

# *Annual Report*

OFFICE OF

**ALIEN PROPERTY**

**DEPARTMENT OF JUSTICE**

FOR THE FISCAL YEAR ENDED JUNE 30, 1948

323513

WASHINGTON, D. C.

# CONTENTS

## 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 ended June 30, 1948. This is the sixth 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.

Respectfully,

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

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## Basic Policies and Problems

The Office of Alien Property was established by direction of the Attorney General on October 15, 1946, in carrying out the provisions of Executive Order No. 9788. This Order terminated the independent Office of Alien Property Custodian and transferred to the Attorney General all of the authority, rights, privileges, powers, duties, and functions granted to the Alien Property Custodian by various Executive orders<sup>1</sup> issued under the authority of the Trading with the Enemy Act, as amended, together with all property and interests vested in the Custodian.

The elimination of German and Japanese interests in property in the United States is the primary responsibility of the Office of Alien Property. The identification and vesting of this property in the name of the Attorney General of the United States is the initial step in this program. After control has been obtained through the issuance of vesting orders, the vested property is administered by the Office of Alien Property in the national interest and, excepting certain specified classes of property, prepared for sale or liquidation at the earliest practicable time. The proceeds of vested property will be disposed of in a manner which has been determined by the Congress.<sup>2</sup> The Congress has also enacted legislation providing for the payment of debt claims to American creditors and the return of vested property to nonhostile persons.

### VESTING POLICY

#### Property of Nationals of Germany and Japan

The vesting program of the Office of Alien Property is now confined generally to any 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. Property of German and Japanese citizens residing outside enemy territory who supported the enemy cause may also be vested.

Property acquired in the United States by nationals of Germany and Japan subsequent to December 31, 1946, as a rule, is generally not vested.<sup>3</sup> This policy was instituted during the fiscal year 1947, after consultation with the Departments of State and Treasury, in order to facilitate trade between the United States and Germany and Japan, and to assist in the economic rehabilitation of the latter countries. This policy is not applicable to accretions to property owned on or prior to December 31, 1946, by nationals of Germany and Japan.

<sup>1</sup> These orders were Executive Order No. 9095 of March 11, 1942, Executive Order No. 9142 of April 21, 1942, Executive Order No. 9193 of July 6, 1942, and Executive Order No. 9567 of June 8, 1945.

<sup>2</sup> See pp. 4-8.

<sup>3</sup> By an amendment to General License No. 94, issued on March 4, 1947, the Treasury Department unblocked all current transactions and new dollar assets of Germany and Japan and their nationals.

## Property of Former Enemy Nationals

During the fiscal year 1948 there was one major policy determination made with respect to the vesting program of the Office of Alien Property as a result of the Treaties of Peace with Bulgaria, Hungary, Italy, and Roumania coming into force on September 15, 1947. In consultation with the Department of State, the Office suspended vesting of property of the Governments and nationals of these countries as a matter of policy, although provision was made in each of the treaties of peace for continuance of vesting of certain types of property by the United States.

Prior to September 15, 1947, the Office had been vesting nonliquid assets of the Governments and nationals of Bulgaria, Hungary, and Roumania unless they were acquired by such nationals after December 7, 1945.<sup>4</sup> The Office had 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.<sup>5</sup>

## Property Subject to Vesting

During the fiscal year 1948 the Office has vested properties with an estimated net value of \$34,632,000. Under the current vesting program it is estimated that there is approximately \$61,000,000 worth of vestible property in the United States and its territories not yet vested. Estimates of the value of major classes of unvested property are as follows: interests in estates and trusts (\$20,200,000); securities (\$13,500,000); notes, claims, and credits (\$8,000,000); bank accounts, currency, and coin (\$10,000,000); and interests in business enterprises (\$6,000,000).

**Table 1.—COMPARISON OF NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1948, WITH ESTIMATED NET VALUE OF VESTIBLE PROPERTY NOT VESTED AS OF JUNE 30, 1948**

Type of property	Net equity vested, Mar. 11, 1942, to June 30, 1948 <sup>1</sup>	Estimated net value of vestible property not vested as of June 30, 1948
<b>A. Property of nationals of Germany or Japan:</b>		
Interests in business enterprises	\$159,318,000	\$6,000,000
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting)	7,321,000	(?)
Real property (including mortgages) and tangible personal property	6,810,000	2,000,000
Interests in estates and trusts under judicial supervision	44,000,000	6,000,000
Interests in estates and trusts not under judicial supervision	12,788,000	14,200,000
Securities (stocks, bonds, etc., not representing substantial interests in business enterprises)	16,206,000	13,500,000
Bank accounts, currency, and coin	16,966,000	10,000,000
Notes, claims, and credits	9,163,000	8,000,000
Life insurance and annuity contracts and other property	427,000	1,600,000
Property located in the Philippine Islands	9,058,000	(?)
<b>B. Property of nationals of other countries</b>	22,830,000	
<b>Total</b>	<b>304,857,000</b>	<b>61,300,000</b>

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

<sup>2</sup> Small and indeterminate.

<sup>4</sup> On December 7, 1945, the Treasury Department issued General License No. 94, which unblocked all current transactions and new dollar assets of a number of foreign countries and their nationals, including Bulgaria, Hungary, and Roumania. General License No. 94, however, did not free any dollar assets which, on the effective date of the license, were blocked.

<sup>5</sup> Italy came within the scope of General License No. 94 of December 7, 1945. An amendment to General License No. 95, issued on August 29, 1947, permitted unblocking of assets of the Government of Italy and its nationals in which there was no ineligible interest.

Table 1 presents estimates on the amount of vestible property not yet vested classified by major types of property, together with comparative data on property already vested.

## ADMINISTRATION AND LIQUIDATION OF VESTED PROPERTY

Vested properties must be administered by the Office until they can be disposed of to the best advantage of the national interest. It is the policy of the Office to liquidate or sell most types of vested properties as soon as practicable.

### Administration

The principal objective of the Office of Alien Property in its administration of most of the property vested in the Attorney General—business enterprises, real and personal property, and interests in estates and trusts—is to prepare these properties for early liquidation or sale to nationals of the United States. In the management of vested property, pending its sale or liquidation, the Office acts to conserve the value of the property and to use it productively in the interest of the national welfare.

In the administration of vested enemy patents, excluding those in which nonenemies have or claim interests, the aim of the Office is to make them readily available to American industry on a nonexclusive, royalty-free basis for an administrative fee of \$15 a patent. Under the provisions of Section 32 of the Trading with the Enemy Act as amended by Public Law 370, Eightieth Congress, first session, approved August 5, 1947,<sup>6</sup> one class of vested enemy patents—Italian—will be returned to the former owners, subject to any outstanding licenses including those issued by the Office. Under Section 32 of the Trading with the Enemy Act, which was added to the Act by Public Law 322, Seventy-ninth Congress, second session, approved March 8, 1946,<sup>7</sup> vested nonenemy patents may be returned to their former owners. Pending such return, the patents may be licensed for reasonable royalties if satisfactory terms can be agreed upon by the former owner and the party applying for a license.<sup>8</sup>

Administrative policy regarding copyrights and trade-marks also differs in many respects from the policy concerning other classes of vested property because of the peculiar nature of the property involved.<sup>9</sup>

### Liquidation and Sales

During the period March 11, 1942, to June 30, 1948, approximately \$124,295,000 of vested property has been sold or liquidated and an additional \$30,739,000 has been collected as income from vested property. Of these amounts, \$19,164,000 of vested property was sold or liquidated and \$7,292,000 was collected as income from vested property during the fiscal year 1948.

Three important categories of vested property are not being sold or liquidated for policy or legal reasons: (1) patents, copyrights, and certain trade-marks because it is thought that the national interest will be best served by retention and control by the Government of the monopoly privileges involved; (2) properties of nationals of countries other than Germany and Japan, which are being withheld from sale at the request of

<sup>6</sup> 61 Stat. 784, 50 U. S. C. App. Sec. 32.

<sup>7</sup> 60 Stat. 50, 50 U. S. C. App. Sec. 32.

<sup>8</sup> For a discussion of patent licensing policy, see Ch. V, "Patents, Copyrights, and Trade-Marks," pp. 57-58.

<sup>9</sup> For a discussion of copyright and trade-mark policy, see Ch. V, "Patents, Copyrights, and Trade-Marks," pp. 64-70.

the Department of State; and (3) properties subject to certain title claims or suits for return.

At the end of the fiscal year approximately \$207,387,000 of vested property had not been reduced to cash because of the above-mentioned legal or foreign policy reasons and because of certain administrative and business considerations. Not included in this figure are patents, copyrights, trade-marks, and miscellaneous items on which dollar values cannot be computed.

## DISPOSITION OF VESTED PROPERTY

In disposing of vested property or the proceeds from its sale, or liquidation the Office must take cognizance of the rights and status of various classes of persons asserting interests in the vested property. Generally, these persons may be divided into the following major groups:

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

### Creditors of Former Owners of Vested Property

The payment of debt claims, that is, creditors' claims outstanding against a piece of vested property or against its former owner, is authorized by Section 34 of the Trading with the Enemy Act which was added to the Act by Public Law 671, Seventy-ninth Congress, second session, approved August 8, 1946.<sup>10</sup> Under Section 34 the payment of claims of American creditors against the former owners of vested property on an equitable basis is ensured to the extent that the assets vested from each debtor permit.

When a piece of vested property is subject to a title claim or suit, any debt claims against this property are not paid pending disposition of the title claim or suit. If a title claim is allowed, the Office must give notice in the Federal Register of intention to return 30 days in advance. During this 30-day period debt claimants may attach the property and then proceed to have the validity of the debts determined in the courts.

### Nonhostile Persons Whose Property Has Been Vested

The return of vested property to nonhostile persons is authorized by Section 32 of the Trading with the Enemy Act, as amended. This Section was added to the Act by Public Law 322, Seventy-ninth Congress, second session, approved March 8, 1946,<sup>11</sup> and subsequently amended by Public Law 671, Seventy-ninth Congress, second session, approved August 8, 1946,<sup>12</sup> and Public Law 370, Eightieth Congress, first session, approved August 5, 1947.<sup>13</sup> Section 32 authorizes the return of property to any nonenemy who has resided outside enemy countries since December 7, 1941, and to any enemy citizen who was not present in enemy-occupied territory after December 7, 1941, or engaged in business in such territory. Section 32 also permits the return of property to citizens of allied and neutral countries who were involuntarily resident in enemy countries, and to corporations or associations located outside Germany if the enemy interest amounts to less than 50 percent.<sup>14</sup> Return may also be made to

<sup>10</sup> 60 Stat. 925, 50 U. S. C. App. Sec. 34. For a detailed discussion of provisions of Section 34, see Ch. VIII, "Claims and Suits," pp. 89-91.

<sup>11</sup> 60 Stat. 50, 50 U. S. C. App. Sec. 32.

<sup>12</sup> 60 Stat. 925, 50 U. S. C. App. Sec. 32.

<sup>13</sup> 61 Stat. 784, 50 U. S. C. App. Sec. 32.

<sup>14</sup> For a more detailed statement of the provisions of Sec. 32, see Ch. VIII, "Claims and Suits," p. 85.

so-called persecutees, that is, nonenemy citizens who have been resident in an enemy country at any time since December 7, 1941, or citizens of enemy countries who have been physically present in such countries or in territory occupied by them, who were deprived of life or substantially deprived of liberty or full rights of citizenship, as the case may be, by discriminatory legislation against political, racial, or religious groups in the country where they resided or of which they were nationals.

A judicial remedy for nonenemy claimants of vested property is provided for in Section 9 (a) of the Trading with the Enemy Act, as amended,<sup>15</sup> which allows these claimants to bring action in a Federal district court for the return of vested property. It has always been clear that this remedy is available to most claimants who are American citizens. The right to bring suit under Section 9 (a) of nonenemy nationals or even American citizens who are defined as "foreign nationals" under Section 5 (b) of the Trading with the Enemy Act, as amended, has until recently been a moot question. The United States Supreme Court, on December 8, 1947, in the case of *Uebersee Finanz-Korporation A. G. v. Clark*, held that a foreign national which on the pleadings was taken to have no enemy taint could recover property.<sup>16</sup>

### Nationals of Former Enemy Countries

The sale or liquidation of most of the property vested from nationals of Bulgaria, Hungary, Italy, and Roumania has been deferred at the request of the Department of State. Treaties of peace with these countries were ratified by the United States Senate on June 5, 1947, and came into force on September 15, 1947. The treaties of peace permit the seizure of assets within the United States belonging to the Governments and nationals of these countries when the treaties came into force and, after the satisfaction of certain claims, the return of the excess. During the fiscal year enabling legislation providing only for the return of Italian property was enacted by Congress.<sup>17</sup>

**NATIONALS OF ITALY.**—The United States Government's policy toward Italian assets located in the United States has been designed to assist Italy in the re-establishment of her economy on a self-sustaining basis. This is in keeping with the Government's overall policy for the economic rehabilitation of Western Europe under the European Recovery Plan.

The Treaty of Peace with Italy provided that the United States had the right to take any action with respect to property rights and interests of Italy and Italian nationals within the United States when the Treaty came into force, and to apply this property or proceeds from it "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." Provision was made for the return of all Italian property or proceeds therefrom, "in excess of the amount of such claims."

At the peace conference in Paris the United States Government stated that it was the intention of this Government to return most of the Italian assets located in the United States in order to facilitate the resumption of normal peacetime economic and financial relations between the United States and Italy, and to assist in the rehabilitation of the Italian economy. To this end, the Governments of Italy and the United States commenced

<sup>15</sup> 50 U. S. C. App. Sec. 9.

<sup>16</sup> 330 U. S. 813. For a discussion of this case see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 91-92.

<sup>17</sup> Public Law 370, 80th Cong., 1st sess., approved August 5, 1947 (61 Stat. 784, 50 U. S. C. App. Sec. 32).

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negotiations in May 1947 which resulted, on August 14, 1947, in a general settlement agreement<sup>18</sup> consisting of written understandings upon various economic and financial questions relating to the Treaty of Peace. Several of the burdensome economic and financial clauses of the Treaty were alleviated by the terms of the understandings.<sup>19</sup> At the same time provision was made for the protection of private American property interests in Italy with respect to wartime claims and for the satisfaction of special war claims of American nationals.

By these understandings the United States agreed, "within the limits provided by law," to the return of Italian assets within the United States. Italian property in the United States consists of property which has been blocked by the Treasury Department (approximately \$45,000,000) and property vested by the Office of Alien Property (approximately \$18,000,000, together with certain interests in ships and industrial property upon which no dollar valuation has been placed). Not all Italian property will be returned by the United States for the understandings provided for the retention of vested property formerly owned by certain classes of Italian nationals, as for example, war criminals and others who continued to aid the enemy cause after Italy became a co-belligerent on September 8, 1943.

Although legislation was not deemed necessary for the release of blocked property, nevertheless the interested Committees of Congress were informed of the proposal to unblock such property. During the fiscal year arrangements were being made to permit the unblocking of Italian property upon certification by the Italian Government that there are no ineligible interests in the properties claimed.<sup>20</sup> In regard to vested property, Public Law 370, Eightieth Congress, first session, approved August 5, 1947,<sup>21</sup> which amended Section 32 of the Trading with the Enemy Act, provided legislation for the return of this property. The provisions of Public Law 370 were as follows: (1) the President was authorized to return, pursuant to Section 32 of the Trading with the Enemy Act, as amended, any property or interest of Italy, a citizen or subject of Italy, or a corporation or association organized under the laws of Italy; (2) Italian nationality (citizenship, residence, or place of organization) was removed as a bar to return under Section 32; (3) the time within which claims of Italian nationals may be filed was extended to July 31, 1949, or to 2 years after the date of vesting, whichever is later;<sup>22</sup> and (4) authorized the transfer to the Italian Government of all Italian vessels acquired by the United States since September 1, 1939, and also of surplus merchant vessels of a total tonnage equivalent to any of these Italian ships which were lost in the war effort.

Before any vested Italian property, excluding ships, could be returned it

<sup>18</sup> This agreement is popularly known as the "Lombardo Agreement," so called after Ivan Matteo Lombardo, Chief of the Italian Financial and Economic Delegation to the United States.

<sup>19</sup> The most important concession made by the United States involved the waiver of governmental claims of \$523,000,000 for civilian supplies furnished under the military relief program and claims for certain types of occupation costs totaling \$305,000,000.

<sup>20</sup> As of June 30, 1948, the ineligible interests were limited to those of persons in Germany, Japan, Hungary, Bulgaria, Roumania, Latvia, Estonia, Lithuania, Yugoslavia, and Portugal.

<sup>21</sup> 61 Stat. 784, 50 U. S. C. App. Sec. 32. For the text of Public Law 370, see Appendix, Exhibit F, pp. 155-156.

<sup>22</sup> The provisions of Public Law 874, 80th Cong., 2d sess., approved July 1, 1948 (62 Stat. 1218, 50 U. S. C. App. Sec. 33), which amends Sec. 33 of the Trading with the Enemy Act, do not allow for the continuance of this bar date in regard to such Italian claimants. Rather they are bound by the same bar date as all other title claimants, April 30, 1949, which is 3 months earlier than was previously allowed Italian claimants under Public Law 370. See Ch. VIII, "Claims and Suits," pp. 85-86.

was necessary to devise procedures whereby the Italian Government would certify that the claimant was eligible for the return in accordance with the settlement agreement which was made effective by Public Law 370. On May 3, 1948, the Ufficio Italiano dei Cambi (Italian Exchange Office) was designated by the Italian Government as the agency to act on behalf of the Italian Ministry of the Treasury for all certification matters. A certification procedure was then devised by the Office of Alien Property and submitted to the Italian Government, which approved it on May 31, 1948. At the close of the fiscal year a number of claims were under consideration by the Ufficio Italiano dei Cambi, but no certifications had as yet been received by this Office.

The transfer of the Italian ships was effected by Executive Order No. 9935 of March 16, 1948.<sup>23</sup> By this Order all right, title, and interest of the Attorney General in nine former Italian ships<sup>24</sup> and the Maritime Commission in five former Italian ships were transferred to the Government of Italy. In addition, there were transferred to the Italian Government 15 surplus Liberty ships of an equivalent tonnage to those Italian ships seized by the United States Government and thereafter lost while being employed in the United States war effort.

**NATIONALS OF BULGARIA, HUNGARY, AND ROUMANIA.**—The Treaties of Peace with Bulgaria, Hungary, and Roumania provide that the United States has the right to take any action regarding property rights and interests owned by the Governments and nationals of these countries as of the effective dates of the treaties and to use the property, or proceeds thereof, in the settlement of its claims and those of its nationals against the Governments of Bulgaria, Hungary, and Roumania or their nationals. Further provision was made for the return of any property, or the proceeds from it, in excess of the amount of such claims.

Vested Bulgarian, Hungarian, and Roumanian property in the United States amounts to approximately \$3,400,000, excluding certain interests in industrial property, the value of which has not been estimated. During the fiscal year 1948 no agreements were concluded between the United States and Bulgaria, Hungary or Roumania with respect to the disposition of this vested property. In addition to property vested by the Office of Alien Property, there are certain assets belonging to the Governments and nationals of Bulgaria, Hungary, and Roumania which remain blocked.

#### Nationals of Germany and Japan

The greater part of vested property represents interests of nationals of Germany and Japan. Legislation approved just after the close of the fiscal year sets forth the manner of disposition of this property or the proceeds thereof.

**PUBLIC LAW 896.**—Public Law 896, Eightieth Congress, second session, approved July 3, 1948,<sup>25</sup> establishes a War Claims Commission and authorizes that Commission and the Federal Security Administrator to make immediate adjudications and awards on some classes of claims arising out of World War II, including those of American civilians interned by or in hiding from the Japanese forces, American prisoners of war who were not supplied the minimum quality and quantity of food prescribed by the Geneva Convention, and certain employees of the United States or of

<sup>23</sup> For the complete text of Executive Order No. 9935, see Appendix, Exhibit F, pp. 163-164.

<sup>24</sup> For a discussion of the litigation in which the Italian ships were involved, see Ch. VIII, "Claims and Suits," p. 99.

<sup>25</sup> 62 Stat. 1240, 50 U. S. C. App. Sec. 39. For the complete text of Public Law 896, see Appendix, Exhibit F, pp. 158-163.

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contractors with the United States. In addition, the Commission is directed to report to the Congress on other war claims. The Act adds Section 39 to the Trading with the Enemy Act which expressly provides that the property of German and Japanese nationals shall not be returned, except as authorized in Section 32, and no compensation shall be paid in respect of such property. The net proceeds available after completion of administration of German and Japanese property are to be covered into the Treasury. The Act established a War Claims Fund on the books of the Treasury, to consist of the money so covered in by this Office, and provides that the administrative expenses of the Commission, and the awards which the Act authorizes, shall be paid out of that Fund.

### INTER-CUSTODIAL PROBLEMS

The resolution of inter-custodial problems concerning German external assets<sup>26</sup> was undertaken by the Inter-Allied Reparation Agency (hereafter called IARA) created under the Paris Agreement on Reparation from Germany of December 21, 1945. IARA is an international instrumentality for the allocation of German reparation among the 18 signatory governments, including all major allied powers except Russia and China.

The resolution of inter-custodial problems was first undertaken in June and July 1946 by a Committee of Experts established by the Assembly of IARA. The problems were then considered by the German External Assets Committee of IARA which was composed of representatives of the United States, The United Kingdom, France, Canada, Czechoslovakia, and The Netherlands. In March 1947 a draft of a comprehensive agreement for the solution of all the various problems involved was prepared and distributed to all member countries for comment. Between September and December 1947, the Committee met again to revise the draft in the light of the comments of the member countries. In December a proposed agreement was submitted to the Assembly, and then forwarded to all member countries for their consideration.

The 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 solution in the case of assets in one country belonging to a formerly German-controlled company located in another IARA country, which would protect fully the nonenemy interests; 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 is open to all members of IARA. As of June 30, 1948, the Member Governments of the United States,<sup>27</sup> Canada, Belgium, The Netherlands, and Luxemburg have signed the agreement.

<sup>26</sup> For a discussion of the various types of assets involved in inter-custodial problems, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1948*, pp. 10-11.

<sup>27</sup> The IARA agreement has been signed by the United States subject to ratification. Legislation to approve the agreement was introduced during the Eightieth Congress (S. J. Res. 233).

### TRANSFER OF JURISDICTION OVER FOREIGN FUNDS

Assets within the United States of certain designated foreign countries and their nationals were controlled through a program of blocking and licensing by the Treasury Department pursuant to Executive Order No. 8389, of April 10, 1940, as amended. Early in 1948 it was determined that jurisdiction over assets which remained blocked should be transferred to the Office of Alien Property, Department of Justice. Before the end of the fiscal year representatives of the two Departments perfected plans to effect the transfer.<sup>28</sup> With respect to those countries that are beneficiaries under the European Recovery Program, the assets which remain blocked are being regulated in such a manner as to aid the Program.

<sup>28</sup> The transfer was made effective as of October 1, 1948, by Executive Order No. 9989

## General Description of Controlled Property

The purpose of this chapter is to present a statistical summary of the properties controlled by the Office of Alien Property and to show the changes that have occurred in these properties since dates of assumption of control. The controlled property may be divided into three categories: (1) vested property, (2) supervised property, and (3) property held in safekeeping. Vested property is the most important category of controlled property; therefore, in addition to the summary data of such property presented in this chapter, it is discussed in detail in the succeeding five chapters.

### 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 amount of property over which the Office has acquired control through vesting, supervision, or deposits for safekeeping. The second represents the value of property to which the Office (or, more properly, the Attorney General) has title. As of June 30, 1948, total controlled property amounts to \$497,603,000. Of this amount, \$339,671,000 represents net equity vested.<sup>1</sup> The \$157,932,000 difference represents (1) \$2,265,000 of property under supervision, (2) \$557,000 of property held in safekeeping, and (3) the \$155,110,000 difference between the total controlled assets of enterprises in which interests have been vested and the estimated value of the vested interests.

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

The total value of controlled property as of June 30, 1948, is \$497,603,000. The value of this property when originally placed under control of the Office was \$494,064,000. The increase resulted largely through income from vested property and increase in total assets of business enterprises controlled.

Net equity has increased from \$304,857,000 as of dates of vesting to \$339,671,000 at June 30, 1948. This increase of \$34,814,000 resulted from profits from vested property, which were offset partially by administrative expenses of the Office, property returned, debt claims paid, and the transfer of Philippine property. The increase in net equity is analyzed in detail in table 4.

<sup>1</sup> Excluded from these figures is property remaining from World War I which is treated separately in this chapter.

### Property Not Included in Evaluations

The amounts shown for net equity would be considerably higher if the value of many of the more valuable properties could be appraised. Below are shown some of these properties held as of June 30, 1948:

Type of property:	Number of items
Patents	43,061
Part interests in patents	319
Patent applications	1,801
Abandoned patent applications	507
Unpatented inventions	789
Copyrights (estimated)	500,000
Trade-marks	466
Interests in ships	3
Interests in patent contracts	1,164

Property located in enemy and formerly enemy-occupied countries is also excluded from the above valuations. These assets with a book value of over \$100,000,000 were either directly vested or owned by business enterprises in which the Office holds substantial interests.

### NET EQUITY VESTED

#### Types of Property

Table 2 shows the composition of net equity vested as of dates of vesting and as of June 30, 1948. Column 2 of the table indicates the value of property before deductions for property returned to successful title claimants, debt claims paid, the return or transfer of Philippine property, and the use of funds for administrative expenses, while column 3 is net of these deductions.

#### Property Vested During Fiscal Year 1948

The \$34,632,000 of property vested during the fiscal year 1948 is approximately \$2,000,000 more than the amount vested during the previous year. The most important types of property involved were interests in business enterprises (\$13,591,000) and interests in estates and trusts (\$8,957,000). Net equity vested during the fiscal year is compared with vestings during previous periods and for the entire period of vesting in table 3.

Table 2.—NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1948, CLASSIFIED BY TYPE OF PROPERTY, VALUED AS OF DATES OF VESTING AND AS OF JUNE 30, 1948

[In thousands of dollars]

Type of property	As of dates of vesting	As of June 30, 1948	
		Before deductions <sup>1</sup>	After deductions <sup>1</sup>
Cash.....		\$ 155,035	\$ 132,284
Interests in vested business enterprises:			
Stock.....	106,875	128,027	127,639
Equity in enterprises whose assets or excess assets have been vested.....	48,990	12,632	12,632
Partnership interests.....	180	88	83
Other proprietary interests.....	51	58	58
Bonds.....	518	59	59
Notes and accounts receivable.....	10,860	6,110	5,601
Total.....	167,474	146,974	146,077
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting):			
Patents, patent applications, and patent contracts.....	8,839	3,800	
Copyrights and copyright contracts.....	1,115		
Trade-marks and trade-mark contracts.....	634		
Total.....	10,588	3,800	
Real property:			
Real estate.....	5,833	2,683	2,673
Mortgages.....	1,025	615	594
Ground rents, leaseholds, and other interests.....	61	51	51
Total.....	6,919	3,349	3,318
Personal property:			
Tangible personal property.....	1,309	410	410
Stocks.....	12,358	7,643	7,490
Bonds.....	3,600	5,188	4,912
Other securities.....	113	61	61
Mortgage participations.....	383	300	300
Bank balances.....	12,432	2,617	2,615
Notes, claims, and credits.....	10,499	7,722	7,722
Currency and coin.....	4,842	17	17
Life insurance and annuities.....	450	246	246
Total.....	45,986	24,204	23,773
Interests in estates and trusts:			
Decedents' estates.....	26,745	10,671	9,590
Trusts under wills.....	28,249	19,482	19,382
Trusts inter vivos.....	8,138	5,379	4,961
Guardianship estates.....	1,700	286	286
Total.....	64,832	35,818	34,219
Property in the Philippine Islands.....	9,058	7,502	
Grand total.....	304,857	376,682	339,671

<sup>1</sup> Deductions are for (1) property transferred to the Republic of the Philippines or the Philippine Alien Property Administration; (2) debt claims paid and property returned to former owners; and (3) funds used to defray administrative expenses of the Office.

<sup>2</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."

Table 3.—NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1948, AS OF DATES OF VESTING, BY TYPE OF PROPERTY AND PERIOD OF VESTING

[In thousands of dollars]

Type of property	Total	Period	
		July 1, 1947, to June 30, 1948	Mar. 11, 1942, to June 30, 1947
Interests in vested business enterprises:			
Stock.....	106,875	13,183	93,692
Equity in enterprises whose assets or excess assets have been vested.....	48,990		48,990
Partnership interests.....	180		180
Other proprietary interests.....	51		51
Bonds.....	518		518
Notes and accounts receivable.....	10,860	408	10,452
Total.....	167,474	13,591	153,883
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting):			
Patents, patent applications, and patent contracts.....	8,839		8,839
Copyrights and copyright contracts.....	1,115		1,115
Trade-marks and trade-mark contracts.....	634		634
Total.....	10,588		10,588
Real property:			
Real estate.....	5,833	564	5,269
Mortgages.....	1,025	81	944
Ground rents, leaseholds, and other interests.....	61	34	27
Total.....	6,919	679	6,240
Personal property:			
Tangible personal property.....	1,309	20	1,289
Stocks.....	12,358	3,031	9,327
Bonds.....	3,600	2,600	1,000
Other securities.....	113	13	100
Mortgage participations.....	383	28	355
Bank balances.....	12,432	2,520	9,912
Notes, claims, and credits.....	10,499	1,972	8,527
Currency and coin.....	4,842	821	4,021
Life insurance and annuities.....	450	400	50
Total.....	45,986	11,405	34,581
Interests in estates and trusts:			
Decedents' estates.....	26,745	4,536	22,209
Trusts under wills.....	28,249	2,893	25,356
Trusts inter vivos.....	8,138	1,525	6,613
Guardianship estates.....	1,700	3	1,697
Total.....	64,832	8,957	55,875
Property in the Philippine Islands.....	9,058		9,058
Grand total.....	304,857	34,632	270,225

### Increase in Net Equity Vested

Total net equity has increased from \$304,857,000 as of dates of vesting to \$339,671,000 at June 30, 1948. The factors that resulted in this \$34,814,000 increase are outlined in table 4. Appreciation of interests in business enterprises and income on property increased net equity by \$80,932,000, which was reduced by \$46,118,000 for property returned to successful title claimants, debt claims paid, the return or transfer of Philippine property, administrative expenses, revaluation adjustments, and certain direct expenses.

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**Table 4.—CHANGES IN NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1948, FROM DATES OF VESTING TO JUNE 30, 1948**

[In thousands of dollars]

Net equity vested as of dates of vesting.....	304,857
Add:	
Net appreciation of interests in business enterprises <sup>1</sup> .....	50,187
Income on interests in business enterprises.....	11,158
Income on other vested property.....	19,587
	80,932
Less:	
Revaluation of property turned over to the Office as liquidating distributions of business enterprises.....	-8,907
Direct expenses not allocated to specific types of property.....	-200
	-9,107
	71,825
Net equity as of June 30, 1948 (before deductions).....	376,682
Deductions:	
Property transferred to the Republic of the Philippines or the Philippine Alien Property Administration.....	-9,058
Claims paid and property returned.....	-9,098
Funds used to defray administrative expenses of the Office.....	-18,855
	-37,011
Net equity vested as of June 30, 1948 (after deductions).....	339,671

<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, 1948, as at dates of vesting.

### Nationality of Former Owners

Net equity vested is classified by nationality of former owners, both as of dates of vesting and as of June 30, 1948 (before deductions) in table 5. Changes in values of properties vested from nationals of each country from dates of vesting to June 30, 1948, are indicated in table 6.

### Cash Income from Vested Property

During the fiscal year ending June 30, 1948, \$7,292,258.66 was received in income from vested property. This exceeds the previous year's receipts by over \$2,000,000. The \$2,030,432.17 income on interests in vested business enterprises does not reflect the earnings of these companies during the period. Several of the large income producing companies, as in the case of comparable American business enterprises not under the control of the Office, have retained a substantial portion of their earnings because of the need for funds for expansion. Table 7 shows the distribution of cash income by type of property from which received.

### Cash Proceeds of Liquidation and Sale

Net proceeds of sale and liquidation of property are shown in table 8. By June 30, 1948, the Office had received a total of \$124,295,313.38 from the sale and liquidation of property. Of the total cash, \$19,164,186.98 was received during the year. Proceeds from personal property items accounted for over 50 percent of the year's total.

**Table 5.—NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1948, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP, AS OF DATES OF VESTING AND AS OF JUNE 30, 1948**

[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.....	167,474	105,973	53,345	7,602	52	5	497	
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting).....	10,588	7,319	2	1,145	122	1	1	1,998
Real property.....	6,919	4,396	1,622	780	57	60	4	
Personal property.....	45,986	38,770	4,784	1,298	239	431	20	444
Interests in estates and trusts.....	64,832	50,144	614	5,026	2,359	571	118	
Property in the Philippine Islands.....	9,058		9,058					
Grand total.....	304,857	212,602	69,425	15,851	2,829	1,068	640	2,442
Percent of total.....	100.0	69.7	22.8	5.2	0.9	0.4	0.2	0.8
<b>B. Valued as of June 30, 1948 (before deductions):<sup>2</sup></b>								
Cash.....	155,035	109,108	27,959	9,071	1,408	743	533	6,213
Interests in vested business enterprises.....	146,974	128,987	14,649	3,330		8		
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting).....	3,800	3,800						
Real property.....	3,349	2,165	637	514	26	5	2	
Personal property.....	24,204	14,299	7,862	1,785	20	100	6	132
Interests in estates and trusts.....	35,818	29,539	305	3,901	1,745	223	105	
Property in the Philippine Islands.....	7,502		7,502					
Grand total.....	376,682	287,898	58,914	18,601	3,199	1,079	646	6,345
Percent of total.....	100.0	76.4	15.6	4.9	0.9	0.3	0.2	1.7

<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> Deductions are for (1) property transferred to the Republic of the Philippines or the Philippine Alien Property Administration; (2) debt claims paid and property returned to former owners; and (3) funds used to defray administrative expenses of the Office.

<sup>3</sup> The \$18,855,000 used to defray administrative expenses of the Office, the \$9,098,000 worth of property returned to former owners or paid to debt claimants, and the \$9,058,000 transferred to the Republic of the Philippines or the Philippine Alien Property Administration have not been deducted.

<sup>4</sup> Includes property valued at \$6,168,000 vested as the property of German nationals but returned to former owners or paid to debt claimants.

<sup>5</sup> Includes property valued at \$395,000 vested as the property of Japanese nationals but returned to former owners or paid to debt claimants and the \$9,058,000 transferred to the Republic of the Philippines or the Philippine Alien Property Administration.

<sup>6</sup> Includes property valued at \$519,000 vested as the property of Italian nationals but returned to former owners or paid to debt claimants.

<sup>7</sup> Includes property valued at \$1,423,000 vested as the property of Hungarian nationals but returned to former owners or paid to debt claimants.

<sup>8</sup> Includes property valued at \$75,000 vested as the property of Roumanian nationals but returned to former owners or paid to debt claimants.

<sup>9</sup> Includes property valued at \$518,000 vested as the property of nationals of France and also property of nationals of Norway and Poland amounting to less than \$500 returned to former owners.

Table 6.—CHANGES IN NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1948, FROM DATES OF VESTING TO JUNE 30, 1948, BY NATIONALITY OF FORMER OWNERSHIP

[In thousands of dollars]

	Total	Nationality of former ownership						
		German	Japanese	Italian	Hungarian	Romanian	Bulgarian	Enemy occupied
Net equity vested as of dates of vesting.....	304,857	212,602	69,425	15,851	2,829	1,068	640	2,442
Add:								
Net appreciation of interests in business enterprises <sup>1</sup> .....	50,187	52,504	-2,456	130	6	3		
Income on interests in business enterprises.....	11,158	10,351	273	534				
Income on other vested property.....	19,587	12,745	471	2,086	365	8	7	3,905
Less:								
Revaluation of property turned over to the Office as liquidating distributions of business enterprises.....	-3,907	-142	-3,765					
Direct expenses not allocable to specific types of property.....	-200	-161	-55		-1	-1		-2
Net equity vested as of June 30, 1948 (before deductions) <sup>2</sup> .....	376,632	287,899	58,913	18,601	3,199	1,078	647	6,345

<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, 1948, as at dates of vesting.  
<sup>2</sup> Deductions are for (1) property transferred to the Republic of the Philippines or the Philippine Alien Property Administration; (2) debt claims paid and property returned to former owners; and (3) funds used to defray administrative expenses of the Office.

Table 7.—CASH INCOME ON PROPERTY VESTED, CLASSIFIED BY TYPE OF PROPERTY, MAR. 11, 1942, TO JUNE 30, 1948

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, 1947, to June 30, 1948	Mar. 11, 1942, to June 30, 1947
Interests in vested business enterprises:			
Stock.....	\$10,718,265.37	\$1,985,535.00	\$8,732,730.37
Equity in enterprises whose assets or excess assets have been vested.....	211.85	<sup>1</sup> -7,122.66	7,334.21
Partnership interests.....	346,765.67	40,500.00	306,265.67
Bonds.....	27,108.42	<sup>1</sup> -502.60	27,608.92
Notes and accounts receivable.....	65,476.63	12,022.33	53,454.30
Total.....	11,157,825.64	2,030,432.17	9,127,393.47
Royalties on patents, copyrights, and trade-marks (accrued subsequent to dates of vesting):			
Patents, patent applications, and patent contracts.....	12,224,683.58	3,514,666.19	8,710,017.39
Copyrights and copyright contracts.....	1,583,777.84	274,400.05	1,309,377.79
Trade-marks and trade-mark contracts.....	611,028.52	27,323.56	583,704.96
Total.....	14,419,489.94	3,816,389.80	10,603,100.14
Real property:			
Real estate.....	983,538.63	194,498.35	789,040.28
Mortgages.....	95,554.49	13,422.46	82,132.03
Ground rents, leaseholds, and other interests.....	6,310.02	572.67	5,737.35
Total.....	1,085,403.14	208,493.48	876,909.66
Personal property:			
Tangible personal property.....	100,748.66	62,755.88	37,992.78
Stocks.....	763,160.36	406,728.11	356,432.25
Bonds.....	425,808.43	106,034.52	319,773.91
Other securities.....	71.78		71.78
Mortgage participations.....	42,864.46	6,262.89	36,601.57
Bank balances.....	50,317.23	11,678.42	38,640.81
Notes, claims, and credits.....	63,108.86	17,105.16	46,003.70
Life insurance and annuities.....	<sup>1</sup> -3,629.17	<sup>1</sup> -451.81	<sup>1</sup> -3,077.86
Total.....	1,442,548.61	610,111.67	832,436.94
Interests in estates and trusts:			
Decedents' estates.....	74,107.48	14,208.18	59,899.30
Trusts under wills.....	2,046,429.90	458,850.49	1,587,579.11
Trusts inter vivos.....	498,997.31	145,444.22	353,553.09
Guardianship estates.....	20,578.17	13,957.99	6,620.18
Total.....	2,639,812.56	632,460.88	2,007,351.68
Direct expenses not allocable to specific types of property.....	-5,629.34	-5,629.34	
Grand total.....	30,739,450.55	7,292,258.66	23,447,191.89

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

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**Table 8.—CASH RECEIVED THROUGH LIQUIDATION AND SALE OF PROPERTY VESTED, CLASSIFIED BY TYPE OF PROPERTY, MAR. 11, 1942, TO JUNE 30, 1948**

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, 1947, to June 30, 1948	Mar. 11, 1942, to June 30, 1948
<b>Interests in vested business enterprises:</b>			
Stock	\$30,093,760.95	\$1,384,235.17	\$28,709,525.78
Equity in enterprises whose assets or excess assets have been vested	17,058,361.53	1,016,012.66	16,042,348.87
Partnership interests	149,554.00	12,098.14	137,455.86
Other proprietary interests	1—179.02	1—179.02	—
Bonds	124,048.98	9,000.00	115,048.98
Notes and accounts receivable	5,116,120.80	466,924.05	4,649,196.75
<b>Total</b>	<b>52,541,667.24</b>	<b>2,888,091.00</b>	<b>49,653,576.76</b>
<b>Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting):</b>			
Patents, patent applications, and patent contracts	5,039,303.25	14,100.67	5,025,202.58
Copyrights and copyright contracts	1,115,131.31	152,376.13	962,755.18
Trade-marks and trade-mark contracts	634,047.31	18,062.31	615,985.00
<b>Total</b>	<b>6,788,481.87</b>	<b>184,539.11</b>	<b>6,603,942.76</b>
<b>Real property:</b>			
Real estate	4,096,786.41	731,078.40	3,365,708.01
Mortgages	752,683.79	192,334.11	560,349.68
Ground rents, leaseholds, and other interests	30,469.55	1—410.15	30,059.40
<b>Total</b>	<b>4,879,939.75</b>	<b>923,002.36</b>	<b>3,956,037.09</b>
<b>Personal property:</b>			
Tangible personal property	938,426.18	6,541.16	931,885.02
Stocks	8,142,786.35	3,468,494.34	4,674,292.01
Bonds	6,339,727.96	2,785,069.65	3,554,658.31
Other securities	62,113.51	1—11,275.98	73,389.49
Mortgage participations	400,564.31	53,687.53	346,876.78
Bank balances	9,815,656.52	2,343,892.40	7,471,764.12
Notes, claims, and credits	7,795,562.63	1,308,358.82	6,487,203.81
Currency and coin	4,824,999.74	828,192.68	3,996,807.06
Life insurance and annuities	206,560.14	165,340.87	11,219.27
<b>Total</b>	<b>38,526,397.34</b>	<b>10,978,301.47</b>	<b>27,548,095.87</b>
<b>Interests in estates and trusts:</b>			
Decedents' estates	13,231,931.75	2,707,273.41	10,524,658.34
Trusts under wills	5,375,714.84	1,462,521.48	3,913,193.36
Trusts inter vivos	942,223.15	165,317.96	776,905.19
Guardianship estates	648,341.22	50,309.72	598,031.50
<b>Total</b>	<b>20,198,210.96</b>	<b>4,385,422.57</b>	<b>15,812,788.39</b>
<b>Philippine property</b>	<b>1,555,785.75</b>		<b>1,555,785.75</b>
<b>Direct expenses not allocable to specific types of property</b>	<b>-195,169.53</b>	<b>-195,169.53</b>	
<b>Grand total</b>	<b>124,295,313.38</b>	<b>10,164,186.98</b>	<b>105,131,126.40</b>

<sup>1</sup> Excess of expenditures over cash receipts.  
<sup>2</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.

**SUPERVISED PROPERTY**

Property placed under supervision and property remaining under the supervision of the Office at June 30, 1948, are classified according to type of property in table 9. Although a total of \$31,238,000 of unvested property has been placed under supervision, all but \$2,265,000 had been released as of June 30, 1948. During the past fiscal year property valued at \$738,000

was placed under supervision. No property was released from supervision during the year.

**Table 9.—PROPERTY PLACED UNDER SUPERVISION, MAR. 11, 1942, TO JUNE 30, 1948, AND PROPERTY REMAINING UNDER SUPERVISION ON JUNE 30, 1948**

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, 1948
<b>Total</b>	<b>31,238</b>	<b>-28,973</b>	<b>2,265</b>
Business enterprises	30,220	-28,707	1,513
Real estate	150	-140	10
Mortgages	20	-18	2
Personal property	316	-50	266
Interests in estates and trusts	472	—	472
Miscellaneous	60	-60	—

**PROPERTY HELD IN SAFEKEEPING**

Property is frequently acquired over which the Office has not assumed formal control either through vesting or supervision. As of June 30, 1948, the Office had in its possession such miscellaneous assets valued at \$557,000.

**ASSETS REMAINING FROM WORLD WAR I**

The Office continues to hold a sizeable amount of assets seized by the Alien Property Custodian in World War I. Total book value of these assets as of June 30, 1948, was \$60,848,906.<sup>2</sup> By Public Law 375, Eightieth Congress, first session, approved August 6, 1947,<sup>3</sup> Congress directed the deposit in the "German Special Deposit Account" in the Treasury of all World War I funds held in the "Alien Property Custodian, Trust Fund," whose disbursement was restricted under Public Resolution 53, Seventy-third Congress, second session, approved June 27, 1934,<sup>4</sup> less such amounts as were necessary to satisfy certain claims of non-Germans. Pursuant to this directive, \$4,547,400.74 has been certified to the Secretary of the Treasury. When an audit of all World War I accounts and claims is completed, additional sums will be available for transfer under Public Law 375. An additional amount of \$1,755,516.04 was certified to the Secretary of the Treasury under the Settlement of the War Claims Act of 1928.<sup>5</sup> As of June 30, 1948, the Office held funds of \$1,021,669.17 on cash deposit with the United States Treasury, of which \$971,595.37 was available for transfer under Public Law 375 to the "German Special Deposit Account."

During the fiscal year a total of \$4,045.06 was paid to eight American claimants.

<sup>1</sup> Of this amount, \$56,964,199.77 represents U. S. Treasury certificates of deposit.  
<sup>2</sup> 61 Stat. 789, 50 U. S. C. App. Sec. 9.  
<sup>3</sup> 48 Stat. 1267, 50 U. S. C. App. Sec. 9.  
<sup>4</sup> 45 Stat. 254, 50 U. S. C. App. Sec. 9.

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Table 10.—CHANGES IN WORLD WAR I PROPERTY FROM JULY 1, 1947, TO JUNE 30, 1948

Book value at July 1, 1947 .....	\$65, 933, 925. 16
Add: Cash received .....	14, 959. 36
	65, 948, 884. 52
Less:	
Expenses paid and administrative deductions upon settlement of claims .....	— \$107, 444. 50
Payments to claimants .....	— 4, 045. 06
Worthless assets written off .....	— 5. 00
Transfers to German Special Deposit Account:	
Under Public Law 375 of 1947 .....	— \$4, 547, 400. 74
Under Settlement of War Claims Act of 1928 .....	— 447, 083. 22
	— 4, 994, 483. 96
	— 5, 099, 978. 52
Book value at June 30, 1948 .....	60, 848, 906. 00

Table 11.—COMPARATIVE STATEMENT OF WORLD WAR I PROPERTY HELD, APR. 21, 1942, JUNE 30, 1947, AND JUNE 30, 1948

Type of property	Apr. 21, 1942	June 30, 1947	June 30, 1948
Property in process of administration:			
Cash deposit (U. S. Treasury) .....	\$9, 014, 305. 51	\$9, 878, 592. 79	\$2, 833, 083. 08
Stocks .....	72. 00	17. 00	13. 00
Bonds .....	1. 00	11. 00	10. 00
Real estate .....	29, 915. 00	29, 915. 00	29, 915. 00
Mortgages .....	15, 761. 50	1. 00	1. 00
Miscellaneous assets .....	36. 00	15. 00	15. 00
Total .....	9, 060, 091. 01	9, 908, 551. 79	2, 863, 037. 08
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	<sup>1</sup> 1, 021, 669. 17
Certificates of deposit (U. S. Treasury) .....	55, 203, 923. 51	55, 208, 683. 73	56, 964, 199. 77
Total .....	56, 174, 421. 80	56, 025, 373. 37	57, 985, 868. 94
Grand total .....	65, 234, 512. 81	65, 933, 925. 16	60, 848, 906. 00

<sup>1</sup> Includes funds of \$971,595.37 held by the Office of Alien Property at June 30, 1948, which are available for transfer under Public Law 375, approved Aug. 6, 1947, to the German Special Deposit Account.

## Business Enterprises

This chapter is devoted to a general description of vested business enterprises, their administration and liquidation or sale. Detailed discussions of several of the more important companies are presented in the next chapter.

Substantial or controlling interests in 428 enterprises with total assets of \$401,253,000 as of dates of assumption of control have been vested by the Office. The Office has under its administration as of June 30, 1948, 287 enterprises with total assets of \$369,260,000, of which \$146,077,000 represents the value of the Attorney General's vested interests.

### GENERAL DESCRIPTION OF VESTED ENTERPRISES

#### Interests Vested During Fiscal Year

Interests in 10 enterprises with total assets of almost \$35,000,000 were vested during the year. German nationals were the former owners of seven of these companies; the remaining three were formerly owned by nationals of Japan. Six of these concerns are actively engaged in business activities, while the remaining four are either inactive or in the process of liquidation.

#### Status of Vested Enterprises

Of the 428 enterprises, 109 have been continued as going concerns and 319 placed in liquidation. Of the 109 continued in operation, 33 have been sold and 4 returned to their former owners. The Office has completely liquidated 104 of the 319 enterprises in liquidation.

#### Size and Business Activity

Ten of the companies had assets over \$10,000,000 at dates of assumption of control and 38 others had assets of over \$1,000,000. As of June 30, 1948, there were 9 companies with assets exceeding \$10,000,000, and a total of 32 with assets of \$1,000,000 or more.

In table 12 the 428 business enterprises are grouped according to the kinds of business in which they are or were engaged. Total assets in each group are indicated.

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**Table 12.—BUSINESS ENTERPRISES VESTED, MAR. 11, 1942, TO JUNE 30, 1948, 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, 1948) <sup>1</sup>			Enterprises held on June 30, 1948 <sup>2</sup>	
	Number of companies	Total assets		Number of companies	Total assets as of June 30, 1948
		As of dates of assumption of control	As of June 30, 1948, or date of sale or return		
Total.....	428	401,253	408,844	287	369,260
Manufacturing:					
Chemical.....	21	120,905	189,580	13	169,862
Miscellaneous.....	40	59,915	73,550	19	64,883
Agriculture.....	8	4,193	389	5	294
Mining and petroleum.....	5	1,218	963	1	58
Trade:					
Wholesale.....	158	43,651	41,207	96	37,329
Retail.....	33	5,597	5,227	19	3,073
Transportation and related services.....	21	2,933	2,375	18	2,375
Holding:					
Investment.....	17	59,246	55,599	13	53,852
Real estate.....	32	8,688	7,251	25	4,795
Patent and copyright.....	23	2,564	2,358	17	1,502
Finance:					
Banking.....	22	64,951	27,161	22	27,161
Insurance.....	8	15,318	1,515	8	1,515
Miscellaneous.....	9	327	231	6	223
Services:					
Engineering.....	3	2,005	691	2	691
Other services rendered for profit.....	15	413	406	12	406
Nonprofit.....	13	327	341	11	341

<sup>1</sup> Including 33 companies sold, 4 companies returned to their former nonenemy owners, and 104 companies completely liquidated.

<sup>2</sup> Excluding companies mentioned in footnote 1. The asset column is affected only by the exclusion of the 37 companies sold or returned; the exclusion of the 104 liquidated companies does not affect the asset column inasmuch as the assets of these companies as of June 30, 1948, are zero.

According to the nationality of the former owners of the vested interests in the 428 companies, their number and total assets at dates of assumption of control are distributed as follows:

Nationality of former ownership	Number of companies	Total assets
German.....	214	\$284,426,000
Japanese.....	175	100,725,000
Italian.....	33	13,564,000
Other.....	6	2,538,000
Total.....	428	401,253,000

### Percent of Controlling Interests Vested

In 366 cases, or 85.5 percent of the companies, the Office has vested 50 percent or more of the controlling interests, or 100 percent of the assets. The percentage of assets or controlling interests vested by type of enterprise is indicated in table 13.

**Table 13.—BUSINESS ENTERPRISES IN WHICH INTERESTS WERE VESTED, MAR. 11, 1942, TO JUNE 30, 1948, 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							Total	Percent of total
	Corporations	Partnerships	Proprietorships	Non-profit organizations	United States branches of foreign enterprises	Miscellaneous associations			
Total.....	311	27	23	12	52	3	428	100.0	
100 percent assets.....	3	17	23	12	34	1	90	21.0	
100 percent excess assets.....					17		17	4.0	
100 percent controlling interests.....	166				1		167	39.0	
75-99.9 percent controlling interests.....	41						41	9.6	
50-74.9 percent controlling interests.....	48	3					51	11.9	
25-49.9 percent controlling interests.....	42	6					47	11.0	
Less than 25 percent controlling interests.....	11	2				2	15	3.5	

<sup>1</sup> The phrase "controlling ownership interests" means the voting stock of corporations, partnership shares etc.; it specifically excludes preferred stock and other nonvoting 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

Table 14 presents consolidated comparative balance sheets of all 428 vested enterprises as of dates of assumption of control and as of June 30, 1948. Changes during the period of administration by the Office are outlined in the three middle columns:

#### Assets

Total assets were \$401,253,000 at dates of assumption of control and \$369,260,000 as of June 30, 1948. The sale or return of enterprises with assets of \$39,584,000 caused a substantial decline in total assets. There were on the books of the companies, however, increases in domestic assets of \$27,854,000, and decreases in foreign assets of \$20,263,000, or a net increase of \$7,591,000. The increase in domestic assets represents increases in fixed assets such as plants and equipment as well as inventories and other current assets, made necessary because of expanded operations of several of the major active concerns. Most of the increase in domestic assets was provided by the operating profits of the companies and, to a lesser extent, by direct loans and other obligations.

#### Liabilities

The total liabilities as of dates of assumption of control amounted to \$135,489,000. Increases in liabilities on the books of the companies amounted to \$5,536,000 which resulted primarily from expansion of several active concerns as indicated above (companies in liquidation, including banks and insurance companies, reduced liabilities by \$13,993,000).

The Office has vested the interests of creditors in the amount of \$14,217,000, of which approximately one-half, or \$7,131,000, remains unliquidated as of June 30, 1948.

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Table 14.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF ALL VESTED ENTERPRISES, AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1948

[In thousands of dollars]

Balance sheet items	As of dates of assumption of control	Changes from dates of assumption of control to June 30, 1948			As of June 30, 1948
		Additional interests vested	Changes reflected on books of enterprises	Less enterprises sold or returned	
<b>ASSETS</b>					
Located in the United States.....	304,810		27,854	-37,888	294,776
Located in allied and neutral countries.....	14,738		-6,774	-1,663	6,411
Located in enemy and formerly enemy-occupied countries.....	81,705		-13,489	-143	68,073
Total assets.....	401,253		7,591	-39,684	369,260
<b>LIABILITIES AND NET WORTH</b>					
<b>Liabilities:</b>					
Owing to residents of the United States.....	107,702		16,477	-11,109	113,070
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	8,136		-6,012	-594	2,530
Owing to residents of enemy countries.....	10,492	-5,058	438	-1	5,871
Owing to Attorney General (vested)*.....	9,159	5,058	-6,367	-719	7,131
Total liabilities.....	135,489		5,536	-12,423	128,602
<b>Net worth:</b>					
Net worth of solvent enterprises.....	274,281		3,039	-27,209	250,111
Deficits of insolvent enterprises.....	-8,517		-934	48	-9,453
Total net worth.....	265,764		2,055	-27,161	240,658
Total liabilities and net worth.....	401,253		7,591	-39,684	369,260
<b>Net worth of solvent enterprises distributed according to ownership shares:</b>					
Vested in Attorney General.....	199,311	3,755	-9,116	-19,520	174,430
Owned by estates and trusts in which Attorney General is sole beneficiary.....	2,782	24	122	-47	2,881
Owned by others.....	72,188	-3,779	12,033	-7,642	72,800

<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 16.

<sup>3</sup> For explanation of factors producing this change, see table 15.

## Net Worth

Total net worth of all the vested enterprises has decreased from \$265,764,000 at dates of assumption of control to \$240,658,000 as of June 30, 1948. This net reduction of \$25,106,000 is accounted for by: (1) the sale or return to former owners of companies with a net worth of \$27,161,000; and (2) an increase of \$2,055,000 in net worth on the books of the companies.

The factors responsible for this change in net worth, as shown in table 15, were net operating profits of \$79,015,000; capital gains of \$4,081,000, and liquidating gains of banks and insurance companies of \$1,635,000. Net worth was reduced by distributions of profits and liquidating payments of cash and other assets to owners (including the Attorney General) amounting to \$82,676,000.

Table 15.—FACTORS RESPONSIBLE FOR CHANGES IN NET WORTH OF ALL VESTED ENTERPRISES FROM DATES OF ASSUMPTION OF CONTROL TO JUNE 30, 1948

[In thousands of dollars]

Factors responsible for changes	Amount
1. Operating profits and losses (after taxes): <sup>1</sup>	
Profits of 159 companies.....	83,718
Less: Losses of 204 companies.....	-4,709
Net change.....	79,015
2. Capital adjustments: <sup>2</sup>	
Revaluation of assets (including losses and gains on sale of assets and liquidation of receivables):	
Gains.....	11,838
Losses.....	-8,200
3,638	
Changes in expenses and taxes applicable to periods prior to vesting:	
Expense and tax reductions.....	2,893
Less: Expense and tax increases.....	-2,450
443	
Net change.....	4,081
3. Liquidating gains and losses of banks and insurance companies:	
Gains of 11 companies.....	3,373
Less: Losses of 19 companies.....	-1,738
Net change.....	1,635
4. Distributions to stockholders, partners, and other owners (including Attorney General):	
Distributed profits in cash and in kind.....	-23,655
Liquidating payments in cash and in kind.....	-58,845
Less: Funds returned to companies.....	75
-82,676	
Stock bought in by companies.....	-271
-82,676	
Total changes in net worth reflected on the books of the enterprises (per table 14).....	2,055

<sup>1</sup> Do not include profits or losses of banks and insurance companies, which are reflected in factor 3. Thirty-five 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 book values of the Office's interests in both net worth and debts of vested enterprises are shown in table 14.

Book values, however, do not accurately indicate the value of the vested interests. Accordingly, two general types of adjustments have been made.

A number of the vested companies hold assets located in enemy or formerly enemy-occupied countries which are of doubtful value. In determining net equity vested, such assets have been treated as valueless for statistical purposes.

The value of the vested creditor interests should represent the amount that the Office will ultimately receive. Since a number of vested companies are indebted to the Office in amounts greater than they can be expected to pay upon liquidation, book value has been reduced accordingly.

After making the above adjustments, the Attorney General's net equity in vested enterprises is estimated at \$167,474,000 at dates of assumption of control and \$146,077,000 as of June 30, 1948. Net equity vested in business enterprises is classified according to the character of the interest in table 16.

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**Table 16.—NET EQUITY IN VESTED ENTERPRISES, CLASSIFIED BY CHARACTER OF INTEREST, AS OF DATES OF VESTING AND AS OF JUNE 30, 1948**

[In thousands of dollars]

Character of interest	As of dates of vesting	As of June 30, 1948
Total.....	167,474	146,077
Interests in net worth.....	156,096	140,417
Stock.....	106,875	127,639
Equity in enterprises whose assets or excess assets have been vested.....	48,990	12,632
Partnership interests.....	180	83
Other proprietary interests.....	51	58
Interests as creditor.....	11,378	5,660
Bonds.....	518	59
Notes and accounts receivable.....	10,860	5,601

<sup>1</sup> Of which \$160,723,000 was vested at dates of assumption of control over the enterprises and \$6,751,000 subsequent thereto.

The \$21,397,000 decline in net equity from dates of assumption of control to June 30, 1948, is analyzed in table 17. Payments of liquidating dividends to the Office by enterprises in liquidation and the sale of going concerns accounted for much of the decline. Net appreciation of interests in business enterprises, primarily from undistributed profits of operating companies, offset to a great extent the decline.

**Table 17.—CHANGES IN NET EQUITY IN BUSINESS ENTERPRISES, DATES OF VESTING TO JUNE 30, 1948**

[In thousands of dollars]

Net equity as of dates of vesting.....	167,474
Add: Net appreciation of vested interests.....	50,187
Less: Proceeds of liquidation or sale of vested interests:	
Liquidating dividends in cash and in kind paid to Office.....	-45,954
Interests sold by Office.....	-19,959
Debts paid to Office in cash and in kind.....	-5,135
Interests returned by Office.....	-897
	-71,995
Deduct direct expenses incurred in management or sale of vested interests.....	411
	-71,584
Net equity as of June 30, 1948.....	146,077

**OPERATION OF VESTED ENTERPRISES AS GOING CONCERNS**

Of the 428 enterprises vested, 109 have been operated as going concerns. The sale of 33 companies and the return of 4 to former owners leaves 72 continued in operation as of June 30, 1948.

**Total Assets and Kind of Business Activity**

The total assets and kinds of business activity in which the 109 enterprises are engaged are shown in table 18. Although 37 companies with total assets of \$39,584,000 were sold or returned, total assets of going concerns have increased from \$238,645,000 as of dates of assumption of control to \$277,149,000 as of June 30, 1948.

**Table 18.—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, 1948 <sup>2</sup>	
	Number of companies	Total assets	Number of companies	Total assets as of June 30, 1948
	As of dates of assumption of control	As of June 30, 1948, or date of sale or return		
Total.....	109	238,645	72	277,149
Manufacturing:				
Chemical.....	16	129,308	13	189,836
Miscellaneous.....	26	59,555	14	64,802
Agriculture.....	2	258	1	14
Mining and petroleum.....	2	1,057		
Trade:				
Wholesale.....	22	13,406	16	12,204
Retail.....	8	3,931	3	3,588
Transportation and related services.....	1	110	1	444
Holding:				
Investment.....	6	23,176	5	21,648
Real estate.....	12	5,915	8	3,510
Patent and copyright.....	9	1,660	7	768
Miscellaneous finance.....	1	8		
Services:				
Engineering.....	1	43	1	117
Other services rendered for profit.....	3	218	3	228

<sup>1</sup> Including 33 companies sold and 4 companies returned to their former nonenemy owners prior to June 30, 1948.

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

**Control Exercised by the Office**

In all cases when the Attorney General acquires a substantial voting stock interest in a corporation, the vested shares are voted for the election of directors to the extent permitted by the corporation's by-laws. In some instances, arrangements are made to elect one or more directors even when the vested shares represent a minority interest.

The boards of directors and officers of an active business enterprise are responsible for the conduct of its business. Each active business enterprise 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 corporation from making any unusual transactions, as for example, the sale of a substantial part of the assets of the corporation or the issuance of additional capital stock. Depending upon the circumstances in a specific case, the general authorization may also prohibit certain specific types of transactions. A special authorization issued by the Office of Alien Property is necessary before any prohibited transactions may be undertaken by the enterprise concerned.

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**SALE OF VESTED ENTERPRISES AS GOING CONCERNS**

During the fiscal year 2 business enterprises were sold by the Office, making a total of 33 sold to June 30, 1948. Preparations were being made during the fiscal year by the Office for the sale of the vested interests in several of the larger companies including American Bosch Corporation (sale closed July 30, 1948),<sup>1</sup> American Bemberg Corporation and North

<sup>1</sup> See Ch. IV, "Selected Vested Enterprises," pp. 40-42.

American Rayon Corporation (sale closed December 21, 1948), Rohm & Haas Company, and Maywood Chemical Works.<sup>2</sup>

### Enterprises Sold During Fiscal Year

**KAIMUKI INN.**—Kaimuki Inn was formed May 1, 1941, as a partnership by Taru Takara, Sam H. Takara, and Ushi Takara to take over a restaurant and bar in Honolulu owned by Taru Takara and operated by him as a single proprietorship. Taru Takara departed for Japan in 1941 and has been unheard of since. The business had been operated by Sam H. Takara as manager and Ushi Takara as cook. By Vesting Order No. 4485, dated January 1, 1945, the Office vested the one-third interest of Taru Takara and undertook supervision of the enterprise at the same time. At the time of vesting, through differences in the rate of withdrawals by the partners, the interest of Taru Takara was worth \$31,907.79, or 38.06 percent of net worth.

With service of the vesting order, the partnership was declared dissolved and steps were taken by the remaining partners to liquidate the business. On December 10, 1946, the Office received a partial liquidation dividend of \$10,000, which was followed by a second payment of \$10,000 on May 7, 1947.

On June 28, 1947, an offer of \$12,000 was made by Ushi and Sam H. Takara for the interest held by the Office. Since the former was a national of Japan and therefore ineligible to purchase, the offer was repeated by Sam H. Takara as an individual. After an independent audit indicated the vested interest to be worth \$7,503.08 as of December 31, 1947, and further investigation had definitely established that a "private sale" would be to the best interests of the Office, Sam H. Takara's offer of \$12,000 was accepted on February 3, 1948.

The Office thus received a total of \$32,000 for its interest.

**J. S. MIWA & COMPANY, LTD.**—J. S. Miwa & Company, Ltd., is engaged in Honolulu in the importing and wholesaling of foodstuffs, mainly non-perishable items such as rice. The Company also operates a mill for the production of cattle feed, and is one of three such processors on the Island of Oahu. Of the 826 outstanding shares of capital stock, the Office vested 816 shares, or 98 percent of the total, as property of Japanese nationals.

The vested shares were offered at a public sale by sealed bids on June 2, 1947. The only offer received was in the amount of \$97,920, by Mrs. Eunice M. Nakata, sister-in-law of the only other stockholder in the company besides the Attorney General. The offer was rejected as inadequate as were several additional offers made by Mrs. Nakata after negotiation by the Office. Canvassing the field of prospective purchasers produced a group of Honolulu businessmen, who offered \$130,000 for the vested capital stock. The offer was accepted on a private sale basis. The purchaser was the Crown Trading Company, Ltd., organized for the purpose of purchasing the property from the Office. The sale was consummated February 19, 1948. None of the officers or stockholders of Crown Trading Company had been affiliated with J. S. Miwa & Company.

The purchase price of \$130,000 represents approximately \$10,000 more than book value of the vested shares.

### Designation of Key Corporations

General Order No. 35 restricts the re-transfer of shares of vested stock of certain corporations sold by the Office. It was felt with respect to those

<sup>2</sup> The proceeds from the sale of American Bosch Corporation, American Bemberg Corporation, and North American Rayon Corporation amounted to approximately \$23,200,000.

corporations closely connected with the defense economy of the United States that it was in the national 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.

To this end, the Attorney General issues orders pursuant to General Order No. 35 designating corporations under his supervision and control which are closely allied with the defense economy of the United States as "key corporations." The order provides that only nationals of the United States may own interests in vested stock of "key corporations."<sup>3</sup>

Pursuant to General Order No. 35, the following corporations have been designated as key corporations: American Bosch Corporation; Schering Corporation; General Aniline & Film Corporation; North American Rayon Corporation; and American Bemberg Corporation.

## LIQUIDATION OF VESTED ENTERPRISES

Of the 428 vested business enterprises, 319 are being or have been liquidated. Of the latter, 30 are banks and insurance companies which are discussed in the next section of this chapter.

The remaining 289 companies were either already in liquidation at the time of assumption of control by the Office or were placed in liquidation because they were unable to operate profitably or because their continued operation would not serve the national interest. The nature of these enterprises and total assets are shown in table 19.

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, 1948
Total.....	289	82,339	63,435
Manufacturing:			
Chemical.....	5	597	26
Miscellaneous.....	14	300	81
Agriculture.....	6	3,935	280
Mining and petroleum.....	3	161	58
Trade:			
Wholesale.....	136	30,247	25,035
Retail.....	25	1,666	385
Transportation and related services.....	20	2,823	1,931
Holding:			
Investment.....	11	36,070	32,304
Real estate.....	20	2,773	1,285
Patent.....	14	904	734
Miscellaneous finance.....	8	319	223
Services:			
Engineering.....	2	1,962	574
Rendered for profit.....	12	195	178
Nonprofit.....	13	327	341

<sup>1</sup> Including 104 completely liquidated companies which have no assets remaining on June 30, 1948.

<sup>2</sup> Almost all of these assets are located in enemy and formerly enemy-occupied countries.

### Progress of Liquidation

A total of 104 companies have been completely liquidated. Of this number, 23 were liquidated during the year.

<sup>3</sup> For further details of General Order No. 35, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 34-35.

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Table 20 indicates the general progress of liquidation. From the dates of assumption of control to June 30, 1948, total assets have been reduced from \$82,339,000 to \$63,435,000. Difficulties will be encountered in the liquidation of the remaining assets. For example, the disposition of substantial amounts of cash held by a few companies has been delayed by legal matters. Certain of the receivables, claims, and deposits are difficult of collection; others may prove uncollectible.

**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, 1948**

[In thousands of dollars]

Balance sheet items	As of dates of assumption of control	Net change	As of June 30, 1948
<b>ASSETS</b>			
Located in the United States:			
Cash.....	14,320	107	14,436
Receivables.....	3,220	-2,178	1,042
Inventory.....	4,583	-3,466	1,117
Investments.....	5,700	-2,577	3,123
Fixed assets.....	3,283	-2,751	532
Intangibles.....	487	-178	314
Deferred charges.....	140	-116	24
Claims and deposits.....	4,546	-1,902	2,644
Total assets located in the United States.....	36,298	-18,025	23,273
Located in allied and neutral countries.....	7,037	-4,052	3,005
Located in enemy and formerly enemy-occupied countries.....	39,004	-1,347	37,157
Total assets.....	82,339	-18,904	63,435
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	25,170	-709	24,461
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	3,779	-2,316	1,463
Owing to residents of enemy countries.....	5,324	-2,363	2,961
Owing to Attorney General (vested).....	6,833	-2,841	3,992
Total liabilities.....	41,106	-8,229	32,877
Net worth:			
Net worth of solvent enterprises.....	49,520	-9,601	39,919
Net worth of insolvent enterprises.....	-8,287	-1,074	-9,361
Total net worth.....	41,233	-10,675	30,558
Total liabilities and net worth.....	82,339	-18,904	63,435
Net worth of solvent enterprises distributed according to ownership shares:			
Vested in Attorney General.....	30,451	-6,391	24,060
Owned by estates and trusts in which Attorney General is sole beneficiary.....	78	-24	54
Owned by others.....	18,091	-3,186	15,805

<sup>1</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>2</sup> Including \$2,376,000 of additional rights in debts vested, less \$1,521,000 net decrease in value of rights and \$3,696,000 in securities and cash paid to the Office.

<sup>3</sup> Including \$1,252,000 of additional interests in net worth vested and \$1,107,000 increase in book value less 8,750,000 in cash and securities paid to the Office.

Liquidations of assets located in enemy or formerly enemy-occupied countries have been for the most part held in abeyance because of international complications. Approximately \$31,000,000 of such assets represents the mining subsidiaries in Silesia owned by the Silesian-American Corporation.

The net worth of liquidating companies as of dates of assumption of control and as of June 30, 1948, are reconciled as follows:

Net worth as of dates of assumption of control.....	\$41,233,000
Operating profits and losses:	
Profit of 77 companies.....	\$3,224,000
Losses of 182 companies.....	-3,642,000
	-418,000
Capital gains and losses:	
Capital gains.....	4,061,000
Capital losses.....	-3,952,000
	109,000
Distributions to stockholders and other owners (including the Office of Alien Property):	
Regular dividends.....	-440,000
Liquidating payments.....	-9,909,000
	-10,349,000
Interests bought in by companies.....	-17,000
Total changes.....	-10,675,000
Net worth as of June 30, 1948.....	30,558,000

## LIQUIDATION OF BANKS AND INSURANCE COMPANIES

This Office continues to have responsibility for the liquidation of 22 banks and 8 insurance companies. Some of these banks and insurance companies are being liquidated directly by this Office. The liquidation of the majority of these institutions, however, is being conducted by appropriate State officials or liquidating trustees under the supervision of this Office.

### Progress of Liquidation of Banks and Insurance Companies

The financial condition of vested banks and insurance companies as of dates of assumption of control and as of June 30, 1948, is shown in table 21. As can be seen from the comparative balance sheets, the liquidations have progressed to the point where domestic assets other than cash have been reduced from \$24,174,000 to \$1,586,000 by the end of the fiscal year. Most of these remaining assets represent receivables in the process of collection.

The reduction of total assets has resulted primarily from payment of dividends to creditors, and distribution to the Office of cash and of assets in kind such as receivables and securities. Although the \$26,936,000 book value of nonliquid assets distributed to the Office is no longer shown on the balance sheets of the companies, the Office has a formidable task in liquidating them. Most of the larger domestic assets distributed to the Office in kind consist of claims against business enterprises vested by the Office; settlement of these claims must be made in conformance with the claims procedures of the Office established under Section 34 of the Trading with the Enemy Act, as amended.<sup>4</sup> The liquidation of foreign claims is complicated by the fact that the assets of the debtors in many instances have been seized by friendly foreign governments. No policy has yet been formulated for assertion of claims against residents of enemy or formerly enemy-occupied countries. It has been decided by this Office and the Department of State that because of the international complications involved in foreign claims, efforts to collect should be held in abeyance pending the establishment of appropriate agreements between the United States and the foreign governments concerned.

<sup>4</sup> 60 Stat. 925 (1946), 50 U. S. C. App. Sec. 34.

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**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, 1948**

[In thousands of dollars]

Balance sheet item	As of dates of assumption of control	Net change	As of June 30, 1948
<b>ASSETS <sup>1</sup></b>			
Located in the United States:			
Cash	35,921	-20,675	15,246
Receivables	12,962	-11,635	1,327
Investments	9,234	-9,071	163
Fixed assets	152	-150	2
Deferred charges	97	-45	52
Claims and deposits	1,729	-1,687	42
Total assets located in the United States	60,095	-45,263	14,832
Located in allied and neutral countries	5,227	-4,081	1,146
Located in enemy and formerly enemy-occupied countries	14,947	-4,249	10,698
Total assets	80,269	-51,593	28,676
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States	8,916	-3,232	5,684
Owing to residents of allied, neutral, and formerly enemy-occupied countries	3,108	-2,946	162
Owing to residents of enemy countries	1,590	-313	1,277
Owing to Attorney General (vested)		732	732
Total liabilities	13,614	-5,764	7,850
Net worth:			
Net worth of solvent enterprises	66,655	-45,829	20,826
Deficits of insolvent enterprises <sup>2</sup>			
Total net worth	66,655	-45,829	20,826
Total liabilities and net worth	80,269	-51,593	28,676
Net worth of solvent enterprises distributed according to ownership shares:			
Vested in Attorney General	66,166	-45,415	20,751
Owned by others	489	-414	75

<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.

### Reduction in Liabilities

Of the banks and insurance companies in the process of liquidation by State authorities, two have declared 80 percent dividends to creditors, and the remainder 100 percent. Claims of creditors of those being liquidated by the Office must be settled in accordance with Sections 32 and 34 of the Trading with the Enemy Act, as amended.<sup>5</sup> The legal right of depositors to interest on their deposits from the date the banks were closed until the date of payment of 100 percent dividends is in the process of judicial determination.

<sup>5</sup> 60 Stat. 50 (1946), 50 U. S. C. App. Sec. 32; 60 Stat. 925 (1946), 50 U. S. C. App. Sec. 34.

### Decline in Net Worth

The reduction in net worth from \$66,655,000 to \$20,826,000 from dates of assumption of control to June 30, 1948, is reconciled as follows:

Net worth at dates of assumption of control	\$66,655,000
Liquidating gains and losses:	
Add: Gains of 12 companies	\$3,373,000
Less: Losses of 18 companies	-7,737,000
Net change	1,636,000
Distributions to stockholders and other owners (including Attorney General):	
Liquidating payments in cash	-20,529,000
Liquidating payments in kind	-26,936,000
Total distributions	-47,465,000
Total change in net worth	-45,829,000
Net worth as of June 30, 1948	20,826,000

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## Selected Vested Enterprises

Seven of the more important business enterprises in which majority interests have been vested are discussed in this chapter. Five of these companies were described in previous annual reports, namely, 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; and Hugo Stinnes Corporation, an investment holding company. The two new companies described, in which majority interests were vested by the Office during the fiscal year 1948, are North American Rayon Corporation and American Bemberg Corporation, both manufacturers of rayon yarn. The descriptions carry through the current fiscal year information on the ownership interests of the Office, management changes, business operations, and financial data.

### AMERICAN BEMBERG CORPORATION AND NORTH AMERICAN RAYON CORPORATION

#### Nature of the Business

**PRODUCTS AND PLANTS.**—American Bemberg Corporation and North American Rayon Corporation (hereafter called NARCO), both Delaware corporations, respectively produce rayon yarn under the "Bemberg" and "NARCO" trade-marks. American Bemberg's yarn, produced by the cuprammonium process, is employed principally in the manufacture of women's wearing apparel. NARCO's product is a viscose type yarn used in a variety of materials, including textiles and automobile and truck tires.

The Corporations have adjoining plants located in Elizabethton, Tenn., where some facilities are jointly operated and, of these, some are jointly owned. Each has its executive and principal sales offices located at 261 Fifth Avenue, New York, where certain departments are jointly operated.

American Bemberg and NARCO own all the capital stock of the River View Realty Company, a Tennessee corporation, in the ratio of 33 $\frac{1}{3}$  and 66 $\frac{2}{3}$  percent respectively. This corporation is engaged principally in the ownership and management of real estate in the vicinity of the plants. Supervision of this company has been undertaken by the Office of Alien Property.<sup>1</sup>

**HISTORY.**—NARCO was incorporated under the laws of the State of Delaware on April 29, 1927, under the name American Glanzstoff Corporation, which in May 1934 was changed to the present corporate name. NARCO was organized by Vereinigte Glanzstoff Fabriken A. G., of Germany (hereafter called VGF). American Bemberg was incorporated under the laws of the State of Delaware on July 14, 1925, by VGF and its affiliate, J. P. Bemberg A. G., also a German firm.

In 1929, Algemeene Kunstzijde Unie, N. V. (hereafter called AKU) was organized by the German firm, VGF, and the Dutch firm, N. V. Nederlandsche Kunstzijde Fabriek. Subsequently, most of the stock of American Bemberg and NARCO owned by VGF was transferred into the name of AKU. Actual control of AKU rested in 48 priority shares, the holders of which nominated the directors of AKU. These shares were divided equally between the Dutch and German interests who formed the new corporation.

#### Action by the Office

In 1942 the Office of Alien Property Custodian initiated an investigation of the ownership of American Bemberg, NARCO, and American Enka looking toward the possible vesting of enemy-owned interests in these companies. Cooperation of the Dutch Government-in-Exile was sought because of the importance of AKU in the economy of Holland and the apparent Dutch ownership of the majority of AKU's common stock.

Although the Office of Alien Property Custodian was prepared to vest American Bemberg and NARCO in 1944, the Department of State suggested that action be delayed in anticipation of further meetings with the Dutch Government-in-Exile seeking an equitable basis for settlement of the case. Negotiations were carried on at meetings of the Brussels Conference for the settlement of inter-custodial conflicts, where a solution was sought as part of the formation of the inter-custodial agreement. Acting upon the suggestion of this Government that a separate agreement be negotiated with regard to the AKU properties, the Dutch Government in 1947 reopened negotiations in Washington which culminated in a Memorandum Agreement on August 9, 1947, between the formally designated representative of AKU and the Office of Alien Property. The agreement provided that AKU waive all claim to all the shares of outstanding stock which it or its affiliates owned in American Bemberg and NARCO, together with working capital assets and all of AKU's interests in patents, trade-marks and other industrial property related to these two companies. AKU retained American Enka Corporation, most of its liquid assets in the United States, and certain other properties. The agreement was formally acknowledged by the Dutch Government as binding upon itself on August 12, 1947.

By Vesting Order No. 9632, dated August 9, 1947, the Office of Alien Property vested 175,417 shares of Class A Common NARCO stock, together with 87,438 shares of the Class B Common stock, representing 58.5 percent and 41.2 percent respectively of the issued and outstanding shares. These shares were in the name of AKU and VGF. Together with those shares vested from various enemy nationals in small lots up to July 1, 1948,<sup>2</sup> the Office holds title to 177,398 Class A Common shares and 88,863 Class B Common shares, or 59.1 percent and 41.8 percent respectively of the outstanding stock.

Also by Vesting Order No. 9632, the Office vested from AKU, VGF, and J. P. Bemberg A. G., 90,814 shares of Common stock of American Bemberg, 33,213 shares of the Class B Common stock, and 6,187 shares of the Preferred 4 $\frac{1}{2}$ % \$100 par stock,<sup>3</sup> amounting to 64.9, 23.7, and 28 percent respectively of the outstanding shares of each class of stock. Together with those shares vested from various enemy nationals in small lots

<sup>1</sup> Vesting Order Nos. 9962, 9966, 9968, 9970, 9971 (Oct. 7, 1947); 10010 (Oct. 9, 1947); 10125 (Nov. 13, 1947); 10250 (Nov. 25, 1947); and 10833 (Mar. 5, 1948).

<sup>2</sup> Subsequent to vesting it was found that 12 of the preferred shares had been recalled by the Corporation. The Office accepted the redemption price of \$110 a share in lieu of the 12 preferred shares.

up to July 1, 1948,<sup>4</sup> total holdings of the Office amount to 91,851 shares of the Common, or 65.6 percent, and 34,359 shares of the Common B, or 24.5 percent, of the issued and outstanding shares.

### Management

Both corporations have identical officers and directors. Mr. John E. Bassill has been the president of the companies since May 15, 1947, when he replaced Mr. S. R. Fuller, Jr., who had held the position since 1929. Mr. Ben Allen is executive vice president, Mr. Arthur E. McElfresh is vice president and sales manager, and Mr. H. W. Springorum is secretary and treasurer.

Although the Government assumed working control of the two corporations on August 9, 1947, by virtue of its majority holdings of Common stock of American Bemberg and Class A Common stock of NARCO, which classes of stock were entitled to elect 8 of the 10 directors on the board,<sup>5</sup> it was not until February 18, 1948, that the existing board called a special stockholders' meeting for March 25, 1948, for the election of new directors. At the same time seven directors resigned, leaving the president and executive vice president of the two companies as the remaining directors,<sup>6</sup> with eight to be elected for a full complement.

At the special stockholders' meeting on March 25, 1948, six employees of the Office of Alien Property were elected to the board of directors, together with two representatives of the largest minority stockholder, N. V. Het Administratiekantoor van Gebroeders Boissevain en Gebroeders Teixeira de Mattos, Gevestigd te Amsterdam, a Dutch Administration Office.

### Business Operations

American Bemberg produced 12,400,000 pounds of cuprammonium rayon yarn during the calendar year 1947, as compared with 12,600,000 pounds in 1946. This drop in output was due solely to a strike early in the year which caused a loss of production estimated at 375,000 pounds. Over two-thirds of the Corporation's shipments were made to the rayon broad woven goods industry. The most important single product woven from the yarn is the triple sheer, used extensively in women's apparel under the trade-mark "Bemberg" to denote the particular quality of the material. The importance of this mark is inestimable and is being employed by retail advertisers of women's apparel in ever-increasing lineage to identify the fabric as being made from the Corporation's product. The Corporation has been engaged in a program of partially converting its plant to an improved process and has estimated the total cost of this at \$6,500,000.

NARCO produced 34,400,000 pounds of viscose yarn during the calendar year 1947, as compared with 32,300,000 pounds in 1946, an increase of 6.5 percent. Of the 1947 production, about 12,000,000 pounds was 1100 denier high tenacity yarn, most of which was used for the manufacture of tires. This high tenacity yarn was produced by the "two-bath" process for spinning rayon yarn, the patents for which are held by this Office and have been licensed to NARCO on a nonexclusive, royalty-free

<sup>4</sup> Vesting Order Nos. 9952, 9954, 9964, 9967, 9972 (Oct. 7, 1947); 10250 (Nov. 25, 1947); and 10833 (Mar. 5, 1948).

<sup>5</sup> The remaining two directors are elected by holders of the Class B Common stock of American Bemberg and Class B Common of NARCO.

<sup>6</sup> Mr. S. R. Fuller, Jr., who served as chairman of the board, had resigned from the board in January 1948.

basis. The Corporation's most important customer is the rayon woven goods industry, followed by the tire industry. Six percent of its sales constituted fabrics knitted on its own knitting machines. NARCO has planned a \$6,500,000 rehabilitation and expansion program which will increase output by about 6,000,000 pounds yearly and greatly improve the Corporation's competitive position in the industry.

The many conflicting rumors circulating among both the stockholders and customers of the two corporations on the price and distribution policy to be followed under Government control, prompted the Office to make public a letter it had sent to the president of the two companies on March 1, 1948, which clarified the position of the Office in respect to management policies. Although the management had recommended that a price increase be instituted on the products of both companies, in line with an industry-wide advance early in 1948, the Office felt constrained to deny approval of the action on the basis of supporting evidence of costs and profits. It determined that such cost increases as may have occurred did not impair the present or future profitability of the companies or the investment of their stockholders and that denial of a price increase was in keeping with the Office's responsibility of administering its holdings in the national interest. It was made clear, however, that this determination was in no sense a final one, that it was subject to re-examination at any time in the event of further cost increases or changed circumstances, or in the event that facts were submitted by management which had not been considered previously. Following additional cost increases, approval was granted on July 1, 1948, for a general price increase averaging 10 percent. The increase was placed in effect by both companies several days later.

In the letter of March 1, 1948, the Office also stated its determination to prevent the products of the two companies from being sold in the gray market at exorbitant prices, sometimes reaching as high as 200 percent above producers' levels, due to the serious shortage of rayon yarn. The Office, with management concurring, stated that all customers who were found to have resold yarns on the gray market should be eliminated from the customer lists of the two companies. In an effort to channel as much of the yarn into scarce low and medium cost apparel, it was further stated that in allotting yarn to new customers favorable consideration would be given those manufacturers who produced for medium and low cost markets. Several customers of the two corporations have been dropped since the Office assumed control due to their participation in gray market transactions with yarn purchased from American Bemberg and NARCO.

### Financial Information

AMERICAN BEMBERG CORPORATION.—Total assets increased \$744,475, or 6 percent, during the 11-month period ending July 10, 1948.<sup>7</sup> Major change in the individual asset items on the balance sheet was the increase in fixed assets of \$573,666, an increase of 21 percent. This rise is directly attributable to the partial conversion of the Corporation's plant to an improved process.

Net sales for the 11-month period ending July 10, 1948, were \$12,623,650. After provision of \$2,043,279 for Federal income taxes, net income was \$1,245,279.

The Corporation declared and paid dividends totaling \$446,867 during the period August 9, 1947 to July 10, 1948, of which the Office received

<sup>7</sup> From date of vesting, August 9, 1947.

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\$184,681, applicable to its vested shares. After the addition of the net income and provision for dividends, net worth rose \$689,866, or 7 percent over the total at date of vesting.

**NORTH AMERICAN RAYON CORPORATION.**—Total assets during the 11-month period ending July 10, 1948,<sup>7a</sup> increased \$2,300,216, or 11 percent. As with American Bemberg, North American Rayon Corporation concentrated during the period on a substantial program of plant expansion and rehabilitation, resulting in an increase in fixed assets of \$2,093,303, or 41 percent over the previous figure as of date of vesting.

Net sales for the 11-month period ending July 10, 1948, were \$23,410,866. After provision of \$5,326,957 for Federal income taxes, net income reached \$3,296,957.

After allowing for dividends paid of \$1,537,122, of which the Office received \$796,091 for its stock holdings, net worth increased \$1,759,835, or 11 percent above the corresponding total at date of vesting.

**AMERICAN BEMBERG CORPORATION, COMPARATIVE BALANCE SHEETS,  
AUG. 9, 1947, AND JULY 10, 1948**

	Aug. 9, 1947 <sup>1</sup>	July 10, 1948 <sup>2</sup>
<b>ASSETS<sup>4</sup></b>		
Located in the United States:		
Cash	\$5,059,585.44	\$5,165,076.30
Receivables	1,089,607.69	923,469.64
Inventory	1,207,877.07	1,430,909.77
Investments	2,316,200.56	2,315,474.89
Fixed assets	2,758,961.73	3,332,627.65
Intangibles		
Deferred charges	151,002.65	161,052.70
Claims and deposits		
Total assets in the United States	12,584,135.14	13,328,610.95
Located in allied and neutral countries	16.51	16.51
Located in enemy and formerly enemy-occupied countries		
Total assets	12,584,151.65	13,328,627.46
<b>LIABILITIES AND NET WORTH</b>		
Liabilities:		
Owing to residents of the United States	2,564,097.18	2,618,706.89
Owing to residents of allied, neutral, and formerly enemy-occupied countries		
Owing to residents of enemy countries	48.55	48.55
Owing to Attorney General (vested)		
Total liabilities	2,564,145.73	2,618,755.44
Net worth	10,020,005.92	10,709,872.02
Total liabilities and net worth	12,584,151.65	13,328,627.46
Book value of shares vested in Attorney General	4,044,888.44	4,490,656.54
Book value of shares not vested	5,975,117.48	6,219,215.48

<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> Date of vesting.

<sup>3</sup> American Bemberg Corporation operates on an accounting period of four 13-week "quarters"; therefore, the closing date of a period might be several days before or after the last day of a month.

<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>7a</sup> From date of vesting, August 9, 1947.

**NORTH AMERICAN RAYON CORPORATION, COMPARATIVE BALANCE SHEETS,<sup>1</sup> AUG. 9, 1947, AND JULY 10, 1948**

	Aug. 9, 1947 <sup>2</sup>	July 10, 1948 <sup>3</sup>
<b>ASSETS<sup>4</sup></b>		
Located in the United States:		
Cash	\$8,602,681.70	\$8,613,162.66
Receivables	1,957,396.72	1,943,238.50
Inventory	1,830,124.80	1,980,367.26
Investments	2,874,510.82	2,875,446.22
Fixed assets	5,094,955.60	7,188,258.83
Intangibles		
Deferred charges	251,714.28	332,042.52
Claims and deposits	3,497.38	3,497.38
Total assets in the United States	20,614,881.30	22,936,012.37
Located in allied and neutral countries	21,111.59	196.81
Located in enemy and formerly enemy-occupied countries		
Total assets	20,635,992.89	22,936,209.18
<b>LIABILITIES AND NET WORTH</b>		
Liabilities:		
Owing to residents of the United States	3,809,266.11	4,358,450.50
Owing to residents of allied, neutral, and formerly enemy-occupied countries	140,165.81	131,362.97
Owing to residents of enemy countries	84.08	84.08
Owing to Attorney General (vested)		
Total liabilities	3,949,516.00	4,489,897.61
Net worth	16,686,476.89	18,446,311.57
Total liabilities and net worth	20,635,992.89	22,936,209.18
Book value of shares vested in Attorney General	8,560,162.64	9,584,703.49
Book value of shares not vested	8,126,314.25	8,861,608.08

<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> Date of vesting.

<sup>3</sup> North American Rayon Corporation operates on an accounting period of four 13-week "quarters"; therefore, the closing date of a period might be several days before or after the last day of a month.

<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.

**AMERICAN BOSCH CORPORATION**

**Interest of the Office**

Title to 535,882 shares, or 77.4 percent, of the 692,644 outstanding shares of capital stock of the American Bosch Corporation was held by the Office of Alien Property as of June 30, 1948. By Vesting Order No. 11447, dated June 11, 1948, the Office vested all right, title, and interest, including any reversionary interest, of Robert Bosch G.m.b.H., in the goodwill of the business in the United States of American Bosch Corporation and in all trade-marks and trade-names appurtenant to such business. This order was issued to obviate the threat of future litigation by Robert Bosch G.m.b.H., on the basis of any rights or reversionary interests that firm might claim to have in the goodwill and trade-marks of American Bosch.<sup>8</sup>

The Section 9 (a) suit instituted on June 14, 1946, by three Swedish corporations seeking return of 535,000 vested shares of stock remained unsettled as of June 30, 1948.<sup>9</sup> A stipulation was entered into between the plaintiffs and the Attorney General, however, which provided that on or prior to September 30, 1948, the shares might be sold by the defendant (the Attorney General) and that the proceeds of the sale would then be subject to the plaintiffs' claim in lieu of the shares.

<sup>8</sup> Any rights or reversionary interests of Robert Bosch G.m.b.H., that may have been vested were sold to American Bosch by the Office for a nominal price.

<sup>9</sup> For a description of the suit, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 61-62.

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All right, title, and interests of Robert Bosch A.G. (later known as Robert Bosch G.m.b.H.) in certain contracts with American Bosch Corporation were vested by the Office on October 12, 1942. These contracts dealt with the two firms' selling and manufacturing activities and their use of certain patents. At the time of vesting, the contracts had already been voluntarily suspended by the parties concerned for the duration of the war. The Antitrust Division of the Department of Justice was then engaged in negotiations with American Bosch Corporation regarding the possibility of permanent cancellation of the contracts by a consent decree. After vesting, the Office of Alien Property Custodian participated in these negotiations, and a decree permanently cancelling the contracts was entered in December 1942 with the Office's consent.<sup>10</sup>

On June 4, 1948, the original consent decree was amended by the entry of an amended decree. The principal provisions of the amended decree may be summarized as follows:

1. All agreements between the Corporation and Robert Bosch G. m. b. H., except the so-called Trade Agreement, were canceled and their performance enjoined. Certain rights of the Corporation received from Robert Bosch G. m. b. H., to manufacture, use or sell, under any existing patent or patent application or grant of manufacturing rights or know-how, were not affected, except that they were not to be asserted as exclusive rights. The Corporation was ordered to issue unrestricted, reasonable royalty-bearing licenses to applicants for patents and patent applications in the United States owned or filed by it prior to March 6, 1946.

2. Certain types of agreements or arrangements must not be entered into between the Corporation and Robert Bosch G. m. b. H., CAV-Limited, Ateliers de Construction Lavalette, S.A. (former British and French affiliates, respectively, of Robert Bosch G. m. b. H.), or any other company engaged in the business of manufacturing products of a kind manufactured by the Corporation.

3. A number of limitations were placed upon the Corporation's method of selling, distributing, and servicing its products, particularly in foreign countries.

4. Certain limitations were placed on the right of the Corporation to use its trade-mark or trade-name rights to prevent competing products from being imported into the United States, provided that certain steps were taken to avoid confusion of such products with those produced by the Corporation.

The Corporation expects that the decree will require some changes in the manner in which foreign sales and service representation have been handled, but will not prevent satisfactory maintenance of sales and service in foreign markets.

#### Sale

American Bosch Corporation is the second of the Office's larger vested enterprises to be sold, the first having been American Potash and Chemical Corporation.<sup>11</sup>

After an agreement was reached on the pending Section 9 (a) suit described above, plans were made by the Office to offer the vested shares at public sale on a sealed bid basis with bids being limited to those of American

<sup>10</sup> A suit by the Federal Government under the Sherman Antitrust Act and the Wilson Tariff Act entitled "*United States of America v. American Bosch Corporation and Donald P. Hess*," Civil Action No. 20-164; in the District Court of the United States for the Southern District of New York.

<sup>11</sup> For a description of this sale, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 64-65.

nationals. In order to insure the continued ownership of the stock by nationals of the United States, the Corporation was directed to call a special stockholders' meeting for the purpose of amending its Certificate of Incorporation to create two new classes of stock (Class A and Class B common). The Class B common carried the restriction that these shares could never be sold or transferred to other than American nationals. On June 3, 1948, a certificate of amendment to the Certificate of Incorporation was filed with the Secretary of the State of New York. The amendment created the two new classes of stock, Class A and Class B common stock, with equal voting and dividend rights. Each class was to consist of 750,000 authorized shares of \$1 par value per share.

Coincident with the filing of the amended certificate, the existing common stock, consisting of 750,000 authorized shares of which 692,644 shares were outstanding (535,882 vested shares and 156,762 unvested shares), was automatically changed, share for share, into the newly created Class A stock. The concluding step in this revision procedure came about on June 11, 1948, when the Attorney General, as holder of 535,882 vested shares of Class A common stock, converted them into the same number of shares of Class B common stock.<sup>12</sup> Thus, at the time of sale, the capitalization of the Corporation was as follows: an authorization of 750,000 shares of Class A common stock of which 156,762 shares (unvested shares) were outstanding, and an authorization of 750,000 shares of Class B common stock of which 535,882 shares (the vested shares) were outstanding.

To assist the Corporation in preparing and filing a registration statement with the Securities and Exchange Commission in conformity with the Securities Act of 1933, as amended, the firms of Ernst & Ernst, independent public accountants, and Ford, Bacon & Davis, Inc., independent engineering experts, were engaged. The law firm of Hughes, Hubbard & Ewing was retained as counsel for prospective purchasers of the stock. As a condition of sale, the purchaser of the vested shares was required to pay \$85,000, in addition to the purchase price for the shares, which sum covered the fees for the above listed services. The remaining expenses incident to the sale were to be paid from the proceeds of the sale.

The registration statement filed on June 2, 1948, by the Corporation with the Securities and Exchange Commission was ordered effective as of June 15, 1948.

Advertisements were published in the *Wall Street Journal* on June 16, 1948, and within a week thereafter in other leading financial publications and in daily newspapers of nine cities other than New York City, announcing invitations for sealed bids for the purchase of the vested shares of stock. The closing date for filing of bids was July 19, 1948.

Representatives of the Attorney General, American Bosch Corporation, and the various experts engaged were present at a public meeting with prospective bidders on June 21, 1948, in the New York Office of the Office of Alien Property for the purpose of answering questions relating to the proposed sale. Each prospective bidder was obliged to submit an executed questionnaire designed to enable the Attorney General to consider factors relating to antitrust matters, the plans of the bidder affecting the continued operation of the Corporation, and the qualifications of the bidder.

All sealed bids were publicly opened on July 19, 1948. Of the five bids received, the highest was in the amount of \$6,044,748.96, submitted by the Amra Corporation. The bid was exclusive of the \$85,000 required to cover certain sales expenses.

<sup>12</sup> Any Class A shares which are surrendered for conversion into Class B common stock cannot be reissued.

The bid of Amra Corporation was accepted on July 21, 1948, and a formal purchase agreement was entered into between the Attorney General and the purchaser. The closing date of sale was agreed upon to be July 30, 1948, when Amra delivered the purchase price in the form of cashier's checks. On the same day certificates for 535,882 shares of American Bosch Class B common stock were turned over to Amra, together with an order directing American Bosch to transfer to Amra the shares represented by these certificates.

### Management

Up to the date of sale (July 30, 1948), American Bosch Corporation was managed by a seven-man board of directors under an authorization issued by the Office. The chairman of the board at this time was Mr. Edwin M. Martin who had replaced Mr. Frank J. Garvey on January 29, 1948.

### Business Operations

American Bosch Corporation is engaged principally in the manufacture and sale of Diesel engine fuel injection equipment and of automotive electric equipment (principally magnetos, voltage regulators, electric windshield wipers, generators, and ignition coils), with sales divided about equally between the two classes of products.

### AMERICAN BOSCH CORPORATION, COMPARATIVE BALANCE SHEETS, MAY 19, 1942, JUNE 30, 1947, AND JULY 4, 1948

	May 19, 1942 <sup>1</sup>	June 30, 1947	July 4, 1948 <sup>2</sup>
<b>ASSETS</b>			
Located in the United States:			
Cash			
Receivables	\$2,514,339	\$2,264,353	\$3,948,687
Inventory	1,907,193	1,966,514	2,190,015
Investments	2,850,996	3,262,489	2,697,883
Fixed assets		1,500,000	2,000,000
Intangibles	2,511,316	2,213,417	2,287,845
Deferred charges	1	1	1
Claims and deposits	531,965	647,217	665,471
	203,178	1,617,972	655,000
Total assets in the United States			
Located in allied and neutral countries	10,528,988	13,471,963	14,439,902
Located in enemy and formerly enemy-occupied countries	( <sup>3</sup> )	17,918	7,857
Total assets		176	176
	10,528,988	13,490,057	14,448,035
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States			
Owing to residents of allied, neutral and formerly enemy-occupied countries	4,265,979	3,954,455	4,094,764
Owing to residents of enemy countries	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
Owing to Attorney General (vested)			
Total liabilities	4,265,979	3,954,455	4,094,764
Net worth	6,263,009	9,535,602	10,353,271
Total liabilities and net worth	10,528,988	13,490,057	14,448,035
Book value of shares vested in the Attorney General	4,837,548	7,377,467	8,010,077
Book value of shares not vested	1,425,461	2,158,135	2,343,194

<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> 17 days before sale of vested shares of capital stock.

<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> 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.

The shortage of raw materials which impeded production during the fiscal year 1947, has not affected output during the past fiscal year.

### Financial Information

There were several significant changes in the assets of the Corporation during the period, July 1, 1947, through July 4, 1948.<sup>13</sup> Cash increased \$1,679,334 and investments, consisting of United States Certificates of Indebtedness, increased by \$500,000. Basis for the increases in cash and investments was a reduction of \$564,606 in inventory and \$962,972 in claims and deposits, the latter due to the settlement in August 1947 of a claim for a refund of excess profits taxes from the Bureau of Internal Revenue. Total assets increased \$957,978, or 7 percent. Total liabilities showed slight change.

Net sales for the period, July 1, 1947, through July 4, 1948, totaled \$17,962,747, an increase of slightly less than 1 percent from the previous period. After allowance of \$741,000 for Federal income taxes, net profit reached \$1,179,161.

Net worth increased \$817,669, or 9 percent, as a result of profits and adjustments in reserves. The Office received \$401,911.50 during the period as its share of dividends paid by the corporation.

### GENERAL ANILINE & FILM CORPORATION

#### Interest of the Office

The Office of Alien Property has vested 475,708 of the 527,663 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. Vested during the past fiscal year by Vesting Order No. 10833, dated March 5, 1948, was one share of the Common A stock, owned by Commerzbank Aktiengesellschaft, of Berlin, Germany.

The several claims for title to or interests in the majority of the vested shares of stock remain unsettled.<sup>14</sup> As of the close of the fiscal year, no Section 9 (a) suits have been filed for the return of the vested stock.<sup>15</sup>

#### Management

At a regular meeting of the board of directors of General Aniline & Film Corporation on June 4, 1948, an amendment to the bylaws was passed increasing the board membership from 15 to 16. There were a considerable number of changes in the directorships of the Corporation during the fiscal year ending June 30, 1948. Messrs. Matthew J. Hickey, Jr., Edward M. Barlow, Frederic E. Emmerich, Herbert R. Gallagher, and Brian Mannix resigned from the Board. Messrs. Richard C. Patterson, Jr., Howard C. Flanagan, Gerald B. Brophy, Seton Porter, James A. Purse, Jr.,

<sup>13</sup> The closing date for the accounting period (July 4, 1948) is the result of the Corporation's use of an accounting calendar whereby fiscal quarters consist of two 4-week periods and one 5-week period, excepting the first and last quarters of the year, which begin January 1 and end December 31, respectively.

<sup>14</sup> See *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1945*, p. 64.

<sup>15</sup> On October 21, 1948, a Section 9 (a) suit was filed in the United States District Court for the District of Columbia by Societe Internationale Pour Participations Industrielles et Commerciales S. A. (also known as Internationale Industrie & Handelsbeteiligungen A. G.), formerly known as Internationale Gesellschaft fur Chemische Unternehmungen A. G. (I. G. Chemie), and Societe Internationale Pour Enterprises Chimiques S. A. (I. G. Chemie), of Basle, Switzerland. Defendants were Mr. Tom C. Clark, Attorney General of the United States, as successor to the Alien Property Custodian, and William A. Julian, Treasurer of the United States. Plaintiff requests the return of 455,448 shares of Class A and 2,050,000 shares of Class B common stock held in its name prior to vesting by the Office.

and Harold I. Baynton, Deputy Director of the Office of Alien Property, were elected to the board. Mr. Hickey also resigned from the executive committee of the board of directors, which exercises board powers when that body is not in session. Dr. Cary R. Wagner, who was promoted from vice president in charge of research and development to the newly created position of vice president in charge of operations, was elected to the committee. Mr. George Burpee resigned as president of the Corporation on July 31, 1947, and was succeeded by Mr. Jack Frye. Another important change in the personnel of the Corporation was the resignation of Mr. Joe W. Coffman as vice president in charge of the Ozalid Division. At the close of the fiscal year, this position remained vacant.

### Antitrust Suits

The three pending antitrust suits against the Corporation remained dormant during the fiscal year.<sup>16</sup>

### Business Operations

**NEW PRODUCTS.**—The General Aniline Works Division, while continually improving manufacturing processes for its established products, placed 20 new dyestuffs and 23 new intermediates in production in the past fiscal year.

The Ansco Division introduced a camera film for photographing fluorescent screens used in mass medical surveys of chest by X-ray. This film has been found by the United States Public Health Service to be higher in speed and contrast than other types of film in the field. Also placed on the market for the first time were three new cameras: the Automatic Reflex, which is the first American-made precision reflex camera for the use of the advanced amateur and professional; the Rediflex, an all plastic, twin-lens reflex for amateurs; and the Flash Clipper, an all-metal folding type camera for amateur use.

The Ozalid Division introduced Ozaclath, an intermediate sepia line tracing cloth; Ozalith, a similar material on a transparent paper base; and Strip Film, a strip foil.

**SALE OF RIGHTS TO "GLIM."**—Sales of the liquid detergent "Glim" during the fiscal year had reached the level where the Corporation was forced to consider the advisability of further expansion of sales and production facilities, and entrance into the national distribution picture. Careful analysis of the problem indicated that the time and expense involved made it desirable that "Glim" be distributed by a firm already established in the national field, with concentration by General Aniline & Film Corporation on the manufacturing end.

Negotiations were entered into with B. T. Babbitt, Inc., a national distributor of cleansing agents, which resulted in a contract of sale on July 15, 1948, with the following general terms:

1. Babbitt receives all rights and interests to the trade-mark "Glim" and attached goodwill thereto from General Aniline & Film Corporation. The selling price consists of an immediate cash payment with additional payments to be prorated over the life of the contract.

2. Babbitt agrees to purchase its requirements of "Glim" from the Corporation for a specified period of years, with the option of purchasing any new liquid detergent developed by the Corporation whenever the latter might be ready to sell it.

3. The Corporation agrees not to sell "Glim" in less than 1-gallon con-

<sup>16</sup> See *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 70-71.

tainers, but retains full freedom to develop its bulk sales business regardless of the use to which sales are put by the purchaser.

As a result of the sale of the "Glim" trade-mark and distribution rights, General Aniline & Film Corporation is now in a position to plan construction of a new plant devoted solely to the production of detergents, with resulting economies in costs and fuller development of these products.

**FOREIGN DEMAND.**—Foreign sales during the fiscal year ending June 30, 1948 (including sales to the Corporation's foreign subsidiaries), amounted to approximately 11 percent of total sales made by the Corporation. This compares with 13 percent for the year ending June 30, 1947.

**RESEARCH AND PATENTS.**—The Corporation expended \$2,730,701 on research and \$1,476,605 on process development during the fiscal year, for a total of \$4,207,306. Combined research and process development expenses were 21 percent greater than the previous year.

There were 3,458 unexpired United States patents held by the Corporation as of June 30, 1948. Pending applications for United States patents totaled 590, or 104 more than were pending 1 year earlier.

**PATENT LICENSING POLICY.**—General Aniline & Film Corporation in putting into effect the Attorney General's policy of permitting nonexclusive licensing of corporate-owned patents on a reasonable royalty basis,<sup>17</sup> has taken steps to publicize the availability of its patents for licensing. This program has followed the form of entering the Corporation's patents on the "Register of Patents Available for Licensing or Sale" maintained by the United States Patent Office in Washington and publishing a brochure containing descriptions of the Corporation's patents for the benefit of prospective licensees. The program was inaugurated on March 18, 1948.

One month after public announcement, close to 100 requests for copies of the brochure had been received by the Corporation and it is expected that the action will result in a marked acceleration in both the number of patents licensed and the revenue accruing therefrom.

### Financial Information

On July 11, 1947, the Corporation successfully concluded its negotiations with the Metropolitan Life Insurance Company for the purpose of securing a long-term loan in the amount of \$15,500,000. The loan is payable in annual installments to June 1, 1967, with an interest rate of 2.95 percent. The funds are to be used to finance plant expansion and for increased working capital.

There were a number of significant changes in the individual asset items of the balance sheet during the fiscal year 1948 largely as a result of the loan: cash increased \$5,070,716; investments rose \$10,229,607, represented by United States Government securities; inventories increased \$4,125,136, or 14 percent, largely due to the necessity of supporting a greatly increased sales volume; and fixed assets advanced to a new high with an increase of \$3,174,239 representing plant expansion and modernization in all divisions of the Corporation. As a result of the above increases, total assets increased \$22,953,221, or 29 percent above the amount for the corresponding period in 1947.

Total liabilities increased \$18,232,022, due in the main to the promissory note for \$15,500,000 issued to the Metropolitan Life Insurance Company. The remainder of the increase is made up of increased accrued Federal income taxes and miscellaneous liabilities.

Net sales for the fiscal year ending June 30, 1948, were \$84,258,588, representing a rise of \$18,783,200, or 29 percent over the previous fiscal year.

<sup>17</sup> See Ch. V, "Patents, Trade-Marks, and Copyrights," pp. 63-64.

After provision for Federal income taxes of \$3,507,484, net profit amounted to \$5,287,429.

No dividends were declared in the past fiscal year in view of the substantial cash requirements for future capital expenditures. As a result of profits, net worth increased \$4,721,199 to \$68,505,658, or 7.4 percent over the net worth of \$63,784,459 for fiscal year 1947.

**GENERAL ANILINE & FILM CORPORATION AND DOMESTIC SUBSIDIARIES,  
CONSOLIDATED COMPARATIVE BALANCE SHEETS,<sup>1</sup> MAR. 31, 1942, JUNE  
30, 1947, AND JUNE 30, 1948**

	Mar. 31, 1942 <sup>2</sup>	June 30, 1947	June 30, 1948
<b>ASSETS<sup>3</sup></b>			
Located in the United States:			
Cash.....	\$9,292,035.68	\$4,737,464.75	\$9,808,180.54
Receivables.....	4,647,030.38	6,421,243.04	6,295,372.48
Inventory.....	16,393,038.22	30,339,299.74	34,464,436.19
Investments.....	8,251,488.20	4,857,017.63	15,086,625.10
Fixed assets.....	20,561,635.19	31,052,981.26	35,127,220.64
Intangibles.....	1.00	1.00	1.00
Deferred charges.....	1,031,611.83	1,309,148.07	1,375,396.56
Claims and deposits.....	542,638.80	181,945.95	516,826.78
Total assets in the United States.....	60,719,480.09	79,799,102.34	102,674,059.29
Located in allied and neutral countries.....	433,846.31	634,677.89	745,289.80
Located in enemy and formerly enemy-occupied countries <sup>4</sup> .....	7,597,288.48	60,278.77	27,930.86
Total assets.....	68,750,614.88	80,494,059.00	103,447,279.95
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	28,040,882.56	15,937,565.70	34,425,168.79
Owing to residents of allied, neutral and formerly enemy-occupied countries.....	460,399.75	98,430.52	140,815.35
Owing to residents of enemy countries.....	57,599.83	22,675.86	55,206.28
Owing to Attorney General (vested).....		\$ 650,927.82	\$ 320,431.17
Total liabilities.....	28,558,882.14	16,709,599.90	34,941,621.59
Net worth.....	40,191,732.74	63,784,459.10	68,505,658.36
Total liabilities and net worth.....	68,750,614.88	80,494,059.00	103,447,279.95
Book value of shares vested in Attorney General <sup>5</sup> .....	36,369,890.18	59,261,400.00	63,647,747.58
Book value of shares not vested.....	3,821,842.56	4,523,059.10	4,857,910.78

<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 Mar. 31, 1942. The stated value of this investment was later reduced substantially as a result of distribution of I. G. Chemie shares in lieu of cash dividends. Investment in this Swiss company is listed among assets located in enemy and formerly enemy-occupied countries because the Alien Property Custodian vested the I. G. Chemie holdings of General Aniline & Film Corporation shares, having found I. G. Chemie to be a cloak for I. G. Farben of Germany.

<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 \$64,025,905.68 and the book value of the unvested shares is \$4,479,752.68 as of June 30, 1948.

**GENERAL DYESTUFF CORPORATION**

**Interest of the Office**

The Office of Alien Property holds all of the 8,678 outstanding shares of capital stock of General Dyestuff Corporation. There is one claim for 750 shares of stock still unsettled.<sup>18</sup>

<sup>18</sup> See Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946, pp. 73-74.

**Management**

Several changes occurred in the composition of the board of directors during the fiscal year ending June 30, 1948: Messrs. Matthew J. Hickey, Jr., and George W. Burpee resigned from the board, while Dr. Cary R. Wagner was elected to the board.

Mr. Jack Frye was elected chairman of the board on August 1, 1947. Mr. Hickey resigned as president of General Dyestuff Corporation on October 15, 1947, and Mr. Frye was elected to the position on October 16, 1947.

**Business Operations**

General Dyestuff Corporation continues to act as the exclusive selling agent and distributor in the domestic and foreign markets for dyestuffs and textile auxiliaries manufactured by General Aniline & Film Corporation. Net sales in the foreign market for the fiscal year ending June 30, 1948, were 15.6 percent of the company's total net sales.

**Financial Information**

Net sales for the 12 months ending June 30, 1948, amounted to \$44,165,876, an increase of 21 percent over the previous 12-month period total of \$36,373,835. After provision for Federal income taxes of \$477,541, net profit after taxes amounted to \$851,170. No dividends were declared during the fiscal year, and with net worth rising to a new high of \$5,717,246, or 17.5 percent over the previous year's total, the book value of the Corporation's stock rose accordingly from \$560.74 to \$658.82 per share.

**GENERAL DYESTUFF CORPORATION AND DOMESTIC SUBSIDIARY, CON-  
SOLIDATED COMPARATIVE BALANCE SHEETS,<sup>1</sup> JUNE 30, 1942, JUNE 30,  
1947, AND JUNE 30, 1948**

	June 30, 1942 <sup>2</sup>	June 30, 1947	June 30, 1948
<b>ASSETS<sup>3</sup></b>			
Located in the United States:			
Cash.....	\$2,191,345.55	\$4,202,186.69	\$2,509,572.45
Receivables.....	1,330,106.91	1,879,409.96	2,994,465.29
Inventory.....	1,248,716.65	782,232.11	875,388.67
Investments.....	429,258.77	644,578.62	747,167.31
Fixed assets.....	596,169.07	450,386.54	446,509.73
Intangibles.....	2,499.59	1,276.49	1,031.87
Deferred charges.....	217,528.26	164,178.16	155,452.75
Claims and deposits.....	7,400.65	14,295.00	
Total assets in the United States.....	6,023,025.45	8,138,543.57	7,729,588.07
Located in allied and neutral countries.....			
Located in enemy and formerly enemy-occupied countries.....			
Total assets.....	6,023,025.45	8,138,543.57	7,729,588.07
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	2,340,885.54	3,154,654.56	2,012,342.27
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	500.36		
Owing to residents of enemy countries.....	35,906.28	117,813.45	
Owing to Attorney General (vested).....			
Total liabilities.....	2,377,298.18	3,272,468.01	2,012,342.27
Net worth.....	3,645,727.27	4,866,075.56	5,717,245.80
Total liabilities and net worth.....	6,023,025.45	8,138,543.57	7,729,588.07
Book value of shares vested in Attorney General.....	3,645,727.27	4,866,075.56	5,717,245.80
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.

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## SCHERING CORPORATION

### Interest of the Office

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, continue to be held by the Office of Alien Property under vesting orders issued in 1942. The Office also holds all of the outstanding shares of Sherka Chemical Company, Inc., an inactive affiliate of Schering.

By Vesting Order No. 9704, dated August 25, 1947, the Office vested all interests and rights of Schering A. G., of Berlin, Germany in five agreements dealing with patents and certain contractual relationships with Schering Corporation of New Jersey. On December 17, 1941, a complaint, entitled "United States v. Schering Corporation, Roche-Organon, Inc., Ciba Pharmaceutical Products, Inc., Rare Chemicals, Inc., et al.," was filed in the District Court of the United States for the District of New Jersey. On the same day, a final judgment was entered in this case which was consented to by the Attorney General and by each of the defendants. The judgment provided among other things that the five agreements between Schering A. G., and Schering Corporation were unlawful under the antitrust laws, and Schering Corporation was enjoined and restrained from carrying out or enforcing any of these contracts or making any royalty payments pursuant to these agreements without an express order from the court. Although these agreements were adjudged unlawful by the consent decree and judgment, the Office of Alien Property vested the interests and rights created in Schering A. G., by virtue of the agreements, in order to preclude any possible claim by the German concern that it could enforce the agreements because it was not a party to the antitrust action.

The two actions under Section 9 (a) of the Trading with the Enemy Act, as amended, *Swiss Bank Corporation v. Clark*, instituted on August 29, 1945, and *Heyden Chemical Corporation v. Clark*, instituted on August 28, 1946, were still pending as of the end of the fiscal year.<sup>19</sup>

### Management

The Corporation is managed by a board of directors composed of seven members nominated and elected by the Office as holder of all of the outstanding common stock. There were no changes in the membership of the board or the management of the Corporation during the fiscal year. Mr. Francis C. Brown continued as president, a post he has held since 1942.

### Business Operations

There were two major developments during the fiscal year which will affect the operations of Schering Corporation to an increasing degree in the future. The first was the inauguration by the Corporation in the fall of 1947 of a policy of selling its patented products in bulk form to other pharmaceutical manufacturers for further processing into finished products. These products will then be sold under the finishing manufacturer's trade-mark. It is expected that the sales of the Corporation will be increased substantially as a result of this program.

The second major development resulted from the adoption by the Attorney General of a policy of licensing corporate-owned patents on a nonexclusive basis with reasonable royalties.<sup>20</sup> Public announcement of this policy was made on December 18, 1947. Pursuant to this policy,<sup>2</sup>

<sup>19</sup> See Ch. VIII, "Claims and Suits," p. 94.

<sup>20</sup> For a detailed statement of this policy, see Ch. V, "Patents, Copyrights and Trade-marks," pp. 63-64.

licenses had been issued and negotiations with 12 license applicants were being carried on by the Corporation as of June 30, 1948. Schering Corporation owns 291 patents and has 74 patent applications pending, while its affiliate, Sherka, owns 70 patents.

Schering Corporation, since vesting by the Office, has expended considerable sums upon building up its research facilities. A total of \$677,650 was spent on research during the fiscal year, an increase of 40 percent over the expenditure of the preceding fiscal year. This has resulted in the expansion of its line of products and the addition of new dosage forms and strengths of certain of its established products, together with the introduction of entirely new drugs.

One of the most important products introduced to the medical profession during the fiscal year was "Trimeton," an antihistamine employed in alleviating various allergies and hay fever. Clinical use of the product, as reported by the Corporation, tended to indicate a reduction in the adverse side reactions common to most antihistaminic agents. Also prominent among the new drugs were "Combisul," a triple combination of sulfa drugs in tablet and liquid form, and "Procaine Penicillin G Crystalline in Oil," employed in penicillin therapy.

The Corporation reduced prices substantially on a number of its products during the fiscal year. These reductions were in accordance with the

### SCHERING CORPORATION (NEW JERSEY) AND DOMESTIC SUBSIDIARIES,<sup>1</sup> CONSOLIDATED COMPARATIVE BALANCE SHEETS,<sup>2</sup> MAR. 31, 1942, JUNE 30, 1947, AND JUNE 30, 1948

	Mar. 31, 1942 <sup>3</sup>	June 30, 1947	June 30, 1948
<b>ASSETS<sup>4</sup></b>			
Located in the United States:			
Cash.....	\$43,375.21	\$567,319.21	\$1,226,738.93
Receivables.....	190,041.67	619,301.42	613,529.17
Inventory.....	1,278,593.12	3,792,880.32	3,900,355.19
Investments.....	43,548.08	632,979.50	632,829.20
Fixed assets.....	888,371.05	2,078,316.91	2,276,646.33
Intangibles.....			
Deferred charges.....	69,334.16	236,198.81	204,268.18
Claims and deposits.....		425.00	850.00
Total assets in the United States.....	2,513,263.89	7,927,421.17	8,855,227.00
Located in allied and neutral countries.....	55,066.05	771,706.21	645,647.68
Located in enemy and formerly enemy-occupied countries.....			
Total assets.....	2,568,329.94	8,699,127.38	9,500,874.68
<b>LIABILITIES AND NET WORTH</b>			
Liabilities:			
Owing to residents of the United States.....	1,313,775.02	3,183,106.03	2,805,596.31
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	66,657.19	280,075.30	261,331.30
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	3,465,181.33	3,068,927.70
Net worth.....	1,185,897.73	5,233,946.05	6,431,946.98
Total liabilities and net worth.....	2,568,329.94	8,699,127.38	9,500,874.68
Book value of shares vested in Attorney General.....	855,147.73	4,903,196.05	6,101,196.98
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> 18 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.

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Corporation's policy of making its products more generally available to the professions and the public at the lowest possible prices.

Foreign sales of the Corporation continued at a high level, amounting to more than \$2,000,000 during the fiscal year, the major portion of which was accounted for by Latin America. The Corporation is continuing its efforts to have its products distributed in foreign markets by established agents in order to keep abreast of increased competition resulting from postwar activities of foreign manufacturers.

#### Financial Information

During the fiscal year ending June 30, 1948, total assets increased by \$801,747, or 9.2 percent, most of which was accounted for by an increase in cash of \$659,420. Total liabilities declined \$396,254, or 11.4 percent.

Net sales for the 12-month period ending June 30, 1948, were \$11,013,947, or 5 percent greater than the \$10,487,054 sales made for the same period ending June 30, 1947. After provision of \$805,000 for taxes, net profit amounted to \$1,217,005. 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 rose to \$6,431,947, an increase of \$1,198,001 over the previous fiscal year.

### HUGO STINNES CORPORATION

#### Interest of the Office

The Office of Alien Property increased its holdings to 530,785, or 53.67 percent, of the 988,890 outstanding shares of common stock of Hugo Stinnes Corporation during the fiscal year. Of the increase of 610 shares, 600 were vested on December 26, 1947, together with 14 Hugo Stinnes Industries, Inc., bonds with a total face value of \$12,000, by Vesting Order No. 10443. The former owner was N. V. Edmund Wagenknecht's Handel Maatschappij, a Netherlands affiliate of the Stinnes family of Germany.<sup>21</sup> Also vested by this order were two debts in the amounts of \$149,297.19 and \$259,989.52, owing to N. V. Edmund Wagenknecht by Hugo Stinnes Corporation,<sup>22</sup> and Hugo Stinnes Industries, Inc., respectively. By Vesting Order No. 10961, dated March 29, 1948, the Office vested another 10 shares of Hugo Stinnes Corporation common stock from Mitteldeutsche Montanwerke Gesellschaft Mit Beschränkter Haftung.

#### Management

At the beginning of the fiscal year Hugo Stinnes Corporation and its principal subsidiary, Hugo Stinnes Industries, Inc., were managed by identical boards of directors with an authorized strength of 11. The death of Dr. Paul S. Saunders, chairman of the board, in April 1947 and the resignation of Mr. Frank J. Garvey on July 18, 1947, reduced the actual membership to nine. A board meeting of Hugo Stinnes Industries Inc., was held on October 22, 1947, and Mr. Irving H. Sherman was elected to the board of that company. Mr. Stanley Clarke served as president throughout the fiscal year.

<sup>21</sup> On August 9, 1948, Claim No. 39445 was filed by Mrs. Elsa Wichtendahl de Wagenknecht, as sole heir of Edmundo Wagenknecht, seeking the return of property vested by the Office by Vesting Order Nos. 2170, 6641, and 10443. This property consists mainly of Class A preferred and Class B common stock in Atlantic Assets Corporation; certificates representing 473,100 shares of Hugo Stinnes Corporation common stock; and various bank accounts, bonds, stocks and debts owing to and owned by N. V. Edmund Wagenknecht's Handel Maatschappij.

<sup>22</sup> The existence of the debt owing by Hugo Stinnes Corporation is contested by the company.

At the end of the fiscal year, progress was being made in resolving problems concerning the management and control of the companies that had been unsettled since termination of the voting trust agreement in October 1946.<sup>23</sup> Following termination of the agreement, majority stock control of Hugo Stinnes Corporation passed from the voting trust to the Office of Alien Property. The Office deemed it desirable to review the management and composition of the boards of directors of the companies with the minority stockholders and Central Hanover Bank & Trust Company, trustee for the bondholders of both Hugo Stinnes Corporation and Hugo Stinnes Industries, Inc. As a consequence, the stockholders' meetings originally called for February 1947 were postponed.

After several discussions, Central Hanover Bank & Trust Company notified the companies in March 1947 that in view of default having occurred, it chose to exercise its right, pursuant to the Hugo Stinnes Corporation bond indentures, to vote the stock of Hugo Stinnes Industries, Inc., and of Wilmington Foreign Holding Corporation, another domestic subsidiary of Hugo Stinnes Corporation. The Office of Alien Property did not authorize the companies to comply with this demand pending examination of the legal issue involved.

Subsequent to the end of the fiscal year 1948, the Office has withdrawn its objection to compliance with this demand, and the Bank's exclusive voting right to all of the stock of the two subsidiaries has been recognized by the companies. At the same time a decision was reached by all interested parties concerning the future management of the companies. In the interest of conserving funds for operations, it was determined that only one principal officer with full-time compensation would be employed and that the boards of directors would be reduced to five members serving without compensation. Another reason for the reduction of the boards was to insure a small group of active directors who could meet with greater frequency.

On August 19, 1948, Messrs. George E. Allen and Erwin E. Reynolds resigned from the boards. At a special joint meeting of the boards of both companies held on September 1, 1948, Messrs. Robert J. Levy and Henry G. Hilken, the latter an employee of the Office of Alien Property, were elected to both boards. Mr. Irving H. Sherman, already a member of the board of Hugo Stinnes Industries, Inc., was elected to the board of Hugo Stinnes Corporation. The following directors resigned: Messrs. C. B. Stuart, M. J. A. Bertin, William Flook, Harry Hardie, J. C. Kelly, and Stanley Clarke. The present board now consists of Messrs. L. A. Mahoney, Sherman, Levy, and Hilken; one vacancy, to be filled by a designee of the Office, exists.

At the meeting of the boards on September 1, 1948, Mr. Stanley Clarke resigned as president of both corporations. It is not contemplated that an election to the presidency will be made in the near future. Mr. Mahoney continues as vice president and Mr. Milton F. Rosenthal, a full-time officer, serves as executive vice president and secretary-treasurer. At the board meeting Mr. Sherman was also elected a vice president.

In November 1947 Mr. Lloyd H. Landau was employed to serve as European representative of both companies for a period of 1 year, excluding time spent in this country in connection with his own affairs.

#### Foreign Investments

HOLDINGS OF HUGO STINNES CORPORATION.—The principal assets of Hugo Stinnes Corporation and Hugo Stinnes Industries, Inc., consist of

<sup>23</sup> See *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1945*, pp. 77-78.

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subsidiaries in Germany, Denmark, Italy, The Netherlands, Belgium, Switzerland, Austria, France, and other European countries engaged primarily in the production, transportation, and distribution of coal and coke. Some of the companies are also engaged in coastal and inland shipping and operation of port facilities, as well as in the field of petroleum products. Other properties consist of hotels, office buildings, glass works, land mortgages, and miscellaneous manufacturing companies in Germany.

**HUGO STINNES G. M. B. H., MUELHEIM-RUHR.**—The principal German subsidiary of Hugo Stinnes Corporation and Hugo Stinnes Industries, Inc., is Hugo Stinnes G. m. b. H., Muelheim-Ruhr, a limited liability company engaged primarily in the wholesale and retail distribution of coal and coke. In addition, this company controls, through ownership of stocks and participations in capital, many other German companies engaged in the production, transportation, and distribution of coal and coke, as well as companies engaged in related enterprises, including ownership of extensive coal reserves in the Ruhr.

Until May 1941 Hugo Stinnes Industries, Inc., owned all of the share capital of Hugo Stinnes G. m. b. H., 46 percent directly and 54 percent indirectly through three wholly owned European subsidiaries. On May 14, 1941, a meeting of stockholders was held at which time the share capital was increased from RM5,000,000 to RM10,000,000, and Hugo Stinnes Offene Handelsgesellschaft, a Stinnes family company, subscribed for the additional RM5,000,000 capital. The actual subscription to the additional shares was effected several hours before the Japanese attack on Pearl Harbor.

On March 2, 1948, Hugo Stinnes Industries, Inc., obtained a judgment from a German court of competent jurisdiction in Duisberg, invalidating the increase in share capital and thereby restoring Hugo Stinnes Industries, Inc., to its former position of ownership of 100 percent of the outstanding share capital of Hugo Stinnes G. m. b. H.

Hugo Stinnes Industries, Inc., on June 1, 1948, appointed Drs. Frederick Wilhelm Meyer and Heinz P. Kemper, both German nationals, as managing directors of Hugo Stinnes G. m. b. H. Dr. Meyer had been in the employ of the Stinnes companies in Germany for 30 years in important capacities. Dr. Kemper was formerly the German representative of the Chicago Pneumatic Tool Company and, after the termination of hostilities, was Chief Custodian for Allied-owned properties in the American Sector of Berlin. Hugo Stinnes Industries, Inc., has taken action to terminate all the associations of Hugo Stinnes, Jr., with their German subsidiaries.

**KØBENHAVNS KUL & KOKS KOMPANI A/S, COPENHAGEN.**—The principal Danish subsidiary of Hugo Stinnes Industries, Inc., is Kjøbenhavns Kul & Koks Kompani A/S, Copenhagen (hereafter referred to as KKKK KUL A/S), a corporation engaged in the wholesale and retail distribution of coal, coke, and petroleum products. Until December 7, 1940, Hugo Stinnes Industries, Inc., was the owner of all of the issued and outstanding capital stock of KKKK KUL A/S, which was capitalized at D.KR.2,000,000. On that date, in accordance with an earlier arrangement between Hugo Stinnes, Jr., and his father-in-law, Albert Jensen, managing director of the Danish company, the latter purported to hold a stockholders' meeting of the Danish company, at which capital of the company was increased from D.KR.2,000,000 to D.KR.5,000,000, all of which additional stock was subscribed for by Mr. Jensen. In addition, Mr. Jensen loaned D.KR.2,000,000 to KKKK KUL A/S. All of the D.KR.5,000,000 he utilized for these

purposes was loaned to him by Hugo Stinnes G. m. b. H., Muelheim-Ruhr. Mr. Jensen died during the war. The executor of the Jensen estate assigned to Hugo Stinnes Industries, Inc., on October 29, 1946, all of the Jensen interest in the new D.KR.3,000,000 shares of stock and in the D.KR.2,000,000 loan.

On July 21, 1947, an agreement was effected whereby, as a result of the payment of D.KR.3,900,000 to the Danish Government, all claims of Denmark against KKKK KUL A/S and its affiliated companies were satisfied; the companies were released from administration and all of them were permitted to conduct their business and operations freely in the same manner as any other companies whose shares were owned by nationals of the United States. In the same agreement between Hugo Stinnes Industries, Inc., and the Danish Government, the former agreed that it would control the operations of its Danish subsidiary directly, rather than through any of its subsidiary companies in Germany.

Hugo Stinnes Industries, Inc., has retained the capitalization of KKKK KUL A/S at D.KR.5,000,000.

**LAVENS KOLIMPORT AKTIEBOLAG, STOCKHOLM.**—Lavens Kolimport A/B is engaged in the retail distribution of coal and coke in Stockholm and vicinity. Until June 9, 1942, the company was capitalized at S.KR.1,000,000, of which Hugo Stinnes Industries, Inc., owned S.KR.500,000 shares.

On June 9, 1942, Lavens Kolimport A/B issued S.KR.1,000,000 preference shares, all of which were subscribed for by A. R. Appelqvist Forvaltningsaktiebolag, an affiliate of the nominee owner of the balance of the ordinary shares. Immediately upon receipt of the S.KR.1,000,000 paid for the preference shares, the Lavens company loaned the money back to the subscriber at one-half of 1 percent interest per annum. Hugo Stinnes Industries, Inc., has refused to recognize the validity of the issuance of the preference shares. However, this question was held in abeyance pending the conclusion of negotiations for the sale of shares of the Lavens company owned by Hugo Stinnes Industries, Inc.<sup>24</sup> The proposed sale was not consummated and Hugo Stinnes Industries, Inc., is now seeking to rectify any detriment occasioned by the issuance of the preference shares.

**AGENZIA CARBONI IMPORTAZIONE VIA MARE—S. A. I.**—This wholly owned subsidiary of Hugo Stinnes Industries, Inc., is actively operating at Rome and Genoa, Italy, as a coal importer and distributor and shipping firm under the complete working control of the American company.

**OTHER SUBSIDIARIES.**—The subsidiaries in The Netherlands, all of which are engaged in shipping or ship repair and construction, are still under the administration of the Netherlands Government, while the subsidiaries in Belgium, engaged in shipping and the distribution of coal and allied products, are still under the control of the Belgian Government.

#### Financial Information

Expenses during the year, consisting mainly of interest on the notes of Hugo Stinnes Corporation and the debentures of Hugo Stinnes Corporation, amounted to \$385,287.64. Direct income during the fiscal year was only \$3,952.29, which with an adjustment of \$262,766.39 representing an excess of income over expenses applicable to prior years, reduced the net loss to \$118,568.96.

<sup>24</sup> For a detailed description of the proposed sale, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, p. 50.

HUGO STINNES CORPORATION, A HOLDING COMPANY, AND DOMESTIC  
SUBSIDIARY HOLDING COMPANIES, CONSOLIDATED COMPARATIVE  
BALANCE SHEETS,<sup>1</sup> JUNE 30, 1943, AND JUNE 30, 1948

	June 30, 1943 <sup>2</sup>	June 30, 1948
ASSETS <sup>3</sup>		
Located in the United States:		
Cash.....	\$85,339.03	\$52,032.84
Receivables.....		
Inventory.....		
Investments.....	365,314.67	180,066.67
Fixed assets.....		
Intangibles.....		
Deferred charges.....		
Claims and deposits.....		
Total assets in the United States.....	450,653.70	232,099.51
Located in allied and neutral countries.....		
Located in enemy and formerly enemy-occupied countries <sup>4</sup> .....	17,834,852.86	18,390,108.33
Total assets.....	18,285,506.56	18,622,207.84
LIABILITIES AND NET WORTH		
Liabilities:		
Owing to residents of the United States.....	6,254,425.89	7,326,801.79
Owing to residents of allied, neutral, and formerly enemy-occupied countries.....	1,112,817.14	941,408.06
Owing to residents of enemy countries.....	260,164.73	
Owing to Attorney General (vested).....		222,597.10
Total liabilities.....	7,627,407.76	8,490,806.95
Net worth.....	10,658,098.80	10,131,310.89
Total liabilities and net worth.....	18,285,506.56	18,622,207.84
Book value of shares vested in Attorney General.....	5,713,806.77	5,437,474.55
Book value of shares not vested.....	4,944,292.03	4,693,836.34

<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> Two months and 1 day 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> Reichsmark balances converted at the rate of RM4.20 to \$1.

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## Patents, Copyrights, and Trade-Marks

The Office of Alien Property has under its control valuable industrial and intellectual property consisting of United States patents, copyrights, and trade-marks.

### VESTED PATENTS AND PATENT APPLICATIONS

Patent property under the control of the Office may be divided into three main categories: (1) patents and patent applications of nationals of enemy countries and formerly enemy-occupied countries; (2) interests of nationals of enemy countries and formerly enemy-occupied countries in patent contracts; and (3) patents and patent applications owned by patent holding companies and other business enterprises in which the enemy interests have been vested by the Office.

#### Property Vested

Patent property vested during the period March 11, 1942, to June 30, 1948, consisted of 40,616 patents, 327 part interests in patents, 4,703 patent applications, 509 abandoned patent applications, and 835 inventions on which patent applications had not been filed. Table 22 classifies these items according to the nationality of the former owners.

The following patent property, excluding patent contracts,<sup>1</sup> was vested during the fiscal year ending June 30, 1948:

Patents .....	47
Part interests in patents .....	0
Patent applications .....	12
Inventions .....	0

#### Changes in Character of Property Since Vesting

Since dates of vesting many of the patent properties controlled by the Office have undergone changes. These changes, which have resulted primarily from the prosecution of patent applications, the expiration of patents and the return of patents and patent applications to former non-enemy owners, are presented in table 23.

**PATENT PROSECUTION.**—There has been a steady decline since the fiscal year 1944 in the number of patents granted to the Office through prosecution of vested patent applications before the Patent Office. Prosecution is being continued only on those patent applications covering new products or processes which appear to be of value.

During the fiscal year 40 patents were issued to this Office on vested patent applications, bringing the total number of patents granted on vested patent applications to 2,978 as of June 30, 1948. The Office has also filed 45 applications on inventions. The Patent Office has accepted 85 divisional patent applications, 3 during the fiscal year. As of June 30, 1948, the Office still held 1,801 patent applications, of which approximately 332 were still being prosecuted.

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<sup>1</sup> See p. 59.

Table 22.—PATENTS AND RELATED PROPERTIES VESTED, MAR. 11, 1942, TO JUNE 30, 1948, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

Residence of former owners	Number of properties vested					
	Total	Patents	Part interests in patents	Patent applications	Abandoned patent applications	Inventions
Grand total.....	46,990	40,616	327	4,703	509	835
Enemy countries.....	34,011	29,345	247	3,415	415	589
Germany.....	30,204	26,153	211	2,959	359	527
Japan.....	1,215	1,126	1	72	14	1
Italy.....	1,920	1,561	16	259	29	56
Hungary.....	569	428	17	105	11	8
Roumania.....	73	59	2	8	2	1
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	50		9
Dutch East Indies.....	21			18		1
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		7
Monaco.....	1			1		
Netherlands.....	1,455	1,156	3	256	15	28
Norway.....	674	607	8	50	2	17
Philippine Islands.....	18			18		
Poland.....	124	115	1	4	3	1
Straits Settlements.....	1			1		
Thailand.....	1	1				
Yugoslavia.....	30	26	1	3		
Two or more countries.....	32	14	8	10		
Joint ownership (enemy and formerly enemy-occupied).....	45	40	1	3	1	

**EXPIRATIONS.**—Inasmuch as the life of a United States patent is limited to 17 years, a large number of the patents vested by the Office expire every year. Approximately 2,890 patents expired during the fiscal year 1948, making a total of 13,640 patents that have expired since dates of vesting. At the end of the fiscal year the Office held approximately 29,400 unexpired patents. Of the patent contracts which have expired since dates of vesting, 42 expired during the fiscal year.

**RETURNS TO NONHOSTILE FOREIGN NATIONALS.**—Under recent amendments to the Trading with the Enemy Act which generally permit the return of vested property to nonhostile foreign nationals as well as American citizens, the Office returned 252 patents, 7 part interests in patents, 2 patent applications, and 4 interests in 4 patent contracts to their former owners during the fiscal year. As of June 30, 1948, a total of 572 patents, 8 part interests in patents, 56 patent applications, and 7 interests in 7 patent contracts had been returned to their former owners.

**New Inventions of Enemy Nationals**

Public Law 380, Eightieth Congress, first session, approved August 6, 1947,<sup>2</sup> allows nationals of enemy countries to file patent applications under

<sup>2</sup> 61 Stat. 794, 35 U. S. C. Sec. 101 note. For the text of Public Law 380, see Appendix, Exhibit F, pp. 157-158.

certain specified conditions. Nationals of former Axis satellite countries, Italy, Bulgaria, Hungary, and Roumania, may file patent applications except for inventions relating to war material as specified in the Treaties of Peace with these countries. Under this statute, patents issued on applications filed by nationals of Germany and Japan are to be held subject to directives issued by the President in accordance with the peace treaties with these countries.

Table 23.—CHANGES IN PATENT HOLDINGS FROM DATES OF VESTING TO JUNE 30, 1948

	Types of property				
	Patents	Part interests in patents	Patent applications	Permanently abandoned patent applications	Inventions
Total vested through June 30, 1948.....	40,616	327	4,703	509	835
Changes resulting from prosecution.....	2,978		-2,848	-2	-46
Patent applications filed on inventions.....			45		-46
Divisional patent applications accepted <sup>1</sup> .....			85		
Abandoned patent applications revived.....			2		-2
Patents granted on patent applications.....	2,978		-2,978		
Changes resulting from assignments and return of property.....	-533	-8	-56		
Patents and applications assigned to this Office.....	40		1		
Patents and applications assigned by this Office.....	-1		-1		
Patents and applications returned to former owners.....	-572	-8	-56		
Total held as of June 30, 1948.....	43,081	319	1,801	507	789

<sup>1</sup> The Patent Office will issue a patent only on a single invention. If a patent application covers more than one invention, one or more divisional applications must be filed.  
<sup>2</sup> Of this number, approximately 13,640 patents have expired as of June 30, 1948.

**LICENSING OF VESTED PATENTS**

**Licensing Policy**

**ENEMY PATENTS.**—The Office of Alien Property has under its control patents classified as enemy which have been vested from nationals of Germany, Japan, Italy, Bulgaria, Hungary, and Roumania. The Office has continued the policy of licensing all German and Japanese patents, under which there were no conflicting bona fide nonenemy rights outstanding at the time of vesting, on a nonexclusive, royalty-free basis to American citizens and corporations.<sup>3</sup> During the fiscal year, however, there have been some changes with respect to the licensing of patents vested from nationals of other enemy countries.

The nonexclusive, royalty-free licensing policy with respect to patents vested from Italian nationals was terminated on August 14, 1947, when the Governments of Italy and the United States entered into written understandings upon various financial and economic questions relating to the

<sup>3</sup> As a result of an international patent accord, effective in December 1946, formerly wholly German-owned patents seized by each signatory Government, under which there were no conflicting bona fide nonenemy rights outstanding at the time of seizure, have been made available to nationals of all signatory governments either by royalty-free, nonexclusive licensing or by dedication to the public. The accord, which was open to any member of the United Nations and to any neutral government until July 31, 1947, has been signed by 35 countries, including the United States.

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Treaty of Peace with Italy. Henceforth, these patents were to be licensed by the Office on a nonexclusive, nondiscriminatory, royalty-bearing basis—the royalty terms to be agreed upon in advance by the applicant and the former Italian owner. The Office will then collect the royalties until such time as the patents may be returned to their former owners. In accordance with the understandings, when vested Italian patents are returned to their former owners<sup>4</sup> they will remain subject to all outstanding licenses and agreements for licenses, including those granted or entered into by the Office prior to August 14, 1947.

The nonexclusive, royalty-free licensing of patents vested from nationals of Bulgaria, Hungary, and Roumania was continued on a somewhat restricted basis after September 15, 1947, when the Treaties of Peace with these countries came into force. The Office will continue to issue non-exclusive, royalty-free licenses on any of these patents which had been licensed prior to September 15, 1947. In the case of patents which had not been licensed prior to this date, the Office will consult with the Department of State before issuing any licenses.

**NONENEMY PATENTS.**—The Office's licensing policy with respect to patents vested from friendly foreign nationals that have not as yet been returned remains unchanged. A nonexclusive, royalty-bearing license is issued by the Office if the applicant and former owner can agree upon a reasonable royalty and other terms which are acceptable to this Office.

#### Extent of Licensing

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

	Cumulative total to June 30, 1947	Licensed during period July 1, 1947, to June 30, 1948	Cumulative total to June 30, 1948
Number of applicants to which licenses were granted.....	1,235	125	1,360
Number of licenses granted.....	2,531	205	2,736
Number of patents and patent applications licensed (counting each patent as many times as it was licensed).....	11,929	578	12,507

<sup>1</sup> This figure includes all supplemental licenses that were not included in previous compilations. Supplemental licenses are licenses granted for the use of patents which were not available for licensing at the time the original license was issued to a particular applicant.

Of the total number of patents licensed, only 61 patents, covered by 38 licenses, were formerly owned by nonenemies. The remainder were formerly owned by nationals of enemy countries.

#### Encouragement of Use of Vested Patents

The Office of Alien Property continued its program for the use and development of vested patents, but on a greatly restricted basis. Press releases were issued by the Office dealing with patents in various fields of interest to American industry which became available for licensing through renegotiation of patent contracts.<sup>5</sup> The Office maintained libraries of "soft copies" and sets of abstracts of vested patents in its field offices in New York and San Francisco.<sup>6</sup> Information on vested patents and patent

<sup>4</sup> The legislative authorization for this return is contained in Public Law 370, 804 Cong., 1st sess., approved August 5, 1947 (61 Stat. 784, 50 U. S. C. App. Sec. 32). For a discussion of this Law and the understandings, see Ch. I, "Basic Policies and Problems," pp. 5-7.

<sup>5</sup> See pp. 60-61.

<sup>6</sup> These items have also been deposited by the Office in libraries in 20 other cities throughout the country.

abstracts was made available to the public upon request. In this connection, the Office handled 2,260 requests for general and technical information on vested patents, and filled over 900 orders for sets and sections of patent abstracts during the fiscal year.

In disseminating information with respect to vested patents, close liaison is maintained with the Office of Technical Services of the Department of Commerce.

## PATENT CONTRACTS

Patent contracts, in which the rights and interests of foreign nationals have been vested by the Office, are of two basic types: (1) contracts whereby the patents have merely been licensed to the American party, in which event title to the patents as well as the contract interests have been vested; and (2) contracts pursuant to which patents have been assigned outright and thus title to the patents is held by the American party to the contract. The Office has vested 1,171 interests of foreign nationals in 851 patent contracts as of June 30, 1948. During the fiscal year 14 enemy interests, all German, involving 12 contracts, were vested.

Table 24 shows these vested interests and contracts classified by the nationality of the former owners.

Table 24.—PATENT CONTRACTS IN WHICH INTERESTS WERE VESTED, MAR. 11, 1942, TO JUNE 30, 1948, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

Nationality	Number of contracts involved	Number of interests vested
Total.....	851	1,171
Enemy.....	681	918
Germany.....	631	881
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>1</sup> )
Formerly enemy-occupied.....	153	253
Belgium.....	3	14
Czechoslovakia.....	4	11
Denmark.....	0	10
Estonia.....		1
France.....	92	151
Latvia.....		1
Latvia.....	2	5
Luxemburg.....	19	32
Netherlands.....	20	25
Norway.....	1	2
Poland.....		1
Yugoslavia.....		
Joint (interests of nationals of two or more formerly enemy-occupied countries).....	6	( <sup>2</sup> )
Joint (interests of nationals of both enemy and formerly enemy-occupied countries vested).....	17	( <sup>3</sup> )

<sup>1</sup> 3 interests in 3 patent contracts which had been vested as German were returned to their former non-enemy owners.

<sup>2</sup> Interests are distributed in the above tabulation among the various specific nationalities.

<sup>3</sup> Interests in 4 contracts which had been vested as French were returned to their former nonenemy owners.

#### Problems of Administration and Disposition

The complex nature of patent contracts is reflected in the variety and number of problems encountered in the administration and disposition

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of vested contract interests. One of the principal problems that must be considered is whether the contract is legal under the antitrust laws. Other problems arise from the desire of the Office or the American parties to terminate or modify the contracts. In many cases royalties due foreign nationals under the contracts must be collected by the Office.

**ILLEGAL CONTRACTS.**—Some of the patent contracts contain provisions illegal under the antitrust laws. In these cases it is the policy of the Office to cancel the illegal agreements under which vested patents were licensed to Americans by their former owners who were nationals of Germany or Japan. A party to a contract who voluntarily relinquishes all claims with respect to the patent and pays whatever royalties may have accrued to the date of cancellation will be granted an irrevocable, nonexclusive, royalty-free license for the remaining life of the patent. Standard licenses under this patent will then be granted to all other qualified applicants. These procedures are equally applicable to cases in which patents were assigned. If a contract is involved in an antitrust civil action, the Office cooperates with the Antitrust Division in the prosecution of the case.

Many of the agreements contain provisions relating to export restrictions which were essential to the maintenance of prewar cartel arrangements. Inasmuch as these export restrictions acted as a barrier to the resumption of private foreign trade the Office has, in the cases where the foreign interests in the agreements were formerly held by enemy nationals, granted to the American party special revocable licenses to afford relief from these restrictions. The granting of these licenses is not to be construed as a recognition or affirmation of the legality of the agreements. The licenses are granted without charge and allow the export or sale for export of any article manufactured or sold under the agreements. The production for export, however, bears the same royalty as articles produced under the contract for the domestic market.

**LEGAL CONTRACTS.**—With regard to legal contracts it is the policy of the Office to allow Americans who have exclusive rights either by licenses or assignments under contracts with German or Japanese nationals to surrender their patent rights under the contracts in exchange for irrevocable, nonexclusive, royalty-free licenses. All other qualified applicants will then be granted standard licenses.

The primary consideration of the Office regarding legal contracts is to respect fully the legally acquired rights of the American party to the contract. However, in those cases where the Office has the right to terminate the contract, it feels free to do so if there appears to be a significant demand on the part of other American nationals for licenses under the patent. When a contract is terminated, the American party is relieved of all future obligations under the contract.

**PATENTS MADE AVAILABLE FOR LICENSING.**—During the fiscal year 290 patents and patent applications have been made available for unrestricted licensing as a result of negotiations conducted by the Office with the American parties to patent contracts. Among these is an important group of 60 patents on the production and use of electrical apparatus. These patents had heretofore been exclusively licensed in a limited field to certain American companies by their German owners, Siemens-Schuckertwerke A. G. and Siemens-Halske A. G. Another group of 24 patents on the manufacture of glass ampules and related processes represents valuable technology in the glass container field. Ampules embodying the principles in these patents were used extensively by the armed forces during the war.

A total of 1,654 patents and patent applications have been made available

for licensing by the Office through interpretation<sup>7</sup> or termination of certain patent contracts during the period March 11, 1942, to June 30, 1948. This 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, 578
Restricted royalty-free licensing . . . . .	58
Unrestricted royalty-bearing licensing . . . . .	18

Other valuable patents have been made available for licensing through court action and antitrust proceedings. Of outstanding importance were the patents involved in *Standard Oil Company (New Jersey) et al. v. Clark*. The entry, on August 2, 1948, of the final decree in this suit by the United States District Court for the Southern District of New York, brought to a close the most important litigation yet had under Section 9 (a) of the Trading with the Enemy Act, as amended.<sup>8</sup> The suit was brought in July 1944 to recover nearly 800 patents and patent applications, as well as a number of shares of stock, which had been vested by the Custodian as the property of I. G. Farbenindustrie.<sup>9</sup> After a decree was entered on July 6, 1946, appeals were taken to the Circuit Court of Appeals for the Second Circuit, which handed down a decision on September 22, 1947,<sup>10</sup> directing that the decree be modified in certain respects. In essence, the court held that all of the purported transfers made by I. G. Farbenindustrie to the Standard Oil companies after September 1, 1939, were entered into for the express purpose of concealing from this Government the continuing interest of I. G., and should be disregarded. Thus, the Government was awarded the entire beneficial interest in a large group of chemical patents, including the basic patents for buna synthetic rubber. In regard to the other patents in suit, the Standard Oil companies were awarded certain field rights while leaving the beneficial interests outside these fields in the Government. In addition, Standard was required to pay to the Government all royalties collected from licensees under patent rights awarded to the Government, as well as the same share in other royalties which it would have been required to pay to I. G., under its agreements with I. G.<sup>11</sup> Subsequently the plaintiffs filed a petition for a writ of certiorari which was denied by the United States Supreme Court on April 19, 1948. The decree of August 2, 1948, accordingly, was entered under the mandate of the Circuit Court of Appeals.

While the Standard companies sought to recover all vested interests and rights in the 800 patents involved in the suit, they were awarded only the following:

(1) Standard Catalytic Company, one of the Standard subsidiaries, was permitted to recover the exclusive right to license approximately 500 patents in the group relating to the so-called "hydrocarbon field," which

<sup>7</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.

<sup>8</sup> 50 U. S. C. App. Sec. 9.

<sup>9</sup> For a discussion of the earlier aspects of this case, including its background and the issues involved, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 89-91, and pp. 93-94 of this report.

<sup>10</sup> 163 F. (2d) 917.

<sup>11</sup> Pursuant to this requirement, Standard has paid to the Government as of January 1, 1949, approximately \$1,000,000.

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means roughly the business ordinarily carried on by the oil and natural gas industries. This exclusive right to license is subject, however, to the compulsory licensing provisions of the consent decree entered March 25, 1942, by the United States District Court for the District of New Jersey in *United States v. Standard Oil Company (New Jersey) et al.*, and subject also to the right of the Office of Alien Property to prescribe the terms for licenses issued outside of the hydrocarbon field and to receive the proceeds of such licenses after Standard Catalytic has deducted reasonable licensing expenses. In addition, with respect to licenses issued within the hydrocarbon field, Standard Catalytic Company will be required to pay to the Office of Alien Property that portion of the royalties collected which it would have been required to pay to I. G. Farbenindustrie under the so-called Four-Party Agreement, or roughly 20 percent.

(2) Jasco, Inc., a Standard affiliate, was permitted to recover the exclusive right to license 27 patents relating to oppanol in the "oppanol field." Oppanol is a substance used extensively to increase the viscosity of lubricating oils at low temperatures and also in making electrical insulation. This exclusive right is also subject to the compulsory licensing provisions of the consent decree. The Standard companies are required to pay the Office of Alien Property certain royalties for the use of oppanol. Moreover, the Office of Alien Property owns 50 percent of the stock of Jasco and thus has a substantial interest in other royalties accruing under the oppanol rights as well as under all other patents owned by Jasco which are not of German origin. Both the Office of Alien Property and Jasco will have nonexclusive rights to license the German-originated patents outside of the oppanol field, but in either case the terms will be prescribed by the Office and Jasco will be entitled to receive only its reasonable licensing expenses.

(3) Jasco, Inc., was granted only a nonexclusive right to license approximately 200 patents relating to the paraffine oxidation, acetylene arc, and buna processes. The Office of Alien Property was granted the same right. These patents include the basic patents for the production of buna synthetic rubber. All such licenses, however, are to be issued on terms prescribed by this Office, and, except for its reasonable licensing expenses, Jasco is to pay to the Government all royalties which might accrue under these licenses.

(4) Standard Catalytic Company was granted only a nonexclusive right to license a group of nine patents relating, among other things, to asphalt additives, which are useful in making asphalt adhere to crushed rock. The Office of Alien Property was granted the same right. Here again all licenses will be on terms prescribed by the Office, and, except for its reasonable licensing expenses, Standard Catalytic is to pay to the Government all royalties which might accrue under these licenses.

With respect to the administration and licensing of patents involved in this suit, the royalty-free licensing policy will apply in the case of patents or fields in which the Office of Alien Property has either the right to license or the right to prescribe the terms on which the Standard companies may license.<sup>12</sup> The application of this policy will, of course, be subject to the same limitations and exceptions in general which have been recognized in the past in the licensing of other vested patents.

**COLLECTION OF ROYALTIES.**—The Office has collected \$17,263,986.83 in royalties due under vested patents and patent contracts through June 30, 1948. Of this amount, \$3,528,766.86 was collected during the fiscal year.

<sup>12</sup> These patents became available for licensing by the Office of Alien Property on November 1, 1948.

Table 25 classifies royalty collections by nationality of former owners of the rights to royalties.

**Table 25.—ROYALTIES COLLECTED UNDER VESTED PATENTS AND PATENT CONTRACTS, MAR. 11, 1942, TO JUNE 30, 1948, 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.....	\$17,263,986.83	\$5,039,303.25	\$12,224,683.58
Enemy.....	12,789,107.76	3,682,457.22	9,106,650.54
German.....	11,281,322.16	3,121,978.06	8,159,344.10
Italian.....	1,421,422.17	549,862.45	871,560.72
Hungarian.....	88,363.43	10,628.71	75,736.72
Formerly enemy-occupied.....	4,474,879.07	1,356,846.03	3,118,033.04
Belgian.....	197,963.66	70,938.63	127,025.03
Czechoslovakian.....	301,369.13	154,870.76	146,498.37
Danish.....	74,972.74	49,456.26	25,516.48
Dutch.....	260,656.88	132,353.70	128,303.18
French.....	2,525,799.99	795,443.81	1,730,356.18
Luxemburg.....	216,151.09	84,779.68	131,371.41
Norwegian.....	897,965.58	69,003.19	828,962.39

## PATENT RIGHTS OF VESTED CORPORATIONS

A number of important patents are controlled indirectly by the Office through the vesting of enemy interests in American corporations. A total of 5,665 unexpired patents and 972 pending patent applications are held by the vested companies. Of this total, 19 manufacturing companies hold 5,193 patents and 943 applications and the remainder, 472 patents and 29 applications, are held by 13 patent holding companies. Included among these corporate-owned patents are valuable patents in the dyestuffs, photographic, chemical, pharmaceutical, mechanical, and textile fields.

### Administration of Corporate-Owned Patents

The major problem with respect to the administration of patents of vested corporations was to devise a licensing policy which would make these patents generally available to American industry and at the same time protect the interests of the corporations concerned and their minority stockholders. The policy adopted is one of nonexclusive licensing on reasonable terms.<sup>13</sup> It is believed that this policy will be an important step in promoting competition in the fields affected and at the same time provide a source of royalty revenue to the corporations.

In administering this policy the Office has as its objective that any licenses granted in a particular field will tend to increase the opportunities for competition and will not operate merely to strengthen the position of companies already dominant in that field. Thus, a license will not be granted if in the opinion of the Attorney General it would be prejudicial to the maintenance of competition in the field.

An applicant for a license deals directly with the vested company concerned in negotiating an agreement as to the royalty rate to be charged. Before any agreement may be signed by the vested company it must be submitted for review and approval by the Office of Alien Property. In

<sup>13</sup> This policy was announced by the Attorney General on December 18, 1947.

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the event a vested company and a license applicant are unsuccessful in negotiating the terms and conditions of a license, it is the policy of the Office to attempt to conciliate their differences.

During the fiscal year the Office of Alien Property has taken a number of steps to implement the corporate-owned patent policy. The Office, which administered American Bosch Corporation on behalf of the Attorney General who held 77 percent of the outstanding capital stock of that corporation<sup>14</sup> as well as the interests and rights of Robert Bosch G. m. b. H., in and to certain agreements with American Bosch, joined with the Antitrust Division in securing an amended antitrust consent decree against American Bosch on June 4, 1948.<sup>15</sup> This decree provides, among other things, that all patent rights held by American Bosch as of March 6, 1946, are to be licensed by that corporation to all applicants on a nonexclusive basis with "reasonable and nondiscriminatory" royalties. Another of the larger vested enterprises, General Aniline & Film Corporation, has listed in the "Register of Patents Available for Licensing and Sale" in the United States Patent Office approximately 3,500 patents as available for licensing to any applicant on reasonable terms. Negotiations with other vested companies are continuing to attain further implementation of the corporate-owned patent policy.

### COPYRIGHTS: GENERAL

Copyrights and related rights in literary and artistic properties under the control of the Office of Alien Property cover all classes of material susceptible of copyright, but generally fall within five main categories—books, periodicals, motion pictures, plays, and music. The copyright program of the Office may be divided broadly into two parts: (1) the administration of contracts made between foreign copyright owners and American exploiters before the war, and (2) the administration of foreign interests in United States copyrights on which licenses have been issued by this Office.

#### Vesting

The vesting program is now limited almost exclusively to copyright interests of nationals of Germany and Japan. Copyright interests acquired by the Government and nationals of Japan and by the nationals of the several occupation zones of Germany in works originating after December 31, 1946, will not be vested unless special circumstances require such action. German interests in copyrighted works which came into being prior to 1947 remain subject to vesting except where such vesting action is suspended at the specific request of the Department of State.

In general, copyright interests have been vested only under the following circumstances: (1) where the works covered by such copyrights were already under prewar contract and royalty-bearing; (2) where a request for a license was received from a national of the United States covering a work previously not exploited here; or (3) where the material was believed to be of value to the war effort. There have been exceptions to this policy of selective vesting. The principal exception involved the vesting of the interests held by German nationals in all published works (over 100,000 titles) listed in the *Halbjahrsverzeichnis* for 1941-43, and in the *Deutsche*

<sup>14</sup> The vested stock interest was sold by the Attorney General at public sale to the highest qualified bidder on July 19, 1948. For a detailed discussion of the American Bosch case, see Ch. IV, pp. 39-42.

<sup>15</sup> The Alien Property Custodian consented to the entry of the original decree on December 29, 1942, in settlement of a suit against American Bosch Corporation by the Federal Government under the Sherman Antitrust Act and the Wilson Tariff Act.

*Nationalbibliographic* for 1944. Another exception worthy of mention was the vesting of interests in over 1,000 motion pictures originating in Germany. It is a continuing policy of the Office to vest motion pictures of German origin produced prior to 1947.

The Office has vested interests in an estimated half-million copyrighted works, of which more than half are musical compositions, predominantly French and Italian. Most of the remaining vested copyright interests relate to books, plays, and periodicals which originated principally in Germany and Austria. Vested films have been chiefly of German and Japanese origin.

#### Royalties

By the end of the fiscal year 1948 the Office has received \$2,698,909.15 in royalties on copyrighted works, of which \$426,776.18 was collected during the fiscal year. Approximately \$2,125,000 of the total amount was obtained from vested interests in royalty-bearing prewar contracts while the balance was collected under licenses issued by this Office. The Office receives periodic reports from 270 American exploiters covering 550 prewar contracts with 423 foreign nationals. Of the royalties collected under these contracts more than half has been from music.

Table 26 shows total royalty collections and the nationalities of the former owners of the copyrighted works on which these royalties were earned.

Table 26.—ROYALTIES COLLECTED UNDER VESTED COPYRIGHTS, MAR. 11, 1942, TO JUNE 30, 1948, 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.....	\$2,698,909.15	\$1,115,131.31	\$1,583,777.84
Enemy.....	1,281,889.45	474,366.85	807,522.60
German.....	869,933.49	336,261.86	533,671.63
Japanese.....	3,286.09	2,042.85	1,243.24
Italian.....	389,415.77	127,917.41	261,498.36
Hungarian.....	17,079.60	6,220.23	10,859.37
Rumanian.....	1,336.13	1,211.13	125.00
Bulgarian.....	838.37	713.37	125.00
Formerly enemy-occupied.....	1,417,019.70	640,764.46	776,255.24
Belgian.....	29,633.75	4,773.03	17,860.72
Czechoslovakian.....	19,759.43	10,314.93	9,444.50
Danish.....	62,863.31	44,074.48	18,788.83
Dutch.....	978.97	447.65	531.32
French.....	1,280,042.51	561,451.29	718,591.22
Norwegian.....	11,622.85	6,715.11	4,907.74
Polish.....	16,800.13	12,794.22	6,005.91
Yugoslavian.....	318.75	193.75	125.00

### ADMINISTRATION OF PREWAR COPYRIGHT CONTRACTS

The responsibility of the Office for protecting foreign copyright interests acquired through vesting and the interests of American exploiters as set forth in prewar copyright contracts gives rise to innumerable administrative problems. One of the less complicated problems is the collection of royalties specified in the contracts. Frequently, however, royalty payments are disputed because of peculiar trade problems which govern copy-

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right exploitation. In some of these cases legal action has been or is being taken. Another problem of increasing importance is the settlement of hundreds of title claims asserted for the return of vested copyright interest by alleged nonhostile persons. This problem arises from recent amendments to the Trading with the Enemy Act, which authorize, under specified conditions, the return of vested property to nonhostile persons.<sup>16</sup> Other problems involve such matters as tax adjustments, the extension or interpretation of rights under the contracts, and the allowance of expense deductions from royalties.

### Music

The problems involved in the administration of prewar contracts relative to music are particularly complex. These contracts for the exploitation by Americans of the copyright interests contained in the extensive catalogs of the important music publishing houses in Europe cover a wide variety of rights inherent in any musical composition. Included among these are sheet-music publication, mechanical recording, film synchronization, radio broadcasting, television, concert, and performance rights.

Royalty collections under prewar contracts covering music are substantial. On radio rights alone, over \$1,000,000 in royalties has been collected. Among royalty-yielding grand operas are Puccini's *La Bohème*, *Tosca*, and *Madame Butterfly*. These operas are in the G. Ricordi of Milan catalog which has earned over \$250,000. Royalties on sheet-music sales of selections from the operetta *The Chocolate Soldier* amount to \$20,000.

### Books and Plays

Numerous books and plays also are covered by royalty-bearing prewar contracts. Included among the books are such well-known works as Proust's *Remembrance of Things Past*, Malraux's *Days of Wrath*, Baron Orczy's *The Scarlet Pimpernel*, and Spengler's *Decline of the West*.

## COPYRIGHTED WORKS LICENSED BY OFFICE

### Books

In order to protect a licensee while he is preparing a foreign book for republication, licenses granted by the Office provide a 6-month period of exclusivity to the first licensee. At the end of this period, the licenses are nonexclusive.

Commercial licenses now issued by the Office for publication of translations of works originally published in a foreign language provide for a royalty charge of 7 percent of the retail price of all copies sold. Works to be reproduced in the original foreign language are now licensed at a royalty rate of 10 percent of the retail price. All licenses issued to Government agencies and a few licenses issued to nonprofit organizations are royalty-free. For each royalty-bearing license an administrative fee of \$15 is charged to cover, in part, the administrative expense of vesting and of preparing the license. In addition, an advance royalty payment of \$50 is required when the license is issued. If the licensed work is not published within the 6-month period immediately following issuance of the license, an additional advance royalty payment of \$50 is required. The administrative fee and advance royalty payments are not returnable since they are intended to assure to this Office some return for the use of the vested work.

As of June 30, 1948, the Office had issued licenses covering 1,157 books, including duplications, of which 258 were licensed royalty-free and 899 on royalty-bearing terms.

### Periodicals

The reproduction of periodicals is licensed by the Office on the same basis as books. This program is being continued with respect to issues published prior to December 31, 1946, because of the value of these periodicals to scientific and industrial research.

The licensing of periodicals on a royalty-free basis was resorted to in the interests of the war effort in order to make these periodicals immediately available to research workers in industrial plants holding war contracts. Measures are now being taken to terminate these royalty-free licenses and to issue royalty-bearing licenses in their stead. These new licenses, however, will grant reproduction rights covering German periodicals only.

During the period March 11, 1942, to June 30, 1948, licenses for the reproduction of 1,292 periodical titles, including duplications, were issued by the Office. Of the total number of periodicals licensed, 1,282 were royalty-free and 10 were royalty-bearing.

### Music

With few exceptions licenses issued by the Office for the use of music are royalty-bearing. In accordance with general trade practices, the Office has usually charged royalties of 10 percent of the retail price on sheet music and for recordings the customary royalty, not in excess of 2 cents, for each record. Among the compositions licensed during the past fiscal year was *Du Kannst Nicht Treu Sein (You Can't Be True, Dear)*, on which four licenses have been granted for mechanical reproduction and sheet music. The royalty income from all licenses on this work amounted to over \$20,000 as of the end of the fiscal year.

As of June 30, 1948, the Office had issued licenses for the publication, performance, and mechanical rights on 140 pieces of music and books of musical selections, of which 131 were royalty-bearing.

### Motion Pictures

The Office has vested copyright and related rights in approximately 2,400 foreign motion pictures, in most cases together with the physical films, during the period March 11, 1942, to June 30, 1948. About one-third of the vested films were of Japanese origin. In the course of adjudication of claims, the two American corporations, from whom most of the films were seized, have demonstrated their title to practically all of the feature-length Japanese films. Accordingly, all but approximately 250 Japanese shorts have been returned to the claimants as American nationals under authority of Section 32 of the Trading with the Enemy Act, as amended.<sup>17</sup> Most of the remaining films (other than Japanese) are those in which there are German interests. As a consequence, the films now held by this Office which are subject to licensing generally are limited to this group.

Films are licensed to Government agencies for any use without royalty charges. Licenses for the commercial exploitation of entire motion-picture productions, and for the use of stock-shot footage, are issued on a royalty-bearing basis. In fixing royalty rates, the Office adheres to general trade practices.

**NONCOMMERCIAL LICENSES.**—No royalty-free licenses were granted during the fiscal year.

**NEGOTIATED COMMERCIAL LICENSES.**—During the fiscal year additional pictures of Japanese and German origin have been made available to licensees by the amendment of existing licenses. New royalty-bearing

<sup>16</sup> See Ch. VIII, "Claims and Suits," pp. 85-87.

<sup>17</sup> 50 U. S. C. App. Sec. 32.

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licenses have been issued authorizing the distribution and exhibition throughout the United States of a number of well-known foreign motion pictures, including *The Congress Dances* and *Es war eine rauschende Ballnacht*. In addition, a few licenses have been issued which permit the use of stock-shot footage in new American productions and the screening of selected films for study and analysis.

During the fiscal year, several applications were received for licenses to televise vested motion pictures. At the close of the year, this Office had granted one license authorizing the exhibition for television of a number of vested German "shorts," and negotiations were being carried on with several other applicants. Because of the absence of any well-defined trade practices in this field, no inflexible policy governing the licensing of vested motion pictures for television purposes has been adopted; as trade practices become established, the policy of this Office will be modified to bring them into conformity with these trade practices. In licensing motion picture "shorts" for television, the Office followed the policy of limiting the number of pictures which would be licensed to any single applicant, and of charging a percentage royalty of the licensee's gross income. The limitation as to number is designed to enable as many persons as possible to enter this field, and the royalty provisions are designed to secure to this Office increasing monetary returns which will reflect the growth of the television industry. The royalty license granted by this Office during the fiscal year was probably the first royalty contract entered into authorizing the use of motion pictures for purposes of television.

## TRADE-MARKS

As a result of following a policy of selective vesting, the trade-mark properties held by the Office are relatively small in number. As of June 30, 1948, less than 600 trade-marks, interests in trade-mark contracts, and residual or reversionary rights in trade-marks had been vested. The greater part of this vested property had formerly been owned by nationals of Germany.

### Vesting Policy

A policy of selective rather than universal vesting has been employed by the Office in the trade-mark field because of the unique character of the property involved. Vesting action is taken only under those circumstances in which it is considered to be in the national interest.<sup>18</sup> Briefly stated, the major objectives of the Office's vesting policy are (1) to prevent the use of formerly foreign-owned trade-marks by producers or distributors that may lead to consumer deception; (2) to prevent appropriation and misuse of foreign-owned trade-marks; (3) to prevent foreign nationals from using potential residual or reversionary rights in trade-marks in the future as a means of harassing legitimate American users of the mark; and (4) to collect royalties due to foreign nationals under existing contracts.

### Description of Trade-Mark Vestings

During the fiscal year 46 German trade-marks and German interests in 4 contracts were vested. In addition, there were two cases involving the vesting of potential residual or reversionary rights of foreign nationals in trade-marks owned by American corporations.

<sup>18</sup> The basic vesting program with respect to trade-mark interests was adopted in July 1944. For a detailed statement of this program, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1944*, p. 115.

The nationality of the former owners and the total number of vested trade-mark interests as of June 30, 1948, are presented in the following table:

1. Vested trade-marks:		
(a) Trade-marks proper:		
German	.....	409
Japanese	.....	5
Italian	.....	27
Hungarian	.....	9
French	.....	12
Belgian	.....	2
Dutch	.....	2
Total	.....	466
(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	.....	12
Italian	.....	1
Total	.....	13
3. Contracts relating to trade-marks in which foreign interests have been vested:		
German	.....	28
Italian	.....	4
Hungarian	.....	7
Total	.....	39

**VESTED CONTRACT INTERESTS.**—During the period March 11, 1942, to June 30, 1948, the Office has collected \$1,245,076 in royalties under trade-mark agreements outstanding at the time of vesting. Table 27 shows the nationality of the owners whose interests were vested. The greater part of the royalties collected represents royalties owing to the former Italian owners of the vested trade-mark contracts. These Italian properties are now subject to return under the provisions of Public Law 370, Eightieth Congress, first session, approved August 5, 1947.<sup>19</sup>

Table 27.—ROYALTIES COLLECTED UNDER VESTED TRADE-MARK CONTRACTS, MAR. 11, 1942, TO JUNE 30, 1948

Nationality of former owners of contract interest	Royalties collected		
	Total	Accrued prior to dates of vesting	Accrued subsequent to dates of vesting
Total	\$1,245,075.83	\$634,047.31	\$611,028.52
German	101,652.67	60,673.83	40,978.84
Italian	852,203.33	467,778.40	384,424.93
Japanese	180.65	180.65	
Hungarian	291,039.18	105,414.43	185,624.75

### Disposition of Vested Trade-Mark Interests

A controlling consideration of the Office in disposing of vested enemy trade-mark interests has been to prevent deception of the consumer by misuse of trade-marks.<sup>20</sup> As a consequence, those trade-marks never used in the United States and used only on imported goods will not be sold.

<sup>19</sup> 61 Stat. 784, 50 U. S. C. App. Sec. 32.

<sup>20</sup> To the same end this Office has intervened to prevent inequitable appropriation or misuse of nonvested foreign-owned trade-marks. Intervention during the fiscal year has included steps taken to defend cancellation proceedings before the United States Patent Office.

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There are cases, however, in which trade-marks have been used by American firms on goods made in the United States. These marks may be sold to the American firms using them since the assignment in this instance represents a transfer of ownership or control without any effect on the product or its origin. As an example, the sale of the trade-mark "Odol" to Odol Chemical Corporation may be cited. The mark originated with Lingner-Werke A. G., of Dresden, Germany, for use on a mouthwash, the formula for which was secret. It became very popular and had a wide market. The trade-mark was assigned by the German proprietor to a subsidiary, Lingner Corporation of New York. Lingner Corporation had licensed the use of the mark, and the secret formula which was also in its possession, to Odol Chemical Corporation of Chicago, Ill. All of the capital stock of Lingner Corporation was acquired by the Attorney General. The Corporation was dissolved, and its trade-marks and goodwill of its business were transferred to the Attorney General as a liquidating dividend. During the fiscal year the trade-mark "Odol" was sold by the Attorney General at private-sale together with its registrations, to Odol Chemical Corporation and its president jointly, after an appraisal had been made of the value of the trade-mark by independent appraisers.

Trade-marks used in connection with patented products, the patents for which have been vested, may be made available for use by American licensees under these vested patents. Only a few trade-mark interests of this nature have been made available for use by Americans.

A somewhat different case arose during the fiscal year involving the vested Japanese trade-mark "Geisha." As a temporary expedient to remove an obstacle to resumption of trade approved by the American occupation authorities in Japan, limited licenses were granted to American importers by this Office to use the "Geisha" brand trade-mark on crabmeat selected in Japan by the Japanese proprietors of the mark. The licenses are royalty-free, nonexclusive, and revocable.<sup>21</sup>

<sup>21</sup> For a more detailed statement of policy governing disposition of trade-marks, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 117-118.

## Real and Personal Property

There were no changes during the fiscal year in the programs of the Office of Alien Property concerning real and personal property. The vestings of personal property during this period were of particular significance with the total amounting to over \$11,000,000, consisting mainly of securities, bank accounts, credits, and currency.

### REAL ESTATE

#### New Vestings and Acquisitions

New holdings of real estate in the amount of \$634,000 came into possession of the Office during the fiscal year ending June 30, 1948. Of this amount, direct vestings accounted for \$564,000; the balance of \$70,000 was received as the Office's share of distributions from estates and trusts in which interests have been vested.

The most valuable parcel of real estate vested during the fiscal year was the former German Consulate in San Francisco, an imposing three-story stone building having an appraised value of approximately \$45,000.<sup>1</sup> The Office of Alien Property was permitted to act in this case by the release of jurisdiction of the Secretary of State, in accordance with the provisions of Executive Order No. 9760.<sup>2</sup>

#### Description of Real Estate Holdings

During the period March 11, 1942, to June 30, 1948, \$6,780,000 of real estate was directly vested or otherwise acquired by the Office. Table 28

**Table 28.—VALUE OF REAL ESTATE VESTED, MAR. 11, 1942, TO JUNE 30, 1948, 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, 780	4, 373	1, 548	737	122
Direct vesting of real estate.....	5, 833	3, 581	1, 463	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.....	892	749	85	57	1

<sup>1</sup> Vesting Order No. 9751, September 4, 1947.

<sup>2</sup> By this Order the Secretary of State was authorized and empowered to direct, manage, supervise, or control German or Japanese diplomatic or consular property within the United States, while the Alien Property Custodian, who was succeeded by the Attorney General, was denied any power or authority with respect thereto "except so far as the Secretary of State releases his authority over such diplomatic or consular property . . . and so notifies the Alien Property Custodian in writing." The Secretary of State had made written release of the real and personal property in this case and had so notified the Attorney General.

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gives the classification of this property according to the nationality of its former owners and the method of its acquisition by the Office.

Of the total amount of real estate vested or acquired by the Office, urban property accounted for \$5,754,000 and rural property for \$1,026,000. Of the urban real estate, \$5,012,000 is improved and \$742,000 is unimproved. The major improvements on urban land are classified in the summary below:

Type of buildings:	Number of buildings
Commercial buildings.....	123
Commercial-apartment buildings (buildings containing both stores and apartments).....	75
Apartment buildings (3 apartments or more).....	56
Small hotels and rooming houses.....	10
Duplex dwellings.....	94
Single dwellings.....	514
Japanese Shinto temples.....	3

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

Type of land:	Acres	Value
Agricultural.....	29,390	\$617,000
Extractive (sand or oil).....	3,020	239,000
Wooded land.....	14,080	85,000
Other.....	6,890	85,000
	53,380	1,026,000

### Administration and Sale of Real Estate

Net income from real-estate holdings after taxes, insurance, and other expenses, amounted to \$984,000 as of June 30, 1948, of which \$195,000 was received during the fiscal year. Taxes and insurance on real estate paid by the Office during the fiscal year amounted to \$62,000.

The Office has collected \$731,000 from sales of vested real estate during the fiscal year. Total cash proceeds received from sales of real estate for the period March 11, 1942, to June 30, 1948, total \$4,097,000.

### Status of Real-Estate Holdings as of June 30, 1948

At the end of the fiscal year the Office held real estate valued at \$2,673,000. Of the total of 501 parcels of property held, 365 are improved, 123 are unimproved and 13 are farm properties. Table 29 shows in detail

**Table 29.—SALES STATUS OF REAL ESTATE HELD BY THE OFFICE OF ALIEN PROPERTY AS OF JUNE 30, 1948**

Sales status	Number of parcels			
	Total	Improved	Unimproved	Farm
Total.....	501	365	123	13
Salable properties:				
Advertised, insufficient offers received.....	31	16	14	1
In process, advertisements released to agents.....	13	8	5	
In process, advertisements not released to agents (except Hawaiian and Italian cases).....	198	129	65	4
Hawaiian cases.....	34	26	8	
Properties withheld from sales:				
Italian properties <sup>1</sup> .....	59	44	14	1
Not to be sold (except Italian) <sup>2</sup> .....	19	16	2	1
Legal and title defects <sup>3</sup> .....	147	126	15	6

<sup>1</sup> Withheld from sale pending return under Public Law 370, 80th Cong., 1st sess., approved Aug. 5, 1947.  
<sup>2</sup> Withheld from sale because of possible eligibility of former owners for a return, or for other policy reasons.  
<sup>3</sup> Cases involving Section 9 (a) suits, etc.

the sales status of the total number of parcels of real estate held by the Office as of June 30, 1948.

The reluctance of title insurance companies in California to insure title to real property acquired by purchase from the Office of Alien Property has been overcome to a great extent during the fiscal year, and several large title insurance companies are now extending coverage to these properties.<sup>3</sup> It is expected that the large back-log of real-estate parcels located in California being held by the Office will be reduced materially in the future as a result of this action.

The Office has been compelled to halt its preparation for the sale of the former German Consulate in San Francisco, because of an unexpected demand by the city and county of San Francisco for approximately \$25,000 in back real-estate taxes.

### MORTGAGES

Mortgages brought under the ownership of the Office during the fiscal year were valued at \$111,000. Of this total, \$81,000 was directly vested and \$30,000 was received through distributions from estates and trusts.

### Status of Mortgage Holdings as of June 30, 1948

During the fiscal year the value of mortgages sold, returned, or otherwise disposed of amounted to \$202,000. The following summary reveals the net value of mortgages vested or acquired and the value of those disposed of from March 11, 1942, to June 30, 1948:

Mortgages vested and acquired:	
Directly vested.....	\$1,025,000
Received from distribution of estates and trusts.....	378,000
Total value of mortgages brought under Attorney General's ownership.....	\$1,403,000
Disposition:	
Real estate received in satisfaction of delinquent mortgages.....	35,000
Mortgages sold and principal amounts collected.....	753,000
Returned to former nonenemy owners.....	21,000
Total value of mortgages disposed of.....	809,000
Total value of vested mortgages held on June 30, 1948.....	594,000

### Income from Vested Mortgages

The net income from vested mortgages during the fiscal year was \$14,000. Together with the \$82,000 received by the Office prior to this fiscal year, total net income from vested mortgages from March 11, 1942, to June 30, 1948, is \$96,000.

### TANGIBLE PERSONAL PROPERTY

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### Tangible Personal Property Vested and Acquired

NEW VESTINGS AND ACQUISITIONS.—The Office vested \$20,000 of tangible personal property during the fiscal year ending June 30, 1948.

TOTAL VESTINGS AND ACQUISITIONS.—The total value of all tangible personal property vested or otherwise acquired by the Office during the period March 11, 1942, to June 30, 1948, amounted to \$1,349,000. Of this amount, \$1,309,000 was directly vested and \$40,000 was acquired from distributions of the assets of decedents' estates.

<sup>3</sup> See *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 120-121.

## Disposition of Vested Tangible Property

The general policy of the Office is to dispose of all vested tangible personal property at public sale. Where a public sale is impracticable, the property may be sold on a negotiated basis.

An exception to this policy is a case involving three formerly German-owned paintings, vested by the Office on January 27, 1947.<sup>4</sup> The three paintings—a self-portrait by Rembrandt, a portrait of a man by Ter Borch, and a portrait of a girl by G. H. Tischbein—have been loaned to the National Gallery of Art in Washington, where they are on public exhibition. The Office must await enactment of appropriate legislation which will permit the permanent transfer of these paintings to the Gallery. The appraised value of these paintings is in excess of \$140,000.

A total of \$938,000 of tangible personal property was sold during the period March 11, 1942, to June 30, 1948. During the fiscal year the Office received \$7,000 as net proceeds from the sale of tangible property. The value of the tangible personal property still held by the Office at the close of the fiscal year was \$410,000.

## STOCKS, BONDS, AND OTHER SECURITIES

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

**NEW VESTINGS AND ACQUISITIONS.**—The Office vested directly \$3,031,000 worth of stock, \$2,600,000 worth of bonds, and \$13,000 of other securities during the fiscal year ending June 30, 1948. An additional \$502,000 worth of stocks and \$606,000 of bonds were acquired in the same period as distributions from liquidating business enterprises and estates and trusts.

The largest vesting during the fiscal year amounted to more than \$480,000 in stocks, bonds, and other securities, besides currency, contained in a safe-deposit box in the Chase Safe Deposit Company, of New York.<sup>5</sup> This box was leased to the Oak Commercial Corporation of the same city. All the capital stock of Oak Commercial was held in the name of an American citizen. The Corporation was formed by Dr. Max Habicht, a Swiss national, on the instructions of his uncle, Dr. Max Kolb, also a Swiss national and an attorney of Zurich, Switzerland, now deceased. The sole function of the Corporation was the leasing of the safe-deposit box. Oak Commercial did not hold title to the contents of the box and claimed no interest therein. Dr. Kolb had repeatedly stated that the contents of the box together with all the capital stock of Oak Commercial were the property of Aramo-Stiftung, Vaduz, Lichtenstein, founded in 1937 by Dr. Kolb, who was the sole member of the management board with power to distribute its assets. Dr. Kolb had said that he was acting for a client, whose identity or nationality he had steadfastly refused to divulge to representatives of this Office. On the grounds that beneficial ownership of the contents of the safe-deposit box rested in a national of Germany, the Office took title to the property. Among the contents were securities of many of the larger American corporations, in lots ranging from 50 to 1,500 shares each.

**TOTAL VESTINGS AND ACQUISITIONS.**—During the period March 11, 1942, to June 30, 1948, vestings and acquisitions brought the totals of stocks and bonds held by the Office to \$15,786,000 of stock, \$11,528,000 of bonds, and \$123,000 of other securities. Table 30 indicates the totals of this type of property and methods of acquisition.

<sup>4</sup> See *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, p. 73.

<sup>5</sup> For a further discussion of the case, see p. 77.

Table 30.—STOCKS, BONDS, AND OTHER SECURITIES VESTED AND ACQUIRED, MAR. 11, 1942, TO JUNE 30, 1948, AND DISPOSITION THEREOF TO JUNE 30, 1948

[In thousands of dollars]

	Stocks	Bonds	Other securities
<b>Property vested and acquired:</b>			
Directly vested.....	12,358	3,600	113
Acquired from distribution of assets of business enterprises.....	533	3,686	.....
Acquired from distribution of assets of estates and trusts.....	2,895	4,242	10
<b>Total vested and acquired.....</b>	<b>15,786</b>	<b>11,528</b>	<b>123</b>
<b>Disposals:</b>			
Liquidations and sales.....	8,143	6,340	62
Property returned to former nonenemy owners.....	153	276	.....
<b>Total disposals.....</b>	<b>8,296</b>	<b>6,616</b>	<b>62</b>
<b>Total held on June 30, 1948.....</b>	<b>7,490</b>	<b>4,912</b>	<b>61</b>

### Sale and Liquidation of Stocks and Bonds

The Office follows a program of disposing of its holdings of stocks, bonds, and other securities as rapidly as possible through established channels in accordance with the securities' saleability and value. The procedure is as follows:

1. Where the securities are listed on a stock exchange, they are sold through the regular selling facilities offered by that exchange.
2. Where the securities are unlisted but are actively traded, they are sold through established brokers "over-the-counter" to their customers.
3. Where the securities are unlisted and are not actively traded but are of more than nominal value, they are sold by the Office on a "sealed bid" basis. This phase of the program has been accelerated during the fiscal year as the Office has been concentrating its efforts in the past on the disposal of listed stocks and bonds. At the close of the fiscal year, there were eight sales of this type of security in preparation.
4. Where the securities are inactive, unlisted, and of nominal value, the Office endeavors to sell them at private sale through negotiation with the prospective purchaser, who in many cases is actively interested in the enterprise.

Many other securities cannot be sold by the Office due to legal and governmental restrictions.<sup>6</sup>

**PROGRESS OF LIQUIDATION AND SALES.**—Sales and liquidations during the fiscal year amounted to \$3,468,000 of stocks and \$2,785,000 of bonds. Total sales and liquidations for the period March 11, 1942, to June 30, 1948, amounted to \$8,143,000 of stocks, \$6,340,000 of bonds, and \$62,000 of other securities. In the possession of the Office at the end of the fiscal year 1948, were \$7,490,000 of stocks, \$4,912,000 of bonds, and \$61,000 of other securities. See table 30.

### Safekeeping of Securities

The Office of Alien Property utilizes the facilities of the Federal Reserve Bank of New York for the purpose of holding in safekeeping securities coming into possession of the Office. In effect the Bank acts as the fiscal agent for the Office. Some of the more important services performed by the Bank are as follows:

- (1) Receives securities under vesting orders and other deliveries so

<sup>6</sup> For a discussion of these restrictions, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, p. 74.

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authorized by the Office, and sends advice tickets with complete description of securities to the Office;

- (2) Holds in safekeeping all securities of value;
- (3) Takes the necessary action to have registered securities transferred into the name of the Attorney General;
- (4) Presents for payment any securities or coupons relating thereto when they become due or are called for payment before maturity, and forwards checks accompanied by a statement to this Office;
- (5) Reregisters Federal Treasury bonds;
- (6) When securities are sold by the Office, makes delivery of securities to the various brokers;
- (7) Informs the Office of any developments affecting securities held in safekeeping, e. g., corporate reorganizations, exchanges, partial payments and redemptions, and carries out instructions of the Office;
- (8) Submits biannually for verification by this Office a report prepared by Federal Reserve examiners on all securities held in safekeeping;
- (9) Supplies the Office with financial information obtained from Federal Reserve Banks and transfer agents throughout the United States relative to securities held in safekeeping.

For performing these services the Office reimburses the Bank for the actual cost of the services performed. This cost is determined on the basis of the number of hours spent by personnel of the Federal Reserve Bank of New York on work for the Office of Alien Property, together with a prorated share of administrative expense.

## MORTGAGE PARTICIPATIONS

Mortgage participations are fractional interests in real-estate mortgages. The Office has vested \$28,000 of mortgage participations and has acquired \$28,000 from estates and trusts during the fiscal year 1948. In the same period the Office has received \$54,000 as proceeds of liquidation.

The amounts of mortgage participations vested or acquired from March 11, 1942, to June 30, 1948, and the amounts liquidated as of the latter date are as follows:

Directly vested .....	\$383,000
Acquired from distribution of assets of estates and trusts .....	317,000
Total participations vested and acquired .....	\$700,000
Cash received as proceeds of liquidation .....	400,000
Participations held as of June 30, 1948 .....	300,000

## OTHER PERSONAL PROPERTY

Other types of personal property vested by the Office include notes, claims<sup>7</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 \$15,518,000. Of this amount, \$10,499,000 was directly vested while \$19,000 was acquired from the distribution of assets of estates and trusts,

<sup>7</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."

and \$5,000,000 as distributions from business enterprises in liquidation.<sup>8</sup> COLLECTION.—As of the end of the fiscal year, the Office had collected \$7,796,000 of the total estimated value of \$15,518,000 of notes, claims, and credits vested and acquired. Collections during the fiscal year amounted to \$1,308,000. Interest accruals in the amount of \$63,000 have also been received by the Office.

### Bank Balances

Bank balances of \$2,520,000 were vested during the fiscal year, bringing the total for the period March 11, 1942, to June 30, 1948, to \$12,432,000. Bank balances in the amount of \$2,000 were returned to former nonenemy owners during the fiscal year.

### Currency and Coin

Currency and coin vested during the fiscal year amounted to approximately \$821,000. During the period March 11, 1942, to June 30, 1948, total vestings of currency and coin reached \$4,842,000.

The largest vesting during the fiscal year, amounting to \$758,603 in currency, was taken from a safe-deposit box in the Chase Safe Deposit Company of New York. The box was leased to the Oak Commercial Corporation, an American corporation, all of whose capital stock was held in the name of an American citizen for Aramo-Stiftung, Vaduz, Lichtenstein. The contents of the safe-deposit box were vested on the grounds that their beneficial ownership rested in a national of Germany.

### Insurance

General Order 34, issued on December 29, 1945, required the reporting to this Office of all property in the United States owned by the Governments and nationals of Germany and Japan, and by certain persons and organizations.<sup>9</sup> Report form APC-56, prepared for use under General Order 34, was issued in eight series, each series relating to certain types of property and classes of reporters.

Primary attention was given to the vesting of bank deposits, securities, and notes, claims and credits, which were of greater dollar value than the other types of reported property. It was not until January 1948 that the Office was able to begin processing the APC-56, Series H reports on insurance and annuity contracts, in which German or Japanese nationals were named as parties insured or as beneficiaries.

The APC-56, Series H reports are filed by insurance companies and cover German or Japanese interests in life and disability insurance policies, annuity and endowment contracts, and similar policies or contracts. Considerable investigation and correspondence is required before such facts as the residence, nationality and survivorship of the insured and the beneficiary, and the identity of their heirs, in cases where they are deceased, can be ascertained.

Since the start of the program vesting interests in insurance policies and contracts, vestings have been limited to death benefits, matured endowment policies, and annuities. Since these types of cases represent approximately 40 to 50 percent of the policies and contracts reported by insurance

<sup>8</sup> The amount of \$5,000,000 carried as distributions from business enterprises in liquidation is a nominal figure estimated by the Office as being collectible. Face value of these distributions is \$13,907,000, most of which came from banks and insurance companies in liquidation.

<sup>9</sup> For a detailed listing of these persons and organizations, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 18-19.

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companies, it would appear that some time will elapse before the vesting of surrender values and other interests in insurance policies or contracts, is undertaken.

As of June 30, 1948, a total of 4,284 APC-56, Series H reports has been received by the Office of Alien Property with a total matured value of property represented therein of approximately \$10,000,000. There have been 162 vestings of policies and contracts with a present total value of \$450,000. The Office has closed 90 cases in which there has been complete compliance and has collected therefrom \$207,000. In process of being developed through personal investigation, correspondence, or being referred to other Government agencies for various reasons, are 657 cases.

## Estates and Trusts

The program of representing foreign nationals in judicial proceedings involving their property no longer forms a substantial part of the activities of this Office. The Office is still responsible for the vesting and administering of German and Japanese interests in property under judicial supervision, consisting mainly of estates and trusts, and also interests in estates and trusts not under judicial supervision, such as inter vivos trusts, provided these interests were acquired on or before December 31, 1946.

### REPRESENTATION OF FOREIGN NATIONALS IN LEGAL PROCEEDINGS

The Office of Alien Property was delegated the responsibility of representing in the courts persons residing in enemy and enemy-occupied territory whose property or interests in property were involved in various types of legal proceedings.<sup>1</sup> The liberation of occupied countries and the signing of peace treaties with Bulgaria, Hungary, Italy, and Roumania have reduced this responsibility to a marked degree, with respect both to formerly enemy-occupied and enemy countries.<sup>2</sup>

#### Representation of German and Japanese Nationals

Nationals of Germany and Japan acquiring property interests after December 31, 1946, are no longer afforded representation in court proceedings by the Office of Alien Property.<sup>3</sup> Income currently accruing from property that is reportable, however, must be reported.

The requirement that the Office of Alien Property be served with process or notice does not apply in cases involving property in which persons in Germany or Japan or citizens or subjects of Germany or Japan in Bulgaria, Roumania, Italy, or Hungary, acquired an interest after December 31, 1946.<sup>4</sup>

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, acquired an interest after December 31, 1946, is permitted pursuant to an amendment of March 4, 1947, to General License No. 94, issued by the Secretary of the Treasury. By this amendment, interests in properties acquired by nationals of Germany and Japan from estates of American citizens who died subsequent to December 31, 1946, are regarded as free assets and not blocked. No further license is required.

<sup>1</sup> Sec. 5 of Executive Order No. 9193.

<sup>2</sup> For further details, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 129-130, and *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 77-78.

<sup>3</sup> Amendment to Regulation No. 1, General Order No. 5, executed March 3, 1947 (12 Fed. Reg. 1544).

<sup>4</sup> Regulation No. 2, General Order No. 6, executed January 7, 1947 (12 Fed. Reg. 175).

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

### Representation of Nationals of Formerly Enemy Countries

Vesting of property of nationals of countries with which the United States is now at peace is no longer undertaken by the Office of Alien Property. The Treaties of Peace with Bulgaria, Hungary, and Roumania came into effect on September 15, 1947. This Office did not perform any representational function with respect to property interests acquired by nationals of Bulgaria, Hungary, and Roumania after December 7, 1945.

The Office had gradually been terminating its representational activities for nationals of Italy after that country became a cobelligerent. It had also ceased its vesting program of Italian interests arising out of property under judicial supervision on December 13, 1943, at the request of the Department of State. When the Treaty of Peace with Italy came into force on September 15, 1947, the program was officially ended.<sup>6</sup>

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

Restoration of the normal channels of communication between the United States and formerly enemy-occupied countries has enabled nationals of these countries to arrange for representation and so permit the Office to withdraw from virtually all cases in which it represented them in judicial proceedings.

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

In order to recover expenses of representation in cases where property is not vested, the Office issues cost-and-expense vesting orders. During the fiscal year the Office issued vesting orders of this type in 628 cases. As of June 30, 1948, there were 3,268 cases which had been disposed of by this means. Approximately 200 cases are still pending in which cost-and-expense vesting orders may have to be issued. It is expected that all pending cases will be disposed of during the forthcoming fiscal year.

### Operation of the Program

**NUMBER OF CASES.**—In accordance with the reporting requirements of General Order No. 5, a total of 16,716 cases involving foreign-owned property under judicial supervision have been reported to the Office by persons acting under judicial supervision. Of this number, 840 were received during the fiscal year.

**CASES COMPLETED.**—As of June 30, 1948, a total of 13,385 cases had been completed insofar as they related to representational activities.<sup>7</sup> In regard to 5,173 of these cases, orders have been issued vesting the enemy interests involved. An additional 1,978 cases were terminated by the Office's consent to the distribution (generally to blocked accounts) of the interests of nationals of formerly enemy-occupied countries. The remainder of the closed cases represent either the withdrawal of the Office after the retention by nationals of enemy-occupied countries of their own representatives or the determination by the Office that no property interests of foreign nationals were involved.

**CASES PENDING.**—There are 3,331 cases still pending in the Office. Included in this total are 900 cases in which vesting orders may be issued

<sup>6</sup> See Ch. I, "Basic Policies and Problems," p. 2.

<sup>7</sup> See Ch. I, "Basic Policies and Problems," p. 2.

<sup>8</sup> The number of completed cases relating to representational activities was estimated to be 14,100 as of June 30, 1947. Since that time a docket of all completed cases has been compiled and it was found that the estimate had been overstated.

seizing the property or interests of enemy nationals and 200 cases in which costs and expenses may be vested by the Office.

**ENEMY INTERESTS VESTED.**—There are many different types of property under judicial supervision. Estates and trusts, constituting 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 amounts of vested property that were under judicial supervision at the time of vesting are shown in the following summary:

Type of property:	Estimated value as of dates of vesting
Estates and trusts . . . . .	\$55,635,000
Notes, claims, and credits . . . . .	2,765,000
Stocks . . . . .	437,000
Mortgage participations . . . . .	326,000
Real estate . . . . .	186,000
Bonds . . . . .	38,000
Tangible personal property . . . . .	15,000
Mortgages . . . . .	3,000
Total . . . . .	59,405,000

## ESTATES AND TRUSTS

### New Vestings

Vested during the fiscal year were 782 enemy interests in estates and trusts. Of this total, 624 related to decedents' estates, 113 to trusts under wills, 41 to trusts inter vivos, and 4 to guardianship estates.

Interests in estates and trusts vested during the fiscal year amounted to \$8,957,000. Of this amount, German nationals were the former owners of \$8,840,000; Japanese nationals, of \$72,000; and other enemy nationals, of \$45,000.<sup>8</sup> New vestings of decedents' estates amounted to \$4,536,000; of trusts under wills, to \$2,893,000; of inter vivos trusts, to \$1,525,000; and of guardianship estates, to \$3,000.

For the period March 11, 1942, to June 30, 1948, vestings of interests in estates and trusts amount to \$64,832,000. Included in this total were \$55,635,000 representing interests in estates under judicial supervision and \$9,197,000 in trusts not judicially supervised. The cumulative value of the different enemy interests in the four classes of estates and trusts, and the cumulative number of estates and trusts involved are shown in table 31.

### Distribution of Principal

A total of \$5,586,000 of cash and other property representing distributions of principal from vested estates and trusts was received by the Office during the fiscal year. For the period March 11, 1942, to June 30, 1948, the total of such distributions amounted to \$28,991,000. Of this grand total, cash amounted to \$20,176,000 and other kinds of property, primarily stocks and bonds, amounted to \$8,815,000. Of this noncash property, the Office had liquidated \$5,661,000.

Table 32 indicates the different types of property received in distribution from vested estates and trusts, and the amount of each kind which has been liquidated.

<sup>8</sup> The category "other enemy" includes Roumanian interests worth \$22,000, and Hungarian interests valued at \$23,000.

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Table 31.—INTERESTS IN ESTATES AND TRUSTS VESTED, MAR. 11, 1942, TO JUNE 30, 1948, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

Type of property	Total	Nationality of former ownership			
		German	Japanese	Italian	Other enemy
Decedents' estates:					
Number of estates.....	(3,897)	(3,189)	(129)	(252)	(327)
Net value of vested interests.....	\$26,745,000	\$22,782,000	\$371,000	\$1,385,000	\$2,207,000
Trusts under wills:					
Number of trusts.....	(953)	(841)	(9)	(71)	(32)
Net value of vested interests.....	\$28,249,000	\$24,830,000	\$47,000	\$2,911,000	\$461,000
Trusts inter vivos:					
Number of trusts.....	(126)	(109)	(1)	(6)	(10)
Net value of vested interests.....	\$8,138,000	\$7,259,000	\$4,000	\$502,000	\$373,000
Guardianship estates:					
Number of estates.....	(109)	(47)	(35)	(21)	(6)
Net value of vested interests.....	\$1,700,000	\$1,273,000	\$192,000	\$228,000	\$7,000
Total net value.....	\$64,832,000	\$56,144,000	\$614,000	\$5,026,000	\$3,048,000

Table 32.—PROPERTY HELD AS OF JUNE 30, 1948, DERIVED FROM THE VESTING OF INTERESTS IN ESTATES AND TRUSTS

Nota.—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, 1948
		Distribution of assets of estates and trusts	Liquidation of property received from distributions		
Total.....	64,832			-2,171	62,661
Interests in decedents' estates.....	26,745	-16,058		-1,081	9,612
Interests in trusts under wills.....	28,249	-8,766		-100	19,383
Interests in trusts inter vivos.....	8,138	-2,769		-418	4,961
Interests in guardianship estates.....	1,700	-1,414			286
Real estate.....		892	-656	-35	222
Mortgages.....		378	-191	-12	175
Leaseholds and ground rents.....		20	-16		6
Tangible personal property.....		40	-40		
Stocks.....		2,895	-2,457	-12	448
Bonds.....		4,242	-2,170	-127	1,945
Other securities.....		10	-9		1
Mortgage participations.....		317	-149		168
Notes, claims, and credits.....		19	-15		4
Life insurance.....		2			2
Cash.....		20,176	5,661	-386	25,451

The first column of table 32, carried over from table 31, shows the value of the interests vested in the four kinds of estates and trusts. The second column indicates the amount of assets distributed from each of the four kinds 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 reveals the subsequent liquidation of the noncash items of property received from distribution (minus figures), with the corresponding increase in cash (plus figure). The fourth column shows the amount of property (minus figures) returned to nonenemy former owners by administrative action of the Office under Section 32 of the Trading with the Enemy Act,

as amended, or pursuant to court decisions in actions brought under Section 9 (a). The fifth column indicates the property held on June 30, 1948, including the remaining interests in estates and trusts (\$34,242,000), the remaining holdings of distributed noncash assets (\$2,968,000), and the cash derived both from direct distribution and from the liquidation of distributed property (\$25,451,000).

Distribution of Income

For the period March 11, 1942, to June 30, 1948, the Office had received \$2,640,000 as direct income from estates and trusts and \$418,000 as income from property distributed in kind from estates and trusts. Of these amounts, \$632,000 and \$110,000, respectively, were received during the 1948 fiscal year.

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## Claims and Suits

In addition to persons who are not an "enemy or ally of enemy" and who were previously eligible for return of property vested by the Office, the enactment of Public Law 322, Seventy-ninth Congress, second session, approved March 8, 1946,<sup>1</sup> which added Section 32 to the Trading with the Enemy Act, conferred authority on the Office to make administrative returns of property to persons who, although technically enemies or allies of enemies, were not hostile to the United States and who fulfilled other stated qualifications. Public Law 671, Seventy-ninth Congress, second session, approved August 8, 1946,<sup>2</sup> added Section 34 to the Trading with the Enemy Act. Section 34 authorizes the payment of debt claims of certain creditors of former owners of vested property. As a result of the large volume of claims filed during the past fiscal year, it is evident that the claims program will continue to be an important activity of the Office for some years to come. The great majority of these claims may be classified either as 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 payment of obligations owed prior to vesting by the former owners of vested property. Claims based upon debts secured by mortgages and other liens are treated as title claims or as debt claims, depending on whether the lien constitutes a proprietary or title interest in the property.

As of June 30, 1948, 37,349 claims have been filed with the Office in reference to property vested during World War II, 24,947 of which were filed during the past fiscal year. Of the claims filed, 5,420 are title claims and 31,929 are debt claims. It is estimated that an additional 3,500 title claims and 4,000 debt claims will be filed in regard to property already vested prior to the expiration of the time allowed by statute for the filing of such claims. The Office anticipates that the title claims which have already been filed plus those to be filed in the future will seek the return altogether of between \$250,000,000 and \$300,000,000 worth of vested property. Further, it is believed that the debt claims presently on file plus those to be filed in the future will seek payment of between \$400,000,000 and \$500,000,000.<sup>3</sup>

In addition to the administrative procedures for the handling of claims, a judicial remedy is available under Section 9 (a) of the Trading with the Enemy Act, as amended,<sup>4</sup> for claimants who are not an "enemy or ally of enemy." In addition, the Office is involved in many other types of suits concerning vested properties.

<sup>1</sup> 60 Stat. 50, 50 U. S. C. App. Sec. 32.

<sup>2</sup> 60 Stat. 925, 50 U. S. C. App. Sec. 34.

<sup>3</sup> Since in many instances the accounts against which debt claims are asserted are insolvent, the amounts to be paid out in respect of debt claims will be far less than the amounts sought. And, of course, with regard to both title and debt claims many of such claims will be disallowed for various reasons.

<sup>4</sup> 50 U. S. C. App. Sec. 9.

## TITLE CLAIMS

The principal groups originally eligible for administrative return under Section 32<sup>5</sup> of property vested under the Trading with the Enemy Act, as amended, included nonenemy governments, corporations of nonhostile governments that are not enemy controlled, certain American citizens regardless of their residence during the war, citizens of allied and neutral countries not voluntarily resident in enemy countries during the war period, and enemy citizens who continuously resided outside enemy or enemy-occupied territory since December 7, 1941, and who were not engaged in business in such territory.

As amended by Public Law 671, Seventy-ninth Congress, second session, approved August 8, 1946,<sup>6</sup> Section 32 also makes eligible for return certain victims of political, racial, or religious persecution who would otherwise have been ineligible because of enemy citizenship or voluntary residence in an enemy country.

Under Public Law 370, Eightieth Congress, first session, approved August 5, 1947,<sup>7</sup> which also amended Section 32, the governments named as ineligible for a return are those of Germany, Japan, Hungary, Bulgaria, and Roumania. The Government of Italy is, therefore, not ineligible despite its earlier enemy status. In addition, Public Law 370 made eligible nationals and residents of Italy who were previously ineligible.

Prior to the making of a return, Section 32 requires that it be determined that the person to whom return is to be made was the owner immediately preceding vesting, did not use the property under any cloaking arrangement, has no actual or potential liability under either the Renegotiation Act or the Royalty Adjustment Act, and that the return is "in the interest of the United States." In connection with the requirement that a return must be in the national interest, the Office of Alien Property consults with other interested agencies of the Government so that it may "be advised of the public interest in such matters as national security, foreign relations, financial and fiscal policy, and commercial and antitrust policy, as they relate to the return of vested property." The procedures necessary for making this investigation have been developed and placed in operation in respect to all returns made under Section 32.

### Time Limitation for Filing Title Claims

Section 33 of the Trading with the Enemy Act, as amended, provides that notice of claim for the return of property pursuant to Sections 9 or 32 (a) thereof must be filed within certain time limitations. As it originally read, Section 33<sup>8</sup> provided that claims must be filed within 2 years from the time of vesting or from August 8, 1946, whichever is later, and that no Section 9 (a) suit could be instituted after the expiration of the 2-year limitation, excluding in the computation of time any period during which there was pending a suit or claim under Sections 9 (a) or 32 (Public Law 322, 79th Cong., 2d sess.). Section 33 has been twice amended: (1) Public Law 370, Eightieth Congress, first session, approved August 5, 1947,<sup>9</sup> amended Section 33 with respect to claims filed by Italy, Italian citizens or subjects, and corporations or associations organized under the laws of Italy, to

<sup>5</sup> 60 Stat. 50 (1946), 50 U. S. C. App. Sec. 32.

<sup>6</sup> 60 Stat. 925, 50 U. S. C. App. Sec. 32. The complete text of the law appears in the *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 153-157.

<sup>7</sup> 61 Stat. 784, 50 U. S. C. App. Sec. 32. For the complete text of Public Law 370, see Appendix, Exhibit F, pp. 155-156.

<sup>8</sup> 60 Stat. 925 (1946), 50 U. S. C. App. Sec. 33.

<sup>9</sup> 61 Stat. 784, 50 U. S. C. App. Sec. 33.

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provide July 31, 1949, or 2 years after vesting, whichever is later, as the period of limitation; (2) Public Law 874, Eightieth Congress, second session, approved July 1, 1948,<sup>10</sup> amends Section 33 by providing that in respect of property vested in World War II the time for filing claims (including those of Italians) and for instituting suits under Section 9 shall be April 30, 1949, or 2 years from the date of vesting, whichever is later. World War I claims seeking administrative return under Section 9 must be filed by August 9, 1948, although Section 9 suits for the return of property seized in World War I may be filed until April 30, 1949.<sup>11</sup>

#### Administration of Section 32

The Office of Alien Property in the Department of Justice is responsible for the administration of Section 32. The necessary claim forms for persons asserting a claim for the return of vested property can be obtained 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.

The claims program of the Office is administered by the Claims Branch which was established on July 31, 1947. At the same time, the Vested Property Claims Committee, an administrative body in the Office which had hitherto determined the allowance or disallowance of claims, was abolished and was succeeded by a Hearing Examiners Branch. The Claims Branch has the sole authority to recommend to the Director of the Office the allowance of claims without the requirement of a hearing. Claims which in the judgment of the Branch require hearing are heard before Examiners of the Hearing Examiners Branch. Whether a return of vested property is in the interest of the United States is determined by the Director. The procedure governing the disposition of claims is prescribed by the Rules of Procedure for Claims, executed 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 of Alien Property.

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

Negotiations have been conducted between certain foreign governments and the Attorney General, with the cooperation of the Department of State, in order to establish procedures which will expedite the processing of claims filed by foreign residents. As a result of these negotiations, complete or tentative agreements have been reached and procedures worked out with Austria, Belgium, Czechoslovakia, Denmark, France, Italy, Luxemburg, The Netherlands, Norway, Poland, and The United Kingdom. Under these agreements, the foreign governments undertake the certification, on the basis of their own records, with respect to such matters as nationality, residence, whether there is an enemy interest in the property, whether the

<sup>10</sup> 62 Stat. 1218, 50 U. S. C. App. Sec. 33.

<sup>11</sup> Sec. 33, as amended, now reads as follows:

"No return may be made pursuant to section 9 or 32 unless notice of claim has been filed; (a) in the case of any property or interest acquired by the United States prior to December 18, 1941, by August 9, 1948; or (b) in the case of any property or interest acquired by the United States on or after December 18, 1941, by April 30, 1949, or two years from the vesting of the property or interest in respect of which the claim is made, whichever is later. No suit pursuant to section 9 may be instituted after April 30, 1949, or after the expiration of two years from the date of the 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, 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 or 32 (a) hereof."

claimant collaborated with the enemy, and, where relevant, whether devolution of title asserted in the claim is in accordance with the laws of the foreign country involved.

While there are many countries with which no agreements have been concluded to date, the agreements already made embrace countries whose citizens constitute the great majority of eligible claimants. Where no agreement has been concluded, it may be possible for a claimant to secure a certification from his government as to nationality and residence.

#### Disposition of Claims: Vested Property Returned

A total of 1,044 title claims were disposed of during the fiscal year ending June 30, 1948. During the fiscal year returns made to former owners involved \$5,618,000 of cash and appraisable property, 252 patents, 7 part interests in patents, 2 patent applications, 4 interests in 4 patent contracts, and certain other industrial properties. These returns raise the total amount of property returned to \$8,998,000<sup>12</sup> and 572 patents, 8 part interests in patents, 56 patent applications, and 7 interests in 7 patent contracts.

#### Discussion of Particular Claims

**MATTER OF EMILY FRITZE, CLAIM NO. 5893.**—A number of claims have been filed by persons who possessed both enemy and United States citizenship after December 7, 1941, and who were present in enemy territory after that date. Mrs. Emily Fritze was one of such claimants. She was by birth a citizen of the United States and by marriage a citizen of Germany, in which country she lived subsequent to December 7, 1941. The Director, on February 6, 1948, ruled that such a dual national is ineligible to receive a return of vested property under the provisions of Section 32 (a) (2) (D) of the Trading with the Enemy Act, as amended, which prohibits, with certain exceptions for victims of persecution, return to any person who after December 7, 1941, was a citizen of an enemy country and present in enemy-occupied territory. He held that this result could be avoided only by Congressional reconsideration of the question. No action was taken by the Eightieth Congress in regard to this matter and such dual nationals continue to be ineligible for return.<sup>13</sup>

**MATTER OF VISIBLE INDEX CORPORATION, CLAIM NOS. 1586 AND 1587.**—The claimant, a New York corporation, sought the return of an exclusive license to manufacture, use, and sell certain products covered by patents owned by enemy nationals prior to vesting. The license was held and used by the claimant in such a way as to conceal the interest of the enemy nationals both in the patents and in the license agreement. The Director held that this conduct precluded a return under Section 32 (a) (3), the cloaking provision.

**YOKOHAMA SPECIE BANK, LTD., HONOLULU BRANCH.**—Yokohama Specie Bank was a Japanese banking organization maintaining a home office in Yokohama, Japan, and sundry branches throughout the world. One of these was the Honolulu Branch, a banking corporation organized under the laws of the Territory of Hawaii. The Treasury License under which the Honolulu Branch was operating prior to December 7, 1941, was revoked on that date, and the bank was taken over by the Foreign Funds Control Division of the Treasury Department. In February 1942 a receiver was appointed pursuant to Section 5 (b) of the Trading with the Enemy Act,

<sup>12</sup> Not included in this amount are certain accrued royalties in the hands of third parties which were reassigned to claimants upon return.

<sup>13</sup> Legislation designed to make such persons eligible was introduced in the House of Representatives and was reported favorably, but failed of passage.

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as amended, for the purpose of liquidating the bank. Between that time and July 1943 when the bank's assets were vested, American citizen depositors were paid. The first payments to alien resident depositors were made during the fiscal year. The claims of such depositors have been treated as title claims since under Hawaiian law the depositors possessed liens on the bank's assets. Payment of the claims of such depositors was expedited so that by June 30, 1948, the Attorney General had ordered return in regard to 873 claims. Notice of intention to return property claimed was published prior to June 30, 1948, in regard to an additional 137 claims as to which the 30-day period allowed for objections to return had not expired. There remained for disposition 598 claims against the bank. The total value of the claims of alien resident depositors allowed as of June 30, 1948 (including both those as to which return had been ordered and those as to which notices of intention had been published), was \$774,222.03. The remaining claims are estimated to amount to between \$700,000 and \$800,000.

**SOCIETE RHODIACETA, CLAIMS NOS. 6184 AND 6193.**—This claim is illustrative of those involving the national interest determination required by Section 32 (a) (5), in connection with which the President directed the Alien Property Custodian in May 1946 to consider the public interest in matters of national security, foreign relations, financial and fiscal policy, and commercial and antitrust policy, as they relate to the return of vested property. The national interest determination in the Societe Rhodiaceta claim turned primarily upon considerations of United States antitrust policy; but, in other cases matters of foreign economic policy, considerations of national security or problems of domestic fiscal policy, for example, are decisive factors in determining whether a return should be made, and if so, whether any conditions should be imposed upon the return.

On May 26, 1948, there were returned to Societe Rhodiaceta, the largest manufacturer of cellulose acetate rayon in France, certain valuable patent rights and other property which had been vested during the war. The return included the rights to accrued royalties due from E. I. du Pont de Nemours & Company amounting to between three and four million dollars. As a condition of the return order, Societe Rhodiaceta negotiated with du Pont a new licensing agreement on the Rhodiaceta patents. The new agreement contains provisions designed to make the Rhodiaceta patents available to competitors of du Pont on terms at least as favorable as those given du Pont. The most important of these relate to restrictions upon the export from and the import into the United States of products in the cellulose acetate rayon field and the exclusive exchange of patent licenses and technology in this field between Rhodiaceta and du Pont. Rhodiaceta covenanted not to reinstate the objectionable provisions for a period of 5 years and, among other things, to refrain from the imposition of import and export limitations on agreements with others and to make available to others on a nondiscriminatory basis any patents and technology which it licenses to du Pont. It has also submitted to the jurisdiction of the United States for the purpose of enforcing these covenants.

An additional feature of interest in this case is the "Reverse Lend-Lease" aspect of the royalty settlement. Of the royalties due from du Pont, the sum of \$38,235.03 was determined to consist of royalties arising out of "war production" within the provisions of the Memorandum of Agreement between the United States Government and the Provisional Government of France, dated May 28, 1946, and, accordingly, not subject to return. This sum was paid to the Office by du Pont, and Societe Rhodiaceta will be required to look to the French Government for reimbursement of that sum.

## DEBT CLAIMS

Public Law 671, Seventy-ninth Congress, second session, approved August 8, 1946,<sup>14</sup> adding, among others, Section 34 to the Trading with the Enemy Act, 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.

### Provisions of Section 34

**ELIGIBILITY.**—Section 34 allows payment to the following debt claimants: (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 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 under the Alien Enemy Act,<sup>15</sup> 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.

Certain conditions must be met before a debt may be allowed. Thus, 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 Attorney General is required by the Act to fix a final date for the filing of debt claims, with the provision that this date cannot extend beyond the expiration of 2 years after the date of the last vesting of property of a particular debtor, or August 8, 1948, whichever is later. If a debt claim is allowed, it 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, as amended, for a return is pending, provided that such suit or proceeding was instituted prior to the expiration of the 120-day period.

**MONEY AVAILABLE FOR PAYMENT OF DEBT CLAIMS.**—Debt claims are to be paid out of the net proceeds realized from the vested property of the debtor after deduction of (a) expenses of the Office in connection with the debtor's property, (b) taxes paid by the Office (as later defined),<sup>16</sup> and (c) a cash reserve for the future payment of expenses and taxes.

**PRIORITY OF PAYMENT OF DEBT CLAIMS.**—Section 34 provides for a system of equitable distribution of available money of a debtor among eligible creditors who have filed valid claims. If the available money of a debtor does not permit the payment in full of all allowed claims, the statute provides for a system of priority which is based in general on the bankruptcy priorities. The order of payment thus established is as follows: (1) wage and salary claims, not in excess of \$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.

**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.

<sup>14</sup> 60 Stat. 925, 50 U. S. C. App. Sec. 34.

<sup>15</sup> 50 U. S. C. Sec. 21.

<sup>16</sup> See pp. 91-92.

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**JUDICIAL REVIEW.**—The remedies provided by Section 34 are exclusive. Although the law requires an initial administrative determination by the Office, 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.

A claimant may also obtain judicial review of the schedule of payments of debt claims issued by the Office in insolvency cases, i. e., cases in which insufficient assets are available to permit payment in full of all allowed claims.

#### **Administration of Section 34**

Under the Rules of Procedure for Claims, the Office has now established the procedures necessary for processing all debt claims for initial consideration by the Claims Branch of the Office.<sup>17</sup> If the Claims Branch deems appropriate for allowance a claim which has been asserted against a solvent debtor account, then that Branch, after expiration of the applicable period of limitations, recommends such allowance to the Director for determination. Claims upon which allowance is opposed by the Claims Branch are heard before the Hearing Examiners Branch. Hearings are also required in all cases of claims in respect of insolvent debtor accounts, unless hearing has been waived by the parties.

During the fiscal year, 286 debt claims were disposed of with 109 claims being paid in the amount of approximately \$100,000. It is anticipated that during the next fiscal year a much larger number of debt claims will be closed out by allowance or disallowance.

#### **Bar Dates for Filing Debt Claims**

As authorized by Section 34, the Attorney General 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. Except for certain named debtors, this time limit has been extended three times, the last of which was by amendment of Bar Order No. 1, dated May 18, 1948. This extended the bar date for the filing of debt claims in respect of the property referred to above to August 8, 1948.

#### **Procedures for Determining Eligibility of Debt Claimants**

The Claims Branch has established and put into operation the procedures deemed necessary under Section 34 (a) of the Trading with the Enemy Act, as amended, for determining the eligibility of debt claimants and the validity of their claims. In all cases, as part of the initial processing of a debt claim on file with the Office, routine checks are made with the Bureau of Internal Revenue to initiate a determination of possible tax liability to the United States on the part of the alleged debtor. Similar inquiries are made of the General Accounting Office in regard to possible claims of the United States against each claimant. Within the Office certain inquiries are also necessary to determine the extent of the vested property of the debtor against which each claim is asserted. Additional inquiries are made within the Department of Justice to ascertain whether

<sup>17</sup> Form APC-1C is used by persons filing debt claims with the Office. This form may be obtained at the Office of Alien Property in Washington, at its field offices in New York, San Francisco and Honolulu, and at the office of the United States attorney in each Federal district.

the claimant has been convicted of a violation of any of the statutes listed in Section 34 (a).

#### **Joint Procedures with the Philippine Alien Property Administration**

Under the Philippine Property Act of 1946 provisions were made in relation to the continuation of the administration of the alien property program of the United States after Philippine independence.<sup>18</sup> In accordance with this Act and Executive orders issued thereunder, the Philippine Alien Property Administration was established as the Philippine counterpart of the Office of Alien Property.<sup>19</sup> Because it is necessary for certain debt claims to be considered jointly by this Office and the Philippine Alien Property Administration, steps were taken during the fiscal year to facilitate such joint consideration. The Office transferred to the Philippine Alien Property Administration all notices of claim asserted by United States and Philippine citizens, residents and corporations in respect of debtors whose vested property was held only by that agency, and requested that all claims filed with the Philippine Alien Property Administration in respect of debtors whose property was held solely by this Office should be transferred to this Office for appropriate processing. Studies were commenced during the fiscal year in regard to cases in which property of a debtor was vested both in the Philippines and in this country, and tentative procedures were suggested by this Office to the Philippine Alien Property Administration in regard to the handling of both solvent and insolvent cases.

#### **Debt Claims Asserted against Italian Property**

A considerable number of debt claims of American creditors of the Italian Line, property of which had been vested by the Alien Property Custodian, have been filed with this Office. Public Law 370, Eightieth Congress, first session, approved August 5, 1947,<sup>20</sup> authorized the return under Section 32 of the Trading with the Enemy Act, as amended, of vested Italian property and the return to Italy under other procedures of vessels formerly owned and operated by the Italian Line. Unless some provision was made for the satisfaction of these claims, the returns of the property might have been delayed by the institution of attachment proceedings by the creditors of the Italian Line. The Office brought these claims to the attention of the Italian Line, which agreed to do its best to satisfy the American creditors, thereby facilitating the return of Italian property in accordance with the provisions of Public Law 370.

#### **PAYMENT OF TAXES INCIDENT TO VESTED PROPERTY**

Public Law 671, Seventy-ninth Congress, second session, approved August 8, 1946, which added, among others, Section 36 to the Trading with the Enemy Act, specifically authorizes the Office to pay any tax assessed on vested property by the Federal Government or any State, territorial, or local government for any period prior or subsequent to the date of vesting.<sup>21</sup> Tax liabilities of vested property must be paid by the Office notwithstanding any claim or suit filed or instituted against the property.

<sup>18</sup> 60 Stat. 418, 22 U. S. C. Sec. 1381-1382. For the provisions of the Philippine Property Act see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 140-141.

<sup>19</sup> For the details of the establishment of the Philippine Alien Property Administration see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 2-3.

<sup>20</sup> 61 Stat. 784, 50 U. S. C. App. Sec. 32.

<sup>21</sup> 60 Stat. 925, 50 U. S. C. App. Sec. 36. For a more detailed discussion of these provisions and the text of the Law, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 87 and 156.

This Office and the Bureau of Internal Revenue have developed procedures regarding the payment of taxes on vested property. In addition, on April 9, 1948, the Commissioner of Internal Revenue promulgated rules relating to the application of the internal revenue aspects of Section 36 of the Act. These rules were published in the Federal Register on April 16, 1948 (13 F. R. 2039).

### SUITS AND OTHER JUDICIAL PROCEEDINGS

During the fiscal year ending June 30, 1948, the Office of Alien Property was interested in a total of 2,263 suits and other judicial proceedings, as compared with 2,226 during the preceding fiscal year. The different types of litigation involved are indicated in table 33, and are discussed below.

Table 33.—SUITS AND OTHER JUDICIAL PROCEEDINGS IN WHICH THE OFFICE OF ALIEN PROPERTY WAS INTERESTED, FISCAL YEARS 1948 AND 1947

Type of court matter	Number of suits during fiscal year	
	1948	1947
Total.....	2,263	2,226
1. Actions for return of property or payment of debts, brought under Sec. 9 (a) of the Trading with the Enemy Act, as amended.....	67	92
2. Actions relating to banks or insurance companies in liquidation.....	36	36
3. Matters relating to corporate or individual insolvencies.....	10	11
4. Matters involving customs, taxes, or assessments.....	859	876
5. Matters relating to patents, trade-marks, or copyrights.....	33	24
6. Actions relating to real property.....	21	32
7. Matters involving estates or trusts.....	861	832
8. Causes in admiralty.....	54	54
9. Criminal actions.....	3	4
10. Matters involving property vested in World War I.....	2	3
11. Miscellaneous.....	297	260

<sup>1</sup> This figure does not include cases in which vesting orders have not yet been issued.  
<sup>2</sup> Claims involving property vested in World War I are also being administratively processed under Sec. 9 (a) of the Trading with the Enemy Act, as amended.

#### Section 9 (a) Suits

**GROENWALL & SOEDERSTROEM v. CLARK.**—This is one of the most complicated of the pending "cloaking" cases, involving the stock of Thorer & Hollender, Inc. An extensive investigation is being carried on in Germany and Sweden, as well as in this country, to obtain evidence bearing on the good faith of the 1939 transfer of the stock to Swedish hands.

**HAAS v. CLARK.**—Negotiations for a possible settlement of this case, involving 18,001 shares of stock in Rohm & Haas Company, Inc., have continued during the fiscal year.<sup>22</sup>

**KIND v. CLARK.**—In this case the Circuit Court of Appeals for the Second Circuit,<sup>23</sup> held that the transfer of title to the stock in question was "a mere form employed to deceive the United States," but held that the plaintiffs had not lost their pre-transfer security interest. The litigation has continued in the District Court to determine the amount of the plaintiffs' lien.

**LITTELL v. CLARK.**—This Section 9 (a) suit was filed in the United States District Court for the District of Connecticut for the return of shares of stock of the American Hyalsol Corporation. The shares were vested on

<sup>22</sup> For a discussion of the background of this case, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 87-88.

<sup>23</sup> 161 F. (2d) 36 (1947).

the grounds that the real owners of the stock were the Deutsche Hydriewerke A. G. and Bohme Fettchemie G. m. b. H., both subsidiaries of Henkel & Cie G. m. b. H., Dusseldorf, Germany. There were originally two plaintiffs, Nelson Littell and Lewis H. Marks, each claiming 50 percent ownership of the stock. The complaint insofar as it pertained to Marks was dismissed by the court for lack of jurisdiction in Connecticut.

During the preparation for the defense of this suit, evidence obtained indicated possible criminal prosecution of Mr. Littell and Mr. Marks. The evidence was submitted to the United States Attorney for the Southern District of New York and an indictment charging conspiracy to defraud the United States under the Trading with the Enemy Act, as amended, as well as under the Internal Revenue law has been returned in that District. The indictment, which is in four counts under Sections 80 and 88 of the United States Code, charges a conspiracy between Littell and Marks and several German and Swiss nationals to prevent the Government of the United States from ascertaining the true ownership of American Hyalsol Corporation, and further charges the defendants with making false and fraudulent statements to Government officials and of filing false claims and documents.

The civil suit has been held in status quo pending the outcome of the criminal trial. The criminal trial is expected to be held in the spring of 1949.

**STANDARD OIL COMPANY (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 several hundred patents and three blocks of corporate stock which had been vested by the Alien Property Custodian as property of I. G. Farbenindustrie, but which were claimed by Standard Oil Company (New Jersey) and various of its subsidiaries. The decision of the Circuit Court of Appeals for the Second Circuit<sup>24</sup> held that various transfers purportedly made by I. G. Farbenindustrie to the Standard Oil companies after September 1, 1939, were sham transactions designed to conceal I. G.'s continuing ownership of the property. It accordingly awarded the Government the entire beneficial interest in a large group of chemical patents which include the basic patents for buna synthetic rubber. In the other patents in suit it awarded certain field rights to the Standard Oil companies while leaving the beneficial interests outside those fields in the Government. Of the shares of stock in controversy, Standard Oil Company (New Jersey) was allowed to recover the 200 shares of vested stock in Standard Catalytic Company, and Standard Oil Development Company was allowed to recover 255 shares of vested stock of Hydrocarbon Synthesis Corporation. The Office of Alien Property retains, however, title to 170 shares of the stock of Hydrocarbon Synthesis Corporation, or 10 percent of the total. The Office of Alien Property also retains a 50 percent stock interest in Jasco, Inc., one of the plaintiffs, and the company which is charged with the exploitation of the chemical field patents which originated with I. G. or with Standard Oil.<sup>25</sup>

The Standard Oil companies sought to review this decision by petition to the United States Supreme Court for writ of certiorari. The Government opposed the granting of the plaintiffs' petition and filed a conditional cross petition which it asked the Court to grant only in the event that the plaintiffs' petition was granted. It stated that it took this course because

<sup>24</sup> 163 F. (2d) 917.

<sup>25</sup> For a more complete description of the properties involved, the issues in the case, and the decision of the Circuit Court of Appeals, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 89-91.

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it wished to secure the earliest possible termination of the litigation in order that the patent rights awarded to the Government could be subjected to the general patent policy of this Office.<sup>26</sup> On April 19, 1948, the Supreme Court denied both petitions for writ of certiorari. A final decree was entered in the District Court on August 2, 1948.

**SWISS BANK CORPORATION v. CLARK.**—This is a suit by the alleged pledgee of the stock of the Schering Corporation. This Office has answered by setting up the contention that the alleged pledge was part of a scheme to "cloak" continued German ownership of the Schering stock. Preparation of the case for trial is actively proceeding.

The Schering stock is also involved in a Section 9 (a) suit brought by Heyden Chemical Corporation (*Heyden Chemical Corporation v. Clark*), which claims to have had a contract to buy the stock from the Swiss. This Office has moved to dismiss, mainly on the ground that the contract was not licensed by the Secretary of the Treasury, as required by Executive Order No. 8389 and the Treasury regulations. The motion has been argued, but a decision has not yet been rendered.

**UEBERSEE FINANZ-KORPORATION A. G. v. CLARK.**—Certain legal issues in this case were decided by the Supreme Court on December 8, 1947.<sup>27</sup> The principal point of contention in the case was whether persons, including American citizens, who are "foreign nationals" within the meaning of Section 5 (b) of the Trading with the Enemy Act, as amended, might secure the return of their property by suit under Section 9 (a).

The Court held that the plaintiff, 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, thus enabling the Government to pierce through "cloaking" devices.<sup>28</sup>

**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 Mendelssohn & Company, Dutch bankers, in May 1940. 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.<sup>29</sup>

During the year a new vesting order was issued for dividends on the stock not taken in the initial vesting. The plaintiffs filed a supplementary complaint seeking recovery of these dividends. An answer was filed in December 1947 denying ownership in the Swedish plaintiffs, alleging a conspiracy to cloak the interest of the German firm and raising the issue of enemy taint in accordance with the decision of the Supreme Court in *Uebersee Finanz-Korporation A. G. v. Clark* (December 8, 1947).

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

Continued efforts have been made to effect an expeditious termination of the liquidation of enemy-owned banks presently being conducted under

<sup>26</sup> For a description of the patents involved and the licensing policy to be applied to these patents, see Ch. V, "Patents, Copyrights, and Trade-Marks," pp. 61-62.

<sup>27</sup> 332 U. S. 480.

<sup>28</sup> For a more complete discussion of the background of this case and the Supreme Court's opinion, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 91-92.

<sup>29</sup> For further details of this case, see Ch. IV, "Selected Business Enterprises," p. 39.

the supervision of the Attorney General. The Superior Court of San Francisco recently authorized the State Superintendent of Banks, who is managing the liquidation of the Yokohama Specie Bank, San Francisco, under supervisory order of the Attorney General, to declare and pay an 80 percent dividend, and denied the right to intervene in the liquidation to certain holders of Yen Certificates of Deposit. An appeal was taken by the certificate holders and the District Court of Appeal of California affirmed on July 3, 1948. In connection with the liquidation of this bank, also, the Superior Court of San Francisco recently determined that the bank was liable to 7 percent damage interest to depositors from the date of the bank's closing on December 7, 1941. An appeal has been taken, however, by this Office to the District Court of Appeal of California, and is expected to be argued in the spring of 1949. A similar action involving Sumitomo Bank of Seattle, of which the Attorney General is owner of 97 percent of the capital stock, has been commenced in the Superior Court of King County, Wash., and is awaiting trial. It is expected that a like suit will be commenced in New York to determine the liability for interest of the several Japanese-owned banks in the process of liquidation in that State.

Petitions have been filed in the Circuit Court of the First Judicial Circuit of Hawaii in connection with the liquidation of the Sumitomo Bank of Hawaii, for the purpose of obtaining instructions of the court with reference to (a) the propriety of certain receivership fees and expenses, and (b) the application of the statutory bar date to certain classes of claims, particularly those claimants who were unable to file claims within the prescribed period because of service in the United States armed forces or because of residence in Japan during the war. These two unsettled legal questions are the principal obstacles to a speedy termination of the liquidation of this bank.

#### Matters Involving Estates and Trusts

The activities of this Office during the fiscal year 1948 in litigation involving estates and trusts covered a wide range of problems. They extended from routine examination of accounts of fiduciaries to active participation in both Federal and State courts in proceedings in which complicated questions of law and fact were disputed. The interest of this Office in these proceedings arose principally as a result of the vesting of interests of enemy nationals in decedents' estates and in inter vivos trusts under judicial supervision. Litigation resulting from the activities of this Office in representing nationals of both enemy and enemy-occupied countries in court or administrative proceedings in accordance with Section 5 of Executive Order No. 9193 has continued to decrease each year since the end of hostilities. In addition to the above cases, the Office was involved in litigation arising from the exercise of the Attorney General's interest with respect to trusts not under judicial supervision.

Of particular interest, since the United States Supreme Court expressed its views in *Clark v. Allen*,<sup>30</sup> are opinions rendered by various State courts as a result of steps taken to dispose of cases involving State laws requiring proof of reciprocal rights of inheritance between residents and citizens of the United States and nationals of foreign countries. *In re Bevilacqua's Estate*<sup>31</sup> and *In re Knutzen's Estate*,<sup>32</sup> both decided by the California Supreme Court, and *In re Giordano's Estate*,<sup>33</sup> on rehearing, decided by the California

<sup>30</sup> 331 U. S. 503 (1947). For a detailed discussion of this case, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, p. 160 and *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, p. 95.

<sup>31</sup> 191 P. (2d) 752 (Cal. 1948).

<sup>32</sup> 191 P. (2d) 747 (Cal. 1948).

<sup>33</sup> 193 P. (2d) 771 (Cal. 1948).

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District Court of Appeal for the Fourth District, dealt with this question but were of limited application. In the *Bevilacqua* case the Court held that a first cousin of the decedent who would inherit, absent proof of the existence of reciprocal rights of inheritance in Italian nationals, was entitled to letters of administration as against the Public Administrator. The *Knutzen* case was sent back to the trial court to permit establishment of the extent of real property involved in the estate (which under a treaty between the United States and Germany passes to German nationals notwithstanding the provisions of the State statute), to determine the status of the deceased's citizenship, and to receive proof of German laws relating to reciprocal rights of inheritance with respect to the personality. However, in the *Giordano* case, a decree of distribution to resident heirs was upheld because of the failure of the Government to establish the existence of reciprocal rights of inheritance in Italian nationals. The Court there held also that a 1945 amendment to the California statute, which shifted the burden of proof to resident claimants, and a subsequent amendment repealing the 1945 amendment were substantive in effect, thus fixing the rights of the heirs in accordance with the law existing at the time of the decedent's death.<sup>34</sup> Meanwhile, steps have been taken to establish upon hearing the existence of reciprocal rights vis-a-vis German nationals in four cases: *Estate of Alice Miller* and *Estate of Bertha Schluttig* in the California Superior Court in the counties of Alameda and Los Angeles, respectively; and *Estate of Emilie Anna Wemme* and *Estate of Eugene Herold* in the Oregon Circuit Court in Multnomah County. In the first decision reached squarely on the issue, the Superior Court in Los Angeles County held in *Estate of Marie W. Peters* that reciprocal rights exist.

Among other cases of interest is one involving a right of election to take against a will which is given a widow by statute in New York. The New York County Surrogate in the *Estate of Gustav Hertler*<sup>35</sup> held that such a right did not constitute a vestible property interest. This case is now pending on appeal.

Two important cases, involving the same and related facts, decided during the fiscal year presented legal questions as to the right of illegitimates to inherit and the Rule Against Perpetuities. In *Fiduciary Trust Co. v. Mishou (Estate of Mary M. Bourne)*<sup>36</sup> the Supreme Court of Rhode Island held that an illegitimate person could inherit under the descriptive word "issue" used in a will, and that the Office of Alien Property was entitled to one-half of a trust estate. Shortly after this, however, the Supreme Court of Massachusetts in *Fiduciary Trust Co. v. Mishou (Estate of Martha Parker)*,<sup>37</sup> held that an illegitimate person could not inherit as "issue" under a will, and that the Office had no interest in another trust. The court also decided that a major portion of that trust violated the Rule Against Perpetuities.

Representative of another group of cases are *Estate of Alberta Ulman Sabit* in which the Probate Court of Baltimore, Md., recognized the right of the Attorney General to distribution of trust assets payable to enemy nationals at an ascertainable date in the future, the income from which was payable currently, and *Clark v. Lawrence National Bank* in which the United States District Court of Kansas affirmed the right of the Attorney General, under the plenary power of Section 17 of the Trading with the Enemy Act, as amended, to possession of the remainder of a trust upon its termination.

<sup>34</sup> Previously in 191 P. (2d) 757 (Cal. 1948) the District Court of Appeal held that the amendments were procedural.

<sup>35</sup> 83 N. Y. S. (2d) 36 (1948).

<sup>36</sup> 54 A. (2d) 421 (R. I. 1947).

<sup>37</sup> 321 Mass. 615, 75 N. E. (2d) 3 (1947).

*State ex rel. Muth v. Buzard*,<sup>38</sup> decided by the Missouri Supreme Court, represented a case of novel impression to this Office since it was a proceeding in prohibition instituted to prohibit a circuit court judge from sustaining a motion in the nature of a writ of error *coram nobis*, thereby vacating a judgment which set aside a will. The Attorney General's participation in this matter was in a representative capacity.

This Office also has among the many cases necessitating proof of heirship, several involving complex questions of pedigree<sup>39</sup> which were the subjects of intensive investigation during the fiscal period.

#### Matters Involving Taxes or Assessments

One of the more important cases in this group was *United States v. State Tax Commission of Iowa* (District Court of Iowa for Polk County).<sup>40</sup> This was a suit to recover discriminatory inheritance taxes assessed by the State of Iowa on shares of decedents' estates passing to nationals of Germany which had been vested by the Office of Alien Property. The action was still pending when the issue was decided by the Supreme Court in *Clark v. Allen*.<sup>41</sup> The action has now been settled pursuant to the *Allen* decision, and a refund of excess tax payments has been delivered to the Office. Five similar cases in which the State of Iowa levied discriminatory inheritance taxes and which arose subsequent to the filing of the above action are being settled in the same manner.

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

The Office of Alien Property has litigated the validity of a number of vested patents and patent applications in the District Courts and the Court of Customs and Patent Appeals. In *Clark v. Resinous Products and Chemical Company*,<sup>42</sup> the District Court for the Eastern District of Pennsylvania awarded judgment to the Attorney General in an action brought under R. S. 4915. The Court held that the Attorney General was entitled to rely for priority of invention under R. S. 4887 on a patent application filed in Germany despite the fact that satisfactory evidence of the foreign filing could not be presented to the Patent Office during the war. A similar issue is involved in *Clark v. American Cyanamid Company*, pending in the District Court in Maine. The Court of Customs and Patent Appeals upheld the Patent Office's award of priority of invention in favor of the Attorney General in *Thurston v. Wulff*,<sup>43</sup> but it reversed the decision of the Patent Office in favor of the Attorney General in *Thomas v. Michael*.<sup>44</sup> Two actions against the Patent Office in the Court of Customs and Patent Appeals involving vested applications previously owned by a German (*Clark v. Ooms*, Applications of Abramson) and which had been stayed during the pendency of the war, were voluntarily dismissed by the Attorney General when it was determined that the applications lacked merit.

Under the provisions of Public Law 690, Seventy-ninth Congress, second session, approved August 8, 1946,<sup>45</sup> the counterpart of the Nolan Act of

<sup>38</sup> 356 Mo. 1149, 205 S. W. (2d) 538 (1947).

<sup>39</sup> Among them is *Estate of Henrietta Garrett*, Orphans' Court of Philadelphia County, Pa., an estate involving approximately \$20,000,000. For a discussion of the background of this case, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1944*, pp. 147-148.

<sup>40</sup> For a more detailed discussion of this case, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, p. 93.

<sup>41</sup> 331 U. S. 503 (1947).

<sup>42</sup> 74 F. Supp. 309.

<sup>43</sup> 164 F. (2d) 612.

<sup>44</sup> 166 F. (2d) 944.

<sup>45</sup> 60 Stat. 940, 50 U. S. C. App. Sec. 10.

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World War I, the Office of Alien Property successfully validated a large number of vested patents which had been filed in this country more than one year after the filing abroad. Public Law 690 also afforded statutory authority for the issuance of new patents on applications which had been filed later than the Convention date and which otherwise would have been barred under R. S. 4887. In one case, *Clark v. Ooms*, Application of Willy Voit, suit in the Court of Customs and Patent Appeals was voluntarily dismissed when the Patent Office issued a patent to the Attorney General on a finding that he had made a sufficient showing under Public Law 690 of the foreign filing.

Consultation was continued with the Antitrust Division on a number of cases involving vested interests in patent contracts, licenses or similar agreements which present questions of violation of the antitrust laws. In several of these cases, a basis was found for removing objectionable provisions by renegotiation and without litigation. In others, the Office has undertaken or contemplates participation in antitrust suits.

The Office has also handled a number of matters involving copyrights. One of the most interesting has involved the copyright to the novel *Mayerling* from which the motion picture of the same name was made. Actions for infringement of copyright have been instituted against Columbia Broadcasting Company, Pedlar & Ryan, Inc., Procter & Gamble, and Nero Films, Inc.

#### **Actions Relating to Real Property**

The Office has continued to handle a number of actions involving real property. They consist mainly of actions to foreclose mortgages or to protect the interest of the Office in vested real estate against foreclosure. In a number of these cases settlements have been agreed on which represent satisfactory returns to the Office in view of the value of the vested property interests.

#### **Matters Involving Property Seized in World War I**

A few cases involving property seized in World War I are still active and are being handled by the Office of Alien Property. One of the more important cases of this type is *United States v. Silliman*. In 1924 the defendant, as counsel for Johann F. Hackfeld, procured the return to Hackfeld of vested property owned by Hackfeld and valued at more than \$3,000,000. The Government, contending that the return was procured by fraudulent misrepresentations that Hackfeld was an American citizen and not a citizen of Germany and by corruption of a Vice Consul, brought proceedings against Hackfeld's executor to recover the difference between the amount in fact returned to Hackfeld and the amount which could lawfully have been returned to him as a German citizen under the Settlement of War Claims Act of 1928. A judgment for the Government was affirmed on the ground that the return was induced by mistake of law, *United States v. Rodiek*.<sup>46</sup> The estate of Hackfeld being insufficient to satisfy the judgment, the Government brought the present action against Silliman, Hackfeld's lawyer, charging fraud and corruption and affirming that he was jointly liable with the estate. The District Court gave judgment for the Government upon a jury verdict in the amount of \$1,106,031.45. The Circuit Court of Appeals for the Third Circuit reversed,<sup>47</sup> holding that the issue of fraud had been determined adversely to the Government's contentions by proceedings in a New York Surrogate's Court in which the Government

had sought to contest the allowance of certain fees to Silliman out of the Hackfeld estate. A petition for a writ of certiorari filed by the Government is now pending in the Supreme Court.<sup>48</sup>

#### **Causes in Admiralty**

Admiralty litigation has involved principally 27 Italian and 3 German ships. Twenty-eight of these (27 Italian and 1 German—the *Pauline Friederich*) were sabotaged by their crews in United States ports in March 1941. Actions were instituted by the United States to forfeit these 28 vessels for violation of the Espionage Act of 1917 and the Alien Property Custodian vested them, subject to the rights of the United States. Three of these ships were declared forfeit by Federal Courts. In the case of two others, the Court declined to forfeit the two ships and upheld the claim of the office. While the remaining actions were pending, Public Law 370, Eightieth Congress, first session, approved August 5, 1947, providing for return of Italian vessels, became effective.<sup>49</sup> Pursuant to this act the Office divested its interests in the 27 Italian ships and the United States is presently dismissing the remaining forfeiture actions. All 27 vessels (those which are still afloat, and Liberty ships to replace those which have been lost) are now being returned to the Italian Government.

The remaining two vessels in this group were the *Odenwald* and the *Arauca*, both formerly the property of the Hamburg-American Line. The *Odenwald* was salvaged at sea by the United States cruiser *Omaha* and the destroyer *Somers* on November 6, 1941. Subsequently the United States and the officers and men of the *Omaha* and the *Somers* were awarded salvage in the sum of \$397,424.06 by the District Court for Puerto Rico<sup>50</sup> to be taken 20 percent from the vessel and 80 percent from the cargo. The decree was subsequently upheld by the First Circuit Court of Appeals.<sup>51</sup> The vessel has been requisitioned by the Maritime Commission. The proceeds of the cargo, valued at \$1,860,000 after deduction of the salvage award, will be delivered to the Office.

In the *Arauca* (S. D. Florida) the Office has received the sum of \$69,000 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.

#### **Miscellaneous Litigation**

The most significant group of cases under this classification involve questions of construction of the "freezing" orders issued by the Treasury Department pursuant to Section 5 (b) of the Trading with the Enemy Act, as amended,<sup>52</sup> and Executive Order No. 8389.

In *Clark v. Taylor and Propper* the Government vested the claim of an Austrian association to funds in the hands of the American Society of Composers, Authors, and Publishers (ASCAP). The question is presented whether Propper has a prior claim to the funds by virtue of his appointment by a New York court, prior to the issuance of the vesting order, as receiver of the New York properties of the Austrian association. The Government contends that because his appointment as permanent receiver was subsequent to the effective date of the freezing order and was not licensed pursuant to that order, he acquired no title to the property by

<sup>46</sup> This petition was denied on October 11, 1948.

<sup>49</sup> 61 Stat. 784, 50 U. S. C. App. Sec. 32. For a discussion of Public Law 370, see Ch. I, "Policies and Objectives," pp. 6-7.

<sup>50</sup> 71 F. Supp. 314.

<sup>51</sup> 168 F. (2d) 47.

<sup>52</sup> 55 Stat. 839, 50 U. S. C. App. Sec. 5.

<sup>48</sup> 117 F. (2d) 588, 315 U. S. 783.

<sup>47</sup> 167 F. (2d) 607.

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that appointment. The Government's contention was upheld by the District Court.<sup>53</sup> The Circuit Court of Appeals for the Second Circuit,<sup>54</sup> on September 22, 1947, refused to review that question on the ground that there was not a final judgment from which an appeal would lie. A new judgment has been entered and the case was reargued before the Circuit Court on June 4, 1948.<sup>55</sup>

A related question was presented in *Leeds v. Guaranty Trust Co.*, a suit between two private individuals founded upon an assignment made after the effective date of the freezing order and not licensed. The Government, seeking a clarification of prior decisions of the New York courts on the effect of the freezing order, filed a brief, *amicus curiae*, in which it was contended that an unlicensed assignment was ineffective to give the assignee any rights to the property purportedly assigned. The Government did not contend that a suit could not be maintained on the unlicensed assignment, but it asserted that the only thing that such a suit could determine would be what the rights of the parties would become if an appropriate license were issued. The New York Supreme Court<sup>56</sup> had held that the want of a license was not a defense to the complaint; the Appellate Division<sup>57</sup> and the Court of Appeals<sup>58</sup> affirmed without opinion and thus without making it clear what the consequence of a judgment for plaintiff would be.

In *Clark v. Federal Reserve Bank* and *Clark v. Chase National Bank*, both in the District Court for the Southern District of New York, a further test of the effect of the freezing orders has been made. Both cases involved property which was attached after the effective date of the freezing order by American creditors of the foreign national owner and which was subsequently vested. The Government, proceeding for declaratory judgment in the Federal District Court, is contending that the attaching creditors took no interest in the property by their unlicensed attachments and that the Government is entitled to the possession of the entire property subject to the rights of the attaching creditors to file debt claims under Section 34 of the Trading with the Enemy Act, as amended.<sup>59</sup>

Other aspects of the freezing orders and regulations and instructions issued thereunder are involved in *Singer v. Yokohama Specie Bank*,<sup>60</sup> recently decided by the Appellate Division of the Supreme Court of New York.

Another important group of cases involves the Attorney General's right to summary possession of property demanded by him. Although this right was recently reaffirmed in *Silesian-American Corp. v. Clark*,<sup>61</sup> various aspects of that right are still subject to litigation.

*Clark v. Manufacturers Trust Co.*, now pending before the Circuit Court of Appeals for the Second Circuit,<sup>62</sup> involves the question whether the Attorney General may, in a summary proceeding, obtain payment to him of the amount of a debt which he holds to have been owing to a German, although the existence of the debt is disputed. In addition, the contention of the asserted debtor that it had a lien on the amount demanded by the Attorney General raises the question whether Section 8 (a) of the Trading with the Enemy Act, as amended,<sup>63</sup> entitles an American lienor to resist the Attorney General's summary demand or, as this Office contends, merely clarifies his right to recover any lien interest which he may establish in a suit under Section 9 (a) of the Act.<sup>64</sup> The *Manufacturers Trust* case and *Clark v. Lavino*, now pending before the Circuit Court of Appeals for the Third Circuit, also present the question whether interest should be allowed on the sum demanded by the Attorney General as damages for the delay in payment to him.

<sup>53</sup> This case was decided on August 5, 1948. The Court of Appeals held that since the Manufacturers Trust Company did not dispute the existence of a debt owing from it to the German, but merely claimed a setoff against that debt, the Attorney General was entitled to summary possession. The Court reserved judgment on the question of the Custodian's right where the existence of the debt is denied. It held that the banker's right of setoff did not create a lien within Sec. 8 (a) of the Act. Finally, it held that no interest should be awarded the Attorney General as damages for the delay in payment to him. On October 29, 1948, the Government filed a petition for writ of certiorari to review the denial of interest. On December 2 the Manufacturers Trust Company filed a cross petition to review the suit issues in the case.

<sup>54</sup> 40 Stat. 418 (1917), 50 U. S. C. App. Sec. 8.

<sup>55</sup> 40 Stat. 419 (1917), 50 U. S. C. App. Sec. 9.

<sup>53</sup> 70 F. Supp. 202.

<sup>54</sup> 163 F. (2d) 940.

<sup>55</sup> The Circuit Court handed down a decision on August 3, 1948, holding that Propper took no title by his unlicensed appointment after the effective date of the freezing order and dismissing his claim to the funds.

<sup>56</sup> 65 N. Y. S. (2d) 431.

<sup>57</sup> 272 App. Div. 909, 72 N. Y. S. (2d) 409.

<sup>58</sup> 297 N. Y. 1019, 80 N. E. (2d) 538.

<sup>59</sup> Both cases were decided in the Government's favor on October 1, 1948.

<sup>60</sup> 273 App. Div. 996, 79 N. Y. S. (2d) 873.

<sup>61</sup> 332 U. S. 469.

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## Organization

The Office of Alien Property, Department of Justice, was under the direction of Mr. David L. Bazelon as Assistant Attorney General and Director during the entire fiscal year ending June 30, 1948. Mr. Harold I. Baynton was appointed Deputy Director of the Office on September 24, 1947, and served in that capacity during the remainder of the fiscal year.

### Administrative Units

The various administrative units of the Office of Alien Property and the number of full-time employees assigned to each at the close of the fiscal year are listed below.

	<i>Number of employees as of June 30, 1948<sup>1</sup></i>
Administrative unit:	
Office of the Director .....	16
Office of the Secretary .....	11
Hearing Examiners Branch .....	8
Overseas Branch .....	42
Operations Branch .....	219
Legal Branch .....	38
Claims Branch .....	80
Estates and Trusts Branch .....	84
Appeals and Legislation Branch .....	8
Administrative Branch .....	109
Comptroller's Branch .....	82
Litigation Branch .....	69
Manager of the New York Office <sup>2</sup> .....	3
Manager of the San Francisco Office <sup>2</sup> .....	4
Manager of the Honolulu Office .....	14
Total .....	787

<sup>1</sup> Excluding 15 irregularly employed and part-time employees.

<sup>2</sup> Includes employees assigned only to Managers of the field offices. Most employees in these field offices are members of other administrative units and are classified accordingly.

### Geographical Distribution of Personnel

The main office of the Office of Alien Property is in Washington. Field offices are located in New York, San Francisco, and Honolulu. Operations of the Overseas Branch are centered in Munich, Germany. The number of full-time personnel at each office as of June 30, 1948, is presented below, together with figures for the previous year.

	1948	1947		1948	1947
Washington, D. C.....	557	505	Honolulu.....	14	20
New York.....	164	165	Chicago.....	3	17
Munich.....	42	27			
San Francisco.....	17	24	Total.....	787	758

<sup>1</sup> During the fiscal year 1947 overseas personnel was listed as operating from Berlin. The change of the center of European operations from Berlin to Munich was made in May 1948.

<sup>2</sup> The Chicago field office was abolished on Sept. 5, 1947. The 3 remaining employees handle alien property cases, principally estates and trusts cases, under the supervision of the United States Attorney's Office for the Northern District of Illinois.

### Changes in Organization

Beginning in June 1947, a complete reorganization of the Office was undertaken on the basis of regrouping the functions of the Office into major administrative units designated as branches. The organization as it existed on June 30, 1948, is presented below.

**OFFICE OF THE DIRECTOR.**—The Director supervises and directs all of the activities of the Office of Alien Property. The Deputy Director may exercise any of the functions of the Director.

**Business Management Section.**—This Section supervises the operation of business enterprises continued as going concerns and conducts sales of vested interests in these enterprises. It is attached directly to the Office of the Director.

**EXECUTIVE COMMITTEE.**—The Executive Committee is composed of the Director, the Deputy Director, and certain staff officers designated by the Director. It serves in an advisory capacity to the Director in determination of policies and administrative actions.

**OFFICE OF THE SECRETARY.**—The Secretary provides liaison with other Government agencies and with foreign governments, coordinates policies and practices, serves as secretary of the Executive Committee, and is in charge of security. The Secretary's Office also processes the formal orders and documents issued by the Office of Alien Property, and makes these and other documents available for public inspection.

**OPERATIONS BRANCH.**—The Chief, Operations Branch, has general supervision over the following sections which comprise the Branch.

**Vesting Section.**—The Vesting Section is responsible for the identification, establishment of proof of ownership, and the vesting of all enemy-owned assets except patents, copyrights, trade-marks, estates and trusts, and insurance policies.

**Collection and Custody Section.**—This Section reduces to possession vested securities and other tangible personal property, collects cash, processes vested securities, and effectuates payment of claims by the Office.

**Patent Section.**—The Patent Section is responsible for the vesting of patents and patent contracts, copyrights and trade-marks, and administers programs relating to these properties.

**Real Estate and Liquidation Section.**—This Section manages and sells real estate, mortgages, miscellaneous securities and tangible personal property, and supervises the liquidation of business enterprises not continued as going concerns.

**Reports and Statistics Section.**—This Section conducts research projects to evaluate the effectiveness of programs to assist in policy formulation, assembles statistical data on controlled properties, and prepares annual and other official reports.<sup>1</sup>

**ESTATES AND TRUSTS BRANCH.**—This Branch has general supervision of an integrated estates and trusts program covering the prevesting participation of the Office in probate matters; the vesting program with respect to estates and trusts, and interests in insurance policies; the postvesting management of estates and trusts; and litigation involving estates and trusts in courts of first instance.

**LITIGATION BRANCH.**—The Chief, Litigation Branch, is in charge of litigation involving all matters, other than estates and trusts, in courts of first instance. He also has general supervisory responsibility over all appellate litigation.

<sup>1</sup> The Reports and Statistics Section was transferred to the Office of the Secretary as of October 1, 1948.

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**APPEALS AND LEGISLATION BRANCH.**—The Chief of this Branch is in charge of legislative matters pertaining to alien property control and, under the general supervisory responsibility of the Chief, Litigation Branch, of all appellate litigation.<sup>2</sup>

**LEGAL BRANCH.**—The Legal Branch advises the Director regarding legal aspects of Office policy and operation. It also supervises liquidation of banking, insurance, and other financial enterprises under the control of the Office.

**ADMINISTRATIVE BRANCH.**—This Branch has charge of personnel matters within the Office, procurement, mail, files, records, and all other administrative services. The Chief of the Branch also acts as Budget Officer for the Office.

**COMPTROLLER'S BRANCH.**—This Branch is responsible for the maintenance of accounting records pertaining to vested property,<sup>3</sup> the preparation of financial reports, and the review of financial data on vested and supervised business enterprises. The Chief of this Branch supervises the functions of the Disbursing Officer, who deposits for collection with the Treasurer of the United States currency, checks, and drafts paid to or received by the Office of Alien Property in the New York Office, transfers the proceeds to the Treasurer of the United States for the account of the Attorney General, and makes disbursements by the issuance of checks in payment of all expenses and claims against the Office of Alien Property.

**CLAIMS BRANCH.**—The Claims Branch administers an integrated claims program including the processing of all title claims for the return of property and all debt claims pursuant to the Trading with the Enemy Act, as amended. This Branch has the sole authority to recommend to the Director the allowance of claims without the requirement of a hearing.

**HEARING EXAMINERS BRANCH.**—This Branch is composed of two Chief Hearing Examiners, one in charge of debt claims and one in charge of title claims, and other Hearing Examiners. Subject to review by the Director, the Hearing Examiners hear and determine contested claims and claims in which a hearing is deemed necessary by the Director or the Chief of the Claims Branch, arising under the Trading with the Enemy Act, as amended.

**OVERSEAS BRANCH.**—The Chief of this Branch exercises supervision over the European operations of the Office of Alien Property carried on by the Department of Justice Mission attached to the Office of Military Government (U. S.), Germany.

**FIELD OFFICES.**—The Office of Alien Property has field offices in New York, San Francisco, and Honolulu. The field offices are independent of any administrative unit in Washington. The Manager in charge of each field office reports to the Director but works directly with the branch chief concerned in a specific case being handled by the field office.

<sup>2</sup> The Appeals and Legislation Branch was merged with the Litigation Branch as a section within that Branch on August 5, 1948.

<sup>3</sup> On March 1, 1948, certain of the accounting activities formerly performed by the Comptroller's Branch dealing with the maintenance of accounting records for administrative expenses and the pre-auditing of all vouchers payable from the Office's Administrative Expense Fund were transferred to the Administrative Division of the Department of Justice.

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## Finances and Accounting

The administrative expenses of the Office of Alien Property are paid from funds acquired by the Office through the vesting and administration of property. A limitation on the amount that may be expended for general administrative expenses each fiscal year is established by annual authorizations by Congress. Direct expenses of the Office incurred concerning particular items of vested property are not included in this general limitation.

Accounting records on vested property and on controlled business enterprises that are in process of liquidation are maintained by this Office.<sup>1</sup> A firm of certified public accountants audits the books of the Office annually.

### FINANCES

Congress authorized the Office to expend \$3,700,000 for general administrative expenses during the fiscal year 1948 (Public Law 166, 80th Cong., 1st sess., approved July 9, 1947). Administrative expenses for the fiscal year 1948 totaled \$3,699,881.90. A statement of these expenses and the means by which they were financed are presented in table 34. Comparative data for prior fiscal periods are also shown in the table.

### ACCOUNTING

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, 1948, is presented at the end of this Chapter.

<sup>1</sup> Until March 1, 1948, the Office also maintained accounting records for its administrative expenses. After this date, this function was transferred to the Administrative Division of the Department of Justice. See Ch. IX, "Organization," p. 104.

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Table 34.—ADMINISTRATIVE EXPENSES AND MEANS OF FINANCING, FISCAL PERIODS 1943 THROUGH 1948

NOTE.—The statements shown on this table for the fiscal years 1943, 1944, 1945, 1946, and 1947 are not identical with those shown in table 34 of the Annual Report, Office of Alien Property for the fiscal year ending June 30, 1947, owing to adjustments made subsequent to June 30, 1947. 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	July 1, 1947, to June 30, 1948
ADMINISTRATIVE EXPENSES						
Personal services.....	\$3,257,884.06	\$3,752,436.01	\$3,213,055.42	\$2,800,730.24	\$3,257,016.51	\$3,110,352.84
Travel.....	152,496.07	119,723.77	79,217.43	90,014.92	75,800.12	96,075.93
Transportation of things.....	21,953.71	32,535.04	5,183.05	17,507.78	2,815.14	25,082.75
Communication services.....	86,563.54	79,982.28	61,856.09	54,968.04	47,905.53	47,644.95
Rents and utilities.....	371,783.39	400,613.78	323,148.31	260,087.55	265,794.13	214,778.35
Printing and binding.....	90,902.83	244,609.57	66,495.27	63,182.03	35,073.50	14,316.13
Other contractual services.....	202,710.93	224,945.29	167,943.26	109,104.46	128,518.85	106,188.11
Supplies and materials.....	105,004.33	61,539.17	33,421.68	32,516.97	39,902.07	51,134.37
Equipment.....	250,952.22	43,818.00	14,940.06	17,532.16	22,746.96	33,708.47
Total.....	4,570,252.28	4,960,202.91	3,965,290.57	3,445,645.35	3,906,773.41	3,699,881.90
MEANS OF FINANCING						
1. World War I Administrative Expense Fund.....						
2. World War II Vested Property Funds:	4,063,088.71					
(a) Recoveries of expenses from vested enterprises and other properties.....						
(b) General transfer of cash from vested property funds <sup>1</sup> .....		77,207.38	23,965.51	15,117.16	7,236.29	14,393.74
3. Reimbursement received for expenses incurred in representing persons residing behind enemy lines in court or administrative actions or proceedings.....	482,597.26	4,640,195.01	3,703,414.59	3,170,062.59	3,754,543.21	3,103,817.13
4. Conservatory and administrative expenses recovered upon return of World War II vested property and the payment of debt claims.....			21,694.38	131,754.80	101,825.33	75,114.10
5. Recoveries of expenses from Philippine Alien Property Administration.....						
6. Miscellaneous receipts:						
(a) License fees, receipts from sale of patent catalogs, and other receipts.....	24,566.31	128,527.42	128,917.46	93,052.72	43,162.26	123,406.67
(b) Receipts from sale of republished periodicals.....		116,273.10	87,298.63	35,658.08		
Total.....	4,570,252.28	4,960,202.91	3,965,290.57	3,445,645.35	3,906,773.41	3,699,881.90

<sup>1</sup> A considerable proportion of the expenses herein used 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.

ARTHUR ANDERSEN & CO.

67 WALL STREET, NEW YORK 5,  
January 29, 1949.

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. Our examination for the period from July 1, 1947 to June 30, 1948, was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. Such examination included test-comparison of assets recorded at principal balances or nominal amounts, with the vesting orders issued therefor; test-check and confirmation of recorded cash receipts; test-examination of accounts and test-vouchers covering administrative expenses and other disbursements; check of reconciliations and confirmation of bank accounts; count of securities and personalty in the possession of employees in offices of the Office of Alien Property in the United States; possession of employees in offices of others at June 30, 1948; and review of test-confirmation of vested assets in the possession of others at June 30, 1948; and review of procedures followed in the sale, return or other disposition 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, 1947.

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 check of the reconciliations and confirmation of balances of bank accounts in the United States, 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 public accountants at various dates. Reports of such public accountants, submitted for our inspection, contain unqualified opinions as to the financial position at the close of 1947 of the principal operating enterprises in the United States. In the case of the remaining enterprises whose accounts had been examined as of the dates of vesting or at various dates subsequent thereto, the public accountants, in many instances, either did not express an opinion, or gave a highly qualified opinion as to the financial position of such enterprises, generally 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, 1948, were not relatively significant.

Very truly yours,

ARTHUR ANDERSEN & CO.

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EXHIBIT A

List of Vesting Orders Issued by the Office of Alien Property, July 1, 1947, to June 30, 1948

NOTE.—This list includes vesting orders, and amendments and supplements thereto, issued by the Office of Alien Property from July 1, 1947, to June 30, 1948, 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
9313	Certain real property located in Prince Georges County, Md., owned by Karl Busse, and all of his rights in an insurance policy	12-473
9314	An undivided seven-eighths interest in certain real property located in Landis Township, N. J., owned by Hans Hubner and others; and all of their rights in an insurance policy	12-475
9315	All rights of Eugene Baekes and others in the estate of Alfred Baekes	12-480
9316	All rights of Anna Hastedt and others in the estate of Herman Friederick Hastedt, and in the trust created under his will	12-4830
9317	The sum of \$127.62, distributable to Ervin Rudolph and Oscar Rudolph under the estate of Edward H. Marks	12-4830
9318	All rights of Betty Kast and two others in the trust created under the will of Gretel Niebler	13-4831
9319	All rights of Melanie Ermeler Baader and others in the estate of Lillie H. Theurkauf Ohly	12-4831
9320	The sum of \$4,232.43, distributable to Otto Schulz under the estate of Carl Schulz	12-4831
9321	Certain securities owned by Karl Au	12-4831
9322	Certain securities owned by Charlotte Badenhoop and Alwine Schneemann	12-4847
9323	Certain bank accounts owned by Carl August Boecker and others	12-4851
9324	Certain securities owned by Lothar Breuer	12-4847
9325	A bank account owned by Hedwig Dora	12-4852
9326	Certain securities owned by Otto Hopfner	12-4832
9327	One share of stock owned by the heirs of Augusta Kaufmann	12-4842
9328	Certain securities owned by Kumataro Koitabashi and Isabella Wassa	12-4846
9329	Certain bank accounts owned by Anna Konrich and others; all of their rights in certain mortgage participations; and certain debts owing to them by Girard Trust Co.	12-4915
9330	Two bank accounts owned by Julius Kretschmar and Richard Kretschmar	12-4822
9331	A debt owing to Teijiro Kurosawa by L. C. Smith & Corona Typewriters, Inc.	12-4822
9332	A bank account and certain securities owned by Narimitsu Matsudaira	12-4916
9333	A debt owing to Shibaura United Engineering Co., Ltd., by United Engineering & Foundry Co.	12-4833
9334	Certain bank accounts owned by T. Shimo and 2 others	12-4833
9335	A bank account and certain personal property owned by Gertrude Spiegel Spinner. Amendment.	13-4833
9336	Certain securities owned by Anna Stueve and two others	12-4833
9337	Certain securities and a bank account owned by Alfred Partello Von Horst	12-4966
9338	Certain securities owned by Prisca von Lieres und Wilkau	12-4966
9339	All rights of Albert Ahr and two others in the estate of Robert Ahr	12-4857
9340	All rights of Martha Wohlers in the estate of Paul Arden	12-4857
9341	All rights of Otto Beckord and others in the estate of Frederick C. Beckord	12-4857
9342	All rights of William Helberg and others in the estate of Sophie Budenbender	12-4856
9343	All rights of Juliana Farkas Horvath and others in the estate of Mike Farkas	12-4856
9344	All rights of Hermina Goldstein and others in the estate of David Feith	12-4856
9345	All rights of Tiva Stoica and two others in the estate of Peter Fillimon	12-4859
9346	All rights of Erhard Holland in the trust created under the will of Friedrich Adolf Holland	12-4859
9347	The sum of \$5,693.82, distributable to Paul Jaeschke under the estate of Charles Jaeschke	12-5245
9348	All rights of Heinrich Jahns and others in the estate of Emilie A. Jahns	12-4859
9349	All rights of Friederike Lammers in the estate of Wilhelm Lammers	12-5245
9350	All rights of Mary Kreuzer in the trust created under the will of Charles Lampe	12-5245
9351	All rights of Trude Kammholz and others in the estate of Rudolf G. A. Lesch, and in the trust created under his will	12-4900
9352	All rights of Helen Weisz Krausz and Etel Weisz in the estate of Arnold Matray	12-4916
9353	All rights of Gustave Koepke and two others in the estate of Henry Meyer	12-4919
9354	The sum of \$5,297.44, distributable to Ioan Popa; and a debt owing to him by the Court Square Mortgage Loan Co.	12-5017
9355	All rights of Jenny Christine W. Rathke in the estate of Frederick Limskau Rathke, and in the trust created under his will	12-477
9356	All rights of Eleonore von Crailsheim in the estate of Anna Schlesinger	12-4919
9357	The sum of \$1,000, distributable to Elizabeth Kranken Hauss under the estate of Katie Schou	12-5018

Vesting order No.	Summary description of property vested	Federal Register citation
9358	The sum of \$22,706.22, distributable to Christian Raissle and others under the estate of Rose Schnert	12-4917
9359	All rights of Mrs. John Wasenszky in the estate of Mary Wasenszky	12-4917
9360	All rights of Elsie Fleck and others in the estate of Henry Clauson	12-4919
9361	All rights of Johanna Blasing and Otto Eckart in the estate of Hugo Eckart	12-4920
9362	All rights of Dora Badewitz in the estate of Hugo M. Friedrichsen	12-4920
9363	Two bonds owned by Asako Akinaka	12-4917
9364	A bank account owned by Meta Behrens	12-4833
9365	Two bank accounts owned by Emma Boehmer	12-4833
9366	Two bank accounts owned by Dora Boesche and Emma Cramer	12-4857
9367	A debt owing to Deutsche Bank by The Chase National Bank of the City of New York	12-4920
9368	All rights of Leonhard Engerer and others in an agreement between City Title Insurance Co. and Maxwell C. Katz and Otto C. Sommerich, relating to an escrow deposit	12-5056
9369	Two bank accounts owned by Hermann Fesenmeier and Anna Fesenmeier	12-4858
9370	A bank account owned by Juichi Kono	12-4858
9371	Certain securities owned by Juro Fujikawa; a debt owing to him by Bishop National Bank of Hawaii; and certain debts owing to him by Sunrise Soda Water Co., Ltd.	12-4917
9372	Cash, \$100, owned by Shuichiro Kanbayashi	12-4858
9373	Certain debts owing to N. Omori Shoten by J. Kahn & Co.	12-4918
9374	A bank account owned by Alfred H. Scholz	12-4858
9375	A debt owing to Clara Stollenwerk by Detjen & Detjen; and a debt owing to her by Pius Moeder	12-4980
9376	Certain securities owned by Tori Yasui; and certain debts owing to him by Northern States Power Co. and two others	12-4998
	Amendment	13-463
9377	An undivided one-half interest in a mortgage owned by John Berwind; all of his rights in certain insurance policies; and a debt owing to him by the Manufacturers Trust Co.	12-4803
9378	The sum of \$1,147.70, distributable to Louise C. Binz and others under the estate of John George Binz	12-4979
9379	The sum of \$300, distributable to Liselotte Drescher under the estate of Auguste Birkicht	12-5264
9380	All rights of Dorette Kanning in the trust under the will of Herman E. A. Hechler	12-5000
9381	All rights of Edith Kuechler and others in a trust created by agreement between Newark Quarter Collection, Inc., and Fidelity Union Trust Co.	12-5018
9382	All rights of Alice Schnubel and Laurentz Koehler in the trust under the will of Auguste Roesler	12-4999
9383	Certain securities owned by Carl Brand	12-5056
9384	Certain debts owing to Hermine Chemnitz and others by Topken & Farley	12-5407
9385	A debt owing to Daitoshai Co., Ltd., by J. Kahn & Co., Inc.	12-4977
9386	One bond owned by Bertha Johanna Friese	12-5018
9387	A bank account owned by Masumi Hanaoka	12-5019
9388	Certain debts owing to Hatayama Shoten by J. Kahn & Co., Inc.	12-4977
9389	Certain securities owned by Martha Heintz	12-5264
9390	A debt owing to Helmkem & Randermann by Oheraldo Finance Corp.	12-5291
9391	A debt owing to Tatsuji Hoshino by Bell & Howell Co.	12-5019
9392	A bank account owned by Fritz Lammermeyer	12-5019
9393	Cash, \$40, a bank account, and certain securities, owned by Tsuguo Nambu	12-4977
9394	A bank account owned by Dr. Theodor Neumann	12-5020
9395	Certain securities owned by Shigeru Nishio	12-4977
9396	Certain securities owned by Martha Obermeyer; and a debt owing to her by Brown Brothers Harriman & Co.	12-5022
9397	A bank account owned by Henry Kazumi Omoto	12-5245
9398	All of the rights of Sophie Pfueger in two drafts, and in an agreement between Chicago Title & Trust Co. and Walter P. Paepcke; all of the rights of Sophie Pfueger and others in certain claims against the Collector of Internal Revenue; and a debt owing to them by Walter P. Paepcke	12-4978
9399	A bank account owned by Ernst Riewerts	12-5020
9400	Certain debts owing to Sansho Goshi Kaisha by J. Kahn & Co., Inc.	12-4978
9401	A certain sum of money on deposit with the United States Treasury and certain securities, owned by the heirs of Hans A. Schlieper	12-5246
9402	Certain debts owing to Georg Stenzel & Co. by the Norton Co. and two others	12-5020
9403	Certain debts owing to Takisada & Co. by J. Kahn & Co., Inc.	12-4979
9404	A debt owing to Yamada & Co. by J. Kahn & Co., Inc.	12-5246
9405	Certain debts owing to Susumu Yamaguti 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.	12-5023
9406	Certain securities owned by Yukichi K. Nakamura	12-4833
9407	Certain real property located in Honolulu, T. H., certain personal property, and a bank account owned by Yaichiro Akata; and a debt owing to him by Gustaf W. Olson	12-4900
9408	Certain personal property owned by the former German Government	12-5000
9409	All rights of Herman Blunck and Emma Bahnsen in the estate of Henry C. Blunck	12-5021
9410	All rights of Herman Zahn in the estate of Anna Heusser	12-5021
9411	All rights of Edith Krause Rieman and others in the estate of Hulda Krause	12-5021
9412	All rights of Gustav Heckmann and others in the estate of Johanne Mustin	12-4979
9413	All rights of John Schroder and others in the estate of Herman Schroder, and in the trust created under his will	12-5056
9414	Two bank accounts owned by Barmer Bankverein	12-5057
9415	Certain securities owned by Bertha Braun and others	12-5057

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9416	Certain bank accounts owned by Heinz Cyriacks and two others	12-5087
9417	A debt owing to Dai-Ichi Bank, Ltd., by The Yokohama Specie Bank, Ltd., Honolulu	12-5407
9418	A debt owing to Deutsche Motor Service, A. G., by The Electric Auto-Lite Co.	12-5088
9419	A bank account owned by Eichhorn & Co.	12-5088
9420	A debt owing to H. Hagerstedt by American Express Co.	12-5021
9421	Certain securities owned by Carl W. Haussen; and a debt owing to him by Josup & Lamont	12-5261
9422	All rights of Mrs. Taka Hayakawa in an insurance selling contract with Security Insurance Co., Honolulu	12-5408
9423	Certain securities owned by Wilhelm Kauno	12-5022
9424	Two debts owing to Gesine Mayer and Henrietta Koch by Safe Deposit & Trust Co. of Baltimore	12-5088
9425	A debt owing to Unkai Mikuni by the Yokohama Specie Bank, Ltd., Honolulu	12-5408
9426	A bank account owned by Christ Miller	12-5089
9427	Certain securities owned by Marie Moeller	12-5261
9428	Certain securities owned by Else Naeye and others	12-5089
9429	A bank account owned by B. & F. Sachs	12-5089
9430	Certain debts owing to Showa Menka K. K. by J. Kahn & Co., Inc., and two others	12-5261
9431	A debt owing to Emilie Stenger and Otto Stenger by Land Title Bank & Trust Co.	12-5089
9432	Certain securities owned by Paula Volkmann	12-5022
9433	Certain bank accounts owned by Karl Von Lewinski; and all of his rights in a contract with Ratzler, Bridge and Gebhardt, relating to the payment of certain attorneys' fees	12-5246
9434	A debt owing to the heirs of Helene Von Schierholz by City Bank Farmers Trust Co	12-5247
9435	Certain securities owned by the heirs of Clara Wagner	12-5247
9436	Certain securities and a bank account owned by Marguerite H. Wallau	12-5262
9437	A bank account owned by the heirs of Dr. Richard Woltereeck	12-5247
9438	All rights of Kurt Shertel von Burtenbach and Hans Shertel von Burtenbach in the trust created under the will of Frederick Schaefer	12-4980
9439	A bank account owned by Behr & Thies	12-5262
9440	A bank account owned by Margret Boverl	12-5263
9441	A debt owing to Oscar Bothner Maschinenfabrik by Ludwig Baer	12-5263
9442	Certain securities owned by Deutsche Effecten und Wechselbank	12-5248
9443	Two bank accounts owned by Karl Feldbinder and Berta Feldbinder	12-5263
9444	A bank account owned by Martha Offt Gebhard	12-5263
9445	A bank account and certain securities owned by Heinrich Hartnack	12-5291
	Amendment	13-3262
9446	Certain securities owned by K. Hirade; and a debt owing to him by Seattle-First National Bank	12-5430
9447	Certain securities owned by Reimei Nakayama; and a debt owing to him by J. R. Williston & Co.	12-5289
9448	Certain securities and two bank accounts owned by Motoshige Boyeki Kaisha and others	12-5555
9449	Certain securities and a bank account owned by Taiji Okada	12-5349
9450	Two debts owing to Hisajiro Okamoto and Ichio Sato by Sogo Kinyusha	12-5289
9451	Certain securities owned by the heirs of Margit A. Raht	12-5248
9452	Certain securities owned by George T. Sato; and a debt owing to him by E. F. Hutton & Co.	12-5408
	Amendment	12-8850
9453	Certain securities owned by Lenore Schultz; and a debt owing to her by the First National Bank, Madison, Wis.	12-5290
9454	A bank account owned by Masaichi Shiom	12-5409
9455	Certain securities owned by Hans Uebelsacker	12-5373
9456	Certain securities and a bank account owned by Von Der Heydt & Co.	12-5292
9457	Certain securities owned by Franz W. Von Thun	12-5347
9458	Certain debts owing to Nobuo Usami and others by the Superintendent of Banks of the State of California and the Liquidator of the Yokohama Specie Bank, Ltd., San Francisco	12-5023
9459	The sum of \$800, distributable to August Sporle and others under the estate of Anna Baro	12-5324
9460	All rights of Marta Stidia and Karl Admiral von Bodecker in the estate of Luise Bodecker	12-5324
9461	The sum of \$87.51, distributable to Gertrude Volkmann	12-5324
9462	All rights of Karl Bockelmann and his issue in the estate of August Dringemann	12-5347
9463	All rights of Mary Ebert in the estate of Charles Ebert	12-5350
9464	The sum of \$251.58, distributable to Mary Ehlers under the estate of Henry Ehlers	12-5409
9465	All rights of Henry Hohmann and others in the estate of Anna Eitel	12-5348
9466	All rights of Hedwig Weinhold and others in the estate of Carl J. Heyne	12-5348
9467	All rights of Mabel Dittmer in the estate of Mabel Wagnalls Jones	12-5348
9468	All rights of Anna Daubner in the estate of Frederick Kantenwein	12-5349
9469	All rights of Joseph Schnitzler and others in the trust created under the will of Carl Landsee	12-5375
9470	All rights of Frieda Ludwig and others in the estate of Oskar Ludwig, and in the trust created under his will	12-5375
9471	The sum of \$6,418.72, distributable to Emelie Manz and two others under the estate of Carl Manz	12-5411
9472	The sum of \$100, distributable to Erna Machold under the estate of Friedrich Matthies	12-5411
9473	The sum of \$150.69, distributable to Paul Milan under the estate of Maria Milan	12-5373
9474	The sum of \$500, distributable to Ella Zimmermann under the estate of Frederick W. Noll	12-5374

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9475	The sum of \$100, distributable to Frederika Henning under the estate of Catharina Peterieb	12-5411
9476	All rights of Rudolph Kuhner and Joseph Kuhner in the estate of Theresa Schnurr	12-5375
9477	All rights of Karl Sundermeyer and others in the estate of Henry C. Sundermeyer	12-5376
9478	The sum of \$776.28, distributable to Clara Wanninger and others under the estate of Carl Wanninger	12-5349
9479	Certain bank accounts owned by Otto Aekermann and two others	12-5293
9480	Certain securities owned by Helmut Baasch and others	12-5293
9481	The claim of Umberto Bortolussi 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 Bowery Savings Bank	12-5293
9482	A debt owing to Elisabeth Chagrin Disser by the Receiver of The First National Bank of Detroit	12-5411
9483	A bank account owned by Lina Hermann	12-5293
9484	Certain debts owing to Hans Lescow and Hugo Lescow by Alfred R. Bunnell	12-5412
9485	Certain securities owned by Kikuichi Okuma	12-5412
9486	Certain personal property owned by Elizabeth Schreck	12-5490
9487	Certain bank accounts owned by Hermann Schrenk and others	12-5413
9488	A bank account owned by Josef Sehl	12-5413
9489	A debt owing to Anna Margarete Sitzer and others by Otto A. Hoecker	12-5414
9490	A bank account owned by Katharine Steigerwald	12-5430
9491	A bank account owned by Mr. & Mrs. Frank Sudonday	12-5431
9492	The claim of Johannes Theudeus against the State of New York and the Comptroller of that State arising by reason of collection, by the latter, of that sum of money previously on deposit with The Bowery Savings Bank	12-5431
	Certain securities and a bank account owned by Max Troeger and Margarete Troeger	12-5431
9493	A bank account owned by the heirs of J. D. Volkmann	12-6800
9494	Amendment	12-5432
9495	A bank account owned by Mr. & Mrs. Richard Volkmann	12-6800
	Amendment	12-5432
9496	Two bank accounts owned by Winckler & Co	12-5294
9497	One mortgage and certain securities owned by Magdalena Palm; all of her rights in two insurance policies; and a debt owing to her by Richter & Kaiser, Inc.	12-8010
	Amendment	12-5294
9498	Certain real property located in Hempstead, N. Y., owned by Paul William Stark	12-5490
9499	The sum of \$1,050.30, distributable to Fritz Nicholson and others pursuant to order of the District Court, Scott County, Iowa	13-607
	Amendment	12-5490
9500	All rights of Emma Maletzke and Mrs. Franz Rohleder in the estate of Ruth Ann Conlan	12-5490
9501	All rights of Rose Farkas Nevery and Emile Farkas Varga in the estate of Laszlo Farkas	12-5490
9502	All rights of Erica Schirmer Fischer in the trust created under agreement for her benefit	12-5290
9503	All rights of Catherine Myer in the estate of Anna Mary Hauser	12-5491
9504	All rights of Annamaria B. N. Bierstedt and Christa C. I. Bierstedt in a trust created under the will of Herman Vollrath Hiprecht	12-5556
9505	All rights of Mathilde Bauwens and others in the estate of Louise E. Kerckhoff, and in the trust estate created under her will	12-5491
9506	All rights of Frieda Persinger and others in the estate of Barbara Kroh	12-5479
9507	All rights of Ernest Kyriis and two others in the trust created under the will of Helen Kyriis	12-5494
9508	All rights of Minna Rickmann in the estate of Henry Melerhans	12-5494
9509	The sum of \$3,210.94, distributable to Gregor Bernalter and others under the estate of Clara Miller	12-5492
9510	All rights of Wilhelmine Blecher in the estate of Marie Stahlbock Neumann	12-5492
9511	The sum of \$19,921.47, distributable to Johanna Ploch pursuant to order of the Circuit Court, Carroll County, Mo.	12-5492
9512	The sum of \$4,837.37, distributable to Johanna Ploch	12-5493
9513	The sum of \$4,837.37, distributable to Johanna Ploch	12-5507
9514	All rights of Janos Troll and others in the estate of Joseph Troll	12-5494
9515	All rights of Joan Zagreian and Aurel Zagreian in the estate of Aurel Zagreian	12-5494
9516	Certain debts owing to Bergische Stahl Industrie and others by the City Bank Farmers Trust Co.	12-5432
9517	Certain securities owned by Ernst Burke and two others	12-5433
9518	Two bank accounts owned by Emma Fable and Margarethe Fable	12-5433
9519	A bank account owned by Melitta Forester	12-5434
9520	A bank account and certain securities owned by Bertha E. Kauffmann	12-5527
9521	A bank account owned by Carola Gaertner	12-5434
9522	A debt owing to Marathon Export-Gesellschaft m. b. H. by Alexander Benecke	12-5434
9523	Certain debts owing to Masaichi Morino and others by the Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles office	12-5414
9524	Certain securities owned by Yotaro Mukai; and a debt owing to him by Pacific Bank, Ltd.	12-5435
9525	Certain securities owned by S. Kabashima and two others	12-5557
9526	Certain securities owned by Margarete Semmler	12-5435
9527	A bank account owned by Hanjiro Shimoda	12-5479
9528	A debt owing to Yasuda Bank, Ltd., by The Yokohama Specie Bank, Ltd., Honolulu	12-5479
9529	The sum of \$277.74, distributable to Theodor Goetz under the estate of Gottlieb August Heimbucher	12-5528
9530	All rights of Karl Blebrach and others in the estate of John M. Howald	12-5493

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Vesting order No.	Summary description of property vested	Federal Register citation
9531	All rights of the Mayor of the Town of Ohlau, Germany, in the trust created under the will of August Kirsch	12-5508
9532	All rights of Anna Kraske and others in the estate of Victor Kraske	12-5528
9533	The sum of \$500, distributable to Franz Strocker under the estate of Mary J. Kraus	12-5528
9534	All rights of Mineko Satake in the estate of Kazuo Kuboyama	12-5529
9535	All rights of Elizabetha Rosu and others in the estate of George Pacurari	12-5557
9536	All rights of Lizi Pal Antaine and others in a trust created pursuant to an order of the Probate Court, Genesee County, Mich., under the estate of Julia Pappas	12-5576
9537	All rights of Anton Plank and others in the estate of Frederick Plank	12-5576
9538	The sum of \$4,019.70, distributable to Anna Reinhardt and others under the estate of Ernest F. Reinhardt	12-5529
9539	The sum of \$262.80, distributable to Elsa Schneider under the estate of Ernst Reinhardt	12-5529
9540	All rights of Carl Retzlaff and others in the estate of Otto Retzlaff	12-5577
9541	All rights of Andrew Ruppenstein and Albelonca L. Ruppenstein in the estate of Jacob Ruppenstein	12-5557
9542	The sum of \$5,009.25, distributable to Jacob Schummer and two others	12-5577
9543	All rights of Anne-Marie Louise Schmidt and others in the estate of Henry W. Schmidt	12-5508
9544	All rights of Jacob Siegle and others in the estate of Ernst G. Siegle	12-5558
9545	All rights of Bertha Stirnus in the estate of Jon Richard Stirnus	12-5508
9546	All rights of Charles Tatar in the estate of Sandor Tatar	12-5577
9547	All rights of Artin Yeghyayan in the net proceeds of an insurance policy on the life of Roupen Yeghyayan	12-5577
9548	All rights of Anna Behrmann and others in the trust created under the will of Augusta Walter	12-5508
9549	A bank account owned by Robert Bosch, G. m. b. H.	12-5714
9550	A bank account owned by Victor J. Benoit and Mary E. Benoit	12-5509
9551	A bank account owned by Bierwieth Schondube & Co.	12-5509
9552	A bank account owned by Wilhelmine Boos	12-5509
9553	A bank account owned by Pola Pessa Broder	12-5510
9554	A bank account owned by Regina Bullinger	12-5510
9555	A bank account owned by Paula Poock Buttner	12-5510
9556	Certain bank accounts owned by Caroline M. Dereleth and others	12-5510
9557	Certain securities owned by Fanny Evans	12-5714
9558	An undivided four-fifths interest in certain securities owned by Julius Frey and others; and certain debts owing to them by Fred Frey	12-5714
9559	A debt owing to Fujicka & Co. by National Carbon Co., Inc.	12-5534
9560	Certain securities owned by Harry H. Hada and others	12-5578
9561	Thirty-one percent of two bank accounts owned by Riichiro Hori	12-5534
9562	Certain securities owned by Kenzo Horikiri	12-5558
9563	A bank account owned by Teruko Imamura	12-5900
9564	A bank account and certain securities owned by Amalia Janner	12-5599
9565	A bank account owned by Auguste Josupet	12-5330
9566	A bank account and certain securities owned by Margaret Kastan	12-5558
9567	A bank account owned by Anna Rosa Kerscher	12-5530
9568	Certain securities owned by Maria Konrad; and a debt owing to her by the Liquidating Trustees of the German Tradesmen Building & Loan Association	12-5599
9569	Certain securities owned by Anna Machl	12-5600
9570	Two bank accounts owned by Alfred Marburg and Richard Marburg	12-7958
9571	A bank account, certain securities, and cash, \$16, owned by Kosuke Nakano; and a debt owing to him by Bank of America National Trust & Savings Association	12-5530
9572	A debt owing to Friedrich Pustet by Frederick Pustet Co., Inc.	12-5530
9573	A bank account owned by Carl A. Riuert	12-5531
9574	A bank account owned by Eduard Ringel & Co.	12-5531
9575	Certain securities owned by Robert Roessle	12-5559
9576	A debt owing to Rutschke & Grentzenberg by Laugner, Parry, Card and Laugner; and a debt owing to them by Marks & Clerk	12-5531
9577	Certain securities owned by August Sattelmair	12-5559
9578	A bank account owned by Heinrich Schaeferstoens	12-5532
9579	Certain securities owned by Carl Eduard Schluter and Helen F. M. Ullner; and a debt owing to the latter by American Hard Rubber Co.	12-5532
9580	Two bank accounts owned by Albert Seligman and two others	12-5532
9581	A bank account owned by Margaret Sieder	12-5533
9582	A bank account owned by Lisetta Stern	12-5533
9583	One bond owned by Kieichi Suzuki; and a debt owing to him by The Hawaii Times, Ltd.	12-5900
9584	A bank account owned by John Vinson	12-5533
9585	Two bank accounts and certain securities owned by Alexander von Holwede; and certain debts owing to him by the First National Bank of Chicago and others	12-5578
9586	A bank account owned by Matsu Werdermann	12-5534
9587	Certain securities owned by the heirs of A. Yoshiyama	12-5640
9588	All rights of Delli Beck Garmatz and Dora Beck Balzarek in the trust created under the will of Frederick Beck	13-120
9589	All rights of Julia Ettner in the estate of Pauline Bergmann	12-5600
9590	All rights of Franz Kindle and two others in the estate of William Eppler	12-5600
9591	All rights of Ferdinand Goerke and others in the trust created under the will of Hugo Goerke	12-5675
9592	All rights of Iona Kocsis in certain funds deposited with the Registry of the U. S. District Court for the Western District of Pennsylvania	12-5675
9593	All rights of Emil Lotthammer and two others in the estate of Caroline Gossweiler	12-5601

Vesting order No.	Summary description of property vested	Federal Register citation
9594	All rights of Katharina Kleinsorg under an insurance contract	12-5716
9595	All rights of Theresia Klapper and Agnes Kinzel in the estate of Mary T. Olbrich	12-5640
9596	All rights of Sandor Petrov, Jr., and others in the estate of Aloisia Kozonich Petrov	12-5640
9597	All rights of Perenizi Teador Pizzle and others in the estate of John Pizzle	12-5675
9598	All rights of Agetha Quack in the estate of Louis Sauer	12-5641
9599	All rights of Caroline Schall in the estate of Friederike Paulina Schall	12-5641
9600	All rights of Louise Muller and others in the estate of Conrad W. Schuler	12-5676
9601	All rights of Ferenc Sera and others in the estate of Sophie Sera	12-5559
9602	All rights of Anna Willms in the estate of Caroline Stamm	12-5676
9603	All rights of Rudolf Strauss and others in the estate of Caroline Strauss	12-5676
9604	All rights of Marika Zarka in the estate of John Szarka	12-5676
9605	All rights of Helen Weidner under an insurance contract	12-5677
9606	A bank account owned by Gustaf A. Aicheck	12-5801
9607	Certain securities owned by Max Arndt and others	12-5677
9608	A bank account owned by Anna Atzert	12-5765
9609	A debt owing to W. deBoer & Co., by Pillsbury Mills, Inc.	12-5801
9610	Certain securities and a bank account owned by Gottfried A. Dubelman	12-6024
9611	Certain securities owned by August Faber and two others	12-6024
9612	A debt owing to Deutsche Fanto by Davis & Co., Inc.; and a debt owing to Deutsche Westafrikanische by that company	12-5677
9613	A bank account and certain securities owned by H. Finscher	12-6021
9614	Certain securities owned by Elizabeth Foerderung	12-5953
9615	Certain securities owned by the heirs of Helene Gotz	12-5953
9616	A bank account owned by Johann Guertner and Kaethe Guertner	12-5678
9617	Certain securities owned by Otto Kuhl and others	12-5900
9618	Amendment	13-74
9619	A bank account owned by Elsa Meyer	12-5678
9620	A bank account owned by Kazuo Minami	12-5678
9621	A bank account owned by Adolph Paul Mueller and others	12-5679
9622	A bank account owned by the heirs of Tatsugiro Norinobu, deceased	12-5679
9623	Certain securities owned by Robert Pinkert and two others; and certain debts owing to them by Kansas City Building & Loan Trust	12-5679
9624	Two bank accounts owned by Dora Rengstorf and Anna Seeger	12-5680
9625	A debt owing to Mitsue Sasaki by American Smelting & Refining Co.	12-5680
9626	A bank account owned by Paul Schulz and others	12-5765
9627	A debt owing to Aisan Shokufusha by Panama Railroad Co.	12-5803
9628	A bank account and certain securities owned by Richard Watjen; and all of his rights in an allowed claim under guarantee of State Title & Mortgage Co.	12-6021
9629	A debt owing to Yamamoto Cotton Co., Ltd., by J. Kahn & Co., Inc.	12-5803
9630	A debt owing to Yamatake & Co., Ltd., by The Imperial Export Co., Inc.	12-5930
9631	All rights of Katherine Karobinich in the estate of Magdalena Schroeder	12-5801
9632	262,555 shares of the common capital stock and 6,187 shares of the preferred capital stock of American Bemberg Corp.; all proceeds on said stock that may have been redeemed or otherwise disposed of; certain bank accounts owned by Vereinigte Glanzstoff Fabriken A. G., Allgemeine Kunstzijde Unie, N. V. and J. P. Bemberg A. G.; all of their interests in certain patents, patent licenses, patent contracts, secret formulae, know-how, trade-marks, good will or other industrial property so far as they relate to North American Rayon Corp. or to American Bemberg Corp.; and any other property representing interests in these corporations owned by said companies	12-5511
9633	Certain real property located in Springfield Gardens, N. Y., certain personal property, and a bank account, owned by Albrecht Behrens and Meta Behrens	12-5680
9634	Certain real property located in Philadelphia, Pa., owned by Valentine Hofmann; all of his rights in certain insurance policies; and certain debts owing to him by Land Title Bank & Trust Co.	12-5715
9635	A 95 percent interest in a mortgage participation certificate of J. Lehrenkrauss & Sons owned by Frau Theo Oltmanns and two others; and a debt owing to them by Fulton Service Corp.	12-5717
9636	All rights of Franz Dietrich and two others in the estate of Otto Dietrich	12-5954
9637	A bank account owned by Josef Leopold Geist	12-5803
9638	All rights of Albert Hensel and others in the estate of Dennis Hensel, and in the trust created under his will	12-5601
9639	All rights of Johannes Klobner and others in the estate of Peter A. Klobner, and in the trust created under his will	12-5740
9640	Two bank accounts owned by Aachener Bankfur Handel und Gewerbe	12-5798
9641	A debt owing to M. T. Akamatsu by Waltham Watch Co.	12-5803
9642	Certain bank accounts owned by Rosa Albert and others	12-5798
9643	A bank account owned by Emilie Almers	12-5804
9644	Certain securities owned by Wanda L. Autor; and a debt owing to her by American Telephone & Telegraph Co.	12-6067
9645	Certain securities owned by John Baesch	12-5954
9646	One bond and a bank account owned by Hans Gunther Bauer	12-6022
9647	Certain securities owned by Erna Blank and Franz R. C. Unmack	12-5804
9648	A debt owing to Richard Boas & Co. by Akatos, Inc.	12-5804
9649	Two bank accounts owned by Leo Feist and others	12-6224
9650	Two creditors notes owned by Frieda Feyerabend	12-5805
9651	A debt owing to T. Fukuura Shoten, Ltd., by Union Special Machine Co.	12-5805
9652	A debt owing to Minoru Iino by the Yokohama Specie Bank, Ltd., and/or Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., San Francisco	12-5954

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9653	A debt owing to Hideo Kal by Marks & Clerk.	
9654	A debt owing to Chihaku Katagiri by the Superintendent of Banks of the State of New York in trust for depositors and creditors of The Bank of United States in liquidation.	12-5805
9655	A debt owing to Koh Kawarada by Langner, Parry, Card & Langner.	12-5806
9656	Certain securities owned by G. Kawamoto.	12-5806
9657	A bank account owned by Tatsuji Kawashima.	12-6026
9658	A bank account owned by Kazumi Kinoshita.	12-5930
9659	A debt owing to Koenig & Bauer, A. G., by Koenig & Bauer, Inc.	12-5931
9660	A debt owing to Georg Jang, sel Erben by Bendix Manufacturing Co.	12-5828
9661	One bond owned by Pauline Mohr and George Mohr; and certain debts owing to them by City National Bank & Trust Co.	12-5806
9662	Certain securities and certain bank accounts owned by S. Nakano.	12-6067
9663	A debt owing to Yoshio Niiyama by E. I. duPont de Nemours & Co.	12-6099
9664	Certain securities owned by Johanna Ostendorf, Jr.	12-5808
9665	Certain securities owned by Elsie Pook.	12-6026
9666	Certain securities and two bank accounts owned by Annie Scheuerl; and a debt owing to her by Wallace D. McLean.	12-5955
9667	Certain securities owned by Carl Stangen; a debt owing to him by William E. Morris; and a debt owing to him by Ergen Corp.	12-6022
9668	Certain securities owned by Franziska W. Taubert and others.	12-6123
9669	Certain securities and a bank account owned by Albert Volckerts and others.	12-5968
9670	All of the capital stock of Central & Eastern Corp.; and all of the rights of Berliner Handels-Gesellschaft K. G. in the debts of that corporation.	12-6124
9671	All rights of Meta Hastvit in the estate of John Albers.	12-5828
9672	All rights of Johanna Becker in the estate of Maria Baran.	12-5902
9673	All rights of Frieda Blaschka in the estate of Rudolf Blaschka.	12-5861
9674	The sum of \$2,820.29, distributable to Dora Sulewski and two others under the estate of Fred Henry Bultman.	12-5884
9675	All rights of Emma B. Rotmund and others in the estate of Herman Burger.	12-5902
9676	All rights of Joseph Holub and others in the proceeds of the real estate sold pursuant to order of the Circuit Court of St. Clair County, Ill.	
9677	All rights of Anna Ehemann and others in the estate of Walter Ehemann.	12-5931
9678	All rights of Ludwig Hacks and others in the estate of Joseph Hacks.	12-5902
9679	The sum of \$11,080.12, distributable to Bernard Helling and others under the estate of Frank Helling.	12-5903
9680	All rights of Elsa Haefner in the estate of Jakob Herz.	12-6121
9681	All rights of Anna Wolf George in the estate of Maria Kampfe.	12-5903
9682	All rights of Kie Karakane in the estate of Takyoshi Karakane.	12-5903
9683	All rights of Kate Sustrovics and others in the estate of George Klanovics.	12-5968
9684	All rights of Else Koster in the estate of John Koster.	12-5882
9685	The sum of \$3,081.44, distributable to Paul Arndt and others under the estate of Ida Buchholz Kowalsky.	12-5882
9686	All rights of Carl Langert and others in the estate of Emily Neubert.	12-5932
9687	All rights of Ina Nishimura and others in the estate of Ryutichi Nishimura.	12-5885
9688	All rights of Joseph Holub and others in the estate of Katie Nyvoks.	12-5904
9689	All rights of Hans Wilkens and others in the estate of Sophie Rasch.	12-5931
9690	The sum of \$13,168.89, distributable to Paul Helmling and others.	12-5904
9691	The sum of \$4,189.96, distributable to Bertha Torrance under the trust under the will of Ell Torrance, Jr.	12-5884
9692	All rights of Adolf Vierich and others in the estate of Bernhard Theodor Vierich.	12-5904
9693	Certain bank accounts and certain securities owned by Deutsche Bank.	12-5882
9694	A debt owing to Lisy Feigel by The Chauncey Real Estate Co., Ltd.	12-6267
9695	Certain bank accounts owned by Rosa Howe and Sanita Howe.	13-563
9696	Certain securities owned by Hedwig Mautz.	12-5932
9697	A debt owing to Meissner & Tischler by Stevens & Davis; and a debt owing to them by Joachim Kolbe.	12-6100
9698	A bank account owned by Miyaguchi & Co.	12-6274
9699	A bank account owned by Gertrude S. Rauehle.	12-5933
9700	A bank account and certain securities owned by Franz Schmidt; and a debt owing to him by American Telephone & Telegraph Co.	12-5933
9701	A debt owing to Mary Schneider by Pyramid Building & Loan Association.	12-6276
9702	Certain bank accounts owned by Marie Schueler and others.	12-6318
9703	One mortgage and a participating interest in a mortgage owned by Charlotte Muller; all of her rights in certain insurance policies; and a debt owing to her by Wise & Ottenberg.	12-5933
9704	All rights of Schering, A. G. in certain contracts with Schering Corporation, relating to products of that corporation.	12-5934
9705	All rights of Elfrieda Schraun and two others in the estate of William Beier.	12-6224
9706	All rights of Bernadina Bollman in the estate of Frank H. Bollman.	12-6369
9707	All rights of Catharina Garthoff and others in the estate of William Druffel.	12-6023
9708	All rights of Hermann Kling and two others in the estate of Katherine Schweiler Kling.	12-6362
9709	All rights of Paul Von Hindenburg Foundation Fund for Blind & Crippled Soldiers of the Late War (World War I)—"Hindenburg Spende" in the estate of Mara McKee.	12-6100
9710	All rights of Herta Gunther in the estate of August H. Reinecke.	12-5828
9711	A debt owing to Erna Balzer and others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	12-6369
9712	A bank account owned by Hermann Biederlack & Co.	12-6336

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9713	All rights of Deutsche Bank und Disconto-Gesellschaft in a contract with Central Hanover Bank & Trust Co., relating to the unexpended balance deposited with said bank.	12-6243
9714	A bank account owned by Anna Grassmann and Joseph Grassmann.	12-6023
9715	Certain securities owned by Kiichi Harada and two others.	12-6124
9716	A debt owing to Wilhelm Heuer and others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	12-6336
9717	A debt owing to Anna Hoelein and others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	12-6336
9718	A debt owing to Alwine Baas Jacobs and others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	12-6337
9719	A bank account owned by Johanna Katter.	12-6068
9720	A debt owing to Y. Kotachi and T. Mizoguchi by Despatch Moving & Storage Co.; and a debt owing to them by the Chase Safe Deposit Co.	12-6024
9721	A debt owing to Emma Kruse and two others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	12-6337
9722	A debt owing to Lili Lindemann and others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	12-6337
9723	Certain bank accounts owned by Carmelita Mueller Meyerhoff and others.	12-6024
9724	A debt owing to Emilio Nestel and others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	12-6338
9725	A debt owing to Max Schmidt and others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	12-6338
9726	Certain securities owned by Kuno Schoellkopf; and a debt owing to him by Schoellkopf, Hutton & Pomeroy, Inc.	12-6122
9727	A debt owing to Anna Stein and others by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmolt.	13-1254
9728	Certain debts owing to Fritz Stock and others by the Superintendent of Banks of the State of New York as trustee for depositors and creditors of Globe Bank & Trust Co. and others.	12-6025
9729	Certain securities and a bank account owned by Walter Vasel and Mary Vasel.	12-6122
9730	Certain securities owned by Freiherr Gotz Von Wangenheim and Franz Zur Nedden.	12-6319
9731	Certain securities owned by Anna Wagemann.	12-6319
9732	Certain securities owned by Peter Wolf; and a debt owing to him by The Singer Singer Manufacturing Co.	12-6275
9733	All rights of Vereinigte Glanzstoff Fabriken A. G. and others in certain contracts with American Bemberg Corporation and others, relating to certain patents and transactions.	12-6845
9734	Certain securities owned by Henkel & Cie., G. m. b. H.	12-6311
9736	All rights of William Scherr and others in the estate of Harry Scherr.	12-6068
9737	Certain securities owned by Frieda Bauer.	12-6317
9738	A bank account owned by the heirs of Marianne Bolle.	12-6339
9739	A bank account owned by Johan Faulhaber.	12-6339
9740	A debt owing to Kreszenz Christl Holzappel by Anna Schmid.	12-6339
9741	Certain securities owned by Marie Koeppler.	12-6319
9742	A bank account owned by H. T. Mitsuda.	12-6413
9743	Certain debts owing to S. N. Munetsugu by Community National Bank of Pontiac, Mich.	12-6340
9744	A debt owing to Anna Oldehuus and others by Otto A. Hoecker.	12-6340
9745	A debt owing to Katarine Christine Schueler and others by Detjen & Detjen.	12-6369
9746	Certain securities owned by the heirs of Albert Schweisshelm.	12-6442
9747	Certain securities owned by Ernst Seligman.	12-6340
9748	One share of stock owned by Ernest H. Spielmann.	12-6320
9749	A bank account owned by Y. Suga.	12-6370
9750	Certain securities owned by Kuno Von Eitz; and a debt owing to him by Franklin B. Kirkbride, Inc.	12-6413
9751	Certain personal property, and certain real property located in San Francisco, Calif., owned by Germany.	12-6225
9752	One mortgage and the sum of \$1,512.75, owned by Martha Brunjes Buhring; 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.	13-623
9753	Certain real property located in Brooklyn, N. Y., certain mortgages, and a senior participating interest in a mortgage, owned by Charlotte Mubler and Mathilda Hoss; all of their rights in certain insurance policies; and a debt owing to them by Wise & Ottenberg.	12-6123
9754	Certain securities owned by Traudel Espermuller and others; and certain debts owing to them by William R. Warner & Co., Inc.	12-6226
9755	A debt owing to Siegfried Georgi by George H. Petersen.	12-6608
9756	Certain securities owned by Graf Woldemar Uxkull-Gyllenband.	12-6413
9767	Certain securities owned by Erich Hellmann; and a debt owing to Rudolf A. Mahn by American Express Co.	12-6352
9758	A bank account and certain securities owned by Helly Ihm.	12-6357
9759	Amendment.	12-6731
9760	Certain securities owned by Hokichi Inouye and two others.	13-740
9761	Certain debts owing to Heinrich Jaster and two others by Robert G. Clostermann. Two debts owing to Frank Y. Kutsuda by the Superintendent of Banks of the State of California, in charge of The Sumitomo Bank of California, Sacramento, in liquidation.	12-6370
9762	Certain securities and a bank account owned by Hermann Kub.	12-6414
9763	Certain securities owned by Mathilde Stind Langmaack and Elise Stind Mathiesen.	12-6558

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9764	A debt owing to Maruike Shoji Co. Ltd. by United Shoe Machinery Corp.	12-6414
9765	A bank account and certain securities owned by Rudolph Mundel.	12-6371
9766	Two debts owing to Nippon Yusen Kaisha by United Fruit Co., and a debt owing to Kokusai Line by that company.	12-6415
9767	Certain securities owned by Emma Peltzer.	12-6371
9768	Certain securities owned by Annamaria Kirchoff Schmidt.	12-6341
9769	Certain securities owned by Agnes Schneider.	12-6371
9770	Certain securities owned by Hanjiro Shimoda.	12-6415
9771	Certain securities owned by Yoshiko Sugamura and two others; and a debt owing to them by Nichibei Shuzo Kabushiki Kaisha, Ltd.	12-6415
9772	Certain debts owing to Hamburger Tageblatt and others by The American News Co.	12-6416
9773	Certain securities and a bank account owned by Thiemo von Gumpenberg.	12-6488
9774	A debt owing to Agnes Wertz by Henry Clews & Co.	12-6417
9775	A debt owing to Yamamoto Cotton Co., Ltd., by J. H. Doscher & Co., Inc.	12-6417
9776	A bank account owned by Aimalie Young.	12-6417
9777	Certain real property located in Waikale, Oahu, T. H., owned by Kaneichi Nii; and a debt owing to him by Shozo Nii.	12-6317
9778	All rights of Anna Arp and two others in the estate of Frank Bock.	12-6417
9779	All rights of Dora Bredehorst and Magdalena Meyer in the estate of Charles H. Bredehorst.	12-6418
9780	All rights of Klara Kallenberg and others in the estate of Willmar O. Damm.	12-6558
9782	The sum of \$180.44, distributable to Karl Eichhorn and George Eichhorn under the estate of John George Eichhorn.	12-6443
9783	All rights of Helene Fink and others in the estate of Albert H. Fresenius.	12-6443
9784	All rights of Adelene Christiansen Andersen and Julius Christiansen in the estate of Christine P. Grass.	12-6443
9785	All rights of Thomas Heinrich Puls and others in the estate of Hans Groth.	12-6444
9786	All rights of Selma Diesner in the estate of Frederick Herman Gubsch.	12-6488
9787	The sum of \$1,597.75, owned by Ingeborg Pape-Hahr.	12-6897
9791	All rights of Christina Link and others in the estate of Caroline Lang.	12-6489
9792	Cash, \$4,549.98, certain securities, and certain personal property, distributable to Lena Esslinger under the estate of William A. Lange.	12-6898
9793	All rights of Rudolph Mitsch in the estate of Joseph Mitsch.	12-6489
9794	All rights of Kiyo Nakamura under an insurance contract.	12-6489
9795	All rights of John Lindhoff and others in the estate of Rudolph Niehus.	12-6490
9796	All rights of Katharina Bruck and others in the estate of Nikolaus Reektenwald.	12-6490
9797	All rights of Paul Manthey and two others in the estate of Sophie Roschke.	12-6520
9798	All rights of Lotchen Unna and others in the estate of Jacob Siegel.	12-6520
9799	The sum of \$1,713.65, distributable to Katharine Von Herff and others.	12-6490
9800	All rights of Heinrich Unruh and Anna Maria Unruh in the estate of Marie Unruh.	12-6444
9801	All rights of Eleanor Sengstack in the estate of Annie H. Wohlke.	12-6558
9802	Certain real property located in St. Genevieve County, Mo., and a bank account, owned by Eugene Pracht and Else Pracht; and all of their rights in an insurance policy.	12-6318
9803	All rights of Joseph F. M. Weirich and two others in the estate of Frances Arming.	12-6559
9805	All rights of August Bluhm in the estate of Frank Bluhm.	12-6592
9806	All rights of Margarete Remter and two others in the estate of Osear Depperman.	12-6610
9807	All rights of Martha Dausendschoen and her heirs in the estate of Henry J. Hoising.	12-6609
9808	All rights of Anna Margarethe Koerner and others in the estate of George Jammerthal.	12-6610
9809	All rights of Dietrich Lienau and two others in the estate of Martin Lienau.	12-6610
9810	All rights of William Kuhne and others in the estate of Margaret Lorbeer.	12-6667
9811	All rights of Nikolaus Moser in the estate of Carl H. Moser.	12-6668
9812	All rights of Johannes Ruopp and Marie Ruopp in the estate of George Ruopp.	12-6444
9813	All rights of Robert Essert in the estate of Lena Sauer.	12-6668
9814	All rights of Felix Klec and Helene Jawlensky in the estate of Galka E. Scheyer.	12-6668
9815	All rights of Emmy Schmidt in the estate of Friedrich Georg G. Schmidt.	12-6668
9816	All rights of Maria Spindler in the estate of William Spindler.	12-6418
9817	The sum of \$356.54, distributable to Jacob Steigelman and others under the estate of Roland Steigelman.	12-6989
9818	All rights of Alwin Werner and others in the estate of Lina Werner.	12-6669
9819	A debt owing to Ackermann & Fritze Luxus-Porzellan-Fabrik by The Keeppews Co.	12-6559
9820	Certain securities owned by Fred Baumann; and a debt owing to him by Mercantile Commerce Bank & Trust Co.	12-6610
9821	Certain securities owned by Wolff G. Bawlitza.	12-6759
9822	Amendment.	13-3248
9822	Certain securities owned by Julia Burkhardt and others.	12-6650
9823	A bank account owned by Marga Dietrich.	12-6559
9824	A debt owing to Doitsu Seiko K. K. by Alexander Benecke.	12-6560
9825	Certain securities and a bank account owned by Adolf Donat, Jr., and others.	12-6560
9826	A debt owing to Johannes Fritze by Langner, Parry, Card & Langner.	12-6560
9827	Certain securities owned by Shichiro Hashimoto; and a debt owing to him by E. F. Hutton & Co.	12-6700
9828	Certain debts owing to Takashi Ito and others by The Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	12-6651
9829	A debt owing to K. Kawashima by Sun Chemical Corporation; and a debt owing to Max Pactau by that company.	12-6561
9830	Two debts owing to Johanna Lachman by New York Life Insurance Co.	12-6561
9831	A bank account owned by Anna Michaelis and Robert Michaelis.	12-6561
9832	Certain bank accounts owned by Adolph Prinz and two others.	12-6776

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9833	A debt owing to Reis & Co. A. G. by Reis & Co., Inc.	12-6562
9834	A debt owing to Ressort A. G. Fuer Patentverwertung by Credit Suisse New York Agency.	12-6816
9835	A debt owing to Dr. Rud. Scholz & Co. by Robinson, Wagner Co. Inc.	12-6669
9836	A bank account owned by Anna Sebmid and Albert Schmid.	12-6511
9837	Cash, \$167.12, and a bank account owned by Kurt Schmieder.	12-6701
9838	Certain securities owned by Hildegard Schramm.	12-6732
9839	Certain securities and a bank account owned by Carl Schreiner.	12-6983
9840	Amendment.	13-1355
9841	A bank account owned by Alma Schutze.	12-6689
9841	Certain securities owned by Elizabeth Vosskuhler.	12-6757
9842	A debt owing to A. Wada, Agency, by Crespi & Co.	12-6670
9843	Two bank accounts owned by Mrs. Sadako Yamane and Saburo Yamane.	12-6670
9844	All rights of Heinz Essmann and Werner Essmann in the estate of Annie Gertrude Fries.	12-6670
9845	All rights of Karolina Krolinger in the estate of Lorenz Krolinger.	12-6758
9846	All rights of Mary L. Scholzen and others in the estate of John Lehnen.	12-6855
9847	All rights of the heirs of Kate Lohri in her estate.	12-6758
9848	All rights of Katrina Reisser and two others in the estate of Marie Neumann, and in the trust created under her will.	12-6608
9849	All rights of Frieda Friedrich and others in the estate of Clara I. Reimann.	12-6777
9850	All rights of Gebrueder Schriewind in the estate of Ewald H. Schriewind.	12-6491
9851	All rights of Friederika S. Koppius and others in the estate of August Streuber.	12-6777
9852	The sum of \$380.37, distributable to Friedrich Schmudde.	12-6670
9853	Certain debts owing to Bernard Blumenthal and others by Arthur Klein.	12-8859
9854	Amendment.	12-6671
9854	A debt owing to Gunze Hosiery Mills by Gunze Silk Corporation.	12-6671
9855	Certain debts owing to Alma Ehrlich and two others by Alexander Bailwitz.	12-6871
9856	Certain debts owing to Fritz Ermarth and others by American Express Co.	12-6855
9857	Certain securities owned by Marie Kahl.	12-6731
9858	A debt owing to Tetsuzo Sawataki by The Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank; and a debt owing to Takamasa Shibata by that bank.	12-6758
9859	A debt owing to the heirs of Regina Siobold, deceased, by Otto A. Hoecker.	12-6671
9860	Certain securities and a mortgage participation certificate of the Leddonfield Realty Co. owned by Carl B. N. von Schirach; and a debt owing to him by The Pennsylvania Company for Insurances on Lives & Granting Annuities.	12-6779
9861	An undivided four-ninths interest in certain real property located in Flint, Mich., owned by Friederich Kirm and others; all of their rights in two insurance policies; and a debt owing to them by Henry Hunsicker.	12-6418
9862	Certain personal property owned by Erich Alfred Schneider and Frieda Schneider.	12-6419
9863	Certain securities owned by George C. Bohn and Theodor Werner; and certain debts owing to them by The First National Bank of the City of New York.	12-6759
9864	A bank account and certain securities owned by Sadayoshi Kuramoto; and a debt owing to him by United States Fidelity & Guaranty Co.	12-6760
9865	One automobile owned by Germany.	12-6520
9866	Amendment.	13-2149
9866	50 shares of the capital stock of Nagao Shoten, Ltd.	12-6775
9867	525 shares of the capital stock of Seisido Shoten, Ltd.	12-6672
9868	All rights of Hans Heger and others in the estate of Laura K. Blake.	12-7036
9869	All rights of Ludwig Funck and Johannes Frey in the estate of Paul Bachert.	12-6955
9870	All rights of Karl Busse in the estate of Marie Busse.	12-7099
9871	All rights of Emma Drucker and others in the estate of Arnold Carl Cornils.	12-6611
9872	All rights of Julius Secundus Winterhafter and Otto Ganz in the estate of Christian Ferenbaugh.	12-7099
9873	All rights of Marie Schwenck and others in the trust under deed of Henry Frech and Pauline Frech.	12-7036
9874	All rights of Olga Holzmann and others in the estate of Clementine Rosalie Holzmann.	12-7306
9875	All rights of Mary Bassing in the estate of John Huber.	12-7307
9876	All rights of Maria Esders and her children in the estate of John H. Klene.	12-7064
9877	The sum of \$2,589.33, distributable to "Jane" Nitao.	12-6731
9878	All rights of the heirs of Maria Paquay Thomasson in the estate of John P. Paquay.	12-7099
9879	All rights of Johanna Prehn Baumann and others in the trust created under the will of Thomas Prehn.	12-7307
9880	All rights of Camilla Eckhardt in the estate of Albert Reichel, and in certain real property located in Bend, Ore.	12-7348
9881	The sum of \$943.27, distributable to Babette Zapp and others in the trust created under the will of Louise Gail Schmeisser.	12-7348
9882	All rights of Marianne Elisabeth J. A. Kulenkampff and others in the trust created under the will of Louise Gail Schmeisser.	12-6612
9883	All rights of Lieselotte Koch and others in the estate of Christel Steinke.	12-6612
9884	All rights of Elizabeth Bauer and others in the estate of Anna Sugo.	12-7099
9885	All rights of Karl Merz in the estate of Louise B. Walter.	12-7129
9886	All rights of Matthias Grewenig and others in the estate of John Zimmer.	12-7130
9887	All rights of Minnie Brinkmann in the estate of Marion L. Wedel.	12-6938
9888	Certain securities owned by Henry Hoil.	12-6794
9889	Certain debts owing to Tarochi Nagao and two others by Toranosuke Kanazawa.	12-6938
9890	Certain securities owned by Anna Rohleder; and certain debts owing to Anna Schmitz and Franziska W. Taubert by Pacific Gas & Electric Co.	12-6732
9891	One bond owned by Albert Schmid.	12-6897
9892	A debt owing to Yukio Tomita by Manzuchi Hashimoto.	12-6701
9893	Certain securities owned by Alfreda Veit and Robert Klose, Jr.	12-6938
9894	One-half interest in certain securities owned by Paula Weste.	12-6938

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9895	All rights of Aimee Von Hoyningen Huene and others in the trust created under agreement by William R. C. Corson.	12-7035
9896	All rights of Leopold Pauli in the estate of Frances Pauli Kress.	12-6901
9897	All rights of Yojiro Nishimoto under an insurance contract.	12-7035
9898	The sum of \$922.95, distributable to Helen von Karajan and Alma von Karajan under the estate of Florence W. Sargent.	13-5092
9899	All rights of Elizabeth Schillings and others in the estate of Carl Schillings.	12-7100
9900	A bank account and certain personal property owned by Deutsche Betriebsgesellschaft für drahtlose Telegrafie m. b. H. (DEBEO).	12-7409
9901	A bank account owned by Julia Bausch.	12-7130
9902	A bank account owned by Cheika.	12-7255
9903	A bank account and certain securities owned by Deutsche Bank und Disconto Gesellschaft; and all of their rights in a Debentureholder's Protective Agreement.	12-7378
9904	A bank account owned by Herbert W. Hastett and two others.	12-6794
9905	A debt owing to Kiju Imada and Tsurumatsu Imada by Tatsuki Inao.	12-6898
9906	A debt owing to Shikazo Ishii by Tatsuki Inao.	12-6956
9907	Certain securities owned by Hermann P. Kanjefsky.	12-6898
9908	Certain securities owned by Josephine Kuoppers.	12-6795
9909	A bank account owned by Hiroshi Nakano.	12-6778
9910	A claim for compensation owned by Nordring A/B, arising by reason of the requisition of certain property by the Board of Economic Warfare.	12-6899
9911	A debt owing to Seishiro Ogata by Tatsuki Inao and Misue Inao.	12-6991
9912	A bank account owned by the heirs of Mary Reptowski.	12-6899
9913	A bank account and certain securities owned by Hermann C. Schneider; and all of his rights in an option warrant to purchase eight shares of stock.	12-6795
9914	A bank account owned by Johann Seitz.	12-6846
9915	A bank account owned by Joseph Seitz.	12-6796
9916	Certain securities owned by Teru Shutoku.	12-6796
9917	A debt owing to Yanosuke Takakuwa, d/b/a Mitsumaru Co., by Shujiro Takakuwa.	12-6796
9918	A bank account owned by Anna Wagner.	12-6817
9919	A bank account owned by Marie Louise Willenbrock.	12-6899
9920	A debt owing to Jiichiro Yonemoto by Schwabacher & Co.; and a debt owing to him by The Yokohama Specie Bank, Ltd., San Francisco, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	12-6797
9921	All rights of Marie Edel and others in the trust created under agreement by Hermann F. W. Dannenbaum.	12-6797
9922	Certain real property located in Los Angeles, Calif., owned by Yasunari Kamei; and a debt owing to him by Hanako Horiuchi.	12-6776
9923	A leasehold estate in certain real property located in Kapaa, Kauai, T. H., owned by Dr. Kichitaro Yanagihara; all of his rights in an insurance policy; and a debt owing to him by the National Mortgage & Finance Co., Ltd.	12-6797
9924	All rights of Frieda Pfister and her children in the estate of Wilhelmine Aichele.	12-6798
9925	The sum of \$441.50, distributable to Joseph Emmerich under the estate of Francis Emmerich.	12-7150
9926	All rights of Helene Look and others in the estate of Frederik C. Feil.	12-7151
9927	All rights of Joseph Pokorny and two others in the estate of Rosa Forster.	12-7409
9928	All rights of Fina Reitter and Kathi Schoner in the estate of Katharine C. Groh.	12-7130
9929	The sum of \$1,500, distributable to Albert R. Harck under his guardianship estate.	12-7131
9930	All rights of Heinrich Hasselmann and others in the estate of Christena Hasselmann.	12-6798
9931	The sum of \$4,616.51, distributable to Hubertina Jauk under the estate of Nicholas Knorr.	12-7151
9932	All rights of Gottfried Krell in the estate of Charles F. Kohlbepp.	12-7850
9933	The sum of \$2,887.86, distributable to Maria Kort and Mamie Kort under the estate of Peter J. Kort.	12-7958
9934	All rights of Lina Gottschalk and Ella Brauckmuller in the estate of Frieda Kutho.	12-7256
9935	All rights of Diedrich Juergens and others in the estate of Wilhelmina Lamping, and in the trust created under her will.	12-7975
9936	All rights of Susanna Tinsz and others in the estate of Susanna Lauff.	12-7256
9937	The sum of \$5,720.71, distributable to Ruth Eggstein under the estate of Rosa Lawton.	12-7151
9938	All rights of Barbara Link and others in the estate of Christine Rauch.	12-7274
9939	All rights of Karl Wik Ducklingen and others in the estate of Wendel Sarter.	12-7975
9940	All rights of Hannah Wintje and Margarete Weller in the estate of Ida Wenaver Waers.	12-7975
9941	A bank account and certain securities owned by Carl Wermelskirchen.	12-7260
9942	50 shares of the common capital stock owned by the heirs of Werner Wintjen.	12-6864
9943	Two bank accounts and certain securities owned by Werner Abshagen.	12-7872
9944	30 shares of the common capital stock owned by Anna Bechtel.	12-7260
9945	A bank account owned by Augusto Freitas.	12-6864
9946	Certain securities owned by Glas-und Spiegelmanufaktur, A. G. and two others.	12-6902
9947	Certain securities owned by Dr. Bernhard Goldschmidt and Dr. Theo Goldschmidt.	12-6900
9948	A debt owing to Ine Iida by Hawaiian Trust Co., Ltd.	12-6817
9949	Certain securities owned by Dr. Heinrich Kock.	12-6992
9950		12-6993
		12-7274
		12-7257
		12-7274

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
9961	Certain securities owned by Fried Krupp A. G.	12-7035
9962	10 shares of the common capital stock of North American Rayon Corporation.	12-6901
9963	Certain securities owned by Alfred Meul; and a debt owing to him by Citizens National Trust & Savings Bank of Riverside.	12-7035
9964	Amendment.	13-5092
9965	25 shares of the common capital stock of American Bemberg Corp.	12-7100
9966	A debt owing to Ryobi Denki Shokai Ltd. by Westinghouse Electric International Co.; and a debt owing to them by National Valve & Manufacturing Co.	12-6818
9967	80 shares of the common capital stock of North American Rayon Corp.	12-7131
9968	150 shares of the common capital stock of American Bemberg Corp.	12-7131
9969	12 shares of the common capital stock of North American Rayon Corp.	12-7132
9970	Amendment.	13-207
9971	Cash, \$29.83, owned by Emilie Stenger and Otto Stenger.	12-6818
9972	10 shares of the common capital stock and 10 shares of the preferred capital stock of North American Rayon Corp.	12-7260
9973	15 shares of the common capital stock of North American Rayon Corp.	12-7257
9974	96 shares of the common capital stock of American Bemberg Corp.	12-7275
9975	A bank account owned by Magda Weiss.	12-6818
9976	A debt owing to Dr. Karl Wendt by Hans H. Hennecke.	12-6819
9977	Certain debts owing to Auguste Wittenberg by the City National Bank & Trust Co.	12-6819
9978	A debt owing to Yamamoto & Co., Ltd., by Millers Falls Co.	12-6819
9979	Certain securities owned by Josephine A. Yanagihara; and a debt owing to her by National Mortgage & Finance Co., Ltd.	12-7257
9980	A bank account owned by Yangtze Motors, Ltd., and all of their rights in a debt owing to them by The Chase National Bank of the City of New York.	12-7379
9981	All rights of Otilie Fricke and two others in the estate of William Bode.	12-6901
9982	All rights of Carl Bohling and Dora Petrito in the estate of William O. Bohling.	12-6820
9983	All rights of Maria Weber in the estate of William Schlotterer.	12-6902
9984	All rights of Emma Steiner in the estate of Joseph Steiner.	12-6865
9985	Certain real property located in Chicago, Ill., owned by Otto Schulz; all of his rights in two insurance policies; and a debt owing to him by Herman Maasch and Arthur Jungthaus.	12-6847
9986	All rights of Gerhard Zimmerman and others in the estate of Adolph Demuth.	12-6901
9987	The sum of \$422.86, distributable to Rector Ernst Bohnet and others under the estate of Julia Hala.	12-8008
9988	All rights of Ilse Blanke and Bernhard Blanke in the trust created under the will of Margaret H. J. Lampe.	12-7873
9989	All rights of T. Ota and N. Tatsukawa in the assets of the Mutual Fish Co., Ltd.	12-8433
9990	All rights of Elsa Reiss Strobel and others in the estate of Christian F. Reiss.	12-7261
9991	All rights of Franz Roth and others in the estate of Bernardine Roth.	12-7873
9992	All rights of Hugo Kirsch and others in the estate of Carl Emil Scheumert.	12-7933
9993	All rights of Bruno Spangenberg and others in the estate of Frank Spangenberg.	12-7873
9994	All rights of Charles Vach and others in the estate of William Vach.	12-7873
9995	All rights of George Rentschler and others in the estate of Veronica Vorhauer.	12-7851
9996	All rights of Frederich Wegmeier and others in the estate of Dorothee Wegmeier, and in the trust created under her will.	12-6939
9997	A bank account owned by Marie Bauer.	12-6915
9998	Certain securities owned by Bertha Becker.	12-7258
9999	A debt owing to Emma Dobbertin by Robert G. Clostermann.	12-6916
10000	Certain securities owned by Jyuro Fujikawa and others.	12-7349
10001	A bank account and certain securities owned by Frances Heil.	12-7258
10002	Certain debts owing to Imanaka Shoten by Z. Nakamoto Shoten.	12-7258
10003	A bank account owned by Hatsuhiko Koakutsu.	12-7259
10004	Certain securities owned by Frank A. Kobs and Pauline Schmid; and certain debts owing to Frank A. Kobs and others by American Telephone & Telegraph Co.	12-7307
10005	A bank account and certain securities owned by Martha Krieg.	12-7349
10006	Certain securities owned by Wilhelmine Reens.	12-7411
10007	Certain securities owned by Robert Relling.	12-7609
10008	Two debts owing to Tokiko Satako and two others by The Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	12-7411
10009	A debt owing to Wilhelmine Satow and Caroline Satow Reincke by F. P. Anderwald, as liquidating agent for Mannhardt & von Helmlot.	12-7132
10010	A debt owing to George Schmidt and others by Charles Clafin Allen.	12-6957
10011	A debt owing to W. Grose Soehne by G & N Import Corp.	12-6916
10012	3,165 shares of the common capital stock of North American Rayon Corp.	12-7308
10013	Certain bank accounts owned by Sumitomo Bank, Ltd.	12-7820
10014	Two bank accounts owned by Shizu Tatsutani and Oenjin Tatsutani.	12-7259
10015	A bank account owned by Arthur Vohs.	12-6916
10016	A debt owing to Joseph Wehr by G & N Import Corp.	12-6916
10017	Certain securities owned by Taro Yoshikawa.	12-7311
10018	Certain real property located in East Alton, Ill., owned by Ferdinand Hoerner.	12-6993
10019	One bond and two bank accounts owned by Konosuke Iwakami; all of his rights in the assets and proceeds of liquidation of Iwakami Co.; and certain personal property owned by Konosuke Iwakami and others.	12-7350
10020	The sum of \$3,420, distributable to Alfred Gudeman and Alma Lovinson under the estate of Joseph Alexander.	12-8008
10021	All rights of Heinrich Besecke, Jr., and others in the trust under the will of Fritz Besecke.	12-8009
10022	All rights of Alberta Breitung Langbein in the trust created under the will of Albert Breitung.	12-7958
	All rights of Elise Pfafferott in the estate of Anna Maria H. Broadwood.	12-7100
	All rights of Johann Claussen and others in the estate of Anna Claussen.	12-7958

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
10023	All rights of Barbara Schmidt and others in the estate of Barbara Distler.	12-7064
10024	All rights of Selma Nowicki and two others in the estate of Robertina Dohrmann.	12-7874
10025	All rights of Sophie Sybold and Wilhelm Edelmaier in the estate of Pauline Edelmaier.	12-7874
10026	All rights of Josef Pitz in the estate of Theresa Fox.	12-7100
10027	All rights of Paul Geng and others in the estate of Anna R. Geng.	12-7874
10028	All rights of Martha Stanesche Bohn and two others in the estate of Louisa F. A. Johnson.	12-7875
10029	All rights of Ella May Abele and Wilhelm Abele in the trust created under the will of Frederick Charles Newcombe.	12-8009
10030	All rights of Mine Uchida in the estate of Mokukichi Omori.	12-7135
10031	All rights of Emma G. von Glaubitz and two others in the estate of Alphonse J. Stephani.	12-7875
10032	All rights of Martha Mettuck in the estate of Sidonie Thoerner.	12-7959
10033	All rights of Martin Hohorst and others in the estate of Anna L. R. Tiedemann.	12-7982
10034	All rights of Max Just in the estate of Richard H. Torpe.	12-7959
10035	All rights of Louise S. V. Schwabendissen in the trust under the will of William H. Veerhoff.	12-8037
10036	A debt owing to T. Asai & Co. Inc. by Continental Representatives, Ltd.	12-7132
10037	An undivided fourteen-fifteenth interest in a bank account owned by Adam Buehheit and others.	12-7133
10038	Two bank accounts and certain securities owned by Margrethe Ehmman and Caroline Ehmman; and a debt owing to them by The First National Bank of Los Gatos.	12-7379
10039	Certain bank accounts owned by Otto Feseler and others.	12-7133
10040	A bank account owned by Martha Fleck.	12-7133
10041	A bank account owned by Emilie Fraundt.	12-7275
10042	A bank account owned by Yoshito Fujita.	12-7350
10043	Certain securities owned by Johanna Gaenslen and others.	12-7649
10044	A bank account owned by Charlotte Heink Greif.	12-7134
10045	Certain bank accounts owned by Heinrich Hammerle and two others.	12-7275
10046	Certain securities owned by Joseph Hank and others; and a debt owing to them by Maude G. Schleier.	12-7409
10047	One mortgage certificate of National Title Guaranty Co., owned by Emma Heidt.	12-7821
10048	Certain debts owing to Ludwig Hess by Fireside Building and Loan Association.	12-7410
10049	A bank account owned by Hans Hild.	12-7134
10050	A bank account owned by Honda Shoji K. K.; and a debt owing to them by Philadelphia Coppersmithing Co.	12-7276
10051	A bank account owned by Ryohei Horuchi; and a debt owing to him by Honolulu Junk Co., Ltd.	12-7351
10052	Certain securities owned by Hokichi Inouye.	12-7875
10053	A debt owing to Ichiro Iyeda by Jimichira Otsuka; and a debt owing to him by The Mid-City National Bank of Chicago.	12-7609
10054	A bank account owned by Anna Strahe Kliem and others.	12-7134
10055	A bank account owned by Emily Koob.	12-7135
10056	A debt owing to Carl Laschinsky by Smith, Wild, Beebe & Cades.	12-7351
10057	Certain debts owing to Markewitz & Delecamp and others by Armand Schmoll, Inc.	12-7610
10058	A bank account owned by Maria Meese.	12-7276
10059	A debt owing to Dr. R. Meldau by Richey & Watts.	12-7276
10060	A bank account and certain securities owned by the heirs of Emma Nestlen.	12-7610
10061	A bank account owned by Maria Ott.	12-7277
10062	Certain bank accounts owned by Wanda Philipp and others.	12-7277
10063	A bank account, certain securities, and a mortgage participation certificate owned by Agnes Lennig Reiter.	12-7851
10064	A debt owing to Saehleben A. G. by Eastman Kodak Co.	12-7277
10065	A bank account owned by Sanko Kabusiki Kaisya (C. Itoh & Co. Ltd).	12-7278
10066	A bank account owned by Karl Schmidt.	12-7278
10067	Certain debts owing to Shova Menka K. K. and others by J. G. Boswell Co.	12-7278
10068	Certain debts owing to Johannes F. Stephani and Emma G. von Glaubitz by Arno P. Mowitz; and certain debts owing to them by the Ninth Bank & Trust Co.	12-7852
10069	Certain securities owned by Shigezo Taktzawa and Paul Grundman.	12-7876
10070	Certain securities owned by Joseph Wittkopp and Walter J. Hbestreit; and a debt owing to the latter by American Telephone & Telegraph Co.	12-7650
10071	Amendment.	13-2763
10072	Certain securities owned by Shikaichiro Yamashita.	12-7852
10073	Certain securities and a bank account owned by Matilde M. Ziegler.	12-7853
10074	All rights of Alma A. L. Gerhardt in all income accumulated under a deed of trust from Eleanor Annette Weinberger to Carl L. Nitze.	13-2360
10075	All rights of Alin Gunther in the estate of A. Clara Hfuser, and in the trust under her will.	12-7259
10076	All rights of Anthony C. Keller under an insurance contract.	12-8052
10077	All rights of Anna Tiedeman in the estate of Christine Kilndworth.	12-8084
10078	All rights of Giyu Tofuku under an insurance contract.	12-8085
10079	Two bank accounts and certain securities owned by Rev. Gikyo Kuchiba; a debt owing to him by Pacific Bank; and a debt owing to him by the Yokohama Specie Bank, Ltd., Honolulu.	12-8085
10080	A bank account owned by Yemiko Nakayama.	12-7797
10081	Certain personal property owned by Tomio Fukushima.	12-7797
10082	All rights of Fritz Breitenfeld in the estate of William H. Breitenfeld.	12-7279
10083	All rights of Gustav Hildebrandt and Otto Hildebrandt in the estate of Rudolph Hildebrandt.	12-8053
10084	All rights of Therese Beck in the estate of Theresa Maier.	12-8053

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
10084	All rights of Dr. F. Raschig G. m. b. H. in an agreement with The Dow Chemical Co., relating to a patent; and all information received by the representatives of the latter company pursuant to said agreement.	12-7410
10085	All rights of Katie Brier under an insurance contract.	12-8220
10086	All rights of the heirs of Hans Peter Lund in the estate of Christine Cook.	12-8236
10087	All rights of Karl Dieterich and others in the estate of Luise Emilie Dieterich.	12-8236
10088	Certain real property located in Stillwater County, Mont., owned by August Fuchs.	12-7876
10089	All rights of Klara Rieps and others in the estate of Valentine Greenwald.	12-8236
10090	All rights of John Grodewald and Adolph Fedderwitz in the estate of Henry C. Grodewald, and in the trust created under his will.	12-8237
10091	All rights of Anna Leidenberg in the estate of Flora Richard Herrmann.	12-8237
10092	All rights of Jenschin Higa under an insurance contract.	12-8257
10093	All rights of Franz Hoeng under an insurance contract.	12-8288
10094	All rights of Franz Hoeng under an insurance contract.	12-8288
10095	All rights of Maria B. Hoffman in a mortgage participation certificate of the Title Guarantor & Trust Co.	13-11
10096	All rights of Iwanatsu Kato under an insurance contract.	12-8328
10097	All rights of Emily Koch under an insurance contract.	12-8329
10098	All rights of Peter Dyx and others in the estate of Rev. Henry Looschiders.	12-8288
10099	All rights of Heinz Loose under an insurance contract.	12-8329
10100	All rights of Eunice H. Michalleges under an insurance contract.	12-8329
10101	All rights of Eunice H. Michalleges under an insurance contract.	12-8358
10102	All rights of Minna Lubjuhn in the estate of Gustav Oberneier.	12-8329
10103	All rights of Werner Orlopp under an insurance contract.	12-8358
10104	All rights of Lena Janke in the estate of Meta Petersen.	12-8421
10105	All rights of Ronate Frees and Charlotte Botcher in the estate of Anna Ramscheid.	12-8330
10106	All rights of Elly S. Rehfeldt under an insurance contract.	12-8358
10107	All rights of Maria Gauger and two others in the estate of Molly Reigelman.	12-8359
10108	A bank account and certain securities owned by Carl J. R. H. von Wedel; and a debt owing to him by Francis I. duPont & Co.	12-8053
10109	All rights of Maria Muesch and others in the estate of Elizabeth Roggendorf.	12-8390
10110	All rights of Freida Grohs and two others in the estate of Frederick C. Rubisch.	13-120
10111	All rights of Anton Beck and others in the estate of Katharina Schimpf.	12-7976
10112	All rights of Joseph Lang in the estate of Geo. Schmid.	12-8391
10113	All rights of Karl Sessler in the estate of Carl Sessler.	12-8421
10114	All rights of Yoshi Sugamura under an insurance contract.	12-8358
10115	All rights of Michl Suyama under an insurance contract.	12-8359
10116	All rights of Emilie Loreh in the estate of Fred Wadell.	12-8422
10117	Certain securities and a bank account owned by Fritz Acker.	12-8038
10118	Certain securities owned by Alle Leipziger Lebensversicherungs-Ges.	12-8038
10119	Certain securities owned by Kathrin Althaus.	12-8054
10120	Certain debts owing to Asia Mohi Co., Ltd., by James Garofalo.	12-8036
10121	A debt owing to Anton J. Benjamin by Dun & Bradstreet, Inc.	12-7959
10122	Certain securities owned by Reinhold Bresin.	12-8036
10123	Two bank accounts owned by Commerz und Privatbank.	12-8330
10124	All rights of Commerz-und Privat-Bank A. G. in two agreements between The Chase National Bank of the City of New York and others, relating to the return of an unexpended balance deposited with said bank.	12-8057
10125	14 shares of the common capital stock of North American Rayon Corp.; and a debt owing to Deutsche Bank by Lazard Freres & Co.	12-8057
10126	A debt owing to Deutsche Reichspost by American Telephone & Telegraph Co.	12-8220
10127	Certain claims of the heirs of Henry V. Feder and others against the State of New York and the Comptroller of that State arising by reason of the collection, by the latter, of certain sums of money previously on deposit with the Williamsburg Trust Co. and others.	12-8055
10128	Certain securities and two bank accounts owned by Frankfurter Bank.	12-8221
10129	Certain securities owned by Walter Hagen; and a debt owing to him by Sheffield Farms Co., Inc.	12-8360
10130	Certain debts owing to Heinrich & Co. and two others by Heinrich & Winterling Corp.	12-7960
10131	Certain securities owned by Yukihachi Horita.	12-8360
10132	Certain securities owned by Henry Laier and others; and certain debts owing to them by American Telephone & Telegraph Co.	12-8433
10133	A bank account owned by Bernard Kopp.	12-7960
10134	The sum of \$211.68, owned by Johannes Kruger.	12-8434
10135	A debt owing to Laboratories Cruet, S. A., by Pharinx, Inc.	12-7960
10136	Certain securities owned by Koshiro Maeda.	12-8448
10137	Two bank accounts owned by Auguste M. Nitschke.	12-7961
10138	Certain securities owned by Nord-Deutsche Versicherungs-Ges.	13-120
10139	Two bank accounts owned by Joy Nozaki.	12-7961
10140	A debt owing to Wilhelmina Seibicke by San Joaquin Building & Loan Association.	12-8177
10141	A bank account owned by Shanghai Mercantile Co.; and a debt owing to them by Panama Railroad Co.	12-7961
10143	Certain securities owned by Anna Maria Weeger; and a debt owing to her by Central National Bank of Cleveland.	12-8664
10144	Certain securities owned by Ida Wilffing.	12-8604
10145	Certain securities owned by Anna Wrede.	12-8715
10146	All rights of Rosa Krombach and others in the estate of Morris Benjamin.	12-8391
10147	All rights of Katharina Robers and Angela Ostendorf in the estate of Herman Decker.	12-8391
10148	All rights of Eduard Dittrich and his heirs in the trust under the will of Elise Dittrich.	13-121
10149	All rights of Karl Doehla and others in the estate of John Doehla.	12-8221
10150	The sum of \$6,209.91, distributable to Paul Helmling and others under the trust created for the heirs and legatees of C. F. Ewald, deceased.	12-8665

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Vesting order No.	Summary description of property vested	Federal Register citation
10260	The claim of the heirs of Tatsugiro Norinobu 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 Union Dime Savings Bank.	12-8665
10261	The sum of \$315,578.81, and the sum of \$13,074.39, owned by Deutsche Reichsbank.	12-8461
10262	A debt owing to Schloemann Engineering Corp. by Karl Feller.	13-16
10263	A bank account owned by Xavier Schreiner.	12-8438
10264	A bank account owned by the heirs of August Seelis.	12-8438
10265	502 shares of the capital stock of Uchida Investment Co.	12-8290
10266	All of the capital stock of P. Beiersdorf & Co., Inc.	12-8716
10267	Certain real property located in Fresno County, Calif., owned by Akira Morimoto; all of his rights in an insurance policy; and a debt owing to him by Hisajiro Kimura.	12-8452
10268	An undivided one-half interest in certain real property located in Jefferson County, Nebr., owned by Otto Wegner and others.	12-8452
10269	All rights of August Balle and others in the estate of Josephine Bartsch.	13-165
10270	The sum of \$652.18, distributable to Gertrude Becker and Hedwig Becker under the estate of Carl R. Becker.	13-207
10271	All rights of Hilde Gelroldt and two others in the estate of Benedieta E. Brennerman.	13-302
10272	The sum of \$1,342.65, distributable to Johann Brunje under the estate of Frederick Brunje.	13-175
10273	A debt owing to Carl Finkel and others by the Fidelity & Deposit Co. of Maryland.	13-175
10274	All rights of Otto Fischer under an insurance contract.	13-108
10275	All rights of Joseph Pokorny and two others in the estate of Rosa Forster.	13-246
10276	The sum of \$1,993.16, distributable to Paula Katzenstein and her heirs under the trust created under the will of Gretchen Frank.	13-563
10277	All rights of Henrich Greve and others in the estate of Henry Greve.	13-53
10278	All rights of Martha Grundman under an insurance contract.	13-108
10279	All rights of Charles Joost in the trust under the will of Martin Joost.	13-208
10280	All rights of Karl Lehman and others in the estate of John Lehman.	13-192
10281	All rights of Emil Parg in the estate of Alois Parg; and a debt owing to him by the Citizens National Bank of Maplewood, Mo.	13-246
10282	All rights of Paul Reichelt and others in the estate of Helen Rency Reichelt.	13-247
10283	All rights of Anna Korff and others in the estate of August Schmidt and in the trust created under his will.	13-335
10284	The sum of \$14,959.77, distributable to Wilhelm Zeller and others under the estate of John A. Schneider.	13-355
10285	The sum of \$3,385.42, distributable to Otto Weidner and others under the estate of Wilhelm Sommerfeld.	13-336
10286	The sum of \$5,902.95, distributable to Otto Weidner and others.	13-336
10287	All rights of Isabella M. B. Lutzny and Joseph B. F. Lutzny in the trust under the will of Joseph B. Wertheim.	13-247
10288	All rights of Ernest Lange and others in the estate of Fred Wilkening.	13-247
10289	All rights of Henrietta Renz Gross and others in the estate of Wilhelmina Zehnder.	13-247
10290	All rights of P. Beiersdorf & Co. A. G. in a contract with P. Beiersdorf & Co., Inc., and in a contract between Chemische Fabrik Pilot A. G. and P. Beiersdorf, Inc., both relating to the manufacture and sale of certain products within the United States.	12-8717
10291	One bond owned by Dora Babbe and two others; and a debt owing to them by F. P. Anderwald, liquidating agent for Mannhardt & von Helholt.	13-55
10292	A bank account owned by Otto Balzer and Louise Balzer.	12-8860
10293	Certain securities owned by Mota Behrman.	13-16
10294	Certain securities owned by P. Beiersdorf & Co. A. G., and a debt owing to them by Wells Fargo Bank & Union Trust Co.	12-8717
10295	A bank account and two bonds owned by Sophie Braun and others.	13-121
10296	A bank account owned by Clemens Burke.	12-8861
10297	A debt owing to Chiyodaguni Ltd. by Freedom-Valvoline Oil Co.	12-8861
10298	The claim of Fried Krump A. G. against the State of New York and the Comptroller of that State, arising by reason of the collection, by the latter, of a sum of money previously on deposit with the Chase National Bank of the City of New York.	13-122
10299	A debt owing to Hansella, G. m. b. H., by Baker Perkins Inc.	12-8900
10300	A bank account owned by Manabu Hosokawa.	12-8873
10301	Certain securities owned by Betty H. Kirchner.	13-72
10302	Certain debts owing to Tainan Gin Konstu by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of The Bank of Chosen.	13-56
10303	A bank account owned by Ida Kopf.	12-8862
10304	A debt owing to Lotte Kruger by Irving Trust Co.	12-8873
10305	Two debts owing to Shigenori Mayemura and Seigo Miwa by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	13-142
10306	Certain securities owned by the heirs of Carl Michelau and others; and a debt owing to the heirs of Dr. E. Baelz by Oriental Consolidated Mining Co.	13-193
10307	Two bank accounts owned by A. Moritz & Co. and Oswald Molsen.	12-8899
10308	Certain securities owned by Mrs. Tokuko M. Nakano.	13-109
10309	Two bank accounts owned by Eva Oehmichen and Erhard M. Oehmichen.	13-16
10310	Certain securities owned by Elisabeth Roth, subject to lawful liens in favor of Henry Clews & Co.	13-109
10311	A bank account owned by Futoshi Sakai.	13-18
10312	A bank account owned by Arthur Scheiter.	13-17
10313	A bank account owned by the heirs of Dr. Max Schloetter.	13-17
10314	Certain securities owned by Carl Schreiner and Edward Romer.	13-23
10315	Certain securities owned by Agatha Sohler.	13-23
10316	A bank account owned by Anne Stengel.	13-17

Vesting order No.	Summary description of property vested	Federal Register citation
10317	A bank account owned by Dr. Hans Thoma.	13-18
10318	Certain securities owned by Yukio Tomita.	13-18
10319	Certain securities owned by Arno Voigt and two others; and certain debts owing to Walter Foertsch by The Hartford-Connecticut Trust Co.	13-56
10320	A debt owing to Olga Von Horn by the Cleveland Trust Co.	13-19
10321	All rights of Margarethe Schoeck and two others in the estate of Jacob Muller.	12-8786
10322	Certain patents; and all rights of Carl J. R. H. von Wedel in a contract with Electrons, Inc., and two others, relating to certain patents.	13-119
10323	All rights of Carl Appelbaum and others in the estate of Frederick Appelbaum, and in the trust created under his will.	13-331
10324	All rights of Martin Bauer and Otto Bauer in the estate of Gustav Bauer.	13-224
10325	All rights of Adele Behrmann and others in the estate of Justus Karl H. Behrmann, and in the trust created under his will.	13-425
10326	All rights of Hermann H. Brede and Claus O. Brede under an insurance contract.	13-109
10327	All rights of Albert Straesser and his issue in the estate of Helene Dietz.	13-356
10328	All rights of Maria Bintakies in the estate of Frederick Esa, Sr.	13-337
10329	All rights of Christiane Grass under an insurance contract.	13-337
10330	All rights of Christiane Grass under an insurance contract.	13-123
10331	All rights of Ilse Ihnen Dotte and Johan Ihnen in the estate of Samuel Isarel.	13-57
10332	All rights of Max Bouwitt and Franziska Jacobson in the estate of Theodor A. Ihnen.	13-563
10333	All rights of Elise Bloeckdonath in the estate of John Jaeger.	13-425
10334	All rights of Fridl Schneider Knoll and others in the estate of Marie Jauch.	13-110
10335	All rights of Hubertina Jauk under an insurance contract.	13-283
10336	All rights of Erika Braun in the estate of Hugo B. Jesse.	13-166
10337	All rights of Peter Kruggel and others in the estate of David Kruggel.	13-315
10338	All rights of Isidor Thoma and others in the estate of Louisa Becher Loesch.	13-110
10339	All rights of Johann Fritzel in the estate of Joseph Lukeric.	13-73
10340	All rights of Rin Matsuo under an insurance contract.	13-331
10341	All rights of Madgalen Dischner in the estate of Mary Meyer.	13-378
10342	All rights of Kathryn Miyoko Kawamura in the estate of Minno Miyahara.	12-8786
10343	All rights of Katharine Gramlich and others in the estate of Charles H. Nehls.	13-425
10344	All rights of Willy Noke and others in the estate of Helmut Noke.	13-378
10345	All rights of Margareta Schieschwitz and others in the trust created pursuant to an order of the County Court of Box Butte County, Nebr.	13-425
10346	All rights of Anna Wieland in the estate of Emilie Wieland Regsinger.	13-194
10347	All rights of Anna Eliza Rosenstock and others in the estate of Katherine P. Schisler.	13-466
10348	All rights of Kamada Shimabukuro under an insurance contract.	13-379
10349	All rights of Shigeno Takahashi and two others in the estate of Jisaku Takahashi.	13-391
10350	All rights of Julius Wolfurm and others in the proceeds of real estate sold pursuant to order of the Court of Common Pleas, Hamilton County, Ohio.	13-379
10351	The sum of \$5,819.84, and the sum of \$42.32, distributable to Werner Zorn and two others under the estate of Louis Arndt Zorn.	13-57
10352	Certain claims of Agrippina Allgemeine Versicherungs A. G. against the Superintendent of Insurance of the State of New York as liquidator of Lloyds Insurance Co. of America.	13-1858
10353	Amendment.	13-584
10354	An undivided three-fifths interest in certain securities and in certain bank accounts, owned by Hugo Baumann and two others.	13-164
10355	Two bonds owned by Freda Breitreiner and Benno Breitreiner, and certain debts owing to them by Prudence Realization Corp.	13-57
10356	A debt owing to Klein & Becker by Hugo Mayer Co., Inc.	13-58
10357	A debt owing to Kongo Motor Car Co. by Diamond T Motor Car Co.	13-58
10358	A bank account owned by Emil Kotzian.	12-8873
10359	A bank account and certain securities owned by August Nischwitz; and a debt owing to him by E. F. Hutton & Co.	13-10
10360	A bank account owned by Riyoshin Okano.	13-166
10361	A bank account and an undivided five-eighths interest in a mortgage participation certificate of Lawyers Mortgage Co. owned by Calista Marie Pabst; and a five-eighths interest in a guarantee in connection with said certificate.	13-110
10362	An undivided four-sixths interest in certain securities owned by Margarete Schneider and others.	13-58
10363	A bank account owned by Yasuichi Ushiroji.	13-332
10364	All rights of Edith Koch and others in the net proceeds of a settlement agreement between Christel Steinke and the Travelers Insurance Co.	13-379
10365	All rights of Frederick Auwarter and his heirs in the estate of Katharina Leitz.	13-408
10366	All rights of Oscar R. Ludwig in the estate of Dorothy Duncan Ludwig.	13-356
10367	All rights of the heirs of G. Smalian, deceased, in the estate of Francis H. Smalian.	13-466
10368	All rights of Katharine Heinz Moeck and others in the estate of George J. Ulmer.	13-176
10369	Certain bank accounts and certain securities owned by Allgemeine Waren-Finanzierungs-G. m. b. H.	13-166
10370	A bank account owned by Wilhelm Bauer.	13-283
10371	Certain securities owned by S. Frankel Bankgesellschaft and others.	13-1786
10372	Amendment.	13-391
10373	United States currency and coin owned by Heinrich Brune.	13-302
10374	Certain securities owned by Heinrich Brune.	13-167
10375	A bank account owned by Tatsushiro Chiba.	13-303
10376	Certain securities owned by Hinrich Damman and others; and certain debts owing to Otto Ahrends and others by Oriental Consolidated Mining Co.	13-177
10377	Certain securities owned by the heirs of Paul Evers, deceased, and the heirs of Johann Schwendicke, deceased.	13-209
10378	Certain securities owned by Theodor Fleitmann.	13-167
10379	Two bank accounts owned by Emma Franz.	13-225
10380	A bank account owned by Wilhelmina Fuhrmann and others.	13-225

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
10378	Certain securities owned by Grace T. Glitscher and Nora E. Glitscher; two debts owing to them by Barlow Lynn; and a debt owing to the latter by Bank of America National Trust & Savings Association.	13-209
10379	Certain securities owned by Tokueichi Hamada and others.	13-248
10380	Amendment.	13-2493
10381	A bank account owned by Sugi Hamano.	13-168
10382	A bank account and certain securities owned by Martha Haussmann.	13-332
10382	A bank account and certain securities owned by William C. F. Helm.	13-607
10383	Amendment.	13-2033
10384	A debt owing to The Imperial Marine & Fire Insurance Co., Ltd., by Cosgrove & Co., Inc.	13-332
10385	A bank account owned by Kenji Itanori.	13-167
10385	Certain securities owned by Joseph Jacschke and others; and two debts owing to Marie Harlander and Hedwig Newhouse by the Chicago Title & Trust Co.	13-333
10386	Two debts owing to Mark S. Komatsu by Bishop National Bank.	13-248
10387	A bank account owned by Alfred Oscar Kunze.	13-225
10388	Certain securities and a bank account owned by Richard T. Lang.	13-356
10389	Certain securities owned by Carl H. Lichey.	13-380
10390	A bank account owned by Herman Martin.	13-163
10391	Certain debts owing to Maschinenfabrik Augsburg-Nurnberg A.G. by American M. A. N. Corp.	13-225
10392	A bank account owned by Kameo Matsukawa.	13-168
10393	A debt owing to Victor Minoprio and Walter Minoprio by St. Luke's Hospital.	13-163
10394	A bank account owned by Kozo Miura.	13-226
10395	A bank account owned by Kinoto Nakagawa; and a debt owing to Masahiko Matsumoto by Kumaiichi Ogata and Matsuyo Ogata.	13-249
10396	A debt owing to Hiroshi Nozawa by The Yokohama Specie Bank Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	13-249
10397	A bank account owned by Masa Osaki.	13-249
10398	A bank account owned by Anna Paulstich.	13-240
10399	A debt owing to Taisho Marine & Fire Insurance Co., Ltd., by Cosgrove & Co., Inc.	13-303
10400	Certain securities owned by Kozo Tamaki and Kaoru Tamaki; and a bank account owned by the latter.	13-380
10401	Certain securities owned by Ernest Trelle.	13-380
10402	A bank account owned by Kamegoro Uemura.	13-240
10403	Certain debts owing to Windmoeller & Hoelscher G. m. b. H. by H. H. Heinrich, Inc.	13-226
10404	Two debts owing to Josephine Wolf and Joseph F. Wolf by Volunteer Co-operative Bank.	13-226
10405	Certain real property located in Cincinnati, Ohio, owned by George Dickert; and all of his rights in an insurance policy.	13-73
10406	Certain real property located in Honouliuli, South Hilo District, T. H., owned by Uichi Kawabe.	13-74
10407	The sum of \$3,342.55, and the sum of \$489, distributable to Hans Jasger and others under the estate of Frank Balzer.	13-2057
10408	All rights of Karl Burkhardt and others in the estate of Luise Bayer.	13-389
10409	All rights of Amelia Wondratschek and others in the estate of Gottfried Beck.	13-403
10410	All rights of Minnie Beine and Alvis Beine in the trust created under the will of Ida Bohling.	13-485
10411	All rights of Maria Bintakies in the estate of Wilhelmine Esa.	13-389
10412	All rights of Caroline Bader and Robert Huhn in the estate of Marie Fuudus.	13-409
10413	All rights of Marie Krug and others in the estate of Frank Hatwig.	13-409
10414	All rights of Louis K. Haub in the estate of Ferdinand Raub.	13-316
10415	All rights of Marie Palm Horst and others in the trust created by indenture by Richard Hellmann.	13-514
10416	All rights of Ludwig Metzger and others in the estate of Phillip Metzger.	13-390
10417	All rights of Agnes Wedekamper in the estate of Herman H. Nolte.	13-409
10418	All rights of Gustav Reiss under certain insurance contracts.	13-514
10419	All rights of Karl Reiss under certain insurance contracts.	13-533
10420	All rights of Gustav Reiss under an insurance contract.	13-534
10421	do.	13-534
10422	do.	13-515
10423	do.	13-515
10424	do.	13-515
10425	do.	13-515
10426	All rights of Karl Reiss under an insurance contract.	13-516
10427	do.	13-426
10428	do.	13-426
10429	All rights of Anna Roos under an insurance contract.	13-486
10430	All rights of Elizabeth Pfeiffer and others in the estate of John Schaake.	13-534
10431	Amendment.	13-1637
10431	All rights of Rudolf Schmid under an insurance contract.	13-534
10432	All rights of August Tiedemann and Anna M. A. Tiedemann in a trust created under agreement by the former.	13-1137
10433	All rights of Kiku Tsurutome under an insurance contract.	13-635
10434	All rights of Gerda Leser in a trust created under agreement by Frederick A. Vieter.	13-410
10435	All rights of Stephan Albert H. von Oroning and others in the proceeds of real estate sold pursuant to an order of the Circuit Court, Baltimore City, Md.	13-516
10436	All rights of Cai D. von Rumohr and others in a trust created under agreement by Elizabeth von Rumohr and Emilie Nunnemacher.	13-426
10437	All rights of Anna Pflugler-Schwarzmeier and others in the estate of Fannie Weiss and in the trust created under her will.	13-427

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
10438	All rights of Tosao Yamada under an insurance contract.	13-635
10439	A debt owing to Hans Bieringer & Co. by Hillman Importing & Trading Co., Inc.	13-304
10440	Certain securities owned by William Frisch.	13-334
10441	Certain securities and a bank account owned by Heinrich Hoerlein.	13-334
10442	A bank account owned by Magdalene Melcher.	13-304
10443	600 shares of the common stock of Hugo Stinnes Corp.; 14 bonds of Hugo Stinnes Industries, Inc.; 2 bank accounts owned by N. V. Edmund Wagenknecht's Handel Maatschappij; a debt owing to them by Hugo Stinnes Corp.; and a debt owing to them by Hugo Stinnes Industries, Inc.	13-392
10444	All rights of Mary Albert Dertinger and others in the estate of John G. Mosbacher.	13-124
10445	Certain real property located in Waikiki, Honolulu, T. H., owned by Daisaku Kumagai; and a debt owing to him by Shimakichi Kumagai.	13-250
10446	All rights of Tokutaro Endo under an insurance contract.	13-486
10447	All rights of Hans Falk and others in the estate of Gottlieb H. Falk.	13-486
10448	All rights of Satoshi Higashi under an insurance contract.	13-486
10449	All rights of Anton Hillebrand under an insurance contract.	13-487
10450	All rights of Josephine Kratzel and Josef Kienast under an insurance contract.	13-487
10451	All rights of Hiroshi Otake under an insurance contract.	13-487
10452	All rights, not previously vested, of Roland K. Q. Osthoff & Co. in an agreement with American Felsol Co.	13-284
10453	The sum of \$400, distributable to Harriet W. E. Rose and two others under the estate of Emma Rose.	13-302
10454	All rights of Dina Rupp under an insurance contract.	13-564
10455	All rights of Emilie Schonder Steyer under an insurance contract.	13-564
10456	All rights of Riye Yamaoka under an insurance contract.	13-536
10457	All rights of Lina Lamcke Schmaedecke and others in the estate of Amelia Zicseniss.	13-427
10458	All rights of Bruno Zuehlsdorf and Friedriche Starkes in the estate of Richard Zuehlsdorf.	13-390
10459	Certain securities owned by John Brand and Hedwig Grabinger.	13-392
10460	A debt owing to Addix & Cordes by Harriss & Vose.	13-305
10461	Certain securities owned by Betty Eekert and Louise Popp.	13-488
10462	Certain securities owned by Fritz Geyer.	13-392
10463	Certain debts owing to Martha Wicke Goeman and others by Bank of Saginaw; and a bank account owned by the former.	13-344
10464	Two bank accounts owned by Shigeru Hiramatsu.	13-305
10465	Certain securities owned by the heirs of Peter Kahl, deceased.	13-488
10466	Two bank accounts owned by Hatsutarō Kasashima.	13-316
10467	A debt owing to Richard T. Lohmeyer by Harriss & Vose.	13-316
10468	A debt owing to Nishikawa Brothers by R. L. Dixon & Bro.	13-488
10469	A bank account and certain personal property owned by Torataro Onoda.	13-355
10470	Two bank accounts owned by Jinchiro Ooka.	13-390
10471	Certain securities owned by Walter Schmalfluss; and a debt owing to him by Corn Products Refining Co.	13-392
10472	A debt owing to Union Rueckversicherungs Gesellschaft by Ladenburg, Thalmann & Co.	13-354
10473	A debt owing to M. Watanabe by Esteve Bros. & Co.	13-354
10474	All rights of Eliza (Anna) Rosenstock and her heirs in the estate of Conrad Schisler.	13-463
10475	Certain real property located in Sandusky, Ohio, owned by Maria Flick and others; and all of their rights in an insurance policy.	13-306
10476	Certain real property located in Milwaukee, Wis., owned by Ludwig Kuehner and Mathilde Kuehner; and all of their rights in certain insurance policies.	13-317
10477	Certain real property located in Kalihi, Honolulu, T. H., owned by Cholehi Takayama.	13-306
10478	All rights of Arno Thomas in the trust created under agreement by Dorothy Reinhardt and others.	13-464
10479	The sum of \$424.91, distributable to Anna Wagner under the estate of Bertha Schmidt.	13-464
10480	Certain securities owned by Allianz Versicherungs-A. G.	13-624
10481	Two bonds owned by Frau Prof. Dr. Berghoff-Ising.	13-1203
10482	Certain personal property owned by Theodor Dellith and Joachim Schlinker.	13-646
10483	A bank account owned by August Gastrich.	13-393
10484	A bank account owned by Carl Gastrich.	13-393
10485	A bank account owned by Heinrich Gastrich.	13-393
10486	A bank account owned by Karl Geyer and two others.	13-427
10487	Certain securities owned by Grata Heil and Emmy Wunschel.	13-516
10488	Certain securities owned by Paul Hesse.	13-428
10489	Certain securities owned by Elizabeth Jost and others.	13-394
10490	Certain bank accounts owned by John B. Linder.	13-1203
10491	A debt owing to Menka G. m. b. H. by Japan Cotton Co.	13-464
10492	A debt owing to the heirs of Th. Monnich, deceased, by Pacific Lighting Corp.	13-465
10493	A bank account owned by Lillie Gastrich Mueggenburg.	13-489
10494	Certain bank accounts owned by Mrs. Yuki Osaki and Shigejiro Osaki.	13-466
10495	One bond owned by Robert Sufferl.	13-489
10496	A bank account and certain securities owned by Tomeki Ujimori.	13-465
10497	A bank account owned by Eduard Wagner.	13-489
10498	A debt owing to M. Watanabe by Harriss & Vose.	13-564
10499	Cash, \$12,728.31, and certain securities, owned by Walter Weber.	13-490
10500	A bank account owned by Mathilda Zimmermann Reuter.	13-490
10501	All rights of Theodor Heinrich in an agreement with Carl Steiner and the Chase National Bank of New York, as trustee, relating to all of the common capital stock of Steiner Paper Corp., all of his rights in two insurance policies; and a debt owing to him by that corporation.	13-335
10502	All rights of Anna Muller in the estate of Elsa Auerbach.	13-536

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Vesting order No.	Summary description of property vested	Federal Register citation
10503	All rights of Heinrich Hoff and Fritz Diekman in the estate of Margaret Diekman.	13-394
10504	All rights of Christian Durr and others in the trust created by order of the Probate Court of Oakland Co., Mich.	13-609
10505	All rights of Ida Erhardt Aberlis in the estate of Kato Erhardt.	13-609
10506	All rights of Otto Graf and others in the estate of Albert Graf.	13-566
10507	All rights of Elfrida Woite and two others in the trust created under the will of Rudolph H. E. Gudewill.	13-609
10508	All rights of Adele Rosenthal in the trust created under the will of Henry Jacoby.	13-565
10509	All rights of Maria Borberich and others in the estate of Carola Juhasz.	13-536
10510	All rights of Theodor Krabbo under an insurance contract.	13-536
10511	All rights of Rose Maric B. Schneider in the trust created under the will of Gottfried Krueger.	13-609
10512	All rights of Elizabeth Von Poser und Gross Naadlitz and others in the trust created under the will of Gustav B. Kulenkampff.	13-394
10513	All rights of Olga Hintz in the estate of Otto LaBudde.	13-537
10514	All rights of Bernard Lanwehr in the estate of Henry Lanwehr.	13-391
10515	All rights of Martin Levy in the estate of Robert L. Leonard.	13-567
10516	All rights of Lucy Mandau and Jenny Goeschel in the estate of Robert Arthur Mandau.	13-538
10517	All rights of Maria Muller in the estate of Maria Mueller.	13-565
10518	All rights of Annegrete Otten in the estate of Henry Otten.	13-565
10519	All rights of Anna Ott under an insurance contract.	13-537
10520	All rights of Walter Otto and others in the estate of Gustav Otto.	13-566
10521	All rights of Martha Muller and others in the estate of Magda Pelletier.	13-566
10522	All rights of Christine Fischer and others in the estate of Jacob Frederick Rau.	13-566
10523	All rights of Dora Karnop in the estate of Karl Recknagel.	13-567
10524	All rights of Adolf Romeike and two others in the estate of Ferdinand K. M. Romeike.	13-538
10525	All rights of Theresia Fischer and two others in the estate of Amelia Schaefer.	13-567
10526	All rights of Robert Schmitz and others in the estate of Betty Schmitt.	13-567
10527	All rights of Margarete Schwob and Irmgard Schwob under an insurance contract.	13-568
10528	All rights of Olga Stiefenhofer and others in the estate of Ferdinand Schnitzer.	13-842
10529	All rights of Julia Eisole and others in the estate of Pauline Schuh.	13-568
10530	All rights of Bertha Kruth and others in the estate of Rudolph Strauss.	13-535
10531	All rights of Dr. Kaehle Uchida in the estate of Dr. Kensuke Uchida.	13-538
10532	All rights of Monica Herbert and others in the estate of Mathilde Vorndran.	13-537
10533	All rights of Mrs. Richard Winnege and others in the trust created under agreement by Richard Hellmann.	13-607
10534	The sum of \$15,495.75, distributable to Kaufmann J. A. Rohde and others pursuant to an agreement created by Hulda Rohde and others.	13-537
10535	All rights of Adolf Kranold and others in the trust created under the will of Hermann H. Wolff.	13-607
10536	A debt owing to M. Watanabe by J. G. Boswell Co.	13-490
10537	Certain real property located in Kalihi, Honolulu, T. H., a bank account, and certain securities owned by Yonejiro Muraoka; and a debt owing to him by Kalihi Town Department Store.	13-585
10538	All rights of Marie Tiedt and others in the estate of Wilma K. Brandt.	13-517
10539	All rights of Maria Betz Erman and others in the estate of Louise Grossmann.	13-517
10540	All rights of Rosle Wetzholz and others in the estate of Fred Klump.	13-518
10541	Certain personal property, certain bank accounts, and certain real property located in Los Angeles, Calif., owned by Tsuneo Imanishi and Masao Imanishi; and all of their rights in two insurance policies.	13-560
10542	A leasehold estate located in Kapaakea, Honolulu, T. H., and a bank account owned by Mejiro Kusaba and Miyo M. Kusaba; and all of their rights in an insurance policy.	13-570
10543	Certain mortgages owned by Elise Seiler and others; all of their rights in certain insurance policies; and certain debts owing to them by Richter & Kaiser, Inc.	13-586
10544	All rights of Siemens & Halske A. G. in a contract with Dr. Ing. W. Kroll, relating to a patent.	13-825
10545	All rights of Franz Anderrnabr and others in the estate of Joseph Hubert Anderrnabr.	13-679
10546	All rights of Irmgard B. Heinemann and others in the estate of Minna Bauer.	13-624
10547	All rights of Karl H. Berger and others in the estate of Karl Emil Berger.	13-679
10548	All rights of August Born in the estate of Anna Born.	13-625
10549	All rights of Margarete Mellin and others in the estate of Henry W. Esser.	13-625
10550	All rights of Karl Thiene Voigt in the estate of Helene A. Fischer.	13-679
10551	All rights of Johannes A. Folkers and others in the estate of Peter Folkers.	13-625
10552	All rights of Anna Hepp and others in the trust created under the will of Susette Hepp.	13-646
10553	All rights of Hildegard Z. Schmieder and others in the trust created under the will of Paulina Hesse.	13-647
10554	All rights of Leopoldine Heinrich in the estate of Frank Hoffmann.	13-626
10555	All rights of Gertrude K. M. Bork Ilfrich under an insurance contract.	13-626
10556	All rights of Max Knappe & Gertrud Knappe in the estate of Gertrude Knappe.	13-700
10557	The sum of \$85.02, distributable to Adolph Malink under the estate of Otto F. Kosehnick.	13-626
10558	All rights of Oesella Hansch and Theresa K. Hansch in the trust created under the will of Emil Kratzert.	13-647
10559	All rights of Gertrud Lamy Hoffmann and her children in the estate of Ernst Lamy.	13-626
10560	All rights of Hermina Kucks and others in the estate of Elizabeth Langstein.	13-648
10561	The sum of \$3,960, distributable to Christina David Schmeizle and others under the estate of Lena Friz Martin.	13-680
10562	All rights of Konrad Mayer and others in the estate of Carolina Mayer.	13-648

Vesting order No.	Summary description of property vested	Federal Register citation
10563	All rights of Suyezo Minamoto under an insurance contract.	13-627
10564	All rights of Kimiko Nagaoka under an insurance contract.	13-648
10565	All rights of Kosumi Nakai under an insurance contract.	13-649
10566	All rights of Seikichi Osako under an insurance contract.	13-649
10567	All rights of Heinz Ulrich Pralle under an insurance contract.	13-650
10568	All rights of Wilhelm Kawel and Hedwig Hoffmann in the estate of Annie Prouza.	13-650
10569	All rights of Auguste H. Pulfrieh under an insurance contract.	13-627
10570	All rights of Margaretha Kuhl and others in the estate of Hans Rohwer.	13-680
10571	All rights of Theodore Kerch and others in the trust created pursuant to an order of the Supreme Court of New York County, N. Y., and in the estate of Adam Roland.	13-700
10572	All rights of Margarete Schwob and Irmgard Schwob under an insurance contract.	13-680
10573	All rights of Allwine Maer and Frieda Maer in the estate of Augusta Welga.	13-681
10574	All rights of Gerhard Zimmerman in the estate of Martha Zimmerman.	13-1140
10575	A bank account owned by K. J. Akahoshi.	13-730
10576	A debt owing to Henry Aschpurwis by Grace Line.	13-740
10577	Certain securities owned by Paul Berlin.	13-821
10578	United States currency owned by Franz Bindels.	13-730
10579	A debt owing to Central Commercial Co. by Briggs & Stratton Corporation.	13-730
10580	A debt owing to Deutsche Betriebsgesellschaft fur drahtlose Telegrafie m. b. H. (DEBEG) by the Federal Communications Commission.	13-789
10581	A debt owing to Dresdner Bank Filiale Wiesbaden by Bertha Kubn.	13-731
10582	Certain securities owned by Rudolph H. Eifert and Kichijiro Tanaka.	13-843
10583	A bank account and an undivided one-half interest in a bank account owned by Shuji Fujiwara.	13-1140
10584	A bank account owned by Lisel Glashoff.	13-731
10585	A debt owing to Dr. Gerh. Henkel by Marks & Clerk.	13-731
10586	A bank account owned by Martha Kloppert.	13-732
10587	A bank account owned by Anna Catherine Meyer.	13-732
10588	Certain securities owned by Heinz Moser and Rolf Kaiser.	13-881
10589	Certain securities owned by Elise Niehnel and two others.	13-757
10590	Certain securities owned by Otto Pampel.	13-733
10591	A bank account owned by Bertha Pohlmann.	13-733
10592	A bank account owned by Rolf Prym.	13-757
10593	A bank account owned by Anna Rauch.	13-758
10594	A bank account owned by Sanko Kabusiki Kaisya (C. Itoh & Co., Ltd.).	13-758
10595	A bank account owned by Anna Schinkel.	13-758
10596	Certain securities owned by Shu Tomii and others; and certain debts owing to them by the Yokohama Specie Bank, Ltd., San Francisco, and/or Superintendent of Banks of the State of California and liquidator of that Bank.	13-843
10597	One scrip certificate owned by the heirs of Henriette Ulrich.	13-699
10598	Certain securities owned by Walter Vasel.	13-1141
10599	A bank account owned by Takashi Wada; and all of his rights in a contract with the Sun Life Assurance Co. of Canada, relating to commissions on insurance premiums.	13-758
10600	A bank account owned by Sophie Welper.	13-1141
10602	A bank account owned by Riki Yamada.	13-518
10603	A bank account and certain securities owned by Julius Sproegel.	13-741
10604	All rights of Johann Eickhorst and others in the estate of Henry W. Alken.	13-741
10605	The sum of \$1,503.83, distributable to Dora Babbe and two others under the estate of Julius Babbe.	13-1570
10606	The sum of \$456.98, distributable to John Baernreuther and others under the estate of John Baernreuther.	13-759
10607	All rights of Johanna Lantz and two others in the estate of Johanna Emilie K. Bayer.	13-759
10608	All rights of Maria Elisabeth Englebrecht and others in the trust created under the will of William Burghardt.	13-821
10609	All rights of Maria Elisabeth Englebrecht and others in the trust created under agreement by William Burghardt.	13-821
10610	All rights of Berthold Bachle and others in the estate of Anna Burkard.	13-759
10611	All rights of Martha Kruse and others in the funds deposited with the Court Clerk of Pottawatomie County, Okla.	13-822
10612	All rights of Franz Drexler and others in the estate of Paul Drexler.	13-759
10613	All rights of Heinrich Fischer in the estate of Martha Fischer.	13-760
10614	All rights of Gertrude von Harlessen Wilkens and Ella von Harlessen Doebner in the estate of Mary K. Gibson.	13-1571
10615	All rights of Nelly Glijnis and Stijntje Glijnis Kelm in the estate of Evert Glijnis.	13-825
10616	All rights of Richard Guessfeldt and others in the trust created under agreement by Richard Guessfeldt.	13-702
10617	All rights of Sophie von Arenstorff Soder and her issue in the trust created under the will of Edward G. Halle.	13-822
10618	All rights of Apollonia Vath in the estate of Jacob Horner.	13-881
10619	The sum of \$5,820, distributable to Friederich Wellner and others under the estate of Johannes Hundling.	13-741
10620	All rights of Kinechi Iseri under two insurance contracts.	13-741
10621	All rights of Anna Steining in the estate of Petrus Kempen.	13-760
10622	The sum of \$2,357.91, distributable to Anna Schnitger and others under the estate of Godfrey Knoche.	13-844
10623	The sum of \$1,610.43, distributable to Marie Maul and two others under the estate of Ernest Richard Koehler.	13-1137
10624	All rights of the University of Berlin, Germany, in the estate of Charles H. E. Kruger.	13-825
10625	All rights of Anna Kuckuck under an insurance contract.	13-760
10626	All rights of Wilhelmina Lent in the estate of Anna Kuntz.	13-761

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
10627	All rights of Lina Geveniger and Gertrude Hildebrandt in the estate of Louise Miller.	13-761
10628	All rights of the heirs of Martha Kuehne in the estate of Clara Bertha Newman; all of their rights in the proceeds of certain real property sold pursuant to order of the Chancery Court, Pulaski County, Ark., and in the proceeds of a judgment rendered by the Circuit Court of that county.	13-1186
10629	All rights of Gerard H. Pfaff in the trust under the will of Louise C. Pfaff.	13-1180
10630	All rights of Anneliese Projahn and others in the estate of Elizabeth Projahn.	13-826
10631	All rights of Charlotte Berry and others in the trust estate created by indenture of trust by Sarah C. Robson.	13-790
10632	All rights of Rudolph Schacht and others in the estate of Adolf Schacht.	13-1142
10633	All rights of Anton Schnuettgen and others in the estate of John Schnuettgen.	13-844
10634	The sum of \$734.99, distributable to Olga Welmer and others under the estate of Clara Rosa Schott.	13-790
10635	All rights of Carl Thiele in the estate of Henry Thiele.	13-845
10636	All rights of Auguste Yung and two others in the estate of Herman H. Willer; and certain real property located in Franklin County, Ill., owned by them.	13-826
10637	Certain securities owned by Allianz Versicherungs, A. G.; and a debt owing to them by Star Insurance Co. of America.	13-882
10638	A bank account owned by Yoshikiyo Arimori.	13-822
10639	A debt owing to Rudolf Casper by Budlong, Docherty & Armstrong, Inc.	13-823
10640	Certain securities owned by Deutsche Bank Filiale Elberfeld; and a debt owing to them by Continental Illinois National Bank & Trust Co. of Chicago.	13-1156
10641	Amendment.	13-2763
10641	Certain bank accounts owned by Garantie und Kredit Bank fuer den Osten.	13-1138
10642	A bank account owned by Otto Glashoff.	13-823
10643	A bank account owned by Hoffman & Leisewitz.	13-823
10644	A debt owing to the Imperial Japanese Government by the Federal Communications Commission.	13-846
10645	A debt owing to Carl Jaeger by Community Building & Loan Association.	13-824
10646	A debt owing to Japan by The Yokohama Specie Bank, Ltd., Honolulu, T. H.	13-1098
10647	A bank account owned by Albert Jauch.	13-882
10648	Certain securities owned by Curt Langenbeek.	13-1181
10649	Certain bank accounts owned by Kathie Laubinger.	13-882
10650	Two debts owing to Wilhelm Mordan and Elly Rosenblatt by Bertold Alexander Braun.	13-883
10651	Two bank accounts owned by Emil Nielsen and Anna Caminades.	13-883
10652	Two bank accounts owned by Hugo Schreiber.	13-883
10653	Certain real property located in Rye, N. Y., and a bank account owned by Oskar Oppenlaender; all of his rights in two insurance policies; and a debt owing to him by Brown & Brown.	13-703
10654	Certain real property located in Lake County, Ill., and Porter County, Ind., owned by Hilda Pfisterer and others; and all of their rights in an insurance policy.	13-705
10655	An undivided eleven-fifteenths interest in certain real property located in Savannah, Ga., owned by Ernst Schroeder and others; all of their rights in certain insurance policies; and certain debts owing to them by J. C. Schwarz.	13-765
10656	Certain patents; and all rights of Allgemeine Elektrizitats-Ges. in a contract with International General Electric Co., Inc., and Victor X-Ray Corp., relating to a patent.	13-1653
10657	Certain patents.	13-1635
10658	All rights of Siemens & Halske A. G. in a contract with Dr. Ing. W. Kroll, relating to a patent.	13-1635
10659	All rights of John Taut and others in the estate of John Baerentreuther.	13-1181
10660	All rights of Frederick Baumann and others in the trust created under the will of Henry Baumann.	13-1072
10661	All rights of Louise Garrell and others in the estate of Edward Garrell.	13-1142
10662	The sum of \$130,766.35, distributable to William DuPont and others under the estate of Henry Kau.	13-1138
10663	All rights of Maria Ringelmann in the estate of Karl Keller.	13-1072
10664	All rights of Emil Metzner and others in the estate of Charles Metzner.	13-1073
10665	The sum of \$23,968.67, distributable to Louisa Nicolai and others pursuant to orders of the Orphans Court of Baltimore City, Md.	13-1073
10666	All rights of Louise Schuwirth in the estate of Dora C. Schuwirth.	13-1138
10667	All rights of Magdalena Kimm and her heirs in the estate of Katherine Elizabeth Seka.	13-1156
10668	All rights of Heinrich Wilhelm and Jacob Wilhelm in the estate of Ernest Wilhelm.	13-1142
10669	Certain securities owned by Ludwina Beck.	13-1181
10670	A bank account owned by Erich Braueker.	13-1139
10671	A debt owing to Friedrich Conze by Roosevelt & Son.	13-1139
10672	Certain securities owned by I. G. Farbenindustrie, A. G.	13-1073
10673	Certain securities owned by Edward Johann Groesser.	13-1203
10674	Two bank accounts owned by Paul Haak.	13-1139
10675	A bank account owned by Bernhard Martin Matzen.	13-1140
10676	Certain personal property owned by Atow Matsuoaka and U. Fujita.	13-1182
10677	Certain personal property owned by Richard Schluetter.	13-1467
10678	A bank account owned by the heirs of Herman Schmidt.	13-1157
10679	Certain securities owned by Kuno Schoellkopf.	13-1254
10680	Certain securities owned by Eduard C. C. Teichgraber.	13-1204
10681	A bank account owned by Friedrich Wortmann.	13-1157
10682	A bank account owned by Fujiso Yano.	13-1157
10683	A bank account owned by Manzo Yoshida.	13-1186
10684	An undivided two-thirds interest in certain real property located in Madison County, Nebr., owned by Christian J. Schaaaf and Wilhelmine Schaaaf; and all of their rights in the estate of Wilhelm Schaaaf.	13-884

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
10685	All rights of Carl Stotz and two others in the estate of Frederick William Stotz.	13-1074
10686	All rights of Kurt Rohlwinck and others in the estate of Emilia Schmelzkopf Rensing.	13-884
10687	All rights of Kurt Rohlwinck and others in the estate of Annie Schmelzkopf Schoener.	13-885
10688	Certain real property located in Chicago, Ill., and certain securities owned by Carl Burkhardt and others; all of their rights in certain insurance policies; a debt owing to them by Urban M. Foerster and a debt owing to them by General Finance Corp.	13-824
10689	An undivided one-fourth interest in certain real property located in Dallas, Tex., and in a bank account owned by Julius Franz; and all of his rights in certain insurance policies.	13-844
10690	All rights of William Werres and others in the estate of Augusta B. Averall.	13-1182
10691	All rights of Anna Kuhlke and two others in the estate of Emma M. Biller.	13-1255
10692	All rights of Otto Bloethner and others in the estate of Gustave Bloethner.	13-1312
10693	All rights of Jeanne Doerr and others in the trust created under agreement by William P. Doerr.	13-1356
10694	All rights of Anna Wessels Jordan and others in the estate of Catharine Ehmen.	13-1298
10695	All rights of Rinder F. J. Eilers in the estate of William J. Eilers.	13-1357
10696	The sum of \$24.38, distributable to Johann Schmidt and Lorenz Schmidt; and the sum of \$389.96, distributable to Albert Michelbach and others under the estate of Barbara England.	13-1274
10697	All rights of Celia Baum and Rose Alster in the estate of Helen Fischer.	13-1357
10698	All rights of Fannie DeBret and others in the trust created under the will of Eleanor T. Flinn.	13-1255
10699	All rights of Heinrich Fuchs and others in the estate of Anna Fox.	13-1182
10700	All rights of Karl Haag and two others in the estate of Pauline Haag.	13-1204
10701	The sum of \$493.34, distributable to Frederick Wegmeyer and others pursuant to an order of the District Court, Jackson County, Kans.	13-1204
10702	All rights of Annie Hochhaus and others in the estate of George Hochhaus.	13-1205
10703	All rights of Ida Huekriede and others in the estate of Henry Huekriede.	13-1256
10704	All rights of Carl Joehim and George Joehim in the estate of Lorenz Joehim.	13-1205
10705	All rights of Dora Meyer under an insurance contract.	13-1183
10706	The sum of \$91.31, distributable to Mrs. Hatsu Miyamoto under the estate of Seki-jiro Nakamura.	13-1327
10707	All rights of Rosina W. Reiff Meier and others in the estate of John Reiff.	13-1298
10708	All rights of Erna Kroeger and others in the estate of Edward C. Ruger.	13-1357
10709	All rights of Hans Froelich and others in the trust created under the will of Anna Schmauss.	13-1256
10710	All rights of Caroline Johannes and two others in the estate of Herman Stroedter.	13-1205
10711	All rights of Anna Schlanghauser and others in the estate of Katherine Timmerman.	13-1183
10712	All rights of Mariane Sieklinger and others in the estate of Joseph Waldbauer.	13-1183
10713	Certain securities owned by Ajika Amano and others.	13-1206
10714	Certain securities owned by Kathie Beck Asam.	13-1183
10715	Certain securities and a bank account owned by Dora Bebensee.	13-1256
10716	A bank account owned by Friedorike Becker.	13-1184
10717	A bank account owned by Lissy Clausen.	13-1184
10718	A debt owing to Harmann & Reimer by van Ameringen-Haebler, Inc.	13-1184
10719	A debt owing to Harada Shoji Kabushiki, Ltd., by the Ruberoid Co.	13-1185
10720	Certain bank accounts owned by Otto Keil and others.	13-1185
10721	Certain securities and two bank accounts owned by Lambert Klein, Jr., and Wilfried Klein.	13-1207
	Amendment.	13-2763
10722	A bank account owned by Heinrich Karl Kober.	13-1185
10723	A bank account owned by Helwig Kober.	13-1209
10724	A debt owing to Nippon News Eiga Sha by Hearst Metrotone News, Inc.	13-1210
10725	A debt owing to Praelius Schmidt by R. L. Dixon & Bro.	13-1211
10726	A bank account owned by Anna Simmering.	13-1211
10727	A debt owing to Tokoku Seishi K. K. by Geo. H. McFadden & Bro.	13-1211
10728	An undivided one-quarter interest in certain real property located in Honolulu, T. H., owned by Kikuye Yonemoto Mendel; all of the dower rights of Kimiyu Yonemoto in said property; all of their interests in two insurance policies; and two debts owing to them by Munemasa and Yoshimasa Yonemoto.	13-1158
10729	All rights of Louise Eisteld in the estate of Charlotte Bohnsack.	13-1313
10730	All rights of Hedwig Tewes and others in the estate of Hedwig A. Curtis, and in the trust under her will.	13-1327
10731	All rights of Wilhelm Dammeyer and others in the trust under the will of William Dammeyer.	13-1390
10732	All rights of Beata Heyn-Muller and others in the trust created under agreement by Roman Henry Heyn.	13-1212
10733	The sum of \$421.03, distributable to Susanne Stadler pursuant to an order of the Court of Common Pleas, Cuyahoga County, Ohio.	13-1414
10734	All rights of Max Behrendt and two others in the estate of Johanna Reis.	13-1298
10735	A bank account owned by Anilinas Alemanas, S. A.	13-1256
10736	Certain securities owned by Doris Bahnsen; and a debt owing to her by Oak Park Trust & Savings Bank.	13-1314
10737	Certain bank accounts owned by Elsie Baumann and others.	13-1212
10738	Certain securities owned by Lydia Ehle.	13-1357
10739	A bank account owned by Minnie Fritche.	13-1212
10740	Certain securities owned by Max Heinze and Auguste Heinze.	13-1368
10741	Cash, \$124.73, and a bank account owned by Ichinojo Osuga; and cash, \$20.25, owned by Kame Ige.	13-1213
10742	Certain securities owned by Genossenschaft Keramik; a debt owing to them by Guaranty Trust Co.; and a debt owing to them by Brown Bros., Harriman & Co.	13-1358

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Vesting order No.	Summary description of property vested	Federal Register citation
10743	A debt owing to Kokusai Kaisha Kabushiki Kaisha by Furness, Withy & Co., Ltd.	13-1213
10744	Certain bank accounts owned by Casa Kouke S. A.; and certain debts owing to them and to La Talleres Tipograficos Ariston (Imprenta Ariston) by John Davies Co. and others.	13-1257 13-1299
10745	An automobile owned by Hans Mayer.	13-1299
10746	All of the capital stock of Oak Commercial Corporation; certain securities and United States currency owned by Aramo-Stiftung.	13-1299 13-3709
10747	A debt owing to Rawack & Gruenfeld Ertshandel Maatschappij N. V. by Wm. H. Muller & Co., Inc.	13-1258
10748	A bank account and certain securities owned by Herman Schmidt and others.	13-1415
10749	All rights of Sophia Harzer and Ruth Schips in a trust created under agreement by Bertha Arimbruster.	13-1300 13-1571
10750	All rights of Alma Roth and others in the estate of Christ Cyrus.	13-1571
10751	All rights of Joseph Krump and two others in the estate of Valentino Feix.	13-1595
10752	All rights of Trientje Franssen and others in the estate of Tonjes Franssen.	13-1571
10753	All rights of Louise Wirth and others in a trust created under agreement by Theodore Friedhof.	13-1506
10754	The sum of \$1,631.83, distributable to Ina May Kumagai pursuant to an order of the Court of Common Pleas, Coshocton County, Ohio.	13-1415
10755	All rights of Ina May Kumagai in the estate of John Jacob Gamertsfelder.	13-1390
10756	All rights of Anna Olscn Tideman and others in the estate of John D. Rindworth.	13-1416
10757	All rights of Ida Bredow and Mrs. Adolph Hessler in the estate of Emil Raasch.	13-1572
10758	All rights of Terezia Golt in the estate of Michael Schonher.	13-1328
10759	All rights of Carl Schulwitz and others in the estate of Gustav A. Schulwitz.	13-1328
10760	The sum of \$258.05, distributable to Louise Bauer and others.	13-1391
10761	The sum of \$4,348.61, owned by Martha Gadski.	13-1328
10762	A debt owing to Karl Gombcier and Pauline Gombcier by Buffalo Savings Bank.	13-1300
10763	Certain securities and a bank account owned by Max A. W. Irmischer.	13-1213
10764	A bank account and an undivided one-fifth interest in certain securities owned by Irma C. Nishizawa.	13-1886
10765	Certain securities and a bank account owned by Wally Schmid.	13-1636
10766	Certain securities owned by Schroder Gebruder & Co.	13-1467
10767	A debt owing to Louise Stetter by Joseph A. Wittmann.	13-1300
10768	Certain securities and certain personal property owned by Tokue Takahashi and Yuki Takahashi; and a debt owing to the former by International Enterprises, Ltd., d/b/a House of Mitsukoshi.	13-1886 13-1186
10769	All rights of Helen Muller in the estate of Elsa Auerbach.	13-1186
10770	All rights of Julius Strauss in the estate of Betty Bodenheimer.	13-1391
10771	All rights of Augusto G. W. Cantyani under an insurance contract.	13-1541
10772	All rights of the heirs of Sophie Dammann in a trust created under agreement by Hermann F. W. Dannenbaum.	13-1468
10773	All rights of Freda Scheil and Herbert K. Dupple in the estate of George A. Dupple.	13-1547
10774	All rights of Anna Schott and others in the trust created under the will of Philip Eppelsheimer.	13-1416
10775	All rights of Max Hermann Fett under an insurance contract.	13-1547
10776	All rights of Helen Oswald Schmitt in the estate of Edward H. Fischer.	13-1369
10777	All rights of Luise Strobel in the trust established under the will of Carl Gudert.	13-1499
10778	All rights of Martha Kleine and others in the estate of Hedwig Heifer.	13-1370
10779	All rights of Carl Heller and Katrina Heller in the estate of Adolph G. Heller.	13-1468
10780	All rights of Bertha Docher and Tillie Shaler in the estate of Henry Hall.	13-1468
10781	All rights of Fredericka Straudle and Karl Wurster in the estate of Marie Klenk.	13-1547
10782	All rights of Albertine Franke and others in a trust created under agreement by Robert Koenne.	13-1499
10783	All rights of Maria Klupfel and others in the estate of Elizabeth Nau.	13-1416
10784	All rights of Charlotte Oetzel-Rettig under an insurance contract.	13-1370
10785	All rights of Madam Oshio in the estate of Kekichi Oshio.	13-1391
10786	All rights of Carl Reinecke and others in the estate of Johanna Reinecke.	13-1370
10787	The sum of \$20,246.38, distributable to Julius Ritter and others under the estate of Otto Ritter.	13-1391
10788	All rights of Elisabeth Saueremann-Hipp and Mimi S. Trautwein in the trust under the will of Gaston A. Scherer.	13-1371
10789	All rights of Tanumaye Tabata under an insurance contract.	13-1499
10790	All rights of Isaacson Umeda under an insurance contract.	13-1392
10791	All rights of Alex Graf von Holtzendorff in the estate of Anna von Holtzendorff.	13-1371
10792	All rights of Anna Waelde under an insurance contract.	13-1371
10793	All rights of Rosina Gran and others in the estate of Gotfried Wahl.	13-1392
10794	All rights of Dorie Dittus and others in the estate of Jacob Widmaier.	13-1371
10795	Certain securities owned by Hans Assmann and Oscar Assmann.	13-1572
10796	A debt owing to Emilie Conrad by Detjen & Detjen.	13-1499
10797	A debt owing to Deutsche Dampfschiffahrts-Gesellschaft "Hansa" by Boyd, Weir & Sewell, Inc.	13-1500
10798	A bank account owned by Terese Engelmann and Josef Engelmann.	13-1500
10799	A debt owing to Hager & Meisinger by H. Ostermann, d/b/a Meisinger Co.	13-1500
10800	A debt owing to Gebr. Hartmann by Eric G. Reimer.	13-1501
10801	Certain debts owing to Nobuko Hosomura and two others by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	13-1636
10802	A debt owing to Jauch & Heuber by Marsh & McLennan.	13-1501
10803	A debt owing to Kloegkner & Co. by R. P. Oldham Co.	13-1501
10804	A bank account owned by Hans Kricke.	13-1502
10805	A debt owing to Carl Martin by H. Ostermann, d/b/a Meisinger Co.	13-1502

Vesting order No.	Summary description of property vested	Federal Register citation
10806	Certain securities owned by the heirs of Adolf Pohl.	13-1416
10807	A debt owing to Wilhelm Richter by H. Ostermann, d/b/a Meisinger Co.	13-1548
10808	A debt owing to Adele Rubrhmnn by the Savings & Loan Association Department of the State of Wisconsin.	13-1417 13-2829
10809	Amendment.	13-1572
10810	Certain securities owned by Toku Sawanobori.	13-1548
10811	A bank account owned by Heinrich Schmidt.	13-1548
10812	A debt owing to Louise Stotter by Adam J. Frehan.	13-1548
10813	A debt owing to the heirs of Margareth Stoppel by Union Title Insurance & Trust Co.	13-1548
10814	Certain real property located in San Francisco, Calif., owned by Sadako Arima; all of his rights in two insurance policies; and a debt owing to him by Sam Watahara.	13-1372
10815	Certain real property located in Bellevue, Wash., owned by Kenji Kamada; and all of his rights in an insurance policy.	13-1372
10816	All rights of Yasuuri Kamel in an insurance policy.	13-1373
10817	All rights of Hertha Schwartz in the estate of Ildefons Auerbach, and in the trust created under his will.	13-1469
10818	All rights of Gerard H. Pfaff in the trust created under the will of Katherine B. Remm.	13-1469
10819	The sum of \$1,949.13, distributable to Emma Mayer and two others under the estate of Emma Bunge.	13-1549
10820	All rights of Lena Neuburger and Emma Neuburger in a trust created under agreement by Herman Einstein.	13-1549
10821	All rights of John Widmann and two others in the estate of Mary E. Gruhle.	13-1417
10822	The sum of \$460, distributable to Emma Moch under the estate of Catharin Halbig.	13-1549
10823	All rights of Rosa Obendorfer and Fanny Linkel in the estate of Lorenz Herman Heinz.	13-1469
10824	The sum of \$1,500, distributable to Martha Lidemit under the estate of Johanna Holzmaecher.	13-1550
10825	All rights of Karl Richter and others in the estate of George Henry Homburg.	13-1550
10826	All rights of Sophie Baumgarten and others in the trust created under the will of Robert Koenne.	13-1573
10827	All rights of Otto Scherer and others in the estate of Elizabeth Scherer.	13-1550
10828	All rights of Edith Patzig and others in the estate of Emma W. Soehnlein-Pabst.	13-1573
10829	A debt owing to Seitaro Arai by American Bulb Co.	13-1551
10830	Certain bank accounts owned by Gottlob Bayer and others.	13-1551
10831	A bank account owned by Anton Beck.	13-1551
10832	Certain securities owned by Dorothea Behensee; and certain debts owing to her by H. D. Lee Co., Inc.	13-1820
10833	Two bank accounts owned by Commerzbank A. G.	13-1552
10834	One share of class A common stock of General Aniline & Film Corp., 26 shares of common capital stock of American Bemberg Corp. and 55 shares of common capital stock of North American Rayon Corp.; and certain securities owned by Commerzbank A. G.	13-1851
10835	A bank account owned by Mathias Hofmann.	13-1552
10836	do.	13-1552
10837	All rights of Japan Electric Generation & Transmission Co., Ltd (Nippon Hatuoden Kabusiki Kaisha), to certain funds and monies held by Dillon, Read & Co.	13-1989
10838	A bank account and certain securities owned by Magdalene Kramer; and a debt owing to her by Halgarten & Co.	13-1821
10839	A bank account owned by John Krantz.	13-1573
10840	A debt owing to Lehmann & Voss & Co., by Jungmann & Co., Inc.	13-1574
10841	A bank account owned by Karl Meinicke.	13-1574
10842	Certain securities owned by Mary Miller.	13-1553
10843	Certain securities and a bank account owned by Rei and T. Nakashima.	13-1553
10844	Cash, \$2,339.64, owned by Kakuma Oki and Miyoko Oki.	13-1636
10845	One share of stock owned by Ruth O. Pampel.	13-1854
10846	A debt owing to Josephine Roessler by L. George Mueller.	13-1574
10847	A bank account owned by Elisabeth Roth.	13-1574
10848	A bank account owned by Carl Schreiner.	13-1575
10849	Certain bank accounts owned by Marie Steinhilber.	13-1575
10850	A bank account owned by Gunzo Sugihara.	13-1575
10851	Certain debts owing to Sukeyoshi Takebe and two others by the Treasurer of the United States.	13-1576
10852	Certain securities owned by Helene Thesing; and a debt owing to her by John Howard Eager.	13-1576
10853	Certain securities owned by Josefina Uzeline.	13-1553
10854	Two bank accounts owned by Dr. Med. P. Weischer and Mrs. M. Weischer.	13-1576
10855	Certain securities and a bank account owned by Gisela Wolf.	13-1784
10856	A bank account owned by Mathias Zillner.	13-1577
10857	All rights of Johannes J. M. Moller in the estate of Willy Fickweiler.	13-1373
10858	The fractional interest of Hermann H. Kind and two others in the trust created by the will of Hermann Kind.	13-1393
10859	Certain real property located in Rutherford, N. J., owned by Louise Frank; all of her rights in two insurance policies; and a debt owing to her by George Frank.	13-1553
10860	Certain personal property owned by Hans J. A. Orth.	14-1422
10861	All rights of Louise Siller and Katharina Camin in the estate of Carrie S. Baldenhofer.	13-1596
10862	All rights of Henry Brummel and his heirs in the estate of William Busse.	13-1470
10863	All rights of Heinrich Dietz in the estate of Rosa Dietz.	13-1596
10864	All rights of Mrs. Johann Emons and others in the succession of Rev. Godfrey Frohn.	13-1620

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EXHIBIT A—Continued

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
10865	All rights of Tanshi Fujitani under an insurance contract.	13-1620
10866	All rights of Johann C. Morlock and others in the proceeds of real estate sold pursuant to court order of the Superior Court of Vigo County, Ind.	13-1597
10867	All rights of Kathe Neufinger in the estate of Lina Kessler.	13-1620
10868	All rights of Marcus Mayerfeld in the estate of Ida Kleeblatt.	13-1597
10869	All rights of Franz Kreihsl and Elfriede Kreihsl in the estate of Charles J. Krysel.	13-1597
10870	All rights of Herman Lust and others in the estate of Dr. Benedict Lust.	13-1567
10871	All rights of Kosumi Nakai under an insurance contract.	13-1621
10872	All rights of Marie Neuman and two others in the trust created under the will of August F. Neuman.	13-1598
10873	The sum of \$5,745.65, distributable to Wilhelmina A. Boroehkard and others.	13-1598
10874	All rights of Andrew Vielbig and two others in the estate of George Vielbig.	13-1598
10875	All rights of Marie Wenzel and others in the estate of Hedwig M. Wenzel, and in the trust created under her will.	13-1621
10876	Certain securities owned by Paul Barteezko and Carl Zinser.	13-1654
10877	A bank account owned by Dai-ichi Ginko, Ltd.	13-1654
10878	An undivided two-thirds interest in a bank account owned by Erna Fasse; and an undivided two-thirds interest in a debt owing to her by Fritze Busche.	13-1599
10879	A debt owing to the German Government (Department of Communications) by Press Wireless, Inc.	13-1821
10880	A debt owing to Maria B. Hofmann by Clinton Trust Co.	13-1599
10881	A bank account owned by George Hosonuma.	13-1599
10882	A bank account owned by Y. Kawate.	16-1600
10883	Certain securities owned by Pauline Lacher.	13-1654
10884	Certain securities and a bank account owned by Jack Laux.	13-2077
10885	A debt owing to Julius Leisse by Eggers & Heinlein, Inc.	13-1600
10886	A debt owing to Kadori Naruse 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.; and a debt owing to Matae Ohno by that bank.	13-1854
10887	Certain debts owing to Hans Neumann and others by the Division of Insolvent National Banks, Treasury Department.	13-1854
10888	Amendment.	13-4302
10888	A debt owing to Miwa Noda by Guy C. Calden.	13-1600
10889	A debt owing to United Limmier & Vorwhohle Rock Asphalte Co., Ltd., by Asphalte Industries, Inc.	13-1601
10890	Certain real property located in Ocean County, N. J., owned by Tecla Baader and others; and all of their rights in an insurance policy.	13-1601
10891	All rights of Georg Endelmann and others in certain real property located in Brooklyn, N. Y.	13-1621
10892	All rights of Schering, A. G. in an agreement between Schering-Kalhbaum, A. G. and E. I. duPont de Nemours & Co., relating to a patent.	13-2303
10893	All rights of Franz Quenzler and others in the estate of Emma Hofmann.	13-1655
10894	All rights of Joseph Kienast and Josephine Kratzel under an insurance contract.	13-2279
10895	All rights of Caspar L. C. Noker and others in the estate of Nikolaus C. Rimbach.	13-1784
10896	The sum of \$7,658.18, distributable to Wilhelm Sievers, Jr., and others under the estate of Louis A. Sievers.	13-1855
10897	Amendment.	13-2501
10897	A bank account and certain securities owned by Ignatz Bator and Therese Bator; and certain debts owing to them by Chicago City Bank & Trust Co.	13-1948
10898	A debt owing to Paul Baumann by Chomnyeo, Inc.; and certain debts owing to him by Bank of Baton Rouge.	13-1887
10899	Certain securities owned by Irmgard Boxheimer; and a debt owing to her by Wirtz, Haynic & Ehrat, Inc.	13-1910
10900	Two bank accounts owned by Herman Dehnen, Jr., and others.	13-1655
10901	Two bank accounts owned by Rosine K. Fischer-Scheuhing and Karoline W. Feibl-Dieterle.	13-1655
10902	A bank account owned by Anton Herkert and Elizabeth Meixner.	13-1656
10903	Certain securities owned by Jiichi Inouye.	13-1855
10904	A bank account owned by David Kahn.	13-1656
10905	A debt owing to Ernst Lehmann and two others by Goldman, Allshouse & Healy.	13-1656
10906	A debt owing to Takeshi Mizukami by the National City Bank of New York.	13-1656
10907	Two bank accounts, an undivided one-half interest and an undivided three-eighths interest in oil, gas, and other minerals located in certain real property in McClain County, Okla., owned by Carl Anton Schmeusser; and a debt owing to him by Chas. H. Garnett.	13-1622
10908	A bank account owned by Franz Unger.	13-1657
10909	A bank account owned by Carl Vorndran.	13-1657
10910	A bank account owned by Marie Katherine Vorndran.	13-1657
10911	A bank account owned by Rose Vorndran.	13-1658
10912	Certain securities owned by Martha Wolff.	13-1806
10913	Certain debts owing to Isao Yoneda by Aetna State Corporation.	13-1806
10914	Certain real property located in Hunterdon County, N. J., owned by Otto Beckord and others; and a debt owing to them by Rymann Herr.	13-1637
10915	All rights of Emilie Bieder and others in the estate of Anna Bohnet.	13-1785
10917	All rights of Emmy von Bomsdorf-Leibing in a trust created under agreement by Gustav C. Menzendorf.	13-1805
10918	All rights of Gertrude Henseler and others in the trust established under the will of Christina M. Pfeiffer.	13-1822
10919	All rights of Anna Helena van Lierop and others in the estate of Jobn von Neerven.	13-1806
10920	All rights of Marta Szech and others in the estate of Adolph Zech.	13-1822
10921	Certain debts owing to Clara Feucker Evers by the Chicago City Bank & Trust Co.	13-1966
10922	Certain securities and a bank account owned by Mathias Gaissl.	13-1924

Vesting order No.	Summary description of property vested	Federal Register citation
10923	A bank account owned by Minna Albine Hauer and others.	13-1855
10924	Certain securities owned by the heirs of Hermann Herder.	13-1949
10925	Certain debts owing to Mutsuo Hirota and others by Mutual Credit Society.	13-1856
10926	A bank account, certain securities, and a participation certificate of City Bank Farmers Trust Co. owned by Clementine S. Noltenius; a debt owing to her by Joseph Walker & Sons; and a debt owing to her by Roland W. Kluppel.	13-1967
10927	Certain securities owned by Carl Raff.	13-1887
10928	A debt owing to Sugihara Industrial Co., Ltd. by the Superintendent of Banks of the State of New York as liquidator of the business and property in New York of the Bank of Taiwan, Ltd.; and certain debts owing to M. Djalas & Sons and others by that bank.	13-1968
10929	A debt owing to Verlag Chemie, G. m. b. H., by E. I. duPont de Nemours & Co.	13-1850
10930	Certain bank accounts owned by Grcte Westermann.	13-1856
10931	All rights of Magdalena Thiel and others in the trust created under the will of Barbara Thome.	13-1785
10932	A bank account owned by Kazuma Maeda and Waichi Maeda; an undivided one-fourth interest in certain real property located in Honolulu, T. H., owned by the latter; and all of his rights in an insurance policy.	13-1857
10933	An undivided three-fourths interest in certain real property located in Philadelphia, Pa., owned by Elsa Muller and others; and all of their rights in certain insurance policies.	13-1888
10934	All rights of Friederike Fricker and others in a trust created under the will of Michael Bauer.	13-2279
10935	A bank account owned by Anna-Klein.	13-1968
10936	All rights of Wilhelmine Burkhardt in the estate of Luise Bayer.	13-2008
10937	All rights of Anna Brachold in the estate of Mina S. Bodamere-Gaus.	13-2035
10938	All rights of Fritz Breitenfeld in the proceeds of the real estate sold pursuant to court order in the Chancery Court of New Jersey.	13-2036
10939	All rights of Robert Herthneck and Gertrud Dotterweich in the estate of William Bumiller.	13-1949
10940	The sum of \$1,900.81, distributable to Christine Cornelson under the estate of Rasmus Cornelson.	13-1968
10941	The sum of \$3,000, distributable to Mrs. Theodor Husler and Karl Frei under the estate of Elizabeth Enichen.	13-1969
10942	Certain securities owned by Gustav MacDonald.	13-2241
10943	All rights of Elsa Petzold Muller and others in the estate of Senta J. Fischer.	13-1969
10944	All rights of Louisa Lickert and others in the estate of William Kaltenbrun.	13-1969
10945	All rights of Friedrich Niemann and others in the estate of Adelheid Knoche.	13-1970
10946	All rights of Hans Goebel, Jr., and others in the trust under the will of Carl H. Kronenberger.	13-1949
10947	All rights of Andreas Soell and others in the estate of Sophia Lochner.	13-1950
10948	All rights of Luise Winai and others in the estate of Frieda Manahan.	13-1970
10949	All rights of Shukichi Noda in the estate of Tome Noda.	13-2279
10950	All rights of Elizabeth Ohaus and others in the estate of Henry J. B. Ohaus.	13-1970
10951	All rights of Friedrich Rech and others in the estate of Margaret Rech, deceased, under the sum of \$550, distributable to the heirs of Margaret Rech, deceased, under the estate of Nicholas Schmidt in the estate of Edmund Starke Jr.	13-2280
10952	All rights of Hertha Schroeder and Nanna Amalia Strauss in a trust created under agreement by Helene von Schroeder.	13-2036
10953	Certain debts owing to Frieda Blass by Mount St. Vincent Co-Operative Building and Loan Association.	13-2206
10954	A bank account and certain securities owned by Helene Fubrken.	13-2303
10955	Certain securities owned by Henry Kleinmann.	13-2078
10956	A debt owing to Karl Krapp by Bank of Baton Rouge.	13-2184
10957	A debt owing to Joseph Leber by A. D. Juilliard & Co., Inc.; and a debt owing to him by Brune, Nadler & Cuffe.	13-2057
10958	Certain securities owned by Martin Lechner.	13-1950
10959	A bank account owned by Ilse Luecke and Fried Luecke.	13-2036
10960	10 shares of the capital stock of Hugo Stinnes Corp.; certain securities and a bank account owned by Mitteleutsche Montanwerke G. m. b. H.	13-1971
10961	Certain securities owned by Martha Muller.	13-2241
10962	Certain securities, a bank account, and Japanese currency and coins owned by Shunichi Murata.	13-2058
10963	A bank account owned by Emma Oelschlaeger.	13-2118
10964	A debt owing to Matthias Rhode & Co. by Grace Line, Inc.	13-1971
10965	Certain securities owned by Ulrich Schreiber and others.	13-1971
10966	Certain securities owned by Magda Simonsen.	13-2036
10967	A bank account owned by Louise Wanzenberg and others.	13-1972
10968	A bank account owned by Carl Aschenbrenner and two others in the estate of Joseph Aschenbrenner.	13-2119
10969	Two bank accounts and certain securities owned by Wiesbadener Bank, E. G. M. E. H.	13-2009
10970	Certain securities owned by Edward Wajahn and Martha Wajahn.	13-2148
10971	Certain securities owned by Antonie Zeller and Karl Zeller.	13-2058
10972	Certain debts owing to D. Friedrich Zobel by Bank of Baton Rouge.	13-1924
10973	An undivided one-half interest in certain real property located in Ocean County, N. J., owned by Eugene Merx and Wilhelmina Merx Fester.	13-2009
10974	All rights of Carl Aschenbrenner and two others in the estate of Joseph Aschenbrenner.	13-2037
10975	All rights of Allie Troeger and others in the trusts established under the will of Gerhard Becker.	13-2119
10976	The sum of \$19,872.90, distributable to Theodore Berndt and others under the estate of Reinhold Berndt.	13-2119
10977		

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
10978	All rights of Kathie B. Altwater and others in the trust created under the will of John F. Brummett.	13-2059
10979	All rights of Lilli Beidermühle and others in the estate of Christine Emmerling.	13-2120
10980	All rights of August Manier and others in the succession of Julia Pehl.	13-2120
10981	All rights of Edith Meyer and others in the estate of Peter Folkers.	13-2037
10982	All rights of Anna Becker and Joseph Geis in the estate of Mathilda Gallus.	13-2059
10983	All rights of Herman Giesker and others in the trust created under the will of William Giesker.	13-2184
10984	The sum of \$1,174.42, distributable to Anna Stubenow and William Klage, Sr., under the estate of Charles F. Groth.	13-2148
10985	All rights of George Seitz and Margaret Seitz in the estate of Margarethe Crotz.	13-2060
10986	All rights of Eberhard Hempel and Elizabeth S. Hempel in the trust created under agreement by Louisa D. Hempel.	13-2059
10987	All rights of Anna Huber and others in the trust created under agreement by Jacob Huber and others.	13-2078
10988	All rights of Johann Eppner and others in the estate of Emil Paul Jacob.	13-2078
10989	All rights of Dora Himmelreich in the trust created under the will of Pauline Kaltwasser.	13-2060
10990	All rights of Maria Haas and Hildegard Kuhn Dahl in the estate of William Kottman.	13-2079
10991	All rights of Clara Agnes Schubert in the estate of Elizabeth Anna Lehmann.	13-2184
10992	All rights of Herman Lingenfelder and others in the estate of Lillian G. Lingenfelder.	13-2149
10993	All rights of Heinrich Moeller and others in the estate of Clemens Moeller.	13-2121
10994	All rights of Magdalena Klahn and others in the estate of Peter Mohr.	13-2121
10995	All rights of Anna M. Kuehn in the estate of Gustav Spahn and Elsa B. R. Spahn.	13-2079
10996	All rights of Ottilie Erdmann in the estate of Gustave Winkler.	13-2149
10997	A bank account owned by P. Biersdorf & Co. A. G.	13-2121
10998	Certain securities owned by Banco Germanico de la America Del Sur, S. A. Madrid, a/k/a Deutsche-Sudamerikanische Bank.	13-2185
10999	A debt owing to Therese Doerfler by George Engel; and a debt owing to her by David S. Meyers.	13-2324
11000	Certain securities owned by Susanna Eganoff.	13-2242
11001	Certain securities owned by Katsuye Fujii.	13-2149
11002	Certain securities owned by Mikie Fujikawa.	13-2150
11003	Certain securities owned by Eugen F. Gassmann; and a debt owing to him by Bernard R. Regen.	13-2685
11004	Certain securities owned by Gottfried Hager and others; and all rights of Frau Stadtpfarrer Barner and others in a voting trust agreement.	13-2398
11005	A debt owing to Heinrich Hillecke by Marks & Clerk; and a debt owing to him by Westinghouse Electric International Co.	13-2122
11006	Certain securities owned by Roy Iitsuka; and a debt owing to him by F. W. Woolworth Co.	13-2243
11007	Certain securities owned by Georg B. Kaufmann and Gertrude Kaufman.	13-2150
11008	A bank account owned by Joseph Kemper.	13-2324
11009	A bank account and certain securities owned by Tetsuei Kiyohara and Yoichi Kiyohara.	13-2150
11010	Certain bank accounts and certain securities owned by Elsie Hollander and others.	13-2243
11011	Cash owned by Barbara Link and others.	13-2324
11012	A debt owing to Deutsche Reichsbank by American National Bank & Trust Co.; and a debt owing to them by First National Bank of Chicago.	13-2151
11013	Certain bank accounts and certain securities owned by Hanke Sumii and two others; and all rights of the former and Kazuo Sumii in the contents of a safe deposit box.	13-2280
11014	Certain bank accounts owned by Chihiro Ueno and two others.	13-2122
11015	A debt owing to Saburo Ueyehara by Harry K. Ueyehara; and a debt owing to him by the Pacific Bank.	13-2151
11016	A debt owing to Gustav von Mallinkrodt by Edward G. Budd Manufacturing Co.	13-2122
11017	Certain securities owned by Marie Therese Yoshimoto.	13-2152
11018	All rights of Julie Emilie Correll in the estate of Helene Correll Lowenstein and in the sum of \$5,035.15.	13-1925
11019	All rights of Rudolph Abshagen under an insurance contract.	13-2079
11020	All rights of Michiharu Akiyama under an insurance contract.	13-2123
11021	All rights of Marie L. Beil under an insurance contract.	13-2123
11022	All rights of Ella Bergholz in the estate of Richard William Goebel.	13-2152
11023	All rights of Emma Hulda Schubert and others in the estate of Richard Hoppe.	13-2123
11024	All rights of Mitsuyo O. Ishiyama under an insurance contract.	13-2080
11025	All rights of Dina Rupp under an insurance contract.	13-2080
11026	All rights of Keishiro Sano under an insurance contract.	13-2080
11027	All rights of Anna Braunworth in the estate of Albert J. Schwarzler.	13-2080
11028	All rights of Wally Weiss under an insurance contract.	13-2124
11029	Certain securities owned by Dai-Ichi Ginko, Ltd.	13-2081
11030	Certain securities owned by Max Englein.	13-2185
11031	Certain securities owned by Yoichi Fujii.	13-2186
11032	Certain securities owned by Hisao Fujikawa.	13-2186
11033	Two debts owing to Max Gruenhut by Phoenix Shipping Co., Inc.	13-2186
11034	One income share certificate and a bank account owned by Erich Hugelheimer.	13-2303
11035	Two debts owing to Iwai & Co., Ltd., and M. Honda by Jas. I. Miller Tobacco Co., Inc.	13-2081
11036	A debt owing to Kirchbach & Co. by Phoenix Shipping Co., Inc.	13-2082
11037	A bank account owned by G. Kodama and T. Noritake.	13-2124
11038	Certain securities owned by Jack Laux.	13-2082
11039	Certain debts owing to Kiyoshi Nakandakari and two others by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-2244

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
11040	The amount of \$32,233.73, representing a portion of a bank account owned by Gert Nottebohm.	13-2082
11041	Certain securities owned by Hans Philipp.	13-2360
11042	A debt owing to Walter Schwarz & Co. by Colt's Patent Fire Arms Manufacturing Co.; and a debt owing to them by Olin Industries, Inc.	13-2082
11043	A debt owing to Seeger & Co., G. m. b. H. by Ludwig S. Bluth.	13-2083
11044	A bank account owned by Elsie Seefin.	13-2083
11045	One Trustee's Receipt representing unpaid portion of a mortgage participation certificate owned by Kurt Goose; and a debt owing to him by Guaranty Trust Co. of New York.	13-2433
11046	Certain real property located in Talladega County, Ala., owned by Pauline A. Seidentopf; and a debt owing to her by W. H. Dickinson.	13-1900
11047	A debt owing to Mr. and Mrs. Alfred Berglas by Grace Line, Inc.	13-2084
11048	Certain securities owned by the heirs of Haruo Fujii.	13-2187
11049	A debt owing to Baron and Mrs. Volhat Von Watzdorf by Grace Line, Inc.	13-2084
11050	Certain real property located in Pauoa Valley, Honolulu, T. H., owned by Fred Y. Omurei.	13-2188
11051	Certain real property located in Philadelphia, Pa., owned by Margaret Pfeiffer and two others; and a debt owing to them by Henry Birkenbeuer.	13-2207
11052	All rights of Wilhelmine Auls and Tilly Wilhelm in the estate of Emma Eggers.	13-2244
11053	All rights of Anton Broschko and others in the estate of Jordan Broschko.	13-2244
11054	All rights of Elly Kaufmann in the estate of Rosa Kaufmann.	13-2188
11055	All rights of Augusta Kuster under an insurance contract.	13-2207
11056	All rights of Karl Lust and others in the estate of Dr. Benedict Lust.	13-2124
11057	All rights of Wilhelm Martens and others in the estate of John Martens.	13-2085
11058	All rights of Eberhard Hempel and Elizabeth Hempel in a trust created under declaration by John P. Monks.	13-2245
11059	All rights of Helena Piekel and her children in the estate of Babette Piekel.	13-2685
11060	All rights of Ida Peter in the trust created under the will of Frank Raub.	13-2190
11061	All rights of Harry Rieckhoff and others in the estate of Alice E. Schuman.	13-2207
11062	Two bank accounts and one bond owned by Frida Boie and others.	13-2360
11063	Certain securities owned by Eugen Conradt.	13-2410
11064	A debt owing to Hamburger Mineral Oel Import Ernst Jung by Robert F. Cruickshank Corp.; and a debt owing to J. Osawa & Co., Ltd., by that corporation.	13-2208
11065	A debt owing to F. Herzfeld-Wuesthoff by Langner, Parry, Card & Langner.	13-2208
11066	A debt owing to Inui Shoji K. K. by the Fosdick Machine Tool Co.	13-2190
11067	Certain debts owing to George Lehmann and others by two insolvent national banks.	13-2464
11068	Certain securities and a bank account owned by Caroline Scheeh.	13-2556
11069	Certain securities and a bank account owned by Ernst Seells.	13-2685
11070	A bank account owned by George K. Takano; a debt owing to him by Pacific States Savings & Loan Co.; and a claim against the State of California and/or the Treasurer of that State arising by reason of collection, by the latter, of a certain sum of money.	13-2434
11071	Certain debts owing to Ichitaro Tatsumi and others by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13, 2500
11072	A debt owing to Tozan Noji Kabushiki Kaisha by the Superintendent of Banks of the State of New York, as liquidator of the business and property in New York of the Mitsubishi Bank, Ltd.	13-2410
11073	An undivided sixty-one eighths interest in certain securities owned by Christian Vogel and others.	13-2939
11074	All rights of Albine Feil in the estate of Rosa Buder.	13-2060
11075	All rights of Peter Braun and others in the estate of Anna Louise Frysie.	13-2152
11076	All rights of Adolph Hoffmann and others in the estate of Emilie Herzele.	13-2686
11077	Certain real property located in Lockport, N. Y., owned by Emil Lotthammer; and all of his rights in certain insurance policies; and a debt owing to him by Adolf Schwarz.	13-2200
11078	All rights of Martha Drews and others in the estate of Fritz Karl Drews.	13-2325
11079	All rights of Alfred Hiebler and others in a trust created under agreement by Alfred I. duPont.	13-2465
11080	All rights of Yasu Fujishiro under an insurance contract.	13-2361
11081	All rights of Barbara Lacher and others in the estate of Katherine Gaessler.	13-2325
11082	All rights of Alfred Hiebler and others in a trust created under agreement by Madeleine duPont Hiebler.	13-2465
11083	All rights of Johanna Hunold and others in the trust created under the will of Carl Hunold.	13-2122
11084	All rights of William Grissel and two others in the estate of Hugo R. H. Ogram.	13-2326
11085	All rights of Ludwig Reichardt and others in the trust created under the will of Lina Reichardt.	13-2361
11086	All rights of Alfred Hiebler and others in a trust created under agreement by the executives and trustees under the will of Alfred I. duPont.	13-2465
11087	All rights of Elizabeth Sommerfeld under an insurance contract.	13-2361
11088	All rights of Kimiye Takano under an insurance contract.	13-2362
11089	Certain securities and a bank account owned by Eva Therese Adam.	13-2556
11090	Certain securities and a bank account owned by Hans Bender.	13-2304
11091	A debt owing to August Gladzewski and Julius Gladzewski by John F. Gloeckner.	13-2573
11092	The claim of Gertrude Grunich against John R. Harcha as liquidator of the American Loan and Savings Association.	13-2402
11093	Certain Securities owned by Betty H. Kirchner.	13-2304
11094	A bank account owned by August Lehner.	13-2304
11095	Two bank accounts owned by Richard Paulig.	13-2304
11096	A bank account owned by Betty Rosenthal.	13-2304

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
11097	A debt owing to Johanna Schmuderer by F. P. Anderwald, as liquidating agent for Mannhardt and Von Helmlott.	13-2305
11098	A bank account owned by Benedict Schoenfeld & Co.	13-2305
11099	A debt owing to Adolf Silomon by Anderson, Clayton & Co.	13-2305
11100	Certain securities owned by Hanna Von Gusmann and Geheimrat A. Hammerschlag	13-2687
11101	A bank account owned by Ludwig Wenz	13-2306
11102	All rights of Lina May and others in the trust under the will of Arthur Ames Bliss, and in the trusts under the will of Laura Neuhaus Bliss and in her estate.	13-2555
11103	Certain real property located in Washington, D. C., owned by Japan	13-2422
11104	All rights of Franz Berger and others in the estate of George F. Berger.	13-2499
11105	All rights of Hugo Hieronymus and others in the trust created under agreement by Adolph G. Hieronymus.	13-2574
11106	All rights of Theresia Hug Meier in the estate of Katherine Schweier Kling.	13-2501
11107	All rights of Rosa Kuhne and Otto Kuhne in the estate of Fred R. Kuhne.	13-2466
11108	All rights of Eva Frey and Angelina Neack in the estate of Martin Mack.	13-2466
11109	All rights of Julius Reckziegel and others in the estate of Anna Mueller.	13-2501
11110	All rights of George Kail and others in the estate of Rose M. Roeben.	13-2466
11111	Unclaimed collections owned by Bleichroeder & Co. held by Johnson & Higgins.	13-2467
11112	A debt owing to John Dittrich by Express Exchange	13-2467
11113	A bank account owned by Erich Engmann	13-2467
11114	A bank account owned by Fritz Engmann.	13-2467
11115	A bank account owned by Exportkreditbank, A. G.	13-2574
11116	A debt owing to the heirs of Walter E. Fritsch by the City of New York; and a debt owing to them by American Express Co.	13-2502
11117	A debt owing to Georg Funkler by Weniger & Walter, Inc.	13-2468
11118	The claim of Richard German 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 New Rochelle Trust Co.	13-2468
11119	A bank account and certain securities owned by August Gutheim.	13-2574
11120	Certain debts owing to Matilda Gutheim by City Bank Farmers Trust Co.	13-2704
11121	Certain securities owned by Willie Harms.	13-2575
11122	Certain securities owned by Mrs. Masayo Huga and others; and a bank account owned by Robert Ehrmann.	13-2687
11123	A bank account owned by John M. Jacobs; a debt owing to him by M. T. Aristen; and a debt owing to him by Sam Nahmens and Irene Nahmens.	13-2602
11124	A debt owing to Hermann Jantzen by J. Kahn & Co., Inc.	13-2468
11125	A debt owing to Kaffee Handels, A. G. by General Foods Sales Co., Inc.	13-2469
11126	Two bank accounts owned by William Kastenholz and Maria Kastenholz; and two debts owing to them by The First National Bank of Chicago.	13-2603
11127	Certain securities owned by Risaku Kato.	13-2575
11128	A bank account owned by Mathias Kotsch.	13-2469
11129	A debt owing to Dr. George A. Krause by Beech-Nut Packing Co.	13-2557
11130	A debt owing to Fried Krupp A. G. by the Chase National Bank of the City of New York.	13-2575
11131	Two bank accounts and certain securities owned by Lucie Kupffender.	13-2576
11132	A bank account and certain securities owned by Robert Kurz.	13-2576
11133	Certain debts owing to Kurt Mangelsdorf and others by J. E. Guest; and certain personal property owned by them.	3-2576
11134	The claim of Caroline Meier 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 in the Central Savings Bank in the City of New York.	13-2557
11135	Two bank accounts and certain securities owned by Adele Meiners.	13-2603
11136	Two bank accounts and certain securities owned by Aline Oertel.	13-2604
11137	A debt owing to Osaka Marine & Fire Insurance Co., Ltd., by Hill, Rivkins & Middleton; and a debt owing to Mitsubishi Marine & Fire Insurance Co., Ltd., by that company.	13-2557
11138	A debt owing to Rev. M. Rumpel by Brown County Building & Loan Association.	13-2636
11139	Certain securities owned by J. Oehlert and two others.	13-3307
11140	A debt owing to Betty Meier Roger by Ella Schildbach.	13-3330
11141	A bank account owned by Sachsische Staatsbank.	13-2558
11142	Certain securities owned by George Jentsch and two others.	13-2558
11143	A bank account owned by Hedwig Schulke.	13-2636
11144	Two bank accounts owned by Willie Stiebing.	13-2558
11145	A bank account owned by Clara Stoeckler.	13-2801
11146	Certain debts owing to Bukichi Tabata and others by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-2559
11147	Certain debts owing to Martha Uhlmann by Westchester Title & Trust Co.	13-2731
11148	Two bank accounts owned by Harumi Usuki.	13-2759
11149	A debt owing to H. G. Wahl by Brune, Nadler & Cuffe.	13-2559
11150	Two bank accounts owned by Mary Weigl.	13-2560
11151	Three certificates of deposit owned by Herman F. Wienberg and two others; and a debt owing to them by the Gering National Bank.	12-2670
11152	A bank account owned by Margarethe Woy.	13-2561
11153	Certain accounts owned by Karl Fritzsche and others.	13-2470
11154	Two bank accounts and certain securities owned by Else Gutheim.	13-2760
11155	A bank account and certain securities owned by Charlotte M. E. Stadelmann.	13-2704
11156	One mortgage owned by Wilhelm Meyer and others; and all of their rights in an insurance policy.	13-2502
11157	All rights of Adelle Brandes under an insurance contract.	13-2636
11158	The sum of \$1,684.56, distributable to Otto Weih and others under the estate of John Buhmann.	13-2637

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
11159	All rights of Augusta Rau and others in the estate of Nicholas W. Glaesser.	13-2577
11160	All rights of Sigfried Adler in the estate of Isadore Landauer.	13-2637
11161	All rights of Wilhelm Grunke and others in the trust created under the will of Minnie Sahrman.	13-2577
11162	All rights of Albert Schulz and others in the estate of Otto P. Schulz.	13-2694
11163	Certain securities owned by Alois Alger.	13-2760
11164	A bank account owned by Ads; and all of their rights in a participation certificate issued by Manufacturers Trust Co.	13-2704
11165	Certain securities owned by Paul Aleman.	13-2760
11166	Certain securities owned by Aussenhandel-Finanzierungsgesellschaft M. B. H.	13-2732
11167	Certain securities owned by Adolf Bachmann and two others.	13-2777
11168	A bank account owned by August Busch.	13-2637
11169	A debt owing to Friedr. Dick G. m. b. H., by Achorn Steel Co.	13-2732
11170	A bank account and certain securities owned by Clara Doring.	13-2940
11171	A bank account and certain securities owned by Elisabeth M. Erny.	13-2672
11172	A debt owing to Gellatly, Hankey & Co. m. b. H. by Hartford Fire Insurance Co.	13-2672
11173	A debt owing to Ludwig Hirner by Marks & Clerk; and a debt owing to him by Langner, Parry, Card & Langner.	13-2638
11174	A bank account owned by the heirs of Adolphine Hirschhausen.	13-2761
11175	Certain securities owned by Wilhelmina Klein.	13-2672
11176	A debt owing to Anni Marschalek by Meta Doering.	13-2688
11177	A debt owing to Luise Funkler Moriok by Weniger & Walter, Inc.	13-2689
11178	A bank account owned by Ichiye Murayama.	13-2689
11179	A bank account owned by Grita Nebel Schmidt and two others.	13-2689
11180	Two bank accounts owned by Clara Schroeder and two others.	13-2777
11181	Certain securities owned by Herman Schroeder.	13-2690
11182	A bank account owned by Agnes Schulz.	13-2690
11183	A bank account owned by Anna Schulz.	13-2761
11184	A bank account owned by Hans Spanner and others.	13-2690
11185	A debt owing to Karl Stark by The National City Bank of New York.	13-2691
11186	A bank account owned by A. P. Tetens.	13-2691
11187	A bank account owned by Ely Thiele.	13-2691
11188	A debt owing to Nicolaus L. Vaccano by S. S. Steiner, Inc.	13-2691
11189	A bank account owned by Elizabeth Vieweger.	13-2801
11190	Certain securities owned by Eberhard Freiherr von Gemmingen; and a debt owing to him by Dominick & Dominick.	13-2777
11191	Certain securities owned by Erich Wermter.	13-2803
11192	A check owned by Matilde M. Ziegler.	13-2604
11193	All rights of Alma Becke Halkot in the estate of Johanna Hand.	13-2577
11194	Certain real property located in St. Joseph, Mo., owned by Missouri Valley Trust rights in two insurance policies; and a debt owing to him by Missouri Valley Trust Co.	13-2577
11195	Certain real property located in Honolulu, T. H., owned by Otozuchi Kaneshige and Tei Kaneshige; all of their rights in certain insurance policies; and a debt owing to them by Yasuto Kaneshige and Fannie C. Kaneshige.	13-2578
11196	Amendment.	13-3596
11197	All rights of Karl Rohling and others in the estate of Frank Joseph Rohling.	13-2671
11198	A bank account owned by Elise Anzlinger.	13-2692
11199	A bank account owned by the heirs of Joseph Bendowski.	13-2778
1200	Certain securities owned by Louis Eckstein; certain debts owing to him by Sheridan Estes Liquidation Trust; and certain debts owing to him by Calumet Liquidation Trust.	13-3003
1201	Certain securities owned by Margaret Enkler.	13-2802
1202	Certain securities and a bank account owned by Mitteldutsche Montanwerke, G. m. b. H.	13-3004
1203	Two bank accounts owned by Umon Takahashi.	13-2761
1204	A debt owing to Felix Teufel and two others by Edward Roesler.	13-2802
1205	Certain claims of Gebrueder Theil G. m. b. H. and two others against Pentlarge & Johnson.	13-2803
1206	Certain securities and two bank accounts owned by Maximilian Von Dziembowski.	13-2803
1207	Certain securities owned by Max Kerscher and others in the estate of George Kerscher.	13-2692
1208	All rights of Max Kerscher and others in certain real property located in Rochester, N. Y., owned by Leo Wiesner and Oscar Wiesner; all of their rights in certain insurance policies; and certain debts owing to them by George E. Schantz.	13-2671
1209	Certain trade-marks.	13-4303
1210	All rights of Teiji Fujima under certain insurance contracts.	13-3187
1211	All rights of Chikayoshi Hagiwara under an insurance contract.	13-2762
1212	All rights of Mrs. Riu Kawaoka under an insurance contract.	13-2830
1213	All rights of Lina Ringer and others in the estate of Thekla Pfeiffer.	13-2762
1214	All rights of Mataji Rikimaru under an insurance contract.	13-2762
1215	All rights of Elizabeth Menrha in the estate of Frederick W. Scherer.	13-2778
1216	All rights of Ottilie Schleidt under certain insurance contracts.	13-2762
1217	The sum of \$146.30, distributable to Max Schmidt and two others under the estate of Emil Schmidt.	13-2804
1218	Certain securities and a bank account owned by Agnes Eckhardt; and a debt owing to her by Central and South West Utilities Co.	13-2830
1219	Certain securities owned by Carl Eickenberg.	13-2830
1220	Certain securities owned by Sutematsu Endo.	13-2846
1221	Certain securities owned by Johann Geyer in certain certificates of deposit for bonds.	13-3219
1222	All rights of the heirs of Johann Geyer in certain certificates of deposit for bonds.	13-3219
1223	Certain bank accounts owned by Margarete Johann Hanselmann and others; and all of their rights in a postal savings account.	13-3219

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EXHIBIT A—Continued

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation.
11222	A debt owing to Masac Higashikuze by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and liquidator of that bank	13-2831
11223	Certain securities owned by Robert Hohn	13-3171
11224	Two debts owing to Heinrich F. Bode and Eugen Hoerner, G. m. b. H., by Walter C. Cox	13-2764
11225	Certain securities and a bank account owned by Dr. W. Remy	13-2905
11226	A bank account owned by Angelica Schilling	13-2764
11227	A bank account and certain securities owned by Franz Schramm and Rosalie Schramm	13-2831
11228	A bank account and certain securities owned by Elinor C. Struve	13-2832
11229	Certain securities owned by Valerie Tschernoff, and a debt owing to her by Oriental Consolidated Mining Co.	13-2638
11230	One patent, and all rights of Ernest Pohler in an agreement with the Electric Storage Battery Co. of Philadelphia, relating to a patent	13-2673
	Amendment	13-2705
11231	The sum of \$5,246.24, distributable to Erich Lippert and others under the trust under the will of Christiana Brachvogel	13-2831
11232	All rights of Alice Seeman and two others in the trust created under the will of Daniel Dreyfoos	13-2902
11233	All rights of Wilhelm Eisen in the estate of William Eisen	13-2804
11234	The sum of \$942.26, distributable to Fritz Erhard under the estate of Paul Erhard	13-2832
11235	All rights of Henry Feierabend under an insurance contract	13-2902
11237	All rights of Kieko Kanzaki under an insurance contract	13-2903
11238	All rights of Heribert Maier and two others in the estate of Simon Kirchhammer	13-2804
11239	All rights of Richard Koehler and others in the estate of Mathilde Koehler	13-2905
11240	All rights of the person or persons having the management of Gemeinde Haus in the trust created under the will of Ernst Jacob Siller	13-2906
11241	The sum of \$149.40, distributable to Max Schmidt and two others	13-2906
11242	All rights of Wilhelm Prinz and others in the estate of Christine Waldeck	13-2804
11243	The claim of Frieda Boeh against the Superintendent of Banks of Ohio, as liquidator of the Guardian Trust Co.	13-3105
11244	A debt owing to Deutsche Chemische Gesellschaft by E. I. duPont de Nemours & Co.	13-2805
11245	A bank account owned by Charley Durr	13-2805
11246	A bank account owned by Marie Herzog	13-2805
11247	Certain securities owned by Johann Hoffman	13-2903
11248	Certain securities owned by Carlos Koster; and a debt owing to him by W. C. Langley & Co.	13-3106
11249	Certain securities owned by Ichiro Nozawa	13-2938
11250	Certain securities and a bank account owned by Joseph Reusch; and a debt owing to him by Montana Finance Syndicate, Inc.	13-3105
11251	All rights of Anna Marie H. Bloune and others in the estate of John Moritz Heyn	13-2834
11252	A bank account owned by Gustav A. Bartel	13-3005
11253	A bank account owned by Richard Kaspar Bauer and others; and certain debts owing to them by The Franklin Savings & Loan Association	13-3307
11254	A debt owing to Magdalena Baumann by Herman Fuerst	13-3005
11255	Two bonds owned by unknown nationals of Germany	13-3220
11256	Certain debts owing to Johann Anton Kneier and Fran Joseph Borkowy by Superintendent of Banks of Ohio, in charge of liquidation of the Union Trust Co.; and certain debts owing to Agnes Dausel and others by Union Properties, Inc.	13-5984
11258	Certain bank accounts owned by Bertha Ebinger and others	13-3006
11259	A bank account owned by Johann Hermann Hesse	13-3245
11260	A bank account owned by J. Hinomizu	13-3006
11261	A debt owing to Kiyo Sue Inui by the Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California and liquidator of that bank	13-3308
11262	Certain securities owned by Keiichi Kagawa; and an undivided one-third interest in a debt of K. Ioshima Co., Ltd.	13-3263
11263	A bank account owned by Gustav Adolf Kinzel	13-3007
11264	A debt owing to Erich Menzel by E. I. duPont de Nemours & Co.	13-3007
11265	Certain securities and a bank account owned by Henry Overwaul; and certain debts owing to him by Continental Illinois National Bank & Trust Co.	13-3495
11266	A bank account owned by Marie Paulsen	13-3009
11267	Certain bank accounts owned by Gertrude S. Prummer and others	13-3007
11268	A bank account owned by Theresia Schuwerk	13-3008
11269	Certain securities owned by Sadayoshi Yanagawa; and a debt owing to him by Benjamin M. Kawamoto	13-3263
11270	All rights of Heinrich Andermahr in the estate of Joseph Hubert Andermahr	13-3060
11271	All rights of Matsuye Aoki under an insurance contract	13-3060
11272	All rights of Elisa Backer in the trust created under the will of Marie Bollwinkel	13-3106
11273	All rights of Maria Orawe and others in the trust created under the will of Franz J. Dommerque	13-3172
11274	All rights of Yasaku Esaki and Saki Esaki under an insurance contract	13-3060
11275	All rights of Dr. Otto Feichtmeier in the estate of Theresia Feichtmeier	13-3190
11276	All rights of Yasu Fujishiro under an insurance contract	13-3104
11277	All rights of Marie Grill under an insurance contract	13-3061
11278	All rights of Kieko Kanzaki under an insurance contract	13-3043
11279	do	13-3043
11280	All rights of Marie Koch and others in the estate of Christoph Koch	13-3043
11281	The sum of \$2,938.30, distributable to Werner Veit under his guardianship estate; and the sum of \$2,038.30, distributable to Erika Veit Koelle under her guardianship estate	13-3107

Vesting order No.	Summary description of property vested	Federal Register citation.
11282	All rights of Elisabeth Schulz Voss and Peter Warm in the estate of David Krugel	13-3044
11283	All rights of Diether Jitschin and Clarissa Loog in the trust created under the will of Henry A. Langhorst	13-3101
11284	All rights of Ernest Langjahr under an insurance contract	13-3061
11285	All rights of Hildegard Kaschna Wust and others in the trust created under the will of Frieda Dorothee Lesny	13-3107
11286	All rights of Mrs. John P. Hoogner and others in the estate of Philip Lippert	13-3245
11287	All rights of Johanna Loewenberg in the estate of Lena Loewenberg	13-3061
11288	All rights of Marie Baur and others in a trust created under agreement by Leonard Meister	13-3187
11289	All rights of Alexander Milse and others in the estate of Max Milse	13-3188
11290	All rights of Siegfried Nenninger and others in the estate of Emilie Nenninger	13-3062
11291	All rights of Karl Neu in the estate of George Neu	13-3062
11292	All rights of the Municipal Hospital, Kontopp, Germany, in the trust created under the will of Emilie Nickisch	13-3107
11293	All rights of Meta Hengstenberg and two others in the estate of August Niggemann	13-3188
11294	All rights of Shizimo Ogihara under an insurance contract	13-3044
11295	All rights of Conrad Itau and Antonie Koch in the estate of Conrad Rau	13-3188
11296	All rights of Anna Rosa Vogeler and others in the estate of Frederick S. Rose	13-1380
11297	All rights of August Saalfrank and others in the estate of Isadore Saalfrank	13-3189
11298	All rights of Karl Weber in the estate of Jacob Schantz	13-3245
11299	All rights of Anna Frank in the estate of Michael Schonher	13-3246
11300	The sum of \$743, distributable to Susanna Geeb and others under the estate of Ida Schuen	13-3263
11301	All rights of Sophie Schumacher under certain insurance contracts	13-3108
11302	All rights of Anna Overbeck and others in the trust created under the will of Alexander Schutte	13-3062
11303	All rights of Taichi Tasaka under an insurance contract	13-3044
11304	All rights of Ichitaro Tatsumi under an insurance contract	13-3062
11305	All rights of Anna Eitel and Frederick Charius in the estate of Elizabeth Wegner	13-3064
11306	Certain real property located in Honolulu, T. H., owned by Waichiro Izumi and Tamayo Izumi; all of their rights in an insurance policy; and a debt owing to them by Sumie Izumi Nishihara	13-2979
11307	Certain real property located in Jefferson County, Wash., certain personal property and certain bank accounts owned by Isami Iseri and others; and all of their rights in an insurance policy	13-3141
11308	Certain real property located in Honolulu, T. H., and certain personal property owned by Kotohira Jinsha; and a debt owing to them by Saburo Noda and Harry Hirotsani Isobe	13-3063
11309	Certain real property and a leasehold estate in certain real property located in Honolulu, T. H., owned by the heirs of Saibachi Miyamoto; and a debt owing to them by Kameyo Furushima	13-3142
11310	All rights of M. Elisabeth Benedix under an insurance contract	13-3108
11311	The sum of \$100, distributable to Elsie Halzapfel under the estate of Otto P. Bergmann	13-3223
11312	All rights of Rosa Bernheimer and Berthold Bernheimer in the estate of Max Buchmann	13-3189
11313	All rights of Dr. Heinrich Dieckmann and others in the trust created under the will of Otilie Caspari	13-3266
11314	All rights of Rosina Denschle and others in the estate of Rosine Denschle	13-3308
11315	All rights of Paula Muehler and others in the trust under the will of John Fink	13-3350
11316	The sum of \$1,546.69, distributable to Helene S. F. Bredehorn and others pursuant to the order of the District Court, Nance County, Nebr.	13-3308
11317	All rights of Herrnau Barthel and others in the estate of Hedvig Gapsch	13-3246
11318	All rights of Friedrich Garlart and two others in the estate of Anna Habenicht	13-3329
11319	All rights of Margarete Frahm and two others in the estate of Marie L. Holcomb	13-3350
11320	All rights of Teru Kageyama under an insurance contract	13-3350
11321	All rights of Manfred Geyer in the trust created under agreement by Adele Kahle	13-3266
11322	All rights of Manfred Geyer in the estate of Bertha Keil	13-3246
11323	All rights of Heinz Krug and others in the estate of Bertha Keil	13-3350
11324	The sum of \$1,437.12, distributable to Helen Heinrich and others under the estate of Walter Klausner	13-3309
11325	All rights of Marie Krauss in the estate of Karl Krauss	13-3264
11326	All rights of Franz Schlicke and two others in the estate of Caroline K. Leslie	13-3247
11327	All rights of Helen Mueller and others in the trust under the will of Theodore Leut-hauser, and in his estate	13-3223
11328	All rights of Richard Rau and Lise Fruh in the estate of Anna Lohmuller	13-3223
11329	The sum of \$48,895.17, distributable to Marie Wieland under the trust under the will of Henry Merekle	13-3329
11330	All rights of Elisabeth Breibach and Barbara Breibach in the estate of Johanna Pohlmann	13-3328
11331	All rights of the heirs of Ernestine S. Reese, deceased, and others in the trust created under agreement by Ernestine S. Reese	13-3224
11332	All rights of Franz Sachs in the estate of Margaretha Sachs	13-3351
11333	All rights of Irene von St. Andre and Freiherr Alexander Magnus von St. Andre in the trust created under agreement by Irene Baronin St. Andre	13-3266
11334	All rights of August Schon and others in the trust created under agreement by August Schon	13-3709
11335	All rights of Theresia Schroder and others in the estate of Joseph Schroeder	13-3265
11336	All rights of Anna M. S. Jess and others in the trust under the will of Margaretha Schrum Sievers	13-3247
11337	The sum of \$1,000, distributable to Harukichi Kodani	13-3309

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EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
11338	All rights of Klise Tobe under an insurance contract	13-3495
11339	All rights of Sabine Vogel and Louisa Vogel in the estate of Philip Vogel	13-3495
11340	All rights of Olga Riobert and Wanda Fischer in the estate of Caroline Wagner	13-3224
11341	A debt owing to Marie Wellman by the New York Life Insurance Co., representing reserve force compensation payments	13-3329
11342	The sum of \$1,509.11, distributable to Mezza Wood Arnold	13-3267
11343	Certain debts owing to Martha Funke and Herman Funke by the Comptroller of the Currency, Treasury Department	13-3614
11344	A bank account owned by J. Furuyama	13-3191
11345	United States currency in the amount of \$26,053, owned by the heirs of Friedrich W. Haber	13-3191
11346	A debt owing to Heggel & Schwarzahns by Otto Munk; and a debt owing to them by Langner, Parry, Card & Langner	13-3191
11347	A debt owing to Gonsero Hiramatsu by Henry Disston & Sons, Inc.	13-3192
11348	A debt owing to Ludwig Hiram by Western Electric Co., Inc.	13-3192
11349	Certain securities owned by Lily Ichenhauser and the heirs of Leopold Falk	13-3496
11350	A debt owing to Koehnhorn, Mentzel, Wirth, Puchberger by Otto Munk; and a debt owing to them by Langner, Parry, Card & Langner	13-3172
11351	Certain securities owned by Peter Neuenhaus and others	13-3443
11352	Certain securities owned by P. & M. Neumann K. G. and others	13-3614
11353	Certain debts owing to Seido Okura by E. K. Yano	13-3309
11354	A debt owing to Raimund Pabst by Wm. M. St. Clair & Co.	13-3190
11355	Two bank accounts and certain securities owned by Charlotte Pistor	13-3310
11356	A bank account owned by Walburga Rehm	13-3189
11357	A bank account owned by Eugene H. Schreiber	13-3190
11358	A bank account owned by next of kin of Peter Schurg	13-3221
11359	All rights of Konrad Sporer in a voting trust certificate	13-3683
11360	Certain securities owned by the heirs of C. Stahl; and a debt owing to them by J. Henry Schroder Banking Corp.	13-3289
11361	A debt owing to Tietgens & Robertson, G. m. b. H., by Armour & Co.	13-3221
11362	160 shares of common capital stock of Renevolet Realty Holding Co.	13-4111
11363	150 shares of common capital stock of Private Persons Realty Holding Co.	13-4112
11364	All rights of Albert Armbrust and two others in the estate of Charles Armbrust	13-3264
11365	All rights of Franz Boeninghausen and others in the estate of Elizabeth Dahms	13-3351
11366	All rights of Horst Hegerhorst in the estate of Elvena H. Hackett	13-3328
11367	All rights of Liselotte B. Kayser and others in the trust created under agreement by Oscar Herf	13-3264
11368	All rights of Wilhelm Herrman in the estate of Franz Herrmann	13-3310
11369	All rights of Setsu Yokogawa in the trust created under agreement by Frederick S. Lyman and Mary S. Lyman	13-3247
11370	All rights of Paul B. Winkler and Margarete Winkler in the estate of Amy T. Marston	13-3265
11371	All rights of Elizabeth M. Lang and Jacob Maurer in the estate of Otto Maurer	13-3248
11372	A bank account owned by Fritz Backofen	13-3310
11373	Certain securities owned by Mary Bilharz	13-3329
11374	Certain debts owing to Susanna Carlson and others by the Union Labor Life Insurance Co.	13-3311
11375	A bank account owned by Henry and Minna Fischer	13-3352
11376	Certain bank accounts owned by Pauline Freitag and others	13-3311
11377	A bank account and a mortgage participation certificate of Prominent Business Locations Inc., owned by Andreas Gerling	13-3478
11378	A debt owing to Karoline Boeck Hurler by Waniger & Walter, Inc.	13-3312
11379	Certain bank accounts and a one-third undivided interest in Mount Signal Produce Co., owned by Kurata Kawanami; and a debt owing to him by Scitaro Kawahara	13-3330
11380	A debt owing to Richard Linde by Neocell Products Corp.	13-3312
11381	Certain securities owned by Uehi Nishikawa	13-3444
11382	A debt owing to Eleonore Von Craishelm by Irving Trust Co.; and certain debts owing to her by the Chase National Bank of the City of New York	13-3444
11383	All rights of Terra Filmkunst G. m. b. H. and others in certain motion picture films and copyright interests therein	13-3496
11384	Certain trade-marks	13-3444
11385	Certain real property located in Oak Park, Ill., owned by Lina Brechter; all of her rights in two insurance policies; and a debt owing to her by Frank J. Schallau	13-3331
11386	The sum of \$1,829.04, distributable to August Rehan and two others under the estate of Louise Bieger	13-3596
11387	All rights of Eberhard Boehme and Waldemar Boehme under an insurance contract	13-3503
11388	All rights of Gerhard DeBuhr and Gebina DeBuhr in the estate of Eilert DeBuhr	13-3560
11389	The sum of \$592.77, distributable to E. Bierreth and others under the estate of Oscar A. Geier	13-3683
11390	The sum of \$115, distributable to Mezza Wood Arnold under the estate of Lillie B. Hartley	13-3561
11391	All rights of Liselotte B. Kayser and others in the trust created under the will of Oscar Herf	13-3445
11392	All rights of Choichi Homma under an insurance contract	13-3615
11393	All rights of Yoshio Ichikawa and others under an insurance contract	13-3615
11394	All rights of Daijuro Imagawa under an insurance contract	13-3615
11395	All rights of Shizue Ishii under an insurance contract	13-3615
11396	The sum of \$121.62, distributable to Paul Jaeschke	13-3616
11397	All rights of Dr. Yoshimichi Kitsuda under an insurance contract	13-3445
11398	All rights of Friedrich Wilhelm Kober and others in the estate of Henry W. Kober	13-3503
11399	All rights of the heirs of Herman Koehler, deceased, in his estate	13-3503
11400	All rights of Antonia Walter and others in the estate of George Loempel	13-3684

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
11401	All rights of Kisaburo Murata under an insurance contract	13-3616
11402	All rights of Kiichi Nagamatsu under an insurance contract	13-3616
11403	All rights of Helena Vogel and others in the trust created under the will of Margaret Nigrin	13-3684
11404	All rights of Heinrich Oncken and others in the estate of John W. Oncken	13-3561
11405	All rights of Madam Oshio under an insurance contract	13-3446
11406	All rights of Emma Bade and others in the estate of Lena Rausor	13-3478
11407	The sum of \$189.17, distributable to Anton Ahrling and Albert Fehrenbach under the estate of Joseph J. Reiter	13-3709
11408	All rights of Alnus Herdegen and Elsie Prodel in the estate of Anna Julia Schindler	13-4048
11409	All rights of Marguerita Harms and others in the estate of Boie Schonacker	13-3617
11410	All rights of Hans Brumbach and others in the trust established under the will of John N. Schott	13-3352
11411	All rights of Amanda Von Rudt in the trust created under agreement by Bertha Stelz	13-3711
11412	All rights of Henry Holzhausen and William Holzhausen in the estate of Henry E. Wagner	13-3753
11413	The sum of \$1,703.37, distributable to Margarete B. Schwalbe and two others under the estate of Marie Wagner	13-3711
11414	All rights of Berthilde Koehler and her issue in the estate of Joseph Wolff	13-3684
11415	All rights of Klara Sayer and others in the estate of Julius Zachmann	13-3504
11416	Certain securities owned by Aramo-Stiftung; and certain debts owing to them by B. F. Hutton & Co. and two others	13-3504
11417	The claim of John Baum against the State of Wisconsin and the Commissioner of the Savings & Loan Associations of that State arising by reason of collection, by the latter, of a sum of money representing liquidating dividends	13-3754
11418	A debt owing to Dornbusch & Co. by the Dornbusch Agency, Inc.	13-3446
11419	Certain securities owned by Hermann I. A. Dorner	13-3505
11420	A bank account owned by Exportkreditbank A. G.	13-3711
11421	A debt owing to I. G. Farbenindustrie by General Dyestuff Corporation	13-3446
11422	A debt owing to Fino-Werke, a/k/a Luithlen & Neuman, by Ralph Brueker	13-3447
11423	A debt owing to Edith Grabowsky by the Greater Beneficial Union of Pittsburg	13-3506
11424	Certain securities owned by Otto Guttman	13-3685
11425	A debt owing to Joseph Hauk and others by Anderson, Clayton & Co., Inc.	13-3447
11426	Certain securities, certain bank accounts, certain personal property, and cash, in the amount of \$1,500, owned by Futaba Ishii and Charles Ishii	13-3710
11427	Certain securities owned by Joseph Kassman	13-3960
11428	A debt owing to W. Kohnk by Binney & Smith Co.	13-3448
11429	A bank account owned by Tom Matsumoto	13-3479
11430	Certain securities owned by Mitteldtsche Montanwerke G. m. b. H.	13-3507
11431	A bank account owned by Elfriede Moeckel	13-3479
11432	Certain debts owing to Nippon Suisan Kaisha and Nippon Shokai by the Superintendent of Banks of the State of New York, as liquidator of the business and property in New York of the Mitsui Bank, Ltd.	13-3685
11433	A bank account owned by Ernest Pohler	13-3478
11434	Two bank accounts owned by Mendel Rosenbaum and Elsa Oppenheimer	13-3480
11435	Certain securities owned by Robert and Madlon Scharsch	13-3562
11436	A debt owing to Adolph Schneider & Co., by Sargent Co.	13-3497
11437	All rights of Berthold Schroeder in a reserve account of Phoenix Shipping Co., Inc.	13-3617
11438	A bank account owned by Dr. Erwin H. A. P. Schultz	13-3569
11439	A bank account owned by Ingeborg Seltzer and Gustav Seltzer	13-3498
11440	A debt owing to Steel Union Trading Co. Ltd., by Steel Union Inc.; and a debt owing to Stahunion-Export G. m. b. H. by that company	13-3480
11441	Certain debts owing to Philip Strauch by the Mortgage Corp. of New York	13-3571
11442	All rights of Moritz R. Thomas in two voting trust certificates	13-3572
11443	Two bank accounts owned by Anna Von Schuh and Frieda Feyerabend	13-3499
11444	A bank account and certain securities owned by M. Yatan	13-3617
11445	A bank account and certain securities owned by Bannoske Yoshimura; and a debt owing to him by Francis I. duPont & Co.	13-3825
11446	Certain securities owned by Emilie Hoerling	13-3961
11447	All rights of Robert Bosch G. m. b. H. in the good will of the business in the United States of American Bosch Corporation, and in all trade-marks, trade names, licenses, etc., appurtenant thereto	13-3479
11448	All rights of Kurt Stamberger and others in the estate of Ida Schmidt	13-3448
11449	All rights of Fukumatsu Hamada under an insurance contract	13-3770
11450	All rights of the heirs of Mary K. Hibler under an insurance contract	13-3754
11451	All rights of Chi-yoshi Kenmotsu under an insurance contract	13-3712
11452	All rights of Yoshinori Kojiri under an insurance contract	13-3754
11453	All rights of Pauline Gluck and others in the estate of Bertha Schneider	13-3712
11454	The sum of \$103.30, distributable to August Schneider and others under the estate of Carl Schneider	13-3712
11455	All rights of Lucie Van Der Heide and others under an insurance contract	13-3685
11456	Two bank accounts owned by Dora Adelbeck and Sophie Sack	13-3686
11457	One bond owned by Grete Blass	13-4048
11458	One bond owned by Carola Brutsche	13-5084
11459	Certain securities owned by Helmut Brutsche	13-4049
11460	A debt owing to Buecher & Co., a/k/a Chininfabrik Braunschweig, by Chas. L. Huisking & Co., Inc.; and a debt owing to Gohel Tanabe & Co. by that company	13-3686
11461	A bank account owned by Karl George Deuchert	13-3686
11462	Certain securities owned by George Diener	13-3825
11463	A debt owing to the heirs of Eugen Ertages by Tip-Top Instruments, Inc.	13-3687
11464	Certain securities owned by Anny Erdenberger	13-3826

Vesting order No.	Summary description of property vested	Federal Register citation
11465	Certain securities owned by Mrs. Prof. Herman Giessler and Leonie Bielefeld Giessler	13-4560
11466	A bank account owned by the heirs of Karl F. Hagenmeyer	13-3687
11467	A debt owing to Muller & Wetzig by Medo Photo Supply Corp.	13-3713
11468	A bank account owned by Hichitaro Nishikawa	13-3713
11469	Certain securities owned by Ida Julius Nordon and others	13-4304
11470	Certain securities owned by F. Y. Omurei; and certain debts owing to him by Kiyochi Fujikawa and others	13-3985
11471	Two bank accounts owned by Arthur M. Pfau	13-3714
11472	Certain securities owned by Alfred Rohde	13-3827
11473	A bank account owned by Johann Siehler	13-3715
11474	A bank account owned by the heirs of Kurt Von Johnson	13-3715
11475	A debt owing to Friedrich von Lillienfeld by the National City Bank of New York	13-3715
11476	Certain securities and certain bank accounts owned by Anna M. E. Wulff and others; and a debt owing to them by Bank of the Manhattan Co.	13-4265
11477	A bank account owned by Fritz Singer; and all of his interests and the interests of the heirs of Dr. Fritz Neumeyer in an agreement with Richard Spencer, relating to certain patents.	13-3753
11478	An undivided one-half interest in certain real property located in Mokauka, Honolulu, T. H. and certain personal property owned by Kiroku Takemoto; all of his interest in an insurance policy; and a debt owing to him by Bertrand M. Takemoto	13-3828
11479	All rights of Karl Gausz and Irene Blasch in the estate of Katlin Gausz Adovitz	13-3961
11480	All rights of Paul Erwin Bunge under an insurance contract	13-3984
11481	All rights of Heinrich Claus and others in the estate of Hermann C. Claus, and in the trust under his will	13-4112
11482	All rights of Josephine Dalmar in the trust created under the will of Hugo Dalmar	13-5084
11483	All rights of Hermann Dämster and Anna H. C. Dämster under an insurance contract	13-4049
11484	The sum of \$174.38, distributable to Frederick Duttweiler under the estate of Sarah Duttweiler	13-4050
11485	All rights of Bertha Frank Myer and others in the trust created under the will of Henry Frank	13-5085
11486	All rights of Katsuko Fujihiro and two others in the estate of Yuichi Fujihiro	13-3961
11487	All rights of Arno P. Grossmann and others under an insurance contract	13-4050
11488	All rights of Marie Rathmann and others in the trust created under the will of Henry C. Grote	13-5086
11489	All rights of Margaret Kasper and others in the estate of Herman A. Hart	13-5065
11490	All rights of Sophie Lang Bernhardt and Theodor Lang in the estate of Frances Hoyer	13-3875
11491	All rights of Ryoichi Ichikawa under an insurance contract	13-4050
11492	Certain bonds owned by Minnie Kadletz	13-4050
11493	All rights of Hinrich Kaeckmeister under an insurance contract	13-4051
11494	All rights of Tsune Koji under an insurance contract	13-4051
11495	All rights of Gottfried Holzheimer and others in the estate of Frances Pauli Kress	13-4112
11496	The sum of \$256.26, distributable to Amanda Ramn under the estate of Gustav Kuehl	13-5131
11497	All rights of Fritz Rohde and others in the estate of Alma Ludwig	13-4051
11498	All rights of Christian F. Merkel and Frederica C. Merkel in the estate of Walter Merkel	13-4683
11499	All rights of Julie Gohner Eppler and Emina Gohner Lemberger in the trust created under the will of E. C. Metzger	13-5027
11500	The sum of \$5,098.95, less payment of debts, distributable to Bertha Gomeringer and two others under the estate of Martha Miner	13-4113
11501	All rights of John Baptist Pfeifferkorn and others in the estate of John G. Mueller	13-5029
11502	All rights of Mrs. M. Petrasch Biermann and others in the estate of Albert Petrasch	13-4844
11503	The sum of \$1,789.75, and the sum of \$7,557.60, distributable to Marie Wieland under the estate of Meta M. Pfeiffer	13-5200
11504	All rights of Herman Holtorf and two others in the estate of Hermann Popp	13-5027
11505	All rights of Heinrich Reges and others in the estate of Leonhard Reges	13-4168
11506	All rights of Maria Haider Helm in the estate of Maria Reininger	13-4113
11507	All rights of Emma Ruhstrat and others in the trust created under the will of Carl Ruhstrat	13-5165
11508	All rights of Deutsches Reichs Waisenhaus in the estate of Gustav E. Saenger	13-4113
11509	All rights of Keishiro Sano under an insurance contract	13-4052
11510	All rights of Teizo Sato under an insurance contract	13-4052
11511	All rights of Olga Schenk under an insurance contract	13-4052
11512	All rights of Lulu Mueller in the estate of Henry Schrumpp	13-5085
11513	All rights of Anna Brechtel and two others in the trust under the will of George Seyberth	13-5166
11514	All rights of Shinzo Takabatake under an insurance contract	13-4052
11515	All rights of Albert J. Thordsen under an insurance contract	13-4053
11516	All rights of Emilie Kuhner and others in the estate of Hedwig E. Trox	13-5166
11517	All rights of Hans Erich David and others in the estate of Mathilde Vogt	13-4031
11518	The sum of \$100, distributable to Clara Wanninger and others under the estate of Carl Wanninger	13-3962
11519	All rights of Ghisato Wataabe under an insurance contract	13-4053
11520	All rights of Augusta Vogel in the sum of \$1,132.10 held by Supervisor of Chancery Funds pursuant to order of the Chancery Court of New Jersey	13-3962
11521	All rights of Otto K. A. Wehnert and others in the estate of Louise Wehnert	13-3962
11522	All property and estate of Rosa Zittel, under guardianship	13-5132
11523	A debt owing to Apitz, Reinhold & Sauerland by Pennie, Edmonds, Morton & Barrows	13-3962

Vesting order No.	Summary description of property vested	Federal Register citation
11524	Certain securities owned by Wilhelm Benecke and others; a debt owing to Wilhelm Benecke by Petroleum Corp. of America; and certain debts owing to Emilie Terlinden by that company and Consolidated Oil Corp.	13-4142
11525	Certain securities owned by Emil Fellrath	13-4561
11526	A bank account owned by Victor Gerhardt	13-3985
11527	A bank account and certain securities owned by Ernst V. Goller	13-4168
11528	A bank account and certain securities owned by Thuseide Heinzelmann	13-4167
11529	Certain securities owned by the heirs of Hedwig Heyl	13-4171
11530	A bank account owned by Carl Ingenrieth	13-3963
11531	A bank account owned by Herman P. Kanjesky	13-3963
11532	Certain securities owned by Harry K. Kimura	13-4113
11533	A bank account owned by Berta Krebs	13-3963
11534	Two bonds and two money orders owned by Otto Kutsch; and a debt owing to him by the Millikin National Bank of Decatur, Ill.	13-4214
11535	One bond owned by August Lehnert	13-4242
11536	The claim of Katho Bremer Muffler against the Superintendent of Banks, State of Ohio, as liquidator of the Guardian Trust Co.	13-4212
11537	A debt owing to Waldemar Muller by Bernard L. Frankel	13-3964
11538	Certain securities and a bank account owned by Kuwaichi Nonin	13-4331
11539	A debt owing to Rheinische Erz & Metallhandel G. m. b. H., by Associated Metals & Minerals Corp.	13-3964
11540	Cash, \$234.03, owned by Roohlig & Co. and others	13-4331
11541	Certain securities and a bank account owned by Samy Takaichi Sakural	13-4213
11542	A bank account owned by Gretchen Schroeder	13-3964
11543	Certain securities owned by Herman Schroeder	13-4332
11544	A bank account owned by Henry Steuernagel	13-3986
11545	Certain securities owned by Comte Woldemar Uzkull and Baron Heinz von Wangenheim; and all of their rights in certain certificates of deposit issued by Central Hanover Bank & Trust Co.	13-4369
11546	The claim of Elizabetha Weis against the State of Missouri and the Treasurer of that State arising by reason of collection, by the latter, of a sum of money representing a distributive share of the estate of Theodore Ittner	13-4242
11547	A bank account owned by Karl Wimmer	13-3986
11548	A debt owing to Dr. Ing. F. Wuesthoff by Brown, Jackson, Boettcher & Diener	13-3987
11549	Certain securities owned by Leopold Wurst	13-4213
11550	Certain securities owned by Hachiro Yuasa	13-4243
11551	A debt owing to Emma Nagorny by the Court Square Mortgage-Loan Co.	13-3716
11552	A bank account owned by Nambai, Cia. de Importacion y Exportacion, S. A.	13-3987
500A-215	Copyright interest	13-3499
500A-216	do.	13-3501
500A-217	do.	13-3501
500A-218	do.	13-3502
500A-219	do.	13-3505
500A-220	do.	13-3506
500A-221	do.	13-3560
500A-222	do.	13-3562
500A-223	do.	13-3564
500A-224	do.	13-3563
500A-225	do.	13-3566
500A-226	do.	13-3567
500A-227	do.	13-3568
500A-228	do.	13-3569
500A-229	do.	13-3570
500A-230	do.	13-3571
500A-231	do.	13-3572
500A-232	do.	13-3595
500A-233	do.	13-3595
500A-234	do.	13-3595

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EXHIBIT B

Supplement to Lists of Vesting Orders Issued by the Office of Alien Property, March 11, 1942, to June, 30, 1948

NOTE.—The lists to which these additions are made were published as Exhibit A, pp. 90-131, 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*; as Exhibit A, pp. 171-200, in the *Annual Report, fiscal year ending June 30, 1946*; and as Exhibit A, pp. 105-146, in the *Annual Report, fiscal year ending June 30, 1947*. The additions consist of (1) vesting orders signed prior to July 1, 1947, 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, 1948, but relating to vesting orders signed prior to July 1, 1947.

Vesting order No.	Description	Federal Register citation
243	Amendment	13-3499
662	do	13-1355
1414	Supplemental order	11-9546
2009	Amendment	13-3307
2547	do	12-8009
3369	do	13-3707
4754	do	13-3707
4755	do	13-3708
6304	do	11-7872
6230	do	12-5295
6420	do	12-5827
6944	do	12-1760
7080	do	12-657
7130	do	12-1795
7156	do	12-1574
7298	do	11-14559
7341	do	12-3465
7386	do	13-2433
7406	do	12-2298
7432	Supplemental order	13-3503
7445	Amendment	12-2272
7465	do	12-2613
7486	do	12-3065
7735	do	12-3003
7812	do	13-2397
7874	do	13-1180
7905	do	12-5479
7911	do	12-6915
7961	do	12-6930
8068	do	12-5555
8091	do	13-4458
8294	do	12-4976
8421	do	12-5555
8494	do	12-5861
8646	do	12-4918
8663	do	12-5599
8750	do	12-6311
8770	do	13-4171
8786	do	12-6412
8818	do	13-3709
8844	do	13-1498
8913	do	12-5953
8924	do	13-74
9014	do	13-3583
9044	do	13-3243
9068	do	13-1253
9151	do	13-2673
9155	do	12-5861
9173	do	12-6442
9180	do	13-2692
9232	do	12-6442
9236	do	13-730
9272	do	13-2498

EXHIBIT C

List of General Orders and Regulations Issued by the Office of Alien Property, March 11, 1942, to June 30, 1948

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. Amendment.		May 11, 1942 Apr. 11, 1944	7-4634
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	
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 Regulation No. 1: Relating to the receipt and disbursement of claims. Amendment to Regulation No. 1.	Form APC-1, to be executed in triplicate under oath. Form APC-1, as above	July 16, 1942 Mar. 24, 1942	7-5539 7-2290
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.	Nov. 30, 1943 Aug. 3, 1942	8-16709 7-6199
	Regulation No. 1 under G. O. 5: Non-applicability of G. O. 5 to certain property or interests of nationals of Bulgaria, Hungary, Italy or Roumania.		Apr. 1, 1946	11-3579
	Amendment to Regulation No. 1: Nonapplicability of G. O. 5 to property acquired by enemies after certain dates.		Mar. 3, 1947	12-1544
	Amendment to Regulation No. 1: Extending application of G. O. 5 to Hawaii.		Dec. 24, 1947 Sept. 17, 1943	12-8890 8-12735
5-H	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
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	7-6199
	Regulation No. 1 under G. O. 6: Non-applicability of G. O. 6 to certain property or interests of nationals of Bulgaria, Hungary, Italy or Roumania.		Apr. 1, 1946	11-3581
	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. 2: Extending application of G. O. 6 to Hawaii.		Dec. 24, 1947 Sept. 17, 1943	12-8890 8-12735
6-H	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
7	Delegating power of certification to the Secretary of the Office of Alien Property. Amendment.		Sept. 15, 1942	7-8376
	do.		Sept. 20, 1943 Aug. 21, 1946	8-12964 11-177A-625
	do.		Oct. 8, 1947 Sept. 17, 1942	12-6716 7-8377
8	Prohibiting participation of employees of the Office of Alien Property in transactions affecting properties in which the Office has any interest.			

<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.

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General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation	General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation
11	Prohibiting transactions by or on behalf of foreign nationals respecting patents or trade-marks. Regulation No. 1 under G. O. 11: Exempting certain persons from the prohibitions of G. O. 11. 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.	Nov. 17, 1942	7-917		Regulation No. 3 under G. O. 13: Licensing certain transactions involving copyrights.	Forms APC-21, APC-22, and APC-23, reporting instruments, stating conditions of recording, and reporting application for renewal, respectively, required to be executed in single copies. Form APC-21 under oath. Form APC-22 is attached to instrument and recorded in the U. S. Copyright Office.	Dec. 30, 1942	8-1
	Amendment to Regulation No. 2		Jan. 6, 1943	8-29		Amendment to Regulation No. 3		Apr. 16, 1945	10-4195
	do		Sept. 14, 1944	9-1141		Regulation No. 4 under G. O. 13: Exempting transactions by or with the Office of Alien Property from the prohibitions of G. O. 13.		June 24, 1943	9-10349
	do		Nov. 6, 1944	9-1223		Regulation No. 5 under G. O. 13: Prohibiting transfer of interests in special accounts established pursuant to Regulation No. 3.		Sept. 3, 1943	8-12257
	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	14	Regulation No. 6 under G. O. 13: Licensing all transactions prohibited by G. O. 13, except as specified.		Aug. 21, 1946	11-0183
	Regulation No. 4 under G. O. 11: Prohibiting transfer of interests in special accounts established pursuant to Regulation 2.		Sept. 3, 1943	8-12257	15	Amendment to Regulation No. 6	Form APC-18, required to be executed in duplicate, under oath.	Oct. 11, 1946	11-12225
	Regulation No. 5 under G. O. 11: Exempting certain persons from the prohibitions of G. O. 11.		Sept. 14, 1944	9-1141		do		Dec. 1, 1942	7-1054
	Regulation No. 6 under G. O. 11: Exempting certain transactions from the prohibitions of G. O. 11.		Nov. 6, 1944	9-1223		do			
	Regulation No. 7 under G. O. 11: Licensing certain transactions involving patents and trade-marks.		Sept. 24, 1945	10-1218	16	Requiring reports on interests in copyrights of designated foreign nationals.	Form APC-16 and APC-17, reporting such claims for inventors and assignees, respectively required to be executed in one copy under oath.	Dec. 29, 1942	8-223
	Regulation No. 8 under G. O. 11: Licensing certain transactions involving patents and trade-marks.		May 15, 1946	11-540		Amendment		Nov. 30, 1943	8-16711
	Regulation No. 9 under G. O. 11: Licensing certain transactions involving patents.		Dec. 24, 1947	12-352	17	Requiring reports concerning trade-marks and commercial prints and labels in which there is an enemy or foreign national interest.	Form APC-31, to be executed in duplicate, under oath.	Nov. 4, 1943	8-15727
12	Requiring reports of unfiled patent applications and disclosures of enemy nationals.	Forms APC-14P and APC-14T, reporting instruments, affecting certain interests in patents and trade-marks, respectively, required to be executed in one copy, under oath.	Nov. 17, 1942	7-917	18	Safeguarding confidential records of the Office of Alien Property.		Dec. 18, 1942	7-10906
	Regulation No. 1 under G. O. 12: Exempting patent applications of certain consignors or inventors from requirements of G. O. 12.		Sept. 24, 1945	10-1218		Amendment		Aug. 21, 1946	11-177A-625
	Amendment to Regulation No. 1		May 15, 1946	11-540	19	do	Form APC-19, reporting royalties due; and APC-20 in duplicate, to accompany royalty payments.	Oct. 8, 1947	12-6716
	Regulation No. 2 under G. O. 12: Exempting certain patent applications from requirements of G. O. 12.		Dec. 24, 1947	12-352	20	Requiring reports of royalties due and payable to the Office of Alien Property under vested patent rights.		Jan. 9, 1943	8-1707
13	Prohibiting certain transactions respecting interests in works subject to copyrights.		Nov. 17, 1942	7-917	21	Amendment		July 22, 1944	9-8975
	Regulation No. 1 under G. O. 13: Exempting certain persons from the prohibitions of G. O. 13.		do	7-917	22	Regulating payment, transfer, or distribution of property in the process of administration under judicial supervision.		Feb. 9, 1943	8-1780
	Amendment to Regulation No. 1		Feb. 8, 1943	8-157		Regulation No. 1 under G. O. 20: Consent to certain transfers by the Office of Alien Property.		Apr. 1, 1946	11-3581
	Regulation No. 2 under G. O. 13: Exempting certain transactions from the prohibitions of G. O. 13.		Nov. 17, 1942	7-917		Amendment to Regulation No. 1	Form APC-1, to be filed on or before Sept. 1, 1943, or later in certain cases.	Mar. 3, 1947	12-1544
						Extension of time for filing notices of claim under vesting orders.		Mar. 13, 1943	8-3245
						Amendment		Aug. 17, 1943	8-11501
						do		Dec. 16, 1943	8-17033
						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
						do		May 20, 1943	8-7095
						22 Requiring reports of copyrights or interests therein.	Statement under oath		

List of Dissolution Orders Issued by the Office of Alien Property, July 1, 1947, to June 30, 1948

General order No.	Subject matter	Requisite forms	Date executed	Federal Register citation	Dissolution order No.	Related vesting order No.	Name of corporation ordered dissolved	Date executed	Federal Register citation
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	8-7823	58 59 60 61 62 63 64 65 66	772 65 1469 477 4726 772 5634, 9659 48	American Giese Wire Corp. Heidelberg Printing Machinery Corp. Ostram Corp. Riberena Fuel & Chartering Co., Inc. A. W. Lotz, Inc. Steel Wire Corp. Koenig & Bauer, Inc. Pacific Hog Co., Inc.	July 7, 1947 July 11, 1947 do do July 15, 1947 Aug. 4, 1947 Oct. 20, 1947 do	12-4621 12-4739 12-4740 12-4740 12-4804 12-5415 12-6939 12-6957 12-6940
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	9-2873	67 68 69 70	340, 5291 261, 477, 512 24, 3851 28, 425, 1786	Knop, Lange & Co., Inc. Domestic Fuel Corp. Lingner Corp. Adlanco X-Ray Corp.	Oct. 23, 1947 Nov. 25, 1947 Dec. 11, 1947 Dec. 16, 1947	12-6995 12-8036 12-8437 12-8712
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	71 72 73 74 75 76 77 78 79 80 81 82 83	766 31 8079 929 4849, 10391 147, 357, 4160 1585 45, 2974 49 373, 7081 198, 3566 2864, 3936 5080	Fifth Avenue Outlery Shop, Inc. Ergen Corp. Knorr Food Products Corp. Pioneer Potash Corp. American M. A. N. Corp. Talyo Trading Co., Inc. Staple Fiber Corp. Compagnia Italiana Turismo, Inc. L. & N. Feeding Corp., Inc. Chemical Marketing Co., Inc. Z. Horikoshi & Co., Inc. Walter Eitelbach & Co., Inc. Imoto Bros., Inc.	Dec. 16, 1947 Feb. 19, 1948 Mar. 12, 1948 Apr. 16, 1948 Apr. 21, 1948 Apr. 27, 1948 May 3, 1948 June 10, 1948 June 21, 1948 June 25, 1948 do June 30, 1948 do	12-8714 13-1074 13-1418 13-2187 13-2245 13-2400 13-2498 13-3265 13-3498 13-3620 13-3619 13-3771 13-3772
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.		July 10, 1944	9-773					
	Amendment		Dec. 12, 1944	9-1453					
	do		Aug. 7, 1945	10-9911					
	do		Feb. 8, 1946	11-1556					
	do		Feb. 28, 1946	11-2713					
	do		Sept. 18, 1946	11-1028					
	do		Feb. 7, 1947	12-973					
	do		Oct. 8, 1947	12-5716					
	do		Dec. 24, 1947	12-8820					
32	Limitations on representative activities by former employees of the Office.		Oct. 5, 1944	9-1217					
	Amendment		May 6, 1947	12-3167					
	do		Jan. 9, 1948	13-194					
33	Establishing time of effectiveness of vesting orders.		Jan. 30, 1945	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	10-1549					
	Regulation No. 1 under G. O. 34: Extending time for filing reports.		Feb. 18, 1946	11-192					
	Regulation No. 2 under G. O. 34: Nonapplicability of G. O. 34 to property acquired on or after Jan. 1, 1947.		Mar. 3, 1947	12-154					
35	Restricting resale or transfer of stock vested and sold by the Office of Alien Property.		Sept. 9, 1946	11-923					
	Order No. 1 under G. O. 35: Designating American Bosch Corporation a key corporation.		do	11-926					
	Order No. 2 under G. O. 35: Designating Schering Corporation a key corporation.		Oct. 14, 1946	11-1273					
	Order No. 3 under G. O. 35: Designating General Aniline & Film Corporation a key corporation.		do	11-1273					
	Order No. 4 under G. O. 35: Designating North American Rayon Corp. a key corporation.		Nov. 17, 1947	12-753					
	Order No. 5 under G. O. 35: Designating American Bemberg Corp. a key corporation.		do	12-753					
36	Construction of definitions by reference to Treasury General Ruling No. 11.		Jan. 14, 1948	13-20					

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EXHIBIT E

List of Return Orders Issued by the Office of Alien Property, July 1, 1942 to June 30, 1948

EXHIBIT E—Continued

Return order No.	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
						27, 68, 94, 223, 4935	Oesterreichische Magnesit A. G.	6 patents; and 1,886 shares preferred stock of American Magnesium Metals Corp.	Jan. 2, 1948	13-121
						295	Rafael Gimenez Ruiz	1 patent application	do	13-122
						201, 671, 2430	Walter C. Voss	7 patents	do	13-122
28	201	Herman H. Frischer and Karl W. Posnansky	8 patents	July 11, 1947	13-127	201	Ella Miller	1 patent	Jan. 5, 1948	13-124
29	2197, 6248	Emma Lochner	\$12,853.58	do	13-127	3430	Anna Andreyev	Copyright	Jan. 9, 1948	13-207
30	27, 68, 112, 201	Underwood Corp.	All rights in 34 patents and 26 patent applications	Aug. 25, 1947	13-127	3430	Jeanne Marguerite Badaire	do	do	13-207
31	201	Henri Weutner Jonkhoff	4 patents	July 24, 1947	13-127	3430	Etienne Gilson	2 copyrights	do	13-208
32	3037, 154, 372, 2903	Stephanie S. Posament, Josephine M. Lorsch, Rose Latino and others	\$2,666.49 \$14,197.57 \$1,229.37; and certain real property	do	13-127	3430	Marie Eugenie Decourbey Goguel	Copyright	do	13-208
33	2119	Joachim Kolbe	9 patents	do	13-127	5283	Martha Loeb Bonatz	\$2,675.15; and interest in a trust	Jan. 12, 1948	13-245
34	201	Henry J. Beal	\$111.76	do	13-127	2408	Gisela Altschul	\$1,628.21	Jan. 20, 1948	13-381
35	2371	Clarence A. Hearley and Lawrence Harbury	One patent and an undivided one-half interest in a patent	do	13-127	2655	Yettehen Behr	\$1,853.01; 1 bond; and interest in a trust	do	13-381
36	666, 671	Rudolf A. Sems	\$1,658.96	Aug. 13, 1947	13-127	2586	Max Hoch	9 shares of stock of Central American Plantations Corp.; and \$657.	do	13-382
37	6906	First National Bank of Chicago, Administrator of Estate of Alfred Quensel	\$30,861.84	Oct. 20, 1947	13-127	649	Era McMurtrie Licari	\$1,490.14; and interest in a trust	do	13-382
38	3647	Georges Joseph C. Simonon	Copyrights	Sept. 30, 1947	13-127	201	Louis Marx & Co., Inc.	1 patent	do	13-382
40	3430	Helene Zentgraf	\$3,442.54; and interest in a trust	Jan. 12, 1948	13-127	672	Ludvik Rasch	2 patents	do	13-382
41	3906	Fritz Hohenemser	\$7,753.68	Feb. 5, 1948	13-127	294	Nicolaus Per Mathiesen	Patent application	Jan. 23, 1948	13-428
42	1282	David Jona	An undivided one-fourth interest in a patent	Feb. 9, 1948	13-127	1165	Millicent Drake	\$15,948.67; stock; and certain personal property	Jan. 30, 1948	13-568
44	2246	Enrique Kummerfeldt	362 shares of stock of Central American Plantations Corp., and \$26,426.00	Sept. 16, 1947	13-127	201	Franz Vasarhelyi	1 patent	do	13-568
46	104	Amalie Frese	\$874.69	Sept. 30, 1947	13-127	1639, 1760	Consolidated Amusement Co., Ltd.	43 Japanese films; and all rights in 62 Japanese films	Feb. 6, 1948	13-645
47	5537	Julien Dangler	2 patents	Oct. 8, 1947	13-127	1600	Adelma Domini	\$13,817.14; and certain real property	do	13-647
49	666	Anemostat Corp. of America	1 patent	Sept. 17, 1947	13-127	1501	Niro Aoki and others	\$106,876.32	Mar. 2, 1948	13-1254
50	201	Nichibel Kinema Co.	70 Japanese films; and all rights in 65 Japanese films	Oct. 27, 1947	13-127	6542	Amendment	May 14, 1948	13-2733	
51	246, 1639, 1760, 4626	Erica Rotheim and Hagbarth Rotheim	4 patents and 2 patent applications; and interests in 2 agreements	Oct. 21, 1947	13-127	667, 1028	Emma Meier	\$1,876.23	Mar. 2, 1948	13-1274
52	294, 672	Aaron & Dautch	\$266.50	Sept. 30, 1947	13-127	205	Charles Henry Willen	An undivided one-half interest in a patent and patent application	Mar. 5, 1948	13-1313
53	1842	John L. Nicholas	\$237.32	Oct. 8, 1947	13-127	666	Emil Zipper	1 patent application	do	13-1313
54	(1)	Alexander P. Gwiazdowski and Agnes Gwiazdowski	\$246.83	Oct. 29, 1947	13-127	2439	Charles J. F. Lafeuille	4 patents	Mar. 10, 1948	13-1393
55	4034	Sophie Carpenter Gordigiani	Copyright	Nov. 25, 1947	13-127	1639, 1760	Robert Sommer	An undivided one-fourth interest in a patent	Mar. 11, 1948	13-1393
56	1191, 2360	Babette Brehm	\$7,896.69; and interest in 2 trusts	Oct. 30, 1947	13-127	2865	Consolidated Amusement Co., Ltd.	\$1,097.50	Mar. 19, 1948	13-1601
57	5546	Staatsbedrijf der Posterijen Telegrafie en Telefonie	\$167.60; and an undivided one-ninth interest in certain real property	Nov. 17, 1947	13-127	88, 148, 377 (1)	Bishop National Bank of Hawaii at Honolulu	\$18,294.94; and interest in bank account entitled "Hiyama Shoten"	Mar. 24, 1948	13-1785
58	671	Alfred Edouard Lamarthe	1 patent	Nov. 19, 1947	13-127	4721	Haim Capalluto	\$13,976.69	do	13-1785
59	4000	Gaston Fleishehl	Interest in a patent contract	Nov. 26, 1947	13-127	667, 1028	Peter Olsen and Mary Olsen	\$749.86	Mar. 30, 1948	13-1838
60	666	Serge Koussévitzky	12 patents	Dec. 9, 1947	13-127	3860	Margaret Schonberger Brull	\$12,218.58; and interest in an estate	Apr. 5, 1948	13-1966
61	2543, 3430	Ermilia Binda	\$5,362.46; certain real property; and interest in 2 claims	do	13-127	2496	Emmy Carlotta Hertzberg	\$2,306.72; 3 insurance policies; certain real property; and an undivided one-half interest in certain real property and personal property	do	13-1969
62	2257	Leslie Co.	1 patent	do	13-127	27, 68, 201, 4817	Union Special Machine Co., and Union Special Machine Corp. of America	1 patent application and 68 patents	Apr. 6, 1948	13-1972
63	201	Kurt M. Vogel, Administrator of Estate of Max Vogel	13 patents	do	13-127	4034	Albuquerque National Trust & Savings Bank and Isola Bambini	\$500; and interest in a trust	Apr. 12, 1948	13-2060
64	201	Carolyn Lent di Robilant	\$599.31; \$22,213.59; an undivided one-fifth interest in certain real property; and certain securities	Dec. 12, 1947	13-127	3430	Johan Bojer	\$541.77; and copyrights	Apr. 19, 1948	13-2187
65	982, 1922	Amendment	1 patent	Mar. 29, 1948	13-127	68	Amendment	May 24, 1948	13-2904	
66	201	Elizabeth Lewin	1 patent	Dec. 12, 1947	13-127	68	Marguerite Clement	2 copyrights	Apr. 19, 1948	13-2189
67	666, 1028	Societe Normande de Produits Chimiques	1 patent and patent application	do	13-127	68	Eastman Kodak Co.	1 patent application	do	13-2198
68	666	Isaac Frankel	1 patent	Dec. 17, 1947	13-127	(1)	Nicolas G. Loumakos	\$1,305.16; and stock	Apr. 21, 1948	13-2306
69	1668	Diedrich and Anna Burgdorff	\$8,834.26	Dec. 18, 1947	13-127	1501	Yoshio Mizumoto and others	\$49,169.26	Apr. 27, 1948	13-2400
70	3456	Laura Gruenebaum-Oppenheim	\$7,802.65; and interest in a trust	Dec. 19, 1947	13-127	2370, 6553	Auguste Lehmer Schulze and 2 others	\$2,167.14	do	13-2402
71	10, 141	Heberlein Patent Corp.	8 patents	Dec. 29, 1947	13-127	673	Standard Oil Co. of California	1 patent	do	13-2397
72	667	Puiseux, Boulanger et Cie, Societe en Commandite par Actions	13 patents	do	13-127	2580	Felix Meyer	Interest in patent contract	Apr. 29, 1948	13-2434
						1501	Haruno Yasui and others	\$24,834.53	May 5, 1948	13-2500
						201, 2429	Nanabhoj Hormasji Moos	An undivided one-half interest in 2 patents	May 11, 1948	13-2693
						1501	Tamie Nishimura and others	\$38,481.15	do	13-2705

<sup>1</sup> Property returned under this order was voluntarily turned over to the Office of Alien Property but no vesting order executed.

<sup>1</sup> Property returned under this order was voluntarily turned over to the Office of Alien Property but no vesting order executed.

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EXHIBIT E—Continued

Re- turn order No.	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
118	2303	Leonello Biagiotti	\$6,525.66	May 14, 1948	13-22
119	1931	Anna Rosenfeld Klein	\$1,229.33	do	13-22
120	201	Bertalan Magyar	One-half interest in a patent	do	13-22
121	490	Ina Luisa Gurau	\$165,602.66	May 19, 1948	13-22
122	667	Rene Francois Jules Paul	1 patent; and interest in li- cense agreement	do	13-22
123	1501	Nakakichi Abo and others	\$56,198.34	do	13-22
124	1501	Taichi Sato and others	\$49,736.01	May 24, 1948	13-22
		Amendment		June 28, 1948	13-22
125	1214	Superflexit ("Procedies "Jac- ques Foberejsky")	Interest in a patent contract	May 24, 1948	13-22
126	5952	Dr. Ernest Wittenberg	\$5,154.41	do	13-22
127	666, 3420	Societe Rhodiacaeta	4 patents; and interest in a patent contract	May 26, 1948	13-22
128	5657	Dorothea Neugebauer	\$1,823.67; and interest in a trust	June 1, 1948	13-22
129	2430	Edmund Abrahamson and Robert Abrahamson	1 patent	June 15, 1948	13-22
130	666	Jean Albert Gregoire	do	do	13-22
131	664	United Aircraft Products, Inc.	2 patents	do	13-22
132	6711	Martha Daniels and Herman Schiff	\$1,400; and interest in an estate	do	13-22
133	3502	Jean Jobert	Copyright	do	13-22
134	1501	Matahiko Maekawa and others	\$51,713.71	June 7, 1948	13-22
135	1628	Hedwig Hermann	\$4,450; and interest in a trust	June 15, 1948	13-22
136	3957	Jacques Reinhardt	\$3,556.13	June 8, 1948	13-22
137	6309; 7249	Walter Bernhard	\$19,456.43; and stock	June 9, 1948	13-22
138	201	Maximilian Hellor	3 patents	do	13-22
139	1282	Rene Loeb, Administrator of Estate of Nelly Herz	\$15,507.74	June 10, 1948	13-22
140	1501	Rokubel Shiga and others	\$64,535.33	June 11, 1948	13-22
141	2595	Louise Cooke Tammaro	\$378.88; and interest in a trust	June 21, 1948	13-22
142	1148	Carlos F. Suavedra	\$13,412.76; and interest in a trust	do	13-22
143	5056	Board of Foreign Missions Reformed Church in U. S.	\$1,084.55	June 15, 1948	13-22
144	104	David E. Sappier	6 shares of stock of Central American Plantations Corps.; and \$438.	June 24, 1948	13-22
146	4496	Laura Hoeflich Kahn	\$1,220.98; and interest of Dina Hoeflich in an estate	June 30, 1948	13-22
147	201	Erich Hausdorf	2 patents	June 28, 1948	13-22
148	3601	Ernst Hirsch and Alfred Hirsch	\$517.74	June 30, 1948	13-22
149	1501	Chorai Amuro and others	\$139,205.16	June 24, 1948	13-22
150	878	Fischel Mokotoff	\$407.41	June 28, 1948	13-22

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EXHIBIT G—Continued

1. ACTIONS FOR RETURN OF PROPERTY OR PAYMENT OF DEBTS, BROUGHT UNDER SEC. 9(a) OF THE TRADING WITH THE ENEMY ACT, AS AMENDED—Continued

Title of case	Court	Subject	Status
Heine & Co. and Paul Schulze-Berge v. Clark	U. S. Dist., E. D. N. Y.	Action to establish interests in stock of Heine & Co.	Pending.
Heine et al. v. Clark	U. S. Dist., Ct. of App. Dist. of Columbia.	Action to recover shares of stock and other personal property.	Do.
Heyden Chemical Corp. v. Clark	U. S. Dist., S. D. N. Y.	Action to recover vested stock.	Do.
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., Ltd.	Do.
Robert Tadashi Ishii v. Clark	U. S. Dist., S. D. Calif.	Action to recover vested property.	Do.
Joji v. Clark	U. S. Dist., N. D. Calif.	Action for return of real property.	Do.
Kind v. Clark	U. S. Dist., S. D. N. Y.; C. O. A. 2.	Action for recovery of 100 shares of capital stock of Graef & Schmidt, Inc.	Do.
Koops v. Clark	U. S. Dist., Dist. of Columbia.	Action for return of vested shares of Central American Plantations Corp. and liquidation dividends thereon.	Closed.
Kroll v. Clark	U. S. Dist., S. D. N. Y.	Action to recover vested patent.	Closed.
Do	do	do	Closed.
Lehmann v. Clark	do	Action to have interest established in shares of vested stock.	Pending.
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 capital stock of American Hyalcol Corp.	Do.
Loeb v. Clark	U. S. Dist., S. D. N. Y.	Return of property.	Do.
Müller v. Clark	U. S. Dist., Dist. of Columbia.	Action for recovery of vested patents and patent interests.	Closed.
Masholu Realty Corp. v. Clark	U. S. Dist., S. D. N. Y.	Action to recover shares of stock.	Closed.
Nagano v. Clark	U. S. Dist., N. D. Ill.	Action for recovery of 3,105 shares of capital stock of Fuji Trading Co., Inc.	Pending.
Kaku Nagano v. Clark	do	Action to recover shares of stock vested.	Do.
Nii v. Clark	U. S. Dist., T. H.	Action to recover real property vested.	Do.
Nichibal Kinema Co., Inc. v. Clark and Julian Okihara v. Clark	U. S. Dist., S. D. Calif.	Action to recover vested property.	Closed.
Kakaru Onishi v. Clark	U. S. Dist., T. H.	Action for return of vested real estate.	Closed.
Sadao Onishi v. Clark	do	Action to recover vested mortgage and note.	Pending.
Henriette Pflueger v. Clark	U. S. Dist., Dist. of Columbia.	Action to recover vested shares and property.	Do.
Sophie Pflueger v. Clark	U. S. Dist., N. D. Ill.	Action for recovery of all property vested and for accounting.	Do.
Willy Pohlmann, as Spec. Adm. of Estate of Minna Sara Pohlmann, v. Clark, et al.	U. S. Dist., N. D. Calif.	Action for return of vested property.	Do.
Rogelein v. Clark	U. S. Dist., W. D. Texas, San Antonio.	Action to recover vested property.	Closed.
Rudenberg v. Clark	U. S. Dist., Mass.	Action for enforcement of debt claim.	Closed.
Barthou v. Clark and Snyder	U. S. Dist., S. D. Calif., N. Div.	Action for recovery of patents.	Closed.
		Action for return of monies.	Pending.

EXHIBIT G—Continued

1. ACTIONS FOR RETURN OF PROPERTY OR PAYMENT OF DEBTS, BROUGHT UNDER SEC. 9(a) OF THE TRADING WITH THE ENEMY ACT, AS AMENDED—Continued

Title of case	Court	Subject	Status
Schmoedewind v. Clark	U. S. Dist., S. D. N. Y.	Suit to establish interest of lessees in real property of D. A. B. Recreational Resort, Inc.	Pending.
Elberfeld v. Clark	do	Action for payment of debt claim.	Closed.
Society of German Seamen v. Clark	U. S. Dist., N. J.	Suit for return of vested assets of Society of German Seamen.	Pending.
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.
Grass et al. v. Clark	U. S. Dist., S. D. Fla.	Action for return of funds vested by Attorney General as property of Marion Heidelberg.	Do.
Swiss Bank v. Clark	U. S. Dist., S. D. N. Y.	Action to enforce lien on vested shares of Schering Corp.	Do.
Kakuo Tanaka, d/b/a/W. & F. Produce Co. v. Clark	U. S. Dist., S. D. Calif.	Action to recover vested property.	Closed.
Cerbersee 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., Inc., and other property.	Pending.
United Veterans Association v. Clark	U. S. Dist., W. D. Pa.	Action to recover vested funds.	Closed.
Vahl v. Clark	U. S. Dist., E. D. Pa.	Action for specific performance of a contract to convey realty.	Pending.
Vargas, et al. v. Clark	U. S. Dist., Dist. of Columbia.	Suit for return of vested shares of American Bosch Corp.	Do.
Wechs-muth v. Clark	U. S. Dist., Dist. of Columbia.	Action to recover vested stock.	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	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.	Closed.
Zander v. Clark	U. S. Dist., Dist. of Columbia.	Action to recover her share of estate vested.	Pending.
Zuber v. Clark	U. S. Dist., S. D. N. Y.	Action for recovery of 50 shares of the common stock of E. Leitz, Inc.	Closed.

2. ACTIONS RELATING TO VESTED BANKS OR INSURANCE COMPANIES IN LIQUIDATION

Title of case	Court	Subject	Status
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.
Marque Mellie Iran v. Yokohama Specie Bank	Sup. Ct., N. Y. Cnty., N. Y.	Action by creditor of enemy bank on claim rejected by Superintendent of Banks of New York.	Do.
Brooks, Receiver of Pacific Bank v. Fujikawa, Maslow-Sanford Carpet Co. v. Credito Italiano and Bell	U. S. Dist., T. H.; C. C. A. 9.	Receivership proceedings.	Do.
	do	Action by creditor of enemy bank on claim rejected by Superintendent of Banks of New York.	Closed.
Master of Bank of Chosen	Sup. Ct., N. Y. Cnty., N. Y.	Action to authorize Superintendent of Banks of New York to comply with directives.	Closed.

2. ACTIONS RELATING TO VESTED BANKS OR INSURANCE COMPANIES  
IN LIQUIDATION—Continued

Title of case	Court	Subject	Status
Geiger v. Assicurazioni Generali di Trieste e Venezia.	U. S. Dist., T. H.; C. C. A. 9.	Attachment proceeding.	Closed.
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.
Green et al., Trustees for creditors and stockholder of Sumitomo Bank of Hawaii in dissolution v. Thayer et al.	1st. Cir. Ct., 1st. Jud. Cir., T. H.	Action to establish rights of certain claimants.	Do.
Greene v. National City Bank.	U. S. Dist., S. D. N. Y.	To recover sum withheld in liquidation.	Closed.
Guaranty Trust Co. v. Bell.	Sup. Ct., N. Y. Cnty., N. Y.	Receivership proceedings.	Pending.
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., City and Cnty. of San Francisco, Calif.; C. C. A. 9.	Action for declaratory relief and to recover interest on claims.	Do.
United States v. Pilot Re-insurance Co.	U. S. Dist., S. D. N. Y.	Liquidation proceeding.	Do.
Roehr v. Assicurazioni Generali di Trieste e Venezia.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment lien.	Closed.
Schwartz v. Bell.	do.	Action by creditor of enemy national bank on claim rejected by Superintendent of Banks of New York.	Pending.
Eugenia Silberfeld v. Assicurazioni Generali di Trieste e Venezia.	do.	Debt claim action.	Closed.
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.	Pending.
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 Superintendent of Banks of California and Liquidator of Yokohama Specie Bank, Ltd. in Calif.	do.	Action to recover vested funds.	Do.
Sumitomo Bank, Ltd., in Conservatorship.	do.	Allowance of audit fees.	Closed.
Matter of liquidation of business and property of Sumitomo Bank, Ltd.	Sup. Ct., N. Y. Cnty., N. Y.	For order authorizing and requiring Superintendent of Banks of New York to comply with directives of Office of Alien Property.	Closed.
Sumitomo Bank of Seattle v. Tsujimoto et al.	Super. Ct., King Cnty., Wash.	Action for declaration judgment to determine rights of depositors and other creditors to interest.	Pending.
Tagana v. Sumitomo Bank, Ltd.	Super. Ct., City and Cnty. of San Francisco, Calif.	Request that action be commenced for declaration of rights of depositors of banks to interests on their claims.	Closed.
Matter of liquidation of business and property of Bank of Taiwan, Ltd.	Sup. Ct., N. Y. Cnty., N. Y.	For order authorizing Superintendent of Banks of New York to comply with directives of Office of Alien Property.	Closed.
Matter of Kuye Takano, Bankrupt (Claim of Harukichi Kodani).	U. S. Dist., S. D. Calif.	Action to recover claim in bankruptcy.	Pending.

2. ACTIONS RELATING TO VESTED BANKS OR INSURANCE COMPANIES  
IN LIQUIDATION—Continued

Title of case	Court	Subject	Status
Universal Pictures Co., Inc. v. Sparling.	Super. Ct., City and Cnty. of San Francisco, Calif.	Action to recover money vested by the Attorney General.	Pending.
Wien v. Assicurazioni Generali di Trieste e Venezia.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment proceeding.	Closed.
Yokohama Specie Bank, Ltd., New York Agency, by Wm. R. White, Supt. of Banks v. Continental Representatives, Ltd.	do.	Action to recover vested funds.	Pending.
Yokohama Specie Bank, Ltd. v. Gunze Silk Corp.	do.	do.	Do.
Yokohama Specie Bank v. Mastercraft Weavers.	do.	Action to recover amount of judgment.	Do.
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.
Yokohama Specie Bank, Ltd., in Conservatorship.	Super. Ct., Los Angeles Cnty., Calif.	Conservatorship proceedings involving the allowance of audit fees.	Closed.
Yokohama Specie Bank, Ltd., in Liquidation.	Super. Ct., City and Cnty. of San Francisco, Calif.	Petition for Leave to Pay Dividends.	Pending.
Yokohama Specie Bank, Ltd., New York Agency, by Wm. R. White v. Minami & Hori Importing Co., Inc.	Sup. Ct., N. Y. Cnty., N. Y.	Action to recover vested funds.	Do.

3. MATTERS RELATING TO CORPORATE OR INDIVIDUAL INSOLVENCIES

Baruta & Co., Inc., Bankrupt.	U. S. Dist., S. D. N. Y.	Bankruptcy proceedings.	Closed.
Antoni and Alice Jablonski, Debtors (in Bankruptcy).	U. S. Dist., N. D. Ill., E. Div.	Attorney General has vested a claim against bankrupt's estate.	Pending.
Japan Products Co., Inc., Bankrupt.	U. S. Dist., S. D. N. Y.	Bankruptcy proceedings.	Closed.
Nippon Yusen Kaisha, Bankrupt.	U. S. Dist., N. D. Calif., S. Div.	Attorney General has vested a claim against bankrupt's estate.	Pending.
Matter of Silesian-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 proceedings.	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 Corp. and Hubert E. Rogers, as Trustees.	do.	do.	Closed.

4. MATTERS INVOLVING CUSTOMS, TAXES, OR ASSESSMENTS

Assano Bussan, Ltd.	Tax Ct., Los Angeles, Calif.	Tax matters.	Pending.
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.
Eiyama Shoten v. United States (194 cases).	U. S. Cust. Ct.	Customs matter.	Do.
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.

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EXHIBIT G—Continued

4. MATTERS INVOLVING CUSTOMS, TAXES, OR ASSESSMENTS—Continued

Title of case	Court	Subject	Status
Clark v. State of Iowa (15 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 (49 cases).	do.	do.	Do.
Kokusai Kisen Kaisha, Ltd. v. United States.	U. S. Ct. of Claims	do.	Closed.
United States v. Mitsubishi (101 cases).	U. S. Cust. Ct.	do.	Pending.
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. v. United States.	U. S. Ct. of Claims	Customs matter	Do.
Mitsui & Co., Ltd. (102 cases).	U. S. Cust. Ct.	do.	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.
N. Nishimoto & Co. v. United States (16 cases).	do.	do.	Do.
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 Toepflitz	U. S. Dist., S. D. N. Y.	do.	Closed.
O. Yoshizawa & Co. (144 cases).	U. S. Cust. Ct.	do.	Pending.

5. MATTERS RELATING TO PATENTS, TRADE-MARKS, OR COPYRIGHTS

Title of case	Court	Subject	Status
Application of Alexander Abramson.	Ct. Cust. and Pat. App.	Appeal from rejection of vested application.	Pending.
Clark v. Alfoll Insulation Co.	U. S. Dist., Del.	Patent contract matter	Closed.
Clark v. American Cyanamid Corp.	U. S. Dist., Maine	Action to obtain patent on vested application.	Pending.
United States v. Bausch & Lomb Optical Co. and Carl Zeiss.	U. S. Dist., S. D. N. Y.	Action to invoke reserved jurisdiction for purpose of obtaining modification to consent decree entered July 1940 to enable Office of Alien Property to collect royalties.	Do.
Birdsboro Steel Foundry & Machine Co. v. Societe D'Electro Chimie D'Electro Metallurgie et des Acieries Electriques D'Ugine (3 cases).	Ct. of Common Pleas, Franklin Cnty., Pa.; Super. Ct. of Common Pleas, Philadelphia Cnty., Pa.	Action for royalties under license agreements covering patents.	Closed.
Clark v. Columbia Broadcasting System et al. (4 cases).	U. S. Dist., S. D. N. Y.	Action for infringement of vested copyright.	Pending.
Clark v. Gardex.	U. S. Dist., Ind.	Action for royalties under patent license agreements.	Do.
United States v. General Electric (Claude-Paz).	U. S. Dist., N. J.	Antitrust proceeding	Do.
Ideal Industries Inc. et al. v. Atlas Connector Corp.	U. S. Dist., S. D. N. Y.	Patent infringement	Closed.
United States v. International General Electric Co. (Osram).	U. S. Dist., N. J.	Antitrust proceeding	Pending.
Clark v. Jaeger Watch Co.	Sup. Ct., N. Y. Cnty., N. Y.	Patent contract matter	Do.
Knitting Machines Corp. & Kallio Inc. v. Hayward Hosiery Co.	U. S. Dist., Mass.	Infringement of patent owned by United States.	Do.
Land v. Kaseman.	Ct. Cust. and Pat. App.	Patent litigation	Closed.
Lichtenwalter v. Caron.	do.	do.	Closed.
Application of Jean Loiseau.	do.	do.	Closed.

EXHIBIT G—Continued

4. MATTERS RELATING TO PATENTS, TRADE MARKS, OR COPYRIGHTS—Continued

Title of case	Court	Subject	Status
Application of Bernard Long.	Ct. Cust. and Pat. App.	Appeal from rejection of a vested patent application.	Closed.
Application of Michael, Goehre, Free, Fuener & Schneider.	do.	Action to recover patent.	Closed.
Marx and Clark v. Coastal Toy Co.	U. S. Dist., E. D. N. Y.	Action for infringement of patent.	Pending.
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 Corp.	do.	Action to enjoin the use of a trade-mark.	Closed.
United States v. National Lead Co.	do.	Antitrust proceeding	Pending.
Polaroid Corp. v. Clark.	U. S. Dist., Dist of Columbia.	Patent infringement action.	Closed.
Clark v. Resinous Products & Chemical Co., Inc.	U. S. Dist., E. D. Pa.	Appeal from rejection of vested patent.	Closed.
Sarazin v. Wright Aeronautical Corp.	U. S. Dist., S. D. N. Y.	Patent infringement action.	Closed.
Societe D'Electro-Chimie D'Electro Metallurgie et des Acieries Electriques D'Ugine v. Vulcan Mold and Iron Co.	U. S. Dist., W. D. Pa.	Patent litigation	Closed.
Application of Willy Voit.	Ct. Cust. and Pat. App.	Appeal from rejection of a vested application.	Closed.
Application for patent of Wulff, Hopff, and Wiest (Appeal by Jack Thurston).	do.	Action for recovery of patent application.	Pending.
Zeiss v. Bausch & Lomb Optical Co.	U. S. Dist., S. D. N. Y.	Antitrust proceeding	Do.

6. ACTIONS RELATING TO REAL PROPERTY

Title of case	Court	Subject	Status
Ahrens v. Unknown Heirs or Devises of Henry Gaertner and Clark Brooklyn-Queens Connecting Highway.	Cir. Ct., City of St. Louis, Mo.	Petition for declaratory judgment quieting title.	Pending.
City of Buffalo v. Hatch et al.	Sup. Ct., Kings Cnty., N. Y.	Condemnation proceedings on parcel of land, a mortgage on which was vested by the Attorney General.	Closed.
Phyllis Caban v. Stanislaw Jaszczuk.	Sup. Ct., Erie Cnty., N. Y.	Foreclosure of tax liens.	Pending.
California v. Saito.	Cnty. Ct., Erie Cnty., N. Y.	Attorney General joined in mortgage foreclosure.	Closed.
Clark v. Marcol, Inc., et al.	Super. Ct., San Diego Cnty., Calif.	Escheat proceedings under the California alien land law which affects vested property.	Closed.
United States v. Certain parcels of Land.	Sup. Ct., Westchester Cnty., N. Y.	Attorney General joined in mortgage foreclosure.	Closed.
Clark v. Falk.	U. S. Dist., S. D. Calif.	Motion for judgment to fix amount of just compensation for use and occupancy of Parcel 54-C. L. A.	Pending.
Clark (Ferigo) v. Clauss.	U. S. Dist., S. D. Calif.	Mortgage foreclosure proceedings.	Do.
Groeneveld-Neijer v. Groeneveld-Neijer.	Sup. Ct., Kings Cnty., N. Y.	Action to foreclose a purchase money mortgage.	Closed.
Clark v. Harris.	Sup. Ct., Bronx Cnty., N. Y.	Action to set aside foreclosure sale of property vested.	Closed.
Hoboken Bank for Savings v. Society for Care of German Seamen, etc. Home Owner Loan Corp. v. Heintlein.	U. S. Dist., Dist. of Columbia.	Action to evict tenant for arrears in rent.	Pending.
	Chancery Ct., Trenton, N. J.	Action to recover mortgage on property.	Closed.
	Super. Ct., Fairfield Cnty., Conn.	Foreclosure of mortgage.	Closed.

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6. ACTIONS RELATING TO REAL PROPERTY—Continued

Title of case	Court	Subject	Status
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.
Jaymac Realty v. Benziger.	Sup. Ct., N. Y. Cnty., N. Y.	Impress a tax lien foreclosure of tax lien.	Closed.
City of Jersey City v. H. S. Hall & Co.	Chancery Ct., N. J.	Foreclose tax lien, property.	Pending.
Clark v. Levine.	Sup. Ct., Kings Cnty., N. Y.	Mortgage foreclosure proceedings.	Do.
Application of Loehde.	Cir. Ct., Cook Cnty., Ill.	Action to register title to real estate which is covered by a mortgage held by the Attorney General.	Do.
McCormack v. Grogan-Cochran Lumber Co.	U. S. Dist., S. D. Tex.; C. C. A. 5.	Action for a declaratory judgment quieting title.	Closed.
Clark v. Masterson.	U. S. Dist., S. D. N. Y.	Mortgage foreclosure proceedings.	Pending.
McMillan v. Honda.	Super Ct., Alameda Cnty., Calif.	Action to quiet title.	Do.
Angelo Milano v. Raisuke Kojima et al.	Sup. Ct., Westchester Cnty., N. Y.	Foreclose tax liens.	Closed.
County of Nassau v. Dirvas, et al.	Cnty. Ct., Nassau Cnty., N. Y.	Action to recover vested property.	Pending.
Matter of Otten.	Sup. Ct., Queens Cnty., N. Y.	Attorney General wishes to sell property free of encumbrances.	Do.
Poos v. Poos.	Dist. Ct., Scott Cnty., Kans.; Cir. Ct., Carroll Cnty., Mo.	Attorney General joined in suit for partition of real property.	Closed.
Town of Secaucus v. McKenna et al.	Chancery Ct., N. J.	Foreclosure of tax lien.	Pending.
Clark v. Thomas Smith.	Municipal Ct., City and Cnty. of San Francisco, Calif.	Action to recover possession of premises (unlawful detainer).	Do.
Clark (Hachadoor Sarkisian) v. Thompson.	U. S. Dist., E. D. Mich.	Action to collect balance of purchase price of real property vested.	Do.
United States v. 10,115 Square Feet of Land. Wasserman, et al. v. Gerung, et al.	U. S. Dist., T. H.	Condemnation proceeding.	Closed.
Clark v. Chong Kun Yoon.	11th Jud. Dist., Dade Cnty., Fla.	Mortgage foreclosure proceedings.	Pending.
	U. S. Dist., T. H.	Action to recover rentals on vested property.	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS

Title of case	Court	Subject	Status
Estate of Nathan Abrahams.	Surr's. Ct., Kings Cnty., N. Y.	Estate matter.	Executors attempting to obtain proof of death of enemy nationals for presentation to court.
Trust under will of Levi Adler.	Cir. Ct. No. 2, Baltimore, Md.	Trust matter.	Pending.
Estate of Charles J. Ahrenfeldt.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Closed.
Estate of Rosine Ahrens.	Orphans' Ct., Bergen Cnty., N. J.	Estate matter.	Awaiting decree of distribution.
Estate of Elizabeth Akeson.	Prob. Ct., Ramsey Cnty., Minn.	do.	Partial compliance.
Estate of Anton E. Albers.	Super. Ct., Placer Cnty., Calif.	do.	Pending.
Estate of John Albers.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Estate of William A. Aldrich.	Super. Ct., Alameda Cnty., Calif.	do.	Held in abeyance pending decisions in similar cases.
Estate of Henry W. Aikken.	Cnty. Ct., Cedar Cnty., Nebr.	do.	Pending investigation as to survivorship of beneficiaries.
Estate of Augusta F. Alings.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Closed.
Estate of Giuseppe Amico.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Pending.
Estate of Anna Marie Anderson.	Super. Ct., Alameda Cnty., Calif.	Estate matter.	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Kaniehi Ando.	Super. Ct., Monterey Cnty., Calif.	Estate matter.	Ready for distribution when value of yen certificates ascertained.
Estate of Gladys F. Angelus.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.	Pending.
Estate of Stella N. Anheuser.	Prob. Ct., St. Louis Cnty., Mo.	Estate matter.	Vesting withheld pending information as to activities of German national during war.
Estate of Henry N. Antweiler.	Orphans' Ct., Montgomery Cnty., Pa.	do.	Closed.
Estate of Elizabeth C. Archbald.	Orphans' Ct., Lackawanna Cnty., Pa.	do.	Pending.
Estate of Frances Arning.	Surr's. Ct., Kings Cnty., N. Y.	do.	Consent to allowance of account filed.
Estate of William Arndt.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Petition for determination of heirship filed.
Estate of Louise B. Arnold.	Super. Ct., Los Angeles Cnty., Calif.	do.	Distribution delayed pending sale of real property.
Estate of Emma Asbeck.	do.	do.	Pending.
Estate of Elsa Auerbach.	Surr's. Ct., Nassau Cnty., N. Y.	do.	Consent to allowance of account filed.
Estate of Ildefons Auerbach.	Super. Ct., Los Angeles Cnty., Calif.	do.	Final account and petition for distribution filed.
Estate of John Baer-reuther.	Prob. Ct., Ramsey Cnty., Minn.	do.	Court has requested proof of heirship before distribution.
Estate of John Bako.	Super. Ct., Los Angeles Cnty., Calif.	do.	Closed.
Trust under will of Michael Baier.	Surr's. Ct., Columbia Cnty., N. Y.	County treasury matter.	Pending.
Estate of John Bahrenburg.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Closed.
Estate of Rudolph Luis Balke.	Cnty. Ct., Maricopa Cnty., Ariz.	Estate matter.	Pending.
Estate of Joyce Sampson Ballerini.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Objections to account filed.
Estate of Herman Ballman.	Surr's. Ct., Bronx Cnty., N. Y.	Trust matter.	Pending.
Estate of Sophie Bantin.	Surr's. Ct., N. Y. Cnty.; App. Div., 1st Dept., N. Y.	Estate matter.	Closed.
Estate of Maria Baran.	Surr's. Ct., Erie Cnty., N. Y.	do.	Accounting pending.
Estate of Theodore Barner.	Super. Ct., Alameda Cnty., Calif.	do.	Awaiting hearing on competition for distribution.
Estate of Louise Bartelheiner.	Super. Ct., Orange Cnty., Calif.	do.	Pending.
Estate of Emma Bartels.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Do.
Estate of Christine Barthman.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.	Do.
Estate of Josephine Bartsch.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Charles R. Baschab.	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.
Estate of Gustave Bas-theim.	Orphans' Ct., Allegheny Cnty., Pa.	Trust matter.	Partial distribution. Order of distribution on supplemental report entered.
Estate of Frank Baumgartner.	Surr's. Ct., Kings Cnty., N. Y.	Estate matter.	Notice of intention to Return vested property to executor filed.
Estate of Maria C. P. Bavaro.	Super. Ct., Stanislaus Cnty., Calif.	do.	Investigation as to survivorship of heirs.
Estate of Louise Bayer.	Surr's. Ct., Suffolk Cnty., N. Y.	do.	Pending.
Estate of Gottfried Beck.	Prob. Ct., Wayne Cnty., Mich.	County treasury matter.	Objections to additional attorney's fee withdrawn.
Estate of John H. Becker.	Prob. Ct., Valencia Cnty., N. Mex.	Estate matter.	Pending.
			Claim against estate belonging to German nationals allowed pro rata with other claims.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Frederick C. Beckford.	Surr's. Ct., Hunterdon Cnty., N. J.	Estate matter	Hearing on account postponed pending investigation as to existence of German heirs.
Estate of Henry Behuken.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Ernst Behr.	Orphans' Ct., Hudson Cnty., N. J.	Trust matter	Hearing had on intermediate account.
Estate of Ernst R. Behrend.	Orphans' Ct., Erie Cnty., Pa.	do.	Partial compliance.
Estate of William Beier.	Cir. Ct., Multnomah Cnty., Oreg.	Estate matter	Pending.
Estate of Gertrude Beinen.	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.
Trust under will of Albert Bendheim.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Life beneficiary deceased. Hearing on final account pending.
Estate of George Belsor.	Super. Ct., Sonoma Cnty., Calif.	Estate matter	Pending.
Estate of Vincenzo Benetti.	Super. Ct., San Joaquin Cnty., Calif.	do.	Do.
Estate of Andrew Beres.	Chancery Ct. of N. J.	do.	Closed.
Estate of George Berg.	Cnty. Ct., Clatsop Cnty., Oreg.	do.	Hearing on State's petition for escheat continued pending investigation in Germany.
Estate of Adolph Berger (Clark v. Berger).	Super. Ct., San Diego Cnty.; U. S. Dist. Ct., N. D. Calif.	do.	Complete compliance. Dismissal of federal court action will be made when time to appeal from order of distribution in Superior Court expires.
Estate of Carl Emil Berger.	Surr's. Ct., Dutchess Cnty., N. Y.	County treasury matter	Pending.
Estate of Ludwig B. Bermann.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Do.
Estate of Katherina Bernard.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Closed.
Estate of Albert Bernheim.	Super Ct., City and Cnty. of San Francisco, Calif.	Trust matter	Monthly payments being received.
Estate of George Berroth.	Orphans' Ct., Allegheny Cnty., Pa.	Estate matter	Closed.
Estate of Joseph N. A. Benziger (Jaymac Realty Corp. v. George J. Benziger).	Surr's. Ct., Richmond Cnty.; Sup. Ct., N. Y., Cnty., N. Y.	do.	Closed.
Estate of Ignazio Bevilacqua.	Super. Ct., City and Cnty. of San Francisco; Sup. Ct., Calif.	do.	Remanded by California Supreme Court for further hearings. Pending.
Estate of Carl Bienert.	Surr's. Ct., Nassau Cnty., N. Y.	do.	Closed.
Estate of Anna Bielefeld.	Orphans' Ct., Passaic Cnty., N. J.	Trust matter	Investigation as to survivorship of German national. Pending.
Estate of Louis Bittjermann.	Cnty. Ct., Duval Cnty., Fla.	Estate matter	Closed.
Estate of Laura K. Blake.	Super. Ct., Los Angeles Cnty., Calif.	do.	Bequest to German nationals held void.
Estate of Mary Louise Blau (Clark v. Howard Savings Institution of Newark, N. J.).	Orphans' Ct., Hudson Cnty.; Sup. Ct.; U. S. Dist. Ct., N. J.	do.	Appeal pending. Complaint and answer filed in federal court action.
Max Blaustein v. Hans Baruch.	Sup. Ct.; N. Y. Cnty., N. Y.	Attachment suit	Suit stayed by stipulation pending determination of plaintiff's debt claim.
Estate of Gustave Bloethner.	Cnty. Ct., McHenry Cnty., Ill.	Estate matter	Pending.
Estate of Frank Bluhm.	Surr's. Ct., Monroe Cnty., N. Y.	County Treasury matter.	Closed.
Estate of Louis Blum.	Prob. Ct., Anchorage Precinct, 3d Div., Alaska.	Estate matter	Pending.
Estate of Edward Bode.	Prob. Ct., Hartford, Conn.	Trust matter	Do.
Estate of William Bode.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Checks returned for deduction of inheritance tax.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Luise Bodecker.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending.
Estate of Marie Bollwinkel.	Surr's. Ct., Bronx Cnty., N. Y.	do.	Petition for voluntary accounting filed.
Estate of Louise E. Bonaparte (Bonaparte v. Huilfield).	Cir. Ct. No. 2, Baltimore, Md.	Trust matter	Pending.
Estate of Diedrich Borchers.	Super. Ct., San Mateo Cnty., Calif.	Estate matter	Do.
Estate of Anna Born.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Do.
Estate of John L. Borsch.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter	Closed.
Estate of George Bosenberg.	Surr's. Ct., Kings Cnty., N. Y.	do.	Hearing held on final account.
Trust under will of Mary M. Bourne.	Super. Ct., Newport Cnty.; Sup. Ct., R. I.	Trust matter	Closed.
Estate of Mathilda E. Bradley.	Super. Ct., Ventura Cnty., Calif.	Estate matter	Closed.
Estate of Wilma K. Brandt.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Pending.
Estate of Conrad Braun.	Surr's. Ct., Queens Cnty., N. Y.	do.	Hearing held on account.
Estate of William H. Breitenfeld (Breitenfeld v. Breitenfeld).	Orphans' Ct., Bergen Cnty.; Chancery Ct. of N. J.	Partition proceeding	Partial compliance.
Estate of Heinerick Bremer.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Pending investigation in Germany as to heirs.
Estate of David S. Brill.	Prob. Ct., Wayne Cnty., Mich.	do.	Trustee's final account and amended final account filed.
Estate of Gesine Brodtmann.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending investigation in Germany as to heirs.
Trust created by Davis Brown.	Sup. Ct., N. Y. Cnty., N. Y.	Trust matter	Action pending for termination of trust and return of income and principal to settlor.
Estate of Leo H. Brown.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Construction proceeding postponed pending investigation in Germany.
Estate of Henry Bruenagel.	Cnty. Ct., Jackson Cnty., Oreg.	do.	Closed.
Estate of Gustav Louis Brunner.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Max Buchmann.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Investigation as to survivorship of German nationals pending.
Estate of Rosa Buder.	Super. Ct., Cook Cnty., Ill.	do.	Pending.
Estate of Gottlieb Buerkle.	Orphans' Ct., Philadelphia Cnty., Pa.	do.	Awaiting decision on effect of turn-over directive.
Estate of William Bumiller.	Super. Ct., Los Angeles Cnty., Calif.	do.	Pending.
Estate of Herman J. Burger.	Orphans' Ct., Union Cnty., N. J.	do.	Do.
Burghard v. Rappolt.	Sup. Ct., N. Y. Cnty., N. Y.	City treasury matter	Do.
Estate of Elizabeth Burkhardt.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Do.
Estate of William Busse.	Dist. Ct., Bremer Cnty., Iowa.	Estate matter	Final account filed.
Estate of Frederick Butterfield (Beers v. Smith).	Sup. Ct., Suffolk Cnty., N. Y.	do.	See <i>Marigliano, Beers, et al. v. Clark</i> .
Estate of Albertine Callow (Fidelity Trust Co. v. Beyer).	Orphans' Ct., Baltimore, Md.	Trust matter	Closed.
Estate of Julia M. Camac.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Pending report from Germany as to existence of annuitant.
Estate of Samuel Candido.	Surr's. Ct., Richmond Cnty., N. Y.	Estate matter	Pending.
Estate of Guy Caringella.	Super. Ct., San Bernardino, Calif.	do.	Petition for determination of heirship pending.
Estate of Belle Colby Carington.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Adverse decision rendered. Awaiting decree.

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EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Antonio Caserio.	7th Jud. Dist. Ct., White Pine Cnty., Nev.	Estate matter.	Closed.
Estate of Nicolangelo Casano.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter.	Order of distribution entered.
Estate of Theodore S. Castor.	Prob. Ct., Norfolk Cnty., Mass.	do.	Abandonment of appeal authorized.
Estate of Giovanni B. Cavoretto.	Super. Ct., Contra Costa Cnty., Calif.	Estate matter.	Pending.
Estate of Bassani Angelina Ceccato.	Super. Ct., Siskiyou Cnty., Calif.	do.	Order of distribution entered.
Chase National Bank v. Reinicke.	Sup. Ct., N. Y. Cnty.; App. Div., 1st Dept., N. Y.	Trust matter.	Appeal pending.
Estate of Peter Mito Chernacoff.	Cir. Ct., Multnomah Cnty., Ore.	Estate matter.	Pending.
Estate of Jacob Christian.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Do.
Estate of John Christoff.	Cir. Ct., Multnomah Cnty., Ore.	Estate matter.	Do.
Estate of Estache Cibulka.	Prob. Ct., Cir. Ct., Ralls Cnty., Mo.	do.	Awaiting decision on trial de novo.
Estate of Ventura Cinti.	Super. Ct., Contra Costa Cnty., Calif.	do.	Petition for distribution to Attorney General filed.
Estate of Eugenc Cipriani.	4th Jud. Dist. Ct., Elko, Nev.	do.	Pending.
Estate of Max Claus.	Prob. Ct., Cook Cnty., Ill.	County treasury matter.	Closed.
Estate of Hans F. Clausen.	Super. Ct., Alameda Cnty., Calif.	Estate matter.	Pending.
Estate of Wilhelmina Clausen.	do.	do.	Do.
Estate of Jennie Clausen.	Prob. Ct., Cook Cnty., Ill.	do.	Do.
Estate of Jere W. Clemens.	Cir. Ct., City of St. Louis, Mo.	do.	Closed.
Estate of Carolina K. Collins.	Super. Ct., Santa Clara Cnty., Calif.	do.	Pending.
Estate of Christine Cook.	Dist. Ct., Grundy Cnty., Iowa.	do.	Appeal abandoned.
Estate of Arnold Carl Cornils.	Cnty. Ct., Woodbury Cnty., Iowa.	do.	Closed. Pending.
Estate of Josephine E. Cotter.	Prob. Ct., Suffolk Cnty., Mass.	do.	Petition for instructions filed. Pending.
Estate of Brinton Coxe.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter.	Pending.
Estate of Hedwig A. Curtis.	Prob. Ct., St. Louis Cnty., Mo.	Estate matter.	Do.
Estate of Francesco F. Cusimano.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Do.
Estate of Fred R. Cyriacks.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.	Do.
Estate of Helen Czarniecke.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Awaiting decision on petition for distribution.
Estate of Roman Dabrowski.	Super. Ct., Los Angeles Cnty., Calif.	do.	Closed.
Estate of Elizabeth Dahms.	Prob. Ct., Clermont Cnty., Ohio.	do.	Pending.
Estate of Joseph Dahms.	do.	do.	Real estate sold.
Estate of Margaret P. Daly.	Surr's. Ct., N. Y. Cnty., N. Y.; Dist. Ct., 4th Jud. Dist., Ravalli Cnty., Mont.	Trust matter.	Proceedings in New York closed. Pending in Montana.
Estate of Stefano Damele.	Cir. Ct., Multnomah Cnty., Ore.	Estate matter.	Distribution expected shortly.
Estate of Edward J. Dauber.	Super. Ct., Los Angeles Cnty., Calif.	do.	Pending.
Estate of Eilert DeBuhr.	Dist. Ct., Pocahontas Cnty., Iowa.	do.	Final report filed.
Estate of Paul Delmar.	Super. Ct., Los Angeles Cnty., Calif.	do.	Investigation of heirs in Germany pending.
Estate of Joseph DeMartini.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Closed.
Estate of Hachen Deniau.	Super. Ct., San Diego Cnty., Calif.	do.	Hearing on petition for distribution continued pending report from Germany.
Estate of Zilla D. de Nivernais.	Super. Ct., San Mateo Cnty., Calif.	do.	Pending.
Estate of Oscar Depperman.	Super. Ct., Los Angeles Cnty., Calif.	do.	Account indicating estate to be insolvent approved.

EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Minna Detert.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.	See <i>Estate of William Ferdinand Detert.</i>
Estate of William Ferdinand Detert.	do.	do.	Periodic payments received as estate is liquidated. Pending.
Estate of Frank Detterbeck.	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.
Estate of Alma M. Dewes.	Prob. Ct., Cook Cnty., Ill.	do.	Do.
Estate of Allard D'Heur.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Estate of Adolph C. Diek.	Dist. Ct., Milwaukee Cnty., Wis.	do.	Do.
Estate of Carl F. Dieckmann.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter.	Remainder interests K vested. Pending.
Estate of August Diehn.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter.	Do.
Estate of Luise Emilie Dieterich.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Closed.
Estate of Rosa Dietz.	Prob. Ct., City of St. Louis, Mo.	do.	Awaiting decision of Board of Finance and Revenue of Pennsylvania.
Estate of Palmerino Di Giuseppe.	Orphan's Ct., Montgomery Cnty., Pa.	do.	Closed.
Estate of Anna Dittrich.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.	Final account filed.
Estate of Elise Dittrich.	Orphans' Ct., Bradford Cnty., Pa.	Estate matter.	Suit to determine heirship pending.
Estate of Michael Dobler.	Dist. Ct., 5th Jud. Dist., Jefferson Cnty., Mont.	do.	Closed.
Estate of Otto Doebler.	Surr's. Ct., Bronx Cnty., N. Y.	do.	Pending.
Estate of Conrad Doring.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Distribution ordered pursuant to vesting order.
Estate of Frank Dombe.	Prob. Ct., Stark Cnty., Ohio.	do.	Partition suit pending.
Estate of John Doehla.	Dist. Ct., Pottawattamie Cnty., Iowa.	do.	Pending.
Estate of Franz J. Dommerque.	Orphans' Ct., Ocean Cnty., N. J.	Trust matter.	Do.
Estate of Gustave Domolos.	Prob. Ct., Wayne Cnty., Mich.	Estate matter.	Do.
Estate of Takanoshin Domoto.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Clark v. Domoto.	U. S. Dist. Ct., N. D. Calif.	Sec. 17 action.	Judgment entered in favor of defendant. Closed.
Estate of Henry Dross.	Prob. Ct., Hamilton Cnty., Ohio.	Estate matter.	Closed.
Estate of Herman Droge.	Surr's. Ct., Queens Cnty., N. Y.	Trust matter.	Distribution ordered to Attorney General. Closed.
Estate of Henry Drost (Clark v. Davis).	Dist. Ct., Muskogee Cnty., U. S. Dist. Ct., E. D. Okla.	Estate matter.	do.
Estate of Mary C. Dugan.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Share due German nationals held until further order of court. Pending.
Estate of John Christian Durr.	Prob. Ct., Oakland Cnty., Mich.	do.	Do.
Estate of Ethel Deodote Earle.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.	Do.
Ebel v. Lee.	Cir. Ct., Kane Cnty., Ill.	Partition suit.	Do.
Estate of Hugo Eckart.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.	Do.
Estate of Julius Eckert.	Cnty. Ct., Milwaukee Cnty., Wis.	do.	Closed.
Estate of Carl Edelheim.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter.	Refund of overpayment to be made.
Estate of Louis J. Egdorf.	Cir. Ct., Grant Cnty., Ind.	Estate matter.	Pending report from Germany.
Estate of Dorothy Ehlben.	Surr's. Ct., Kings Cnty., N. Y.	do.	Pending.
Estate of Walter Ehler.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter.	Do.
Estate of Karl Ehmann.	Surr's. Ct., Rockland Cnty., N. Y.	County treasury matter.	Closed.
Estate of Philip Eteher.	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 Charles Eisenbeis.	Orphans' Ct., Philadelphia, Pa.	Estate matter	Closed.
Estate of Klement Emburger.	Orphans' Ct., Mercer Cnty., N. J.	do.	Awaiting decree allowing final account.
Estate of Mary W. Enders.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending.
Estate of Maria Engle.	Prob. Ct., Lucas Cnty., Ohio.	do.	Closed.
Estate of Rose Engelman.	Orphans' Ct., Blair Cnty., Pa.	do.	Pending.
Ernst v. Buntmeyr.	Chancery Ct. of N. J.	Partition suit.	Pending filing of petition for payment of funds held by Clerk of Court.
Estate of Sidonie Fabjan.	Super. Ct., Sacramento Cnty., Calif.	Estate matter	Pending.
Estate of Angelo Fagliano.	Super. Ct., Alameda Cnty., Calif.	do.	Do.
Estate of Fred Fahnley.	Prob. Ct., Marion Cnty., Ind.	Trust matter	Sale of real property pending.
Estate of Mike Falco.	Super. Ct., Santa Cruz Cnty., Calif.	Estate matter	Abandonment of appeal from decision adverse to Attorney General authorized.
Estate of Luigi Fambrini.	Super. Ct., San Joaquin Cnty., Calif.	do.	Pending.
Estate of Walther Fausten.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Do.
Estate of George Fedderwitz.	Super. Ct., Alameda Cnty., Calif.	Estate matter	Do.
Estate of David Ferrari.	Super. Ct., City and Cnty., of San Francisco, Calif.	do.	Do.
Estate of Willy Fickweiler.	Cnty. Ct., Keya Paha Cnty., Nebr.	do.	Partial compliance. Real property will be made subject to partition proceeding.
Estate of Paul Filzen.	Cnty. Ct., Polk Cnty., Wis.; Prob. Ct., Chisago Cnty., Minn.	Trust matter	Pending.
Estate of Wilhelm Finck.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Do.
Estate of Richard Fingerhut.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Do.
Estate of Bertha Fischer.	Surr's. Ct., Bronx Cnty., N. Y.	Trust matter	Investigation of heirs pending.
Estate of Wilhelmina Carolina Fischer.	Prob. Ct., Cook Cnty., Ill.	County treasury matter.	Closed.
Estate of William H. Fischer.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Partial compliance.
Estate of Mary Fisher.	Dist. Ct., 4th Jud. Dist., Mont.	do.	Awaiting report from Germany.
Estate of Alfred Fishesser.	Orphans' Ct., Morris Cnty., N. J.	Trust matter	Hearing on account pending.
Estate of Hermann Fleitmann.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Objections to trustees' compensation agreement and amount of attorney's fee sustained.
Estate of Friedrich Foellner.	Prerogative Ct., N. J.	Estate matter	Compromise of counsel fees effected. Modified decree entered.
Estate of Clara B. Foessel.	Orphans' Ct., Philadelphia Cnty., Pa.	do.	Closed.
Estate of Peter Folkers.	Super. Ct., Los Angeles Cnty., Calif.	do.	Awaiting decree on petition for distribution to Attorney General.
Estate of Julius Forstmann.	Surr's. Ct., Ulster Cnty., N. Y.	Trust matter	Not income being received annually.
Estate of Michael Fox.	Cnty. Ct., Denver Cnty., Colo.	Estate matter	Pending.
Estate of Friederike Franco.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Do.
Estate of Francis William Franz.	Super. Ct., Los Angeles Cnty., Calif.	do.	Hearing on petition for distribution continued pending report from Germany.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Angelo Frediani.	Super Ct., Los Angeles Cnty., Calif.	Estate matter	Petition for distribution pending.
Estate of Joseph Frenkel.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Albert H. Froenius.	Prob. Ct., Dist. of Westport, Conn.	Estate matter	Hearing on account pending.
Estate of William O. Freytag.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Closed.
Estate of Frederick D. Fricke.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Pending.
Estate of Mathilda A. Fricke.	Prob. Ct., Suffolk Cnty., Mass.	Estate matter	Preparing for trial.
Estate of Elsie Cammel Friedle.	Prob. Ct., King Cnty., Wash.	do.	Closed.
Estate of Hugo M. Friedrichsen.	Dist. Ct., 13th Jud. Dist., Mont.	do.	Closed.
Estate of Ingwer E. Friedrichsen.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending.
Estate of Henrietta Friend.	Cnty. Ct., Milwaukee Cnty., Wis.	Trust matter	Do.
Estate of Anna Louise Frysig.	Surr's. Ct., Bronx Cnty., N. Y.	Estate matter	Do.
Estate of Buerta Fuerth.	Prob. Ct., Wayne Cnty., Mich.	do.	Do.
Estate of Junjchi Fukuda.	Dist. Ct., Park Cnty., Wyo.	do.	Closed.
Estate of Louise Full.	Super. Ct., Los Angeles Cnty., Calif.	do.	Petition and cross-petition for distribution pending.
Estate of Katherina Gaffney.	Surr's. Ct., Kings Cnty., N. Y.	do.	Closed.
Estate of Mathilda Gallus.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Consent filed to sale of real property.
Estate of Erminio Gambieri.	Super. Ct., Los Angeles Cnty., Calif.	do.	Petition for partial distribution filed.
Estate of D. Gambini.	Cnty. Ct., Galveston Cnty., Tex.	do.	Pending.
Estate of Henrietta E. Garrett.	Orphans' Ct., Philadelphia Cnty., Pa.	do.	Do.
Estate of Max Garschagen.	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.
Estate of William Gaspar.	Dist. Ct., 14th Jud. Dist., Mont.	do.	Pending further investigation.
Estate of Minna Gassner.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Minna Gatje.	do.	do.	Pending.
Estate of Katharina Geibel.	Super Ct., Los Angeles Cnty., Calif.	Estate matter	Do.
Estate of Ursula Geldner.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Partial compliance.
Estate of Charles H. Gerdes.	Orphans' Ct., Essex Cnty., N. J.	Trust matter	Pending.
Estate of Joseph Ghiringelli.	Super. Ct., Napa Cnty., Calif.	Estate matter	Decision on petition for distribution withheld pending decisions in similar cases.
Estate of Pauline A. Giese.	Judge's Ct., Volusia Cnty., Fla.	do.	Partial distribution.
Estate of Filomena Giordano.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Giorgio Natalie Giordano.	Dist. Ct. of App., 4th App. Dist., Calif.	Estate matter	Judgment of Superior Court affirmed.
Estate of Ubaldo Giorgioni.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Pending.
Estate of Nicholas W. Glaesser.	Prob. Ct., City of St. Louis, Mo.	do.	Closed.
Estate of Charles F. Glueck.	Prob. Ct., Suffolk Cnty., Mass.	do.	Closed.
Estate of Margaretha Goebel.	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Pending.
Estate of Franz Goetz.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter	Pending further investigation.
Estate of Benjamin Goldman.	Super. Ct., Los Angeles Cnty., Calif.	do.	Awaiting action on application to amend order of distribution.
Estate of Henrietta Goldsmith.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Albert Graf.	Prob. Ct., Wayne Cnty., Mich.	do.	Petition for determination of heirs and for partial distribution pending.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Anna C. Graf...	Surr's. Ct., Queens Cnty., N. Y.	Trust matter.....	Pending.
Estate of Adolph R. Graue.	Cir. Ct. No. 2, Baltimore, Md.	Estate matter.....	Closed.
Estate of Justus E. W. Graue.	do.	do.	Closed.
Estate of Reena Green.....	Orphans' Ct., Essex Cnty., N. J.	do.	Pending.
Estate of Sarah Greenberg.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter...	Closed.
Estate of Henry Greve.....	Prob. Ct., Nance Cnty., Nebr.	Estate matter.....	Awaiting hearing on petition for determination of heirship and for distribution.
Estate of Louise Grossmann.	Cnty. Ct., Jefferson Cnty., Wis.	do.	Awaiting order of distribution in conformity with opinion.
Estate of Berta Groth.....	Super. Ct., Sacramento Cnty., Calif.	do.	Pending.
Estate of Margarethe Grotz.	Prob. Ct., Madison Cnty., Ill.	do.	Closed.
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.....	Closed.
Estate of Rachele Gruen.	Orphans' Ct., Essex Cnty., N. J.	do.	Pending.
Estate of Albert Gruenler.	Orphans' Ct., Passaic Cnty., N. J.	do.	Closed.
Estate of Mary E. Gruhier.	Super. Ct., Alameda Cnty., Calif.	do.	Petition for instructions to compromise a claim filed by administrator.
Estate of Domenico Guerra.	Super. Ct., San Luis Obispo Cnty., Calif.	do.	Pending.
Estate of Bernardo Guglielmi.	Super. Ct., Los Angeles Cnty., Calif.	do.	Do.
Estate of Jacob W. Gutman.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Do.
Estate of Pauline Haag.....	Prob. Ct., Peoria Cnty., Ill.	County treasury matter.	Vested funds on deposit with County Treasurer. Matter of attorney's lien pending.
Estate of Joseph Haacks.....	Surr's. Ct., Nassau Cnty., N. Y.	Estate matter.....	Closed.
Estate of Rose Hager.....	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Albert Hahn.....	Super. Ct., Los Angeles Cnty., Calif.	do.	Awaiting hearing on account and petition for distribution.
Estate of Charles G. B. Hahn.	Prob. Ct., Ottawa Cnty., Mich.	do.	Closed.
Trust under will of Martha McMurtric Gregg Haller.	Orphans' Ct., Allegheny Cnty., Pa.	Trust matter.....	Awaiting receipt of additional report.
Estate of Mary Haller.....	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Pending.
Estate of Anna Hallier.....	Prob. Ct., Ottawa Cnty., Ohio.	do.	Partial compliance.
Estate of Wendell Hanlin.	Surr's. Ct., Oneida Cnty., N. Y.	do.	Will remain open until distribution made of \$7,500 held by executor pending a determination of liability on a bond.
Estate of Andrew Hammer.	Cnty. Ct., Broward Cnty., Fla.	do.	Final account of administrator filed and approved.
Estate of Johanna Handl.	Surr's. Ct., Erie Cnty., N. Y.	do.	Ready for distribution to Attorney General.
Estate of Fred J. Hanke...	Super. Ct., King Cnty., Wash.	do.	Closed.
Estate of Lewis Happ.....	Surr's. Ct., Albany Cnty., N. Y.	do.	Pending.
Estate of W. L. Harbach.	Super. Ct., Alameda Cnty., Calif.	do.	Do.
Harding v. Von Jeszensky.	Sup. Ct., N. Y. Cnty., N. Y.	Attachment.....	Do.
Trust under deed of Samuel Harlan, Jr.	Ct. of Common Pleas No. 2, Philadelphia Cnty., Pa.	Trust matter.....	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Charles J. Harrah.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter.....	Objection made to charging vested interests with audit costs.
Trust under deed of Charles J. Harrah.	do.	Trust matter.....	Closed.
Estate of Georgina Bal-four Harrah.	Surr's. Ct., Westchester Cnty., N. Y.	Estate matter.....	Partial compliance.
Estate of Amalie Elizabeth Hart.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Complaint to be filed to determine interests of Attorney General.
Estate of Bertha Hauptman.	Surr's. Ct., Queens Cnty., N. Y.	Trust matter.....	Pending.
Estate of Sophie K. Hausman.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.....	Closed.
Estate of Richard Havemann.	Super. Ct., San Diego Cnty., Calif.	do.	Distribution ordered to Attorney General.
Estate of Sophia Haverty.	Super. Ct., Los Angeles Cnty., Calif.	do.	Closed.
Estate of Michael Heber.	Super. Ct., Santa Clara Cnty., Calif.	do.	Trial postponed to permit taking deposition of Rumanian law expert.
Estate of Paul Heber.....	Super. Ct., Tulare Cnty., Calif.	do.	Held in abeyance by stipulation.
Estate of Albertine Hedwig E. Hecht.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.	Pending.
Estate of Michael Heck.	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Awaiting report from Germany.
Estate of Peter Heimers.	Super. Ct., Alameda Cnty., Calif.	do.	Pending.
Estate of Joseph Heinlein.	Prob. Ct., Dist. of Greenwich, Conn.	do.	Closed.
Estate of Anthony Helfrich.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter...	Closed.
Estate of Caroline Henke.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter.....	Reaudit held in abeyance pending receipt of authenticated documents.
Estate of Albert Henley (Clark v. Lawrence Nat'l. Bank).	Dist. Ct., Douglas Cnty.; U. S. Dist. Ct., Kans.	do.	Distribution to Attorney General directed.
Hennighausen & Phelps v. Linguistic Society of America.	Cir. Ct., Baltimore, Md.	do.	Awaiting auditor's report.
Estate of Henrietta Henry.	Surr's. Ct., Kings Cnty., N. Y.	Trust matter.....	Pending.
Estate of Louisa Herle.	do.	Estate matter.....	Pending federal estate tax controversy.
Estate of Eugene Richard Herold.	Cir. Ct., Multnomah Cnty., Oreg.	do.	Pending.
Estate of Simon Herrman.	do.	do.	Deferred until issue of reciprocity is settled.
Estate of Franz Herrmann.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Pending.
Estate of Lena Herrmann.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter...	Do.
Estate of Maurice Herschkovitz (Hirsch).	Surr's. Ct., N. Y. Cnty., N. Y.	do.	Closed.
Estate of Gustav Herter.	do.	Estate matter.....	Opinion holding exercise of widow's right of election by Attorney General invalid, filed. Awaiting decree.
Estate of Maurice Hertz.	Cnty. Ct., Mesa Cnty., Colo.	do.	Closed.
Estate of Paul Hess.....	Super. Ct., Los Angeles Cnty., Calif.	do.	Awaiting trial on issue of reciprocal rights of inheritance.
Estate of John Moritz Heyn.	Surr's. Ct., Camden Cnty., N. J.	do.	Petition for distribution filed.
Estate of Joseph Hiller.	Cir. Ct., Marion Cnty., Oreg.	do.	Application filed for approval of sale of real property.
Estate of Adolf Hinkelmann.	Super. Ct., Alameda Cnty., Calif.	do.	Pending.
Estate of Maria Hobitz.	Super. Ct., Placer Cnty., Calif.	do.	Do.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Theophilus F. G. Hoellwarth.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter.....	Pending.
Estate of August Hoeffker.	Super. Ct., Kings Cnty., Calif.	Estate matter.....	Do.
Estate of Henry Hoffman.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Marie Hoffman.	Orphans' Ct., Philadelphia Cnty., Pa.	do.....	Do.
Estate of L. Hoffmeyer.	Super. Ct., Humboldt Cnty., Calif.	do.....	Investigation of heirs in Germany pending.
Estate of Ida Hoheisel.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Pending.
Estate of Margarethe Hohm.	Surr's. Ct., Kings Cnty., N. Y.	do.....	Closed.
Trust under will of Frederick Hollender.	Surr's. Ct., Westchester Cnty., N. Y.	Trust matter.....	Closed.
Estate of John Holler.	do.....	Estate matter.....	Pending.
Estate of Margareta Honegger.	Super. Ct., Sacramento Cnty., Calif.	do.....	Petition for distribution filed.
Estate of Herman Hoppe.	Prob. Ct., Gasconade Cnty., Mo.	do.....	Closed.
Estate of Richard Hoppe.	Surr's. Ct., Bronx Cnty., N. Y.	do.....	Pending.
Estate of Jacob Horner.	Surr's. Ct., Queens Cnty., N. Y.	do.....	Decree for settlement postponed pending further investigation.
Estate of Francis Hoyer.	Super. Ct., Los Angeles Cnty., Calif.	do.....	Petition for distribution filed.
Estate of Henry Huckriede.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter....	Pending.
Estate of Paul Hummel.	Orphans' Ct., Passaic Cnty., N. J.	Estate matter.....	Closed.
Estate of Elizabeth A. Ingelfinger.	Orphans' Ct., Essex Cnty., N. J.	do.....	Adverse decision rendered. Decision not to appeal approved by Solicitor General.
Estate of Salvatore Ippolito.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter....	Pending.
Estate of Pietro Isasia.	Cir. Ct., Multnomah Cnty., Oreg.	Estate matter.....	Do.
Estate of Mutsu Ishizaka.	Super. Ct., Los Angeles Cnty., Calif.	do.....	On deferred calendar pending investigation.
Estate of George Jammerthal.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Pending.
Estate of Salvatore Jannotti.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter....	Closed.
Estate of Anna Jelinek.	Prob. Ct., Cook Cnty., Ill.	Estate matter.....	Closed.
Estate of Elizabeth Jelinek.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter....	Pending.
Estate of Christiana Johann.	Surr's. Ct., Kings Cnty., N. Y.	do.....	Closed.
Estate of Theresa Johnson.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Pending.
Estate of May C. Potter Jones.	Orphans' Ct., Morris Cnty., N. J.	Trust matter.....	Do.
Estate of Louis Juchsz.	Surr's. Ct., Kings Cnty., N. Y.	Estate matter.....	Awaiting report from Germany as to survivorship of heirs.
Estate of Joseph Kaelin.	Super. Ct., Alameda Cnty., Calif.	Trust matter.....	Pending.
Estate of William Kallenberger.	Orphans' Ct., Delaware Cnty., Pa.	Estate matter.....	Audit continued pending further investigation.
Estate of Utaro Kanemoto.	Super. Ct., Sacramento Cnty., Calif.	do.....	Pending. Funds held by State Treasurer.
Estate of Diedrich Kayser.	Dist. Ct., Lyon Cnty., Kans.	do.....	Recommendation to appeal disapproved. Closed.
Estate of Augusta M. Keller.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter.....	Awaiting report from Germany.
Estate of William Keller.	do.....	do.....	Do.
Estate of Ida A. Keller.	do.....	do.....	Do.
Estate of Anna T. Kellner.	Surr's. Ct., Kings Cnty., N. Y.	Estate matter.....	Pending.
Estate of Petrus Kempen.	Super. Ct., Los Angeles Cnty., Calif.	do.....	Petition for partial distribution filed.
Estate of Marie D. Kemper.	Cnty. Ct., Milwaukee Cnty., Wis.	Trust matter.....	Construction proceeding pending.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Louise E. Kerckhoff.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Pending.
Estate of John Freidrich Kern.	Prob. Ct., Crawford Cnty., Kans.	do.....	Closed.
Estate of Helene Kern.	Super. Ct., Alameda Cnty., Calif.	do.....	Pending.
Estate of Charles Kiese-wetter.	Surr's. Ct., N. Y. Cnty., N. Y.	do.....	Final account filed.
Estate of John Kilian.	Orphans' Ct., Philadelphia Cnty., Pa.	do.....	Closed.
Estate of William Kinderman.	Cnty. Ct., Denver Cnty., Colo.	Trust matter.....	Executor preparing petition for instructions.
Estate of Alice M. Devane King (Johnston r. King).	Cir. Ct., Dallas Cnty.; Sup. Ct., Ala.	Estate matter.....	Judgment ordering will admitted to probate affirmed by Supreme Court of Alabama.
Estate of Adam C. Kirchner.	Super. Ct., Alameda Cnty., Calif.	do.....	Hearing on petition in intervention postponed pending decision in Estate of Marie W. Peters.
Estate of August Kirsch.	Super. Ct., San Bernardino Cnty., Calif.	Trust matter.....	Pending.
Estate of Robert H. Kittelberger.	Chancery Ct., Garland Cnty., Ark.	Estate matter.....	Decree entered in partition proceeding.
Estate of Annie Klausner.	Surr's. Ct., Bronx Cnty., N. Y.	do.....	Pending.
Estate of Mark Kleedon.	Cnty. Ct., Oklahoma Cnty., Okla.	do.....	Suit to determine title to realty and certain personality pending.
Estate of Becky Klein.	Prob. Ct., Wayne Cnty., Mich.	do.....	Pending.
Estate of Lena Kley.	Super. Ct., Los Angeles Cnty., Calif.	do.....	Awaiting sale of real property.
Estate of Katherine Schweier Kling.	do.....	do.....	Pending.
Estate of Anna Margaret Klos.	Prob. Ct., Norfolk Cnty., Mass.	do.....	Do.
Estate of Amalie Klostermann.	Orphans' Ct., Essex Cnty., N. J.	do.....	Closed.
Estate of Henry Klostermann.	Super. Ct., Los Angeles Cnty., Calif.	do.....	Hearing on petition for determination of heirship and for distribution continued.
Estates 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.	Trust matter.....	Awaiting decision.
Estate of Alfred Carl Knutzen.	Super. Ct., San Joaquin Cnty.; Sup. Ct., Calif.	Estate matter.....	Remanded by California Supreme Court for further hearings.
Estate of Emma Koehler.	Dist. Ct., Bexar Cnty., Tex.	Trust matter.....	Pending. Answer and brief filed.
Estate of Toshiro Kobata.	Super. Ct., Imperial Cnty., Calif.	Estate matter.....	Pending.
Estate of Herman Koehler.	Prob. Ct., Cook Cnty., Ill.	do.....	Do.
Koehler v. Clark.	U. S. Dist. Ct., Oreg.; C. A. 9.	Sec. 9 (a) suit.....	Pending on appeal.
Estate of Olga W. Koehn.	Surr's. Ct., N. Y., Cnty., N. Y.	Trust matter.....	Consent to final judicial settlement of account filed.
Estate of Minnie Koenig.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Attempting to secure compliance on basis of order of distribution.
Estate of Robert Koenne.	Dist. Ct., Denver Cnty., Colo.	Trust matter.....	Complaint to impress constructive trust on property held by trustee of inter vivos trust filed.
Estate of Alfred Otto Koester.	Super. Ct., City and Cnty., San Francisco, Calif.	Estate matter.....	Pending.
Estate of Henry Kohl.	Super. Ct., San Mateo Cnty., Calif.	do.....	Awaiting report from Germany.
Estate of Charles F. Kohlhepp.	Surr's. Ct., Westchester Cnty., N. Y.	do.....	Pending.
Estate of Bruno Kohlstock.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter....	Closed.
Estate of Hisahiko Koku-bo.	Cir. Ct., 5th Jud. Cir., T. H.	Estate matter.....	Pending.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Rudolf Kaet-chen Kommer.	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Partial distribution made.
Estate of Simon Koshland.	Super., Ct., King Cnty., Wash.	do	Pending.
Estate of Max G. Kossmehl.	Surr's. Ct., Bronx Cnty., N. Y.	do	Adverse decision rendered. Recommendation not to appeal approved.
Estate of Jean Kosto.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of John Krachler.	Cir. Ct., Multnomah Cnty., Oreg.	do	Distribution pending.
Estate of Herman Kracke.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending. Decree determining heirship reserves question of rights of German nationals to inherit.
Estate of Frederick H. Kratzschmar.	Super. Ct., Stevens Cnty., Wash.	do	Pending.
Estate of Frieda Kraus.	Surr's. Ct., Kings Cnty., N. Y.	do	Closed.
Estate of Mary J. Kraus.	Cir. Ct., Ripley Cnty., Ind.	do	Closed.
Estate of Frances P. Kress.	Prob. Ct., Dist. of New Haven, Conn.	do	Account filed. Hearing pending.
Estate of Charles Herman Eric Kruger.	Super. Ct., Alameda Cnty., Calif.	do	Answer to State's petition in intervention filed.
Estate of Virginia S. Kuhlert.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Account of successor trustees filed.
Estate of Robert Kustermann.	Super. Ct., San Diego Cnty., Calif.	Estate matter	Pending claim for refund on federal income tax.
Estate of Helen Kyriss.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Partial compliance.
Estate of Otto LaBudde.	Super. Ct., Walla Walla Cnty., Wash.	Estate matter	Closed.
Estate of Salvatore LaCavera.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of August Lacher.	Surr's. Ct., Queens Cnty., N. Y.	do	Closed.
Estate of Clara Lagerhausen.	Surr's. Ct., Kings Cnty., N. Y.	Trust matter	Consent to assignment of uncollected demands or other personal property submitted to executor.
Estate of Wilhelmina Lamping.	Orphans' Ct., Hudson Cnty., N. J.	Estate matter	Petition for distribution filed. Objections to counsel fees made.
Estate of Martha A. Lamrock.	Super. Ct., Santa Clara Cnty., Calif.	do	Pending.
Estate of Carl Landsee.	Cnty. Ct., Milwaukee Cnty., Wis.	Trust matter	Final account filed.
Estate of Aubrey Lanston.	U. S. Dist. Ct., Dist. of Columbia.	Estate matter	Directed jury verdict for designated national. Appeal filed. Matter referred to Hungarian Legation.
Estate of Luise Larson.	Prob. Ct., Luna Cnty., N. Mex.	do	Final report filed.
Estate of Richard Laub.	Super. Ct., San Mateo Cnty., Calif.	do	State Department trying to obtain transfer of funds to United States.
Estate of Henry Laun.	Super. Ct., Napa Cnty., Calif.	do	Pending.
Estate of Vincenzo Lavagetto.	Cir. Ct., Multnomah Cnty., Oreg.	do	Do.
Estate of Richard Leefers.	Super. Ct., San Diego Cnty., Calif.	do	Hearing on distribution postponed.
Estate of Henrietta Leib.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Decree provides that executor retain residue subject to further order of court.
Estate of William Leitzman.	Prob. Ct., Elmore Cnty., Idaho.	do	Pending.
Estate of John Lemkau.	Surr's. Ct., Bronx Cnty., N. Y.	do	Do.
Estate of Carl Lemke.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Frederick Lening.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Closed.
Estate of John D. Leort.	Cnty. Ct., Comanche Cnty., Okla.	Estate matter	Awaiting report from Germany.
Estate of William Lenz.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Rudolph Lesch.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Settlement made.
Estate of Theodore Leuthener.	Orphans' Ct., Essex Cnty., N. J.	Estate matter	Accounting proceeding pending.
Estate of Ferdinand Leutz (Jungers v. Leutz).	Cnty. Ct., Morton Cnty.; Dist. Ct., 6th Jud. Dist., N. Dak.	do	Pending.
Estate of Amelia Lewis.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Do.
Estate of Isaac Lewenthal.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Frank Anton Lichter (O'Pray v. Bahr).	Dist. Ct., Harris Cnty.; Ct. Civ. App., Tex.	Estate matter	Mandate from Court of Civil Appeals, affirming decision in our favor; received by District Court.
Estate of Martin Lienau.	Super. Ct., Solano Cnty., Calif.	do	Pending.
Estate of Margaret Lindner.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Do.
Estate of Lillian Gibson Lingenfelder.	Prob. Ct., Hennepin Cnty., Minn.	Estate matter	Closed.
Estate of Washington A. Little.	Orphans' Ct., York Cnty., Pa.	Trust matter	Distribution ordered in conformity with vesting order.
Estate of John Lobenholler.	Super. Ct., Marin Cnty., Calif.	Estate matter	Closed.
Estate of Sophia Lochner.	Prob. Ct., Cole Cnty., Miss.	do	Pending.
Estate of Margaret Lorbeer (Kuhne v. Lorbeer).	Cnty. Ct., Dodge Cnty., Nebr.	do	Closed.
Estate of Laura M. Lorenzen.	Prob. Ct., San Miguel Cnty., N. Mex.	do	Closed.
Estate of Max Lowy.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of Steve Lucas.	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
Estate of Miriam Lubelski.	do	County treasury matter	Do.
Estate of Peter N. Luca.	Surr's. Ct., Nassau Cnty., N. Y.	do	Do.
Estate of Ida Ludeke.	Orphans' Ct., Hudson Cnty., N. J.	Trust matter	Closed.
Estate of Anna Martha Lundschiem.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Petition for distribution to Attorney General filed.
Estate of H. A. Lunsman.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of Benedict Lust.	Surr's. Ct., Morris Cnty.; Surr's. Ct., N. Y. Cnty., N. Y.	do	Attempting to secure order of distribution to Attorney General rather than to domiciliary executor.
Estate of Sigmund Lustgarten.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Pending.
Estate of Emma Lynche.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Closed.
Estate of Meta Maart.	Surr's. Ct., Bronx Cnty., N. Y.	do	Awaiting report from Germany.
Estate of Charles F. Macher.	Prob. Ct., Jefferson Cnty., Ala.	do	Pending.
Estate of Nina Maek.	U. S. Dist. Ct., Oreg.	Condemnation proceeding.	Do.
Estate of Leon Magidman.	Orphans' Ct., Montmouth Cnty., N. J.	Estate matter	Held in abeyance pending further investigation.
Estate of Anna Windolph Magnusson.	Super. Ct., San Diego Cnty., Calif.	do	Pending.
Estate of Andrew Maiska.	Super. Ct., Plymouth Cnty., Mass.	do	Closed.
Estate of Pasquale Maltese.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Eugene Maltz...	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Proof that designated nationals predeceased testator to be submitted to the court without objection on our part.
President and Directors of The Manhattan Co. v. Janowitz.	Sup. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Pending.
Estate of Conrad H. Mann.	Cir. Ct., Jackson Cnty., Sup. Ct., Mo.	Estate matter.....	Do.
Marigliano, Beers, et al. v. Clark.	U. S. Dist. Ct., Dist. of Columbia.	Sec. 9 (a) action.....	Filing of answer suspended by stipulation, pending processing of return proceeding.
Estate of Maria A. Marsden.	Dist. Ct., Beaver Cnty., Okla.	Estate matter.....	Closed.
Estate of Amy T. Marston.	Prob. Ct., Middlesex Cnty., Mass.	.....do.....	Pending hearing on claim of designated nationals against estate.
Estate of Max Marx.....	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Pending.
Estate of T. T. Matsumoto.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Closed.
Estate of Margaret Mattern.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Rose Roth May.	Cir. Ct., 1st Jud. Cir., T. II.	Estate matter.....	Closed.
Estate of Albert Mayer...	Prob. Ct., Suffolk Cnty., Mass.	.....do.....	Closed.
Estate of George Mayer...	Super. Ct., City and Cnty. of San Francisco, Calif.	.....do.....	Pending.
Estate of Samuel Mayer...	Super. Ct., Bibb Cnty., Ga.	.....do.....	Awaiting filing of final account.
Estate of Frank Mayor...	Prob. Ct., Wayne Cnty., Mich.	County treasury matter.....	Pending.
Maziotte v. Safe Deposit & Trust Co.	Cir. Ct., Baltimore, Md.	Trust matter.....	Do.
Estate of Emil C. Meggers.	Prob. Ct., Cook Cnty., Ill.	County treasury matter.....	Closed.
Estate of Pietro Meia.....	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.....	Pending.
Estate of Arthur Meltzer.	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Do.
Estate of Rosa Meltzer.....	.....do.....	.....do.....	Distribution pursuant to vesting order ordered.
Estate of Wilhelm Mensing.	Super. Ct., Napa Cnty., Calif.	.....do.....	Pending.
Estate of George Merck...	Prerogative Ct., N. J.	Trust matter.....	Do.
Estate of Erich Merton...	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Frederick Messerschmidt.	Surr's. Ct., Kings Cnty., N. Y.	.....do.....	Closed.
Estate of Friederike Susanne Metzger.	Surr's. Ct., Bronx Cnty., N. Y.	.....do.....	Closed.
Estate of George J. Metzger (The Howell-Viggers Corp. v. Alber).	Prob. Ct., Summit Cnty., Ohio.	Estate matter.....	Pending settlement re real property.
Estate of Phillip Metzger.	Cnty. Ct., Richardson Cnty., Nebr.	.....do.....	Partition suit to be instituted.
Estate of Anton H. Meyer.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Pending.
Estate of Ernest H. G. Meyer.	.....do.....	City treasury matter.....	Closed.
Estate of Henry Meyer.....	Surr's. Ct., Queens Cnty., N. Y.	.....do.....	Pending.
Estate of John Meyer.....	Surr's. Ct., Kings Cnty., N. Y.	.....do.....	Closed.
Estate of John Adam Meyer.	Prob. Ct., Saginaw Cnty., Mich.	Estate matter.....	Pending.
Estate of Giuseppe Mezzina.	Super. Ct., Multnomah Cnty., Ore.	.....do.....	Final account and petition submitted for approval.
Estate of John Michailoff.	Cir. Ct., Multnomah Cnty., Ore.	.....do.....	Pending.
Estate of Elsie Miklosovitz.	Super. Ct., City and Cnty. of San Francisco, Calif.	.....do.....	Awaiting report from Germany.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Alice A. Miller (Clark v. American Trust Co.).	Super. Ct., Alameda Cnty.; U. S. Dist. Ct., N. D. Calif.	Estate matter. Sec. 17 action.	Estate matter pending. Sec. 17 suit dismissed without prejudice.
Estate of Elizabeth Miller.	Cir. Ct., Multnomah Cnty., Ore.	Estate matter.....	Pending.
Estate of Paul Miller.....	Super. Ct., Santa Clara Cnty., Calif.	.....do.....	Do.
Estate of Frank Mini.....	Dist. Ct., 14th Jud. Dist., Mont.	.....do.....	Received favorable decision on reciprocity question.
Estate of Helmut Minne..	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Hermann Mohr.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.....	Pending.
Estate of Alfrieda Johanna Eichholz Molitor.	Cir. Dist. Ct., Parish of Orleans, La.	.....do.....	Pending. Petition to sell real estate at private sale filed.
Estate of Rudolph Moll..	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Pending.
Estate of William Molt..	Prob. Ct., Erie Cnty., Ohio.	Estate matter.....	Motion to set aside final account pending.
Estate of William Molt..	Orphans' Ct., Camden Cnty., N. J.	.....do.....	Closed.
Estate of Margaret Morgen.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Mayer Mostel..	Surr's. Ct., N. Y. Cnty., N. Y.	.....do.....	Closed.
Estate of Louise Mozer...	Orphans' Ct., Somerset Cnty., N. J.	Estate matter.....	Final account and petition for distribution filed.
Estate of Elizabeth Mueller.	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter.....	Closed.
William Muhlig and George Goossens (People of New York v. N. Y. Title & Mortgage Co.).	Sup. Ct., N. Y. Cnty., N. Y.	Reorganization of mortgage investment.	Pending.
Estate of Justus Mulert..	Orphans' Ct., Allegheny Cnty.; Sup. Ct., Pa.	Trust matter.....	Pending on appeal.
Estate of William Muller.	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Anna K. Musellius.	Orphans' Ct., Passaic Cnty., N. J.	Trust matter.....	Additional vesting order being prepared.
Estate of Maria Giumell Musetti.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Closed.
Estate of A. Babetta Musser.	Orphans' Ct., Lancaster Cnty., Pa.	Estate matter.....	Pending.
Trust under will and codicil of Johanna Camilla Mussgang.	Prob. Ct., Multnomah Cnty., Ore.	Trust matter.....	Do.
Estate of Johanneette Mustin.	Cnty. Ct., Campbell Cnty., Ky.	Estate matter.....	Do.
Estate of Edith Rockefeller McCormick.	Prob. Ct., Cook Cnty., Ill.	.....do.....	Partial compliance.
Trust under will of Robert McIntosh.	Super. Ct., Los Angeles Cnty., Calif.	Trust matter.....	Pending.
Estate of Mara McKee...	.....do.....	Estate matter.....	Awaiting report from Germany.
Estate of Helene Nagel...	Super. Ct., San Joaquin Cnty., Calif.	.....do.....	Closed.
Estate of Masao Nakagawa.	Orphans' Ct., Cumberland Cnty., N. J.	.....do.....	Pending.
Estate of Torakichi Nakagawa.	Super. Ct., Santa Barbara Cnty., Calif.	.....do.....	Do.
Guardianship Estates of Toshio Nakamura, Ruth Nakamura et al.	Super. Ct., Tulare Cnty., Calif.	.....do.....	Do.
Estate of Enrico Napoleoni.	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Do.
Estate of Johanna Nelson.	Super. Ct., Sacramento Cnty., Calif.	Trust matter.....	Hearing on account pending.
Estate of Tony Neshoff...	Dist. Ct., Custer Cnty., Mont.	Estate matter.....	Pending hearing on proof of heirship and reciprocity.
Estate of Gustave Neumann.	Super. Ct., Alameda Cnty., Calif.	.....do.....	Pending.
Estate of Marie Stahlbock Neumann.	Super. Ct., Los Angeles Cnty., Calif.	.....do.....	Do.
Estate of Ilse Neumann...	.....do.....	.....do.....	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Trust under agreement between Newark Quarter Collection, Inc., and Fidelity Union Trust Co.	Orphans' Ct., Essex Cnty., N. J.	Trust matter	Offer of trustee for voluntary surcharge submitted.
Estate of Charles W. Neumeister.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending.
Estate of Rudolph Niehus.	Prob. Ct., Hamilton Cnty., Ohio.	do	Order of distribution prepared.
Estate of Mary Niehus.	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.
Estate of William Nies.	Dist. Ct., 5th Jud. Dist., Mont.	do	Pending determination of Estate of Michael Dobler.
Estate of Jinkichi Nitao.	Super. Ct., San Joaquin Cnty., Calif.	do	Pending action by Attorney General of California.
Estate of Hellmuth Noke.	Surr's Ct., Queens Cnty., N. Y.	do	Hearing on account pending.
Estate of Adolph A. No-field.	Prob. Ct., Orleans Cnty., Ia.	do	Closed.
Estate of Anna Louise Nolde.	Orphans' Ct., Berks Cnty., Pa.	Trust matter	Additional vesting orders to be issued.
Estate of Louis Noll.	Surr's Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Gino Nomellini.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Closed.
Trust created by Franz Eugen Nortz.	Sup. Ct., Westchester Cnty., N. Y.	Trust matter	Pending.
Estate of Fred Oberacker.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Do.
Estate of Otto Obermeyer.	Surr's Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Gustav Oberneier.	Prob. Ct., Wilkin Cnty., Minn.	do	Pending. Treasury license issued after issuance of vesting order revoked.
Estate of Ernest W. Oelken (United States v. Mississippi Valley Trust Co.).	Prob. Ct., St. Louis; U. S. Dist. Ct., E. D. Mo.	do	Pending.
Estate of Reinhard Oesterlein.	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
Estate of Henry J. B. Ohaus.	Prob. Ct., Essex Cnty., Mass.	do	Final account filed.
Estate of Charles A. H. Oldendorf.	Super. Ct., Spokane Cnty., Wash.	do	Investigation of heirs pending.
Estate of Francis X. Orthen (Monarski v. Greb).	Super. Ct., Cook Cnty., Ill.	do	United States Attorney instructed to withdraw disclaimer and to reinstate Attorney General as party plaintiff.
Estate of Thomas Ortlieb.	Cnty. Ct., Milwaukee Cnty., Wis.	do	Closed.
Estate of Kichiji Osako.	Super. Ct., King Cnty., Wash.	do	Closed.
Estate of Evangelo Otklys.	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.
Estate of Lena Ott.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of Emma Soehnlein Pabst.	Cnty. Ct., Milwaukee Cnty., Wis.	do	Pending final determination of estate taxes.
Estate of Rudolf Pagenstecher.	Surr's Ct., N. Y. Cnty., N. Y.	Trust matter	Pending. Order construing will entered.
Estate of Joe Pardini.	Dist. Ct., 2d Jud. Dist., Silver Bow Cnty., Mont.	Estate matter	Pending.
Estate of Martha S. Parker.	Prob. Ct., Suffolk Cnty., Mass.	do	Do.
Estate of Richard T. Parker.	do	do	Do.
Estate of Carl W. Paul.	Surr's Ct., Westchester Cnty., N. Y.	County treasury matter	Closed.
Estate of John Pelfini.	Super. Ct., Santa Clara Cnty., Calif.	Estate matter	Pending.
Estate of Anne W. Penfield.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Settlement of claims of pensioners authorized.
Estate of Frank Percich.	Super. Ct., San Joaquin Cnty., Calif.	do	Pending.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Anna Perret.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Pending.
Estate of Christian Perrot.	Prob. Ct., Wayne Cnty., Mich.	Estate matter	Amended petition to determine heirship filed.
Estate of Marie W. Peters.	Super. Ct., Los Angeles Cnty., Calif.	do	Decision rendered in favor of Government holding that as of date of death of decedent, reciprocal inheritance relations between United States and Germany concerning personal property existed. Appeal expected.
Estate of Peter Jacob Peters.	Dist. Ct., Plymouth Cnty., Iowa.	Trust matter	Closed.
Estate of Christina Louise Petersen.	Cir. Ct., 8th Jud. Cir., S. Dak.	Estate matter	Final decree of distribution entered.
Estate of Marquard Peterson.	Prob. Ct., Box Butte Cnty., Neb.	do	Closed.
Estate of Peter Friedrich Petersen.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending. On reserve calendar.
Estate of Thomas Pfefferkron.	Orphans' Ct., Allegheny Cnty., Pa.	do	Closed.
Estate of Anton Pfeiffer.	U. S. Dist. Ct., Dist. of Columbia.	do	Closed.
Estate of Herman Pfeiffer.	Surr's Ct., Queens Cnty., N. Y.	City treasury matter	Closed.
Estate of Emilie Pfeil (Clark v. Bender).	U. S. Dist. Ct., Dist. of Columbia.	Estate matter	Defendants' answer filed in Sec. 17 action. Pending.
Estate of Ernest Pia.	Surr's Ct., N. Y. Cnty., N. Y.	do	Awaiting final report of Public Administrator.
Estate of Frieda Pichl.	Orphans' Ct., Union Cnty., N. J.	do	Pending.
Estate of Alfred R. Pick.	Surr's Ct., N. Y. Cnty., N. Y.	do	Closed.
Estate of Alfred Paul Piltz.	Super. Ct., Humboldt Cnty., Calif.	do	Pending.
Estate of Gottlieb Pleiss.	Cnty. Ct., Yuma Cnty., Colo.	do	Sale of real estate pending.
Estate of Joseph Pleulich.	Surr's Ct., Kings Cnty., N. Y.	City treasury matter	Closed.
Estate of Louis Pockwitz.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Closed.
Estate of Herman Poppe.	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.
Estate of George Browne Post.	Surr's Ct., N. Y. Cnty., N. Y.	do	Pending.
Estate of Sarah Maria Price.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Do.
Trust under will of Emma H. Proctor (Proctor v. Weber).	Dist. Ct., 17th Jud. Dist., Tex.	do	Do.
Estate of Adolph Propper.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Do.
Estate of Max Ludwig Rudolph Publich.	Cnty. Ct., Clatsop Cnty., Oreg.	do	Turn-over directive issued and served. Distribution ordered pursuant to vesting order.
Estate of Fred Puls.	Super. Ct., Alameda Cnty., Calif.	do	Closed.
Estate of J. H. Queckmeyer.	Chancery Ct., Yazoo Cnty., Miss.	do	Closed.
Estate of John Rade.	Cnty. Ct., Milwaukee Cnty., Wis.	do	Petition to determine heirship pending.
Estate of John H. Rademacher.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of Diedrich Radicker.	Dist. Ct., 16th Jud. Dist., Mont.	do	Awaiting decision in similar case.
Matter of Condemnation Proceedings of Ramona Boulevard.	Sup. Ct., Richmond Cnty., N. Y.	City treasury matter	Closed.
Estate of Anna Ramscheid.	Surr's Ct., Queens Cnty., N. Y.	Estate matter	Decree of distribution entered.
Estate of Anton Rasch.	Super. Ct., Sacramento Cnty., Calif.	do	Closed.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Sophie Rasch	Surr's. Ct., Kings Cnty., N. Y.	Estate matter	Validity of purported assignment to be presented to court for determination.
Estate of Christoff Stephen Raschl	Cir. Ct., Clackamas Cnty., Oreg.	do	Awaiting report from Germany.
Estate of Frederick Limskau Rathke	Cir. Ct., Noble Cnty., Ind.	do	Pending.
Estate of Jacob Frederick Rau	Surr's. Ct., Dutchess Cnty., N. Y.	County treasury matter	Do.
Estate of Charles Christian Raubenheimer	Prob. Ct., St. Louis, Mo.	Estate matter	Do.
Estate of Ferdinand A. Redman	Prob. Ct., Spokane Cnty., Wash.	do	Petition for escheat to State filed.
Reges v. Reges	Cir. Ct., Arlington Cnty., Va.	Partition proceeding	Hearing pending on question of right of inheritance by non-resident aliens of real estate under Virginia statutes.
Estate of Josephine Regnault	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Albert Reherman	Super. Ct., Mendocino Cnty., Calif.	Trust matter	Pending.
Estate of Gustav Reich	Super. Ct., Butte Cnty., Calif.	Estate matter	Do.
Estate of Albert Reichel	Cnty. Ct., Deschutes Cnty., Oreg.	do	United States attorney instructed to file petition for return of property after it has been delivered to State pursuant to order of court.
Estate of Helen Reney Reichelt	Orphans' Ct., Monmouth Cnty., N. J.	do	Closed.
Estate of Jacob Reidenbach	Prob. Ct., Plymouth Cnty., Mass.	do	United States attorney instructed to oppose set-off against Attorney General's distributive share.
Estate of Christian F. Reihls	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of Fred Reil	Prob. Ct., Nez Perce Cnty., Idaho.	do	Notice of appeal from order determining heirship filed.
Estate of Clara I. Reimann	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of Clara E. Reimers	Dist. Ct., Scott Cnty., Iowa.	Trust matter	Future interests vested.
Estate of August H. Reinecke	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending.
Estate of Franz C. Reinhardt	Orphans' Ct., Passaic Cnty., N. J.	do	Compromise as to excessive fees effected. Accounting pending.
Estate of Max Reinhardt	Surr's. Ct., N. Y. Cnty., N. Y.	do	Pending.
Estate of Dorothee Reinlein	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Closed.
Estate of Arthur Reiss	Super. Ct., Alameda Cnty., Calif.	Trust matter	Pending.
Estate of Emilie Schmelzkopf Rensing	Super. Ct., Kern Cnty., Calif.	Estate matter	Final distribution delayed because of nature of assets.
Estate of Frank Rettkowsky	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.
Estate of Heinrich Herman Riecke	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Closed.
Estate of Nikolaus Carl Rimhach	Prob. Ct., St. Louis Cnty., Mo.	Estate matter	Awaiting decree of distribution.
Estate of Frank Rindler	Super. Ct., Humboldt Cnty., Calif.	do	Pending.
Estate of Margaret Evelyn Ringer	Cir. Ct., Multnomah Cnty., Oreg.	do	Do.
Estate of Minna Ristman	do	do	Do.
Estate of John A. Rocca	Super. Ct., Sonoma Cnty., Calif.	do	Petition for distribution pending.
Estate of Franz F. Roebber	Super. Ct., Humboldt Cnty., Calif.	do	Pending.
Estate of Frank J. Rohling	Prob. Ct., Jackson Cnty., Mo.	do	Pending. Real estate being sold to satisfy claim against estate.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Ferdinand Karl Martin Romeike	Dist. Ct., 3d Jud. Dist., Utah.	Estate matter	Pending.
Estate of Frederick W. Ronnau	Super. Ct., Sacramento Cnty., Calif.	do	Pending establishment of heirship.
Estate of Emma Rose	Orphans' Ct., Baltimore, Md.	do	Closed.
Estate of Flora Tower Rosen	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Income to date of death of beneficiary received.
Estate of Fred Ross	Surr's. Ct., Erie Cnty., N. Y.	Estate matter	Pending.
Estate of Victor Rossel	Surr's. Ct., Essex Cnty., N. J.	do	Pending disposition of suit against administratrix.
Estate of Rosa Roston	Super. Ct., Los Angeles Cnty., Calif.	Trust matter	Pending.
Estate of Jacob Rotberg	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Do.
Estate of Vincenzo Ruggiero	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Closed.
Estate of Martha Rusch	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Petition for distribution pending.
Estate of Anna Katherine Rusor	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Pending.
Estate of Lady Elizabeth Russell	do	Estate matter	Attempting to serve notice of election to take against decedent's will.
Estate of Leona Russell	Super. Ct., Los Angeles Cnty., Calif.	do	Awaiting hearing on reciprocity.
Estate of Conchetta Russo	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Zoltan Ruttkay	Surr's. Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Leopold Saalberg	do	Estate matter	Closed.
Estate of Vincenzo Sabella	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Alberta Ulman Sabit	Cir. Ct., Baltimore, Md.	Trust matter	Decree of distribution entered.
Estate of Sanford Sachs	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter	Pending.
Estate of Martin Saffer	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Closed.
Estate of Anna Safko	Cnty. Ct., Macoupin Cnty., Ill.	Estate matter	Pending.
Estate of Herman Friedrich Sahlender	Super. Ct., City and Cnty. of San Francisco, Dist. Ct. of App., Calif.	do	Awaiting decision on appeal.
Estate of Frank Santulli	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of Wendel Sarter	Surr's. Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Joseph Francis Sartori	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Do.
Estate of Grethel Sasse	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Conrad August Sauer	do	do	Pending.
Estate of Emma L. Sauter	Surr's. Ct., Schenectady Cnty., N. Y.	Estate matter	Do.
Estate of Adolph Schucht	Super. Ct., Walla Walla Cnty., Wash.	do	Distribution ordered pursuant to the vesting order.
Estate of Amelia Schaefer	Surr's. Ct., N. Y. Cnty., N. Y.	do	Pending.
Estate of Francis J. Schaefer	Prob. Ct., Ramsey Cnty., Minn.	do	Stipulation executed with respect to taking deposition German legatee.
Estate of Peter Schaflechner	Dist. Ct., 6th Jud. Dist., Mont.	do	Awaiting hearing on reciprocity.
Estate of Joseph Schallman	Dist. Ct., 1st Jud. Dist., Neb.	do	Pending.
Estate of Emilie Clara Schael	Surr's. Ct., Burlington Cnty., N. J.	do	Do.
Estate of Frederick W. Scherer	Orphans' Ct., Northampton Cnty., Pa.	Trust matter	Do.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Karl Scherer.....	Super. Ct., San Diego Cnty., Calif.	Estate matter.....	Pending.
Estate of Adele M. Scherpich.	Orphans' Ct., Hudson Cnty., N. J.	do.....	Closed.
Estate of Gaika E. Scheyer.	Super. Ct., Los Angeles Cnty., Calif.	do.....	Pending.
Estate of Anna Julia Schindler.	Prob. Ct., Cook Cnty., Ill.	do.....	Do.
Estate of Katherine P. Schisler.	Prob. Ct., Erie Cnty., Ohio.	do.....	Closed.
Estate of William Schlottner.	Surr's. Ct., Kings Cnty., N. Y.	do.....	Pending.
Estate of Sigfried Schluechter.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Petition for construction and account pending.
Estate of Bertha Schluttig.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Adverse decision on question of reciprocity rendered. Awaiting decree.
Estate of John P. Schnenger.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Bertold Schmidt.	Super. Ct., Tulare Cnty., Calif.	Estate matter.....	Pending. Partial distribution made to American heir.
Estate of Frederick Schmidt.	Super. Ct., San Diego Cnty., Calif.	do.....	Pending.
Estate of Sarah Sehnee.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Do.
Estate of Ferdinand Wilhelm Schneider.	Orphans' Ct., Bergen Cnty., N. J.	do.....	Closed.
Estate of Louise Schneider.	Super. Ct., Los Angeles Cnty., Calif.	do.....	Held in abeyance.
Estate of Pearl Schneider.	Super. Ct., Santa Clara Cnty., Calif.	do.....	Continued pending decisions in similar cases.
Estate of Wilhelmine Schneider.	Surr's. Ct., N. Y. Cnty., N. Y.	do.....	Closed.
Estate of Willy Schneider.	Cnty. Ct., Milwaukee Cnty., Wis.	do.....	Closed.
Estate of Ferdinand Schmitzer.	Prob. Ct., St. Louis Cnty., Mo.	do.....	Petition to sell personal property pending.
Estate of John Schnuettgen.	Dist. Ct., Shelby Cnty., Iowa.	do.....	Adverse decision rendered on objections to account.
Estate of Christian Schoenberger, Sr.	Cnty. Ct., Milwaukee Cnty., Wis.	do.....	Closed.
Estate of Johann Frederick Schoenthaler.	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Pending.
Estate of Cilli Schoenfeld.....	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Fred Scholle.....	Prob. Ct., Valencia Cnty.; U. S. Dist. Ct., N. Mex.	Trust matter.....	Judgment of United States District Court ordered trustees to turn corpus of trust over to Attorney General.
Estate of Emma M. Scholl.	Super. Ct., Alameda Cnty., Calif.	Estate matter.....	Pending.
Estate of Louis Scholler.....	Super. Ct., City and Cnty. of San Francisco, Calif.	do.....	Petition for distribution pending.
Estate of Paul O. Schroeder.	Orphans' Ct., Philadelphia Cnty., Pa.	do.....	Pending.
Estate of John Schroeder.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Distribution of vested interests held in abeyance pending decision in similar case.
Estate of John F. Schroeder.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Pending.
Estate of Pauline Schuh.....	Surr's. Ct., Queens Cnty., N. Y.	Estate matter.....	Consent to informal accounting filed.
Estate of Rose Schult.....	Surr's. Ct., Greene Cnty., N. Y.	do.....	Awaiting decree.
Estate of Gustav A. Schulwitz.	Cnty. Ct., Milwaukee Cnty., Wis.	do.....	Pending.
Estate of Franz August Johann Schulze.	U. S. Dist. Ct., Dist. of Columbia.	Trust matter.....	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Frederick Schulze.	Super. Ct., Riverside Cnty., Calif.	Estate matter.....	Complaint filed in action for cancellation of instrument, brought by administrator c. t. a. of Estate of Annie Schulze.
Estate of Rose Hirschleifer Schwartz.	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Albert J. Schwarzler.	Surr's. Ct., Bronx Cnty., N. Y.	do.....	Pending.
Estate of Louise Seghorn.	Surr's. Ct., Morris Cnty., N. J.	Trust matter.....	Do.
Estate of Giovanni Semenza.	Prob. Ct., Multnomah Cnty., Oreg.	Estate matter.....	Pending. Foreign will involved.
Trust created by Emil Max Senger.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter.....	Closed.
Senstrup v. Senstrup.....	Super. Ct., King Cnty., Wash.	Estate matter.....	Pending.
Estate of Emanuel Sergakis.	Cnty. Ct., Huerfano Cnty., Colo.	do.....	Costs and expenses vested. Petition for payment pending.
Estate of Abramo Servente.	Super. Ct., Alameda Cnty., Calif.	do.....	Closed.
Estate of Alfred L. Seton.....	Sup. Ct., N. Y. Cnty., N. Y.	Trust matter.....	Petition for refund of overpayment of income taxes filed by trustee.
Estate of Alexander Siloti.....	Surr's. Ct., N. Y. Cnty., N. Y.	do.....	Will construed against contention of Attorney General. No appeal taken.
Estate of Albert Bernd Simon.	Super. Ct., City and Cnty. of San Francisco, Calif.	Estate matter.....	Pending.
Estate of Sarah Singer.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Do.
Estate of Francis H. Smalian.	Prob. Ct., Ramsey Cnty., Minn.	do.....	Closed.
Estate of Horace P. Smart.	Ordinary Ct., Chatham Cnty., Ga.	Trust matter.....	Final decree entered.
Estate of Peter Frank Smith.	Super. Ct., San Joaquin Cnty., Calif.	Estate matter.....	Pending.
Estate of Agnes Rodatz Snitjer.	Prob. Ct., Cook Cnty., Ill.	do.....	Closed.
Estate of Fred J. Snyder.....	Super. Ct., Los Angeles Cnty., Calif.	do.....	Closed.
Estate of Marie Soehl.....	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Closed.
Estate of Jakobine Christine Soffner.	do.....	do.....	Pending.
Estate of John P. Sonnen.	Prob. Ct., St. Louis, Mo.	Estate matter.....	Closed.
Estate of Anna Sonnenfleth.	Surr's. Ct., Queens Cnty., N. Y.	do.....	Pending.
Estate of Ida Sonnen-schlen.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter.....	Do.
Estate of Eleanor E. Speidel.	Prob. Ct., Providence, R. I.	Estate matter.....	Closed.
Estate of Ludwig J. Speidel.	Orphans' Ct., Allegheny Cnty., Pa.	Trust matter.....	Pending.
Estate of Sigmund H. Speyer.	Surr's. Ct., Kings Cnty., N. Y.	Estate matter.....	Closed.
Estate of Emil Spielvogel.	Surr's. Ct., N. Y. Cnty., N. Y.	do.....	Pending.
Estate of William Spindler.	Surr's. Ct., Suffolk Cnty., N. Y.	do.....	Do.
Estate of Ernest Spitz.....	Prob. Ct., Bernalillo Cnty., N. Mex.	do.....	Closed.
Estate of Ignatz Spitzer.....	Surr's. Ct., Westchester Cnty., N. Y.	Trust matter.....	Closed.
United States v. Spokane County.	U. S. Dist. Ct., E. D. Wash.	Trust matter.....	Pending.
Estate of Luigi Stagi.....	Super. Ct., Alameda Cnty., Calif.	Estate matter.....	Do.
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.....	Do.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Peter Stauhoff	Surr's. Ct., Suffolk Cnty., N. Y.	Estate matter	United States attorney directed to secure modified court order directing administrator to make payment to Attorney General.
Estate of Eduard Stangler	Prob. Ct., Snohomish Cnty., Wash.	do	Investigation in Germany as to survivorship pending.
Estate of Emil Staude	Super. Ct., Alameda Cnty., Calif.	do	Pending.
Estate of Nathan Steinberger	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Do.
Trust under deed of Rev. Henry J. Steinhagen	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Closed.
Estate of Henry W. T. Steinway	Surr's. Ct., N. Y. Cnty., N. Y.	do	Annual annuity payments being received.
Estate of John B. Stemmler	Surr's. Ct., Chenung Cnty., N. Y.	Estate matter	Awaiting report from Germany.
Estate of Henry W. Sternberg	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of Ben F. Sternheim	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Do.
Estate of Ida Stork	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
Estate of Mary Stotz	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of Joan Straueh	Surr's. Ct., N. Y. Cnty., N. Y.	do	Awaiting filing of final account.
Estate of Louis Streicher	Cir. Ct., Multnomah Cnty., Oreg.	do	Pending.
Estate of Rudolph Streit	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
Estate of August Streuber	Surr's. Ct., N. Y. Cnty., N. Y.	do	Closed.
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	Closed.
Estate of Mary A. Struck	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending.
Estate of Hermine Caroline Stueven	Surr's. Ct., Richmond Cnty., N. Y.	do	Do.
Estate of Frank Stutz	Prob. Ct., Cook Cnty., Ill.	do	Pending outcome of suit against executor.
Estate of John K. Suckow	Super. Ct., Los Angeles Cnty., Calif.	do	Petition for distribution pending.
Estate of Shirley M. Suhling (Clark v. Edmunds)	Corp. Ct., Lynchburg; U. S. Dist. Ct., W. D. Va.	do	Attorney General's motion for summary judgment denied by District Court. Funds now on deposit pending termination of war as point of time for determination of rights under vesting order.
Estate of Henry Sundermayer	Surr's. Ct., Queens Cnty., N. Y.	do	Closed.
Estate of Jo Suzuki	Super. Ct., King Cnty., Wash.	do	Pending settlement of claims against estate.
Estate of Helen Szabo	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Closed.
Estate of Mollie Szilagy	Prob. Ct., Lake Cnty., Ohio.	Estate matter	Pending.
Estate of Teresa C. Tagliapietra	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Do.
Estate of Jisaku Takahashi	Cir. Ct., 5th Jud. Cir., T. H.	Estate matter	Closed.
Estate of Shun T. Takahashi	Dist. Ct., 11th Jud. Dist., Mont.	do	Pending.
Estate of Morris Taub	Prob. Ct., Wayne Cnty., Mich.	do	Do.
Estate of Peter F. Tang	Super. Ct., Los Angeles Cnty., Calif.	do	Closed.
Estate of Helen G. Taubler	Surr's. Ct., N. Y. Cnty., N. Y.	do	Pending.
Estate of Gaudenzio Eusebio Tavasoli	Super. Ct., Los Angeles Cnty., Dist. Ct. of App., 2d App. Dist., Calif.	do	Pending on appeal.

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Mario Taxis	Prob. Ct., St. Louis, Mo.	Trust matter	Objections to executor's accounting filed.
Estate of Mary Martha Taylor (Clark v. Tibbets)	Surr's. Ct., Westchester Cnty.; U. S. Dist. Ct., S. D. N. Y.; C. C. A. 2.	Estate matter	Constructive trust imposed on estate in favor of Attorney General.
Estate of John Tersan	Super. Ct., Nevada Cnty., Calif.	do	Pending.
Estate of Antonia Tesar	Cnty. Ct., Sheboygan Cnty., Wis.	Trust matter	Petition for distribution pending.
Guardianship Estates of Oskar and Emerika Teuber	Ct. of Common Pleas No. 6, Philadelphia Cnty., Pa.	Estate matter	Closed.
Estate of Charles Thebach	Super. Ct., Butte Cnty., Calif.	do	Pending.
Estate of Margaret Theis	Super. Ct., Los Angeles Cnty., Calif.	do	Petition for distribution pending.
Estate of Betha Elizabeth Thies	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Closed.
Estate of Elsie G. Thomas	Surr's. Ct., N. Y. Cnty., N. Y.	Estate matter	Assets in California distributed to Public Administrator of New York County.
Estate of Frances Thomas	Surr's. Ct., Bronx Cnty., N. Y.	do	Hearing on account pending.
Estate of Barbara Thome (Thome v. Thiel)	Cir. Ct., No. 2, Baltimore, Md.	Trust matter	Decree of distribution entered.
Estate of Maria Thamm	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Adverse decision rendered.
Estate of Eugene Thum	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Pending.
Estate of Anna L. R. Tiedemann	Super. Ct., Alameda Cnty., Calif.	Estate matter	Do.
Estate of Emeline H. Tiedemann	Prob. Ct., Dist. of Darien, Conn.	do	Closed.
Estate of Meta Johanna Tiedemann	Surr's. Ct., Queens Cnty., N. Y.	do	Closed.
Estate of Habbo Tjaden	Surr's. Ct., Nassau Cnty., N. Y.	do	Closed.
Estate of Edward Toenies	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Pending.
Estate of William J. Tomford	Surr's. Ct., Kings Cnty., N. Y.	do	Do.
Estate of Augusta Tornew	Prob. Ct., Wayne Cnty., Mich.	Estate matter	Closed.
Estate of George Trede	Super. Ct., Walla Walla Cnty., Wash.	do	Pending.
Estate of Jane E. Triebels	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of Numa S. Trivas	Surr's. Ct., N. Y. Cnty., N. Y.	City treasury matter	Pending.
Estate of Joseph Troll	U. S. Dist. Ct., Dist. of Columbia.	Estate matter	Closed.
Estate of Carl Turney	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Estate of Hans L. Turrian	Prob. Ct., St. Louis Cnty., Mo.	do	Motion to set aside final order of distribution denied.
Estate of Annie Ubl	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Closed.
Estate of Dr. Kensuke Uchida	Super. Ct., San Joaquin Cnty., Calif.	Estate matter	Petition for distribution pending.
Estate of Moses Ullman	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Hearing on trustees' petition for adjudication that designated national is deceased, pending.
Estate of George J. Ulmer	Surr's. Ct., Wyoming Cnty., N. Y.	Estate matter	Account pending.
Estate of Chiye Umeki	Super. Ct., Alameda Cnty., Calif.	do	Pending.
Estate of Marie Unruh	Orphans' Ct., Philadelphia Cnty., Pa.	do	Closed.
Estate of Barbara Unterholzner	Surr's. Ct., Bronx Cnty., N. Y.	City treasury matter	Closed.
Estate of Simon Unterholzner	do	do	Pending.
Estate of Ambrose Valerio	Super. Ct., Napa Cnty., Calif.	Estate matter	Awaiting information as to survivorship of devisees.

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EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Madeleine Alise Van Wageningen.	Prob. Ct., Pinellas Cnty., Fla.	Estate matter	Closed.
Estate of Armin (Fred) Vetter.	U. S. Dist. Ct., Dist. of Columbia.	do	Pending.
Estate of Susanna Viereck.	Super. Ct., Santa Cruz Cnty., Calif.	do	Do.
Estate of Enrico Viggiani.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Do.
Estate of Philipp Jacob Vogel.	do	City treasury matter	Closed.
Estate of Ludwig Vogelstein.	do	do	Closed.
Trust under deed of Bertha Vogt.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Closed.
Estate of Herwarth von der Decken.	Sup. Ct., N. Y. Cnty., App. Div., 1st Dept., N. Y.	do	Order appointing guardian ad litem affirmed by App. Div. Question of appeal pending.
Estate of Hans Clemens Count von Francken Sierstorpff.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Pending.
Trust under deed of Helen C. von Groning.	Orphans' Ct., Baltimore, Md.	Trust matter	Closed.
Estate of Dorette von Hofen.	Surr's. Ct., Nassau Cnty., N. Y.	Estate matter	Pending.
Estate of Ada von Merenberg.	Sup. Ct., N. Y. Cnty., N. Y.	Trust matter	Accounting pending.
Estate of John von Neerven.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Hearing on final account and petition for distribution pending.
Estate of William Von Oy.	Prob. Ct., Pierce Cnty., Wash.	do	Pending.
Estate of Rose K. von Schertel.	Surr's. Ct., N. Y. Cnty., N. Y.	do	Do.
Estate of Anna M. von Zedlitz.	do	Trust matter	Do.
Estate of Martha Vorwerck.	Orphans' Ct., Allegheny Cnty., Pa.	Estate matter	Do.
Estate of Alvina Wagner (Clark v. Allen).	Super. Ct., Alameda Cnty., Dist. Ct., N. D. Calif.; C. C. A. 9; Sup. Ct. of United States.	do	Remanded by United States Supreme Court for further hearings. Pending.
Estate of J. F. O. Walter.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Estate of John Walter.	Super. Ct., Sonoma Cnty., Calif.	do	Do.
Estate of Louise B. Walter.	Surr's. Ct., N. Y. Cnty., N. Y.	do	Hearing on account pending.
Estate of Emma Walters.	Super. Ct., Los Angeles Cnty., Calif.	do	Pending.
Trust under will of Coelle Warden.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Closed.
Estate of Martha Watlinger.	Surr's. Ct., Bronx Cnty., N. Y.	do	Pending.
Estate of Amelia Watzenborn.	Orphans' Ct., Philadelphia Cnty., Pa.	Estate matter	Closed.
Estate of Emma K. Weber.	do	do	Pending.
Estate of Fred A. Wedler.	Super. Ct., Los Angeles Cnty., Calif.	do	Distribution awaiting outcome of litigation involving estate property.
Estate of George Weickert.	Prob. Ct., 4th Div., Alaska.	do	Closed.
Estate of Gertrude Weidinger.	Cnty. Ct., Sweet Grass Cnty., Mont.	do	Pending.
Estate of Emil Weil.	Orphans' Ct., Allegheny Cnty., Pa.	Trust matter	Closed.
Estate of Louis Weiser.	Prob. Ct., Grays Harbor Cnty., Wash.	Estate matter	Pending.
Estate of Christine Weiss.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Closed.
Estate of Augusta Welge.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Compromise paid upon terms of will.
Estate of Frederick Wellinghaus.	Orphans' Ct., Essex Cnty., N. J.	do	Pending.
Estate of William Welp.	Super. Ct., San Joaquin Cnty., Calif.	do	Closed.

EXHIBIT G—Continued

7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Emilie Anna Wempe.	Cir. Ct., Multnomah Cnty., Oreg.	Estate matter	Pending.
Estate of Max G. Wendler.	Surr's. Ct., Kings Cnty., N. Y.	do	Awaiting completion of investigation in Germany.
Estate of Rebecka M. Wenzel.	Super. Ct., Santa Cruz Cnty., Calif.	do	Closed.
Estate of Carl Wermelskirchen.	Orphans' Ct., Somerset Cnty., N. J.	do	Closed.
Estate of R. E. Werth.	Dist. Ct., 11th Jud. Dist., Mont.	do	Pending.
Trust under will of Henry White.	U. S. Dist. Ct., Dist. of Columbia.	Trust matter	Closed.
Estate of Marie Wiesner.	Super. Ct., Alameda Cnty., Calif.	Estate matter	Pending.
Estate of Fred Wilkening.	Cnty. Ct., Creek Cnty., Okla.	do	Order entered distributing estate in accordance with stipulation agreeing to compromise.
Estate of Martin Wilshusen.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Closed.
Estate of Ellwood Wilson.	Orphans' Ct., Philadelphia Cnty., Pa.	do	Settlement effected.
Estate of Michael Winburn.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Decree of distribution entered.
Estate of Leonard G. Winkler.	Surr's. Ct., Erie Cnty., N. Y.	Estate matter	Pending.
Estate of John Otto Wirth.	Cnty. Judge's Ct., Orange Cnty., Fla.	do	Partial compliance.
Estate of Hermine Wissel.	Super. Ct., City and Cnty. of San Francisco, Calif.	do	Pending.
Witt v. The Chase National Bank.	Sup. Ct., Westchester Cnty., N. Y.	Trust matter	Do.
Estate of Sarah Jane Witte.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Do.
Estate of Tilla Witting.	Cnty. Ct., Bexar Cnty., Tex.	Estate matter	Partition proceeding pending.
Estate of Hanora A. Woelfinger.	Surr's. Ct., Erie Cnty., N. Y.	do	Closed.
Estate of Bernard Wohl.	Surr's. Ct., Kings Cnty., N. Y.	City treasury matter	Pending.
Estate of William F. Wohlberg.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Do.
Estate of Julia H. Wholfarth.	Surr's. Ct., Westchester Cnty., N. Y.	County treasury matter	Closed.
Estate of Annie H. Wohlke.	Surr's. Ct., Kings Cnty., N. Y.	Estate matter	Pending.
Estate of Frederick E. Woltke.	Super. Ct., Los Angeles Cnty., Calif.	do	Do.
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	Appeal dismissed by stipulation. Hearing on final account pending.
Estate of Julia E. Wollpert.	Super. Ct., San Diego Cnty., Calif.	do	Pending.
Estate of Earnest N. Woltmann.	Surr's. Ct., Queens Cnty., N. Y.	City treasury matter	Do.
Estate of Emilie Woltmann.	Surr's. Ct., Kings Cnty., N. Y.	do	Closed.
Estate of Leopold Edward Wrasse.	Super. Ct., Fresno Cnty., Calif.	Estate matter	Pending.
Estate of Kintaro Yoshimo.	Prob. Ct., Bannock Cnty., Idaho.	do	Do.
Estate of Alice M. Young.	Surr's. Ct., N. Y. Cnty., N. Y.	Trust matter	Do.
Estate of Hermann Zadek.	do	Estate matter	Do.
Estate of August Zahrt.	Prob. Ct., Saginaw Cnty., Mich.	do	Do.
Estate of Martin Ziegler.	Orphans' Ct., Philadelphia Cnty., Pa.	Trust matter	Hearing on petition for authority to divert portion of trust principal for maintenance of widow pending.
Estate of Arthur J. Zimlick.	do	do	Specific bequest received; secondary life interests.
Estate of Hedwig M. Ziskoven.	Super. Ct., Los Angeles Cnty., Calif.	Estate matter	Closed.

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7. MATTERS INVOLVING ESTATES OR TRUSTS—Continued

Title of case	Court	Subject	Status
Estate of Carl Zobervier..	Super. Ct., City and Cnty. of San Francisco, Calif.	Trust matter.....	Pending.
Estate of Berta Zuber.....	Super. Ct., Los Angeles Cnty., Calif.	Estate matter.....	Hearing on final account and pending for distribution pending.
Estate of Mary Zuercher (Clark v. Board of Finance and Revenue).	Ct. of Common Pleas, Dauphin, Cnty., Pa.	.....do.....	Awaiting decision.

8. CAUSES IN ADMIRALTY.

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.....	Closed.
United States v. Steam Vessel <i>Ada O.</i>	U. S. Dist., E. D. La.	Forfeiture cause in admiralty.	Pending.
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>Beivedere.</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.	Forfeiture cause in admiralty.	Do.
United States v. Italian Vessel <i>Confidenza.</i>	U. S. Dist., S. D. Fla.	do.....	Do.
United States v. Italian Vessel <i>Conte Biancamano.</i>	U. S. Dist., C. Z.	do.....	Do.
Duval Texas Sulphur Co. v. Hamburg American Line-North German Lloyd.	U. S. Dist., S. D. Fla.	Libel in rem.....	Closed.
United States v. Italian Vessel <i>Euro.</i>	U. S. Dist., Md.	Forfeiture cause in admiralty.	Intervention ordered. Stayed pending bello. Pending. Do.
United States v. Italian Vessel <i>Giuan.</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 pending 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 pending bello. Pending. Do.
United States v. Italian Vessel <i>Ireania.</i>	U. S. Dist., S. D. Fla.	do.....	Do.
Italian Line (5 cases).....	U. S. Dist., E. D. La.	Libels in personam.....	Closed.
Iwal & Co. v. Skibs-A. S. <i>Germa.</i>	U. S. Dist., S. D. N. Y.	Libel in admiralty for demurrage.	Pending.
Knauth v. Fund Deposited with Treasurer of United States.	U. S. Dist., S. D. Fla.	Libel in rem against a fund deposited with the Treasurer of the United States.	Do.
United States v. Italian Vessel <i>Laconia.</i>	U. S. Dist., E. D. Va.	Forfeiture cause in admiralty.	Intervention ordered. Pending.
Latvijas Kugnicibas Sabedriba v. Steamship <i>Abgara</i> , Steamship <i>Chilpaiga</i> , Steamship <i>Regent.</i>	U. S. Dist., S. D. N. Y.; U. S. Dist., E. D. N. Y.	Libel in admiralty.....	Pending.
United States v. Motor-ship <i>Leme.</i>	U. S. Dist., Oreg.	Forfeiture cause in admiralty.	Briefed and submitted. Pending.

8. CAUSES IN ADMIRALTY—Continued

Title of case	Court	Subject	Status
<i>Maine</i> Hamburg American Line—North German Lloyd.	City Ct., N. Y. City, N. Y.	Libel in personam.....	Closed.
United States v. Steam Vessel <i>Mar Glauco.</i>	U. S. Dist., E. D. Pa.; C. C. A. 3.	Appeal in forfeiture cause in admiralty.	Pending.
Mitsui & Co., Ltd. v. Kerr Steamship Co. and Silver Line.	Municipal Ct., N. Y. C., N. Y.	Libel for damages.....	Do.
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.	do.....	Closed.
United States v. Steam Vessel <i>Monforte.</i>	U. S. Dist., E. D. La.	Forfeiture cause in admiralty.	Pending.
United States v. Steam Vessel <i>Mongioia.</i>	U. S. Dist., S. D. Tex.	do.....	Do.
United States v. Steamship <i>Pauline Friederich.</i>	U. S. Dist., Mass.	do.....	Do.
United States v. Italian Vessel <i>Pietro Campa-</i>	U. S. Dist., Md.	do.....	Do.
<i>adella.</i>	U. S. Dist., E. D. Va.	do.....	Do.
United States v. Italian Vessel <i>San Giuseppe.</i>	U. S. Dist., E. D. N. Y.	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.
Schweizerischer Bank Verein (Swiss Bank Corp.) v. Funds deposited with Treasurer of United States as compensation for the sailing of the German vessel <i>Odenwald.</i>	U. S. Dist., P. R.	To recover indebtedness due out of fund deposited as just compensation for vessel.	Do.
United States v. 70 Drums of Gunned 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.....	Closed.
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>Vitorin.</i>	U. S. Dist., E. D. Va.	do.....	Do.
United States v. <i>Willmote</i> Philadelphia (German Motor-ship <i>Odenwald.</i> )	U. S. Dist., P. R.; C. C. A. 1.	do.....	Do.
Wood & Selick, Inc. v. "Italia" Societa Anonima di Navigazione.	U. S. Dist., S. D. N. Y.	Foreign attachment in admiralty.	Closed.

9. CRIMINAL ACTIONS

United States v. General Dynestuff Corp.	U. S. Dist., S. D. N. Y.	Restraint of trade.....	Pending.
United States v. Ferd. Mathens, Inc.	do.....	Failure to comply with Treasury regulations regarding alien ownership.	Do.
United States v. Littell & Marks.	do.....	Action under the Trading with the Enemy Act. for concealing alien ownership.	Do.

10. MATTERS INVOLVING PROPERTY SEIZED IN WORLD WAR I.

United States v. Pflueger..	U. S. Dist., N. D. Calif.	Action for restitution of funds returned by the Custodian on a fraudulent claim.	Pending.
United States v. Silliman..	U. S. Dist., N. J.; C. C. A. 3.	Suit for damages.....	Do.

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