.	12-3683
8978	All rights of Nettie Fisch in the estate of Nettie Bieser.	12-3470	9032	Certain debts owing to Tsuruye Toyoda and others by the Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles office.	12-3880
8979	All rights of Alma Franke Boehken and two others in the estate of August Karl Boehken.	12-3541	9033	A debt owing to Louis A. and Ingaard Von Horst by E. Clemens Horst Co.	12-3755
			9034	A bank account and certain securities owned by Anna Von Schuh.	12-3755
			9035	A bank account and certain securities owned by Dr. Tanzo Yoshinaga.	12-3580
			9036	A bank account and certain securities owned by Guenter Zimmermann.	12-3547
			9037	All rights of Katherine H. Brookmann in the estate of Lydia M. Benz.	12-3790
			9038	All rights of Maria Anna Herr and others in the estate of Louise Herr.	12-3790
			9039	All rights of Adele Dunker and others in the estate of Gesine Jurgens.	12-3791
			9040	All rights of Elizabeth Kunz in the trust created under the will of William Unger.	12-3791

Vesting order No.	Summary description of property vested	Federal Register citation
9041	All rights of the heirs of Elsie Ebner, deceased, in the trust created under the will of Emil Veit.	12-3821
9042	Certain bank accounts owned by Badische Bauernbank, G. m. b. H.	12-3774
9043	Cash, \$2,004.34, and certain securities, owned by Mary Dambach.	12-3881
9044	Certain securities owned by S. Frenkel.	12-3331
9045	Certain bank accounts owned by Emma Lund.	12-3774
9046	A bank account and two bonds owned by Inami Sawamura and Shigenori Sawamura.	12-3771
9047	A bank account owned by Marie Schmann.	12-3774
9048	A bank account owned by Margaretha Schultz.	12-3775
9049	Certain securities owned by Adolf L. Seebohm and others.	12-3775
9050	Certain debts owing to Teikichi Takahashi by Henry F. Horli and others.	12-3643
9051	A debt owing to August (Gustav) Tilgner by Otto A. Hoecker.	12-3772
9052	Certain bank accounts owned by Anna Uhl and others.	12-4446
9053	A bank account and certain securities owned by F. Conrad Uhl.	12-3738
9054	Two bank accounts and two bonds owned by Leopold Georg von Zedlitz; and a debt owing to him by Lawyers Trust Co.	12-3641
9055	All rights of Kate Glazer and Elsbeth Winkelman in the estate of Robert H. P. Albright.	12-3792
9056	All rights of Rainer Gunther and others in the trust created under the will of Vernie L. Bielefeldt.	12-3925
9057	The sum of \$297.13, distributable to Gertrude Engelman under the estate of Helene Lexow Engelman.	12-4054
9058	All rights of Anna Nees and others in the estate of Henry Guenther.	12-3738
9059	All rights of Paul Ingelfinger and two others in the estate of Elizabeth A. Ingelfinger; and in the trust created under her will.	12-3792
9060	All rights of Elizabeth Weigmann in the estate of Heinrich Karl.	12-3793
9061	The sum of \$192.62, distributable to Tony Kotzerke under the estate of Otto C. Knoblaue.	12-3926
9062	All rights of the City of Stuttgart, Germany, in the estate of Anna M. Müller.	12-3793
9063	All rights of Mrs. Tony Menke in the estate of Bertha Schmitz.	12-3946
9064	The sum of \$83.10, distributable to Xaver Heigl and others under the estate of W. H. (Huldreich) Walsler.	12-4127
9065	The sum of \$60.90, distributable to Xaver Heigl and others.	12-4127
9066	A debt owing to Asahi Petroleum Co. by Balfour, Guthrie & Co., Ltd.; and a debt owing to Nihon Sekiyo Kabushiki Kaisha by that company.	12-4526
9067	A debt owing to Paula Kohler Delnhardt by Trust Company of North America.	12-4526
9068	10 shares of the capital stock of Hugo Stinnes Corporation, certain other securities, certain mortgage participation certificates of New York Title & Mortgage Co. and other companies, certain checks and credit instruments, and certain bank accounts owned by Exportkreditbank A. G.	12-4047
9069	Certain securities owned by Michael Dormisch.	12-3798
9070	Certain securities owned by the heirs of Dr. Benno Herzog.	12-3793
9071	One share of stock owned by the heirs of Wilhelm Hess.	12-3794
9072	Certain debts owing to Marie Hippman Huber and two others by The Ninth Bank and Trust Co.	12-4526
9073	A bank account owned by Fredrick Lingg.	12-4526
9074	A bank account owned by Sophie Michaelis.	12-4526
9075	Certain securities owned by Walter Meyer.	12-3821
9076	Certain securities owned by Carl Neumann.	12-3822
9077	Certain securities owned by Fritz Rockmann.	12-3822
9078	Certain securities owned by Walter Veit.	12-3822
9079	Certain securities owned by N. Wada.	12-3848
9080	A debt owing to Carl C. Albrecht and others by Simpson Lange & Co., Inc.	12-3794
9081	An undivided three-fourths interest in certain real property located in Philadelphia, Pa., owned by Bernhard Wanner and others; all of their rights in two insurance policies; and certain debts owing to them by Weniger & Walter, Inc.	12-3581
9082	All rights of Deutsche Eisenwerke A. G. in a contract with U. S. Pipe and Foundry Co., relating to a patent.	12-4084
9083	All rights of Melchior Spiegel in a contract with Alka Manufacturing & Sales Corporation, relating to two patents.	12-4054
9084	All rights of Gertrude Serlsen in the estate of Henry Franken.	12-4054
9085	All rights of Gräfin Glogovchan in the estate of Milosh Glogovchan.	12-3899
9086	All rights of Ferdinand Wessel and others in the estate of Robert Kustermann.	12-3849
9087	All rights of Laura Beckmann in the estate of Margaret Evelyn Ringer.	12-3794
9088	Certain securities and certain bank accounts owned by Dorothea Schickert and others.	12-3899
9089	One bond owned by Shigeru Asada.	12-3849
9090	Certain debts owing to Asahi Menka Shokai by J. Kahn & Co., Inc.	12-4004
9091	A bank account owned by Seisaburo Honda; and certain debts owing to him by Pacific Soda Works, Ltd.	12-3823
9092	Certain securities owned by Isuke Kagimoto.	12-3823
9093	Two bonds owned by the heirs of Emil Kretlow; a debt owing to them by Intertype Corporation; and a debt owing to them by Sterling National Bank and Trust Co.	12-3850
9094	Two bank accounts owned by Hiroshi Motoshige.	12-3823
9095	Certain securities owned by Christina Margaret Natschiff.	12-3824
9096	Certain securities owned by Kichitaro Sekiya.	12-3824
9097	Certain securities owned by Arthur Torok.	12-4033
9098	Two debts owing to Heisaku Toyoda by the Superintendent of Banks of the State of California, and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles Office.	12-3881

Vesting order No.	Summary description of property vested	Federal Register citation
9099	Two bank accounts and an undivided three-eighths interest in a mortgage owned by Louisa Projets and Heinrich Kramer; and a debt owing to the latter by Muldoon, Propper & Wallace.	12-3824
9100	Two mortgages owned by Ernst Wagner; all of his rights in certain insurance policies; and a debt owing to him by Richter & Kaiser, Inc.	12-3825
9101	The sum of \$5,198.09, distributable to Anna Hoffmann and others under the estate of Martha Boehm.	12-3978
9102	All rights of August Sauter and David Bottman in the proceeds of the real estate sold pursuant to order of the Court of Common Pleas No. 2, Philadelphia, Pa.	12-3825
9103	All rights of Wilhelm Himmel and others in the estate of Bruno Himmel.	12-3900
9104	All rights of Jakob Ferenze and Balog Kalmanc in the estate of Michael Varga.	12-3826
9105	Two bank accounts owned by Margarete Alsguth and Diedrich Von Doehlen.	12-4526
9106	Certain debts owing to Carl Bock by The Jarka Corporation and others.	12-4527
9107	Certain securities owned by Ilse Maria M. Soldan.	12-3881
9108	Certain securities owned by Isunahisa Inada.	12-3826
9109	A bank account and certain securities owned by Hedwig Arfsten Langer.	12-3850
9110	A debt owing to Helnr. A. Moehlenhoff by American Express Co.	12-3826
9111	A debt owing to Sunaye Nakamura by the Superintendent of Banks of the State of California, and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles office.	12-3882
9112	Certain securities owned by Kimiko Okazaki.	12-3851
9113	Two bank accounts owned by Rheinische Bauernbank and Westdeutsche Landbank.	12-4527
9114	Certain securities owned by Adolf Rist.	12-3882
9115	Certain securities owned by Dr. Hans Rummel; and a debt owing to him by Carl M. Loeb, Rhoades & Co.	12-3882
9116	Certain debts owing to Sale and Co., Ltd., by Dewey and Almy Chemical Co. and others.	12-4527
9117	A bank account owned by Anna Schuh and Frieda Feyerabend.	12-4528
9118	A bank account owned by Ernest Seifert.	12-4553
9119	A bank account owned by Marianne Stahl.	12-3926
9120	A debt owing to Wilhelm Vogt by American Express Co.	12-3926
9121	A bank account and certain securities owned by Elsa von Hanneken; and a debt owing to her by The National City Bank of New York.	12-3926
9122	Twelve thirty-firsts of the estate of Mary Louise Blau, presently under the supervision of the Hudson County Orphans' Court, Jersey City, N. J., eleven twenty-sevenths of certain real property located in Jersey City, N. J., and one-ninth of certain real property located in Jersey City, N. J., owned by Mary Schepelman and others.	12-3900
9123	Amendment.	12-4441
9124	All rights of Helnerich Ahrens and others in the estate of Rosine Ahrens.	12-4055
9125	All rights of Nikolsua Braun and others in a trust agreement between Davis Brown and The Fifth Avenue Bank.	12-3727
9126	All rights of Anna Bachtel in the sum of \$3,675, pursuant to an order of the Circuit Court of Cook County, Ill.	12-3927
9127	All rights of Oskar Drathschmidt and Elsa Drathschmidt in the estate of Louisa Drathschmidt.	12-3801
9128	All rights of Maria Schroeder and others in the estate of Anna Endres.	12-3947
9129	All rights of Pauline Baumann and others in the funds deposited with the Clerk of the Court of Chancery of New Jersey.	12-3947
9130	All rights of Sigfrid Georgil in the estate of Max Georgil.	12-4085
9131	All rights of Ida Scheele and others in the proceeds of real estate sold pursuant to court order in a partition suit.	12-3927
9132	All rights of Georg Haas and others in the estate of Katherine Haas.	12-4127
9133	All rights of Albrecht Schroeter and others in the estate of Charles Kiesewetter.	12-3927
9134	All rights of Katie Haag and others in the estate of Rudolph Klein.	12-3901
9135	All rights of Rosa Hirsch and others in the trust created under the will of Isaac Maas. The sum of \$5,547.56, and two bonds, distributable to Gustave Martin and others under the estate of Mary Martin.	12-3901
9136	The sum of \$46,553.90, distributable to Sophia Maria Wassermann and others under the estate of Margaretha Meurer.	12-4157
9137	All rights of Carl Michel and others in the estate of Richard Michel.	12-3928
9138	All rights of Shizue Nakagawa and others in the estate of Masao Nakagawa.	12-4055
9139	All rights of George Negele in the estate of John Negele.	12-3928
9140	All rights of Elizabeth Goldschmidt in the estate of William P. Schmidt.	12-3978
9141	All rights of Hedwig Rothenberger and others in the estate of Charles L. Steinger.	12-3947
9142	All rights of Adolph Stotz and others in the estate of Mary Stotz.	12-3978
9143	All rights of Karl Tietjen and others in the estate of Diedrich Tietjen.	12-3928
9144	All rights of Walter von Baeckmann and others in the trust created under the will of Elise von Baeckmann.	12-4128
9145	A mortgage owned by Paul Weiss.	12-3851
9146	A bank account and certain securities owned by Anna Margaret Albert.	12-4082
9147	Certain securities owned by Bayerische Stickstoff-Werke A. G. and Siemens Schuckertwerke A. G.	12-3948
9148	Certain securities owned by Georg Behrens; and a debt owing to him by Socony-Vacuum Oil Co., Inc.	12-3948
9149	The claim of Otto Bengsch against the State of New York and the Comptroller of that State arising by reason of collection, by the latter, of a sum of money previously on deposit with Central Savings Bank of New York City.	12-4553
9150	Certain securities owned by Otto Boettcher and others.	12-3979
9151	Certain securities owned by Paul Braun; and a debt owing to him by Bankers Trust Co.	12-4425

EXHIBIT A—Continued

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation	Vesting order No.	Summary description of property vested	Federal Register citation
			9214	Certain securities and a bank account owned by Margaret C. Bruckner-Tyler; and a debt owing to her by H. Hentz & Co.	12-4160
9152	Certain securities owned by Hans Dehnicke; and a debt owing to him by Standard Oil Co. (N. J.)	12-4128	9215	Certain securities and a bank account owned by Michale Dormisch	12-4187
9153	Two bank accounts owned by Carl J. Duncker and Cora Isabel Duncker	12-4554	9216	All claims of Theodor J. J. Sommer against the estate of Amalie Elizabeth Hart	12-4132
9154	Certain securities owned by Hermann Frey and Emil Noller; and certain debts owing to them by Standard Oil Co. (N. J.)	12-4055	9217	A bank account, certain securities, and certain mortgage participation certificates of City Bank Farmers Trust Co., owned by Victor Kohler and Ursula Kohler; and a debt owing to them by City Bank Farmers Trust Co.	12-4150
9155	A bank account and certain securities owned by K. Fukushima and Mrs. K. Fukushima; and a debt owing to the former by A. M. Kidder & Co.	12-4034	9218	A bank account and a leasehold estate owned by Masa Miyai; and all of her rights in two insurance policies	12-4132
9156	A debt owing to Ludwig Gross by American Express Co.	12-3979	9219	A debt owing to Tatsuji Hoshino by the Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., Los Angeles Office	12-4150
9157	Certain bank accounts owned by Akira Gunji and two others	12-4554	9220	All rights of the children of Otto Meyn and Elisabeth Meyn in the estate of Heinrich Meyn	12-4188
9158	A debt owing to Aquarium Hamburg by Paramount Aquarium, Inc.	12-4554	9221	All rights of Kate Duls and Meta Kohlman in the estate of J. Heinrich C. Peper	12-4188
9159	A bank account and certain securities owned by the heirs of Ernst Hasche	12-4425	9222	All rights of Hinrich Budde and others in the estate of Fred Budde	12-4279
9160	Certain bank accounts owned by Bertha Krueger and others	12-4555	9223	The sum of \$1,000, distributable to Lehrer Katherine Hartel under the estate of Fannie E. Carlson	12-4280
9161	Certain bank accounts owned by Bertha Krueger and others	12-4556	9224	Certain bank accounts and certain real property located in Hilo, T. H., owned by Mrs. Yoshiko Sagamura; and all of her rights in two insurance policies	12-4188
9162	One mortgage certificate of New York Title and Mortgage Co. owned by the heirs of Metta Kuck; a debt owing to them by William F. Wund; and a debt owing to them by New York Title and Mortgage Co.	12-4426	9225	Certain bank accounts owned by Gotfried Bacher and others	12-4658
9163	A debt owing to Meta Luhrs by The Pacific States Savings and Loan Co. and/or the Building and Loan Commissioner, San Francisco, Calif.	12-4555	9226	A bank account owned by Brinckmann, Wirtz & Co.	12-4658
9164	All rights of Elsa Massenbach and two others in certain securities	12-4005	9227	A debt owing to C. R. Clavel by Corn, Schwarz & Co.	12-4659
9165	Certain securities owned by Reisuko Masuda and two others	12-4128	9228	Two bank accounts owned by K. Emura	12-4361
9166	Certain securities owned by Susumu Morita	12-3980	9229	Certain securities owned by Alfred P. Fink	12-4659
9167	A debt owing to Nippon Menkwa Kabushiki Kaisha by Anderson, Clayton & Co.	12-4556	9230	Certain securities owned by Masumi Hanaoka and others	
9168	All rights of Unakichi Imai and others in certain securities	12-3928	9231	Certain securities owned by Valentine Hofmann; and two debts owing to him by Land Title Bank & Trust Co.	12-4426
9169	Certain securities and a bank account owned by Karoline Rumpen	12-4005	9232	Certain securities owned by Un Itow	12-4361
9170	Certain securities and a bank account owned by Else Schlipp	12-4129	9233	Certain securities owned by Walter Jobst	12-4361
9171	Certain securities owned by Anna Marie Siegert; a debt owing to her by Illinois Timber Co.; and certain debts owing to her by City National Bank & Trust Co. of Chicago	12-4061	9234	Certain securities owned by Albert Jurgeleit	12-4660
9172	Certain securities owned by Bernhard Stalman and Karl C. Wolfing	12-4061	9235	A bank account owned by Wolfgang Mueller	12-4660
9173	Certain securities, a bank account, and cash, \$121.21, owned by Kanemitsu Sudzuki	12-4130	9236	A bank account and certain securities owned by George Y. Nishimura; and all of his rights in the debts of Seattle-First National Bank	12-4702
9174	Certain securities and a bank account owned by the heirs of Henriette Ulrich	12-3880	9237	A bank account owned by Fritz Pintus	12-4660
9175	Certain securities owned by Ume Uyeda and Shigeru Uyeda	12-4062	9238	A debt owing to Bertha Rengert by Schilling Estate Co.	12-4661
9176	A bank account owned by Carlos Weber	12-4555	9239	Certain securities owned by Yoshimi Sakurai	12-4703
9177	Certain securities owned by Ethel Werlitz; and a debt owing to her by Ladenburg, Thalmann & Co.	12-4150	9240	Certain personal property, certain bank accounts, and certain securities owned by Gustav Sontag and others	12-4528
9178	Two bank accounts and certain securities owned by Fritz Wille	12-4035	9241	Certain securities owned by Max Stanschus	12-4427
9179	Certain securities owned by Hatsumi Yokonizo	12-4057	9242	Certain securities owned by Kinichi Tada; and a debt owing to him by Merrill Lynch, Pierce, Fenner & Beane	12-4279
9180	Certain securities and a bank account owned by Marie Therese Yoshimoto	12-4161	9243	Certain securities owned by Erna Vogt; and a debt owing to her by White, Weld & Co.	12-4442
9181	Certain securities owned by Frieda G. Zimmerman	12-3929	9244	Certain securities and a bank account owned by Lulu Welcker	12-4704
9182	Certain securities owned by Friedrich Zimmermann and Frieda Zimmermann; and a debt owing to them by the Commercial National Bank and Trust Co. of New York	12-4057	9245	A debt owing to Yamanaka Shoten by Standard-Vacuum Oil Co.	12-4661
9183	All rights of Gustav Buckstegge and others in the estate of Bernhard Buck	12-3949	9246	An undivided seven-ninths interest in certain real property located in Philadelphia, Pa., owned by Joseph Muller and others; all of their rights in an insurance policy; and a debt owing to them by Theresia Lorenz	12-4427
9184	All rights of Marie Catta and others in the estate of Charles Catta	12-3979	9247	All rights of Ernst Buchholzer and two others in the estate of Malvina Buchholzer	12-4557
9185	All rights of William Henry Dauber and others in the estate of Edward J. Dauber	12-3949	9248	All rights of Susana Dombi and two others in the estate of Frank Dombi	12-4362
9186	All rights of Bernhart Echen and others in the estate of Hinrich Wilhelm Echen	12-3901	9249	All rights of Maria Kroger and others in the estate of Henry Grebenstein	12-4704
9187	The sum of \$1,099.19, distributable to Julia Messor and others under the estate of Fred Goetz	12-4058	9250	All rights of Hans Harseg and others in the trust created under the will of Frank Harseg	12-4622
9188	All rights of Maria Raap and two others in the estate of Anna M. Greiner	12-3949	9251	The sum of \$323.80, distributable to Andrew Wirth and Anna Rosina Botsch in accordance with decree of the Superior Court, Douglas County, Wash.	12-4621
9189	All rights of Paul Gruener and others in the estate of Albert Gruener	12-3950	9252	All rights of Eva Maier and others in the estate of Emma Maier, and in the trust created under her will	12-4705
9190	All rights of Ernestine Schmitt in the estate of Charles G. B. Hahn	12-3929	9253	All rights of Leon Wilhelm Mostel in the estate of Mayer Mostel	12-4557
9191	All rights of Iona Howard in a trust indenture of Charles R. Howard	12-3929	9254	All rights of Fritz Pintus and his children in the trust created under the will of Paul Muhlenford	12-4661
9192	All rights of Marie Otten and others in the estate of John Christian Hunken	12-3950	9255	All rights of Dorothea Behensee in the estate of Helene Needham	12-4662
9193	All rights of Marianne Asslander and others in the estate of Adam C. Kirchner	12-3950	9256	All rights of Lizzie Stern and Henry Stern in the estate of Anna Stern Pletcher	12-4662
9194	All rights of Schae Machles and two others in the estate of Seftel Machles	12-3951	9257	All rights of Fritz Stutius in the estate of Albert F. Przlгодda	12-4661
9195	All rights of "John" Raab and "William" Raab in the estate of Elisa Raab	12-3981	9258	The sum of \$2,518.32, distributable to Elizabeth Reichenberger and Werner Reichenberger under the estate of Herman Reichenberger	12-4735
9196	All rights of Casper Claus and two others in the estate of Adam Schmidt	12-4085	9259	All rights of Anna Leonhardt and Else Grallapp in the estate of Augusta Ruestig	12-4428
9197	All rights of Geerd Tjaden and others in the estate of Habbo Tjaden	12-3930	9260	All rights of Albin Oswald and others in the estate of Henrietta Ruppe	12-4442
9198	All rights of Conrad Weber in the estate of George Weber	12-3981	9261	All rights of Klara Maier and others in the estate of Gustav Schmidgall	12-4705
9199	All rights of Walter Witte in certain securities	12-4186	9262	All rights of Hermann Speyer in the estate of Sigmund H. Speyer	12-4705
9200	A portion of a bank account owned by Beck & Co.	12-4556	9263	All rights of Henry Strieder and William Strieder in the estate of Florence Traudt	12-4705
9201	Certain bank accounts and certain securities owned by Bank voor Handel en Scheepvaart, N. V.	12-4130	9264	The sum of \$300, distributable to Katherine Walter under the estate of Bertha Walters	12-4557
9202	Certain securities owned by Hardy & Co., G. m. b. H.; and a debt owing to them by Swiss American Corporation	12-4058	9265	All rights of Arthur Lesser and Elsie Lesser in the trust created under the will of Isidore Warshaw	12-4706
9203	Certain securities owned by the heirs of Hugo Hardy	12-4059	9266	The sum of \$182.24, distributable to Ludwig Barthelme under the estate of Dina Wessels	12-4558
9204	Certain securities owned by H. M. Mauritz; and a debt owing to him by Swiss American Corporation	12-4059	9267	All rights of Rudolf W. Klee and others in the trust created under the will of Joel B. Wolfe for the benefit of Anna B. W. Klee	12-4826
9205	Certain securities owned by Martha Mueller	12-4059	9268	All rights of Quarlampen G. m. b. H. in a contract with Hanovia Chemical and Manufacturing Co.	12-5407
9206	Certain securities owned by Kunji Muto and two others	12-3933			
9207	Certain securities and certain bank accounts owned by Mrs. Tokuko Nakano	12-4060			
9208	Certain securities owned by Fred Oberbossel; and a debt owing to him by City National Bank & Trust Co. of Chicago	12-4131			
9209	Certain securities owned by J. Sommerfeld	12-4086			
9210	One bond owned by Arno Weber; and a debt owing to him by Swiss American Corporation	12-4360			
9211	All rights of Zili Bines and others in the trust created under the will of Becky Klein	12-4131			
9212	A bank account owned by Allianz Lebensversicherungs A. G.	12-4188			
9213	Certain securities owned by Bruno Becke and others; and certain debts owing to them by Standard Oil Co. (N. J.)	12-4188			

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9269	Certain bank accounts owned by Tokuji Baba and others.....	12-4826
9270	Certain bank accounts owned by Mrs. Karl Dude and two others.....	12-4706
9271	Certain bank accounts owned by Sutematsu Endo and others.....	12-4827
9272	Two bank accounts and certain securities owned by Yotaro Fujino.....	12-4827
9273	A bank account owned by Konrad Hacker.....	12-4706
9274	Certain securities owned by William Hartwig and Elizabeth Hartwig.....	12-4733
9275	A bank account owned by Roy Itsuku.....	12-4707
9276	A bank account and certain securities owned by Chizo Kaku and Yoshiko Kaku.....	12-4558
9277	A debt owing to Mottau & Leendertz by L. F. Dommerich & Co.....	12-4733
9278	A debt owing to Nissan Jidosha Kaisha, Ltd., by Bethlehem Steel Export Corporation.....	12-4707
9279	A bank account owned by Henry Poetker.....	12-4707
9280	A debt owing to Emil E. Pruefert by C. A. Stern & Co.....	12-4707
9281	Certain securities owned by G. Sakurai.....	12-4662
9282	Certain debts owing to Sanko Kabusiki Kaisya by Anderson, Clayton & Co. and others.....	12-4775
9283	Certain patent applications; and all rights of I. G. Farbenindustrie A. G. in a contract with E. I. duPont de Nemours & Co., relating to a patent.....	12-4362
9284	Certain securities owned by Schroder Gebruder & Co. and Georg von Schroder.....	12-4622
9285	A debt owing to K. K. L. Leybold Shokwan by Actina, Inc.....	12-4708
9286	A bank account owned by M. M. Warburg & Co.....	12-4708
9287	Certain real property located in the Bronx, N. Y., owned by Albert Gruin and others; all of their rights in certain insurance policies; and a debt owing to them by Henry W. Riessiek.....	12-4441
9288	The sum of \$1,533.39, distributable to Hanna Koebler.....	12-4736
9289	All rights of Jakob Freier and others in the estate of Ernetine T. Csech, and in the trust created under her will.....	12-4776
9290	All rights of Elizabeth Gerken in the estate of August Gerken.....	12-4828
9291	Certain securities owned by Rinichi Akinaka.....	12-4828
9292	Certain securities owned by Minna F. Blume.....	12-4708
9293	Certain securities owned by the heirs of Catharina Ewers.....	12-4846
9294	A bank account owned by Max Fiegel.....	12-4736
9295	A debt owing to Robert Forberg by Carl Fischer, Inc.....	12-4736
9296	Certain debts owing to the heirs of Oskar Friedrich by United States Steel Corporation and Carnegie-Illinois Steel Corporation.....	12-4828
9297	Certain securities owned by Josef Grimm and two others.....	12-4709
9298	Certain securities owned by Shotaro Hasegawa and others.....	12-4709
9299	A debt owing to Kosmos Export by Firestone International Co.....	12-4736
9300	A bank account owned by Ihei Kuzuhara.....	12-4737
9301	Certain debts owing to Kihachiro Kimura and others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Yokohama Specie Bank, Ltd.....	12-4829
9302	A bank account owned by Anna Meyer.....	12-4737
9303	Two bank accounts owned by Minna Mueller and Sophie Naewy.....	12-4737
9304	A bank account owned by Shiro Sayegusa.....	12-4829
9305	A bank account owned by Jean Pierre Schmidt.....	12-4738
9306	Two bank accounts owned by Hermann Selbert.....	12-4738
9307	A bank account owned by Emil Seidel.....	12-4738
9308	A bank account owned by Kurt G. Sell.....	12-4773
9309	A bank account owned by Shiro Shimoko.....	12-4879
9310	Certain securities owned by Ernest H. Spielmann.....	12-4800
9311	A bank account owned by Albert Strasser.....	12-4800
9312	A bank account and certain securities owned by Minoru Taniguchi.....	12-4830
500A-192	Copyright interests.....	11-10667
500A-193	do.....	11-10668
500A-194	do.....	11-10669
500A-195	do.....	11-10669
500A-196	do.....	11-10670
500A-197	do.....	11-10671
500A-198	do.....	11-10672
500A-199	do.....	12-815
500A-200	do.....	12-816
500A-201	do.....	12-817
500A-202	do.....	12-818
500A-203	do.....	12-4848
500A-204	do.....	12-4849
500A-205	do.....	12-4850
500A-206	do.....	12-4850
500A-207	do.....	12-4851
500A-208	do.....	12-4852
500A-209	do.....	12-4853
500A-210	do.....	12-4853
500A-211	do.....	12-4854
500A-212	do.....	12-4856
500A-213	do.....	12-4858
500A-214	do.....	12-4858

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9269	Certain bank accounts owned by Tokuji Baba and others.....	12-4826
9270	Certain bank accounts owned by Mrs. Karl Dude and two others.....	12-4706
9271	Certain bank accounts owned by Sutematsu Endo and others.....	12-4827
9272	Two bank accounts and certain securities owned by Yotaro Fujino.....	12-4827
9273	A bank account owned by Konrad Hacker.....	12-4706
9274	Certain securities owned by William Hartwig and Elizabeth Hartwig.....	12-4735
9275	A bank account owned by Roy Itsuku.....	12-4707
9276	A bank account and certain securities owned by Chizo Kaku and Yoshiko Kaku.....	12-4658
9277	A debt owing to Mottau & Leendertz by L. F. Dommerich & Co.....	12-4735
9278	A debt owing to Nissan Jidosha Kaisha, Ltd., by Bethlehem Steel Export Corporation.....	12-4707
9279	A bank account owned by Henry Poetker.....	12-4707
9280	A debt owing to Emil E. Priefert by C. A. Stern & Co.....	12-4707
9281	Certain securities owned by G. Sakurai.....	12-4662
9282	Certain debts owing to Sanko Kabusiki Kaisya by Anderson, Clayton & Co. and others.....	12-4775
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9284	Certain securities owned by Schroder Gebruder & Co. and Georg von Schroder.....	12-4622
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9286	A bank account owned by M. M. Warburg & Co.....	12-4738
9287	Certain real property located in the Bronx, N. Y., owned by Albert Grun and others; all of their rights in certain insurance policies; and a debt owing to them by Henry W. Riessick.....	12-4441
9288	The sum of \$1,833.39, distributable to Hanna Kocble.....	12-4736
9289	All rights of Jakob Freier and others in the estate of Ernetine T. Csech, and in the trust created under her will.....	12-4776
9290	All rights of Elizabeth Gerken in the estate of August Gerken.....	12-4828
9291	Certain securities owned by Rinichi Akinaka.....	12-4708
9292	Certain securities owned by Minna F. Blume.....	12-4846
9293	Certain securities owned by the heirs of Catharina Ewers.....	12-4736
9294	A bank account owned by Max Flegel.....	12-4736
9295	A debt owing to Robert Forberg by Carl Fischer, Inc.....	12-4828
9296	Certain debts owing to the heirs of Oskar Friedrich by United States Steel Corporation and Carnegie-Illinois Steel Corporation.....	12-4709
9297	Certain securities owned by Josef Grimm and two others.....	12-4709
9298	Certain securities owned by Shotaro Hasegawa and others.....	12-4736
9299	A debt owing to Kosmos Export by Firestone International Co.....	12-4737
9300	A bank account owned by Ihei Kuzuhara.....	12-4829
9301	Certain debts owing to Kihachiro Kimura and others by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Yokohama Specie Bank, Ltd.....	12-4737
9302	A bank account owned by Anna Meyer.....	12-4829
9303	Two bank accounts owned by Minna Mueller and Sophie Naewy.....	12-4738
9304	A bank account owned by Shiro Sayegusa.....	12-4738
9305	A bank account owned by Jean Pierre Schmidt.....	12-4738
9306	Two bank accounts owned by Hermann Seibert.....	12-4738
9307	A bank account owned by Emil Seidel.....	12-4773
9308	A bank account owned by Kurt G. Sell.....	12-4829
9309	A bank account owned by Shiro Shimoko.....	12-4800
9310	Certain securities owned by Ernest H. Spielmann.....	12-4800
9311	A bank account owned by Albert Strasser.....	12-4830
9312	A bank account and certain securities owned by Minoru Taniguchi.....	11-1066
500A-192	Copyright interests.....	11-1066
500A-193	do.....	11-1066
500A-194	do.....	11-1066
500A-195	do.....	11-1066
500A-196	do.....	11-1067
500A-197	do.....	11-1067
500A-198	do.....	11-1067
500A-199	do.....	12-815
500A-200	do.....	12-816
500A-201	do.....	12-817
500A-202	do.....	12-818
500A-203	do.....	12-4846
500A-204	do.....	12-4849
500A-205	do.....	12-4850
500A-206	do.....	12-4850
500A-207	do.....	12-4851
500A-208	do.....	12-4852
500A-209	do.....	12-4853
500A-210	do.....	12-4853
500A-211	do.....	12-4854
500A-212	do.....	12-4854
500A-213	do.....	12-4853
500A-214	do.....	12-4856

EXHIBIT B

Supplement to Lists of Vesting Orders Issued by the Office of Alien Property, March 11, 1942 to June 30, 1946

NOTE: The lists to which these additions are made were published as Exhibit A, pp. 99-131, in the Annual Report for the period March 11, 1942 to June 30, 1943; as Exhibit A, pp. 165-208, in the Annual Report, fiscal year ending June 30, 1944; as Exhibit A, pp. 195-218, in the Annual Report, fiscal year ending June 30, 1945; and as Exhibit A, pp. 171-200, in the Annual Report, fiscal year ending June 30, 1946. The additions consist of (1) vesting orders signed prior to July 1, 1946, but published in the Federal Register subsequent to publication of last year's Annual Report; (2) published amendments signed during the fiscal year ending June 30, 1947, but relating to vesting orders signed prior to July 1, 1946.

Vesting order No.	Description	Federal Register citation
407	Amendment.....	11-14598
1253	do.....	11-14712
1989	do.....	11-13534
2081	do.....	12-2812
2257	do.....	12-3465
2303	do.....	11-11317
2580	do.....	12-4242
2875	do.....	11-12019
3237	do.....	12-2565
3429	do.....	12-2439
4970	do.....	12-3389
5008	do.....	12-3261
5157	do.....	11-10843
5186	do.....	12-784
5294	do.....	12-3848
5662	do.....	12-784
5802	do.....	12-1903
6213	do.....	12-240
6215	do.....	11-11095
6241	do.....	11-7872
6355	do.....	11-9048
6444	do.....	12-2589
6575	do.....	12-89
6707	do.....	11-13793
6714	do.....	12-1996
6720	do.....	12-3165
6722	do.....	11-9546
6816	do.....	11-9046
500A-47	Copyright interests.....	11-970
500A-64	do.....	11-971

EXHIBIT C

List of General Orders and Regulations Issued by the Office of Alien Property, March 11, 1942 to June 30, 1947

NOTE: Omitted general order numbers relate to proposed orders that have not been issued.

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.....	do.....	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	7-5539
	Regulation No. 1: Relating to the receipt and disbursement of claims. Amendment to Regulation No. 1.....	Form APC-1, as above.....	Mar. 24, 1942	7-2290
			Nov. 30, 1943	8-16709

<sup>1</sup> 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	General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation
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	7-619		Regulation No. 3 under G. O. 11: Exempting transactions by or with the Office of Alien Property from the prohibitions of G. O. 11.		June 24, 1943	9-10349
	Regulation No. 1 under G. O. 5: Nonapplicability of G. O. 5 to certain property or interests of nationals of Bulgaria, Hungary, Italy or Roumania.		Apr. 1, 1946	11-3579		Regulation No. 4 under G. O. 11: Prohibiting transfer of interests in special accounts established pursuant to Regulation 2.		Sept. 3, 1943	8-12257
	Amendment to Regulation No. 1: Nonapplicability of G. O. 5 to property acquired by enemies after certain dates.		Mar. 3, 1947	12-1544		Regulation No. 5 under G. O. 11: Exempting certain persons from the prohibitions of G. O. 11.		Sept. 14, 1944	9-11462
5-H	Extending application of G. O. 5 to Hawaii.		Sept. 17, 1943	8-1273		Regulation No. 6 under G. O. 11: Exempting certain transactions from the prohibitions of G. O. 11.		Nov. 6, 1944	9-13282
	Regulation No. 1 under G. O. 5-H: Nonapplicability of G. O. 5-H to certain property or interests of nationals of Bulgaria, Hungary, Italy or Roumania.		Apr. 1, 1946	11-3581		Regulation No. 7 under G. O. 11: Licensing certain transactions involving patents and trade-marks.		Sept. 24, 1945	10-12186
6	Requiring service of process, upon any person within any designated enemy country or any enemy-occupied territory, to be made upon the Office of Alien Property.	Copy of process or notice, properly executed.	Aug. 3, 1942	7-619		Regulation No. 8 under G. O. 11: Licensing certain transactions involving patents and trade-marks.	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
	Regulation No. 1 under G. O. 6: Nonapplicability of G. O. 6 to certain property or interests of nationals of Bulgaria, Hungary, Italy or Roumania.		Apr. 1, 1940	11-3581		Regulation No. 1 under G. O. 12: Exempting patent applications of certain consignors or inventors from requirements of G. O. 12.		Sept. 24, 1945	10-12187
	Regulation No. 2 under G. O. 6: Requiring copy of process be sent to Office of Alien Property in certain cases.		Jan. 7, 1947	12-175		Amendment to Regulation No. 1: Prohibiting certain transactions respecting interests in works subject to copyrights.		May 15, 1946	11-5440
6-H	Extending application of G. O. 6 to Hawaii.		Sept. 17, 1943	8-1273		Regulation No. 1 under G. O. 13: Exempting certain persons from the prohibitions of G. O. 13.		Nov. 17, 1942	7-9476
	Regulation No. 1 under G. O. 6-H: Nonapplicability of G. O. 6-H to certain property or interests of nationals of Bulgaria, Hungary, Italy or Roumania.		Apr. 1, 1946	11-3581		Amendment to Regulation No. 1: Exempting certain transactions from the prohibitions of G. O. 13.		do	7-9477
7	Delegating power of certification to the Secretary of the Office of Alien Property.		Sept. 15, 1942	7-8376		Regulation No. 2 under G. O. 13: Exempting certain transactions from the prohibitions of G. O. 13.	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.	Dec. 30, 1942	8-1
	Amendment		Sept. 20, 1943	8-1294		Regulation No. 3 under G. O. 13: Licensing certain transactions involving copyrights.		Apr. 16, 1945	10-4195
	do		Aug. 21, 1946	11-177A-625		Amendment to Regulation No. 3		June 24, 1943	9-10349
8	Prohibiting participation of employees of the Office of Alien Property in transactions affecting properties in which the Office has any interest.		Sept. 17, 1942	7-8377		Regulation No. 4 under G. O. 13: Exempting transactions by or with the Office of Alien Property from the prohibitions of G. O. 13.		Sept. 3, 1943	8-12257
11	Prohibiting transactions by or on behalf of foreign nationals respecting patents or trade-marks.		Nov. 17, 1942	7-9475		Regulation No. 5 under G. O. 13: Prohibiting transfer of interests in special accounts established pursuant to Regulation No. 3.		July 1, 1946	11-7655
	Regulation No. 1 under G. O. 11: Exempting certain persons from the prohibitions of G. O. 11.		do	7-9477		Regulation No. 6 under G. O. 13: Licensing all transactions prohibited by G. O. 13, except as specified.		Aug. 21, 1946	11-9183
	Regulation No. 2 under G. O. 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.	do	7-9477		Amendment to Regulation No. 6		Oct. 11, 1946	11-12225
	Amendment to Regulation No. 2		Jan. 6, 1943	8-291		do	Form APC-18, required to be executed in duplicate, under oath.	Dec. 1, 1942	7-1054
	do		Sept. 14, 1944	9-11461		14	Requiring reports on interests in copyrights of designated foreign nationals.	Dec. 29, 1942	8-223
	do		Nov. 6, 1944	9-13282		15	Relating to the filing of claims to vested patents and patent applications.	Nov. 30, 1943	8-16711
						Amendment	Forms APC-16 and APC-17, reporting such claims for inventors and assignees, respectively required to be executed in one copy under oath.		

General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation
16	Requiring reports concerning trademarks 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. 4, 1943	8-1572
17	Safeguarding confidential records of the Office of Alien Property. Amendment.		Dec. 18, 1942 Aug. 21, 1946	7-1000 11-1774-625 8-1707
18	Requiring reports of royalties due and payable to the Office of Alien Property 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. Regulation No. 1 under G. O. 20: Consent to certain transfers by the Office of Alien Property. Amendment to Regulation No. 1.		July 22, 1944 Feb. 9, 1943 Apr. 1, 1946	9-8975 8-1780 11-3581
21	Extension of time for filing notices of claim under vesting orders. Amendment.	Form APC-1, to be filed on or before Sept. 1, 1943, or later in certain cases.	Mar. 13, 1943	12-1544 8-3245
	do		Aug. 17, 1943	8-1152
	do		Dec. 16, 1943	8-1703
	do		Mar. 15, 1944	9-3140
	do		July 12, 1944	9-8004
	do		Nov. 15, 1944	9-13741
	do		Mar. 14, 1945	10-2957
	do		July 5, 1945	10-8421
	do		Nov. 7, 1945	11-2966
	do		Mar. 14, 1946	11-2966
	do		July 3, 1946	11-7834
	do		Aug. 21, 1946	11-9184
	do		Feb. 27, 1947	12-1457
	do		May 20, 1947	12-3477
22	Requiring reports of copyrights or interests therein.	Statement under oath.	May 20, 1943	8-7096
23	Requiring reports of royalties due and payable to the Office of Alien Property 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 Office of Alien Property.		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.	Aug. 23, 1943	9-2371
28	Requiring reports of royalties due and payable to the Office of Alien Property under vested interests in trademarks 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	8-1572
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
31	Prohibiting transactions with respect to property subject to the authority and power of the Office of Alien Property unless authorized by certain officials. Amendment.		July 10, 1944	9-7739
	do		Dec. 12, 1944	9-14573
	do		Aug. 7, 1945	10-9914
	do		Feb. 8, 1946	11-1588
	do		Feb. 28, 1946	11-2313
	do		Sept. 18, 1946	11-10628
	do		Feb. 7, 1947	12-973

General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation
32	Limitations on representative activities by former employees of the Office.		Oct. 5, 1944	9-121971
33	Amendment. Establishing time of effectiveness of vesting orders.		May 6, 1947 Jan. 30, 1945	12-3142 10-1363
34	Requiring reports of property and interests of Germany and Japan and any national thereof.	Form APC-56, Series A to H, in duplicate; series to be used depends on type of property to be reported.	Dec. 20, 1945	10-15409
	Regulation No. 1 under G. O. 34: Extending time for filing reports.		Feb. 18, 1946	11-1931
	Regulation No. 2 under G. O. 34: Nonapplicability of G. O. 34 to property acquired on or after Jan. 1, 1947.		Mar. 3, 1947	12-1544
35	Restricting resale or transfer of stock vested and sold by the Office of Alien Property.		Sept. 9, 1946	11-9924
	Order No. 1 under G. O. 35: Designating American Bosch Corporation a key corporation.		do	11-9990
	Order No. 2 under G. O. 35: Designating Schering Corporation a key corporation.		Oct. 14, 1946	11-12782
	Order No. 3 under G. O. 35: Designating General Aniline & Film Corporation a key corporation.		do	11-12782

EXHIBIT D

List of Dissolution Orders Issued by the Office of Alien Property, July 1, 1946 to June 30, 1947

Dissolution order No.	Related vesting order No.	Name of corporation ordered dissolved	Date executed	Federal Register citation
37	259	Seamless Steel Equipment Corporation	July 1, 1946	11-7820
38	124	Williamson Cotton Co.	July 2, 1946	11-7820
39	278	Adolf Bobbin Co., Inc.	July 24, 1946	11-8625
40	1092	Theodor Wille & Co., Inc.	July 31, 1946	11-8808
41	261	Holland-American Trading Corporation	Aug. 14, 1946	11-9224
42	349	Henry Pels & Co., Inc.	Aug. 15, 1946	11-9224
43	2320	Carsch, Inc.	Feb. 12, 1947	12-1251
44	2026	Ferrostaal, Inc.	do	12-1251
45	656	Gosho Sales Corporation	do	12-1252
46	183	H. Molsen & Co.	do	12-1253
47	931	Amendment.	May 16, 1947	12-3579
48	108,3637	Rosenthal China Corporation	Feb. 12, 1947	12-1252
49	214	K. Mikimoto, Inc.	Feb. 19, 1947	12-1404
		Steffens, Jones & Co., Inc.	do	12-1404
		Amendment.	Mar. 11, 1947	12-1880
50	1260	Albeko Shoe Machinery Corporation	Feb. 24, 1947	12-1525
51	189	Kanematsu Trading Corporation	Feb. 27, 1947	12-1523
52	60,765	South Texas Compress Co.	Mar. 6, 1947	12-1794
53	4037	Franz Mayer Studios, Inc.	Mar. 20, 1947	12-1970
54	34,363	Byk, Inc.	June 24, 1947	12-4280
55	344,4284	M. A. Irmischer, Inc.	June 30, 1947	12-4423
56	3454	The National Seed Co., Inc.	do	12-4424
57	63,77,1048	Orange Petroleum Corporation	do	12-4424

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EXHIBIT E

List of Return Orders Issued by the Office of Alien Property, July 1, 1946 to June 30, 1947

Return order No.	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
1	2392	E. A. M. Biering.....	\$67,066.55.....	July 26, 1946	11-1218
2	1971	Elizabeth P. King.....	\$9,058.12; and one-fourth undivided interest in certain real property.	Dec. 27, 1946	12-40
3	1195, 1793, 1851, 2900	Harriot Daly Sigray.....	\$45,812.38; and interest in certain trusts and personal property.	Jan. 9, 1947	12-21
4	201	Arnold Janowitz and others.	Certain patents.....	Feb. 24, 1947	12-143
5	666	Gaston Desagnat.....	do.....	Feb. 27, 1947	12-167
6	201, 295	The Philippine Mfg. Co. and Arno Brasch.	Certain patents and patent applications.	Mar. 4, 1947	12-161
7	1031	James P. Robinson.....	One patent application.....	Mar. 12, 1947	12-176
8	201	Walter H. Lowston and two others.	Certain patents.....	Mar. 17, 1947	12-190
9	16	California Spray-Chemical Corporation.	One patent.....	Mar. 20, 1947	12-177
10	201, 675	Verne Liass and International Shoe Co.	Two patents.....	Mar. 25, 1947	12-203
11	201, 205, 666, 671, 676	The Bates Mfg. Co. and others.	Certain patents.....	Apr. 14, 1947	12-258
12	201	Amendment.....	do.....	Apr. 30, 1947	12-303
13	201, 1028	Bagpak, Inc.....	Two patents.....	Apr. 18, 1947	12-233
14	201	Jackson & Perkins Co. and others.	Certain patents and patent applications.	Apr. 30, 1947	12-305
15	201	Maywood Chemical Works and Singer Mfg. Co.	Certain patents.....	May 7, 1947	12-304
16	27, 201, 664	Clair L. Farrand and two others.	do.....	May 21, 1947	12-330
17	817, 500A-9	Societe Nationale des Chimies de la France.	\$324,147.99; two bonds; certain personal property; and certain copyrights.	May 29, 1947	12-332
18	201	Albert H. Stronstorff.....	One patent.....	do.....	12-333
19	2423	Herbert R. Loder.....	\$5,776.36; and interest in trust.	do.....	12-347
20	201, 666, 4591	Radio Corporation of America and others.	Certain patents.....	do.....	12-344
21	68, 201, 292	Eastman Kodak Co. and two others.	do.....	June 16, 1947	12-388
22	68, 675, 2430	Shell Development Co. and two others.	do.....	do.....	12-387
23	201	Builders Iron Foundry.....	One patent.....	June 19, 1947	12-403
24	201, 294, 1239, 3430	Titan Co., Inc. and others.	Certain patents, patent applications, patent contracts and copyrights.	June 24, 1947	12-424
25	201, 293, 666	Raymond Saubier and Standard Brands, Inc.	Certain patents.....	June 19, 1947	12-417
26	201, 3430, 3918	The Sanoderm Co., Inc. and Françoise Seignobose.	One patent; and certain copyrights.	June 24, 1947	12-424
27	676	Joseph Mahler.....	One patent.....	June 26, 1947	12-425
28	1589	Raoul Roland R. Sarazin.....	Certain patents, subject to certain reservations.	June 30, 1947	12-443

EXHIBIT F

Legislation and Executive Orders Relating to the Office of Alien Property, July 1, 1946 to June 30, 1947

Public Law 671—79th Congress

[CHAPTER 878—2D SESSION]

[H. R. 6390]

AN ACT

To amend the First War Powers Act, 1941

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the First War Powers Act, 1941 (55 Stat. 638), as amended, is hereby further amended by adding at the end of title III thereof the following:

"Sec. 305. The Trading With the Enemy Act of October 6, 1917 (40 Stat. 411), as amended, is hereby further amended by inserting after section 32 thereof, and before the section added by Public Law 382, Seventy-ninth Congress, the following sections:

"Sec. 33. No return may be made pursuant to section 9 (a) or 32 (a) unless notice of claim for return has been filed within two years from the seizure by or vesting in the Alien Property Custodian, as the case may be, of the property or interest in respect of which the claim is made or within two years from the date of enactment of this section, whichever is later. No suit pursuant to section 9 (a) may be instituted after the expiration of two years from the date of seizure by or vesting in the Alien Property Custodian, as the case may be, of the property or interest in respect of which relief is sought or from the date of enactment of this section, whichever is later, but in computing such two years there shall be excluded any period during which there was pending a suit or claim for return pursuant to section 9 (a) or 32 hereof.

"Sec. 34. (a) Any property or interest vested in or transferred to the Alien Property Custodian (other than any property or interest acquired by the United States prior to December 18, 1941), or the net proceeds thereof, shall be equitably applied by the Custodian in accordance with the provisions of this section to the payment of debts owed by the person who owned such property or interest immediately prior to its vesting in or transfer to the Alien Property Custodian. No debt claim shall be allowed under this section if it was not due and owing at the time of such vesting or transfer, or if it arose from any action or transactions prohibited by or pursuant to this Act and not licensed or otherwise authorized pursuant thereto, or (except in the case of debt claims acquired by the Custodian) if it was at the time of such vesting or transfer due and owing to any person who has since the beginning of the war been convicted of violation of this Act, as amended, sections 1-6 of the Criminal Code (18 U. S. C. 1-6), title I of the Act of June 15, 1917 (ch. 30, 40 Stat. 217), as amended; the Act of April 20, 1918 (ch. 59, 40 Stat. 534); as amended; the Act of June 8, 1934 (ch. 327, 52 Stat. 631), as amended; the Act of January 12, 1938 (ch. 2, 52 Stat. 3); title I, Alien Registration Act, 1940 (ch. 439, 54 Stat. 670); the Act of October 17, 1940 (ch. 897, 54 Stat. 1201); or the Act of June 25, 1942 (ch. 447, 56 Stat. 330). Any defense to the payment of such claims which would have been available to the debtor shall be available to the Custodian, except that the period from and after the beginning of the war shall not be included for the purpose of determining the application of any statute of limitations. Debt claims allowable hereunder shall include only those of citizens of the United States or of the Philippine Islands; those of corporations organized under the laws of the United States or any State, Territory, or possession thereof, or the District of Columbia or the Philippine Islands; those of other natural persons who are and have been since the beginning of the war residents of the United States and who have not during the war been interned or paroled pursuant to the Alien Enemy Act (50 U. S. C. 21); and those acquired by the Custodian. Legal representatives (whether or not appointed by a court in the United States) or successors in interest by inheritance, devise, bequest, or operation of law of debt claimants, other than persons who would themselves be disqualified hereunder from allow-

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## EXHIBIT G

### List of Court Cases in Which the Office of Alien Property Was Interested, July 1, 1946 to June 30, 1947

Note: The court cases listed in this exhibit are classified under the following headings: (1) Actions for Return of Property or Payment of Debts, Brought under Sec. 9 (a) of the Trading with the Enemy Act, as amended; (2) Actions Relating to Vested Banks or Insurance Companies in Liquidation; (3) Matters Relating to Corporate or Individual Insolvencies; (4) Matters Involving Customs, Taxes, or Assessments; (5) Matters Relating to Patents, Trade-marks, or Copyrights; (6) Actions Relating to Real Property; (7) Matters Involving Estates or Trusts; (8) Causes in Admiralty; (9) Criminal Actions; (10) Matters Involving Property Seized in World War I; (11) Miscellaneous.

#### ACTIONS FOR RETURN OF PROPERTY OR PAYMENT OF DEBTS, BROUGHT UNDER SECTION 9 (a) OF THE TRADING WITH THE ENEMY ACT, AS AMENDED

Title of case	Court	Subject	Status
Kitebolaget Groenwall & Soderstoem v. Clark	U. S. Dist., Dist. of Columbia	Action to recover vested stock.	Pending.
Rayford W. Alley, as Trustee for Frederick Michael Clemm von Hohenberg and Allison von Clemm Hohenberg v. Clark	U. S. Dist., E. D. N. Y.; C. C. A. 2.	Action to recover vested property.	Do.
The American Security Co. v. Clark	U. S. Dist., Dist. of Columbia	Suit to recover patents.	Do.
Beck v. Clark	U. S. Dist., S. D. N. Y.	Action for return of 200 shares of capital stock of Jetter & Scheerer Products, Inc.	Do.
Bell v. Clark (9 cases involving Yokohama Specie Bank, N. Y. branch)	Sup. Ct., N. Y. Cnty., N. Y.	Action on claims rejected by Superintendent of Banks of New York.	Closed.
Benz v. Clark	U. S. Dist., S. D. N. Y.	Suit for return of shares of vested stock.	Pending.
Bergere v. Clark	do.	Action for enforcement of debt claim.	Closed.
Joseph Blank v. Clark	U. S. Dist., E. D. Pa.	Action for the return of vested property.	Pending.
Alfred Bockll, Eduard Callish, Oscar Stutz, Trustees of Henkel & Cie, A. G. Konsortial-Fonds v. Clark and Julian Bodansky v. Clark	U. S. Dist., S. D. Colo.	Action to recover cash and securities.	Do.
U. S. Dist., E. D. N. Y.		Action for enforcement of debt claim.	Do.
U. S. Dist., S. D. N. Y.		Action for enforcement of debt claim.	Closed.
U. S. Dist., E. D. N. Y.		Action for return of proprietary interest under partnership agreement.	Pending.
Buerk v. Clark	U. S. Dist., W. D. N. Y.	Action for recovery of 800 shares of capital stock of Buffalo Electro-Chemical Co., Inc.	Do.
Cabell v. Clark	U. S. Dist., S. D. N. Y.; C. C. A. 2; Sup. Ct. of United States.	Action for enforcement of debt claim.	Do.
Calandra v. Clark	U. S. Dist., N. J.	Action for recovery of 24 shares of capital stock of Ocean Land, Inc.	Do.
Central Hanover Trust Co. v. Clark	U. S. Dist., S. D. N. Y.	Suit for dividends on vested stock.	Closed.
Federal Reserve Bank v. Clark	do.	Action for payment of debt claim.	Pending.
Fortra Inc., et al. v. Clark	do.	Action for recovery of vested stock.	Do.
Fujino v. Clark	U. S. Dist., T. H.; C. C. A.	Suit for return of interest in real property.	Do.
Groos v. Clark	U. S. Dist., W. D. Tex., San Antonio D.	do.	Do.
Haas v. Clark	U. S. Dist., E. D. Pa.	Action for return of vested stock in Rohm & Haas Co.	Do.
Hayden v. Clark	U. S. Dist., W. D. Wash.	Action on a judgment debt of Kenji Iki, whose property has been vested.	Do.

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1. ACTIONS FOR RETURN OF PROPERTY OR PAYMENT OF DEBTS, BROUGHT UNDER SECTION 9 (a) OF THE TRADING WITH THE ENEMY ACT, AS AMENDED—Continued

Title of case	Court	Subject	Status
Hayden v. Clark	U. S. Dist., W. D. Wash.	Action on a debt of United Ocean Transport Co., whose property has been vested.	Pending.
Heine & Co. and Paul Schulze-Berge v. Clark	U. S. Dist., S. D. N. Y.	Action to establish interests in stock of Heine & Co.	Do.
Heldman & Fischer v. Clark	U. S. Dist., Dist. of Columbia	Action for enforcement of debt claim.	Closed.
Hayden Chemical Corporation v. Clark	U. S. Dist., S. D. N. Y.	Action to recover vested stock.	Pending.
Hunt v. Clark (10 cases)	U. S. Dist., S. D. N. Y.	Suit for professional fees.	Closed.
Iki v. Clark	U. S. Dist., W. D. Wash.	Action to recover money, stocks, bonds and papers vested as property of United Ocean Transport Co.	Pending.
Robert Tadashi Ishii v. Clark	U. S. Dist., S. D. Calif.	Action to recover vested property.	Do.
Kind v. Clark	U. S. Dist., S. D. N. Y.; C. C. A. 2.	Action for recovery of 100 shares of capital stock of Graef & Schmidt, Inc.	Do.
Koehler v. Clark	U. S. Dist., Oreg.	Action to recover interest in estate.	Do.
Koops v. Clark	U. S. Dist., Dist. of Columbia.	Action for return of vested shares of Central American Plantations Corp. and liquidating dividends thereon.	Do.
Lehmann v. Clark	U. S. Dist., S. D. N. Y.	Action to have interest established in shares of vested stock.	Do.
Do	do	Debt action.	Do.
Leipprand v. Clark	do	Action to recover 200 shares of capital stock of Bauer Type Foundry, Inc.	Do.
Littell & Marks v. Clark	U. S. Dist., Conn.	Action to recover 1,250 shares of American Hyalcol Corp.	Do.
Loeb v. Clark	U. S. Dist., S. D. N. Y.	Return of property.	Do.
Miller v. Clark	U. S. Dist., Dist. of Columbia.	Action for recovery of vested patents and patent interests.	Do.
Nagano v. Clark	U. S. Dist., N. D. Ill.	Action for recovery of 3,105 shares of capital stock of Fuji Trading Co.	Do.
N. Y. Supt. of Banks v. Clark (9 actions)	U. S. Dist., S. D. N. Y.	Action for payment of debt claims.	Closed.
Nichibai Kinema Co., Inc. v. Clark and Julian	U. S. Dist., S. D. Calif.	Action to recover vested property.	Pending.
Okihara v. Clark	U. S. Dist., T. H.	Action for return of vested real estate.	Do.
Kakaru Onishi v. Clark	do	Action to recover vested mortgage and note.	Do.
Sadao Onishi v. Clark	do	Action to recover vested shares and property.	Do.
Willy Pohlmann, as Spec. Adm. of Estate of Minna Sara Pohlmann v. Clark et al.	U. S. Dist., N. D. Calif.	Action to recover vested property.	Do.
Rogelein v. Clark	U. S. Dist., W. D. Tex., San Antonio.	Action for enforcement of debt claim.	Do.
Rudenberg v. Clark	U. S. Dist., Mass.	Action for recovery of patents.	Do.
Rufo v. Clark and Julian	do	Action for enforcement of debt claim.	Closed.
Sarthou v. Clark and Vincent	U. S. Dist., S. D. Calif., N. Div.	Action for return of monies.	Pending.
Schnoedewind v. Clark	U. S. Dist., S. D. N. Y.	Suit to establish interest of lessees in real property of D. A. B. Recreational Resort.	Do.

1. ACTIONS FOR RETURN OF PROPERTY OR PAYMENT OF DEBTS, BROUGHT UNDER SECTION 9 (a) OF THE TRADING WITH THE ENEMY ACT, AS AMENDED—Continued

Title of case	Court	Subject	Status
Silberfeld v. Clark	U. S. Dist., S. D. N. Y.	Action for payment of debt claim.	Pending.
Society of German Seamen v. Clark	U. S. Dist., N. J.	Suit for return of vested assets of Society of German Seamen.	Do.
Standard Oil v. Clark	U. S. Dist., S. D. N. Y.; C. C. A. 2.	Action for recovery of vested patents and patent interests.	Do.
Stasi v. Clark	U. S. Dist., N. J.	Debt claim action.	Closed.
Swiss Bank v. Clark	U. S. Dist., S. D. N. Y.	Action to enforce claim on vested shares of Schering Corp.	Pending.
Kakuo Tanaka d/b/a W. & F. Produce Co. v. Clark	U. S. Dist., S. D. Calif.	Action to recover vested property.	Do.
Telkes v. Clark	U. S. Dist., S. D. N. Y.	Action for payment of debt claim.	Closed.
Uebersee Finanz-Korporation, A. G. v. Clark	U. S. Dist., Dist. of Columbia.	Action for recovery of vested shares of capital stock in Harvard Brewing Co., Spur Distributing Co., and other property.	Pending.
United Veterans Association v. Clark	U. S. Dist., W. D. Pa.	Action to recover vested funds.	Do.
Vable v. Clark	U. S. Dist., E. D. Pa.	Action for specific performance of a contract to convey realty.	Do.
Vargos, et al. v. Clark	U. S. Dist., Dist. of Columbia.	Suit for return of vested shares of American Bosh Corporation.	Do.
Yamanaka v. Clark	U. S. Dist., N. D. Calif., S. Div.	Action for recovery of proceeds of liquidation of Hollister Seed Co.	Do.
Yamashita v. Clark	U. S. Dist., T. H.	Action for return of Yamashita Dairy.	Do.
Yasui v. Clark (3 cases)	U. S. Dist., S. D. N. Y.	Action to recover on certain debt claims out of the property of Yokohama Specie Bank of New York.	Do.
Zieler v. Clark	do	Action for recovery of 50 shares of the common stock of E. Lertz, Inc.	Do.

2. ACTIONS RELATING TO VESTED BANKS OR INSURANCE COMPANIES IN LIQUIDATION

Bank of America, N. T. & S. A. v. Sparling	Super. Ct., City and Cnty. of San Francisco, Calif.	Action for declaratory relief and to recover rejected claim.	Pending.
Clark v. Bell (2 cases)	Sup. Ct., N. Y. Cnty., N. Y.	Actions against Superintendent of Banks of New York on rejected claims.	Closed.
Banque Mellie Iran v. Yokohama Specie Bank	do	Action by creditor of enemy bank on claim rejected by Superintendent of Banks of New York.	Pending.
Brooks, Receiver of Pacific Bank v. Fujikawa	U. S. Dist., T. H.; C. C. A. 9.	Receivership proceedings.	Do.
Bigelow-Sanford Carpet Co. v. Credito Italiano and Bell	do	Action by creditor of enemy bank on claim rejected by Superintendent of Banks of New York.	Do.
Gieger v. Assicurazioni Generali di Trieste e Venezia	do	Attachment proceeding.	Do.

2. ACTIONS RELATING TO VESTED BANKS OR INSURANCE COMPANIES IN LIQUIDATION—Continued

Title of case	Court	Subject	Status
The Great Northern Telegraph Co., Ltd. v. Yokohama Specie Bank, Ltd.	Sup. Ct., N. Y. Cnty., N. Y.	Action for recovery of obligation allegedly owing by bank based on letter of credit.	Pending
Greene v. National City Bank.	U. S. Dist., S. D. N. Y.	To recover sum withheld in liquidation.	Do.
Guaranty Trust Co. v. Bell.	Sup. Ct., N. Y. Cnty., N. Y.	Receivership proceedings.	Do.
Loew's Inc., a Delaware Corp. v. Sparling.	do.	Action for declaratory relief and to recover interest.	Do.
McLean v. Sumitomo Bank of Seattle.	Super. Ct., King Cnty., Wash.	Action to recover vested bank stock.	Do.
Paramount Pictures, Inc. v. Maurice C. Sparling (Yokohama Specie Bank).	Super. Ct., San Francisco, Calif.	Action for declaratory relief and to recover interest on claims.	Do.
Roehr v. Assicurazioni Generali di Trieste e Venezia.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment lien.	Do.
Schwartz v. Bell.	do.	Action by creditor of enemy national bank on claim rejected by Superintendent of Banks of New York.	Do.
Schwartz v. Mitsui Bank, Ltd.	do.	do.	Closed.
Eugenia Silberfeld v. Assicurazioni Generali di Trieste e Venezia.	do.	Debt claim action.	Pending.
Singer v. Yokohama Specie Bank (2 cases).	U. S. Dist., E. D. N. Y.; U. S. Dist., S. D. N. Y.; C. C. A. 2.	Action involving application of E. O. 8389.	Do.
Sparling v. Baen.	Super. Ct., City and Cnty. of San Francisco, Calif.	Action for declaratory judgment against Superintendent of Banks of California.	Do.
Clark v. Maurice C. Sparling, as Supt. of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., in Calif.	do.	Action to recover vested funds.	Do.
Sumitomo Bank, Ltd., in Conservatorship.	do.	Allowance of audit fees.	Do.
Tagana v. Sumitomo Bank, Ltd.	do.	Request that action be commenced for declaration of rights of depositors of banks to interest on their claims.	Do.
U. S. v. Pilot Reinsurance Co.	U. S. Dist., S. D. N. Y.	Liquidation proceeding.	Do.
Universal Pictures Co., Inc. v. Sparling.	Super. Ct., City and Cnty. of San Francisco, Calif.	Action to recover money vested by the Attorney General.	Do.
Wien v. Assicurazioni Generali di Trieste e Venezia.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment proceeding.	Do.
Yokohama Specie Bank, Ltd., New York Agency, by Wm. R. White, Supt. of Banks, v. Continental Representatives, Ltd.	do.	Action to recover vested funds.	Do.
Yokohama Specie Bank v. Clark.	U. S. Dist., S. D. N. Y.	Action for return of cash and debt claim.	Closed.
Yokohama Specie Bank, Ltd., New York Agency, in liquidation, by Elliott V. Bell v. Clark.	do.	Action to recover vested funds.	Closed.
Yokohama Specie Bank, Ltd. v. Gunze Silk Corp.	Sup. Ct., N. Y. Cnty., N. Y.	Action to recover vested funds.	Pending.
Yokohama Specie Bank, Ltd. v. Mitsubishi Shoji Kaisha, Ltd.	U. S. Dist., N. D. Calif., S. Div.	Action for the collection of unsecured indebtedness.	Do.

2. ACTIONS RELATING TO VESTED BANKS OR INSURANCE COMPANIES IN LIQUIDATION—Continued

Title of case	Court	Subject	Status
Yokohama Specie Bank, Ltd., in Conservatorship.	Super. Ct., Los Angeles Cnty., Calif.	Conservatorship proceedings involving the allowance of audit fees.	Pending
Yokohama Specie Bank, Ltd., in Liquidation.	Super. Ct., City and Cnty. of San Francisco, Calif.	Petition for leave to pay dividends.	Do.
Yokohama Specie Bank, New York Agency, in Liquidation.	Sup. Ct., N. Y. Cnty., N. Y.	Petition and order to show cause for turning over to Office of Alien Property of \$5,500,000 vested by Attorney General, together with excess proceeds represented by unliquidated assets.	Closed.
Yokohama Specie Bank, Ltd., New York Agency, by William R. White v. Minami & Hori Importing Co., Inc.	do.	Action to recover vested funds.	Pending.
Yokohama Specie Bank, New York Agency—Application by Supt. of Banks for order directing payment of funds to OAP.	do.	Petition for leave to pay funds to Office of Alien Property.	Closed.

3. MATTERS RELATING TO CORPORATE OR INDIVIDUAL INSOLVENCIES

Haruta & Co., Inc., Bankrupt.	U. S. Dist., S. D. N. Y.	Bankruptcy proceedings.	Pending.
Anton and Alice Jablonski, Debtors (in Bankruptcy).	U. S. Dist., N. D. Ill., E. D.	Attorney General has vested a claim against bankrupt's estate.	Do.
Japan Products Co., Inc., Bankrupt.	U. S. Dist., S. D. N. Y.	Bankruptcy proceedings.	Do.
Nippon Yusen Kaisha, Bankrupt.	U. S. Dist., N. D. Calif., S. Div.	Attorney General has vested a claim against bankrupt's estate.	Do.
Matter of Slesian-American Corporation, Debtor.	U. S. Dist., S. D. N. Y.	Corporate organization proceedings.	Do.
Rodessa Oil & Refining Co.	U. S. Dist., W. D. La.	Bankruptcy proceeding.	Do.
Bojow & Fuse, Inc., assignment for the benefit of creditors.	Sup. Ct., N. Y. Cnty., N. Y.	do.	Closed.
Matter of Schepps.	U. S. Dist., N. D. Calif., S. Div.	do.	Pending.
Matter of Siemens, Inc., Bankrupt.	U. S. Dist., S. D. N. Y.	do.	Do.
Steinacher and Rueff, S. A. v. Draeger Shipping Co., Inc.	Sup. Ct., N. Y. Cnty., N. Y.	do.	Do.
Matter of Petition of Z. & F. Assets Realization Corporation and Hubert E. Rogers, as Trustees.	do.	do.	Do.

4. MATTERS INVOLVING CUSTOMS, TAXES, OR ASSESSMENTS

Akawa & Co., Inc. (5 cases).	U. S. Cust. Ct.	Customs claim.	Closed.
Assano Bussan, Ltd.	Tax Ct., Los Angeles, Calif.	Tax matters.	Pending.
Clark v. Dravo.	U. S. Dist., W. D. Pa.	Action for collection of unpaid taxes.	Do.
Dyson Shipping v. United States (28 cases).	U. S. Cust. Ct.	Customs matter.	Do.
Galler v. Jacobs.	Sup. Ct., Kings Cnty., N. Y.	Foreclosure of tax lien.	Do.

EXHIBIT G—Continued

4. MATTERS INVOLVING CUSTOMS, TAXES, OR ASSESSMENTS—Continued

Title of case	Court	Subject	Status
Hamburg American Line—North German Lloyd (involving SS Bremen).	U. S. Dist., S. D. N. Y.	Collector of Customs asserted claim against surety company which affected interest of the Attorney General.	Closed.
Hiyama Shoten v. United States (194 cases).	U. S. Cust. Ct.	Customs matter.	Pending.
"Italia" Societa Anonima di Navigazione v. Durning.	U. S. Dist., S. D. N. Y.	Action to recover penalty fine paid under protest.	Stayed pendente bello.
Clark v. State of Iowa (13 cases).	U. S. Dist., N. D. Iowa.	Action to recover overpayment of inheritance tax.	Pending.
S. Ishimitsu v. United States (129 cases).	U. S. Cust. Ct.	Customs matter.	Do.
Iwai & Co., Ltd. v. United States (19 cases).	do.	do.	Do.
Kokusai Kisen Kaisha, Ltd. v. United States (2 cases).	U. S. Ct. of Claims.	do.	Do.
Mitsui & Co., Ltd. v. United States.	do.	do.	Do.
United States v. Mitsubishi (191 cases).	U. S. Cust. Ct.	do.	Do.
Mitsubishi Shoji Kaisha v. Johnson.	Sup. Ct., Sacramento Cnty., Calif.	Action for recovery of sales taxes paid to the State of California.	Do.
Mitsui & Co., Ltd. (102 cases).	U. S. Cust. Ct.	Customs matter.	Do.
Mitsui & Co., Ltd. v. Johnson.	Sup. Ct., Sacramento Cnty., Calif.	Action for recovery of sales taxes paid to the State of California.	Do.
Morimura Bros. v. United States (17 cases).	U. S. Cust. Ct.	Customs matter.	Do.
M. Nishimoto & Co. v. United States (16 cases).	do.	do.	Do.
Collector of Internal Revenue v. Nissho Co., Ltd.	U. S. Tax Ct., Dist. of Columbia.	Tax matter.	Closed.
United States v. Ohmi.	U. S. Dist., S. D. Calif., S. Div.	Customs matter.	Pending.
Okura Co. v. Commissioner of Internal Revenue.	U. S. Tax Ct., Dist. of Columbia.	Tax matter.	Do.
F. S. Sakimaki Co. v. United States (4 cases).	U. S. Cust. Ct.	Customs matter.	Do.
Toepfer v. United States.	do.	do.	Do.
Estate of Toepfritz.	U. S. Dist., S. D. N. Y.	do.	Do.
United States v. Twenty-one Pounds, Eight Ounces of Platinum.	U. S. Cust. Ct.	do.	Closed.
O. Yoshizawa & Co. (144 cases).	do.	do.	Pending.

5. MATTERS RELATING TO PATENTS, TRADE-MARKS, OR COPYRIGHTS

Title of case	Court	Subject	Status
Application of Alexander Abramson.	Ct. Customs and Pat. App.	Appeal from rejection of vested application.	Pending.
Clark v. Alfol-Insulation Co.	U. S. Dist., Del.	Patent contract matter.	Do.
Application of Joachim Amende.	U. S. Dist., Dist. of Columbia.	Appeal from rejection of vested application.	Closed.
Clark v. American Cyanamid Corp.	U. S. Dist., Maine.	Action to obtain patent on application vested by Attorney General.	Pending.
Birdshoro Steel Foundry & Machine Co. v. Societe D'Electro-Chimie D'Electro Metallurgie et des Acleries Electriques D'Ugine (3 cases).	Ct. of Common Pleas, Franklin Cnty., Pa.; Super. Ct. of Common Pleas, Phila. Cnty., Pa.	Action for royalties under license agreements covering patents.	Do.
Clark v. Dravo Corp.	U. S. Dist., W. D. Pa.	Patent license agreement.	Do.
Clark v. Gardex.	U. S. Dist., Ind.	Action for royalties under patent license agreements.	Do.

5. MATTERS RELATING TO PATENTS, TRADE-MARKS, OR COPYRIGHTS—Continued

Title of case	Court	Subject	Status
Clark v. Jaeger Watch Co.	Sup. Ct., N. Y. Cnty., N. Y.	Patent contract matter.	Pending.
Land v. Kaseman.	Ct. Customs and Pat. App.	Patent litigation.	Do.
Lichtenwalter v. Caron.	do.	do.	Do.
Application of Jean Loiseau.	do.	do.	Do.
Application of Bernard Long.	do.	Appeal from rejection of a vested patent application.	Do.
Application of Michael Goehre, Free, Fuener & Schneider.	do.	Action to recover patent.	Do.
Milwaukee Gas Specialty Co. v. General Controls Co.	U. S. Dist., S. D. N. Y.	Patent infringement suit.	Do.
Mumm Champagne & Associates, Inc. v. Eastern Wine Corporation.	do.	Action to enjoin the use of a trade-mark.	An interlocutory decree has been entered.
Polaroid Corporation v. Clark.	U. S. Dist., Dist. of Columbia.	Patent infringement action.	Pending.
Clark v. Resinous Products & Chemical Co., Inc.	U. S. Dist., E. D. Pa.	Appeal from rejection of vested patent.	Do.
Sarazin v. Wright Aeronautical Corporation.	U. S. Dist., S. D. N. Y.	Patent infringement action.	Do.
Schering Corporation v. Gilbert.	do.	do.	Attorney General has withdrawn from the litigation.
Societe D'Electro-Chimie D'Electro Metallurgie et des Acleries Electriques D'Ugine v. Vulcan Mold & Iron Co.	U. S. Dist., W. D. Pa.	Patent litigation.	Pending.
Application of Willy Voit.	Ct. Customs and Pat. App.	Appeal from rejection of a vested application.	Do.
Application for patent of Wulff, Hopff, and West (Appeal by Jack Thurston).	do.	Action for recovery of patent application.	Do.

6. ACTIONS RELATING TO REAL PROPERTY

Title of case	Court	Subject	Status
Ahrens v. Unknown Heirs or devisees of Henry Gaertner and Clark.	Cir. Ct., City of St. Louis, Mo.	Petition for declaratory judgment quieting title.	Pending.
Arias v. Clark.	Ct. of 1st instance, Manila, Commonwealth of Philippines.	Action for reissue of certificate of title to property.	Closed.
Brooklyn-Queens Connecting Highway.	Sup. Ct., Kings Cnty., N. Y.	Condemnation proceedings on parcel of land, a mortgage on which was vested by Attorney General.	Pending.
Phyllis Caban v. Stanislaw Jaszczuk.	Cnty. Ct., Erie Cnty., N. Y.	Attorney General joined in mortgage foreclosure.	Do.
California v. Saito.	Super. Ct. San Diego Cnty., Calif.	Escheat proceedings under the California alien land law which affects vested property.	Do.
Clark v. Marcol, Inc., et al.	Sup. Ct., Westchester Cnty., N. Y.	Attorney General joined in mortgage foreclosure.	Do.
Corpus v. Mori.	Ct. of 1st instance, Rizal, Commonwealth of Philippines.	Action to set aside sale of real property and cancel certificate of title.	Closed.
Clark v. Falk.	Sup. Ct., Kings Cnty., N. Y.	Mortgage foreclosure proceeding.	Pending.
Clark (Ferigo) v. Clauss.	Sup. Ct., Bronx Cnty., N. Y.	Action to foreclose a purchase money mortgage.	Do.
Guth v. Schneider.	Sup. Ct., Kings Cnty., N. Y.	Mortgage foreclosure proceedings.	Closed.
Clark v. Harris.	U. S. Dist., Dist. of Columbia.	Action to evict tenant for arrears in rent.	Pending.

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EXHIBIT G—Continued

6. ACTIONS RELATING TO REAL PROPERTY—Continued

Title of case	Court	Subject	Status
Hoboken Bank for Savings v. Society for Care of German Seamen, etc.	Chancery Court of Trenton, N. J.	Action to recover mortgage on property.	Pending.
Hongkong & Shanghai Bank Corporation v. Arache.	Ct. of 1st instance, Manila, Commonwealth of Philippines.	Action to set aside sale of real property and cancel certificates of title.	Closed.
Howard Savings Institution v. Cannara.	Chancery Ct., N. J.	Mortgage foreclosure proceeding with petition that the Attorney General be forever barred of his equity of redemption.	Pending.
Clark v. Levine.	Sup. Ct., Kings Cnty., N. Y.	Mortgage foreclosure proceeding.	Do.
Application of Loehde.	Cir. Ct., Cook Cnty., Ill.	Action to register title to real estate covered by a vested mortgage.	Do.
McCormack v. Grogan-Cochran Lumber Co.	U. S. Dist., S. D. Tex.; C. C. A. 5.	Action for a declaratory judgment quieting title.	Do.
Mascunana v. Clark.	Ct. of 1st instance, Manila, Commonwealth of Philippines.	Action to set aside sale of real property and cancel certificate of sale.	Closed.
Clark v. Masterson.	U. S. Dist., S. D. N. Y.	Mortgage foreclosure proceedings.	Pending.
Mueller v. Grubemeyer.	Cir. Ct., Jackson Cnty., Ill.	Action for partition of real property.	Closed.
County of Nassau v. Dirvas, et al.	County Ct., Nassau Cnty., N. Y.	Action to recover vested property.	Pending.
Application of City of N. Y. re acquiring title for extension of Adams St. Matter of Otten.	Sup. Ct., Kings Cnty., N. Y.	Application re title.	Closed.
Poos v. Poos.	Sup. Ct., Queens Cnty., N. Y.	Attorney General wishes to sell property free of encumbrances.	Pending.
Rowan v. Leeson.	Dist. Ct., Scott Cnty., Kans.; Cir. Ct., Carroll Cnty., Mo.	Attorney General joined in suit for partition of real property.	Do.
Smith v. Dunning.	Chancery Ct., N. J.	Action to quiet title to real property.	Closed.
Tuason v. Ando.	Sup. Ct., Wyoming Cnty., N. Y.	Attorney General made party in suit to remove cloud on the title.	Closed.
Tuason v. Daido.	Ct. of 1st instance, Manila, Commonwealth of Philippines.	Action for breach of lease; suit for money judgment.	Closed.
Tuason v. Furukawa.	do.	do.	Closed.
Tuason v. Nangoku.	do.	do.	Closed.
United States v. 10,115 Square Feet of Land.	U. S. Dist., T. H.	Condemnation proceeding.	Pending.
Wasserman, et al. v. Gerung, et al.	11th Jud. Dist., Dade Cnty., Fla.	Mortgage foreclosure proceedings.	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS

Estate of Vincenzo Abalo.	Prob. Ct., Wayne Cnty., Mich.	Estate matter.	Pending.
Estate of Sabastiano Aiello.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.	Closed.
Estate of Giovanni Albanese.	Surr's. Ct., Bronx Cnty., N. Y.	do.	Closed.
Estate of Emma Albers.	do.	do.	Closed.
Estate of William A. Aldrich.	Super. Ct., Alameda Cnty., Calif.	Estate matter.	Pending decision of Clark v. Allen
Estate of Caecillie Auhagen Alexander.	Cir. Ct., 1st Jud. Cir., T. H.	do.	Closed.
Estate of Giuseppe Amico.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.	Pending.
Estate of Carmelio Amicone.	Dist. Ct., Prob. Div., Salt Lake Cnty., Utah.	Estate matter.	Do.
Estate of Peter Anaka.	Prob. Ct., King Cnty., Wash.	do.	Closed.
Estate of Anna Marie Anderson.	Super. Ct., Alameda Cnty., Calif.	do.	Pending.

EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Kanichi Ando.	Super. Ct., Monterey Cnty., Calif.	Estate matter.	Pending.
Estate of Stella N. Anheuser.	Prob. Ct., City of St. Louis, Mo.	do.	Resisting claims against estate.
Estate of Henry N. Antweiler.	Orphans' Ct., Montgomery Cnty., Pa.	do.	Do.
Estate of Elizabeth C. Archbald.	Orphans' Ct., Lackawanna Cnty., Pa.	Trust matter.	Citation to compel trustee to account.
Trust under will of Moritz Archenhold.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.	Closed.
Estate of Charles Arhenfeldt.	Surr's. Ct., Kings Cnty., N. Y.	do.	Pending.
Estate of William Arndt.	Cir. Ct., Multnomah Cnty., Oreg.	Estate matter.	Pending investigation of heirs.
Estate of Louise B. Arnold.	Super. Ct., Los Angeles Cnty., Calif.	do.	Awaiting disposition of real estate.
Estate of Emma Asbeck.	do.	do.	Pending.
Estate of Ildefons Auerbach.	do.	do.	Do.
Estate of John Bahrenburg.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Do.
Estate of John Bako.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.	Distribution nearly complete.
Estate of Joyce Sampson Ballerini.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Resisting charges made against estate.
Estate of Sophie Bantlin.	Surr's. Ct., N. Y. Cnty., App. Div., 1st Dept., N. Y.	do.	Pending.
Estate of Theodore Barner.	Super. Ct., Alameda Cnty., Calif.	do.	Pending decision of Clark v. Allen.
Estate of Louise Bartolhelmer.	Super. Ct., Orange Cnty., Calif.	do.	Awaiting final account.
Estate of Emma Bartels.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Pending.
Estate of Christine Barthman.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.	Settlement of final account.
Estate of Charles R. Baschab.	do.	do.	Pending adjudication of Estate of Maria Thramm.
Estate of Gustave Bastheim.	Orphans' Ct., Allegheny Cnty., Pa.	do.	Final account.
Estate of Katherine Bastigkeit.	Cir. Ct., Baltimore, Md.	do.	Closed.
Estate of Maria Castanino Priori Bavaro.	Super. Ct., Stanislaus Cnty., Calif.	do.	Awaiting distribution.
Bayon v. Nebout.	Civil Dist. Ct., Parish of Orleans, La.	Partition suit.	Petition for distribution.
Estate of John H. Becker.	Prob. Ct., Valencia Cnty., N. Mex.	Estate matter.	Resisting claim made against estate.
Estate of Henry Behnken.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Pending.
Estate of Ernst R. Behrend.	Orphans' Ct., Erie Cnty., Pa.	Estate matter.	Do.
Estate of Dorothy Behrens.	Super. Ct., Los Angeles Cnty., Calif.	do.	Closed.
Estate of William Beier.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Petition for distribution.
Estate of Marie S. Beil.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.	Closed.
Estate of Gertrud Beinen.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.	Distribution nearly complete.
Estate of Andrew Belon.	Orphans' Ct., Philadelphia Cnty., Pa.	do.	Closed.
Estate of George Belsor.	Super. Ct., Sonoma Cnty., Calif.	do.	Pending decision of Clark v. Allen.
Estate of Vincenzo Benetti.	Super. Ct., San Joaquin Cnty., Calif.	do.	Do.
Estate of Ida Beran.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.	Closed.
Estate of George Berg.	Cnty. Ct., Clatsop Cnty., Oreg.	Estate matter.	Investigation of heirs.
Estate of Adolph Berger (Clark v. Berger).	Super. Ct., San Diego Cnty.; U. S. Dist. Ct., S. D. Calif.	do.	Awaiting trial.
Estate of Ludwig B. Bermann.	Super. Ct., Los Angeles Cnty., Calif.	do.	Investigation as to survivorship of widow.
Estate of Katherine Bernard.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Pending.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Albert Bernheim	Super. Ct., City and Cnty. of San Francisco, Calif.	Trust matter	Pending.
Estate of Ignazio Bevilacqua	Super. Ct., City and Cnty. of San Francisco; Sup. Ct., Calif.	Estate matter	Pending in Supreme Court.
Estate of Anna Bielefeld	Orphans' Ct., Passaic Cnty., N. J.	Trust matter	Investigation of heirs.
Estate of Anna Bienert	Surr's. Ct., Nassau Cnty., N. Y.	County treasury matter	Closed.
Estate of Louis Bittjermann	Cnty. Ct., Duval Cnty., Fla.	Estate matter	Awaiting decree of distribution.
Estate of Mary Louise Blau	Orphans' Ct., Hudson Cnty., N. J.	do	Determination of heirship. Suit in Federal Court to obtain compliance with <i>re vesting order</i> .
Estate of Nathan Bloom	Super Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of Morris J. Bluen	Surr's. Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of Helen Blum	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Louis Blum	Prob. Ct., Anchorage Precinct, 3d Div., Alaska.	Estate matter	Distribution nearly complete.
Estate of Carrie Boehme	Orphans' Ct., Essex Cnty., N. J.	do	Closed.
Estate of Moritz W. Boehm	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.
Bonaparte v. Huilfeldt	Cir. Ct. No. 2, Baltimore, Md.	Trust matter	Pending.
Estate of John Bookjans	Prob. Ct., Hamilton Cnty., Ohio.	Estate matter	Closed.
Estate of Diedrich Borchers	Super. Ct., San Mateo Cnty., Calif.	do	Awaiting sale of real property.
Estate of Else Bornholdt	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Closed.
Estate of Katherine II. Boss	Surr's. Ct., Richmond Cnty., N. Y.	do	Closed.
Estate of Mary N. Bourne (Fiduciary Trust Co. v. Mishou)	Super. Ct., Newport Cnty.; Sup. Ct., R. I.	Trust matter	Awaiting a construction of trust instrument by the Supreme Court of Rhode Island.
Estate of Harry W. C. Bowdoin	Prob. Ct., Suffolk Cnty., Mass.	Estate matter	Closed.
Estate of Mathilda E. Brandley	Super. Ct., Ventura Cnty., Calif.	do	Awaiting distribution of real estate.
Estate of Tillie Bredehorst	Surr's. Ct., Queens Cnty., N. Y.	do	Closed.
Estate of Heinerick Bremer	Super. Ct., San Francisco Cnty., Calif.	do	Pending.
Estate of David S. Brill	Prob. Ct., Wayne Cnty., Mich.	do	Awaiting sale of real estate.
Estate of Sophie Brockman	Prob. Ct., Cook Cnty., Ill.	do	Closed.
Estate of Gesine Brodtmann	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Trusts created by Davis Brown	Sup. Ct., N. Y. Cnty., N. Y.	Trust matter	Settlor has instituted a proceeding to terminate the trust.
Estate of Henry Bruenagel	Cnty. Ct., Jackson Cnty., Ore.	Estate matter	Awaiting final account.
Estate of Rudolph H. Bruhus	Super Ct., San Francisco Cnty., Calif.	do	Closed.
Estate of Gustave Louis Brummer	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Pending.
Estate of Meta Brunkhorst	Surr's. Ct., Queens Cnty., N. Y.	Estate matter	Closed.
Estate of Gottlieb Buerkle	Orphans' Ct., Philadelphia Cnty., Pa.	do	Investigation as to heirs.
Estate of John Bumbar	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Elizabeth Burkhardt	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Pending decision of <i>Clark v. Allen</i> .
Estate of Frederick Butterfield	U. S. Dist. Ct., Dist. of Columbia; Sup. Ct., Suffolk Cnty., N. Y.	Estate matter	Partial distribution received.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Albertina Calow (Fidelity Trust Co. v. Byer)	Orphans' Ct., Baltimore, Md.	Trust matter	Obtaining proof of the survivorship of beneficiaries.
Estate of Julia M. Camac	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Partial distribution received.
Estate of Guy Caringella	Super. Ct., San Bernardino Cnty., Calif.	do	Awaiting decision of the <i>Estate of Bevilacqua</i> .
Estate of Belle Colby Carrington	Surr's. Ct., N. Y. Cnty., N. Y.	do	Awaiting hearing.
Estate of Marie Carroll	Super. Ct., San Francisco Cnty., Calif.	do	Closed.
Estate of Katharine E. Carter	Orphans' Ct., Montgomery Cnty., Pa.	do	Closed.
Estate of Domenico Mario Carvo	Super. Ct., Alameda Cnty., Calif.	do	Closed.
Estate of Antonio Caserio	7th Jud. Dist. Ct., White Pine Cnty., Nev.	do	do
Estate of Nicolangelo Casano	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Pending decision of <i>Clark v. Allen</i> .
Estate of Theodore H. Castor	Prob. Ct., Norfolk Cnty., Mass.	do	Awaiting decree of distribution.
Estate of Matteo Castorino	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Objections filed to trustee's account.
Estate of Giovanni B. Cavoretto	Super. Ct., Contra Costa Cnty., Calif.	Estate matter	Closed.
Estate of Bassani Angelina Ceccato	Super. Ct., Siskiyou Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Mary Ewing Chaffe	Prob. Ct., New Orleans, La.	do	Do.
Chase National Bank v. Ernest Frank	Chancery Ct., Trenton, N. J.	do	Obtaining compliance with General Order 5.
Chase National Bank v. Bruno Reinicke	Sup. Ct., N. Y. Cnty., N. Y.	Trust matter involving right of Attorney General to exercise powers reserved by settlor.	Petition for withdrawal of funds. Awaiting decision.
Estate of Peter Mito Chernacoff	Cir. Ct., Multnomah Cnty., Ore.	Estate matter	Answer filed to petition for escheat.
Estate of Amelia M. Choppin	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Jacob Christian	Surr's. Ct., Kings Cnty., N. Y.	do	Pending.
Estate of Jurgen H. Christiansen	Super. Ct., Contra Costa Cnty., Calif.	Trust matter	Closed.
Estate of John Christoff	Cir. Ct., Multnomah Cnty., Ore.	Estate matter	Pending decision of <i>Clark v. Allen</i> .
Estate of Estache Cibul	Prob. Ct., Cir. Ct., Ralls Cnty., Mo.	do	Pending.
Estate of Rina Clecioli	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Nicola Cichitli	Prob. Ct., Wayne Cnty., Mich.	Estate matter	Pending.
Estate of Ventura Cinti	Super. Ct., Contra Costa Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Eugene Cipriani	Dist. Ct., 4th Jud. Dist., Elko, Nev.	do	Do.
Clark v. Allen (Estate of Alvina Wagner)	Super. Ct., City and Cnty. of San Francisco, Calif.; U. S. Sup. Ct.	do	Remanded for further proceedings.
Estate of Hans F. Clausen	Super. Ct., Alameda Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Wilhelmina Clausen	Super. Ct., Alameda Cnty., Calif.	do	Do.
Estate of Frieda Clausen	Super. Ct., Los Angeles, Calif.	do	Closed.
Estate of Jere W. Clemens	Cir. Ct., City of St. Louis, Mo.	do	Closed.
Estate of Mina Clipper	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Lillie E. Cole	Super. Ct., Marin Cnty., Calif.	Estate matter	Closed.
Estate of Carolina K. Collins	Super. Ct., Santa Clara Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Salvatore Carmelo Condo	Prob. Ct., Hampden Cnty., Mass.	do	Pending.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Margarethe E. Conrad.	Surr's. Ct., Bronx Cnty., N. Y.	Estate matter	Closed.
Estate of Ida Constantin.	do	City treasury matter	Closed.
Estate of Christine Cook.	Dist. Ct., Grundy Cnty., Iowa.	Estate matter	Objections filed to final account of executor.
Estate of Josephine E. Cotter.	Prob. Ct., Suffolk Cnty., Mass.	do	Trustee has filed petition for instructions.
Estate of Brinton Cox.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Settlement of final account.
Estate of Sophia G. Cox.	Orphans' Ct., Luzerne Cnty., Pa.	do	Referred to Austrian Embassy.
Estate of Francesco Cusimano.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Fred R. Cyriacks.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Partial distribution received.
Estate of Helen Czarnecke.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Awaiting decision of court on petition for distribution.
Estate of Roman Dabrowski.	Super. Ct., Los Angeles Cnty., Calif.	do	Petition for distribution.
Estate of Margaret P. Daly.	Surr's. Ct., N. Y. Cnty., N. Y.; Dist. Ct., 4th Jud. Dist., Mont.	do	Surrogate ordered compliance with Turn-over Directive.
Estate of Angelo Dal Don.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Closed.
Estate of Stefano Damels.	Cir. Ct., Multnomah Cnty., Oreg.	do	Pending.
Estate of Subatino Dardin.	Prob. Ct., Wayne Cnty., Mich.	do	Petition for distribution.
Estate of Anna M. Dautrich.	Prob. Ct., Torrington, Conn.; Super. Ct., Litchfield Cnty., Conn.	do	Motion to dismiss appeal to Superior Court.
Estate of Frank D'Andrea.	Orphans' Ct., Montgomery Cnty., Pa.	do	Closed.
Estate of Eilert DeBuhr.	Dist. Ct., Pocahontas Cnty., Iowa.	do	Determination of decedent's interest in real estate.
Estate of Allard d'Heur.	Super. Ct., San Francisco Cnty., Calif.	Trust matter	Pending.
Estate of Paul Delmar.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending decision of Clark v. Allen.
Estate of Joseph Demartini.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of Zilla D. de Nivernais.	Super. Ct., San Mateo Cnty., Calif.	Trust matter	Petition for distribution.
Estate of Minna Detert.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Partial distribution has been made.
Estate of William Ferdinand Detert.	do	do	Partial distribution has been made. Appeal pending.
Estate of Frank Dotterbeck.	Super. Ct., Los Angeles Cnty., Calif.	do	Petition to determine heirship.
Estate of John Dibbern.	Super. Ct., Alameda Cnty., Calif.	do	Closed.
Estate of Carl F. Dieckmann.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Settlement of account.
Estate of August Diehn.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Pending.
Estate of Ferdinand Dietrich.	Cnty. Ct., Custer Cnty., Colo.	do	Closed.
Estate of Palmerino Di Giuseppe.	Board of Finance and Revenue, Harrisburg, Pa.	do	Pending decision of Estate of Mary Zacher.
Estate of Harm Dirks.	Super. Ct., Fresno Cnty., Calif.	do	Petition for distribution.
Estate of Anna Dittrich.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Pending.
Estate of Michael Dobler (Voelke v. Warren).	Dist. Ct., Jefferson Cnty., Mont.	Estate matter	Investigation as to heirs.
Estate of Conrad Doering.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Petition for distribution.
Estate of Franz J. Dommerque.	Orphans' Ct., Ocean Cnty., N. J.	do	Petition for final account and distribution.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Gustav Domokos.	Prob. Ct., Wayne Cnty., Mich.	Estate matter	Investigation as to heirs.
Estate of Takanoshin Domoto (Clark v. Domoto).	Super. Ct., City and Cnty. of San Francisco; U. S. Dist. Ct., N. D. Calif.	do	Awaiting trial.
Estate of Victor Paul Doros.	Prob. Ct., Wayne Cnty., Mich.	do	Petition for distribution.
Estate of Henry Dreses.	Prob. Ct., Hamilton Cnty., Ohio.	do	Awaiting litigation against estate.
Estate of Herman A. Droge.	Surr's. Ct., Queens Cnty., N. Y.	do	Determination of survivorship of a remainderman.
Estate of Henry Drost (Clark v. Davis).	Cnty. Ct., Muskogee Cnty.; U. S. Dist. Ct., E. D. Okla.	do	Awaiting distribution.
Estate of Mary C. Dugan.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending decision of Estate of Bevilacqua.
Estate of Ethel Deodata Earle.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Julius Eckert.	Cnty. Ct., Milwaukee Cnty., Wis.	Estate matter	Closed.
Estate of Louis J. Egdorf.	Cir. Ct., Grant Cnty., Fort Wayne, Ind.	do	Money deposited with Clerk of Court.
Estate of Ida Eggert.	Cnty. Ct., Berrien Cnty., Mich.	County treasury matter	Closed.
Estate of Dorothy Ehleben.	Surr's. Ct., Kings Cnty., N. Y.	Estate matter	Pending.
Estate of Karl Ehmann.	Surr's. Ct., Rockland Cnty., N. Y.	City treasury matter	Do.
Estate of Philip Elcher.	Surr's. Ct., Kings Cnty., N. Y.	do	Do.
Estate of Peter Ella.	Prob. Ct., Franklin Cnty., Ohio.	Estate matter	Closed.
Kills v. Reich.	Super. Ct., Los Angeles Cnty., Calif.	Suit to quiet title	Closed.
Estate of Klement Emburger.	Orphans' Ct., Mercer Cnty., N. J.	Estate matter	Pending.
Estate of Mary W. Enders.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending decision of Clark v. Allen.
Estate of Anna Engelbrecht.	Orphans' Ct., Hudson Cnty., N. J.	do	Closed.
Estate of Rose Engelman.	Orphans' Ct., Blair Cnty., Pa.	do	Awaiting distribution.
Ernst v. Buntmeyer.	Chancery Ct., Trenton, N. J.	Partition suit	Pending.
Estate of Mary Esselborn.	Surr's. Ct., Bronx Cnty., N. Y.	Estate matter	Closed.
Estate of Joseph Estvan.	Cnty. Ct., Milwaukee Cnty., Wis.	do	Closed.
Estate of Sidonie Fabian.	Super. Ct., Sacramento Cnty., Calif.	do	Pending.
Estate of Angelo Fagliano.	Super. Ct., Alameda Cnty., Calif.	do	Pending decision of Clark v. Allen.
Estate of Mike Falco.	Super. Ct., Santa Cruz Cnty., Calif.	do	Hearing pending to determine reciprocity of inheritance under Italian law.
Estate of Luigi Faunbrini.	Super. Ct., San Joaquin Cnty., Calif.	do	Pending decision of Clark v. Allen.
Estate of Walther Faust.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Awaiting distribution.
Estate of George Fedderwitz.	Super. Ct., Alameda Cnty., Calif.	Estate matter	Pending decision of Clark v. Allen.
Estate of Eugen Felbmann.	Surr's. Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of David Ferrari.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Awaiting outcome of litigation commenced by Administratrix.
Estate of John Ficken.	Dist. Ct., 11th Jud. Dist., Flathead Cnty., Mont.	do	Closed.
Estate of Julia Teresa Fiederer.	Surr's. Ct., Bronx Cnty., N. Y.	do	Closed.
Estate of Paul Filzen.	Cnty. Ct., Polk Cnty., Wis.; Prob. Ct., Chicago Cnty., Minn.	Trust matter	Petition to terminate trust dismissed.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Wilhelm Finck.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Awaiting final distribution in <i>Estate of Sophia Haverly</i> . <i>Closed.</i>
Estate of Leo Fischel.	Surr's Ct., Bronx Cnty., N. Y.	City treasury matter	<i>Closed.</i>
Estate of Bertha Fischer.	Surr's Ct., N. Y. Cnty., N. Y.	do	<i>Closed.</i>
Estate of Bertha Fischer.	Surr's Ct., Bronx Cnty., N. Y.	Trust matter	Investigation.
Estate of William H. Fischer.	Surr's Ct., N. Y. Cnty., N. Y.	do	Court has ordered distribution to the Attorney General.
Estate of Mary Fisher.	Dist. Ct., 4th Jud. Dist., Missoula Cnty., Mont.	Estate matter	Investigation to determine heirs.
Estate of Friedrich Foellner.	Orphans' Ct., Hudson Cnty., Prerogative Ct., N. J.	do	On appeal.
Estate of Clara B. Foessel.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Awaiting court determination of the effect of a testamentary condition upon certain bequests.
Estate of Julius Forstmann.	Surr's Ct., Ulster Cnty., N. Y.	Trust matter	Pending.
Estate of Michael Fox.	Cnty. Ct., Denver Cnty., Colo.	Estate matter	Decree of distribution.
Estate of Friederike Franco.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Emilie Frank.	Surr's Ct., Queens Cnty., N. Y.	do	<i>Closed.</i>
Estate of Angelo Frediani.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending decision of <i>Estate of Feilacqua</i> .
Estate of Josef Frenkel.	Surr's Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of William O. Freytag.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Awaiting distribution.
Estate of Mathilda Fricker.	Prob. Ct., Suffolk Cnty., Mass.	Estate matter	Interrogatories prepared for the taking of depositions in Germany to prove heirship.
Estate of Frederick D. Fricke.	Sup. Ct., N. Y. Cnty.; Surr's Ct., N. Y. Cnty., N. Y.	Trust matter	Settlement of an intermediate account and construction of the trust indenture.
Estate of Ingwer E. Friedrichsen.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Petition for distribution.
Estate of Henriette Friend.	Cnty. Ct., Milwaukee Cnty., Wis.	Trust matter	Petition for construction of trust indenture.
Estate of Junichi Fukuda.	Dist. Ct., Park Cnty., Wyo.	Estate matter	Distribution nearly complete.
Estate of Louise Full.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Fulton v. Burns.	Sup. Ct., Kings Cnty., N. Y.	City treasury matter	<i>Closed.</i>
Estate of E. Hermann Funke.	Prob. Ct., Wayne Cnty., Mich.	Estate matter	<i>Closed.</i>
Estate of Johanna Furst.	Surr's Ct., Bronx Cnty., N. Y.	City treasury matter	<i>Closed.</i>
Estate of Katharina Gaffney.	Surr's Ct., Kings Cnty., N. Y.	Estate matter	Awaiting distribution.
Estate of D. Gambini.	Cnty. Ct., Galveston Cnty., Tex.	do	Pending.
Estate of Erminio Gambieri.	Super. Ct., Los Angeles Cnty., Calif.	do	First account approved.
Estate of Henrietta B. Garrett.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Proceeding to determine heirs.
Estate of Max Garschagen.	Super. Ct., Los Angeles Cnty., Calif.	do	Several proceedings with respect to construction of a will. Belgian usufruct ante nuptial agreement, probate home- stead, and removal a co-executor.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of William Gaspar (Gaspar v. Buckingham).	Dist. Ct., Meagher Cnty., Mont.	Estate matter	Pending decision of <i>Clark v. Allen</i> .
Estate of Minna Gassner.	Surr's Ct., N. Y. Cnty., N. Y.	City treasury matter	Pending.
Estate of Minna Gutje.	do	do	Do.
Estate of Katharina Geibel.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Appointment of Administrator.
Estate of Charles H. Gerdes.	Chancery Ct., Essex Cnty., N. J.	Trust matter	Trustee has commenced a suit for adjustment of accounts. <i>Closed.</i>
Estate of Joseph Gerlowski.	Surr's Ct., Nassau Cnty., N. Y.	County treasury matter	<i>Closed.</i>
Estate of Joseph Ghiringelli.	Super. Ct., Santa Clara Cnty., Calif.	Estate matter	Pending decision of <i>Estate of Knutzen</i> .
Estate of Pauline A. Giese.	Judge's Ct., Volusia Cnty., Fla.	do	Awaiting distribution.
Estate of Filomena Giordano.	Surr's Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Giorgio Natalie Giordano.	Super. Ct., Fresno Cnty.; Sup. Ct., Calif.	Estate matter	Do.
Estate of Ubaldo Giorgioni.	Cir. Ct., Multnomah Cnty., Oreg.	do	Petition for distribution.
Estate of Charles F. Olueck.	Prob. Ct., Suffolk Cnty., Mass.	do	Do.
Estate of Franz Goetz.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Distribution nearly complete.
Estate of Katherine Gollis.	Prob. Ct., Wayne Cnty., Mich.	do	Pending.
Estate of Benjamin Goldman.	Super. Ct., Los Angeles Cnty., Calif.	do	Petition to vacate decree of court ordering distribution of vested property to German nationals.
Estate of Henrietta Goldsmith.	Surr's Ct., N. Y. Cnty., N. Y.	do	Pending.
Estate of H. A. Gotzian.	Super. Ct., Kittitas Cnty., Wash.	do	<i>Closed.</i>
Estate of Anna C. Graf.	Surr's Ct., Queens Cnty., N. Y.	Trust matter	Awaiting disposal of real estate.
Estate of Adolph R. Graue.	Cir. Ct. No. 2, Baltimore, Md.	do	Answer filed.
Estate of Justus E. W. Graue.	Cir. Ct. No. 2, Baltimore, Md.	do	Do.
Estate of Adolph Greenberg.	Prob. Ct., Hennepin Cnty., Minn.	County treasury matter	<i>Closed.</i>
Estate of Bernard Greenberg.	Cnty. Ct., Denver, Colo.	Estate matter	<i>Closed.</i>
Estate of Sarah Greenberg.	Surr's Ct., Bronx Cnty., N. Y.	City treasury matter	Pending.
Estate of Fabian Grenkowitz.	Prob. Ct., Wayne Cnty., Mich.	Estate matter	Petition for distribution.
Estate of Berta Groth.	Super. Ct., Sacramento Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Henry Grube.	Surr's Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Margaret Gruel.	Prob. Ct., Hamilton Cnty., Ohio.	Estate matter	Do.
Estate of Tom Guasti.	Super. Ct., Los Angeles Cnty., Calif.	do	<i>Closed.</i>
Estate of Domenico Guerra.	Super. Ct., San Luis Obispo Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Augusta Guggisberg.	Surr's Ct., Bronx Cnty., N. Y.	City treasury matter	<i>Closed.</i>
Estate of Bernardo Guglielmi.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending decision of <i>Clark v. Allen</i> .
Estate of Kati Gunther.	Surr's Ct., N. Y. Cnty., N. Y.	City treasury matter	<i>Closed.</i>
Estate of Jacob W. Gutman.	do	Trust matter	Investigation of beneficiaries.
Estate of J. F. Hackfeld.	do	Estate matter	<i>Closed.</i>
Estate of Mary Haller.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of Martha McMurtree Gregg Haller.	Orphans' Ct., Allegheny Cnty., Pa.	Trust matter	Distribution awaiting investigation as to survivorship of remaindermen.
Trust under Deed of Arthur K. Hammond.	Orphans' Ct., Philadelphia Cnty., Pa.	do	<i>Closed.</i>

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Fred J. Hanke..	Super. Ct., King Cnty., Wash.	Estate matter.....	Awaiting distribution.
Estate of W. L. Harbach..	Super. Ct., Alameda Cnty., Calif.	.....do.....	Pending decision of Clark v. Allen.
Estate of Max Harder.....	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Closed.
Trust under Deed of Samuel Harlan, Jr.	Ct. of Common Pleas No. 2, Philadelphia Cnty., Pa.	Trust matter.....	Petition for distribution.
Estate of Henry Harnischfeger.	Cnty. Ct., Milwaukee Cnty., Wis.	Estate matter.....	Closed.
Trust under Deed of Charles J. Harrah.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter.....	Distribution ordered to Attorney General. Income being paid to Attorney General.
Estate of Charles J. Harrah.	.....do.....	.....do.....	Distribution being made.
Estate of Georgina Bal-four Harrah.	Surr's. Ct., Westchester Cnty., N. Y.	Estate matter.....	Closed.
Estate of Elizabeth Haskin.	Surr's. Ct., Queens Cnty., N. Y.	.....do.....	.....do.....
Estate of Sophie K. Hausman.	Super. Ct., City and Cnty. of San Francisco, Calif.	.....do.....	Pending.
Estate of Richard Havemann.	Super. Ct., San Diego Cnty., Calif.	.....do.....	Pending hearing on final account.
Estate of Sophia Haverty.	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Resisting payment of commissions to attorneys-in-fact.
Estate of Michael Heber..	Super. Ct., Santa Clara Cnty., Calif.	.....do.....	Pending decision of Clark v. Allen.
Estate of Paul Heber.....	Super. Ct., Tulare Cnty., Calif.	.....do.....	Do.
Estate of Albertine Hedwig E. Hecht.	Super. Ct., City and Cnty. of San Francisco, Calif.	.....do.....	Pending.
Estate of Alois Heigl.....	Dist. Ct., Valley Cnty., Mont.	.....do.....	Closed.
Estate of Peter Heirners..	Super. Ct., City and Cnty. of San Francisco, Calif.	.....do.....	Petition for distribution.
Estate of Anthony Hellrich.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Petition for withdrawal of funds.
Estate of Caroline Henke.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter.....	Investigation of heirs.
Estate of Albert Henley..	Dist. Ct., Douglas Cnty., Kans.	.....do.....	Complaint filed.
Hennighausen v. Linguistic Society of America.	Cir. Ct., Baltimore, Md.	.....do.....	Pending.
Estate of Josina E. Henrichsen.	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Closed.
Estate of Louisa Herle....	Surr's. Ct., Kings Cnty., N. Y.	.....do.....	Accounting proceeding.
Estate of Eugene Richard Herold.	Cir. Ct., Multnomah Cnty., Oreg.	.....do.....	Investigation of heirs.
Estate of Lena Herrmann.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Simon Herrman.	Cir. Ct., Multnomah Cnty., Oreg.	Estate matter.....	Pending decision of Clark v. Allen.
Estate of Gustave Herter.	Surr's. Ct., N. Y. Cnty., N. Y.	.....do.....	Petition to exercise widow's right to elect against will.
Estate of Maurice Hertz..	Cnty. Ct., Mesa Cnty., Colo.	.....do.....	Small balance remains to be distributed.
Estate of Maurice Herschkovitz (Hirsch).	Surr's. Ct., New York Cnty., N. Y.	City treasury matter.....	Petition for withdrawal of funds.
Estate of Anna M. Hesse.	Cnty. Ct., Cass Cnty., Nebr.	Estate matter.....	Closed.
Estate of Paul Hess.....	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Awaiting final decree.
Estate of Maria Heyn....	Super. Ct., San Francisco Cnty., Calif.	.....do.....	Closed.
Estate of Joseph Hiller....	Cir. Ct., Marion Cnty., Oreg.	.....do.....	Awaiting decision in Estate of John Krackler.
Estate of Sophie Adelheid Hillman.	Surr's. Ct., Kings Cnty., N. Y.	.....do.....	Closed.
Estate of Adolf Hinkelmann.	Super. Ct., Alameda Cnty., Calif.	.....do.....	Petition for distribution.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Ernest Hippe..	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Maria Hobitz...	Super. Ct., Placer Cnty., Calif.	Estate matter.....	Investigation as to heirs.
Estate of Esther Hochteitl.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.....	Closed.
Estate of William Hoegemann.	Prob. Ct., Montgomery Cnty., Ala.	Estate matter.....	Closed.
Estate of Theophilus F. G. Hoellwarth.	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Awaiting distribution.
Estate of August Hoffker..	Super. Ct., Kings Cnty., Calif.	.....do.....	Pending decision of Clark v. Allen.
Estate of Henry Hoffman.	Super. Ct., City and Cnty. of San Francisco, Calif.	.....do.....	Do.
Estate of Marie Hoffmann.	Orphans' Ct., Philadelphia Cnty., Pa.	.....do.....	Awaiting decree of distribution.
Estate of L. Hoffmeyer...	Super. Ct., Humboldt Cnty., Calif.	.....do.....	Investigation as to heirs.
Estate of Ida Hoehsel....	Super. Ct., City and Cnty. of San Francisco, Calif.	.....do.....	Pending decision of Clark v. Allen.
Estate of Margarethe Hohn.	Surr's. Ct., Kings Cnty., N. Y.	.....do.....	Settlement of final account.
Estate of Fredrick W. Hollender.	Surr's. Ct., Westchester Cnty., N. Y.	.....do.....	Petition for final account.
Estate of Marie Homma...	Orphans' Ct., Philadelphia Cnty., Pa.	.....do.....	Closed.
Estate of Margareta Honnegger.	Super. Ct., Sacramento Cnty., Calif.	.....do.....	Pending.
Estate of John Honisch...	Prob. Ct., Idaho Cnty., Idaho.	.....do.....	Closed.
Estate of Herman Hoppe.	Prob. Ct., Gasconade Cnty., Mo.	.....do.....	Distribution nearly complete.
Estate of Jacob Horner...	Surr's. Ct., Queens Cnty., N. Y.	.....do.....	Awaiting sale of real property.
Estate of Paul Hummel....	Orphans' Ct., Passaic Cnty., N. J.	.....do.....	Resettlement of order directing distribution.
Estate of Olimpio Iachetti.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Elizabeth Ingelfinger.	Orphans' Ct., Essex Cnty., N. J.	Estate matter.....	Pending.
Estate of Salvatore Ippolito.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Do.
Irving Trust v. Neulandt..	Sup. Ct., Westchester Cnty., N. Y.	Trust matter.....	Closed.
Estate of Pietro Isala....	Cir. Ct., Multnomah Cnty., Oreg.	Estate matter.....	Pending.
Estate of Mutsu Ishizaka.	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Awaiting sale of stock.
Estate of Martha Israel...	Surr's. Ct., Bronx Cnty., N. Y.	.....do.....	Closed.
Estate of Lorenz Itzel....	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Closed.
Estate of Katharina Jacob.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Abraham L. Jacobs.	.....do.....	Trust matter.....	Closed.
Estate of Salvatore Jannotti.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Robert Jauernig.	Surr's. Ct., Sullivan Cnty., N. Y.	Estate matter.....	Closed.
Estate of John Jekl.....	Cnty. Ct., Milwaukee Cnty., Wis.	.....do.....	Closed.
Estate of Christiane Johann.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Emille Elizabeth Jones.	Super. Ct., Orange Cnty., Calif.	Estate matter.....	Closed.
Estate of Louis Juchisz...	Surr's. Ct., Kings Cnty., N. Y.	.....do.....	Investigation as to heirs.
Estate of Joseph R. Kaelin.	Super. Ct., Alameda Cnty., Calif.	Trust matter.....	Settlement of account.
Estate of William Kaiser..	Surr's. Ct., Dutchess Cnty., N. Y.	Estate matter.....	Closed.
Estate of William Kallenberger.	Orphans' Ct., Delaware Cnty., Pa.	.....do.....	Pending.
Estate of Christian Kalmbach.	Prob. Ct., Hampden Cnty., Mass.	.....do.....	Do.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Utaro Kanemoto	Super. Ct., Sacramento Cnty., Calif.	Estate matter	Petition for distribution.
Estate of David Kapilovitz.	Prob. Ct., Wayne Cnty., Mich.	do	Do.
Estate of Meier Katten	Super. Ct., San Joaquin Cnty., Calif.	do	Closed.
Estate of Diedrich Kayser.	Prob. Ct., Lyon Cnty., Kans.	do	Appeal pending.
Estate of Frank Kazda	Surr's. Ct., Bronx Cnty., N. Y.	do	Closed.
Estate of William Keinath.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of Rev. A. Keinhoefer.	Prob. Ct., Kingman Cnty., Kans.	do	Closed.
Estate of Anna T. Kellner	Surr's. Ct., Kings Cnty., N. Y.	do	Will admitted to probate.
Estate of Herman Keller	Surr's. Ct., Bronx Cnty., N. Y.	do	Closed.
Estate of Ernst Kempter	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of Stanley Kendzierski.	Prob. Ct., Kent Cnty., Mich.	do	Closed.
Estate of Louise E. Kerekhoff.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of Helene Kern	Super. Ct., Alameda Cnty., Calif.	do	Pending decision of Clark v. Allen.
Estate of John Friedrich Kern.	Prob. Ct., Crawford Cnty., Kans.	do	Pending.
Estate of William Kinderman	Cnty. Ct., Denver Cnty., Colo.	do	Do.
Estate of Alice M. DeVane King.	Prob. Ct.; Cir. Ct., Dallas Cnty., Ala.	do	Will contest.
Trust under will of Josephine M. Kinc.	Dist. Ct., 4th Jud. Dist., Hennepin Cnty., Minn.	Trust matter	Closed.
Estate of Robert H. Kitzelberger.	Chancery Ct., Garland Cnty., Ark.	Partition suit.	Motion to dismiss suit as being against the United States.
Estate of Annie Klausner	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Pending.
Estate of Mark Kleeden	Dist. Ct., Oklahoma Cnty., Okla.	Estate matter	Do.
Estate of Becky Klein	Prob. Ct., Wayne Cnty., Mich.	do	Settlement of account.
Estate of Katherine Schweier Kling.	Super. Ct., Los Angeles Cnty., Calif.	do	Probate of will.
Estate of Anna Margaret Klös.	Prob. Ct., Norfolk Cnty., Mass.	do	Pending.
Estate of Amalie Klostermann.	Orphans' Ct., Essex Cnty., N. J.	do	Distribution nearly complete.
Estate of Henry Klostermann.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending decision of Clark v. Allen.
Estate of Gustava and Johannes Kluehn.	U. S. Dist. Ct., E. D., Mo.	do	Pending.
Estate of Edwin F. Knowlton.	Surr's. Ct., Kings Cnty., N. Y.	do	A waiting decision as to whether the beneficiaries were "lawful issue."
Estate of Alfred Carl Knutzen.	Super. Ct., San Joaquin Cnty., Sup. Ct., Calif.	do	Pending.
Estate of Toshiro Kobata.	Super. Ct., Imperial Cnty., Calif.	do	Pending decision of Clark v. Allen.
Koehler v. Markham	U. S. Dist. Ct., Ore.	Sec. 9 (a) suit	Complaint dismissed.
Estate of Emma Kochler.	Dist. Ct., Bexar Cnty., 57th Jud. Dist., San Antonio, Tex.	Estate matter	Apportionment of estate taxes.
Koelle v. Schiller	Cir. Ct., St. Louis Cnty., Mo.	do	Complaint to intervene filed.
Estate of Minnie Koenig.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Pending decision of Clark v. Allen.
Estate of Robert Koenne.	Cnty. Ct., Denver Cnty., Colo.	Estate matter	Investigation as to nationality of heirs.
Estate of Alfred Otto Koester.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Petition for distribution.
Estate of Henry Kohl	Super. Ct., San Mateo Cnty., Calif.	do	A waiting investigation as to heirs.
Estate of Robert Koblmann.	Super. Ct., Tulare Cnty., Calif.	do	Closed.
Estate of Bruno Kohlstock.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury case	Petition for withdrawal of funds.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Hisahiko Koku-bo.	5th Cir. Ct., T. H.	Estate matter	Settlement of first account.
Estate of Rudolf Kaetchen Kommer.	Surr's. Ct., New York Cnty., N. Y.	City treasury case	Petition for withdrawal of funds.
Estate of Simon Koshland.	Super. Ct., King Cnty., Wash.	Estate matter	Pending.
Estate of Jean Kosto	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
Estate of Sophie E. Kozik.	Prob. Ct., Hampden Cnty., Mass.	do	Petition for distribution.
Estate of Herman Kracke.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending decision of Clark v. Allen.
Estate of John Krachler (Clark v. Beckman).	Cir. Ct., Multnomah Cnty.; U. S. Dist. Ct., Ore.	do	Awaiting distribution.
Estate of Frederick H. Kratzschmar.	Super. Ct., Stevens Cnty., Wash.	do	Investigation of heirs.
Estate of Charles William Kriebel.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of William Kriete	Surr's. Ct., New York Cnty., N. Y.	City treasury matter	Closed.
Estate of Friedrich Kruse.	Surr's. Ct., Bronx Cnty., N. Y.	do	Closed.
Estate of Charles W. Kuhne.	Super. Ct. No. 2, Allen Cnty., Ind.	Estate matter	Closed.
Estate of Anna Kull	Prob. Ct., Wayne Cnty., Mich.	do	Closed.
Estate of Aiji Kunitomo.	Cir. Ct., 3rd Cir., T. H.	do	Closed.
Estate of Alma Kurt	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Closed.
Estate of Robert Kustermann.	Super. Ct., San Diego Cnty., Calif.	Estate matter	Partial distribution ordered.
Estate of Helen Kyriess	Surr's. Ct., New York Cnty., N. Y.	Trust matter	Objections filed to payment of fee requested by trustee's attorney.
Estate of Tessie Labanz	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Closed.
Estate of Otto LaBudde	Super. Ct., Walla Walla Cnty., Wash.	do	Tax settlement.
Estate of Clara Lagerhausen.	Surr's. Ct., Kings Cnty., N. Y.	do	Pending.
Estate of Martha A. Lamrock.	Super. Ct., Santa Clara Cnty., Calif.	do	Investigation as to heirs.
Estate of Aubrey Lanston.	Dist. Ct., Dist. of Columbia.	do	Depositions taken with respect to due execution of will.
Estate of Luise Larson	Prob. Ct., Luna Cnty., N. Mex.	do	Awaiting distribution.
Estate of Richard Laub	Super. Ct., San Mateo Cnty., Calif.	Estate matter involving funds on deposit in Switzerland.	Pending.
Estate of Henry Laun	Super. Ct., Napa Cnty., Calif.	Estate matter	Pending decision of Clark v. Allen.
Estate of Vincenzo Lavagetto.	Cir. Ct., Multnomah Cnty., Ore.	do	Do.
Estate of Thomas A. Leder	Super. Ct., Contra Costa Cnty., Calif.	do	Closed.
Estate of Richard Leefer.	Super. Ct., San Diego, Calif.	do	Petition to determine heirs.
Franz B. Lehmann Trust Fund.	None	Inter-vivos trust matter	Pending.
Estate of John Lehman	Prob. Ct., Hamilton Cnty., Ohio.	Estate matter	Do.
Estate of Henrietta Leib	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Awaiting final account.
Estate of William Leitzman.	Prob. Ct., Elmore Cnty., Idaho.	do	Partial distribution has been received.
Estate of Carl Lemke	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of John D. Lenort.	Cnty. Ct., Comanche Cnty., Okla.	Estate matter	Investigation as to heirs.
Estate of William Lenz	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Ferdinand Leutz (Jungers v. Leutz).	Cnty. Ct., Morton Cnty.; Dist. Ct., 6th Jud. Dist., Morton Cnty., N. Dak.	Estate matter	Appeal pending.
Estate of Amelia Levis	Super. Ct., Los Angeles Cnty., Calif.	do	Settlement of account.

EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Isaac Lewenthal.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Petition for withdrawal of funds.
Estate of Frank Anton Lichter.	Dist. Ct., Harris Cnty., Tex.	Estate matter	Investigation as to heirs.
Estate of Anna McNally Liddle.	Super. Ct., Los Angeles Cnty., Calif.	do.	Closed.
Estate of Christine Lindeman.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Lohmeyer (Maziotte v. Safe Deposit & Trust Co.).	Cir. Ct., Baltimore, Md.	Estate matter	Pending.
Estate of Julius Lohrke.	Cir. Ct., Ann Arbor, Mich.	do.	Closed.
Estate of Margaret Lorbeer (Kuhne v. Lorbeer).	Cnty. Ct., Dodge Cnty., Nebr.	do.	Pending.
Estate of Paul Louis.	Prob. Ct., Wayne Cnty., Mich.	do.	Do.
Estate of Max Lowy.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending decision of Clark v. Allen.
Estate of Miriam Lubelski.	Super. Ct., Los Angeles Cnty., Calif.	County treasury matter.	Petition for withdrawal of funds.
Estate of Steve Lucas.	do.	Estate matter	Pending decision of Clark v. Allen.
Estate of Peter N. Luca.	Surr's. Ct., Nassau Cnty., N. Y.	County treasury matter.	Money deposited with County Treasurer.
Estate of Abraham Ludmer.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Abraham Ludmer.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of John Ludu.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Closed.
Estate of Paul Ludwig.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Marie Lummus.	City Judge's Ct., Leon Cnty., Tallahassee, Fla.	Estate matter	Closed.
Estate of Anna Martha Lundschieen.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Petition for distribution.
Estate of H. A. Lunsman.	do.	do.	Pending decision of Clark v. Allen.
Estate of Benedict Lust.	Orphans' Ct., Morris Cnty., N. J.	do.	Pending.
Estate of Sigmund Lustgarten.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Petition for withdrawal of funds.
Estate of Mihal Luszeck.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter	Pending.
Estate of Emma Lynch.	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.
Estate of Meta Maart.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Petition for withdrawal of funds.
Estate of Charles F. Macher.	Prob. Ct., Jefferson Cnty., Ala.	Estate matter	Awaiting distribution.
Estate of Mina Mack.	Super. Ct., Los Angeles Cnty., Calif.	do.	Partial distribution has been made.
Estate of Guiseppe Macri.	Prob. Ct., Hampden Cnty., Mass.	do.	Pending.
Estate of Anna Windolph Magnusson.	Super. Ct., San Diego Cnty., Calif.	do.	Pending decision of Clark v. Allen.
Estate of Andrew Maiska.	Super. Ct., Plymouth Cnty., Mass.	do.	Distribution nearly complete.
Estate of Pasquale Maltese.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Eugene Maltz.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Petition filed exercising the right of the widow to receive one-half of the community property.
Estate of Salvatore Mandilo.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of John Mangels.	Surr's. Ct., Queens Cnty., N. Y.	Estate matter	Closed.
Manhattan Co. v. Janowitz.	Sup. Ct., N. Y. Cnty., N. Y.	Trust matter	Pending.
Estate of Peter Mantino.	Dist. Ct., 2nd Jud. Dist., Silver Bow Cnty., Mont.	Estate matter	Closed.
Estate of Antone Marcussen.	Super. Ct., Los Angeles Cnty., Calif.	do.	Closed.

EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Charles Markmann.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Joseph Marod.	do.	Estate matter	Closed.
Guardianship Estates of Rosa and Dora Marquardt.	Super. Ct., San Joaquin Cnty., Calif.	Guardianship matter	Closed.
Estate of Marlin A. Marsden.	Dist. Ct., Dist. 1, Beaver Cnty., Okla.	Estate matter	Pending.
Estate of Max Marx.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Babette Marz.	do.	City treasury matter	Closed.
Estate of T. T. Matsuimoto.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending.
Estate of John Matyas.	Orphans' Ct., Beaver Cnty., Pa.	do.	Investigation as to value of real property.
Estate of Robert Maucher.	Super. Ct., Marin Cnty., Calif.	do.	Closed.
Estate of Rose Roth May.	Cir. Ct., 1st Jud. Cir., T. H.	do.	Pending.
Estate of George Mayer.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending decision of Clark v. Allen.
Estate of Samuel Mayer.	Super. Ct., Bibb Cnty., Ga.	do.	Distribution nearly complete.
Estate of Frank Mayor.	Prob. Ct., Wayne Cnty., Mich.	County treasury matter.	Petition for withdrawal of funds.
Estate of Leon Mazurowski.	Prob. Ct., Hampden, Mass.	Estate matter	Pending.
Trust under will of Patrick McBride.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Closed.
McIntosh v. Ashe.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Closed.
Trust under will of Robert McIntosh.	Super. Ct., Los Angeles Cnty., Calif.	do.	Pending.
Estate of Pietro Mela.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Do.
Estate of Arthur Meltzer.	Super. Ct., Los Angeles Cnty., Calif.	do.	Will contest.
Estate of Rosa Meltzer.	do.	Trust matter	Awaiting distribution.
Estate of Morris Mendol.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Closed.
Estate of Wilhelm Mensing.	Super. Ct., Napa Cnty., Calif.	do.	Investigation as to heirs.
Estate of George Merck.	Prerogative Ct., N. J.	Trust matter	Investigation as to beneficiaries.
Estate of Albertine B. Merriman.	Super. Ct., Orange Cnty., Calif.	Estate matter	Closed.
Estate of Frederick Messerschmidt.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Friederike Susanne Metzger.	Surr's. Ct., Bronx Cnty., N. Y.	do.	Lo.
Estate of Ernest H. G. Meyer.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of John Adam Meyer.	Prob. Ct., Saginaw Cnty., Mich.	Estate matter	Settlement of account.
Estate of Henry Meyer.	Super. Ct., Grays Harbor Cnty., Wash.	do.	Petition for distribution.
Estate of Guiseppe Mezzina.	Super. Ct., Multnomah Cnty., Oreg.	do.	Awaiting sale of real estate.
Estate of John Michailoff.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Pending decision of Clark v. Allen.
Estate of Elsie Miklosovitz.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending.
Estate of Nicolo Milioto.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Alice A. Miller.	Super. Ct., Alameda Cnty., Calif.	Estate matter	Petition for distribution.
Estate of Elizabeth Miller.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Petition for determination of heirship.
Estate of Paul Miller.	Super. Ct., Santa Clara Cnty., Calif.	do.	Pending decision of Clark v. Allen.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Frank Mini.....	Dist. Ct., 14th Jud. Dist., Musselshell Cnty., Mont.	Estate matter.....	Deposition taken of a expert on Italian law. Hearing stayed pending decision of <i>Clark v. Allen</i> .
Estate of Helmut Minne.....	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Hermann Mohr.....	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.....	Do.
Estate of Mary Moldovanyi.....	Surr's. Ct., N. Y. Cnty., N. Y.	.....do.....	Closed.
Estate of Alfrida Johanna Eicholz Molitor.....	Civ. Dist., Parish of Orleans, La.	.....do.....	Pending.
Estate of Rudolph Moll.....	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Do.
Estate of William Molt.....	Prob. Ct., Erie Cnty., Ohio.	Estate matter.....	Investigation as to alleged fraud and mismanagement.
Estate of William Molt.....	Orphans' Ct., Camden Cnty., N. J.	.....do.....	Settlement of account.
Morgan & Co. v. Gosford.....	Sup. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Closed.
Estate of Margaret Morgan.....	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Fannie Moss.....	Surr's. Ct., N. Y. Cnty., N. Y.	.....do.....	Closed.
Estate of Elizabeth Mueller.....	Surr's. Ct., Queens Cnty., N. Y.	.....do.....	Pending.
Estate of Carl Muhlbach.....	Dist. Ct., Buffalo Cnty., Nebr.	Action for partition of certain real estate and liquidation of the as- sets of the estate.	Closed.
Estate of Anna Muller.....	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Herman J. Muller.....	.....do.....	.....do.....	Closed.
Estate of Hugo Muller.....	Prob. Ct., Wayne Cnty., Mich.	Estate matter.....	Closed.
Estate of Justus Mulert.....	Orphans' Ct., Allegheny Cnty., Pa.	.....do.....	Pending.
Estate of Otto Muller.....	Orphans' Ct., Philadel- phia Cnty., Pa.	.....do.....	Do.
Estate of Maria Giumelli Musetti.....	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Do.
Estate of Helene Nagel.....	Super. Ct., San Joaquin Cnty., Calif.	Estate matter.....	Settlement of account.
Estate of Sadaharu Naito.....	Orphans' Ct., Bucks Cnty., Pa.	.....do.....	Closed.
Estate of Kiyochi Nakagawa.....	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Closed.
Estate of Masao Nakagawa.....	Orphans' Ct., Cumber- land Cnty., N. J.	.....do.....	Distribution ordered.
Estate of Torakichi Nakagawa.....	Super. Ct., Santa Bar- bara Cnty., Calif.	.....do.....	Pending.
Guardianship Estates of Toshio Nakamura, Ruth Nakamura, John Nakamura and May Nakamura, Minors.	Super. Ct., Tulare Cnty., Calif.	Guardianship matter.....	Do.
Estate of David Nakoff.....	Orphans' Ct., Dauphin Cnty., Pa.	Estate matter.....	Closed.
Estate of Enrico Napoleoni.....	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Pending decision of <i>Clark v. Allen</i> .
Estate of Tony Neshoff.....	Dist. Ct., Custer Cnty., Mont.	.....do.....	Investigation as to heirs.
Bank Account of Her- mann Neubauer.	Ct. of Common Pleas No. 4, Philadelphia Cnty., Pa.	Vested bank account.....	Closed.
Estate of Gustave Neu- mann.	Super. Ct., Alameda Cnty., Calif.	Estate matter.....	Petition for distribu- tion.
Estate of Herman A. Newmann.	Super. Ct., Spokane Cnty., Wash.	.....do.....	Closed.
Estate of Ilse Neumann.....	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Partial distribution has been made.
Estate of William Neu- mann.	Super. Ct., Kittitas Cnty., Wash.	.....do.....	Closed.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Charles W. Neumeister.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Pending decision of <i>Clark v. Allen</i> .
Estate of Mary Niehus.....	.....do.....	.....do.....	Petition for distribu- tion. Closed.
Estate of Morten Nielsen.....	Orphans' Ct., Delaware Cnty., Pa.	City treasury matter.....	.....do.....
Estate of William Nies.....	Dist. Ct., 5th Jud. Dist., Madison Cnty., Mont.	Estate matter.....	Investigation as to heirs.
Estate of Anne Louise Nolde.	Orphans' Ct., Berks Cnty., Pa.	Trust matter.....	Awaiting distribution.
Estate of Louis Noll.....	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Gino Nomellini.....	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.....	Do.
Estate of Franz Eugen Nortz.	Sup. Ct., Westchester Cnty., N. Y.	Trust matter.....	Awaiting trial before a referee.
Estate of Fred Oberacker.....	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Pending.
Estate of Ernest W. Oelcken (Clark v. Mis- sissippi Valley Co.).	Prob. Ct., St. Louis, Mo.; U. S. Dist. Ct., E. D., Mo.	.....do.....	Awaiting trial.
Estate of Elisabeth Oen- ning.	Cir. Ct., Adams Cnty., Quincy, Ill.	Trust matter.....	Closed.
Estate of Reinhard Oes- terlein.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Settlement of claims against estate.
Estate of Ole B. Ohr.....	Goodhue Cnty., Minn.	.....do.....	Pending.
Estate of Charles A. H. Oldendorf.	Super. Ct., Spokane Cnty., Wash.	.....do.....	Investigation as to heirs.
Estate of Friedrich Ol- schewsky.	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Closed.
Estate of Henry C. Opitz.....	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Closed.
Estate of Francis X. Orthen.	Cnty. Ct., Eau Claire Cnty., Wis.	Estate matter.....	Appeal from adverse decision abandoned.
Estate of Francis X. Orthen.	Super. Ct., Cook Cnty., Ill.	.....do.....	Claim abandoned by reason of abandon- ment of appeal in Wisconsin case.
Estate of Thomas Ort- lieb.	Milwaukee Cnty. Ct., Wis.	.....do.....	The administratrix c. t. a. is engaged in litigation with third parties.
Estate of Kichiji Osako.....	Super. Ct., King Cnty., Wash.	.....do.....	Decree of distribution.
Estate of Evangelo Otidys.....	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Pending.
Estate of Lena Ott.....	Super. Ct., City and Cnty. of San Francisco, Calif.	.....do.....	Do.
Estate of Giacomo Paga- netti.	.....do.....	.....do.....	Closed.
Estate of Rudolf Pagen- stecher.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Surrogate has decided that certain interests have vested in the remaindermen.
Estate of Albertina Pa- lenske.	Dist. Ct., Osceola Cnty., Iowa.	Estate matter.....	Closed.
Estate of Peter Pallas.....	Prob. Ct., Wayne Cnty., Mich.	.....do.....	Pending.
Estate of Marianne Palmer.	Super. Ct., Alameda Cnty., Calif.	.....do.....	Closed.
Estate of George N. Pap- adopoulos.	Prob. Ct., Hampden Cnty., Mass.	.....do.....	Pending.
Estate of J. Frederick Pape.	Orphans' Ct., Bucks Cnty., Pa.	.....do.....	Closed.
Estate of Joe Pardini.....	2d Jud. Dist., Silver Bow Cnty., Mont.	.....do.....	Pending.
Estate of Martha S. Parker.	Prob. Ct., Suffolk Cnty.; Sup. Ct., Mass.	.....do.....	Do.
Estate of Richard T. Parker.	Prob. Ct., Suffolk Cnty., Mass.	.....do.....	File kept open pending disposition of related cases.
Estate of Antonio Pasca.....	Orphans' Ct., Union Cnty., N. J.	.....do.....	Closed.
Trust under will of Carl W. Paul.	Surr's. Ct., Westchester Cnty., N. Y.	County treasury matter.....	Petition for withdraw- al of funds.
Estate of Paul Lunde Pedersen.	Surr's. Ct., Kings Cnty., N. Y.	Estate matter.....	Closed.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of John Pelfini.....	Super. Ct., Santa Clara Cnty., Calif.	Estate matter.....	Pending decision of <i>Clark v. Allen</i> .
Estate of Anne W. Penfield.	Orphans' Ct., Philadelphia Cnty., Pa.	do.....	Settlement of second account.
People v. Von Schmidt Pahl.	Sup. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Frank Perelch.....	Super. Ct., San Joaquin Cnty., Calif.	Estate matter.....	Will contest.
Estate of Anna Perret.....	Orphans' Ct., Philadelphia Cnty., Pa.	do.....	Investigation as to a legatee.
Estate of Angelo Perrone.....	Orphans' Ct., Lackawanna Cnty., Pa.	Trust matter.....	Closed.
Estate of Christina Louise Peterson (Markham v. Gorder)	Cir. Ct., Lawrence Cnty., S. Dak.	do.....	Awaiting distribution.
Estate of Peter Friedrich Peterson.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.....	Investigation in Germany.
Estate of Margaretha Peters.	Dist. Ct., Plymouth Cnty., Iowa.	do.....	Closed.
Estate of Marie W. Peters.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter requiring proof of reciprocal inheritance under German law.	Awaiting decision.
Estate of Peter Jacob Peters.	Dist. Ct., Plymouth Cnty., Iowa.	Trust matter.....	Pending.
Estate of Thomas Pfeifferkron.	Orphans' Ct., Allegheny Cnty., Pa.	Estate matter.....	Awaiting distribution.
Estate of Herman Pfeiffer.	Surr's Ct., Queens Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Emilie Pfeil.....	Dist. Ct., Dist. of Columbia.	Trust matter.....	Suit to compel compliance with a Turn-over Directive.
Estate of Ernest Pia.....	Surr's Ct., N. Y. Cnty., N. Y.	Estate matter.....	Pending.
Estate of Frieda Pichl.....	Orphans' Ct., Union Cnty., N. J.	do.....	Do.
Estate of Alfred R. Pick.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Do.
Estate of Alfred Paul Plitz.	Super. Ct., Humboldt Cnty., Calif.	do.....	Pending decision of <i>Clark v. Allen</i> .
Estate of Joseph Plemich.....	Surr's Ct., Kings Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Louis Pockwitz.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.....	Do.
Estate of Herin Pounrehn.....	Dist. Ct., Dakota Cnty., Nebr.	do.....	Closed.
Estate of Valeria Anna Popovici.	Prob. Ct., Cuyahoga Cnty., Ohio.	do.....	Pending.
Estate of Herman Poppe.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of George Browne Post (Harding v. Jeszensky).	Surr's Ct., N. Y. Cnty., N. Y.; Sup. Ct., N. Y. Cnty., N. Y.	do.....	Do.
Trust under Deed of Anna H. Price.	Ct. of Common Pleas No. 1, Philadelphia Cnty., Pa.	Trust matter.....	Do.
Trust under will of Sarah Maria Price.	Orphans' Ct., Philadelphia Cnty., Pa.	do.....	Awaiting distribution.
Proctor v. Weber.....	Dist. Ct., 17th Jud. Dist., Tarrant Cnty., Tex.	do.....	Pending.
Estate of Adolph Propper.	Super. Ct., San Francisco Cnty., Calif.	Estate matter.....	Do.
Estate of Max Ludwig Rudolph Pudlich.	Cnty. Ct., Clatsop Cnty., Oreg.	do.....	Pending appointment of administrator.
Estate of J. H. Quekemeyer.	Chancery Ct., Yazoo Cnty., Miss.	do.....	Awaiting distribution.
Estate of John Rade.....	Cnty. Ct., Milwaukee Cnty., Wis.	do.....	Pending.
Estate of John H. Rademacher.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Diedrich Radjcker.	Dist. Ct., 16th Jud. Dist., Carter Cnty., Mont.	do.....	Pending decision of <i>Clark v. Allen</i> .
Matter of the Condemnation Proceeding of Ramona Boulevard.	Sup. Ct., Richmond Cnty., N. Y.	City treasury matter.....	Petition for withdrawal of funds.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Katharine Rappolt.	Sup. Ct., N. Y.	City treasury matter.....	Pending.
Estate of Anton Rasch.....	Super. Ct., Sacramento Cnty., Calif.	Estate matter.....	Do.
Estate of Christoff Stephen Raschi.	Cir. Ct., Clackamas Cnty., Oreg.	do.....	Awaiting sale of real estate.
Estate of Frank Rath.....	Surr's Ct., Bronx Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Josephine Regnault.	do.....	do.....	Petition for withdrawal of funds.
Estate of Gustav Reich.....	Super. Ct., Butte Cnty., Calif.	Estate matter.....	Pending.
Estate of Albert Reichel.....	Cnty. Ct., Deschutes Cnty., Oreg.	do.....	Awaiting investigation as to heirs.
Estate of Jacob Reidenbach.	Prob. Ct., Plymouth Cnty., Mass.	do.....	Auditor has been holding hearings with respect to irregularities in the accounts of the administratrices.
Estate of Fred Reil.....	Prob. Ct., Nez Perce Cnty., Idaho; Cir. Ct., Roberts Cnty., S. Dak.	do.....	Pending.
Estate of Clara E. Reimers.	Dist. Ct., Scott Cnty., Iowa.	Trust matter.....	Do.
Estate of August H. Reincke.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Do.
Estate of Franz C. Reinhardt (Coella v. Boettcher).	Orphans' Ct., Passaic Cnty., N. J.	Trust matter.....	Do.
Estate of Max Reinhardt.....	Surr's Ct., N. Y. Cnty., N. Y.	Estate matter.....	Do.
Estate of Dorothee Reinlein.	Surr's Ct., Kings Cnty., N. Y.	City treasury matter.....	Petition for withdrawal of funds.
Estate of Arthur Reiss.....	Super. Ct., Alameda Cnty., Calif.	Trust matter.....	Partial distribution has been made.
Estate of Frank Rettkowsky.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Distribution nearly complete.
Estate of Mario P. Reustle.	Orphans' Ct., Philadelphia Cnty., Pa.	do.....	Closed.
Estate of Fred Riccl.....	Surr's Ct., Bronx Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Heinrich Herman Riecke.	Surr's Ct., Queens Cnty., N. Y.	do.....	Closed.
Estate of Adolph Riedel.....	Surr's Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Nikolaus Carl Rimbach.	Prob. Ct., St. Louis Cnty., Mo.	Estate matter.....	Pending decision of <i>Clark v. Allen</i> .
Estate of Frank Rindler.....	Super. Ct., Humboldt Cnty., Calif.	do.....	Final account.
Estate of Margaret Evelyn Ringer.	Cir. Ct., Multnomah Cnty., Oreg.	do.....	Petition for distribution.
Estate of Minna Ristman.	do.....	do.....	Closed.
Estate of Amelia Korupkat Rixman.	Orphans' Ct., Anne Arundel Cnty., Md.	do.....	Pending.
Estate of John A. Roeca.....	Super. Ct., Sonoma Cnty., Calif.	do.....	Closed.
Estate of Leonhard Rodenhansen.	Orphans' Ct., Philadelphia Cnty., Pa.	do.....	Closed.
Estate of Joseph Rodcr.....	Cnty. Ct., Milwaukee Cnty., Wis.	do.....	Pending.
Estate of Franz F. Roerber.	Super. Ct., Humboldt Cnty., Calif.	do.....	Pending.
Roehrs v. Vercaigne.....	Prob. Ct., Wayne Cnty., Mich.	do.....	Petition for distribution.
Estate of Agnes Roggen-dorff.	Surr's Ct., Westchester Cnty., N. Y.	County treasury matter.	Closed.
Estate of Frederick W. Ronnau.	Super. Ct., Sacramento Cnty., Calif.	Estate matter.....	Pending.
Estate of Flora Tower Rosen.	Surr's Ct., N. Y. Cnty., N. Y.	Trust matter.....	Do.
Estate of Annie Klein Rosenbaum.	Surr's Ct., Bronx Cnty., N. Y.	Estate matter.....	Closed.
Estate of Fred Ross.....	Surr's Ct., Erie Cnty., N. Y.	do.....	Pending.
Estate of Rosa Roston.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Settlement of final account.
Estate of Emanuel Roth.	do.....	do.....	Closed.
Estate of Walter Henry Rothwell.	do.....	do.....	Closed.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Vincenzo Ruggero.	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Pending.
Estate of Conrad Rupp, Jr.	Dist. Ct., Dist. of Columbia.	Estate matter	Closed.
Estate of Martha Rusch.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending decision of Clark v. Allen.
Estate of Lady Elizabeth Russell.	Surr's. Ct., N. Y. Cnty., N. Y.	do	Pending.
Estate of Leona Russell.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending decision of Clark v. Allen.
Estate of Louise Rundzeiher.	Orphans' Ct., Essex Cnty., N. J.	do	Closed.
Estate of Conchetta Russo.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Leopold Saalberg.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Do.
Estate of Vincenzo Sabella.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Do.
Estate of Alberta Ulman Sabit.	Cir. Ct., Baltimore, Md.; U. S. Dist. Ct., Md.	Estate matter	Suit in federal court to compel compliance with vesting order.
Estate of Sanford Sachs.	Super. Ct., City and Cnty., of San Francisco, Calif.	do	Settlement of account.
Estate of Martin Saffer.	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Pending.
Estate of Anna Safko.	Cnty. Ct., Macoupin Cnty., Ill.	County treasury matter.	Investigation as to heirs.
Estate of Hermann Friderich Sahlender.	Super. Ct., City and Cnty. of San Francisco, Calif.	Trust matter	Appeal recommended.
Estate of George Saller.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter	Pending.
Estate of Frank Santulli.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Do.
Estate of Joseph Francis Sartori.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Partial distribution has been made.
Estate of Fretzel Sasse.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury case.	Petition for withdrawal of funds.
Estate of Bertha Sauer.	Surr's. Ct., Bronx Cnty., N. Y.	Estate matter	Closed.
Estate of George C. Sauer.	do	do	Closed.
Estate of Adolf Schacht.	Super. Ct., Walla Walla Cnty., Wash.	do	Investigation as to heirs.
Estate of Francis J. Schaefer.	Prob. Ct., Ramsey Cnty., Minn.	do	Do.
Estate of Peter Schaeffner.	Dist. Ct., 6th Jud. Dist., Park Cnty., Mont.	do	Pending.
Estate of Joseph Schallman.	Dist. Ct., 1st Jud. Dist., Churchill Cnty., Nev.	do	Do.
Estate of Berta Schattner.	Surr's. Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of Friedrich Schepplmann.	do	City treasury matter	Closed.
Estate of Auguste Scherer.	Surr's. Ct., Erie Cnty., N. Y.	Estate matter	Closed.
Estate of Kate Scheunert.	Super. Ct., San Francisco Cnty., Calif.	do	Closed.
Estate of Karl Scherer.	Super. Ct., San Diego Cnty., Calif.	do	Pending.
Estate of Adele M. Scherpich.	Orphans' Ct., Hudson Cnty., N. J.	do	Do.
Estate of Martha S. Schiller.	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.
Estate of Bertha Schlaich.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of William Schloz.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Bertha Schluttig.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending decision of Clark v. Allen.
Estate of Katherine P. Schisler.	Prob. Ct., Erie Cnty., Ohio.	do	Pending.
Estate of Anna Schmidt.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of Bertold Schmidt.	Super. Ct., Tulare Cnty., Calif.	do	Pending decision of Clark v. Allen.
Estate of Frederick Schmidt.	Super. Ct., San Diego Cnty., Calif.	do	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of George K. Schmitt.	Surr's. Ct., Monroe Cnty., N. Y.	Estate Matter	Closed.
Estate of Sarah Schneec.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of Louise Schneider.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending decision of Clark v. Allen.
Estate of Wilhelmine Schneider.	Surr's. Ct., N. Y. Cnty., N. Y.	do	Awaiting final account.
Estate of Willy Schneider.	Cnty. Ct., Milwaukee, Wis.	do	Pending.
Estate of John Schmuettgen.	Dist. Ct., Shelby Cnty., Iowa.	do	Objections filed to account.
Estate of Christian Schoenberger, Sr.	Cnty. Ct., Milwaukee Cnty., Wis.	Trust matter	Distribution complete except as to real estate.
Estate of Cilli Schoenfeld.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Pending.
Estate of Johann Friedrich Schoenthaler.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Do.
Estate of Emma M. Scholl.	Super. Ct., Alameda Cnty., Calif.	do	Do.
Estate of Fred Scholle.	Dist. Ct., Valencia Cnty., U. S. Dist. Ct., N. Mex.	do	Suit in the federal court to obtain compliance with a Turnover Directive.
Estate of Louis Scholler.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of Martha Scholz.	Surr's. Ct., Schenectady Cnty., N. Y.	do	Closed.
Estate of John F. Schroeder.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of John Schroeder.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending decision of Clark v. Allen.
Estate of Paul O. Schroder.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Pending.
Estate of Frederick Schwalz.	Super. Ct., Riverside Cnty., Calif.	do	Do.
Estate of Toby Schussler.	Super. Ct., San Mateo Cnty., Calif.	Trust matter	Closed.
Estate of Frank Schutzle.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of C. M. Schwab.	do	Estate matter	Pending.
Estate of Rose Hirschleifer Schwartz.	do	City treasury matter	Petition for withdrawal of funds.
Estate of Louise Seghorn.	Surr's. Ct., Morris Cnty., N. J.	Estate matter	Pending.
Estate of William Seidel.	Cir. Ct., Clackamas Cnty., Ore.	do	Closed.
Estate of Giovanni Senzera.	Cir. Ct., Multnomah Cnty., Ore.	do	Resisting probate of an alleged will.
Estate of Emil Max Senger.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Investigation as to shrinkage of the assets of this trust.
Estate of Sentrup.	Super. Ct., King County, Wash.	Estate matter	Pending.
Estate of Emanuel Serga.	Cnty. Ct., Huorfano Cnty., Colo.	do	Do.
Estate of Abramo Serenic.	Super. Ct., Alameda Cnty., Calif.	do	Pending decision of Clark v. Allen.
Estate of John C. Sierhoff.	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
Estate of Alexander Slioti.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Petition for a construction of the trust indenture.
Estate of Joseph Simco.	Prob. Ct., Wayne Cnty., Mich.	Estate matter	Petition for distribution.
Estate of Albert Bernd Simon.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of Marie Simon.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Sarah Singer.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Settlement of account.
Estate of Francis H. Sman.	Prob. Ct., Ramsey Cnty., Minn.	Estate matter	Investigation as to heirs.
Estate of Peter Frank Smith.	Super. Ct., San Joaquin Cnty., Calif.	do	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of George Fisher Smithers.	U. S. Dist. Ct., Dist. of Columbia.	Estate matter	Closed.
Estate of Agnes Rodatz Smitzer.	Prob. Ct., Cook Cnty., Ill.	do	Investigation as to heirs.
Estate of Fred J. Snyder.	Super. Ct., Los Angeles Cnty., Calif.	do	Final account.
Estate of Mari Soehl.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Jacobine Christine Soffner.	do	do	Do.
Estate of John P. Sonnen.	Prob. Ct., St. Louis Cnty., Mo.	Estate matter	Do.
Estate of Anna Sonnenfleth.	Surr's. Ct., Queens Cnty., N. Y.	do	Do.
Estate of Ida Sonnenschein.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Do.
Estate of Eleanor E. Spedel.	Prob. Ct., Providence; U. S. Dist. Ct., R. I.	Estate matter	Suit in federal court to obtain compliance with vesting order.
Estate of Ludwig J. Spedel.	Orphans' Ct., Allegheny Cnty., Pa.	do	Validity of a codicil decided against this Office.
Estate of Emil Spielvogel.	Surr's. Ct., N. Y. Cnty., N. Y.	do	Distribution ordered.
Estate of Ernest Spitz.	Dist. Ct., Bernalillo Cnty., N. Mex.	do	Distribution nearly completed.
Estate of Ignatz Spitzer.	Surr's. Ct., Westchester Cnty., N. Y.	Trust matter	Pending.
Estate of Martin Spohn.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter	Closed.
Estate of Luigi Stagi.	Super. Ct., Alameda Cnty., Calif.	do	Pending.
Estate of Domenico Stagnaro.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Do.
Estate of Margherita Stagnaro.	Cir. Ct., Multnomah Cnty., Oreg.	do	Awaiting outcome of <i>Estate of Giovanni Semenza</i> .
Estate of Agatha Stal-leickmann.	Super. Ct., Los Angeles Cnty., Calif.	Estate of missing person.	Closed.
Estate of Nathan Steinberger.	Super. Ct., City and Cnty. of San Francisco, Calif.	Trust matter	Investigation as to heirs.
Trust under deed of Rev. Henry J. Steinhagen.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Distribution nearly complete.
Estate of Henry W. T. Steinway.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Partial distribution received.
Estate of John B. Stemmler.	Surr's. Ct., Chemung Cnty., N. Y.	do	Investigation as to heirs.
Estate of Henry W. Sternberg.	Super. Ct., Los Angeles Cnty., Calif.	do	Vacating decree of distribution.
Estate of Ben F. Sternheim.	Super. Ct., City and Cnty. of San Francisco, Calif.	Trust matter	Distribution directed to be made to Attorney General.
Estate of Ida Stork.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of J. Strauss (Strauss & Strauss).	U. S. Dist. Ct., S. D. Fla.	Estate matter	Closed.
Estate of Rudolf Streit.	Super. Ct., Los Angeles Cnty., Calif.	do	Awaiting distribution.
Estate of Fanny Stricker.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Pending.
Estate of Henry Strobel.	Surr's. Ct., Queens Cnty., N. Y.	do	Do.
Estate of Mary A. Struck.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending decision of <i>Clark v. Allen</i> .
Estate of Hermine Caroline Stueven.	Surr's. Ct., Richmond Cnty., N. Y.	do	Pending.
Estate of John K. Suckow.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Shirley M. Suhl-ling (Clark & Edmunds).	U. S. Dist. Ct., W. D. Va.	do	Motion for summary judgment.
Estate of J. O. Suzuki.	Super. Ct., King Cnty., Wash.	do	Pending.
Estate of Helen Szabo.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Petition for withdrawal of funds.
Estate of Mollie Szilagyi.	Prob. Ct., Lake Cnty., Ohio.	Estate matter	Pending.
Estate of Anna Tag.	Surr's. Ct., N. Y. Cnty., N. Y.	do	Closed.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Shun T. Takahashi.	11th Jud. Dist., Flathead Cnty., Mont.	Estate matter	Pending.
Estate of Keinosuke Tamura.	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.
Estate of Totsumoshin Tanabe.	Dist. Ct., Park Cnty., Wyo.	do	Closed.
Estate of Peter F. Tang.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of Morris Taub.	Prob. Ct., Wayne Cnty., Mich.	County treasury matter.	Do.
Estate of Benjamin Tausch.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Closed.
Estate of Gaudenzio Eusebio Tavasci.	Super. Ct., Los Angeles Cnty.; Dist. Ct. of App. 2nd Dist., Calif.	do	Awaiting decision of <i>Clark v. Allen</i> .
Estate of Mary Martha Taylor (Clark & Tibbels).	Surr's. Ct., Westchester Cnty.; U. S. Dist. Ct., S. D. N. Y.	do	The federal court has imposed a constructive trust herein in favor of the Attorney General.
Estate of Marie Taxis (Koelle & Schiller).	Prob. Ct., City of St. Louis, Mo.; Cir. Ct., St. Louis Cnty., Mo.	do	Objections filed to final account.
Estate of John Tersan.	Super. Ct., Nevada Cnty., Calif.	do	Pending decision of <i>Clark v. Allen</i> .
Estate of Antonia Tesar.	Cnty. Ct., Sheboygan Cnty., Wis.	do	Petition for distribution.
Guardianship Estates of Oskar Teuber and Emerika Teuber.	Ct. of Common Pleas No. 6, Philadelphia Cnty., Pa.	Guardianship matter	Distribution nearly complete.
Estate of Charles Thebech.	Super. Ct., Butte Cnty., Calif.	Estate matter	Pending.
Estate of John G. Thellen.	Cnty. Ct., Ogle Cnty., Ill.	do	Closed.
Estate of Margaret Theis.	Super. Ct., Los Angeles Cnty., Calif.	do	Petition for distribution.
Thome & Thiel.	Cir. Ct. No. 2, Baltimore, Md.	Trust matter	Awaiting taking of depositions.
Estate of Bertha Elizabeth Thies.	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Pending.
Estate of Elsie G. Thomas.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Do.
Estate of Maria Thramm.	do	do	Appeal pending.
Estate of Emeline H. Tiedemann.	Prob. Ct., Darien, Conn.	Trust matter	Pending.
Estate of John M. Tienken.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of William J. Tombrd.	Surr's. Ct., Kings Cnty., N. Y.	do	Pending.
Estate of Augusta Tornow.	Prob. Ct., Wayne Cnty., Mich.	Estate matter	Petition for distribution.
Estate of John A. Toth.	do	do	Pending.
Estate of Emilie Tous-saint.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of Almire Ida Trapp.	Dist. Ct., Bernalillo Cnty., N. Mex.	do	Closed.
Estate of George Trede.	Super. Ct., Walla Walla Cnty., Wash.	do	Petition for distribution.
Estate of Jane E. Triebels.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Distribution ordered.
Estate of Z. Tsurutone.	Super. Ct., Imperial Cnty., Calif.	Estate matter	Closed.
Estate of Carl Turney.	Super. Ct., Los Angeles Cnty., Calif.	do	Awaiting outcome of litigation against estate.
Estate of Hans Turrian.	Prob. Ct., St. Louis Cnty., Mo.	do	Pending.
Estate of Juliet Augusta Tyng.	Prob. Ct., Greenwich, Conn.	do	Do.
Estate of Annie Uhl.	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Do.
Estate of Moses Ullman.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Final account to be filed.
Estate of Chiye Umeki.	Super. Ct., Alameda Cnty., Calif.	Guardianship matter	Pending.
Estate of Bogdan Unguran.	Prob. Ct., Wayne Cnty., Mich.	Estate matter	Do.

EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Anna Unterholzner.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Barbara Unterholzner.	do.	do.	Pending.
Estate of Louis Uthes.	Orphan's Ct., Hudson Cnty., N. J.	Estate matter	Closed.
Estate of Augusta Valbracht.	Cnty. Ct., Oklahoma Cnty., Okla.	do.	Closed.
Estate of Ambrose Valerio.	Super. Ct., Napa Cnty., Calif.	do.	Pending.
Estate of John Van Noord.	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.
Estate of Maria Letto Varisco.	15th Jud. Dist., Lafayette Parish, La.	do.	Closed.
Estate of Armin (Fred) Vetter.	U. S. Dist. Ct., Dist. of Columbia.	do.	Pending.
Estate of Susanna Viercke.	Super. Ct., Santa Cruz Cnty., Calif.	do.	Do.
Estate of Raffaela Vighotti.	Surr's. Ct., Orange Cnty., N. Y.	County treasury matter	Closed.
Estate of Raffaele Viscomi.	App. Div., 4th Dept., N. Y.	Guardianship matter	Closed.
Estate of Philipp Jacob Vogel.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Petition for withdrawal of funds.
Estate of Ludwig Vogelstein.	do.	do.	Pending.
Trust under Deed of Bertha Vogt.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Distribution has been ordered.
Estate of Marie C. Von Bergen.	Dist. Ct., Scott Cnty., Iowa.	Estate matter	Closed.
Estate of Helen C. Von Groning.	Cir. Ct. No. 2, Baltimore, Md.	Trust matter	Pending.
Estate of Josephine D. Von Hohenlangen.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Closed.
Estate of Anna M. Von Zedlitz.	do.	Trust matter	Pending.
Estate of Martha Vorwerk.	Orphans' Ct., Allegheny Cnty., Pa.	Estate matter	Do.
Estate of Frithjof P. Waage.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Closed.
Estate of Karl E. Wahle.	Orphans' Ct., Allegheny Cnty., Pa.	do.	Closed.
Estate of Bertah A. Wainwright.	Super. Ct., Sonoma Cnty., Calif.	do.	Closed.
Estate of Fred Walter.	Orphans' Ct., Philadelphia Cnty., Pa.	do.	Closed.
Estate of J. F. O. Walter.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending decision of Clark v. Allen.
Estate of John Walter.	Super. Ct., Sonoma Cnty., Calif.	do.	Pending.
Estate of Emma Walters.	Super. Ct., Los Angeles Cnty., Calif.	do.	Distribution has been ordered to American heirs.
Trust under Will of Cecilia Warden.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Pending.
Estate of Amelia Watzemborn.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter	Distribution has been ordered.
Estate of Kunigunde Weber.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Fred A. Wedler.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Awaiting outcome of litigation against estate.
Estate of George Weickert.	Prob. Ct., 4th Div., Alaska.	do.	Pending.
Estate of Maria Rosalie Weigelt.	Orphans' Ct., Philadelphia Cnty., Pa.	do.	Closed.
Estate of Emil Weil.	Orphans' Ct., Allegheny Cnty., Pa.	Trust matter	Distribution ordered.
Estate of Luise M. Weingartner.	Surr's. Ct., Westchester Cnty., N. Y.	Estate matter	Closed.
Estate of Christine Weiss.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Augusta Welge.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Do.
Estate of William Welp.	Super. Ct., San Joaquin Cnty., Calif.	do.	Do.
Estate of Emilie Anna Wemme.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Petition for distribution.

EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Rebecka M. Wenzel.	Super. Ct., Santa Cruz Cnty., Calif.	Estate matter	Partial distribution has been made.
Estate of R. E. Werth.	11th Jud. Dist., Flathead Cnty., Mont.	do.	Pending.
Estate of Margaret A. Weyer.	Super. Ct., Stanislaus Cnty., Calif.	do.	Closed.
White z. Church.	Surr's. Ct., Westchester Cnty., N. Y.; U. S. Dist. Ct., Dist. of Columbia.	Trust matter	Closed.
Trust under Will of Henry White.	U. S. Dist. Ct., Dist. of Columbia.	do.	Pending.
Estate of Marie Wiesner.	Super. Ct., Alameda Cnty., Calif.	Estate matter	Petition for distribution.
Estate of Rudolf Wildermann.	Surr's. Ct., Bronx Cnty., N. Y.	do.	Closed.
Estate of Fred Wilkening.	Cnty. Ct., Creek Cnty., Okla.	Estate matter involving a common law marriage.	Pending.
Estate of Martin Wilshusen.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Do.
Estate of Ellwood Wilson.	Orphans' Ct., Philadelphia Cnty., Pa.	do.	Preparing complaint.
Estate of Michael Winburn.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Pending.
Estate of John Otto Wirth.	Cnty. Judge's Ct., Orange Cnty., Fla.	Estate matter	Do.
Witt v. The Chase National Bank.	Sup. Ct., Westchester Cnty., Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Do.
Estate of Bernard Wohl.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Do.
Estate of Julia H. Wohlfarth.	Westchester Cnty., N. Y.	County treasury matter	Petition for withdrawal of funds.
Estate of Frederick E. Wolke.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending.
Estate of Julius E. Wolf.	Orphans' Ct., Philadelphia Cnty., Pa.	do.	Do.
Estate of Rosie Wolf.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending decision of Estate of Bevilacqua.
Estate of Julia E. Wollpert.	Super. Ct., San Diego Cnty., Calif.	do.	Pending decision of Clark v. Allen.
Estate of Gertrude Wollstein.	Prob. Ct.; Cir. Ct., Jackson Cnty., Mo.	do.	Closed.
Earnest N. Woltmann.	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Pending.
Estate of Emilie Woltmann.	Surr's. Ct., Kings Cnty., N. Y.	do.	Do.
Estate of Leopold Edward Wrasse.	Super. Ct., Fresno Cnty., Calif.	Estate matter	Investigation as to heirs.
Estate of Ferdinand P. Wulf.	Prob. Ct., Canyon Cnty., Idaho.	do.	Closed.
Estate of Ernest Yorg.	Cnty. Ct., Deuver, Colo.	do.	Closed.
Estate of Kimtaro Yoshimo.	Prob. Ct., Bannock Cnty., Idaho.	do.	Pending.
Estate of Alice M. Young.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Objections filed to a claim of the executors.
Estate of Margaret Yurt.	Cir. Ct., Jefferson Cnty., Ky.	do.	Pending.
Estate of August Zahrt.	Prob. Ct., Saginaw Cnty., Mich.	do.	Investigation as to heirs.
Estate of Stanley Zawistowski.	Prob. Ct., Hampden Cnty., Mass.	do.	Pending.
Estate of Paul E. Zehe.	Surr's. Ct., Westchester Cnty., N. Y.	do.	Closed.
Estate of Arthur J. Zimlick.	Orphans' Ct., Hampden Cnty., Mass.	Trust matter	Partial distribution.
Estate of Hedwig M. Ziskoven.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Distribution nearly complete.
Estate of Carl Zoberbier.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending.
Estate of Berta Zuber.	Super. Ct., Los Angeles Cnty., Calif.	do.	Petition for distribution.
Estate of Mary Zuercher (Clark v. Board of Finance and Revenue).	Common Pleas Ct., Dauphin Cnty., Pa.	do.	Awaiting decision.

8. CAUSES IN ADMIRALTY

Title of case	Court	Subject	Status
Asiatic Petroleum Co. v. Italian Line (4 cases).	U. S. Dist., N. J.; U. S. Dist., E. D. Pa.; U. S. Dist., S. D. Fla.; U. S. Dist., Oreg.	Libel actions.....	Pending.
United States v. Steam Vessel <i>Ada O.</i>	U. S. Dist., E. D. La.....	Forfeiture cause in admiralty.	Do.
United States v. Italian Vessel <i>Alberta.</i>	U. S. Dist., N. J.....	do.	Do.
United States v. Steam Vessel <i>Antoinetta.</i>	U. S. Dist., E. D. Pa.; C. C. A. 3.	do.	Do.
United States v. Italian Vessel <i>Arsa.</i>	U. S. Dist., N. J.; C. C. A. 3.	do.	Do.
United States v. Italian Vessel <i>Aussa.</i>	do.	do.	Do.
United States v. Steam Vessel <i>Belvedere.</i>	U. S. Dist., E. D. Pa.; C. C. A. 3.	do.	Do.
United States v. Italian Vessel <i>Brennero.</i>	U. S. Dist., N. J.; C. C. A. 3.	do.	Do.
United States v. Former Italian Vessel <i>Clara,</i> now <i>Stonestreet.</i>	U. S. Dist., E. D. Va.....	do.	Do.
United States v. Italian Vessel <i>Colorado.</i>	U. S. Dist., P. R.....	do.	Do.
United States v. Italian Vessel <i>Confidenza.</i>	U. S. Dist., S. D. Fla.....	do.	Do.
Consumers Import Co., Inc. v. Kabushiki Kaisha Kawasaki Zosenjo.	U. S. Dist., S. D. N. Y.; C. C. A. 2.	Libel in rem. Petitions for exoneration under Fire Statute 1861.	Exoneration sustained. Pending.
United States v. Italian Vessel <i>Conte Biancamano.</i>	U. S. Dist., C. Z.....	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello. Pending.
Duval Texas Sulphur Co. v. Hamburg American Line—North German Lloyd.	U. S. Dist., S. D. Fla.....	Libel in rem.....	Pending.
United States v. Italian Vessel <i>Euro.</i>	U. S. Dist., Md.....	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello. Pending. Do.
United States v. Italian Vessel <i>Guan.</i>	U. S. Dist., E. D. Va.....	do.	Do.
Grace Line, Inc. v. S. S. <i>Conte Biancamano.</i>	U. S. Dist., S. D. N. Y.....	Libel in personam.....	Pending.
United States v. Italian Vessel <i>Guidonia.</i>	U. S. Dist., E. D. Va.....	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello. Pending.
Hamburg American Line—North German Lloyd (involving Steamship <i>Arauca</i> ).	U. S. Dist., S. D. Fla.....	Libel against funds deposited by Maritime Commission.	Pending.
United States v. Italian Steamship <i>Ida Z. O.</i>	U. S. Dist., S. D. Ala.....	Forfeiture cause in admiralty.	Intervention ordered. Stayed pendente bello. Pending. Do.
United States v. Italian Vessel <i>Ircania.</i>	U. S. Dist., S. D. Fla.....	do.	Do.
Italian Line (5 cases) Iwai & Co. v. Skibs—A. S. <i>Germa.</i>	U. S. Dist., E. D. La.....	Libels in personam.....	Do.
Knauth v. Fund Deposited with Treasurer of United States.	U. S. Dist., S. D. N. Y.....	Libel in admiralty for demurrage.	Do.
United States v. Italian Vessel <i>Laconia.</i>	U. S. Dist., S. D. Fla.....	Libel in rem against a fund deposited with the Treasurer of the United States.	Do.
Latvijas Kugniecibas Sabiedriba v. Steamship <i>Abara,</i> Steamship <i>Cilpaita,</i> Steamship <i>Regeni.</i>	U. S. Dist., E. D. Va.....	Forfeiture cause in admiralty.	Intervention ordered. Pending.
United States v. Motorship <i>Leme.</i>	U. S. Dist., S. D. N. Y.; U. S. Dist., E. D. N. Y.	Libel in admiralty.....	Pending.
Malin v. Hamburg American Line—North German Lloyd.	U. S. Dist., Oreg.....	Forfeiture cause in admiralty.	Briefed and submitted. Pending.
United States v. Steam Vessel <i>Mar Glauco.</i>	City Ct., N. Y. City, N. Y.	Libel in personam.....	Pending.
Mitsui & Co., Ltd. v. Kerr Steamship Co. and Silver Line.	U. S. Dist., E. D. Pa.; C. C. A. 3.	Appeal in forfeiture cause in admiralty.	Do.
	Municipal Ct., N. Y. City, N. Y.	Libel for damages.....	Do.

8. CAUSES IN ADMIRALTY—Continued

Title of case	Court	Subject	Status
Mitsubishi Shoji Kaisha, Ltd. v. Fern Line (4 cases).	U. S. Dist., E. D. La.; U. S. Dist., E. D. N. Y.; U. S. Dist., S. D. N. Y.	Libel for damages.....	Pending.
United States v. Steam Vessel <i>Monfiore.</i>	U. S. Dist., E. D. La.....	Forfeiture cause in admiralty.	Do.
United States v. Steam Vessel <i>Mongioia.</i>	U. S. Dist., S. D. Tex.....	Forfeiture cause in admiralty.	Do.
United States v. Steamship <i>Pauline Friederich.</i>	U. S. Dist., Mass.....	do.	Do.
United States v. Italian Vessel <i>Pietro Campanella.</i>	U. S. Dist., Md.....	do.	Do.
United States v. Italian Vessel <i>San Giuseppe.</i>	U. S. Dist., E. D. Va.....	do.	Do.
United States v. Italian Vessel <i>San Leonardo.</i>	U. S. Dist., E. D. N. Y.....	do.	Do.
United States v. Steam Vessel <i>Santa Rosa.</i>	U. S. Dist., E. D. Pa.; C. C. A. 3.	do.	Do.
United States v. 70 Drums of Gummed Spirits of Turpentine.	U. S. Dist., S. D. Ga.....	Libel in rem.....	Do.
Hamburg American Line—North German Lloyd and J. D. & A. B. Spreckels Co. v. British Steamship <i>Hopepeak.</i>	U. S. Dist., S. D. N. Y.....	do.	Do.
United States v. Motor Vessel <i>Villarperosa.</i>	U. S. Dist., E. D. N. Y.....	Forfeiture cause in admiralty.	Intervention ordered. Pending. Do.
United States v. Italian Vessel <i>Vittorio.</i>	U. S. Dist., E. D. Va.....	do.	Do.
United States v. <i>Willmoto Philadelphia</i> (German Motorship <i>Odenwald</i> ).	U. S. Dist., P. R.; C. C. A. 1.	do.	Intervention ordered. Stayed pendente bello. Pending.
Wood & Selick, Inc. v. Italia Societa Anonima di Navigazione.	U. S. Dist., S. D. N. Y.....	Foreign attachment in admiralty.	Pending.

9. CRIMINAL ACTIONS

Title of case	Court	Subject	Status
United States v. Bausch & Lomb Optical Company and Carl Zeiss.	U. S. Dist., S. D. N. Y.....	Action to invoke reserved jurisdiction of the Court for the purpose of obtaining modifications of consent decree entered July 1940 to enable Office of Alien Property to collect royalties (antitrust proceeding).	Pending.
United States v. General Dyestuff Corporation.	do.	Restraint of trade.....	Do.
United States v. Ferd. Mulhens, Inc.	do.	Failure to comply with Treasury regulations regarding alien ownership.	Do.
United States v. National Lead Company.	do.	Antitrust proceeding.....	Do.

10. MATTERS INVOLVING PROPERTY SEIZED IN WORLD WAR I

Title of case	Court	Subject	Status
Hamberg v. Clark.....	U. S. Dist., Dist. of Columbia; U. S. Ct. App., Dist. of Columbia.	Recovery of moneys returned through fraud.	Pending.
United States v. Pflueger.....	U. S. Dist., N. D. Calif.....	Action for restitution of funds returned by the Custodian on a fraudulent claim.	Do.
United States v. Sillman.....	U. S. Dist., N. J.; C. C. A. 3.	Suit for damages.....	Do.

EXHIBIT G—Continued

11. MISCELLANEOUS—Continued

Title of case	Court	Subject	Status
Clark v. Posner (debts evidenced by drafts owing to Arakawa Elec. Co.)	U. S. Dist., S. D. N. Y.	Action for recovery of debt vested.	Pending.
Clark v. Richter	do	Suit to enforce claim against trustee.	Do.
Royal Bead Novelty Co., Inc. v. Kawasaki Kisen Kabushiki Kaisha.	Municipal Ct., N. Y. City, 1st Dist., N. Y.	Company whose assets have been vested counterclaims in action brought against it.	Closed.
Sabla v. Societa Anonima di Navigazione of Genoa.	Municipal Ct., N. Y. City, Borough of Manhattan, 3d Dist., N. Y.	Company whose assets have been vested counterclaims in suit brought against it.	Pending.
Sanbero Corporation v. Mitsubishi Shoji Kaisha, Ltd.	Sup. Ct., N. Y. Cnty., N. Y.	The Attorney General holds a watching brief.	Do.
Karl Schumacher, Trustee for Kyffhauser, etc. v. Liberty Title & Trust Company.	U. S. Dist., E. D. Pa.	Action to recover vested property.	Do.
Stock v. Mann	Sup. Ct., Albany Cnty., N. Y.	Partition proceeding.	Closed.
Clark v. Sun Import Co., Inc.	Municipal Court, Borough of Manhattan, City of N. Y.	Action to recover vested funds.	Pending.
Clark v. Teikoku Co.	U. S. Dist., Oreg.	Partnership liquidation proceedings.	Do.
Katerina Nicolova Evanova Todeva v. Oliver Iron Mining Co.	Industrial Commission of Minnesota.	Suit for workmen's compensation.	Do.
United States v. United Ocean Transport Co.	U. S. Dist., W. D. Wash., N. Div.	The Attorney General holds a watching brief.	Do.
Matter of the General Assignment for the benefit of Creditors of Vitrea Co., Inc., Walter Upright, Assignee.	U. S. Dist. Ct., E. D. N. Y.	Action to recover vested funds.	Do.
Von Opel v. Uebersee Finanz-Korporation.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment of dividends and shares of stock.	Do.
Walker & Co. v. Katakura Corp.	Municipal Ct., City of N. Y., 1st Dist.	Action for breach of contract.	Do.
Walsh v. North German Lloyd.	Municipal Ct., City and Cnty. of San Francisco, Calif.	Attachment proceedings.	Do.
Clark v. Waterway Const. Co.	Industrial Accident Bd., Labor Dept., Mich.	Wrongful death action.	Do.
Williamson Cotton Co. v. C. M. Carpenter.	U. S. Dist., S. D. Tex.	Action for recovery of vested stock and assets of company including judgment of \$5,667.00, judgment creditor deceased.	Do.
Clark v. Wilkinson	U. S. Dist., E. D. La.	Collection of misapplied funds.	Do.
Clark v. Witte	Cir. Ct., Milwaukee County, Wis.	Action to recover vested stock.	Closed.
Wenner-Gren v. Marshall, Secretary of State, et al.	U. S. Dist., Dist. of Columbia.	Action to remove name from Proclaimed List.	Pending.
Debt of Roy Yasua Yano.	Butte Cnty., Calif.	Action to recover vested funds.	Do.
Yazoo & Mississippi Valley Railroad Co. v. National Surety Corporation and Mitsubishi Shoji Kaisha, Ltd.	Cir. Ct., Cook Cnty., Ill.	Action on a surety bond. The Attorney General is representing the defendant.	Do.

NOTE ON LIST OF EMPLOYEES

In the interest of conservation and at the request of the Bureau of the Budget, approved by the Joint Committee on Printing of the Congress, the list of employees of the Office of Alien Property 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, Department of Justice, Washington, D. C.

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