

Annual Report

OFFICE OF

ALIEN PROPERTY

DEPARTMENT OF JUSTICE

FOR THE FISCAL YEAR ENDED JUNE 30, 1949

WASHINGTON, D. C.

323618

J
85
.A6

1948-49

not rec.

Letter of Transmittal to the President

OFFICE OF THE ATTORNEY GENERAL,
Washington, D. C.

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

MY DEAR MR. PRESIDENT: I have the honor to transmit to you the Annual Report of the Office of Alien Property, Department of Justice, on proceedings under the Trading with the Enemy Act, as amended, for the fiscal year ended June 30, 1949.

Respectfully,

J. HOWARD McGRATH,
Attorney General.

323619

+ III

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, 1949. This is the seventh 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,

HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

CONTENTS

	Page
Letter of Transmittal to the President	iii
Letter of Transmittal to the Attorney General	iv
I. Basic Policies and Problems	1
Vesting Policy	1
Administration and Liquidation of Vested Property	3
Disposition of Vested Property	3
Inter-Custodial Problems	6
Foreign Funds Control	6
II. General Description of Controlled Property	8
Value of Controlled Property	8
Net Equity Vested	9
Supervised Property	16
Property Held in Safekeeping	16
Assets Remaining from World War I	16
III. Business Enterprises	19
General Description of Vested Enterprises	19
Consolidated Balance Sheets	21
Attorney General's Interests in Vested Enterprises	23
Operation of Vested Enterprises as Going Concerns	24
Sale of Vested Enterprises as Going Concerns	25
Liquidation of Vested Enterprises	30
Liquidation of Banks and Insurance Companies	33
IV. Selected Vested Enterprises	36
American Bemberg Corporation and North American Rayon Corporation	36
General Aniline & Film Corporation	40
General Dyestuff Corporation	42
Schering Corporation	44
V. Patents, Copyrights, and Trade-Marks	46
Vested Patents and Patent Applications	46
Licensing of Vested Patents	48
Patent Contracts	49
Patent Rights of Vested Corporations	52
Copyrights: General	53
Administration of Prewar Copyright Contracts	54
Copyrighted Works Licensed by Office	55
Trade-Marks	56
VI. Real and Personal Property	59
Real Estate	59
Mortgages	61
Tangible Personal Property	61
Stocks, Bonds, and Other Securities	62
Mortgage Participations	64
Other Personal Property	64
VII. Estates and Trusts	67
Representation of Foreign Nationals in Legal Proceed- ings	67
Estates and Trusts	69

VIII. Claims and Suits.....	72
Title Claims.....	73
Debt Claims.....	76
Payment of Taxes Incident to Vested Property.....	79
Suits and Other Judicial Proceedings.....	80
IX. Organization.....	89
X. Finances and Accounting.....	91
Finances.....	91
Accounting.....	91

APPENDIX

EXHIBIT	
A. List of Vesting Orders Issued by the Office of Alien Property, July 1, 1948, to June 30, 1949.....	94
B. Supplement to Lists of Vesting Orders Issued by the Office of Alien Property, March 11, 1942, to June 30, 1949.....	127
C. Rules and Regulations of the Office of Alien Property in Effect as of June 30, 1949.....	128
D. List of Dissolution Orders Issued by the Office of Alien Property, July 1, 1948, to June 30, 1949.....	129
E. List of Return Orders Issued by the Office of Alien Property, July 1, 1948, to June 30, 1949.....	130
F. Legislation and Executive Orders Relating to the Office of Alien Property, July 1, 1948, to June 30, 1949.....	135

LIST OF TABLES

TABLE	
1. Comparison of Net Equity Vested, Mar. 11, 1942, to June 30, 1949, with Estimated Net Value of Vestible Property Not Vested as of June 30, 1949.....	2
2. Net Equity Vested, Mar. 11, 1942, to June 30, 1949, Classified by Type of Property, Valued as of Dates of Vesting and as of June 30, 1949.....	9
3. Net Equity Vested, Mar. 11, 1942, to June 30, 1949, as of Dates of Vesting, by Type of Property and Period of Vesting.....	10
4. Changes in Net Equity Vested, Mar. 11, 1942, to June 30, 1949, from Dates of Vesting to June 30, 1949.....	11
5. Property Returned by Administrative or Judicial Action, Mar. 11, 1942, to June 30, 1949, Classified by Nationality of Former Ownership.....	12
6. Net Equity Vested, Mar. 11, 1942, to June 30, 1949, Classified by Nationality of Former Ownership, as of Dates of Vesting and as of June 30, 1949.....	12
7. Changes in Net Equity Vested, Mar. 11, 1942, to June 30, 1949, from Dates of Vesting to June 30, 1949, by Nationality of Former Ownership.....	13
8. Cash Income on Property Vested, Classified by Type of Property, Mar. 11, 1942, to June 30, 1949.....	14
9. Cash Received Through Liquidation and Sale of Property Vested, Classified by Type of Property, Mar. 11, 1942, to June 30, 1949.....	15
10. Property Placed Under Supervision, Mar. 11, 1942, to June 30, 1949, and Property Remaining Under Supervision on June 30, 1949.....	16

TABLE

11. Changes in World War I Property from July 1, 1948, to June 30, 1949.....	17
12. Comparative Statement of World War I Property Held, April 21, 1942, June 30, 1948, and June 30, 1949.....	18
13. Business Enterprises Vested, Mar. 11, 1942, to June 30, 1949, Distributed According to Kind of Business Activity.....	20
14. Business Enterprises in Which Interests Were Vested, Mar. 11, 1942, to June 30, 1949, by Type of Enterprise and Percent of Assets or Controlling Ownership Interests Vested.....	21
15. Consolidated Comparative Balance Sheets of All Vested Enterprises, as of Dates of Assumption of Control and as of June 30, 1949.....	22
16. Factors Responsible for Changes in Net Worth of All Vested Enterprises from Dates of Assumption of Control to June 30, 1949.....	23
17. Net Equity in Vested Enterprises, Classified by Character of Interest, as of Dates of Vesting and as of June 30, 1949.....	24
18. Changes in Net Equity in Business Enterprises, Dates of Vesting to June 30, 1949.....	24
19. Vested Enterprises Continued as Going Concerns, Distributed According to Kind of Business Activity.....	25
20. Vested Enterprises in Liquidation (Other than Banks and Insurance Companies), Distributed According to Kind of Business Activity.....	31
21. 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, 1949.....	32
22. Consolidated Comparative Balance Sheets of Vested Banks and Insurance Companies in Liquidation, as of Dates of Assumption of Control and as of June 30, 1949.....	34
23. Patents and Related Properties Vested, Mar. 11, 1942, to June 30, 1949, Classified by Nationality of Former Ownership.....	47
24. Changes in Patent Holdings from Dates of Vesting to June 30, 1949.....	48
25. Patent Contracts in Which Interests Were Vested, Mar. 11, 1942, to June 30, 1949, Classified by Nationality of Former Ownership.....	50
26. Royalties Collected Under Vested Patents and Patent Contracts, Mar. 11, 1942, to June 30, 1949, Classified by Nationality of Former Ownership.....	52
27. Royalties Collected Under Vested Copyrights, Mar. 11, 1942, to June 30, 1949, Classified by Nationality of Former Ownership.....	54
28. Royalties Collected Under Vested Trade-Mark Contracts, Mar. 11, 1942, to June 30, 1949.....	57
29. Value of Real Estate Vested, Mar. 11, 1942, to June 30, 1949, Classified According to Nationality of Former Ownership and Method of Acquisition.....	59
30. Sales Status of Real Estate Held by the Office of Alien Property as of June 30, 1949.....	61
31. Stocks, Bonds, and Other Securities Vested and Acquired, Mar. 11, 1942, to June 30, 1949, and Disposition Thereof to June 30, 1949.....	62

TABLE

	Page
32. Interests in Estates and Trusts Vested, Mar. 11, 1942, to June 30, 1949, Classified by Nationality of Ownership.....	69
33. Property Held as of June 30, 1949, Derived from the Vesting of Interests in Estates and Trusts.....	71
34. Suits and Other Judicial Proceedings in Which the Office of Alien Property Was Interested, Fiscal Years 1949 and 1948..	80
35. Administrative Expenses and Means of Financing, Fiscal Periods 1943 through 1949.....	92

Missing pages not relevant

Basic Policies and Problems

The principal function of the Office of Alien Property in the Department of Justice is to eliminate the enemy interests in property in the United States owned or controlled by the Governments and nationals of Germany and Japan and to use that property for the purposes determined under statute.¹ When vestible enemy interests are identified, these interests are vested in the name of the Attorney General of the United States through the issuance of vesting orders. The vested property is then administered by the Office of Alien Property in the national interest and, with the exception of certain categories of property, prepared for sale or liquidation at the earliest practicable time. The disposition of the proceeds of vested property will be carried out in the manner prescribed by the Congress.² Legislation has also been enacted by the Congress providing for the payment of debt claims to American creditors of vestees and the return of vested property to nonhostile persons.

The Office also exercises jurisdiction over assets within the United States of certain designated foreign countries and their nationals which are controlled through a program of blocking and licensing.³ These blocked foreign assets are being administered in a manner designed to separate enemy assets from the assets of nonhostile foreign nationals for the purpose of vesting the former and releasing the latter. With respect to those countries that are beneficiaries under the European Recovery Program, the blocked assets of these countries are being released in such a manner as to aid the program.

VESTING POLICY

Property of Nationals of Germany and Japan

The vesting policy of the Office of Alien Property is essentially the same as it was in fiscal year 1948. In general, it is the policy to vest 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, 1946.⁴ Property owned by German and Japanese citizens residing outside enemy territory, who supported the enemy cause, may also be vested. On the

¹ The Office of Alien Property in the Department of Justice carries out the authority, rights, privileges, powers, duties, and functions concerning alien property control delegated to the Attorney General by Executive Order No. 9788 of October 14, 1946, issued under the authority of the Trading with the Enemy Act, as amended. For a discussion of the background of the transfer of authority from the Alien Property Custodian to the Attorney General, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, p. 1.

² See pp. 3-6.

³ Originally this control was exercised by the Treasury Department under authority of Executive Order No. 8389, as amended. The transfer to the Department of Justice was effected by Executive Order No. 9989 of September 30, 1948. See pp. 6-7.

⁴ Authority over diplomatic and consular property of Germany and Japan is delegated to the Secretary of State under Executive Order No. 9760 of July 23, 1946. The Attorney General, through the Office of Alien Property, exercises control only when the Secretary of State releases his authority over such diplomatic and consular property.

other hand, property of American citizens residing in Germany and Japan is not vested unless they have aided the enemy cause.

As a rule, property acquired in the United States by nationals of Germany and Japan subsequent to December 31, 1946, is not vested.⁵ Accretions to property owned on or prior to December 31, 1946, by nationals of Germany and Japan are still subject to vesting.

Property of Former Enemy Nationals

The vesting of property of the Governments and nationals of former enemy countries—Bulgaria, Hungary, Italy, and Roumania—was suspended when the treaties of peace with these countries came into force on September 15, 1947. With respect to Italy, vesting of Italian property had been virtually suspended shortly after Italy became a co-belligerent in the fall of 1943. Provision was made in each of the treaties of peace, however, for a continuance of vesting of certain types of property by the United States if conditions warrant it.

Value and Type of Property Subject to Vesting

Properties with an estimated net value of \$21,557,000 were vested during the fiscal year 1949. Vestible property in the United States and its territories not yet vested under the current vesting program is estimated at \$42,800,000. Estimates of the value of unvested property classified by the different types of property, together with comparative data on property already vested are presented in table 1.

Table 1.—COMPARISON OF NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1949, WITH ESTIMATED NET VALUE OF VESTIBLE PROPERTY NOT VESTED AS OF JUNE 30, 1949

Type of property	Net equity vested, Mar. 11, 1942, to June 30, 1949 ¹	Estimated net value of vestible property not vested as of June 30, 1949
A. Property of nationals of Germany or Japan:		
Interests in business enterprises.....	\$160,890,000	\$5,000,000
Royalties on patents, copyrights, and trade-marks, (accrued prior to dates of vesting).....	3,632,000	(²)
Real property (including mortgages) and tangible personal property.....	7,333,000	1,400,000
Interests in estates and trusts under judicial supervision.....	49,000,000	3,500,000
Interests in estates and trusts not under judicial supervision.....	16,679,000	6,500,000
Securities (stocks, bonds, etc., not representing substantial interests in business enterprises).....	18,557,000	9,100,000
Bank accounts, currency, and coin.....	22,768,000	6,500,000
Notes, claims, and credits.....	11,021,000	5,800,000
Life insurance and annuity contracts and other property.....	905,000	5,000,000
Property located in the Philippine Islands.....	9,058,000	.....
B. Property of nationals of other countries.....	27,837,000	(²)
Total.....	327,680,000	42,800,000

¹ 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.

² Small and indeterminate.

⁵ 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 nationals of these countries.

ADMINISTRATION AND LIQUIDATION OF VESTED PROPERTY

Administration

Most of the properties vested in the Attorney General—business enterprises, real and personal property, and interests in estates and trusts—are administered by the Office in a manner designed to prepare these properties for early liquidation or sale to nationals of the United States. Until the properties are sold or liquidated, the Office acts to conserve their value and to use them productively in the national interest.

The objective of the Office in the administration of vested German and Japanese patents, excluding those in which nonenemies have or claim interests, is to make these patents available to American industry on a nonexclusive, royalty-free basis for an administrative fee of \$15 a patent. Vested nonenemy and Italian patents are subject to return to their former owners under the provisions of section 32 of the Trading with the Enemy Act, as amended.⁶ Until such return is effected, these patents may be licensed on a nonexclusive, royalty-bearing basis provided terms can be agreed upon by the former owner and the party applying for a license.⁷

Owing to the peculiar nature of copyrights and trade-marks, the Office's administrative policy relative to these properties, as in the case of patents, is somewhat different from the policy concerning other types of vested property.⁸

Liquidation and Sales

During the fiscal year \$51,078,000 of vested property was sold or liquidated and an additional \$6,215,000 was collected as income from vested property. As of June 30, 1949, the amount of vested property sold or liquidated totaled \$175,373,000 and the income collected from vested property amounted to \$36,955,000.

Vested property not being sold or liquidated for policy or legal reason at present may be divided into three principal categories: (1) patents, copyrights and trade-marks because it is believed 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 the Department of State; and (3) properties subject to certain title claims or suits for return.

Vested property in the amount of \$185,083,000 had not yet been reduced to cash as of the end of the fiscal year because of the aforementioned foreign policy or legal reasons and because of certain administrative and business considerations. This figure does not include thousands of patents, copyrights, trade-marks, and miscellaneous items on which dollar values cannot be computed.

DISPOSITION OF VESTED PROPERTY

The disposition of most vested property or the proceeds from its sale or liquidation has been determined by the Congress through the enactment of various amendments to the Trading with the Enemy Act.

⁶ 50 U. S. C. App. sec. 32.

⁷ For a discussion of patent licensing policy, see Ch. V, "Patents, Copyrights, and Trade-Marks," pp. 48-49.

⁸ For a discussion of copyright and trade-mark policy, see Ch. V, "Patents, Copyrights, and Trade-Marks," pp. 53-58.

323625

Creditors of Former Owners of Vested Property

The payment of debt claims is authorized by section 34 of the Trading with the Enemy Act, as amended.⁹ 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.

Any debt claims against a piece of vested property subject to a title claim or suit for return are not paid pending disposition of the title claim or suit. When a title claim is allowed, the Office must give notice in the Federal Register of intention to return at least 30 days before making the return. 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 administrative return of vested property to nonhostile persons is authorized by section 32 of the Trading with the Enemy Act, as amended.¹⁰ Generally speaking, section 32 authorizes the return of vested property to nonenemy governments; citizens of allied and neutral countries not voluntarily resident in enemy countries during the war period; corporations of nonhostile countries that are not enemy controlled; certain American citizens regardless of their residence during the war; 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; "persecutees" who would otherwise have been ineligible because of enemy citizenship or voluntary residence in an enemy country; and the Government, nationals, and residents of Italy who were previously ineligible because of their earlier enemy status.

Section 9 (a) of the Trading with the Enemy Act, as amended, provides a judicial remedy for nonenemy claimants of vested property.¹¹ Under section 9 (a) these claimants may bring action in a Federal district court for the return of vested property. This remedy is available to most claimants who are American citizens and to certain foreign nationals without "enemy taint."

Nationals of Former Enemy Countries

Most of the property vested from the Governments and nationals of Bulgaria, Hungary, Italy, and Roumania has been withheld from sale at the request of the Department of State. The treaties of peace with these countries provide for the return of any vested property, or the proceeds therefrom, in excess of claims of the United States Government and its nationals.¹² As of June 30, 1949, enabling legislation providing for the return of Italian property only has been enacted by the Congress.

NATIONALS OF ITALY.—In accordance with the Government's over-all policy for the economic rehabilitation of Western Europe under the European Recovery Plan, most Italian assets are being returned to their former owners. The returns are being effected in conformance with a general settlement agreement between the Governments of Italy and the

⁹ 60 Stat. 925, 50 U. S. C. App. sec. 34. For a detailed discussion of the provisions of sec. 34, see Ch. VIII, "Claims and Suits," pp. 76-77.

¹⁰ 60 Stat. 50, 60 Stat. 925, 61 Stat. 784, 50 U. S. C. App. sec. 32. For a detailed statement of the provisions of sec. 32, see Ch. VIII, "Claims and Suits," p. 73.

¹¹ 50 U. S. C. App. sec. 9.

¹² These treaties were ratified by the United States Senate on June 5, 1947, and came into force on September 15, 1947.

United States.¹³ Italian assets located in the United States consist of blocked property¹⁴ and vested property.

No legislation was necessary for the release of blocked property. During the fiscal year the Office began unblocking Italian property upon certification by the Italian Government that there were no ineligible interests in the specific properties claimed.¹⁵

Vested Italian property is being returned under the authority of section 32 of the Trading with the Enemy Act, as amended.¹⁶ Some vested Italian property may not be returned by the United States for the general settlement agreement 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 in the fall of 1943. The ultimate disposition of any vested Italian property which is not returned will be determined by the United States after consultation with the Italian Government. Vested Italian property is being returned upon certification by the Italian Government that the claimant is eligible for the return in accordance with provisions of the general settlement agreement.

NATIONALS OF BULGARIA, HUNGARY, AND ROUMANIA.—Bulgarian, Hungarian, and Roumanian assets located in the United States consist of vested and blocked property. As yet, no decision has been made with respect to the disposition of this property.

Nationals of Germany and Japan

The bulk of the property vested by the Office of Alien Property represents interests of the Governments and nationals of Germany and Japan. The manner of disposition of this property or the proceeds thereof is set forth in Public Law 896, Eightieth Congress, second session, approved July 3, 1948, also known as the War Claims Act of 1948.¹⁷

The War Claims Act of 1948 established a War Claims Commission and authorized that Commission and the Federal Security Administrator to make adjudications and awards on certain classes of claims arising out of World War II, principally those of American internees and prisoners of war maltreated by the enemy during their imprisonment. The act added section 39 to the Trading with the Enemy Act, as amended,¹⁸ which prohibits the return of property vested from the Governments and nationals of Germany and Japan, except as authorized in section 32,¹⁹ and the payment of any compensation with respect to such property. After completion of the administration of German and Japanese property, the net proceeds are to be covered into the Treasury. The War Claims Act also established a War Claims Fund on the books of the Treasury consisting of the money so covered in by the Office of Alien Property, out of which were to be paid the administrative expenses of the Commission and the awards which the act authorizes.

¹³ For a detailed discussion of the entire program concerning the return of Italian property, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, pp. 5-7.

¹⁴ Blocked foreign assets were under the control of the Treasury Department until October 1, 1948, when jurisdiction over these assets was transferred to Office of Alien Property. See pp. 6-7.

¹⁵ As of June 30, 1949, the ineligible interests were limited to those persons in Germany, Japan, Hungary, Bulgaria, Roumania, Latvia, Estonia, and Lithuania.

¹⁶ 61 Stat. 784, 50 U. S. C. App. sec. 32.

¹⁷ 62 Stat. 1240. For the complete text of this act, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, pp. 158-163.

¹⁸ 50 U. S. C. App. sec. 39.

¹⁹ 50 U. S. C. App. sec. 32.

323626

On June 23, 1949, the sum of \$25,000,000 was transferred by the Office to the War Claims Fund.

INTER-CUSTODIAL PROBLEMS

All of the principal allied countries established programs of seizing enemy interests in property within their borders. As a result, specific jurisdictional problems have arisen among the several governments. The resolution of inter-custodial problems with respect to German external assets was undertaken by the Inter-Allied Reparation Agency (hereafter called IARA)²⁰ beginning in June 1946. In December 1947 a proposed agreement was forwarded to all member countries for their consideration. As of June 30, 1949, the agreement has been signed by Belgium, Canada, Denmark, Luxembourg, The Netherlands, and the United States.²¹

In general, the agreement provides that: (1) 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) the country of primary administration of an estate or trust shall administer all property, except real estate, involved in the estate or trust, wherever located; (3) where assets in one signatory country are owned by a formerly German-controlled company, in which there are nonenemy interests and which is located in another signatory country, the country in which the assets are located is entitled only to the enemy share in the assets, or the corresponding value thereof, leaving undisturbed, as nearly as may be, the nonenemy interest in the corporation and its assets; and (4) nonenemies holding indirectly substantial interests in property located in signatory countries through corporations organized under the laws of Germany shall be entitled to release of such property to the extent of their interests.

FOREIGN FUNDS CONTROL

Assets within the United States of certain designated foreign countries and their nationals were controlled through a program of blocking and licensing pursuant to Executive Order No. 8389 of April 10, 1940, as amended.²² Early in 1948 it was determined that as a further step in the orderly liquidation of such wartime controls over blocked property, jurisdiction thereover should be transferred from the Treasury Department to the Department of Justice. This transfer was effected by Executive Order No. 9989, effective midnight, September 30, 1948.²³ Thereafter the Office of Alien Property was made responsible for licensing of transactions deemed necessary with respect to blocked property or for releasing controls from such property.

Immediately prior to the transfer of jurisdiction from the Treasury Department to the Department of Justice, a new census of blocked property was taken by the Treasury Department. That census revealed that

²⁰ IARA was created under the Paris Agreement on Reparation from Germany of January 24, 1946, as an international instrumentality for the allocation of German reparation among the 19 signatory governments, including all major allied powers except Russia and China.

²¹ The IARA agreement has been signed by the United States subject to approval by the Congress. Legislation to approve the agreement, introduced in both the 80th (S. J. Res. 253) and 81st Cong. (H. J. Res. 294), has not been passed as of June 30, 1949.

²² 12 U. S. C. sec. 95 (a) note.

²³ For the complete text of Executive Order No. 9989, see Appendix, pp. 135-136.

there remained blocked as of June 1, 1948, property in this country aggregating in value almost \$1,000,000,000. Since that time, much of this property has been unblocked under the certification procedure which was in effect up to January 1, 1949, and thereafter pursuant to license issued by the Office upon application by or on behalf of the owner of the property to be unblocked and submission of adequate proof of ownership and nonenemy interest. An additional small amount of the property blocked on June 30, 1948, was unblocked by removal of blocking restrictions arising from Yugoslav or Portuguese nationality. It is estimated that as of June 30, 1949, about 70 percent of the property reported as blocked as of June 1, 1948, has been unblocked under the aforesaid procedures.

A step in the final liquidation of wartime controls over blocked assets is a part of the program recommended by the National Advisory Council and embodied in the text of a letter of February 2, 1948, to Senator Arthur H. Vandenberg, Chairman of the Foreign Affairs Committee, from Secretary of the Treasury Snyder, as Chairman of the National Advisory Council. Pursuant to the program, the information with respect to the dollar holdings of nationals of countries receiving aid under the Marshall Plan was turned over to such countries so that they might assert control over the dollars of such nationals and to that extent lessen the burden to American taxpayers of giving aid under the European Recovery Program. As a result of the turnover of such information, thousands of applications for unblocking filed on behalf of nationals of recipient countries have been and are still being received and processed. It is estimated that as a result of the aforesaid program more than \$500,000,000 will have been made available to countries receiving aid under the Marshall Plan. As the last step in the plan, there is under consideration the vesting of assets still blocked on the presumption of enemy interests therein inasmuch as no applications for unblocking have been filed.

Another function taken over from the Treasury Department by this Office in connection with the transfer of jurisdiction over blocked funds deals with dollar securities which disappeared in Allied countries during their occupation by the Germans. Pursuant to General Ruling No. 5, as amended, issued by the Treasury Department and made a part of the regulations of this Office at the time of the transfer, tens of thousands of such securities, worth millions of dollars, were listed in a schedule and all dealings with respect thereto prohibited. Any such securities coming into this country are required to be deposited with the Federal Reserve bank, and there may be no dealings therein without a license from this Office.

323627

General Description of Controlled Property

Property controlled by the Office of Alien Property, excluding blocked foreign assets,¹ may be divided into three categories: (1) vested property, (2) supervised property, and (3) property held in safekeeping. In terms of dollar value and economic significance, the most important category is vested property. Therefore, the summary statistical data presented in this chapter deal primarily with vested property.

VALUE OF CONTROLLED PROPERTY

Property under the administration of the Office has been evaluated in two ways, namely, *total property controlled* and *net equity vested*. By *total property controlled* is meant the total amount of property over which the Office has acquired control through vesting, supervision, or deposit for safekeeping. *Net equity vested* means the estimated net value, on liquidation, of all property to which the Office (or, more properly, the Attorney General) has taken title. The latter concept is basically a statistical rather than a legal or accounting concept. Net equity figures are based on book values as regards business enterprises; on market values with respect to real estate, investment securities, and tangible personal property; and on estimated amounts collectible with respect to most other types of property.

As of June 30, 1949, total controlled property amounts to \$432,756,000 and net equity vested to \$341,363,000.² The difference of \$91,393,000 represents (1) \$555,000 of property held in safekeeping, (2) \$1,120,000 of property under supervision, and (3) the \$89,718,000 difference between the total controlled assets of enterprises in which interests have been vested and the estimated net value of the vested interests.

Property Not Included in Evaluations

If it were possible to appraise all of the many types of property held by the Office of Alien Property, the amounts shown for net equity would be considerably higher. The following summary presents some of these properties held as of June 30, 1949, on which valuations are not practicable:

Type of property	Number of items
Patents	42,935
Part interests in patents	307
Patent applications	1,744
Abandoned patent applications	505
Unpatented inventions	784
Copyrights (estimated)	500,000
Trade-marks	483
Interests in ships	3
Interests in patent contracts	1,145

¹ For a discussion of the program concerning blocked foreign assets, see Ch. I, "Basic Policies and Problems," pp. 6-7.

² Property remaining from World War I is excluded from both of these figures. See pp. 16-18.

Also excluded from the valuations of property are assets located in enemy and formerly enemy-occupied countries. These assets with a book value of \$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 Vested

Net equity vested as of dates of vesting and as of June 30, 1949, is shown by types of property in table 2. The classification as of dates of vesting indicates the amounts of property in the form in which they existed at the date of vesting. The column as of June 30, 1949, indicates the value of property held by the Office at that date.

Table 2.—NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1949, CLASSIFIED BY TYPE OF PROPERTY, VALUED AS OF DATES OF VESTING AND AS OF JUNE 30, 1949

Type of property	As of dates of vesting	As of June 30, 1949 (Net after Deductions)
Cash		156,280
Interests in vested business enterprises:		
Stock	103,358	102,511
Equity in enterprises whose assets or excess assets have been vested	49,004	11,072
Partnership interests	180	13
Other proprietary interests	50	71
Bonds	518	59
Notes and accounts receivable	10,915	3,940
Total	169,055	117,666
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting):		
Patents, patent applications, and patent contracts	9,993	
Copyrights and copyright contracts	1,115	
Trade-marks and trade-mark contracts	731	
Total	11,841	
Real property:		
Real estate	6,275	2,511
Mortgages	1,096	546
Ground rents, leaseholds, and other interests	77	67
Total	7,448	3,124
Personal property:		
Tangible personal property	1,327	401
Stocks	14,383	11,099
Bonds	3,881	5,204
Other securities	116	62
Mortgage participations	428	249
Bank balances	14,592	2,190
Notes, claims, and credits	12,357	7,073
Currency and coin	8,484	56
Life insurance and annuities	928	316
Total	50,494	26,650
Interests in estates and trusts:		
Decedents' estates	29,346	9,470
Trusts under wills	31,320	20,985
Trusts inter vivos	11,403	6,855
Guardianship estates	1,703	333
Total	73,781	37,643
Property in the Philippine Islands	9,058	
Grand total	327,680	341,363

¹ Deductions are shown on table 4.
² These figures are net of direct expenses immediately borne by the vested property. Cash assets of vested business enterprises are excluded inasmuch as they are reflected in the valuation of "interests in vested business enterprises."

Property Vested During Fiscal Year 1949

Net equity vested during the fiscal year, classified by type of property, is compared with property seized during earlier years and the entire period to June 30, 1949, in table 3. Personal property and interests in estates and trusts accounted for the greater part of the \$21,557,000 net equity vested during the fiscal year.

Table 3.—NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1949, AS OF DATES OF VESTING, BY TYPE OF PROPERTY AND PERIOD OF VESTING

[In thousands of dollars]

Type of property	Total	Period	
		July 1, 1948, to June 30, 1949	Mar. 11, 1942, to June 30, 1948
Interests in vested business enterprises:			
Stock	108,388	1,513	106,875
Equity in enterprises whose assets or excess assets have been vested	49,004		49,004
Partnership interests	180		180
Other proprietary interests	50		50
Bonds	518		518
Notes and accounts receivable	10,918	58	10,860
Total	169,058	1,571	167,487
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting):			
Patents, patent applications, and patent contracts	9,995		9,995
Copyrights and copyright contracts	1,115		1,115
Trade-marks and trade-mark contracts	731		731
Total	11,841		11,841
Real property:			
Real estate	6,275	442	5,833
Mortgages	1,096	71	1,025
Ground rents, leaseholds, and other interests	77	16	61
Total	7,448	529	6,919
Personal property:			
Tangible personal property	1,327	18	1,309
Stocks	14,383	2,025	12,358
Bonds	3,881	281	3,600
Other securities	116	3	113
Mortgage participations	426	43	383
Bank balances	14,592	2,160	12,432
Notes, claims, and credits	12,357	1,858	10,499
Currency and coin	8,484	3,642	4,842
Life insurance and annuities	928	478	450
Total	56,494	10,508	45,986
Interests in estates and trusts:			
Decedents' estates	29,346	2,601	26,745
Trusts under wills	31,329	3,080	28,249
Trusts inter vivos	11,403	3,265	8,138
Guardianship estates	1,703	2	1,700
Total	73,781	8,949	64,832
Property in the Philippine Islands	9,058		9,058
Grand total	327,680	21,557	306,123

Changes in Net Equity Vested

Total net equity has increased from \$327,680,000 as of dates of vesting to \$341,363,000 at June 30, 1949. The factors responsible for the \$13,683,000 increase are set forth in table 4. Appreciation of interests in business

enterprises and income on property increased net equity by \$99,787,000, which was reduced by \$86,104,000 for property returned to successful title claimants, debt claims paid, the return or transfer of Philippine property, funds transferred to the War Claims Commission pursuant to the War Claims Act of 1948,¹ administrative expenses, revaluation adjustments, and certain expenses.

Table 4.—CHANGES IN NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1949, FROM DATES OF VESTING TO JUNE 30, 1949

[In thousands of dollars]

Net equity vested as of dates of vesting	327,680
Add:	
Net appreciation of interests in business enterprises ¹	62,792
Income on interests in business enterprises	12,631
Income on other vested property	24,364
	99,787
Less:	
Revaluation of property turned over to the Office as liquidating distributions of business enterprises	-70,753
Conservatory expenses allocated to specific alien property accounts	-1,623
	-71,776
	88,011
Net equity as of June 30, 1949 (before deductions)	415,691
Deductions:	
Funds transferred to the War Claims Commission pursuant to the War Claims Act of 1948	-25,000
Property transferred to the Republic of the Philippines or the Philippine Alien Property Administration	-9,058
Property returned to nonhostile persons	-78,298
Debt claims paid	-348
Funds used to defray administrative expenses of the Office	-27,624
	-74,328
Net equity vested as of June 30, 1949 (after deductions)	341,363

¹ 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, 1949, as at dates of vesting.

Property Returned by Administrative or Judicial Action

Property returned to nonhostile persons by administrative action or judicial action under sections 32 or 9 (a) of the Trading with the Enemy Act, as amended, during the period March 11, 1942, to June 30, 1949, is shown in table 5. The returns are classified by nationality of former ownership and by types of property.

Nationality of Former Owners

Table 6 classifies net equity vested by nationality of former owners, both as of dates of vesting and as of June 30, 1949. Table 7 explains the changes in values of properties vested from nationals of each country from dates of vesting to June 30, 1949.

¹ For a discussion of this act, see Ch. I, "Basic Policies and Problems," pp. 5-6.

Table 5.—PROPERTY RETURNED BY ADMINISTRATIVE OR JUDICIAL ACTION MAR. 11, 1942, TO JUNE 30, 1949, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP¹

[In thousands of dollars]

Type of property	Total	Nationality of former ownership						
		German	Japanese	Italian	Hungarian	Roumanian	Bulgarian	Enemy occupied ²
Total.....	18, 298	4, 010	1, 222	4, 962	1, 439	105	83	6, 477
Cash.....	7, 520	2, 285	1, 163	2, 391	86	67	83	1, 445
Interests in vested business enterprises.....	3, 134	1, 281	50	1, 786				
Royalties on patents ³	4, 900					8		4, 900
Real property.....	206	64						
Personal property.....	468	197		142				
Interests in estates and trusts.....	2, 070	183		504	1, 353	30		132

¹ Does not include property in the amount of \$9,058,000 transferred to the Republic of the Philippines or the Philippine Alien Property Administration, and \$348,000 paid to creditors of former owners of vested property.
² The category enemy-occupied includes interests as follows: French, \$5,287,000; Danish, \$1,108,000; Norwegian, \$75,000; Polish, \$5,000; Dutch, \$1,000 and Belgian, \$1,000.
³ Represents certain accrued royalties in the hands of third parties which were assigned to claimants upon return of the patent properties.

Table 6.—NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1949, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP, AS OF DATES OF VESTING AND AS OF JUNE 30, 1949

[In thousands of dollars]

Date of valuation and type of property	Total	Nationality of former ownership						
		German ¹	Japanese	Italian	Hungarian	Roumanian	Bulgarian	Enemy occupied
A. Valued as of dates of vesting:								
Interests in vested business enterprises.....	169, 058	107, 490	53, 400	7, 614	52	5	497	
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting).....	11, 841	3, 630	2	1, 130	185	1	1	6, 892
Real property.....	7, 445	4, 811	1, 712	780	57	84	4	
Personal property.....	56, 494	47, 670	6, 391	1, 298	239	431	20	445
Interests in estates and trusts.....	73, 781	64, 984	695	5, 026	2, 371	587	118	
Property in the Philippine Islands.....	9, 058		9, 058					
Grand total.....	327, 680	228, 585	71, 258	15, 848	2, 904	1, 108	640	7, 337
Percent of total.....	100. 0	69. 8	21. 8	4. 8	. 9	. 3	. 2	2. 2
B. Valued as of June 30, 1949:								
Cash.....	156, 280	162, 003	26, 100	6, 803	1, 433	730	453	5, 382
Interests in vested business enterprises.....	117, 666	101, 129	14, 463	2, 074				
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting).....								
Real property.....	3, 124	2, 186	603	305	28		2	
Personal property.....	26, 650	16, 200	8, 652	1, 675	20	97	6	
Interests in estates and trusts.....	37, 643	33, 432	220	3, 305	394	188	104	
Property in the Philippine Islands.....								
Grand total.....	341, 363	314, 950	50, 038	14, 162	1, 875	1, 015	565	6, 362

¹ The figures in this column include approximately \$2,500,000 of property formerly owned by residents of Austria, Sudentland, and Danzig who were regarded as nationals of Germany at the time of vesting.
² Funds for administrative expenses and the War Claims Commission (\$46,624,000) have been deducted from this figure. These funds have not been allocated to specific alien property accounts and as a consequence have not been deducted from the nationality columns. The totals of all the nationality columns, therefore, exceed the \$341,363,000 net equity as of June 30, 1949, by \$46,624,000.

Table 7.—CHANGES IN NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1949, FROM DATES OF VESTING TO JUNE 30, 1949, BY NATIONALITY OF FORMER OWNERSHIP

[In thousands of dollars]

	Total	Nationality of former ownership						
		German	Japanese	Italian	Hungarian	Roumanian	Bulgarian	Enemy occupied
Net equity vested as of dates of vesting.....	327, 680	228, 585	71, 258	15, 848	2, 904	1, 108	640	7, 337
Add:								
Net appreciation of interests in business enterprises ¹	62, 792	64, 236	-2, 098	643	6	3		
Income on interests in business enterprises.....	12, 631	11, 774	329	528				
Income on other vested property.....	24, 364	16, 618	614	2, 127	450	10	8	4, 537
Less:								
Revaluation of property turned over to the Office as liquidating distributions of business enterprises.....	-10, 153	-1, 408	-8, 747					
Property returned to non-hostile persons.....	-18, 298	-4, 010	-1, 222	-4, 962	-1, 439	-105	-83	-6, 477
Property transferred to the Republic of the Philippines or the Philippine Alien Property Administration.....	-9, 058		-9, 058					
Debt claims paid.....	-348	-200	-127	-16				-6
Funds transferred to the War Claims Commission.....	-25, 000							
Conservatory expenses allocated to specific alien property accounts.....	-1, 623	-847	-815	-7	-48	-1		-9
Funds used to defray administrative expenses of the Office.....	-21, 624							
Net equity vested as of June 30, 1949.....	341, 363	314, 950	50, 038	14, 162	1, 875	1, 015	565	5, 382

¹ 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, 1949, as at dates of vesting.
² Total amounts only are shown inasmuch as the charges have not been allocated to specific alien property accounts. The totals of all the nationality columns, therefore, exceed the \$341,363,000 net equity as of June 30, 1949, by \$46,624,000.

Cash Income from Vested Property

The sum of \$6,215,484.04 received in income from vested property during the fiscal year 1949 showed a decline of approximately \$1,000,000 from the total of the previous fiscal period. This decline was due principally to the sale during the fiscal year of several large holdings of dividend paying stock in vested business enterprises.⁴ The disbursement of cash income by type of property from which the income was received is shown in table 8.

Cash Proceeds of Liquidation and Sale

Table 9 presents an analysis of net proceeds of sale and liquidation of property. By June 30, 1949, the Office had received a total of \$175,373,214.68 from the sale and liquidation of property. Of the \$51,077,901.30 received during the fiscal year, interests in business enterprises accounted for \$35,524,822.93, most of which represents the proceeds from the sale of vested interests in eight companies.

⁴ The earnings of several of the larger income producing corporations are not reflected in the cash income received during the fiscal year inasmuch as these companies have again retained a substantial portion of their earnings to finance expansion of their operations.

323630

Table 8.—CASH INCOME ON PROPERTY VESTED, CLASSIFIED BY TYPE OF PROPERTY, MAR. 11, 1942, TO JUNE 30, 1949

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, 1948, to June 30, 1949	Mar. 11, 1942, to June 30, 1948
Interests in vested business enterprises:			
Stock	\$12,149,791.37	\$1,431,526.00	\$10,718,265.37
Equity in enterprises whose assets or excess assets have been vested	3,446.82	3,235.27	211.55
Partnership interests	372,865.67	26,100.00	346,765.67
Other proprietary interests	3,040.00	3,040.00	
Bonds	27,106.42		27,106.42
Notes and accounts receivable	74,571.63	9,095.00	65,476.63
Total	12,630,821.91	1,472,996.27	11,157,825.64
Royalties on patents, copyrights, and trade-marks (accrued subsequent to dates of vesting):			
Patents, patent applications, and patent contracts	14,970,963.22	2,746,279.64	12,224,683.58
Copyrights and copyright contracts	2,057,915.23	474,137.39	1,583,777.84
Trade-marks and trade-mark contracts	838,015.00	226,986.48	611,028.52
Total	17,866,893.45	3,447,403.51	14,419,489.94
Real property:			
Real estate	1,241,250.61	257,711.98	983,538.63
Mortgages	103,516.76	7,962.27	95,554.49
Ground rents, leaseholds, and other interests	32,534.63	26,224.61	6,310.02
Total	1,377,302.00	291,898.86	1,085,403.14
Personal property:			
Tangible personal property	114,856.13	14,107.47	100,748.66
Stocks	1,221,099.47	457,939.11	763,160.36
Bonds	546,491.35	120,682.92	425,808.43
Other securities	96.53	24.75	71.78
Mortgage participations	46,796.16	3,931.70	42,864.46
Bank balances	53,320.02	3,002.79	50,317.23
Notes, claims and credits	77,935.57	14,828.71	63,106.86
Life insurance and annuities	1-2,256.68	1,293.49	1-3,549.17
Total	2,058,359.55	615,810.94	1,442,548.61
Interests in estates and trusts:			
Decedents' estates	87,146.74	13,039.26	74,107.48
Trusts under wills	2,363,731.97	317,302.37	2,046,429.60
Trusts inter vivos	587,455.65	88,758.34	498,697.31
Guardianship estates	25,335.30	4,757.13	20,578.17
Total	3,063,669.66	423,857.10	2,639,812.56
Conservatory expenses allocated to specific alien property accounts	-42,111.98	-56,482.64	-5,029.54
Grand total	36,954,934.59	6,215,484.04	30,739,450.55

¹ Excess of expenditures over cash income.

Table 9.—CASH RECEIVED THROUGH LIQUIDATION AND SALE OF PROPERTY VESTED, CLASSIFIED BY TYPE OF PROPERTY, MAR. 11, 1942, TO JUNE 30, 1949

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 types 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, 1948, to June 30, 1949	Mar. 11, 1942, to June 30, 1948
Interests in vested business enterprises:			
Stock	\$63,831,884.67	\$33,738,123.72	\$30,093,760.95
Equity in enterprises whose assets or excess assets have been vested	18,001,014.19	942,652.66	17,058,361.53
Partnership interests	177,229.60	27,675.60	149,554.00
Other proprietary interests	22,712.28	22,891.30	1-779.02
Bonds	124,048.98		124,048.98
Notes and accounts receivable	5,909,600.45	793,479.65	5,116,120.80
Total	88,066,490.17	35,524,822.93	52,541,667.24
Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting):²			
Patents, patent applications, and patent contracts	5,095,057.44	55,754.19	5,039,303.25
Copyrights and copyright contracts	1,115,035.94	1-86.57	1,115,131.31
Trade-marks and trade-mark contracts	731,100.13	97,052.82	634,047.31
Total	6,941,193.51	152,711.64	6,788,481.87
Real property:			
Real estate	4,529,353.54	432,567.13	4,096,786.41
Mortgages	903,389.96	150,706.17	752,683.79
Ground rents, leaseholds, and other interests	36,258.75	5,789.20	30,469.55
Total	5,469,002.25	589,062.50	4,879,939.75
Personal property:			
Tangible personal property	967,890.06	20,463.88	938,426.18
Stocks	10,554,082.54	2,411,296.19	8,142,786.35
Bonds	6,832,242.32	492,514.36	6,339,727.96
Other securities	63,513.45	1,399.94	62,113.51
Mortgage participations	482,238.29	81,673.98	400,564.31
Bank balances	12,401,791.88	2,586,135.36	9,815,656.52
Notes, claims, and credits	10,301,994.39	2,506,431.76	7,795,562.63
Currency and coin	8,428,388.06	3,603,388.32	4,824,999.74
Life insurance and annuities	612,152.70	405,692.56	206,460.14
Total	60,644,293.69	12,117,896.35	38,526,397.34
Interests in estates and trusts:			
Decedents' estates	15,626,164.74	2,394,232.99	13,231,931.75
Trusts under wills	6,131,593.30	755,878.46	5,375,714.84
Trusts inter vivos	1,859,586.63	917,363.48	942,223.15
Guardianship estates	659,502.14	11,160.92	648,341.22
Total	24,276,846.81	4,078,635.85	20,198,210.96
Philippine property	1,555,785.75		1,555,785.75
Conservatory expenses allocated to specific alien property accounts	-1,580,397.50	-1,536,227.97	-196,169.53
Grand total	176,373,214.68	51,077,901.30	124,295,313.38

¹ Excess of expenditures over cash receipts.

² 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.

323631

SUPERVISED PROPERTY

Property placed under supervision and property remaining under the supervision of the Office at June 30, 1949, are classified according to types of property in table 10. Of the total of \$31,238,000 of unvested property that has been placed under supervision, all but \$1,120,000 had been released as of June 30, 1949. Released from supervision during the fiscal year was property valued at \$1,145,000. No property was placed under supervision of the Office during this period.

Table 10.—PROPERTY PLACED UNDER SUPERVISION, MAR. 11, 1942, TO JUNE 30, 1949, AND PROPERTY REMAINING UNDER SUPERVISION ON JUNE 30, 1949

NOTE.—Property controlled jointly through vesting and supervisory orders or supervised property subsequently vested is not covered by this table.

(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, 1949
Total.....	31,238	-30,118	1,120
Business enterprises.....	30,220	-29,137	1,083
Real estate.....	150	-140	10
Mortgages.....	20	-16	4
Personal property.....	316	-293	23
Interests in estates and trusts.....	472	-472	.....
Miscellaneous.....	60	-60	.....

PROPERTY HELD IN SAFEKEEPING

The Office sometimes acquires property over which formal control has not been assumed either through vesting or supervision. As of June 30, 1949, the Office had in its possession such miscellaneous assets valued at \$555,236.

ASSETS REMAINING FROM WORLD WAR I

The total book value of all World War I assets as of June 30, 1949, amounted to \$60,134,771.21.⁵ By Public Law 375, Eightieth Congress, first session, approved August 6, 1947,⁶ 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, 1934,⁷ less such amounts as were necessary to satisfy certain claims of non-Germans. Pursuant to this direction, a total of \$6,197,468.71 has been certified to the Secretary of the Treasury, of which \$1,650,067.97 was turned over during the fiscal year. However, when an audit of all World War I accounts and claims is completed, additional sums may be available for transfer under Public Law 375. An

⁵ Of this amount, \$57,284,365.78 represents U. S. Treasury certificates of deposit, the value of which is contingent upon the fulfillment of certain defaulted obligations of the German Government.

⁶ 61 Stat. 789, 50 U. S. C. App. sec. 9.

⁷ 48 Stat. 1267, 50 U. S. C. App. sec. 9.

additional amount of \$451,095.25 was certified to the Secretary of the Treasury under the Settlement of the War Claims Act of 1928.⁸ Of this total, \$4,012.03 was certified during the fiscal year. As of June 30, 1949, the Office had cash on deposit with the United States Treasury amounting to \$106,992.18, all of which was available for transfer under Public Law 375 to the "German Special Deposit Account."

A total of \$14,256.29 was paid to 10 American claimants during the fiscal year 1949.

Of the total book value of \$60,134,771.21 of World War I assets held by the Office, there is included the sum of \$2,743,413.25, representing the value of property seized from non-German nationals, on deposit with the United States Treasury. Pending against the sum of \$2,743,413.25 are 407 claims in the amount of \$666,925.36 filed by French citizens covering property seized in the names of French nationals. In February 1949 the State Department certified to the Attorney General that suitable arrangements had been made by the French Government which satisfied the reciprocal requirements of section 9 (e) of the Trading with the Enemy Act, as amended. In pursuance of the certification, all pending French claims are now being processed for the purpose of obtaining the requisite documentary evidence which will permit the allowance of such claims and the release of the funds.

In a similar manner, 276 claims in the amount of \$271,763.30 are pending which were filed by citizens of Austria for the release of their property. Consideration of all Austrian claims was postponed following the occupation of Austria by the German military authorities. During the fiscal year the State Department notified the Office that there was no objection to action being resumed on all claims filed by Austrian citizens. In conformity with the State Department's advice, all Austrian claims are being reviewed and appropriate documentary proof requested. As soon as the necessary evidence is received the claims will be allowed and the funds released.

Table 11.—CHANGES IN WORLD WAR I PROPERTY FROM JULY 1, 1948, TO JUNE 30, 1949

Book value at July 1, 1948.....	\$60,848,906.00
Add: Cash received.....	1,003,822.87
Less:	61,852,728.87
Expenses paid and administrative deductions upon settlement of claims.....	-\$19,913.37
Payments to claimants.....	-14,256.29
Worthless assets written off.....	-8.00
Real estate sold.....	-29,700.00
Transfers to German Special Deposit Account:	
Under Public Law 375 of 1947.....	-\$1,650,067.97
Under Settlement of War Claims Act of 1928.....	-4,012.03
	-1,654,080.00
	-1,717,957.66
Book value at June 30, 1949.....	60,134,771.21

⁸ 45 Stat. 254, 50 U. S. C. App. sec. 9.

323632

Table 12.—COMPARATIVE STATEMENT OF WORLD WAR I PROPERTY HELD,
APR. 21, 1942, JUNE 30, 1948, AND JUNE 30, 1949

Type of property	Apr. 21, 1942	June 30, 1948	June 30, 1949
Property in process of administration:			
Cash deposit (U. S. Treasury).....	\$9,014,305.51	\$2,833,083.08	\$2,743,167.25
Stocks.....	72.00	13.00	7.00
Bonds.....	1.00	10.00	10.00
Real estate.....	29,915.00	29,915.00	215.00
Mortgages.....	15,781.50	1.00	1.00
Miscellaneous assets.....	36.00	15.00	13.00
Total.....	9,060,091.01	2,863,037.06	2,743,413.25
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	1,021,669.17	1,106,992.18
Certificates of deposit (U. S. Treasury).....	55,203,923.51	58,964,199.77	57,284,366.78
Total.....	56,174,421.80	57,985,868.94	57,391,357.96
Grand total.....	65,234,512.81	60,848,906.00	60,134,771.21

¹ Available for transfer under Public Law 375, 80th Cong., 1st sess., approved Aug. 6, 1947, to the German Special Deposit Account.



Business Enterprises

Controlling or substantial interests have been vested by the Office of Alien Property in 431 business enterprises with total assets of \$404,126,000 as of dates of assumption of control. As of June 30, 1949, the Office had under its administration 248 enterprises with total assets of \$275,134,000, of which \$117,666,000 represents the value of the Attorney General's vested interests.

The nature of the vested interests in a business enterprise depends upon the type of business organization. The enemy-owned capital stock is vested when the company is a corporation. In cases of partnerships and other types of unincorporated business enterprises, the following interests are vested: (1) where the enterprise is partially enemy-owned, only the enemy proprietary interests are vested; and (2) where the enterprise is wholly enemy-owned, all of the assets are usually vested. The principal exceptions to this latter policy involve certain unincorporated banks and insurance companies in which the Office has vested the remaining excess assets after payment of claims and liabilities in accordance with the law of the state or territory in which the institution is located. In addition to vesting ownership interests of enemy nationals, the Office also vests the enemy creditor interests.

GENERAL DESCRIPTION OF VESTED ENTERPRISES

Interests Vested During Fiscal Year

The bulk of the vesting program regarding business enterprises has been completed. Vested during the fiscal year by the Office were interests in only three enterprises with total assets of \$2,873,000. German nationals were the owners of two of these enterprises which are actively engaged in business. The third enterprise, formerly owned by Japanese nationals, is in the process of liquidation.

Status of Vested Enterprises

Of the 431 vested enterprises, 107 have been continued as going concerns and 324 were either in liquidation at date of vesting or have been placed in liquidation. Of the 107 continued in operation, 41 have been sold, 15 returned to nonhostile persons, and 1 company was merged with another vested enterprise. The Office has completely liquidated 126 of the 324 enterprises in liquidation.

Size and Business Activity

Ten of the companies had assets of over \$10,000,000 at dates of assumption of control and 39 others had assets of over \$1,000,000. As of June 30, 1949, the Office still controlled 4 companies with assets exceeding \$10,000,000, and an additional 19 with assets of \$1,000,000 or more.

According to the nationality of the former owners of the vested interests

323634

in the 431 companies, their number and total assets at date of assumption of control are distributed as follows:

Nationality of former ownership	Number of companies	Total assets
German.....	216	\$257,299,000
Japanese.....	176	109,725,000
Italian.....	33	13,564,000
Other.....	6	2,538,000
Total.....	431	404,126,000

Table 13 groups the 431 business enterprises according to the kinds of business in which they are or were engaged and shows total assets in each group.

Table 13.—BUSINESS ENTERPRISES VESTED, MAR. 11, 1942, TO JUNE 30, 1949, 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, 1949) ¹		Enterprises held on June 30, 1949 ²		
	Number of companies	Total Assets		Number of companies	Total assets as of June 30, 1949
		As of dates of assumption of control	As of June 30, 1949, or date of sale or return		
Total.....	431	404,126	421,018	248	275,134
Manufacturing:					
Chemical.....	21	129,673	201,446	11	130,740
Miscellaneous.....	42	62,009	79,813	14	18,363
Agriculture.....	8	4,193	374	6	279
Mining and petroleum.....	5	2,028	1,789	2	885
Trade:					
Wholesale.....	158	43,745	36,990	86	32,897
Retail.....	34	5,598	4,939	14	3,606
Transportation and related services.....	21	2,933	2,337	15	1,893
Holding:					
Investment.....	17	59,246	54,549	12	52,802
Real estate.....	32	8,688	7,184	23	4,413
Patent and copyright.....	23	2,564	2,033	14	913
Finance:					
Banking.....	22	64,951	26,705	19	25,851
Insurance.....	8	15,318	1,291	7	1,291
Miscellaneous.....	9	327	214	6	206
Services:					
Engineering.....	3	2,005	679	1	562
Other services rendered for profit.....	15	428	404	9	182
Nonprofit.....	13	420	271	9	271

¹ Including 41 companies sold, 15 companies returned to their former nonenemy owners, 1 merged with another vested company, and 126 companies completely liquidated.

² Excluding companies mentioned in footnote 1. The asset column is affected only by the exclusion of the 57 companies sold, returned, or merged; the exclusion of the 126 companies liquidated does not affect the asset column inasmuch as the assets of these companies as of June 30, 1949, are zero.

Percent of Controlling Interests Vested

In 369 cases, or 86 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 shown in table 14.

Table 14.—BUSINESS ENTERPRISES IN WHICH INTERESTS WERE VESTED, MAR. 11, 1942, TO JUNE 30, 1949, BY TYPE OF ENTERPRISE AND PERCENT OF ASSETS OR CONTROLLING OWNERSHIP INTERESTS VESTED

Percent of assets or controlling ownership interests vested ¹	Type of enterprise							Total	Percent of total
	Corporations	Partnerships	Proprietorships	Non-profit organizations	United States branches of foreign enterprises	Miscellaneous associations			
Total.....	313 ⁴	27	24	12	52	3	431	100.0	
100 percent assets.....	3	17	24	12	34	1	91	21.1	
100 percent excess assets.....					17		17	3.9	
100 percent controlling interests.....	167				1		168	39.0	
75-99.9 percent controlling interests.....	41						41	9.5	
50-74.9 percent controlling interests.....	49	3					52	12.1	
25-49.9 percent controlling interests.....	42	5					47	10.9	
Less than 25 percent controlling interests.....	11	2				2	15	3.5	

¹ 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 15 presents consolidated comparative balance sheets of all 431 vested enterprises as of dates of assumption of control and of the 248 enterprises still held as of June 30, 1949. The three middle columns of the table indicate changes during the period of administration by the Office.

Assets

At dates of assumption of control total assets were \$404,126,000 compared with the total of \$275,134,000 at June 30, 1949. The sale or return of enterprises with assets of \$145,886,000 caused a substantial decline in total assets. On the books of the companies, however, were increases in domestic assets of \$38,349,000 and decreases in foreign assets of \$21,455,000, or a net increase of \$16,894,000.

The \$38,349,000 increase in domestic assets is the result primarily of an increase in working capital and manufacturing facilities of several important corporations. Operating profits provided most of the funds for the expansions.

Liabilities

The total liabilities as of dates of assumption of control amounted to \$136,414,000 as compared with \$101,041,000 on June 30, 1949. Due to the expansion of several active companies, increases in liabilities on the books of the concerns amounted to \$5,490,000 (companies in liquidation, including banks and insurance companies, reduced liabilities by \$16,657,000).

323635



Patents, Copyrights, and Trade-Marks

Thousands of valuable industrial and intellectual properties in the form of United States patents, copyrights, and trade-marks are controlled by the Office of Alien Property.

VESTED PATENTS AND PATENT APPLICATIONS

Three main types of patent property are under the control of the Office. First, patents and patent applications of nationals of enemy countries and formerly enemy-occupied countries which were not licensed to nonenemies before the war. Second, interests of nationals of enemy countries and formerly enemy-occupied countries in patent contracts and licensing agreements. Third, patents and patent applications owned by patent holding companies and other business enterprises in which the enemy interests have been vested by the Office. The latter are generally known as "corporate-owned" patents.

Property Vested

Patent property, exclusive of patent contracts, vested to June 30, 1949, was as follows: 40,667 patents, 327 part interests in patents, 4,706 patent applications, 509 abandoned patent applications, and 835 inventions on which patent applications had not been filed. A break-down of these properties by nationality of the former owners is shown in table 23.

During the fiscal year of 1949 the following patent property, excluding patent contracts,¹ was vested:

Patents	51	Patent applications	3
Part interests in patents	0	Inventions	0

Changes in Character of Property Since Vesting

Changes that have occurred since dates of vesting with respect to the patent property under the control of the Office are the result of the prosecution of patent applications before the United States Patent Office, the expiration of patents, and the return of patents and patent applications to American citizens and nonhostile foreign nationals. These changes are presented in table 24.

PATENT PROSECUTION.—Prosecution of vested patent applications was undertaken only on those applications relating to new products or processes which appeared to be of value to American industry. The Office has been granted a total of 3,020 patents on vested patent applications as of June 30, 1949. In addition, the Office has filed 48 applications on inventions and has had 87 divisional patent applications accepted by the Patent Office. As of June 30, 1949, the Office still held 1,744 patent applications, of which approximately 250 were still being prosecuted.

Prosecution of a valuable vested patent application was successfully concluded during the fiscal year as a result of a decision by the United States District Court for Maine in the case of *Clark v. American Cyanamid*

Company, authorizing the issuance of a patent to the Office on an application formerly owned by a German inventor employed by I. G. Farbenindustrie. The invention relates to a process for the manufacture of acrylonitrile; a plastic highly useful in the production of synthetic rubber. It was under secrecy order during the war. The application was in interference with an application owned by American Cyanamid Company which had issued to patent, as a result of the interference proceedings in the United States Patent Office, before the suit in the District Court for Maine under R. S. 4915 went to trial. The importance of the successful prosecution of this case lies in the fact that the patent will be available for licensing under the standard licensing policy of the Office of Alien Property, and thus freely available for use by the various corporations engaged in experiment with plastics and production of synthetic rubber.

Table 23.—PATENTS AND RELATED PROPERTIES VESTED, MAR. 11, 1942, TO JUNE 30, 1949, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

Residence of former owners	Number of properties vested					Inventions
	Total	Patents	Part interests in patents	Patent applications	Abandoned patent applications	
Grand total	47,044	40,667	327	4,706	509	835
Enemy countries	34,065	29,396	247	3,418	415	589
Germany	30,258	26,204	211	2,962	359	522
Japan	7,215	1,126	1	72	14	2
Italy	1,920	1,561	16	259	29	55
Hungary	569	428	17	105	11	8
Roumania	73	59	2	8	2	2
Bulgaria	5	3		2		
Two or more countries	25	15		10		
Formerly enemy-occupied countries	12,934	11,231	79	1,285	93	246
Belgium	918	849	6	54	5	4
China (occupied)	3			3		
Czechoslovakia	823	731	9	56	18	9
Denmark	586	516	2	59		9
Dutch East Indies	21			18		3
Estonia	11	11				
France	8,133	7,125	41	731	48	188
Greece	13	10		1	2	
Hong Kong	8	8				
Latvia	11	11				
Lithuania	4	4				
Luxemburg	67	47		20		
Monaco	1			1		
Netherlands	1,455	1,156	3	256	15	25
Norway	674	607	8	50	2	7
Philippine Islands	18			18		
Poland	124	115	1	4	3	1
Straits Settlements	1	1		1		
Thailand	1	1		3		
Yugoslavia	30	26	1	10		
Two or more countries	32	14	8			
Joint ownership (enemy and formerly enemy-occupied)	45	40	1	3	1	

¹ Included in this total are approximately 1,200 patent properties vested from nationals of Austria.

EXPIRATIONS.—The life of a United States patent is 17 years. As a result, a considerable number of the patents vested by the Office expire each year. During the fiscal year 1949 approximately 2,220 patents expired bringing the total number of patents that have expired since dates of vesting to approximately 15,860. Taking into account unexpired patents returned to American citizens and nonhostile foreign nationals as well as

expirations, the Office held approximately 27,100 live patents at the end of the fiscal year.

RETURNS OF PATENT PROPERTY.—The Office returned 211 patents, 13 part interests in patents, 20 patent applications, 2 inventions and 10 interests in 10 patent contracts or licensing agreements to their former owners during the fiscal year under the authority of section 32 of the Trading with the Enemy Act, as amended.² As of June 30, 1949, a total of 791 patents, 20 part interests in patents, 81 patent applications, 2 inventions, and 28 interests in 22 patent contracts had been returned to their former owners.

Worthy of specific mention was the return during the fiscal year to Nordisk Insulinlaboratorium of Denmark of the important protamine insulin patents.³

New Inventions of Enemy Nationals

During the fiscal year the regulations of the Office have been amended⁴ and a general license granted authorizing the filing and prosecution by nationals of Germany, Japan, Bulgaria, Hungary, and Roumania of patent applications, and transactions relating thereto, in accordance with the provisions of Public Law 380, Eightieth Congress, first session, approved August 6, 1947.⁵

Table 24.—CHANGES IN PATENT HOLDINGS FROM DATES OF VESTING TO JUNE 30, 1949

	Types of property				
	Patents	Part interests in patents	Patent applications	Permanently abandoned patent applications	Inventions
Total vested through June 30, 1949.....	40,667	327	4,706	509	835
Changes resulting from prosecution.....	3,020		-2,383	-2	-49
Patent applications filed on inventions.....			48		-49
Divisional patent applications accepted ¹			87		
Abandoned patent applications revived.....			2	-2	
Patents granted on patent applications.....	3,020		-2,020		
Changes resulting from assignments and return of property.....	-752	-20	-79	-2	-2
Patents and applications assigned by this Office.....	-1		-1		
Patents and applications assigned to this Office.....	40		1		
Patent holdings returned to non-hostile persons.....	-791	-20	-79	-2	-2
Total held as of June 30, 1949.....	42,935	307	1,744	505	784

¹ 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.

² Of this number, approximately 15,860 patents have expired as of June 30, 1949.

LICENSING OF VESTED PATENTS

Licensing Policy

ENEMY PATENTS.—The standard nonexclusive, royalty-free licensing policy with respect to German and Japanese patents, under which there were no conflicting bona fide nonenemy rights outstanding at the time of vesting, was continued during the fiscal year.

³ 50 U. S. C. App. 32.

⁴ For a detailed discussion of this return, see Ch. VIII, "Claims and Suits," p. 75.

⁵ 8 CFR 507.26.

⁶ 61 Stat. 794, 35 U. S. C. Sec. 101 note.

FORMER ENEMY PATENTS.—The licensing policy with respect to patents vested from Italian nationals, which was instituted during fiscal year 1948, continued unchanged.⁶ These patents are 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. Royalties will then be collected by the Office until such time as the patents may be returned to their former owners. Vested patents which are returned to their former Italian owners will remain subject to all outstanding licenses and agreements for licenses.⁷

Certain modifications were made in the licensing policy with respect to patents vested from nationals of Bulgaria, Hungary, and Roumania during the fiscal year 1949. As a rule, licenses for the use of these patents will be issued on a nonexclusive, royalty-bearing basis.

NONENEMY PATENTS.—Section 32 of the Trading with the Enemy Act, as amended,⁸ authorizes the return of patents vested from nonhostile foreign nationals. With respect to any patent not yet returned, the Office will issue a nonexclusive, royalty-bearing license when the applicant and former owner can agree upon royalty and other terms which are acceptable to this Office.

Extent of Licensing

The following data show the extent of licensing of vested patents on both a cumulative and fiscal-year basis:

	Cumulative total to June 30, 1948	Licensed during period July 1, 1948, to June 30, 1949	Cumulative total to June 30, 1949
Number of applicants to which licenses were granted.....	1,360	72	1,432
Number of licenses granted.....	12,736	167	12,903
Number of patents and patent applications licensed (counting each patent as many times as it was licensed).....	12,507	293	12,800

¹ This figure also includes all supplemental 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.

As of June 30, 1949, 40 licenses had been issued by the Office covering patents formerly owned by nonenemies. The remaining 2,863 licenses pertained to patents formerly owned by nationals of enemy countries.

Encouragement of Use of Vested Patents

The Office's curtailed program for the use and development of patents was continued. Libraries of "soft copies" and sets of abstracts of vested patents were maintained for public reference purposes in the Washington Office and the New York and San Francisco field offices. During the fiscal year the Office received over 2,300 requests for general and technical information on vested patents and 850 orders for sets and sections of patent abstracts.

PATENT CONTRACTS

The Office of Alien Property has acquired interests in a large number of patents through vesting the foreign interests in patent contracts. These contracts generally provide either for licensing the American party, in

⁴ For a discussion of the background of this policy, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, pp. 57-58.

⁷ For a discussion of the legislative authorization for the return of vested Italian property, see Ch. I, "Basic Policies and Problems," pp. 4-5.

⁸ 50 U. S. C. App. sec. 32.

323637

which case title to the patents has also been vested, or for assignments, in which case title to the patents is now held by the American party.

Table 25 presents a classification of vested interests in contracts according to the nationality of the former owners. Of the total of 1,173 interests vested, 2 enemy interests involving 1 contract were vested during the fiscal year.

Table 25.—PATENT CONTRACTS IN WHICH INTERESTS WERE VESTED, MAR. 11, 1942, TO JUNE 30, 1949, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

Nationality	Number of contracts involved	Number of interests vested
Total.....	852	1,173
Enemy.....	1 682	1 920
Germany.....	632	853
Japan.....	6	10
Italy.....	21	32
Hungary.....	19	23
Roumania.....		1
Bulgaria.....		1
Joint (interests of nationals of two or more enemy countries).....	4	(¹)
Formerly enemy-occupied.....	1 153	1 233
Belgium.....	3	14
Czechoslovakia.....	4	11
Denmark.....	6	10
Estonia.....		1
France.....	92	151
Latvia.....		1
Luxemburg.....	2	5
Netherlands.....	19	32
Norway.....	20	25
Poland.....	1	2
Yugoslavia.....		1
Joint (interests of nationals of two or more formerly enemy-occupied countries).....	6	(²)
Joint (interests of nationals of both enemy and formerly enemy-occupied countries).....	17	(³)

¹ 13 interests in 7 patent contracts which had been vested as German and 1 interest in 1 contract which had been vested as Hungarian were returned to nonhostile persons.

² Interests are distributed in the above tabulation among the various specific nationalities.

³ 1 interest in 1 contract which had been vested as Belgian, 11 interests in 11 contracts which had been vested as French, 1 interest in 1 contract which had been vested as Dutch, and 1 interest in 1 contract which had been vested as Norwegian were returned to nonhostile persons.

Problems of Administration and Disposition

The legality of patent contracts under the antitrust laws is one of the most important problems which must be considered in the administration and disposition of patent contracts. The desire of the Office or the American parties to terminate or modify certain contracts gives rise to other problems.

ILLEGAL CONTRACTS.—It is the policy of the Office to cancel illegal agreements under which vested patents were licensed to Americans by their former owners who were nationals of Germany or Japan.⁹ Any licensee who voluntarily relinquishes all claims with respect to the patents involved and pays accrued royalties is granted an irrevocable, nonexclusive, royalty-free license for the remaining life of the patents. All other qualified appli-

⁹ Antitrust questions also arise with respect to patent property returned to eligible persons. In such cases, agreements containing provisions which restrain competition or tend to create monopolies in violation of the antitrust laws must be modified as a condition of return and the claimant must furnish appropriate assurances that the objectionable provisions will not be reinstated. For a discussion of a particular case, see Ch. VIII, "Claims and Suits," p. 75.

cants will then be granted standard licenses. The same procedure is applicable to cases in which patents were assigned. When a contract is involved in an antitrust civil action, the Office cooperates with the Antitrust Division in the prosecution of the case.

LEGAL CONTRACTS.—The policy of the Office with respect to legal contracts is to permit Americans who have exclusive rights either by licenses or assignments under contracts with German or Japanese nationals to give up these rights in exchange for irrevocable, nonexclusive, royalty-free licenses. Standard licenses will then be granted to all other qualified applicants.

Legally acquired rights of an American party to any contract are respected by the Office. In certain cases where the Office has the right to terminate the contract, however, it may do so if there is a significant demand on the part of other American nationals for licenses under the patent. Upon termination of the contract the American party is freed of all future obligations under the contract.

PATENTS MADE AVAILABLE FOR LICENSING.—A total of 1,531 patents and patent applications has been made available for unrestricted royalty-free licensing as a result of negotiations conducted by the Office with the American parties to patent contracts during the fiscal year. Included among these are two patents covering important processes by which substantial savings can be realized in the production of acetic anhydride, a basic chemical used in the production of goods ranging from explosives to rayon yarn. Another valuable patent relates to the "Lowenstein-Riedel" process for producing hydrogen peroxide.

As of June 30, 1949, 3,285 patents and patent applications had been made available for licensing by the Office through interpretation¹⁰ or termination of certain patent contracts. 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.....	3,109
Restricted royalty-free licensing.....	123
Unrestricted royalty-bearing licensing.....	53

A number of valuable patents have been made available for licensing through court action and antitrust proceedings. In January 1949 arrangements were completed for licensing more than 800 important patents and patent applications in the petroleum and chemical fields which were vested by the Alien Property Custodian in 1942 as the property of I. G. Farbenindustrie A. G., the German chemical and dye cartel. Previously, the patents and patent applications had been licensed on a provisional basis because of the pendency of protracted litigation to determine various claims of ownership asserted by Standard Oil Co. (New Jersey) and its affiliates. This litigation ended with the denial by the Federal courts of certain of the Standard claims on the grounds that they were based upon transactions whose real intent was to cloak German ownership of the property.¹¹ The Standard companies were allowed, however, to keep exclusive rights in certain fields which they had acquired in 1929. These

¹⁰ 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.

¹¹ For a discussion of this litigation and issues involved, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, pp. 61-62 and pp. 93-94.

323638

rights are subject to the terms of an antitrust consent decree entered against these companies in 1942.

COLLECTION OF ROYALTIES.—As of June 30, 1949, a total of \$20,066,020 in royalties due under vested patents and patent contracts had been collected by the Office. Of this amount, \$2,802,033 was collected during the fiscal year. Royalty collections by nationality of former owners of the rights to royalties are shown in table 26.

Table 26.—ROYALTIES COLLECTED UNDER VESTED PATENTS AND PATENT CONTRACTS, MAR. 11, 1942, TO JUNE 30, 1949, 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.....	\$20,066,020.66	\$5,095,057.44	\$14,970,963.22
Enemy.....	15,139,310.49	3,744,188.99	11,395,121.50
German.....	13,735,148.69	3,136,803.43	10,598,345.26
Italian.....	1,197,025.63	534,258.85	662,766.78
Hungarian.....	205,538.99	73,126.71	132,412.28
Roumanian.....	1,597.18		1,597.18
Formerly enemy-occupied.....	4,926,710.17	1,350,868.45	3,575,841.72
Belgian.....	197,983.66	70,938.63	127,025.03
Czechoslovakian.....	367,743.00	154,859.70	212,883.30
Danish.....	69,841.88	44,514.49	25,327.39
Dutch.....	281,119.46	131,092.21	149,427.25
French.....	2,831,803.00	795,155.55	2,036,647.45
Luxemburg.....	242,192.61	84,779.68	157,412.93
Norwegian.....	936,070.74	69,003.19	867,067.55
Polish.....	1-76.00	1-76.00	
Swiss.....	50.82		50.82

¹ Excess of expenditures over cash income.

PATENT RIGHTS OF VESTED CORPORATIONS

In addition to the patent properties vested directly, the Office of Alien Property controls indirectly a number of valuable patents which are owned by vested corporations. Of the 4,389 unexpired patents and 952 pending patent applications owned by the vested companies, 8 manufacturing concerns hold 3,631 patents and 900 applications, while the remaining 758 patents and 52 applications are held by 11 patent holding companies.

Administration of Corporate-Owned Patents

The licensing policy with respect to patents of vested corporations is one of nonexclusive licensing on a reasonable royalty basis.¹² The objectives of this policy are to promote competition in the fields affected and to provide a source of royalty revenue to the corporations. No license will be granted if in the opinion of the Attorney General it would be prejudicial to the maintenance of competition in a particular field. An applicant for a license deals directly with the vested company concerned in negotiating an agreement on the royalty rate to be charged. Each agreement must be submitted for review and approval by the Office before it may be signed by the vested company. If the license applicant and the vested company cannot reach an agreement as to the terms and conditions of a license, then the Office will attempt to conciliate their differences.

¹² This policy was instituted on December 18, 1947.

During the course of the fiscal year this policy was implemented in the case of North American Rayon Corporation and American Bemberg Corporation whereby they entered into contracts with the Attorney General, shortly before their sale,¹³ under which they agreed to license their patents in accordance with the corporate-owned patent licensing policy. Further implementation of the licensing policy was accomplished in April 1949 when the officers of Schering Corporation were directed by the Attorney General to license Schering's patents on a nonexclusive, reasonable royalty basis. Pursuant to this directive, several licenses have been issued. Previous to the fiscal year 1949, General Aniline & Film Corporation listed 3,500 patents in the "Register of Patents Available for Licensing and Sale" in the United States Patent Office as available for licensing to any applicant on reasonable royalty terms.

COPYRIGHTS: GENERAL

The Office of Alien Property has under its control copyrights and related rights in all types of literary and artistic properties susceptible of copyright. The copyright program involves the administration of vested prewar contracts made between foreign copyright owners and American exploiters, and the administration of vested foreign interests in works subject to copyright in the United States under which licenses have been issued by the Office.

Vesting

The present vesting program¹⁴ is one of selective vesting and is confined almost exclusively to interests of nationals of Germany and Japan in works subject to copyright which came into being prior to 1947. Copyright interests acquired by the Government and nationals of Japan, and by nationals of the several occupation zones of Germany in works originating after December 31, 1946, are not vested unless special circumstances necessitate such action. This does not mean, however, that final arrangements for the exploitation of new works may be entered into directly between the German author or publisher and the American exploiter. For the time being, all such transactions are subject to approval by this Office and by the economic branches of the occupying authorities.

The copyright interests in an estimated half-million copyrighted works, including musical compositions, books, plays, periodicals, and motion picture films, have been vested by this Office. There have also been vested from nationals of Germany the United States rights in previously unpublished manuscripts. For example, the Office vested the United States rights in the diaries of Paul Joseph Goebbels, the former Nazi Minister of Propaganda; and authorized Doubleday & Co., Inc., to publish a translation of them.

Royalties

The Office has received \$3,172,951 in royalties on copyrighted works as of June 30, 1949, of which \$474,042 was collected during the fiscal year. Approximately \$2,507,000 of the total amount was obtained from vested interests in royalty-bearing prewar contracts while the balance was collected under licenses issued by the Office.

¹³ For a discussion of the sale of these enterprises, see Ch. IV, "Selected Vested Enterprises," pp. 36-39.

¹⁴ For a summary of the earlier vesting policy regarding copyrights, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, pp. 64-65.

323639

Royalty collections are classified by nationality of former owners of copyright interests in table 27.

Table 27.—ROYALTIES COLLECTED UNDER VESTED COPYRIGHTS, MAR. 11, 1942, TO JUNE 30, 1949, CLASSIFIED BY NATIONALITY OF FORMER OWNER-SHIP

Nationality of former owners of copyright interests	Royalties collected ¹		
	Total	Accrued prior to dates of vesting	Accrued subsequent to dates of vesting
Total.....	\$3,172,951.17	\$1,115,035.94	\$2,057,915.23
Enemy.....	1,581,232.69	474,055.32	1,107,177.37
German.....	1,133,595.36	336,061.84	797,533.52
Japanese.....	4,027.39	2,042.85	1,984.54
Italian.....	420,742.62	127,825.28	292,917.34
Hungarian.....	20,692.82	6,200.85	14,491.97
Roumanian.....	1,336.13	1,211.13	125.00
Bulgarian.....	838.37	713.37	125.00
Formerly enemy-occupied.....	1,591,718.48	640,980.62	950,737.86
Belgian.....	28,605.51	4,773.03	23,832.48
Czechoslovakian.....	19,759.73	10,314.93	9,444.80
Danish.....	69,402.43	44,074.48	25,327.95
Dutch.....	1,174.12	447.65	726.47
French.....	1,440,788.93	561,642.27	879,146.66
Norwegian.....	17,898.62	6,740.29	5,158.33
Polish.....	19,770.39	12,794.22	6,976.17
Yugoslavian.....	318.75	193.75	125.00

¹ The figures on royalties collected are net of direct expenses such as taxes and agents' fees.

ADMINISTRATION OF PREWAR COPYRIGHT CONTRACTS

The administration of prewar copyright contracts by the Office of Alien Property involves a dual responsibility for the protection of the foreign copyright interests acquired through vesting and the interests of American exploiters as set forth in the contracts. Among the problems which must be dealt with are disputed royalty payments, tax adjustments, the extension or interpretation of rights under the contracts, the allowance of expense deductions from royalties, and the settlement of hundreds of title claims asserted for the return of vested copyright interests by non-hostile persons. The latter problem arises from recent amendments to the Trading with the Enemy Act,¹⁵ which authorize, under specific conditions, the return of vested property to nonhostile persons.¹⁶

Music

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

Royalties on music account for most of the money collected under prewar copyright contracts. Over \$1,000,000 in royalties from radio rights alone has been collected. Royalties on sheet-music sales and performance rights for the operettas *Blossom Time* and *The Chocolate Soldier* amount to \$56,000 and \$53,000 respectively.

¹⁵ 50 U. S. C. App. sec. 32.

¹⁶ See Ch. VIII, "Claims and Suits," p. 73.

During the fiscal year the extensive catalog of G. Ricordi of Milan and royalties collected in connection with this catalog were returned to the former Italian owners under authority of section 32 of the Trading with the Enemy Act, as amended.¹⁷

Books and Plays

The Office continues to receive royalties on numerous books and plays licensed under prewar contracts. Royalties are being received on such well-known works as *Arsene Lupin*, *Night Flight*, *Men of Good Will*, *Seven Gothic Tales*, *Remembrance of Things Past*, *Decline of the West*, and the *Babar* stories for children.

COPYRIGHTED WORKS LICENSED BY OFFICE

Books

Any license granted by the Office for the republication of a foreign book provides a 6-month period of exclusivity to the first licensee as a means of protecting him while he is preparing the book for publication. After the 6-month period, the license is nonexclusive.

Commercial licenses issued by the Office for the republication of foreign books provide for a royalty charge of 7 percent of the retail price of all copies sold in the case of translations of books originally published in a foreign language and a royalty charge of 10 percent for books to be reproduced in the original foreign language. A somewhat different policy is followed with respect to the licensing of a work which is a post-1946 revision or enlargement of an earlier work originally published prior to December 31, 1946. In a case of this nature the Office will authorize the use of all or any part of the material in the earlier vested work in a post-1946 revision for a royalty charge of 3 percent of the retail price of each copy sold on books to be published in the original foreign language and 2 percent for translations. Permission to use the newly added material, which appeared for the first time in the post-1946 revision, must be secured by the American licensee from the occupation authorities in Germany under terms agreeable to the Joint Export-Import Agency.

An administrative fee of \$15 is charged for each royalty-bearing license to cover, in part, the administrative expense of preparing the license. In addition, an advance royalty payment of \$50 is required when the license is issued. In order to guarantee some return to this Office on licensed works, an additional advance royalty payment of \$50 is required every 6 months during the life of the license if the licensed work has not been published. The administrative fee and advance royalty payments are not returnable, nor is exclusivity permitted beyond the original 6-month period.

All licenses issued to Government agencies and a few licenses issued to nonprofit organizations are royalty-free.

At the end of the fiscal year 1949, the Office had granted licenses covering 1,217 books, or excerpts therefrom, including a few duplications. Of this number, 283 (from most of which only brief excerpts were used) were licensed royalty-free, and 934 were licensed on standard royalty terms.

Periodicals

Licenses for the reproduction of foreign periodicals are issued by the Office on the same basis as books. Because of the importance of these periodicals in scientific and industrial research, the periodical licensing program is being continued only with respect to German journals published prior to December 31, 1946.

¹⁷ 50 U. S. C. App. sec. 32.

As of June 30, 1949, licenses for the reproduction of 1,298 periodical titles, including duplications, had been issued. Of the total number of periodicals licensed, 1,286 were royalty-free.¹⁸

Music

As a rule, licenses issued by the Office for the use of music are royalty-bearing with rates being fixed in accordance with general trade practices. The royalty rate in the case of sheet music is 10 percent of the retail price of all copies sold, and for recordings the customary royalty, not in excess of 2 cents, for each record.

By the end of the fiscal year 1949 the Office had issued licenses covering the publication, performance, and mechanical rights on 148 musical compositions or books of musical selections, of which 137 were royalty-bearing.

Motion Pictures

During the fiscal year the United States rights in a number of important German motion pictures were vested including *Baron von Münchhausen*, *Die Frau meiner Träume* (*The Girl of My Dreams*), and *Der blaue Engel* (*The Blue Angel*). As of June 30, 1949, the Office had vested the copyright and related rights in almost 2,500 foreign motion pictures, in most cases together with one or more prints of the physical films.

The bulk of the film vested since 1942 has been of German and Japanese origin. Practically all of the feature-length Japanese films have been returned to two American corporations under authority of section 32 of the Trading with the Enemy Act, as amended.¹⁹ The Japanese films still held by the Office are principally shorts. Vested films which originated in France and Italy either already have been returned or will be returned under section 32. Most of the remaining films are those which originated in Germany or those in which there are German interests. These are generally available for licensing.

No royalty payment is required where films are licensed to Government agencies. Licenses for the commercial distribution or exhibition of motion pictures and for the use of stock-shot footage are issued on a royalty-bearing basis with rates being fixed in accordance with general trade practices. In general, the Office receives, under distribution licenses, 50 percent of the distributor's receipts from exhibitors. The usual royalty rate for stock-shots is \$2.50 per foot.

During the fiscal year motion pictures of German and Japanese origin were made available to American distributors and exhibitors through new royalty-bearing licenses and the amendment of existing licenses. No new royalty-free licenses were granted during the fiscal year.

TRADE-MARKS

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

¹⁸ Most of the royalty-free licenses were issued during the war as a contribution to the war effort.

¹⁹ 50 U. S. C. App. sec. 32.

Vesting Policy

Trade-marks have been vested by the Office only under specific circumstances in which the action is deemed to be in the national interest.²⁰ As a result of this policy of selective vesting less than 600 trade-marks, interests in trade-mark contracts, and residual rights in trade-marks have been vested as of June 30, 1949. The bulk of these trade-mark interests had formerly been owned by nationals of Germany.

Description of Trade-Mark Vestings

During the fiscal year 10 German and 7 Japanese trade-marks, and the German interests in 3 trade-mark contracts were vested.

The nationality of the former owners and the total number of trade-mark interests vested through June 30, 1949, are presented in the following table:

1. Vested trade-marks:		
(a) Trade-marks proper:		
German	.....	419
Japanese	.....	12
Italian	.....	27
Hungarian	.....	9
French	.....	12
Belgian	.....	2
Dutch	.....	2
Total	.....	483
(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	.....	31
Italian	.....	4
Hungarian	.....	7
Total	.....	42

VESTED CONTRACT INTERESTS.—As of June 30, 1949, royalties amounting to \$1,569,115 had been collected by the Office under trade-mark agreements outstanding at the time of the vesting. The nationality of the owners whose interests were vested is shown in table 28.

Table 28.—ROYALTIES COLLECTED UNDER VESTED TRADE-MARK CONTRACTS, MAR. 11, 1942, TO JUNE 30, 1949

Nationality of former owners of contract interest	Royalties collected		
	Total	Accrued prior to dates of vesting	Accrued subsequent to dates of vesting
Total	\$1,569,115.13	\$731,100.13	\$838,015.00
German	259,123.39	157,726.65	101,396.74
Italian	999,212.68	467,778.40	531,434.28
Japanese	180.65	180.65	
Hungarian	310,598.41	105,414.43	205,183.98

²⁰ For the basic vesting program in regard to trade-mark interests and the objectives of this program, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1944*, pp. 114-115.

New Trade-Marks of Enemy and Former Enemy Nationals

During the fiscal year the regulations of this Office relating to registration of trade-marks of enemy nationals have been amended,²¹ and a general license issued permitting the application for and registration by nationals of Germany and Japan of trade-marks which were adopted subsequent to January 1, 1947, and by nationals of Bulgaria, Hungary, and Roumania of trade-marks adopted subsequent to May 15, 1946. Transactions affecting title to such trade-marks were also licensed.

Disposition of Vested Enemy Trade-Mark Interests

A major consideration in the disposition of vested enemy trade-mark interests has been to prevent consumer deception through misuse of trade-marks.²² As a result, those trade-marks never used in the United States or used only on imported goods will not be sold. Trade-marks used by American firms on goods made in the United States, however, may be sold to the users since the assignments in these cases represent a transfer of ownership or control without any effect on the products or their origin. By way of illustration, the sale of the "Tree" trade-mark and the trade-name "H. Boker & Co." registered to Heinrich Boker & Co., of Solingen, Germany, may be cited. The marks originated with the German firm, but the American firm, H. Boker & Co., New York, has used the marks, at first as agents and licensees, for over 80 years, and for over 20 years of that time on goods of their own manufacture, paying a nominal royalty to the German firm. Their license to use the trade-marks on specific goods was irrevocable under the terms of the agreement with the German company. During the fiscal year the trade-name "H. Boker & Co." and the trade-mark "Tree" were sold to H. Boker & Co., New York, at private sale after an appraisal had been made by independent appraisers of the value of the rights of Heinrich Boker & Co., of Solingen, Germany, in the trade-marks and their registrations.

Those trade-marks used as descriptive designations of patented products, the patents for which have been vested, may be made available to American licensees under these vested patents. There are restrictions, however, on the length of time for which these trade-marks may be used and the manner of use.

A few atypical cases have arisen in connection with vested Japanese trade-marks. On the basis that the United States occupation authorities had licensed certain Japanese producers to sell their goods for export to the United States and Hawaii, limited licenses were granted to American importers to use specific trade-marks on goods sold under such licenses. One such case involved the "Geisha" brand trade-mark for crab meat selected and packed in Japan by the Japanese proprietors of the mark. Another was the trade-mark "Aji-No-Moto" used on mono sodium glutamate of not less than 99 percent purity produced by Ajinomoto Co., Inc., of Tokyo, Japan. Each of these licenses is royalty-free, nonexclusive, and revocable.

²¹ 8 CFR 507.41.

²² In line with this policy, the Office has intervened in proceedings before the United States Patent Office to prevent inequitable appropriation or misuse of nonvested foreign-owned trade-marks.

Real and Personal Property

The basic programs of the Office of Alien Property concerning real and personal property remained unchanged during the fiscal year 1949.

REAL ESTATE

New Vestings and Acquisitions

The Office took possession of \$454,000 in new holdings of real estate during the fiscal year 1949. Direct vestings accounted for \$442,000 while the balance of \$12,000 was received as the Office's share of distributions from estates and trusts in which interests have been vested.

Vested during the fiscal year was a Japanese Shinto temple in Honolulu, making the fourth Shinto temple to be vested since 1942.¹ The temple together with a five-room dwelling adjacent thereto was valued at \$30,000.

Description of Real Estate Holdings

Direct vestings and other acquisitions by the Office for the period March 11, 1942, to June 30, 1949, amounted to \$7,234,000. Classification of this property according to the nationality of its former owners and the method of its acquisition by the Office is set forth in table 29.

Table 29.—VALUE OF REAL ESTATE VESTED, MAR. 11, 1942, TO JUNE 30, 1949, CLASSIFIED ACCORDING TO NATIONALITY OF FORMER OWNERSHIP AND METHOD OF ACQUISITION

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

[In thousands of dollars]

Manner acquired	Total	German	Japanese	Italian	Other
Total	7,234	4,719	1,632	737	146
Direct vesting of real estate	6,275	3,920	1,542	668	145
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	904	756	90	57	1

Of the total amount of real estate vested or acquired by the Office, urban property accounted for \$6,128,000 and rural property for \$1,106,000. Of the urban real estate, \$5,344,000 is improved and \$784,000 is unim-

¹ Vesting Order No. 13323 (June 1, 1949).

proved. Classification of the major improvements on urban land is given in the summary below:

Type of buildings	Number of buildings
Commercial	130
Commercial-apartment buildings (buildings containing both stores and apartments)	77
Apartment buildings (3 apartments or more)	61
Small hotels and rooming houses	11
Duplex dwellings	94
Single dwellings	584
Japanese Shinto temples	5

Classification of rural property vested or acquired by the Office is given below according to type of land, acreage and value:

Type of land	Acres	Value
Agricultural	30,523	\$692,000
Extractive (sand or oil)	3,020	239,000
Wooded land	14,120	89,000
Other	6,922	86,000
	54,585	1,106,000

The Office also has vested or acquired from distributions from estates and trusts such minor items of real property as mineral and oil rights valued at \$34,000 and ground rents and leaseholds valued at \$69,000.

Administration and Sale of Real Estate

The Office has received \$1,241,000 in net income from real estate holdings after taxes, insurance and other expenses, during the period March 11, 1942, to June 30, 1949. Income from mineral and oil rights, ground rents, and leaseholds during the same period amounted to an additional \$33,000. Of the total net income of \$1,274,000, \$284,000 was received during the fiscal year. Taxes and insurance on real estate paid during the fiscal year 1949 amounted to \$81,000.

Sales of vested real estate during the fiscal year yielded \$433,000. The Office received the sum of \$83,712 from the sale of a plot of ground in Washington, D. C., to the National Capital Park and Planning Commission for use as a playground. This land, formerly owned by the German Government and intended as the future site of a new embassy, was turned over to the District of Columbia Government by the Office in 1946 on a lease which stipulated that until the purchase price was voted by Congress as part of the general appropriations for the operation of the District Government, the District of Columbia could use the land without remuneration to the Office, while the latter was granted an exemption from property taxes.

Total cash proceeds from the sale of real estate from March 11, 1942, through the fiscal year 1949, amount to \$4,529,000.

Status of Real Estate Holdings as of June 30, 1949

Real estate valued at \$2,511,000 was in the possession of the Office at the end of fiscal year 1949. Of the total of 506 parcels of property held, 379 were improved, 112 are unimproved, and 15 are farm properties. Table 30 classifies according to sales status all parcels of real estate held by the Office at the end of fiscal year 1949.

Table 30.—SALES STATUS OF REAL ESTATE HELD BY THE OFFICE OF ALIEN PROPERTY AS OF JUNE 30, 1949

Sales status	Number of parcels			
	Total	Improved	Unimproved	Farm
Total	506	379	112	15
Salable properties:				
Advertised, insufficient offers received	43	25	17	1
In process, advertisements released to agents	18	16	2	
In process, advertisements not released to agents (except Hawaiian and Italian cases)	166	118	41	7
Hawaiian cases	46	32	14	
Properties withheld from sales:				
Italian properties ¹	48	36	12	
Not to be sold (except Italian) ²	26	21	4	1
Legal and title defects ³	159	131	22	6

¹ Withheld from sale pending return under sec. 32 of the Trading With the Enemy Act, as amended.
² Withheld from sale because of possible eligibility of former owners for return, or for other policy reasons.
³ Cases involving sec. 9 (a) suits, etc.

MORTGAGES

Mortgages acquired by the Office during the fiscal year were valued at \$93,000. Of this amount, \$71,000 was directly vested and \$22,000 was received through distributions from estates and trusts.

Status of Mortgage Holdings as of June 30, 1949

The value of mortgages sold, liquidated, returned, or otherwise disposed of during the fiscal year amounted to \$141,000. Net value of mortgages vested or acquired and the value of those disposed of from March 11, 1942, to the end of the fiscal year 1949 is set forth in the following summary:

Mortgages vested and acquired:	
Directly vested	\$1,096,000
Received from distribution of estates and trusts	400,000
Total value of mortgages brought under Attorney General's ownership	\$1,496,000
Disposition:	
Real estate received in satisfaction of delinquent mortgages	—\$35,000
Mortgages sold and principal amounts collected	—903,000
Returned to nonhostile persons	—12,000
Total value of mortgages disposed of	—950,000
Total value of vested mortgages held on June 30, 1949	546,000

Income from Vested Mortgages

Net income of \$8,000 was received by the Office from vested mortgages during the fiscal year. Together with the \$96,000 received by the Office prior to this fiscal year, total net income from vested mortgages from March 11, 1942, to June 30, 1949, is \$104,000.

TANGIBLE PERSONAL PROPERTY

Tangible Personal Property Vested and Acquired

NEW VESTINGS AND ACQUISITIONS.—Tangible personal property in the amount of \$18,000 was directly vested and an additional \$2,000 was acquired from distributions of the assets of estates and trusts during the fiscal year.

TOTAL VESTINGS AND ACQUISITIONS.—During the period March 11, 1942, to June 30, 1949, the Office vested or otherwise acquired tangible personal property having a total value of \$1,369,000. Of this amount, \$1,327,000 was directly vested and \$42,000 was acquired from distributions of the assets of estates and trusts.

Disposition of Vested Tangible Property

Vested tangible property is usually disposed of by public sale. Where a public sale is not feasible, the property may be sold on a negotiated basis.

For the period March 11, 1942, to June 30, 1949, the Office sold \$968,000 of tangible personal property. Of this amount, \$29,000 was received during the fiscal year 1949 as net proceeds from the sale of tangible personal property. Still held by the Office at the close of the fiscal year was tangible personal property with a value of \$401,000.

STOCKS, BONDS, AND OTHER SECURITIES

Vestings and Acquisitions of Stocks, Bonds, and Other Securities

NEW VESTINGS AND ACQUISITIONS.—Directly vested by the Office during the fiscal year 1949 were \$2,025,000 worth of stock, \$281,000 worth of bonds, and \$3,000 of other securities. Received as distributions from liquidating business enterprises, estates and trusts, and transfer of minority interests in business enterprises, during the same period were an additional \$4,016,000 worth of stocks and \$506,000 of bonds.

TOTAL VESTINGS AND ACQUISITIONS.—For the period March 11, 1942, to June 30, 1949, vestings and acquisitions brought the total value of stocks and bonds held by the Office to \$21,827,000 of stock, \$12,315,000 of bonds, and \$126,000 of other securities. Table 31 indicates the totals of this type of property and methods of acquisition.

Table 31.—STOCKS, BONDS, AND OTHER SECURITIES VESTED AND ACQUIRED, MAR. 11, 1942, TO JUNE 30, 1949, AND DISPOSITION THEREOF TO JUNE 30, 1949

[In thousands of dollars]

	Stocks	Bonds	Other securities
Property vested and acquired:			
Directly vested.....	14,383	3,881	116
Acquired from distribution of assets of business enterprises.....	1,431	3,594	
Transfer of minority interests in business enterprises to miscellaneous stock.....	2,785		
Acquired from distribution of assets of estates and trusts.....	3,228	4,840	10
Total vested and acquired.....	21,827	12,315	126
Disposals:			
Liquidations and sales.....	-10,654	-6,832	-64
Property returned to nonhostile persons.....	-174	-279	
Total disposals.....	-10,728	-7,111	-64
Total held on June 30, 1949.....	11,099	5,204	62

Sale and Liquidation of Stocks and Bonds

The Office has continued disposing of its holdings of stocks, bonds, and other securities as rapidly as possible. The procedure adopted is based upon the securities' salability and value, and utilizes the services of established channels for the sale of securities, as follows:

1. Where the securities are listed on a stock exchange, sales are made through brokerage concerns that are members of the exchange. In making these sales, the Office does not attempt to speculate in the market either by withholding securities from sale in expectation of increases in market prices or by offering the securities at specific asking prices. An exception to this general rule is made when the Office wishes to dispose of a sizeable block of a particular security in a thin market where the sale of the entire block at one time might depress the price to a low point. Under such circumstances the Office will set an asking price based upon the current "bid and asked" quotations, and the block will be offered at intervals in smaller lots. Usually, however, the selling price is the best market price obtainable at the time of sale.

2. Where securities are unlisted but are actively traded, the Office effects sales "over-the-counter" on the assumption that this sales method provides competitive conditions similar to those prevailing on security exchanges. Listed securities in very small lots, fractional shares, and various rights and warrants are best disposed of in the same way. Sales "over-the-counter" are made through established brokers.

3. Where the securities are unlisted and are not actively traded but are of more than nominal value,² they are usually offered for sale by the Office at a public sale on the basis of sealed bids, similar to those sales conducted for the disposition of substantial interests in business enterprises, but the prospectuses or other sales literature prepared by the Office are less comprehensive.

4. Where the securities are unlisted, inactive and of nominal value, the Office normally endeavors to sell them at private sale to parties who in many cases may be actively interested in the enterprise. A private sale is desirable where the negotiated price at least is equal to the estimated fair market value and the sale results in a saving of the labor and expense of a public sale.

5. If vested private bonds are called for redemption, the Office receives their value from the issuing organization: If bonds are due for redemption in the near future, the Office holds them for redemption instead of selling them. The sale and redemption of United States Treasury Bonds are effected in accordance with an agreement between the Office and the Treasury Department in which the latter arranges the sale of the bonds in order to coordinate purchases and sales of Government securities by all Federal agencies with the Government's financing requirements. United States Savings Bonds, which cannot be sold on the market, will be redeemed by the Treasury Department upon submission by the Office of evidence of its acquisition of ownership.

Certain blocks of securities cannot be sold because section 9 (a) suits for their return are pending. As a matter of policy, the Office is not disposing of securities against which title claims have been filed. Other securities are not being sold because of possible return to nonhostile foreign nationals and nationals of Italy. Enemy issues and certain other foreign securities, which together constitute the greater part of the foreign holdings, are being withheld from sale because of their expected disposition under the reciprocal terms of international agreements.³ Foreign securities and those securities affected by suits for return or title claims, together constitute the bulk of all present holdings which cannot be sold at present. Unsalable or worthless

¹ The Office has set a value of \$10,000 above which a block of securities can be said to have more than nominal value.

² An agreement of this type has been signed by the United States subject to approval by the Congress. See Ch. I, "Basic Policies and Problems," p. 6.

323645

securities issued by corporations now inactive, defunct, or in liquidation represent a small but significant part of total holdings.

PROGRESS OF LIQUIDATION AND SALES.—Sales and liquidations during the fiscal year amounted to \$2,411,000 of stocks, \$493,000 of bonds, and \$2,000 of other securities. For the period March 11, 1942, to June 30, 1949, total sales and liquidations amounted to \$10,554,000 of stocks, \$6,833,000 of bonds, and \$64,000 of other securities. The Office held at the end of fiscal year 1949 a total of \$11,099,000 of stocks, \$5,204,000 of bonds, and \$62,000 of other securities. See table 31.

MORTGAGE PARTICIPATIONS

The Office has vested \$43,000 of mortgage participations (fractional interests in real estate mortgages) and has acquired \$3,000 worth of them from estates and trusts during the fiscal year 1949. In the same period the Office has received \$82,000 as proceeds of liquidation and returned mortgage participations valued at \$15,000.⁷

For the period March 11, 1942, to June 30, 1949, the following summary sets forth the amounts of mortgage participations vested or acquired and the amounts liquidated as of the latter date:

Directly vested	\$426,000	
Acquired from distribution of assets of estates and trusts	320,000	
	<hr/>	
Total participations vested and acquired		\$746,000
Cash received as proceeds of liquidation	—482,000	
Returned to nonhostile persons	—15,000	
	<hr/>	
Total participations liquidated and returned		—497,000
Participations held as of June 30, 1949		249,000

OTHER PERSONAL PROPERTY

The Office vests other types of personal property such as notes, claims⁴ and credits, bank balances, interests in life insurance and annuity contracts, leases to safe-deposit boxes, and currency and coin.

Notes, Claims, and Credits

Notes, claims, and credits vested or acquired by the Office have a total estimated value of \$17,376,000. Of this total, \$12,357,000 was directly vested while \$19,000 was acquired from the distribution of assets of estates and trusts, and \$5,000,000 as distributions from business enterprises in liquidation.⁵

COLLECTION.—As of the close of the fiscal year, the Office had collected \$10,302,000 of the total estimated value of \$17,376,000 of notes, claims, and credits vested and acquired. Received during the fiscal year was \$2,506,000 in collections. The Office has also received \$15,000 in interest accruals during this period.

Bank Balances

Vested during the fiscal year was \$2,160,000 in bank balances, bringing the total vestings as of June 30, 1949, to \$14,592,000.

⁴ 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."

⁵ The amount of \$5,000,000 carried as distributions from business enterprises in liquidation is a figure estimated by the Office as being collectible. Face value of these distributions is \$15,153,000, most of which came from banks and insurance companies in liquidation.

Currency and Coin

Currency and coin vested during the fiscal year 1949 amounted to \$3,642,000. For the period March 11, 1942, to June 30, 1949, total vestings of currency and coin amounted to \$8,484,000.

The largest single vesting of currency and coin during the fiscal year involved the vesting of \$3,553,201.88 in American currency and coin uncovered by American troops in Germany.⁶ The money was declared to be the property of "unknown German nationals."

During the closing days of the war just prior to the downfall of Berlin, German officials evacuated large amounts of foreign currency and coin and some gold bullion from the Berlin Reichsbank to secret hiding places in Munich, Mittenwald, and St. Johann, Germany. These monies were to be used to supply German foreign agents and spies in countries throughout the world. After the surrender of Germany and the occupation of that country by American forces, examination of existing records and interrogation of former employees of the Reichsbank disclosed the existence of these secret hoards. The monies were uncovered and brought to the Foreign Exchange Depositary in Frankfurt for separation as to country of issue and preparation for shipment to the respective countries. Included in the many bags and boxes in which the money was packed were currencies of Great Britain, France, Belgium, The Netherlands, Denmark, Australia, Canada, Sweden, Italy, Norway, the United States, and others. In accordance with the terms of the Inter-Allied Reparation Agency agreement, all foreign exchange found in Germany was to be treated as German external assets and returned to the country of issue.⁷

After shipment of the American money to the Federal Reserve Bank in New York for examination and counting, it was discovered that part of the currency was mutilated and burned. A redemption value of \$8,801.50 was set by the Treasury Department on this lot after examination and the Office is issuing a separate vesting order for this money.

Insurance

By the terms of General Order No. 34, issued December 29, 1945,⁸ the Office has been receiving reports of all types of life and disability insurance contracts, pensions and similar policies, and related contracts and obligations in which nationals and residents of Germany and Japan have an interest. Such property or interest in property is reported to this Office on Form APC-56, Series H. These reports are investigated and developed either through correspondence with the reporters and parties in interest, or through the Overseas Branch of the Office of Alien Property (German cases), or through the Division of Protective Services, Department of State (Japanese cases). When it is found that the proceeds due, or to become due, are payable to nationals and residents of Germany or Japan, vesting orders are issued. If there is no vestible interest involved, or the case does not come within the scope of the vesting program of this Office, control over the policy is released and the case is closed.

The Office has received 4,721 reports as of June 30, 1949, and approximately 25 reports a month are still being received. A preliminary examination of all the reported cases indicates that in 50 to 60 percent of the cases, the full values of the policies are now due and payable as matured endowments, death benefits, accumulated annuities, or disability benefits. In view of this fact, the Office is processing such cases

⁶ Vesting Order No. 12844 (Feb. 16, 1949).

⁷ For a discussion of this agreement, see Ch. I, "Basic Policies and Problems," p. 323646

⁸ 8 CFR 510.90.

before policies having only a cash surrender value at the present time.

The vesting program with respect to insurance policies was commenced in January 1948. Between that date and the close of the fiscal year 1949, 465 vesting orders have been issued and 607 cases have been closed, either because of policy restrictions or because no vestible interest was discovered. Vesting orders issued represent a net value of approximately \$928,000, of which \$612,000 has been collected in cash by the Office.

Originally it was estimated that the vestible interests in insurance policies would amount to approximately \$2,000,000. It is now believed that the vestible interests will ultimately amount to approximately \$6,000,000. This is due primarily to two reasons: first, the Office has received and is continuing to receive a much larger number of reports than was anticipated; and, second, the number of cases in which there is a vestible interest is greater than was originally estimated.

The continuing receipt by this Office of an average of 25 new reports a month has been brought about by the fact that the maturing of many insurance policies either as an endowment or as a death benefit reveals to the insurance company for the first time that the beneficiary resided in Germany or Japan throughout the war years. A report to this Office on Form APC-56, Series H, will result. A large proportion of these late reports have revealed a definite vestible interest.

323647

Estates and Trusts

The vesting and administration of German and Japanese interests in property under judicial supervision, mainly estates and trusts, and interests in estates and trusts not under judicial supervision, such as inter vivos trusts, provided those interests were acquired on or before December 31, 1946, continues as a major program of the Office of Alien Property.

REPRESENTATION OF FOREIGN NATIONALS IN LEGAL PROCEEDINGS

The Office of Alien Property has been representing in the courts persons residing in enemy or enemy-occupied countries whose property or interests in property were involved in different types of legal proceedings.¹ Since the end of the war, this representation activity has decreased substantially with respect both to formerly enemy-occupied and enemy countries.²

Representation of German and Japanese Nationals

The Office no longer represents in court proceedings nationals of Germany and Japan who acquire interests in property after December 31, 1946.³ However, income currently accruing from reportable property must be reported to this Office.

The requirement that the Office 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 residing in Bulgaria, Roumania, Italy, or Hungary, acquired an interest after December 31, 1946.⁴

An amendment to General License No. 94, issued on March 4, 1947, by the Secretary of the Treasury, permits the payment, transfer, or distribution, under court supervision, of property in which a person within Germany or Japan, or a citizen or subject of either country residing in Bulgaria, Hungary, Italy, or Roumania, acquired an interest after December 31, 1946, and where the decedent's property was not blocked on that date. Interests acquired by nationals of Germany or Japan from estates of American citizens resident in the United States who died subsequent to December 31, 1946, are regarded as free assets and are not blocked.

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

¹ Sec. 5 of Executive Order No. 9193.

² 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.

³ 8 CFR 506.1.

⁴ 8 CFR 501.16.

Representation of Nationals of Former Enemy Countries

The Office does not vest the property of nationals of countries with which the United States is now at peace, such as Bulgaria, Hungary, and Roumania, nor does it perform any representational function with respect to property interests acquired by nationals of these countries since December 7, 1945. Representational activities of the Office for nationals of Italy were sharply reduced after that country became a co-belligerent, while vesting of Italian interests out of property under judicial supervision was largely terminated on December 13, 1943, at the request of the Department of State. The Treaty of Peace with Italy officially ended this program on September 15, 1947.⁶

Representation of Nationals of Formerly Enemy-Occupied Countries

With the end of hostilities and the restoration of normal channels of communication, nationals of formerly enemy-occupied countries have been able to arrange for representation. As a result, the Office has been able to withdraw from most of the cases in which it represented these nationals in judicial proceedings.

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

The Office issued 18 cost-and-expense vesting orders during the fiscal year. These orders are issued to recover expenses of representation in cases where property is not vested. As of June 30, 1949, 3,322 cases were disposed of by this means. There are a negligible number of cases still pending in which cost-and-expense vesting orders may be issued.

Operation of the Program

NUMBER OF CASES.—A total of 16,949 cases involving foreign-owned property under judicial supervision has been reported to this Office.⁶ Of this number, 233 were received during the fiscal year.

CASES COMPLETED.—As of June 30, 1949, a total of 15,948 cases had been completed insofar as they related to representational activities. In 5,619 of these cases, the Office has issued orders vesting the enemy interests involved. The remaining closed cases consist of cases in which the Office has consented to the distribution (generally to blocked accounts) of the interests of nationals of formerly enemy-occupied countries, has withdrawn after the foreign nationals retained their own representatives, or has determined that no property interests of foreign nationals were involved.

CASES PENDING.—Still pending in the Office are 1,001 cases. Included in this total are 500 cases in which vesting orders may be issued seizing the property or interests of enemy nationals.

ENEMY INTERESTS VESTED.—Property under judicial supervision consists of several different types. The most important type of property under judicial supervision, estates and trusts, is 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 following summary indicates the amounts of vested property that were under judicial supervision at the time of vesting:

Type of property	Estimated value as of dates of vesting
Estates and trusts	\$60,256,000
Notes, claims, and credits	2,878,000
Stocks	437,000
Mortgage participations	331,000
Real estate	186,000
Bonds	38,000
Tangible personal property	15,000
Mortgages	3,000
Total	64,144,000

ESTATES AND TRUSTS

New Vestings

A total of 562 enemy interests in estates and trusts was vested during fiscal year 1949. Of this number, 331 pertained to decedents' estates, 112 to trusts under wills, 117 to trusts inter vivos, and 2 to guardianship estates. The Office vested \$8,949,000 of interests in estates and trusts during the fiscal year. German nationals were the former owners of \$8,840,000; Japanese nationals, of \$81,000; and other enemy nationals, of \$28,000.⁷ The new vestings were made up of the following: \$2,601,000 of decedents' estates; \$3,080,000 of trusts under wills; \$3,265,000 of trusts inter vivos; and \$3,000 of guardianship estates.

Vestings of interests in estates and trusts have amounted to \$73,781,000 for the period March 11, 1942, to June 30, 1949. Included in this total were \$60,256,000 of interests in estates and trusts under judicial supervision and \$13,525,000 of interests in trusts not judicially supervised. The value of the different enemy interests in the four classes of estates and trusts and the number of estates and trusts involved are shown in table 32.

Table 32.—INTERESTS IN ESTATES AND TRUSTS VESTED, MAR. 11, 1942, TO JUNE 30, 1949, CLASSIFIED BY NATIONALITY OF OWNERSHIP

	Total	Nationality of former ownership			
		German	Japanese	Italian	Other enemy
Decedents' estates:					
Number of estates	(4,228)	(3,512)	(134)	(252)	(330)
Net value of vested interests	\$29,346,000	\$25,353,000	\$373,000	\$1,385,000	\$2,235,000
Trusts under wills:					
Number of trusts	(1,065)	(853)	(9)	(71)	(32)
Net value of vested interests	\$31,329,000	\$27,910,000	\$47,000	\$2,911,000	\$461,000
Trusts inter vivos:					
Number of trusts	(243)	(224)	(3)	(6)	(10)
Net value of vested interests	\$11,403,000	\$10,445,000	\$83,000	\$502,000	\$373,000
Guardianship estates:					
Number of estates	(111)	(49)	(35)	(21)	(6)
Net value of vested interests	\$1,703,000	\$1,276,000	\$192,000	\$228,000	\$7,000
Total net value	\$73,781,000	\$64,984,000	\$695,000	\$5,026,000	\$3,076,000

⁷ The category "other enemy" includes Roumanian interests worth \$16,000 and Hungarian interests valued at \$12,000.

⁶ See Ch. I, "Basic Policies and Problems," p. 2.

⁸ CFR 510.1.

Administration

In administering vested interests in estates and trusts the Office is confronted with the task of collecting each year millions of dollars of cash income and principal, and taking control over thousands of assets of a diverse nature. In effect, the Office succeeds to the position of the former owners and receives from the executor, trustee, or other fiduciary whatever assets are distributable to the heirs or beneficiaries pursuant to court decree or the terms of the trust, will or other determinant of distribution. As a rule, the property received by the Office from decedents' estates consists of cash; this is so because the Office is usually only one of several beneficiaries and to effect distribution in proper shares, it is necessary to liquidate the estates. In many cases, however, securities, personal property, real estate, and other types of property are received. If the interests vested from trusts are only life estates or annuities, the Office receives periodic income payments; if the interests vested are those of remainderman, the Office does not receive anything until right to possession of the assets is acquired by the death of the life tenant or other condition of the trust. Where the trusts have terminated and the corpora are distributed, cash has formed a substantial portion of the property received, although in some cases other types of property, such as securities, may predominate. If the Office vests a guardianship estate, the guardian normally files a final report with the court, which discharges him as a guardian and turns over the estate to the Office.

Distribution of Principal

The Office has received during the fiscal year cash and other property in the amount of \$5,077,000, representing distributions of principal from vested estates and trusts. The total of such distributions through June 30, 1949, amounts to \$34,068,000. Of the latter figure, \$24,277,000 consists of cash, and \$9,791,000 of other kinds of property, primarily stocks and bonds. The Office had liquidated \$6,300,000 of this non-cash property as of the end of the fiscal year.

Table 33 shows the different kinds of property received in distributions from vested estates and trusts, and the amount of each kind which has been liquidated.

The first column of table 33, carried over from table 32, indicates the value of the interests in the four types of estates and trusts that have been vested. The second column shows the amount of assets distributed from each of the four types of estates and trusts (minus figures), with the resultant increases in the Office's holdings of various other types of property (plus figures). The third column indicates the subsequent liquidation of the non-cash items of property received from distribution (minus figures), with the corresponding increase in cash (\$6,300). The fourth column lists the amount of property (minus figures) returned to nonhostile persons by administrative action of the Office under section 32 of the Trading with the Enemy Act, as amended,⁸ or pursuant to court decisions in actions brought under section 9 (a) of the act. The fifth column shows the property held on June 30, 1949, including the remaining holdings of distributed non-cash assets (\$3,293,000), and the cash derived from both direct distribution and from the liquidation of distributed property (\$29,553,000).

Table 33.—PROPERTY HELD AS OF JUNE 30, 1949, DERIVED FROM THE VESTING OF INTERESTS IN ESTATES AND TRUSTS

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

[In thousands of dollars]

Type of property	Property vested	Changes in character of property resulting from—		Property returned to nonhostile persons	Property held as of June 30, 1949
		Distribution of assets of estates and trusts	Liquidation of property received from distributions		
Total.....	73,781			-3,292	70,489
Interests in decedents' estates.....	29,346	-18,812		-1,064	9,470
Interests in trusts under wills.....	31,329	-9,770		-574	20,985
Interests in trusts inter vivos.....	11,403	-4,116		-432	6,855
Interests in guardianship estates.....	1,703	-1,370			333
Real estate.....		004	-650	-37	217
Mortgages.....		400	-206	-12	183
Leaseholds, mineral and oil rights, ground rents.....		26	-15		11
Tangible personal property.....		42	-2		40
Stocks.....		1,225	-2,725	-22	411
Bonds.....		4,341	-2,205	-57	2,079
Other securities.....		31	-11		20
Mortgage participations.....		22	-10		12
Notes, claims, and credits.....		12	-10		2
Life insurance.....		2	-2		
Cash.....		24,277	6,300	-1,024	29,553

Distribution of Income

The Office has received through June 30, 1949, the sum of \$3,064,000 as direct income from estates and trusts and \$511,000 as income from property distributed in kind from estates and trusts. Of these amounts, \$424,000 and \$93,000, respectively, were received during the fiscal year 1949.

⁸ 50 U. S. C. App. sec. 32.

Claims and Suits

The disposition of claims was one of the more extensive tasks which confronted the Office during the fiscal year 1949. The large number of claims filed during the fiscal year indicates that the claims program will continue to be an important activity of the Office for some years to come.

The claims program of the Office is based upon sections 32 and 34 of the Trading with the Enemy Act, as amended, which were added to the Act in 1946 by Public Laws Nos. 322 and 671, Seventy-ninth Congress, second session.¹ Pursuant to section 32, the Office of Alien Property makes 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 conditions.² Section 34 authorizes the payment of debt claims of certain creditors of former owners of vested property. 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. A claim based on a debt secured by a mortgage or other lien may be treated as a title claim if the lien constitutes a proprietary or title interest in the property.

There have been filed with the Office of Alien Property on approved forms through the fiscal year 1949 a total of 47,006 claims in reference to property vested during World War II. Of this number, 11,555 are title claims and 35,451 are debt claims. During the fiscal year 1949 alone, 9,657 claims were filed, of which 6,135 were title claims and 3,522 debt claims. It is estimated that during the fiscal year 1950, there will be filed an additional 1,000 title claims and an additional 7,500 debt claims. It is estimated that the return of between \$300,000,000 and \$350,000,000 worth of vested property will be sought by the title claims now on file and those to be filed in the future. The Office also believes that debt claims on file now and those to be filed in the future will seek payment of between \$450,000,000 and \$550,000,000.³

There is also available for any claimant who is not an "enemy or ally of an enemy" a judicial remedy under section 9 (a) of the Trading with the Enemy Act, as amended.⁴ The Office is also involved in other types of suits concerning vested property. This litigation in which the Office

¹ 60 Stat. 50, 50 U. S. C. App. sec. 32; 60 Stat. 925, 50 U. S. C. App. sec. 34. For the complete text of Public Law 322, see *Annual Report, Office of Alien Property Custodian, fiscal year ending June 30, 1946*, pp. 216-219. For the complete text of Public Law 671, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 153-157.

² Under sec. 2 of the Trading with the Enemy Act, as amended, persons residing in enemy or enemy-occupied territory during the war were classified as enemies independently of their citizenship.

³ 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 such claims will be disallowed for various reasons.

⁴ 50 U. S. C. App. sec. 9.

is concerned as a result of the administration of the Trading with the Enemy Act, as amended, is assuming increasing importance in terms of numbers of cases and the value of the property involved.

TITLE CLAIMS

Originally eligible for administrative return under section 32 of property vested under the Trading with the Enemy Act, as amended, were the following principal groups: nonenemy governments, corporations of non-hostile countries 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.

Section 32, as amended by Public Law 671, Seventy-ninth Congress, second session, approved August 8, 1946,⁵ 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, 1947,⁶ which also amended section 32, the governments named as ineligible for a return included those of Germany, Japan, Hungary, Bulgaria, and Roumania. Despite its earlier enemy status, the Government of Italy is not ineligible. Public Law 370 also made eligible nationals and residents of Italy who were previously ineligible.

Section 32 requires, prior to the making of a return, 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 order to fulfill the requirement that a return must be in the "national interest," the Office of Alien Property, as a matter of policy, consults with other interested Government agencies 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

Notice of claim for the return of property pursuant to sections 9(a) or 32(a) must be filed within certain time limitations, as provided by section 33 of the Trading with the Enemy Act, as amended. Originally, section 33⁷ provided that claims must be filed within two 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. Excluded in the computation of time for institution of a return action was any period during which there was pending a suit or claim under sections 9(a) or 32 (Public Law 322, 79th Cong., 2d sess.). There have been two amendments to section 33: (1) Public Law 370, Eightieth Congress,

⁵ 60 Stat. 925, 50 U. S. C. sec. 32.

⁶ 61 Stat. 784, 50 U. S. C. App. sec. 32. For the complete text of Public Law 370, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, pp. 155-156.

⁷ 60 Stat. 925, 50 U. S. C. App. sec. 33.

323651

first session, approved August 5, 1947,⁸ 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 provide July 31, 1949, or 2 years after vesting, whichever is later, as the period of limitation; and (2) Public Law 874, Eightieth Congress, second session, approved July 1, 1948,⁹ amended section 33 to provide 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 have been filed by August 9, 1948, although section 9 suits for the return of property seized in World War I could be filed until April 30, 1949.¹⁰

Administration of Section 32

Responsibility for the administration of section 32 rests with the Office of Alien Property in the Department of Justice. Persons desiring the necessary forms for asserting a claim for the return of vested property can procure them 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 Branch, established on July 31, 1947, administers the claims program of the Office. 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. The Director alone determines whether a return of vested property is in the interest of the United States. The Rules of Procedure for Claims govern the procedure involved in the disposition of claims.¹¹ A copy of these rules may be obtained upon application to the Secretary of the Office.

Certification of Claims Filed by Residents of Foreign Countries

The Attorney General, with the cooperation of the Department of State, has conducted negotiations with certain foreign governments in order to establish procedures to expedite the processing of claims filed by foreign residents. Final or tentative agreements have been reached and procedures settled upon with Austria, Belgium, Czechoslovakia, Denmark, France, Italy, Luxemburg, The Netherlands, Norway, Poland, and the United Kingdom. The procedure involved in the agreements is that 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 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.

Although there are many countries with which no agreements have been reached to date, the agreements already concluded involve countries whose citizens constitute the great majority of eligible claimants. It may still be possible for a claimant to secure a certification from his government as to nationality and residence, even though that government has not

⁸ 61 Stat. 784, 50 U. S. C. App. sec. 33.

⁹ 62 Stat. 1218, 50 U. S. C. App. sec. 33. For the complete text of Public Law 874, see appendix, exhibit F, p. 135.

¹⁰ It should be noted that a bill to amend sec. 33 further by extending the time for filing claims under sec. 32 to April 30, 1950, has been passed by the Senate (S. 729, 81st Cong., 1st sess.) and is pending in the House of Representatives.

¹¹ 8 C. F. R. 502.

reached an agreement with the United States concerning an approved certification procedure.

Disposition of Claims: Vested Property Returned

A total of 1,189 title claims was disposed of during the fiscal year 1949.¹² Returned to former owners during the fiscal year were \$9,087,000 of cash and appraisable property, 211 patents, 13 part interests in patents, 20 patent applications, 10 interests in patent contracts, and certain other industrial properties. The total amount of property returned has now reached \$18,298,000¹³ and 791 patents, 20 part interests in patents, 81 patent applications, 28 interests in 22 patent contracts, and 2 inventions.

Discussion of Particular Claims

NORDISK INSULIN LABORATORIUM, CLAIM NO. 1142.—Perhaps the most significant return of the year from the standpoint of public interest is the return of the vested protamine insulin patent to Nordisk Insulinlaboratorium of Denmark. As a result, it will now be possible for Nordisk Insulinlaboratorium, a foundation engaged in research in the field of diabetes, to recover more than \$1,000,000 in accrued royalties from a number of American pharmaceutical concerns who have been manufacturing under the patent. The money will be used to operate an insulin research laboratory in Denmark and to encourage the development of new products for the treatment of diabetes. In connection with this return, the Insulin Committee of the University of Toronto, which acts as the licensing agent for the patent owners, has reviewed its licensing policy in the light of the Federal antitrust laws. The Insulin Committee, working in close cooperation with the Office of Alien Property and with the Antitrust Division of the Department of Justice, has agreed to make its insulin patents available to all qualified manufacturers in this country, thus encouraging a maximum production of the insulin products at the lowest price consistent with the highest quality. This return is of the greatest importance to an estimated 3,000,000 diabetes sufferers and the millions of other persons who are concerned with their welfare.

GERTRUDE SPIEGEL SPENNER, CLAIM NO. 34875.—The claimant was born in Milwaukee and married a German physician in 1920, thereby acquiring German citizenship. She resided in Frankfurt-am-Main, Germany, all during the war years. She was a member of the Mother Church, the First Church of Christ Scientist, in Boston, and the local branch, First Church of Christ Scientist, in Frankfurt. By order of the Reich Minister of the Interior, issued in July 1941, the Christian Science sect was dissolved and prohibited, and all its property confiscated. On account of her religion, the claimant was twice arrested and confined in prison. She was released and kept under surveillance and forbidden the use of the telephone and the mails and association with her friends. The claimant regained her American citizenship in July 1947, and has since returned to this country. She received a return of her vested property as a victim of religious discrimination within the meaning of section 32.

SACEM, CLAIM NO. 12100.—One of the larger cash returns of the past fiscal year witnessed the payment of approximately \$500,000 to Societe des Auteurs, Compositeurs et Editeurs de Musique (SACEM), a French organization representing the authors, composers, and publishers of music in France. This money had accrued under an exclusive cross-licensing

¹² Of these, the number allowed was 1,048; the number disallowed or withdrawn was 141.

¹³ Not included in this amount are certain accrued royalties in the hands of third parties which were reassigned to claimants upon return.

agreement with the American Society of Composers, Authors and Publishers, which is involved in litigation under the antitrust laws. The Antitrust Division and the Department of State have advised that it would be inconsistent with the national interest to return the copyrights and contract interests that have been vested pending the conclusion of litigation. However, no objection was made to a partial return of all accrued royalties for the reasons that this would assist the French economy and would incidentally accomplish the release of funds owing to American authors, composers and publishers of music, which were being withheld by the French Government pending the release of funds owing to SACEM.

JULIEN DUNGLER, CLAIM No. 5931.—This claimant, a French citizen, had entered into a patent license agreement with an American corporation in 1938. In October 1939, after the war in Europe had begun, he moved to Switzerland where he was attached to the French Consulate. He was a member of the "Resistance" movement during his residence in Switzerland until he joined the French army. He later received military honors for his activity. The Office of Alien Property returned to this claimant some \$16,000 in royalties.

JOZO SUGIHARA, CLAIM No. 4715.—Claimant sought the return of 5,991 shares of stock of the Pacific Trading Co., a California corporation, which had been vested as property owned by his father, a Japanese national. These shares constituted a majority of the corporation's outstanding stock. The claimant contended that his father had made a valid gift of the shares to him prior to their vesting. The claim was heard before a hearing examiner who denied the claim except as to 285 shares. The examiner held that claimant had failed to establish a valid gift in light of the facts that his father continued to control the affairs of the corporation, received dividends on the stock, and the claimant remained a mere salesman for the corporation. The examiner's decision was affirmed by the Director of the Office of Alien Property. Considerable evidence was taken at the hearing on the claim and extensive briefs were filed by both parties. This claim is illustrative of many which involve difficult questions both of fact and law and which cannot be disposed of without extensive investigation and formal hearing.

DEBT CLAIMS

The basis on which the Office may pay claims of American residents and citizens against debtors out of property vested from such debtors, was established by Public Law 671, Seventy-ninth Congress, second session,¹⁴ which added, among others, section 34 to the Trading with the Enemy Act, as amended.

Provisions of Section 34

ELIGIBILITY.—Payment to the following debt claimants is permitted by section 34: (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,¹⁵ and

¹⁴ 60 Stat. 925, 50 U. S. C. App. sec. 34. For the complete text of Public Law 671, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ending June 30, 1947*, pp. 153-157.

¹⁵ 50 U. S. C. sec. 21.

(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.

Before a debt may be allowed, however, certain conditions must be satisfied. 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 act requires the Attorney General to set a final date for the filing of debt claims, with the provision that this date cannot extend beyond the expiration of two years after the date of the last vesting of property of a particular debtor, or August 8, 1948, whichever is later. 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),¹⁶ and (c) a cash reserve for the future payment of expenses and taxes.

PRIORITY OF PAYMENT OF DEBT CLAIMS.—A procedure for the equitable distribution of available money of a debtor among eligible creditors who have filed valid claims is provided for by section 34. Should the available money of a debtor not permit the full payment of all allowed claims, the statute provides for a system of priority based generally on the bankruptcy priorities. The order of payment 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, as for example, rent, goods and material 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.

JUDICIAL REVIEW.—The remedies provided by section 34 are exclusive. Although an initial administrative determination is required by the law, 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

The Office has established, under the rules of procedure for claims, the procedures required for processing all debt claims for initial consideration

¹⁶ See pp. 79-80.

323653

by the Claims Branch of the Office.¹⁷ Should a claim asserted against a solvent debtor account be allowed by the Claims Branch, then that Branch, after expiration of the applicable period of limitations, recommends such allowance to the Director for determination. Claims which are recommended for disallowance by the Claims Branch are heard before the Hearing Examiners Branch. The latter Branch also holds hearings in all cases of claims against insolvent debtor accounts, unless a hearing has been waived by the parties.

Bar Dates for Filing Debt Claims

The Attorney General, as authorized by section 34, has issued various bar orders setting the final date for filing debt claims. By Bar Order No. 1, as extended, August 8, 1948, was fixed as the final date for filing claims in respect of all persons and corporations whose property was first vested between December 18, 1941, and December 31, 1946, and for whom earlier bar dates had not been previously fixed. Bar Order No. 5, executed August 20, 1948, fixed January 3, 1949, as the deadline for filing debt claims against property first vested between January 1, 1947, and June 30, 1947. Bar Order No. 6, executed January 28, 1949, designated July 1, 1949, as the bar date for the filing of debt claims in respect of property first vested between July 1, 1947, and December 31, 1947.

Procedures for Determining Eligibility of Debt Claimants

The procedures deemed necessary under section 34 (a) of the Trading with the Enemy Act, as amended, in order to determine the eligibility of debt claimants and the validity of their claims may be summarized as follows. Part of the initial processing of a debt claim on file with the Office involves a routine check with the Bureau of Internal Revenue to determine whether or not there exists a 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. Certain inquiries are also necessary within the Office itself to determine the extent of the vested property of the debtor against which each claim is asserted. Further inquiries are conducted within the Department of Justice to ascertain whether 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

In the administration of section 34 the Office of Alien Property was confronted by the problem of debt claims in which property of the same debtor was vested both in the Philippines by the Philippine Alien Property Administration and in the United States by the Office of Alien Property.¹⁸ During the fiscal year procedures were devised whereby each office will bear its proportionate share of claims of this nature which are allowed.

Insolvent Accounts

During the fiscal year the debt claims program has included the initial processing of claims filed against insolvent accounts. This has proved to be the most complicated matter encountered thus far in the debt claims program. Processing of claims in such cases requires the examination of each claim on its merits, the preparation of a schedule which contains the

¹⁷ 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.

¹⁸ For the background of this and other problems, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, p. 91.

recommendation of the Chief of the Claims Branch for allowance, properly set forth in various categories of priority established by the statute, together with the recommendations for disallowance. The disposition of an insolvent account is complicated by the fact that, unlike solvent accounts, each claimant has an interest in the action taken with respect to all other claimants because such action will affect the size of the dividend which may be paid him. Accordingly, all such related claimants must be notified by the Office of any action which it proposes to take with respect to the debtor account and they must be given an opportunity to be heard.

Disposition of Claims: Payments Made

During the fiscal year, 802 debt claims were disposed of with 185 claims being paid in the amount of \$235,000 and 617 claims were disallowed or withdrawn. It is anticipated that during the next fiscal year a much larger number of debt claims will be closed out by allowance or disallowance.

The debt claims allowed during the fiscal year related to a wide range of transactions: 56 of the claims, totaling \$65,180.85, were based upon the rendering of legal services, and 35 claims, amounting to \$98,897.93, were founded upon loans of money. Services relating to the management of property gave rise to 17 of the claims, totaling \$23,000.89, and the sale and delivery of merchandise formed the basis of 16 of the claims in the amount of \$45,123.74. Six wage claims, amounting to \$7,323.47, were allowed. The remaining claims allowed involved such diverse matters as rent, alimony payments, building repairs, accounting and tax services, shipping contract losses, marine insurance, refunds, checks, stock subscriptions, and storage charges.

Discussion of Particular Claims

DOROTHY KRETS LEHMANN, CLAIM NO. 3848.—In 1942 the Alien Property Custodian vested the interest of a German national in a trust fund. Prior to vesting, the national's American wife had secured an alimony decree awarding her \$550 monthly. The Director of the Office of Alien Property held, in a decision dated December 8, 1943, that the obligation to pay alimony fixed by the decree constituted an allowable debt claim under section 34. This novel situation illustrates some of the complexities involved in the administration of the debt claim provisions of section 34 of the Trading with the Enemy Act, as amended.

The Director ruled, however, that postvesting interest on debt claims is not allowable inasmuch as such a claim is one against the United States and section 34 contained no express direction for payment of interest on claims. Judicial review of this question is now pending in the District Court for the District of Columbia.

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, as amended, specifically authorized 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.¹⁹ The Office must pay tax liabilities on vested property notwithstanding any claim or suit filed or instituted against the property.

¹⁹ 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.

The Office of Alien Property and the Bureau of Internal Revenue have developed procedures regarding the payment of taxes on vested property. In addition, the Commissioner of Internal Revenue has 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, 1948.²⁰

SUITS AND OTHER JUDICIAL PROCEEDINGS

The Office of Alien Property was interested in a total of 2,467 suits and other judicial proceedings during the fiscal year 1949, as compared with 2,263 during the preceding fiscal year. Table 34 shows the different types of litigation involved.

Table 34.—SUITS AND OTHER JUDICIAL PROCEEDINGS IN WHICH THE OFFICE OF ALIEN PROPERTY WAS INTERESTED, FISCAL YEARS 1949 AND 1948

Type of court matter	Number of suits during fiscal year—	
	1949	1948
Total.....	2,467	2,263
1. Actions for return of property or payment of debts, brought under sec. 9 (a) of the Trading with the Enemy Act, as amended.....	155	67
2. Actions relating to banks or insurance companies in liquidation.....	25	36
3. Matters relating to corporate or individual insolvencies.....	7	10
4. Matters involving customs, taxes, or assessments.....	808	869
5. Matters relating to patents, trade-marks, or copyrights.....	18	33
6. Actions relating to real property.....	27	31
7. Matters involving estates or trusts.....	1,171	861
8. Causes in admiralty.....	63	54
9. Criminal actions.....	4	3
10. Matters involving property vested in World War I ²¹	2	2
11. Miscellaneous.....	127	297

¹ This figure does not include cases in which vesting orders have not yet been issued.
² 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

Approximately 150 actions under section 9 (a) of the Trading with the Enemy Act, as amended,²¹ to recover vested property are now pending. Among the more important are the following:

ALBERT V. CLARK (S. D. Cal.).—This is a suit for the recovery of approximately 9 percent of the common and preferred stock of Rohm & Haas Co. (the said stock, as a result of a merger, having been substituted for vested shares in Resinous Products & Chemical Co., Inc.). The case is at issue and awaiting trial.

BOECKLI ET AL. V. CLARK (D. C.).—This is a suit brought in the United States District Court for the District of Columbia by Henkel & Cie., A. G. Konsortial Fonds, Basle, Switzerland, and the trustees thereof, for the return of \$4,200,000 worth of securities and a bank balance in the amount of \$900,000. The securities were vested as property owned or controlled by Henkel & Cie., G. m. b. H., Dusseldorf, Germany, through a complicated series of Swiss corporate devices. Plaintiffs' contentions in the new complaint are that the securities are the property of Konsortial Fonds and that the latter is a Swiss entity controlled by Swiss citizens and these securities come within the purview of the Swiss Accord. The suit is at issue and awaiting trial.

²⁰ 13 F. R. 2039.

²¹ 40 Stat. 419 (1917), 50 U. S. C. App. sec. 9.

AKTIEBOLAGET GROENWALL & SOEDERSTROEM V. CLARK (D. C.).—This suit for the return of 5,639 shares of stock of Thorer & Hollender, Inc., valued at \$1,000,000, was dismissed with prejudice December 1, 1948, by order of the United States District Court for the District of Columbia.

HAAS V. CLARK (E. D. Pa.).—This suit, for the return of 34.5 percent of the outstanding stock of Rohm & Haas Company, valued at \$11,800,000, has been disposed of by the dismissal of the suit and the payment to the Government of \$1,000,000 in settlement of its counterclaim.²²

HEYDEN CHEMICAL CORPORATION V. CLARK (S. D. N. Y.).—This is a suit to recover 100 percent of the common stock and 40 percent of the preferred stock of Schering Corporation of New Jersey, valued at \$7,373,000. Plaintiff claimed to have purchased the shares from Swiss Bank Corporation in 1942. Defendant's motion to dismiss was sustained. Plaintiff did not appeal.

I. G. CHEMIE V. CLARK (D. C.).—This is probably the most complex of the pending cloaking cases. It involves approximately 97 percent of the stock of the General Aniline & Film Corporation of New York, a Delaware corporation.²³ A section 9 (a) suit for the return of 455,448 shares of class A and 2,050,000 shares of class B common stock of that company was filed in the United States District Court for the District of Columbia on October 21, 1948, by Societe Internationale pour Participations Industrielles et Commerciales S. A. (also known as Internationale Industrie & Handelsbeteteiligungen A. G.), of Basle, Switzerland (hereafter cited as I. G. Chemie). The complaint, which assigns a value in excess of \$100,000,000 to the stock, also seeks the return of some \$1,800,000 of vested cash which had been maintained by I. G. Chemie in American banks. In its answer the Government charges that I. G. Chemie conspired with I. G. Farben of Germany, over a period of many years, to cloak the ownership of Farben properties in many countries of the world. The Government, by way of a counterclaim, asks for an affirmative judgment against I. G. Chemie in the amount of \$9,489,220.73 as taxes, including penalties and interest, owed by I. G. Chemie for income realized between 1929 and 1933.

Various motions were made and heard in the case during the fiscal year. The Government secured an order to take the depositions of three of the officers of I. G. Chemie in Washington, and part of the deposition of one of these witnesses was taken. A broad order for discovery of documents of both parties was issued by the court.

LATVIAN STATE CARGO & PASSENGER S. S. LINE V. CLARK (D. C.).—This is a suit for the recovery of approximately \$1,200,000, which had been vested as the property of certain nationals of Latvia. The plaintiff, a public corporation of the Soviet Union, bases its claim upon certain nationalization decrees of the Latvian Soviet Socialist Republic. The suit was dismissed by the trial court upon the ground that the United States does not recognize the annexation of Latvia by the Soviet Union nor its confiscatory decrees.²⁴ The case is now on appeal.

LITTELL V. CLARK (D. of Conn.) and MARKS V. CLARK (D. C.).—These actions are for the return of the shares of stock of the American Hyalcol Corporation, valued at \$3,000,000. Each plaintiff claims 50 percent ownership of the stock. The shares were vested on the ground that they were in fact owned by subsidiaries of Henkel & Cie., G. m. b. H., Dusseldorf,

²² 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.

²³ For a description of the operations of General Aniline & Film Corp., see Ch. IV, "Selected Vested Enterprises," pp. 40-42.

²⁴ 80 F. Supp. 683.

Germany. These suits are being held in *status quo* pending the outcome of a criminal trial of the two plaintiffs, Nelson Littel and Lewis H. Marks, upon indictment in the Southern District of New York for conspiring with several German and Swiss nationals to "cloak" the ownership of the corporation and for making false and fraudulent statements and claims. Trial of the criminal action is expected in the fall of 1949.

RUOFF v. CLARK (D. of Col.).—Over \$1,000,000 of the property of Mrs. Madeleine du Pont Ruoff was vested some time after her arrival in the United States from Germany where she had lived for over 30 years. She has commenced an action in the District of Columbia for return. Numerous motions in the case have been disposed of and the matter is now awaiting trial.

SWISS BANK CORPORATION v. CLARK (S. D. N. Y.).—This is a suit to recover 100 percent of the common stock and 40 percent of the preferred stock of Schering Corporation, of New Jersey. Plaintiff claimed to have purchased the shares from Schering A. G., Berlin, in 1937. The action has been compromised and dismissed.

UEBERSEE FINANZ-KORPORATION A. G. v. CLARK (D. C.).—Subsequent to the decision of the Supreme Court on December 27, 1947,²⁵ this case was tried on the merits in the United States District Court for the District of Columbia in December 1948 and January 1949. This trial resulted in a judgment in favor of the Attorney General, the court holding that the plaintiff could not recover the vested property, consisting principally of majority stock interests in Spur Distributing Co. of Nashville, Tenn., and Harvard Brewing Co., Lowell, Mass., valued at \$4,000,000, upon the ground that plaintiff was "enemy tainted" within the meaning of the decision of the Supreme Court.²⁶ This holding was based upon the fact that certain enemies had interests in the stock of plaintiff corporation and that the corporation was controlled by an agent of these enemies who acted as managing director of the corporation. Plaintiff has appealed.

VARGOS ET AL. v. CLARK (D. C.).—The Swedish plaintiffs seek to recover under section 9 (a) the sum of \$7,760,165, representing the proceeds of the sale of the 535,000 vested shares of American Bosch Corporation and dividends paid thereon. Issue has been joined and the parties have engaged in extensive discovery proceedings, including the taking of over 6,500 pages of deposition and the identification of over 800 exhibits. The case is now at the pretrial stage.

VORT v. CLARK, NAUEN v. CLARK, and VORT & BASCH v. CLARK (D. C.), and **KLEIN v. CLARK** (E. D. N. Y.).—These four suits seek a return of a total of 690 shares of stock of Herman Basch & Co., valued at \$500,000. Issue has been joined in all four actions.

FUJINO v. CLARK (D. of Hawaii).—This was a suit by an American citizen to recover several parcels of land in Hawaii which he claimed were given him in 1941 by his father, a citizen and resident of Japan. The District Court, after trial, held that the evidence showed that after the gift, as before, the land was primarily valuable as a site for a business enterprise which had been owned by the father, but which the father had incorporated late in 1940. The District Court found that the father continued to retain control of the business, despite the incorporation, and that the land, despite the gift, continued to be managed by the father's business agents and used in the interests of the father and the corporation. It held accordingly that the beneficial interest remained in the father and denied recovery. The Court of Appeals for the Ninth Circuit affirmed

this decision, January 31, 1949, and the Supreme Court denied certiorari, on June 20, 1949.²⁷

Actions Relating to Bank Liquidations

The liquidation of enemy-owned banks under the supervision of the Attorney General is being concluded as expeditiously as possible. Receipt of an 80 percent dividend from the liquidation of Yokohama Specie Bank, San Francisco, has been held up by the fact that certificates of deposit are missing, but it is expected that these dividends will be paid over in the very near future. Payments have been received on the Attorney General's claims on other deposits with the Yokohama Specie Bank, thus terminating other actions involving this same liquidation.

A number of actions are pending which involve the question of whether the closed Japanese banks must pay their depositors interest for the period of liquidation. The disposition of these cases will probably be determined by the final decision in *Sparling and Clark v. Paramount Pictures*.²⁸

Matters Involving Estates and Trusts

Litigation involving interests, both vested and nonvested, of enemy nationals in estates and trusts covered a multiplicity of complex legal problems during the fiscal year 1949. Application of the law of decedent's estates and of trusts involved, *inter alia*, the examination of fiduciary accounts, the establishment of heirship by the introduction of competent evidence, the resisting of exorbitant charges against estates in which enemy nationals have an interest, and the construction of will and trust instruments with attendant legal problems, including the impact of the Rule against Perpetuities and other applicable principles of law. During the past fiscal year 347 cases requiring extensive and affirmative action in the courts in order to obtain compliance with vesting orders were closed.

State statutes conditioning the right of a foreign national to inherit property upon the existence of reciprocal rights on the part of United States citizens under the laws of the nation of which such national is a citizen or resident continued to be a source of extensive litigation during the past fiscal year. Since the Supreme Court's decision in *Clark v. Allen*,²⁹ the applicability of such statutes has been limited to situations in which a non-German decedent leaves personalty in the United States to nonresident aliens. Nevertheless, even with this limitation, whether or not German municipal law afforded reciprocal rights to citizens of the United States is the principal issue in several hundred cases pending in California, and in more than a dozen cases pending in Oregon, where a similar statute is in effect. Similar issues exist in cases pending in Montana and Nevada.

In the first decision squarely on the issue, the Superior Court of Los Angeles County held in *Estate of Marie W. Peters* that reciprocal rights with Germany existed. However, shortly thereafter the same court through a different judge refused to follow the decision in the *Peters* case and on June 22, 1948, held in *Estate of Bertha Schluttig* that German and Austrian heirs were ineligible to inherit from a California estate because reciprocal rights did not exist under the laws of Germany and Austria on April 3, 1945, the date of decedent's death. The Attorney General has appealed the latter decision. The issue is before the same court in *Estate of Paul Hess*, which is now awaiting decision, and the issue was heard *de novo* on May 2,

²⁷ 71 F. Supp. 1, 172 F. (2d) 384.

²⁸ See p. 87.

²⁹ 331 U. S. 503 (1947).

²⁵ 332 U. S. 480.

²⁶ 82 F. Supp. 602.

1949, in *Estate of Alice A. Miller* before the Superior Court of Alameda County, Calif.

In Oregon, as in the California cases involving decedents dying before the amendment of the Probate Code on September 15, 1945, the principal point of contention is whether United States citizens had reciprocal rights to receive payment to them within the United States of monies originating from foreign estates, rather than whether there existed a right on the part of American citizens to inherit personal property in the countries in which the aliens are inhabitants or citizens. On May 24, 1949, the Circuit Court of Multnomah County, Oreg., in *Estate of Emilie Anna Wemme*, ruled that the Attorney General had not sustained the burden of proving that reciprocal rights with Germany existed.

Another issue in litigation with which this Office has been interested during the fiscal year arises when the enemy nationals, whose interests have been vested, are minors or incompetents. In such cases courts are sometimes disposed to appoint guardians *ad litem* or special guardians, but this action has been uniformly opposed, since their interests have been extinguished by the vesting order.

New York courts, however, have not been receptive to the contention that no guardian *ad litem* need be appointed after a vesting order has been issued. In *In re Bank of New York*³⁰ the Supreme Court of New York County held that under the New York statutes infants whose interests in a testamentary trust had been vested were necessary and proper parties and, in the absence of a Federal statute prohibiting the appearance of a guardian *ad litem* on their behalf, an order designating such guardian would not be disturbed. In *Matter of Elizabeth von der Decken*, this same court on October 29, 1948, denied a motion by the Attorney General to strike the names of two German nationals as parties after the court of its own motion and over the objection of the Attorney General had appointed a guardian *ad litem* for the aliens. An appeal was taken, but on April 26, 1949, the Appellate Division of the New York Supreme Court affirmed the order. In New Jersey, a similar holding was reached in *Matarrese v. Matarrese*,³¹ a partition suit in which an enemy national was represented by an attorney designated by the Attorney General, no vesting order having been issued.

Where no guardian *ad litem* was involved, the Attorney General received a favorable decision in *In re Title Guaranty & Trust Co.*,³² in which the Supreme Court of New York County granted a motion by the Attorney General to strike the names of two infant respondents as persons interested in proceedings to settle judicially a final account where the funds were presently payable to the infants whose interests had been vested. In *Matter of Brooklyn Trust Co.*³³ the Attorney General appealed from an order of the Surrogate of Kings County denying a motion to strike from an accounting proceeding aliens whose interests had been vested, but the Appellate Division of the New York Supreme Court affirmed the order on other grounds, not reaching the merits of this question.

Other recent cases of interest include *Estate of Franz Herman*³⁴ and *Estate of Virginia S. Kuhrt*³⁵ in which Mr. Surrogate Collins of the Surrogate's Court of New York County ordered two testamentary trusts terminated and their assets transferred in accordance with vesting orders. In both cases

the Attorney General had vested all beneficial interests in the trusts, thereby rendering impossible the accomplishment of their purposes.

In *Lanston v. Schwartz* the Attorney General was interested in upholding the validity of a will which was challenged on the ground that the testator lacked mental capacity. The caveator moved to deny the will to probate alleging the proponent had failed to prove mental capacity, but it was held that the caveator had failed to frame an issue as to mental capacity and could not contest the decree on appeal.

Although the decision in *In re Knowlton's Will*³⁶ by the Surrogate's Court of Kings County, New York, was unfavorable to the contention of the Attorney General that the child of the testator's grandchild by a second marriage was not "lawful issue" and thus not entitled to share in the remainder of a trust estate, the court ruled that the Attorney General, as successor in interest to the rights of children born of a previous marriage, could make a collateral attack on the divorce of the parent.

Among decisions in litigation in which appearance on behalf of enemy nationals was entered by an attorney designated by the Attorney General, the case of *Meier v. Schmidt*³⁷ is of special interest. There it was held that the filing of such designation of attorney did not take the case out of the general rule that a nonresident enemy alien may not sue in the courts of the United States, and the motion for rehearing on the ground that the Attorney General had an interest in the litigation because of such designation of attorney was overruled.

The *Estate of Henrietta E. Garrett* (Orphans' Ct., Phila. Cnty.) is, from the standpoint of the amount involved, the most significant litigation among the many cases pending at the end of the fiscal year. Establishment of the claim of the Attorney General against the estate, now valued at more than 21 million dollars, has required the securing of numerous affidavits, expert witnesses, and many public and private records. This claim is expected to be heard shortly, and the Attorney General is also contending that a Pennsylvania tax statute under which the Commonwealth is asserting an assessment of 80 percent is unconstitutional. Disposition of another large estate is at issue in *Orme v. The Northern Trust Co. et al.* (Circ. Ct., Cook Cnty., Ill.), involving a trust corpus of \$1,800,000, in which a legatee is seeking to recover the interest of a testatrix in a testamentary trust created by the testatrix' grandmother, who died in 1873. The Attorney General is contending that the rule in *Shelley's* case does not apply, that there has been a prior adjudication as to the construction of the will, and that an adopted child does not share equally with natural issue of the grandmother. The claim of this Office is for four-ninths of the corpus, besides accumulated income on the death of the life tenant, who is now 85, which is currently in excess of \$100,000. A motion has been made to substitute the Attorney General for the persons whose interests have been vested, and the attorneys for such designated enemy nationals have moved for leave to answer and have also questioned the validity of the vesting order.

Two construction suits by trustees, *Mississippi Valley Trust Co. v. Grace National Bank et al.* and *St. Louis Union Trust Co. v. Frei et al.*, are pending in the Circuit Court of the City of St. Louis, Mo. In the former, enemy nationals are represented by a designated attorney who is contending that one provision of a will violates the Rule against Perpetuities, but that the remaining provisions are unaffected. In the latter, the question at issue is whether the interests of beneficiaries are vested or contingent so that the

³⁰ 85 N. Y. S. (2d) 413 (1948).

³¹ 59 A (2d) 263 (N. J. 1948).

³² N. Y. L. J. Dec. 15, 1948, p. 1540.

³³ N. Y. L. J. May 17, 1949, p. 1763.

³⁴ N. Y. L. J. Mar. 18, 1949, p. 997.

³⁵ N. Y. L. J. May 9, 1949, p. 1653.

³⁶ 81 N. Y. S. (2d) 752.

³⁷ 35 N. W. (2d) 500 (Neb. 1949).

323657

death of a beneficiary during the existence of the trust would be divested.

Among the cases pending in New York is *Matter of the Schaeffer Foundation* (Surr's Ct., N. Y. Cnty.), an action for a decree directing an ancillary executor to deliver personalty to the petitioner. This Office is opposing the petition on the ground that there was no inter vivos gift to the petitioner and that the latter is not a legal entity entitled to sue. In *Matter of Barby* (Sup. Ct., N. Y. Cnty.), an application for settlement of a trustee's account and construction of a will, the Attorney General has vested the interests of a remainderman who would take under the terms of a trust indenture if the donee of a special power of appointment under the indenture failed to exercise it. The essential questions involved are whether the power was exercised and, if so, to what extent.

Two cases in the New York courts present interesting and important questions as to the scope of the Attorney General's powers. *Matter of Herter*,³⁸ now pending before the Court of Appeals, will establish whether the Attorney General, having vested an enemy widow's right of election to reject a will and take her intestate share, may exercise the right. In *Matter of Reinicke*, now pending before the Appellate Division, First Department, the Attorney General has vested the rights of the settlor and all existing beneficiaries under a trust and is seeking to exercise the settlor's rights to control the management of the corpus and direct the distribution of income. The New York Supreme Court denied him these rights on the ground that they were "personal" to the settlor. On appeal, the Attorney General is contending that under the Trading with the Enemy Act he is empowered to exercise any right with respect to property that the enemy could have exercised without regard to whether such right is ordinarily transferable.

Matters Relating to Patents

In *Clark v. American Cyanamid Company*, the Attorney General brought suit in the United States District Court for Maine under R. S. 4915 for a patent on a vested patent application previously owned by a German. The invention relates to a method of producing acrylonitrile, a substance highly important in the manufacture of synthetic rubber and plastics. In the interference proceeding in the Patent Office priority of invention had been awarded to American Cyanamid Co. The District Court awarded judgment to the Attorney General.³⁹

In the administration of vested patents, this Office has discovered that a considerable number of them were licensed pursuant to agreements that violated the antitrust laws. It has been the general policy of the Office to cancel such agreements and open the patents to the public generally under its royalty-free, non-exclusive licensing program. In a number of instances, the illegality was discovered after the agreements had expired but with royalties payable thereunder not yet paid. This Office is currently reviewing the advisability of instituting proceedings to collect such royalties.

Miscellaneous Litigation

A number of significant decisions involving the scope and construction of the "freezing orders" issued by the Treasury Department pursuant to section 5(b) of the Trading with the Enemy Act, as amended,⁴⁰ and Executive Order No. 8389 were handed down.

In *Propper v. Clark*⁴¹ the Supreme Court has settled a basic question under the "freezing" program, which was administered during hostilities by the Treasury Department under the Trading with the Enemy Act, as amended, and Executive Order No. 8389, and is now administered by the Office of Alien Property. The question presented to the Court was whether an order of a New York court appointing a receiver of the assets of a foreign corporation could pass any title while the property was frozen under the Executive order. The Court, affirming the decisions below held broadly that the freezing orders voided any attempts to transfer title without a Federal license.

In *Singer v. Yokohama Specie Bank and Banque Mellie Iran v. Yokohama Specie Bank*,⁴² the New York Court of Appeals held that transfers of credit between Japanese branches of the Yokohama Specie Bank and its New York Agency, after the effective date of the freezing orders to Japan, were prohibited by these orders, and had not been licensed under them. Nevertheless, the court held that the absence of a license did not prevent the accrual of a claim by the plaintiff against the assets of the New York Agency in liquidation. It further held that since the bank superintendent was not at fault in refusing payment where no licenses permitting payment had issued, interest should not run. The opinions emphasized that the freezing regulations should be broadly construed to effectuate their purposes and that licenses under them should not be deemed to have been granted by implication.

Another case involving interest in a bank liquidation, *Sparling and Clark v. Paramount Pictures*, is now pending before the California District Court of Appeal.⁴³ The Attorney General has vested the excess assets remaining after liquidation under California law of California branches of the Yokohama Specie Bank and is supervising the liquidation. The issue is whether depositors of the bank, who have been paid the principal of their deposits, are entitled to statutory interest from the date of commencement of the liquidation to the date of payment of the principal.

Another very important case in connection with the administration of the Trading with the Enemy Act, as amended, is *Zander v. Clark*,⁴⁴ presently awaiting decision in the Court of Appeals for the District of Columbia. This was a suit for return of \$112,391.40 by a woman who, although an American citizen by birth, was present in Germany between 1939 and 1946 and, while there, married a German citizen, thus acquiring German citizenship as well. Mrs. Zander's claim for administrative return under section 32⁴⁵ had not been finally acted upon. However, the position administratively taken by the Office in another case,⁴⁶ that persons possessed of German citizenship are denied recovery by section 32 (a) (2) (D) of the act regardless of whether they also possess American citizenship, would have required administrative denial of Mrs. Zander's claim as well. Although Mrs. Zander's suit was cast under section 9 (a) of the act,⁴⁷ the District Court did not decide whether she was entitled to recovery under that section. Rather, it held that under section 10 of the Administrative Procedure

⁴¹ 70 F. Supp. 202, 169 F. (2d) 324, 337 U. S. 472. For a discussion of this case, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, p. 99.

⁴² 299 N. Y. 113, 85 N. E. (2) 894; 299 N. Y. 139, 85 N. E. (2) 906.

⁴³ Together with *Sparling v. Loew's*, *Sparling v. Universal Pictures*, and *Sparling v. Bank of America*.

⁴⁴ 80 F. Supp. 453.

⁴⁵ 50 U. S. C. App. Sec. 32.

⁴⁶ *Matter of Emily Fritze*, Docket No. 118, Title Claim 5893, February 6, 1948.

⁴⁷ 50 U. S. C. App. sec. 9.

³⁸ 193 Misc. 602, 83 N. Y. S. (2d) 36, 274, App. Div. 979, 84 N. Y. S. (2d) 913.

³⁹ 82 F. Supp. 651.

⁴⁰ 55 Stat. 839, 50 U. S. C. App. Sec. 5.

Act,⁴⁸ it had power to review determinations under section 32 of the Trading with the Enemy Act, as amended. It further held that this Office's construction of section 32 (a) (2) (D) was erroneous and that that section did not bar recovery by persons having both German and American citizenship. Accordingly, it enjoined the Attorney General and the Director of the Office of Alien Property from persisting in the refusal to pay the plaintiff the sum demanded. On appeal, this Office is contending that Congress affirmatively intended that decisions under section 32 should not be judicially reviewed, and that section 10 of the Administrative Procedure Act does not authorize review where Congress has precluded it and where the decision lies in administrative discretion.

Important questions as to the scope of the Attorney General's right to summary possession of property demanded by him are now pending before the Supreme Court as a result of that Court's granting of certiorari in *Clark v. Manufacturers Trust Company*.⁴⁹ That case presents three questions. The first is whether the Attorney General may in a summary proceeding obtain payment to him of the amount of a debt which he has found to be owing to an enemy. The Court of Appeals for the Second Circuit awarded summary possession on the ground that the debtor did not deny the existence of the debt, but merely claimed a right of set-off in a greater amount. In the Supreme Court this Office is contending that the Attorney General is entitled to summary possession regardless of whether the existence of a debt is denied. Since the debtor also claims a lien under section 8 (a) of the Trading with the Enemy Act, as amended,⁵⁰ there is presented the further question whether section 8 (a) of the act affords any defense to a summary proceeding for possession. Finally, there is the question whether the Attorney General is entitled to interest on the amount demanded from the date of his demand. The Court of Appeals for the Second Circuit held that he is not, but the Court of Appeals for the Third Circuit in *Clark v. E. J. Lavino & Co.* (June 1, 1949)⁵¹ held that he is.

⁴⁸ 60 Stat. 237, 5 U. S. C. A. sec. 1001-1011.

⁴⁹ 169 F. (2d) 932, 337 U. S. 953.

⁵⁰ 40 Stat. 418 (1917), 50 U. S. C. App. sec. 8.

⁵¹ 175 F. (2d) 897.

Organization

The Office of Alien Property, Department of Justice, continued under the direction of Mr. David L. Bazelon as Assistant Attorney General and Director and Mr. Harold I. Baynton as Deputy Director during the fiscal year 1949.

Administrative Units

The Office of Alien Property is composed of 15 administrative units of which 10 are organized on a functional basis and the remaining 5 on a regional basis. These units and the number of full-time employees assigned to each are listed below:

<i>Administrative Unit:</i>	<i>Number of employees as of June 30, 1949¹</i>
Office of the Director	20
Office of the Secretary	20
Hearing Examiners Branch	7
Overseas Branch	47
Operations Branch	158
Legal Branch	39
Claims Branch	83
Estates and Trusts Branch	72
Administrative Branch	71
Comptroller's Branch	78
Litigation Branch	71
Office of the Manager, New York Office	61
Office of the Manager, San Francisco Office	17
Office of the Manager, Honolulu Office	14
Chicago Office	3
Total	761

¹ Excluding 22 part-time employees.

Geographical Distribution of Personnel

The largest concentration of employees is in Washington where the main activities of the Office of Alien Property are centered. The next largest number of employees is in the New York field office, due largely to the location of the Comptroller's Branch in that office. Other field offices are in San Francisco and Honolulu. The headquarters of the Overseas Branch is in Munich, Germany.

A geographical distribution of full-time employees as of June 30, 1949, is shown below with comparable figures for June 30, 1948.

	1949	1948		1949	1948
Washington, D. C.	541	557	Honolulu	14	14
New York	139	154	Chicago	3	3
Munich	47	42			
San Francisco	17	17	Total	761	787

Changes in Organization

The administrative organization of the Office of Alien Property, as it existed on June 30, 1948,¹ continued with relatively few changes during the fiscal year 1949. These changes are presented below:

OFFICE OF THE SECRETARY.—The Reports and Statistics Section, formerly in the Operations Branch, was transferred to the Office of the Secretary as of October 1, 1948.

OPERATIONS BRANCH.—With the transfer of jurisdiction over blocked foreign assets from the Treasury Department to the Office of Alien Property on October 1, 1948,² a Foreign Funds Section was established in the Operations Branch.

LITIGATION BRANCH.—The Appeals and Legislation Branch was merged with the Litigation Branch on August 5, 1948, and became the Appeals Section. At the same time responsibility for legislative matters was transferred to the Legal Branch.

FIELD OFFICES.—The employees of the field offices, namely, New York, San Francisco, and Honolulu, were transferred from the jurisdiction of the Branch Chiefs in the Washington Office and placed under the Managers of the field offices. The Managers are responsible for all activities in the field offices and are responsible to the Director and Deputy Director rather than to Branch Chiefs.

¹ See *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1948*, pp. 103-104.

² See Ch. I, "Basic Policies and Problems," pp. 6-7.

Table 35.—ADMINISTRATIVE EXPENSES AND MEANS OF FINANCING, FISCAL PERIODS 1943 THROUGH 1949

NOTE.—The statements shown on this table for the fiscal years 1943, 1944, 1945, 1946, 1947, and 1948 are not identical with those shown in table 34 of the Annual Report, Office of Alien Property, for the fiscal year ended June 30, 1948, owing to adjustments made subsequent to June 30, 1948. Amounts previously shown as reimbursements to other agencies are now included under the object classification in which the funds were expended.

	July 1, 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	July 1, 1948, to June 30, 1949
ADMINISTRATIVE EXPENSES							
Personal services.....	\$3,257,884.66	\$3,752,436.01	\$3,213,085.42	\$2,800,730.24	\$3,287,616.51	\$3,110,150.40	\$3,640,795.41
Travel.....	182,502.67	119,723.77	79,217.43	89,605.44	75,506.92	94,259.59	79,727.14
Transportation of things.....	21,933.71	32,535.04	6,183.05	17,507.78	2,815.14	25,082.75	2,782.35
Communication services.....	86,583.54	79,852.28	61,856.09	54,988.64	47,905.53	48,460.86	42,848.50
Rents and utilities.....	371,783.39	400,613.78	323,148.31	260,087.55	265,780.10	214,066.90	230,780.50
Printing and binding.....	90,902.83	244,609.57	66,495.27	63,101.58	29,663.32	15,185.77	13,148.78
Other contractual services.....	202,710.93	224,945.29	167,043.26	109,104.46	128,105.45	104,656.56	228,382.12
Supplies and materials.....	105,004.33	61,539.17	33,421.68	32,531.47	39,801.87	60,348.20	40,679.81
Equipment.....	250,932.22	43,818.00	14,940.06	19,809.33	22,085.40	33,831.08	20,759.60
Total.....	4,570,258.28	4,960,202.91	3,965,290.57	3,447,746.49	3,897,280.24	3,696,152.11	4,299,904.27
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		77,207.38	23,965.51	15,117.16	7,236.29	14,393.74	14,080.39
(b) General transfer of cash from vested property funds	482,603.26	4,640,195.01	3,703,414.69	3,172,163.73	3,745,060.04	3,100,087.34	2,780,839.48
3. Reimbursement received for expenses incurred in representing persons residing behind enemy lines in court or administrative actions or proceedings.....			21,694.38	131,764.80	101,828.33	75,114.10	13,212.96
4. Conservatory and administrative expenses recovered upon return of World War II vested property and the payment of debt claims.....					6.32	261,227.79	1,454,405.37
5. Recoveries of expenses from Philippine Alien Property Administration.....						121,922.47	
6. Miscellaneous receipts.....	24,566.31	126,877.42	128,917.46	93,052.72	43,162.26	123,406.67	37,286.07
(a) License fees, receipts from sale of patent catalogs, and other receipts		116,273.10	87,268.63	58,658.08			
(b) Receipts from sale of republished periodicals							
Total.....	4,570,258.28	4,960,202.91	3,965,290.57	3,447,746.49	3,897,280.24	3,696,152.11	4,299,904.27

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

PEAT, MARWICK, MITCHELL & CO.

ACCOUNTANTS' REPORT

70 PINE STREET, NEW YORK 5.

Mr. HAROLD I. BAYNTON,
Acting Director, Office of Alien Property,
Department of Justice, Washington, D. C.

We have examined the general accounts maintained by the Comptroller's Branch of the Office of Alien Property for the purpose of controlling vested assets and recording accountability therefor for the fiscal year ended June 30, 1949, but we did not review the financial and statistical information and statements contained in the detailed annual report of the Office of Alien Property. Our examination 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 of acknowledgments of vestings of real estate, patents, copyrights and trademarks; test-check and confirmation of recorded cash receipts; test-examination of vouchers covering administrative expenses and other disbursements; check of reconciliations and confirmation of bank accounts; count of securities and personal property in the custody of employees in offices of the Office of Alien Property in the United States; test-confirmation of vested assets in the custody of others at June 30, 1949; and review of procedures followed in the sale, return, or other disposition of vested assets during the fiscal year as to compliance with the policies set forth in regulations governing such disposals.

The accounting records of many of the enterprises vested, 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 Hawaii. 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) during the fiscal year; but we did not audit the accounts of such enterprises. With the exception of enterprises in various stages of liquidation and a few enterprises either not under the exclusive control of the Office of Alien Property, or of minor importance, the accounts of the operating enterprises, including those whose accounting records are maintained by their own personnel, have been examined by public accountants at various dates during the fiscal year. Reports of public accountants, submitted for our inspection, contain unqualified opinions as to the financial position at the close of 1948 of the principal operating enterprises in the United States and similar reports in the case of the remaining enterprises, in some instances, either did not express an opinion, or gave qualified opinions as to the financial position for reasons such as absence of auditors at stock taking 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, 1949, were not relatively significant.

PEAT, MARWICK, MITCHELL & Co.

JANUARY 24, 1950.

323662

EXHIBIT A

List of Vesting Orders Issued by the Office of Alien Property, July 1, 1948 to June 30, 1949

NOTE.—This list includes vesting orders, and amendments and supplements thereto, issued by the Office of Alien Property from July 1, 1948, to June 30, 1949, 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
11553	A bank account owned by Victor Ahbel	13-4032
11554	Certain securities owned by S. Atsumi and F. Y. Omurei	13-4332
11555	Certain securities and two bank accounts owned by Deutsche Sudamerikanische Bank, A. G.	13-4243
11556	A bank account owned by Theodor Ehrlich	13-4053
11557	A debt owing to Johanna Hamann by City Bank Farmers Trust Co.	13-4244
11558	Certain securities owned by Mosaburo Nakano and others	13-4490
11559	A bank account owned by the heirs of Helena Hamburger	13-4054
11560	All rights of Richard Krause in two certificates of deposit	13-4244
11561	A bank account owned by Karl Helmut Kreisinger	13-4054
11562	A bank account and certain securities owned by Gustav Kuhweide	13-4244
11563	Certain securities and an undivided 1/30th interest in the mineral rights in certain real property located in Hughes County, Okla., owned by Heinrich Nolzen	13-4332
11564	Two certificates of deposit owned by Emil Oeltze	13-4370
11565	Two bank accounts owned by Anna Schuler	13-4054
11566	A bank account and certain securities owned by Martha Seidel	13-4305
11567	One bond owned by Emma Wernert and Frank Wernert	13-4406
11568	All rights of Bavaria Filmkunst, G. m. b. H., and others in certain motion picture films, and copyright interests therein	13-4306
11569	The sum of \$560.46, distributable to Katherine Weber	13-4114
11570	All rights of Max Dussel under an insurance contract	13-4143
11571	All rights of Iwa Hatashita under an insurance contract	13-4143
11572	All rights of Frances Hershman under an insurance contract	13-4144
11573	All rights of Marie Hipkens in the estate of Henry J. Hipkens	12-4172
11574	All rights of Minoru Ikoma under an insurance contract	13-4144
11575	All rights of August Kluger under an insurance contract	13-4144
11576	All rights of Kari J. Baumgartner and the heirs of Franziska H. Baumgartner in the trust created under the will of Johann Georg Kuener	13-5132
11577	All rights of Theresa Kusswetter and others in the estate of Alice Kusswetter	13-4172
11578	All rights of Ernst Mayer and Erika Steinmann in the proceeds of the real estate sold pursuant to court order in the Superior Court of Cook County, Ill.	13-4650
11579	The sum of \$6,602.94, distributable to Fritz Boerner and two others under the estate of Clara Novak	13-5465
11580	All rights of Yoshinobu Ozaki and Suyc Ozaki under an insurance contract	13-4170
11581	All rights of Eleanor Schulze in the estate of Herman G. Perske	13-5447
11582	All rights of Wolfgang Rathscheck and others in the estate of Edgar R. Rathscheck	13-4172
11583	All rights of Torakichi Sakata under an insurance contract	13-4170
11584	The sum of \$13,084.45, distributable to Jakob Schimmer and two others under the estate of Anton Schimmer	13-4114
11585	All rights of Josef Schmid and Gertrud Schmid under an insurance contract	13-4056
11586	All rights of Hugo Schnoor and two others in the estate of Bertha Schuilenberg	13-5166
11587	All rights of Pumihiro Shiraishi under an insurance contract	13-4055
11588	All rights of Ayako Todoriki under an insurance contract	13-4056
11589	The sum of \$133.33, distributable to Willi Kaiser and Victor Kaiser under the estate of John Voegeli	13-5200
11590	All rights of Jurgen Wallman and Gerhard Wallman in the estate of Gerd Wallman	13-5447
11591	All rights of Jurgen Wallman and Gerhard Wallman in the proceeds of real property sold in a partition proceeding in the District Court of Kearney County, Nebr.	13-5447
11592	All rights of Ernst Lochmann and others in the trusts created under agreement by Louis Hollweg	13-5247
	Amendment	14-107
11593	Certain securities owned by the heirs of Albert Fark	13-4308
11594	A debt owing to Adelheid Foerster by American Surety Co., of New York	13-4370
11595	Certain securities and certain bank accounts owned by William P. Kulka and Mrs. Paul Kulka	13-4407
11596	A bank account, certain bonds, a certificate of deposit and personal property owned by Seigo Miwa	13-4333
11597	Two debts owing to Gustav Zeigler by Johnson and Higgins	13-4333
11598	A bank account owned by Elizabeth von Elverfeldt	13-4114
11599	All rights of Elizabeth von Elverfeldt in the trust created under agreement with the United States Trust Co. of New York	13-4115
11600	Certain real property located in Absarokee, Mont., owned by August Fuchs	13-4115
11601	Certain real property located in Brooklyn, N. Y., owned by Ottilie H. Lohmann; all of her rights in certain insurance policies; and a debt owing to her by Otto Hoffbauer	13-4115

Vesting order No.	Summary description of property vested	Federal Register citation
11602	Certain real property located in Lyndhurst Township, N. J., and a mortgage, owned by Anton Plank and others; and all of their rights in two insurance policies	13-4116
11603	The sum of \$371.98, distributable to Gertrude Bisinger and others under the estate of Hubert Bisinger	13-4213
11604	A bank account owned by Clara Becker and Irene Becker	13-4245
11605	A bank account owned by John Becker	13-4245
11606	A bank account and certain securities owned by L. Bobsien	13-4617
11607	All rights of Thomas Dembinsky in a mortgage participation certificate of Watchung Title and Mortgage Guaranty Co.	13-4579
11608	Certain securities owned by Deutsche Sudamerikanische Bank, A. G.	13-5085
11609	A bank account owned by the heirs of Koshiro Endo; and a debt owing to them by Charles Howard Ross	13-4246
11610	A bank account and certain securities owned by Lily Gruetter Engels	13-4408
11611	Certain securities owned by Otto Engelmann	13-4579
11612	Certain securities owned by Augusta Geisler	13-4370
11613	A bank account owned by Henkel & Cie., G. m. b. H.	13-4246
11614	A bank account and certain securities owned by Frank Hessinger and two others	13-4490
	Amendment	14-1780
11615	Two bonds owned by Emma Jirmann	13-4458
11616	A bank account owned by Susie Lorscheid	13-4266
11617	Certain securities owned by Erich Luft and others; and a debt owing to Erich Heyse and to Margaret Grix by Niagara Hudson Power Corporation	13-4651
11618	A bank account owned by Olivier von Beaulieu Marconnay	13-4434
11619	A bank account owned by Elsa Reinhold	13-4354
11620	A bank account owned by Anita Dorothea Richter	13-4354
11621	One liquidation trust certificate owned by Joseph Schmid	13-4491
11622	A debt owing to Alwin Sieler and Carl Sieler by Donald L. Burcham	13-4459
11623	Certain securities owned by Michl Streicher and Marie Streicher	13-4684
11624	Two bonds owned by Gertrude M. Taber	13-4469
11625	Certain securities owned by Wilhelm Carl Winterhalder	13-4696
11626	A bank account owned by Hermann Witte	13-4374
11627	Certain real property located in Livingston, Calif., owned by Kano Ninomiya	13-4170
11628	All rights of Elsa Ameis and others in the estate of Adolph Clausen	13-4501
11629	All rights of Clara Stoekler in the estate of Sadie G. Dixon	13-4308
11630	All rights of Caroline Pipgras and others in the trust created under agreement by the former	13-4308
11631	All rights of Anna Dittrich and others in the estate of William Siebern	13-4309
11632	One-half interest in a bank account owned by Martha Fradrich	13-4459
11633	Certain mortgage participation notes owned by Naichichi Ishida and others	13-5086
	Amendment	13-6700
11634	Certain securities and certain bank accounts owned by the heirs of Rudolph H. Landahl	13-4719
11635	A bank account owned by Emma Loeffler	13-4460
11636	Cash, \$3,329, owned by Kosuke Nakano	13-4491
11637	Certain securities owned by Ing. Otto Ruhl; and a debt owing to him by the Chase National Bank of the City of New York	13-4775
11638	A debt owing to Yokichi Taga by The Standard Tool Co.	13-4460
11639	Certain securities owned by Gustav Frhr von Nordenflycht	13-4460
11640	Certain securities owned by Frank Woerber; a debt owing to him by Ignaz Rohleder; and a debt owing to him by Albert Jochum and Marie Jochum	13-4775
11641	All rights of M. Mathilde Schmidt in the trust created under the will of Martin L. Bamman	13-4408
11642	The sum of \$18,669.94, distributable to Olga Richter and others under the estate of Ida Block	13-5389
11643	The sum of \$277.65, distributable to Otto E. Dierichs and two others under the estate of Emmy Dierichs	13-5408
11644	All rights of Paul Eichinger and others in the estate of Anna M. Elchinger	13-5575
11645	All rights of Albert Haller and others in the estate of Paul Haller, and in the trust created under his will	13-4460
11646	All rights of Jinnosuke Iijima under an insurance contract	13-4408
11647	All rights of Lizzie Sandel and others in the proceeds of the real estate sold pursuant to order of the Court of Chancery of New Jersey	13-4434
11648	All rights of Julius Zaunmayr in the estate of August Kuhnlein	13-4309
11649	All rights of Anna Keil in the estate of Katie Lierk	13-5247
11650	All rights of Anna Schaefer and others in the estate of Emma Mueker	13-5351
11651	All rights of Joseph Maier and others in the estate of Marie Maier	13-4579
11652	All rights of Shigehiko Matsuno under an insurance contract	13-4408
11653	All rights of Buntaro Ozawa under an insurance contract	13-4409
11654	All rights of Johann H. Wolf and others in the estate of Marla Platho	13-4580
11655	All rights of Theckla Sandner in a trust created under agreement by Carl Sandner	13-5287
11656	The sum of \$9,183.98, distributable to Berthold Schlachter and others under the estate of Edward Schlachter	13-5499
11657	All rights of Naonji Seko and Hanaye Seko under an insurance contract	13-4409
11658	The sum of \$1,233.30, payable to Eugene Kuhn	13-4491
11659	The sum of \$1,325.72, distributable to Karl Becker and 2 others under the estate of William Stuedemann	13-5410
11660	All rights of Heinrich Traube and others in the estate of Peter Traube	13-4461
11661	The sum of \$576.03, and a claim against the North Avenue State Bank distributable to Ferenc Tremmel and others under the estate of Steve Tremmel	13-5621
11662	All rights of Emil Geisler and others in the trust created under the will of Henry Vahlkamp	13-4434
11663	The sum of \$354.13, distributable to Elizabeth Riesz under the estate of John Weber	13-5410
11664	Certain securities owned by Aussenhandel-Finanzierungsgesellschaft M. B. H.	13-4806

323663

Vesting order No.	Summary description of property vested	Federal Register citation
11665	A bank account owned by Franz Dietzel.	13-4461
11666	A debt owing to George Fossler by Mowitz & Kolbas.	13-4461
11667	One-half interest in a bank account owned by Isamu Furutani.	13-4462
11668	A debt owing to Gertrude B. E. Harman and to Theresa Glook by the Pennsylvania Railroad Co.; and a debt owing to the latter by the Pennsylvania Railroad Employees Provident and Loan Association.	13-4651
11669	One share of stock owned by Emilie Kling.	13-4806
11670	Two bank accounts, certain securities, currency and coin, and personal property owned by Elsie Rehwisch.	13-4800
11671	A debt owing to Wilhelmine Schmidt and others by Robert F. Saltwedel and Lizzie Saltwedel.	13-4526
11672	Certain securities owned by Emil Siedel.	13-4684
11673	A bank account owned by Louis Stern and Litta Hamet Stern.	13-4462
11674	An undivided one-half interest in certain real property located in West Rookbill Township, Pa., owned by Frieda Beckman Brookman; and all of her rights in an insurance policy.	13-4373
11675	All rights of Rosine Bader under an insurance contract.	13-4562
11676	All rights of Marie Wolf and others in the estate of Marie E. Brechl.	13-4652
11677	All rights of Hermine Hippe and 2 others in the estate of Malvine Doyle.	13-4652
11678	The sum of \$2,244.89, distributable to Magdalena Niewerth and others under the trust under the will of Emma Hechl.	13-4562
11679	All rights of Antonie Jungling and Tami Inada under an insurance contract.	13-4807
11680	All rights of Antonie Jungling and others in the estate of Marie Jungling; and in the trusts created under her will.	13-4567
11681	All rights of Umiechi Khoshita under an insurance contract.	13-4567
11682	All rights of Otto Maurer under an insurance contract.	13-4563
11683	All rights of Natsu Ohshiyama under an insurance contract.	13-4583
11684	All rights of Naochuru Otonashi under an insurance contract.	13-4719
11685	All rights of Baron Alfred von Palm in the property held under a trust agreement created by Baron Alfred Palm.	13-5223
11686	All rights of Walter K. Poshmann and others in the trust created under agreement by the former.	13-5228
11687	The sum of \$2,853.32, distributable to Auguste Salawsky and others under the estate of Gustav Seil.	13-5575
11688	All rights of George Kessling and others in the trust created under the will of John Fred Soehli.	13-4581
11689	All rights of Yone Tsuji under an insurance contract.	13-4583
11690	All rights of Hedwig Repling and others in the estate of Gustav Vanner.	13-4583
11691	All rights of Hedwig Blumner in the estate of John Frederick H. Weber.	13-5049
11692	The sum of \$180, distributable to Carl Amholdt and others under the estate of Emilie Wolf.	13-4527
11693	All rights of Rive Yamazaki under an insurance contract.	13-4617
11694	Certain debts owing to the heirs of Franziska Bast by Weniger & Walter Inc.	13-4381
11695	Certain securities and certain bank accounts owned by Anna Elbrecht; and a debt owing to her by Joseph Hirscheberger.	13-4618
11696	Certain securities owned by the heirs of Amelia Firmbach; and a debt owing to them by General Motors Corp.	13-4527
11698	A debt owing to Jino Shoji Katsuta Ltd. by Harpert, Robinson & Co., San Francisco office, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	13-4618
11699	Certain securities owned by Tadaki Araki and others.	13-4649
11700	Amendment.	13-4684
11701	Cash \$697.07, and certain securities owned by Elisabeth Paetsch.	13-4528
11702	A bank account owned by Maria Paula.	13-4618
11703	Certain securities and a bank account owned by John Christof Reussle.	13-4619
11704	Certain securities owned by Koji Sugai; and a debt owing to him by Schwabacher & Co.	13-4807
11705	Certain securities and certain participation certificates owned by Anna Elisa Uhlde and Herman H. Uhlde; and all of their rights in certain checks.	13-4309
11706	Certain securities owned by Hans H. Wichtlunger.	13-4653
11707	Certain securities owned by Talfro Sumida.	13-4529
11708	A debt owing to Taischi Okada by Honolulu Rapid Transit Co.	13-5499
11709	A bank account owned by Margarete Sonnen.	13-5499
11710	All rights of Peter Labegen and others in a trust created under agreement by Joseph Hainrot.	13-5466
11711	All rights of Jacob Viebrock and his heirs in the estate of Katie Henneke.	13-5066
11712	All rights of August Ernst and others in the estate of Augustus Holland.	13-4808
11713	An undivided 1/8 interest in certain real property located in Milwaukee, Wis., owned by Ella Neubert.	13-4719
11714	All rights of Louise Becker and others in the estate of Anna Hussman.	13-5515
11715	All rights of the heirs of Gerth Rummel in the trust created under the will of Marie D. Kemper.	13-4544
11716	All rights of Alwine Gerber and others in the estate of Franz Lueddecke.	13-4684
11717	All rights of Alwine Gerber and others in the estate of Franz Lueddecke.	13-4687
11718	All rights of Mariano Onasli under an insurance contract.	13-4847
11719	All rights of Frieda Faber Spelling under an insurance contract.	
11720	Certain bonds owned by Theodore Strahl and others.	
11721	All rights of Theodore Strahl and others in the estate of Elisabeth Washburn.	
11722	All rights of Juliane Petersen and others in the trusts created under the will of Wilhelm Theile.	

Vesting order No.	Summary description of property vested	Federal Register citation
11723	The sum of \$83.71, distributable to Carl Dabbert and his heirs under the Weber-Martin trust.	13-5622
11724	All rights of Helena Rommsack and Tamara Weiss in the estate of Wilhelmine Waese.	13-4856
11725	All rights of Lena Becken and others in the estate of John George Windisch.	13-5199
11726	A bank account owned by I. G. Faber/Industrie A. O.; and a debt owing to them by Pierre, Scheller & Farker.	13-4529
11727	A bank account and certain securities owned by S. Fujita.	13-4844
11728	Certain debts owing to Gerhard Gherber and others by Van Eman & Mulder.	13-4429
11729	2 bank accounts and certain securities owned by Walter H. Helm.	13-4444
11730	Certain securities owned by Georg B. Kaufmann and Gertrude Kaufman.	13-4476
11731	Certain securities, 2 bonds, certain checks, and 1 mortgage participation certificate of New York Title and Mortgage Co., owned by Hugo Knicker; and all of his rights in 2 voting trust certificates.	13-4886
11732	A bank account owned by Buni Sawada and Katsumi Sawada.	13-4530
11733	Certain securities owned by the heirs of George K. Takano.	13-4752
11734	Certain real property located in Amherst, N. Y., owned by Edith Szyver and 2 others; all of their rights in 2 insurance policies; and a debt owing to them by Elsie S. Olson.	13-4492
11735	A bank account owned by Peter Hansen and others.	13-4620
11736	The sum of \$22,423.35, distributable to Irringarde von Somogyi and Lotta Karger under the estate of Adolph Karger.	13-4777
11737	A bank account owned by Sumiyoshi Arima and Tamaki F. Arima.	13-4582
11738	A debt owing to Heinrich F. Bode by W. C. Cox & Co.	13-4582
11739	A bank account owned by Johanna Busch.	13-4945
11740	A certified check owned by Walter Gerlach.	13-4720
11741	Certain securities owned by Johanna Ebert.	13-4584
11742	A bank account owned by Robert Horn.	13-4832
11743	Certain securities owned by Richard Hildebrand and Elsie Hirscheberger.	13-4777
11744	Certain checks owned by Richard Hildebrand and Elsie Hirscheberger.	13-4833
11745	A debt owing to the heirs of Kensaku Katsuy by Honolulu Rapid Transit Co. Ltd.	13-4901
11746	A debt owing to W. K. Kolnik by the Columbia Carbon Co.	13-4584
11747	A bank account owned by Chugo Kato or Shigen Kato.	
11748	Certain personal property and certain mortgage participation certificates of Caldwell Mortgage & Title Abstract Co., owned by Louise Messner and others; and certain debts owing to them by C. Wallace Vall and others.	13-4845
11749	A debt owing to Mitsuru Motors Ltd., by Richard Motors Export Commission.	13-4846
11750	A debt certificate owned by Valentine Paul and Louis Paul; and a debt owing to them by the Detroit Trust Co.	13-4885
11751	A bank account owned by Carl Riemels.	13-4833
11752	Two debts owing to Yasudiro Sakai by Westinghouse Electric International Co.	13-4833
11753	Certain securities and a bank account owned by H. Shirakawa.	13-4832
11754	A debt owing to Sugo Soga by Marks & Clerk.	13-4832
11755	A debt owing to the heirs of Dr. Yoshitro Sugamura by Frank Hurt Agency.	13-4832
11756	A bank account owned by F. Tatsuho.	13-4832
11757	A bank account owned by Sophie Thiedeman.	13-4832
11758	Certain debts owing to Tome Tsuchida 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.	13-4899
11759	A bank account, certain securities, and a participation certificate of City Bank Farmers Trust Co., owned by Bertha von der Deegen.	13-4902
11760	All rights of John Hofmayer in the estate of Elizabeth Hofmayer.	13-4533
11761	All rights of Clara Prior Leuderitz and others in the trusts created under the will of Mary Evans Prior.	13-4587
11762	A bank account owned by Richard Anger.	13-4753
11763	Certain debts owing to Mrs. Kimiyo Matsunoto and others by Frank Nichols, Limited.	13-4834
11764	A debt owing to Mendelsson & Co. by Pedro Stalioff.	13-4753
11765	The sum of \$13.39, distributable to Theodor Bernat and others under the Estate of Raphael Bernat.	13-5448
11766	All rights of Therese Pott and Katharina Wund in the estate of George Braun.	13-5466
11767	All rights of Christine Seitz and others in the estate of John Leo Ebert.	13-5467
11768	The sum of \$750, distributable to Frieda Ebert Lutz and 2 others under the estate of John Leo Ebert.	13-5468
11769	All rights of the Bruno and Therese Guenther Trust Fund and others in the trust created under agreement by Paul Guenther.	13-4778
11770	All rights of Adolf Langer and Aurulia Hirschmann in the estate of Joseph Hirschmann.	13-5500
11771	All rights of Martha Jungwirth and others in the trust created by indenture by Mary Martha Holzmaier.	13-4903
11772	All rights of Richard Punnagen and others in the trust created under the will of Marie Kidwell.	13-4698
11773	All rights of Marie Martin and Teresa Martin Adam in the estate of John Martin.	13-4698
11774	All rights of Marie Wagner and others in the trust created under the will of Adam William Theodor Mueller.	13-4884
11775	All rights of Rosa Schmidt Janich and two others in the estate of Louise M. Sehir.	13-4720
11776	The sum of \$3,966.70, distributable to Herman Meier and others under the estate of Emma Tempel.	13-4698
11777	All the property and estate of Ida Martha Wohlwend, under guardianship; and all rights of Anton Wohlwend in her estate.	13-4834
11778	Certain securities owned by Aramo-Stiftung; and certain debts owing to them by Brown Brothers Hartman & Co. and others.	13-4834
11779	A debt owing to Katharina Eckert by George E. Flaccus.	13-4753

Vesting order No.	Summary description of property vested	Federal Register citation
11780	A debt owing to Hedwig Engel by the Chase National Bank of the City of New York.	13-4387
11781	Certain debts owing to Louise Hartman and others by the Silk Finishing Co. of America (in liquidation).	13-4903
11782	Certain securities owned by Bunshu Inamasa, and a debt owing to him by Schwabacher & Co.	13-4946
11783	A bank account owned by Nobuhiko Isaida.	13-4734
11784	A bank account owned by Taroji Ohara.	13-4734
11785	A bank account owned by Taroji Ohara.	13-4734
11787	Certain bonds owned by Josef Y. Bracker.	13-4776
11788	A debt owing to the City of New Brunswick, Germany, by Frank P. Anderwald, as liquidating agent for Mannheim, & von Heimolt.	13-4904
11789	Certain real property located in Taylor County, Wis., owned by Johannes F. Wolf and others.	13-4835
11790	All rights of Elfriede Grunmann in the estate of August E. Buchter.	13-4620
11791	All rights of Conrad Gerhardt and others in the trust created under the will of William Gerhardt.	13-4724
11792	All rights of George Kimmel and others in the estate of Bertha Hagle.	13-4904
11793	The sum of \$394.83, distributable to Mary Frankenstein and others under the estate Emeline Heuffe.	13-4724
11794	All rights of Sidonie Pietsch and others in the estate of Oswald Herrmann.	13-3448
11795	All rights of Marie N. Nickel and others in the estate of Conrad Russ.	13-4720
11796	All rights of Anna S. Polkomy in the estate of Eda Schloegel.	13-5049
11797	All rights of Hedwig Messing and Martha Ordly Gletscher in the estate of Wilhelm Schroeder.	13-4724
11798	Certain securities owned by S. Yamase and others.	13-4724
11799	A bank account owned by Yukio Kikunara.	13-4724
11800	A bank account owned by Sophia Heilmann.	13-4778
11801	A debt owing to Rudolph M. Beyer by Allied Chemical & Dye Corp.	13-4808
11802	All rights of Ferdinand Russ and Marie Desble in the estate of Conrad Russ.	13-4904
11803	All rights of Tobias Filmkunst G. m. b. H. and others in certain motion picture film, and copyright interests therein.	13-4721
11804	One mortgage owned by Martha T. Albert.	13-5167
11805	An undivided one-fourth interest in certain real property located in Newark, N. J., owned by Nikolaus Moser, all of his rights in two insurance policies; and a debt owed to him by Francis F. Moenan.	13-4722
11806	All rights of Bertha Blumenthal and others in the estate of Joseph Salin.	13-4837
11807	A bank account owned by Amalie Baumann.	13-4838
11808	Certain securities owned by the heirs of Adolph Convert, and a debt owing to them by City National Bank & Trust Co. of Chicago.	13-4838
11809	Certain bank accounts owned by Fritz Hamann and others.	13-4838
11810	Certain bank accounts owned by Ida Wanda Hoffman and others.	13-4838
11811	A debt owing to S. Kimura & Co., Ltd., by Stewart-Warner Corp.; and a debt owing to them by W. D. Blood & Co., Inc.	13-4838
11812	A debt owing to Gikyo Kuchiba by Pacific Bank.	13-4838
11813	A bank account owned by Phelix Mertens.	13-5056
11814	Two bank accounts owned by the heirs of Haruo Yamane and Roy S. Matsunara.	13-4905
11815	A bank account owned by Heidi Yamamoto.	13-4907
11816	A debt owing to Taketaro Yoshizumi by Scott & William, Inc.	13-4838
11817	All rights of Alexandrine von Saldern in the trusts created under the will of Henry I. Barbey.	13-4838
11818	All rights of Alexandrine von Saldern in the estate of Helene C. de Pourtales.	13-4734
11819	All rights of Laura Wachter and two others in the estate of Louis Berg.	13-4734
11820	All rights of Martha Wachter and others in the estate of Fritz August Buehler.	13-4848
11821	The sum of \$1,512.09, distributable to Anna Webber and 2 others under the estate of Katie Ehrhard.	13-4848
11822	All rights of Andreas Horner and Richard Horner in the estate of Jacob Horner.	13-4946
11823	All rights of Elfriede Windgatter and others in the estate of Carl Berg.	13-4848
11824	A bank account owned by Meta Schibler.	13-4848
11825	Certain securities owned by Dietrich Gunther.	13-4839
11826	A bank account owned by Arnold Krumm.	13-4839
11827	A bank account owned by Masao Hamada.	13-4839
11828	A debt owing to Shinichi Iwamoto by Ichiro Sato d/b/a Komatsuyasu Hotel.	13-4908
11829	Certain securities owned by Tsurumatsu Kida.	13-4908
11830	A debt owing to Shiroichi Kawasaka and Tsugi Uyeke by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-6038
11831	A debt owing to Jempel Oka by Frank Nichols, Limited.	13-6038
11832	A debt owing to Jempel Oka by Frank Nichols, Limited, Los Angeles office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-4937
11833	All rights of Gertrude Schmidt and Andreas Lupler in the estate of Bertha Elisabeth Lupler.	13-4937
11834	Certain real property located in Trenton, N. J., and a mortgage owned by Emma Bahnsen and others; all of their rights in two insurance policies; and a debt owing to them by Walter Coultter.	13-4937
11835	All rights of Blanca Baroni Colta in the trust created under agreement for her benefit.	13-5015
11836	All rights of the heirs of August F. Janz, deceased, in his estate.	13-5576
11837	All rights of Matilda K. Hermann in the estate of Matilda Korn.	13-5168
11838	The sum of \$166.56, payable to Ben Kosol.	13-6222
11839	All rights of Fred Kubine in the estate of Fred Kubine.	13-6222
11840	All rights of Erika Eckhardt and two others in the trust created under agreement by Elvira A. Mettlessel.	13-6201

Vesting order No.	Summary description of property vested	Federal Register citation
11840	All rights of Dr. Kurt Meyer and others in the estate of Ernst H. G. Meyer, and in the trust under his will.	13-6446
11841	All rights of Margaretha Hain and others in the estate of Margareth J. Mackley.	13-6895
11842	All rights of Imppard Poeschlmann and others in the trust created under agreement by Walter K. Poeschlmann.	13-6225
11843	All rights of Magdalena Glecht and others in the estate of Frank Rudmann, and in the trust created under his will.	13-6288
11844	The sum of \$297.09, distributable to Helenech Schwabecker and Fritz Schwabecker under the estate of Christiane Schmidt.	13-6224
11845	All rights of Maria Schlang Punk in the estate of Christiane Katsis and others.	13-6446
11846	The sum of \$2,882.85, payable to Yukawa and others by the Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-6448
11847	Certain debts owing to Butchiro Ayukawa and others by the Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-6089
11848	Certain debts owing to Louise Dierschke by Interstate Home Equipment Co., Inc.	13-6089
11849	Certain securities owned by the heirs of Frida Dohmeyer.	13-6089
11850	Certain securities owned by Alfred Eckhardt and Herman Franck.	13-6224
11851	Certain securities owned by Mina Franck and Herman Franck.	13-6089
11852	One bond owned by Shigeyo Fujii.	13-6089
11853	Certain debts owing to Torachi Ishimaru and others by the Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California.	13-5132
11854	A bank account owned by Uchichi Kinoshita.	13-6089
11855	Certain securities owned by George T. Kuntlomo.	13-6225
11856	Certain securities owned by the heirs of Karl Lautz.	13-6225
11857	A bank account owned by Klaus Meinert and Emil Meinert.	13-6133
11858	A debt owing to Deutsches Nachrichtenbureau by the Federal Reserve Bank of New York.	13-6226
11859	A bank account owned by Miss Ken Nishigawa.	13-6067
11860	Certain securities owned by Anna Harris Fleming.	13-6092
11861	Certain securities owned by the heirs of Zenichi Tanimoto and the heirs of J. Ishizu.	13-6090
11862	A bank account owned by Eiji Tsumura, and a debt owing to him and to Harue Tsunuma by the Yokohama Specie Bank, Ltd., Honolulu.	13-6226
11863	A bank account owned by Soehnehi Uno.	13-6091
11864	A debt owing to the Yokohama Specie Bank, Ltd., Japan, by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-6090
11865	1,750 shares of the class B common capital stock of Markt & Hammacher Co.	13-5133
11866	Certain trade-marks; and all rights of Kurt Lindhorst in an agreement with Lady Handicraft Co., Inc., relating thereto.	13-6227
11867	Certain real property located in the Borough of Farwood, N. J., and an undivided 1/4 interest in certain real property located in the Borough of Rumson, N. J., owned by George Ganss.	13-6028
11868	One mortgage owned by Barbara Rentschler and 2 others; and a debt owing to them by Charles W. Benz.	13-6028
11869	An undivided 1/4 interest in certain real property located in Burlingame, Calif., owned by Evan Tima and Katharine Tima, all of their rights in certain insurance policies; and a debt owing to them by Joseph A. Garry.	13-5067
11870	Amendment.	14-2228
11871	Certain securities owned by Willy Schumwund and others; and a debt owing to them by Brown Bros. Hartman & Co.	13-5201
11872	A debt owing to Kurt Book by the American Metal Co., Ltd.	13-5228
11873	Certain securities owned by Paul Gerlach.	13-5167
11874	Certain bank accounts owned by Frederick Heider, Jr., and others.	13-6090
11875	A bank account owned by Christine Hoffner.	13-5289
11876	A bank account owned by Josephine Hoffner.	13-5289
11877	A bank account owned by Max Hoffner.	13-5289
11878	A bank account owned by Karl Huertle.	13-5289
11879	A bank account and certain securities owned by Gertrude Heys and others.	13-5134
11880	Certain debts owing to Shuichi Kawasaka and Tsugi Uyeke by the Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-6134
11881	A bank account owned by Walburga Rehm.	13-6134
11882	Certain securities owned by August Renzboerg; certain participation certificates owned by Marie Burgi and others; and certain debts owing to them by the Northern Trust Co.	13-6202
11883	Certain debts owing to Andreas Schwab and others by Detjen & Detjen; and a participation certificate and certain personal property owned by Katharine F. Horlach and others.	13-6202
11884	A check owned by Alfred Lehman and Anna Senf.	13-6202
11885	Certain securities owned by Adam Steppenbacher.	13-6091
11886	Certain securities owned by Lina Stulgies and Tokizo Shiozaka.	13-6135
11887	Amendment.	13-6170
11888	Certain securities owned by Hedwig Sahr and others.	13-6168
11889	Certain debts owing to Tono Takahisa and Masayoshi Yokoi by the Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California and liquidator of that bank.	13-6092
11890	120 shares of the common stock of Thoror and Hulouider, Inc.	13-6068
11891	Certain debts owing to Taka Tomono by the Sumitomo Bank of Seattle.	13-6203
11892	A debt owing to Fritz Wundtele by Express Exchange; and a debt owing to him by S. Schwabe.	13-6200
11893	A debt owing to Butzon & Bercker by Miller, Mack & Feinhardt.	13-6341

323665

Vesting order No.	Summary description of property vested	Federal Register citation
11803	A bank account owned by Dresdner Bank	13-5438
11804	A bank account owned by Dresdner Bank	13-5438
11805	Certain bank accounts owned by the German Government	13-5438
11806	A bank account owned by Louise Gross and Charles Gross	13-5439
11807	Certain securities owned by Hedwig Nicol	13-5439
11808	A bank account owned by Hedwig Sobindroff	13-5439
11809	Certain securities owned by Annie Hollmann-Schweedorf and a debt owing to her by Bahe & Co	13-5438
11900	The claim of John Solinger against the State of New York and the Comptroller of that State, arising by reason of the collection by the father of a sum of money An undivided 1/4 interest in certain real property located in Pitsburgh, Pa., owned by Sophie Hundt, all of her rights in 2 insurance policies; and a debt owing to her by Allegheny Trust Co	13-5435
11902	Amendment Cash, \$4,289.65, two bank accounts, certain personal property, and certain real property located in Jackson Township, N. J., owned by Gottlieb Schneider and Walthera Schneider	13-5471
11903	All rights of Paul Albrecht and others in the trust created under the will of William Albrecht	13-5277
11904	All rights of Anna Barbara Stoll in the estate of Emil Adpenzler	13-5491
11905	All rights of Erna Aron under an insurance contract	13-5411
11906	All rights of Frank Berger under an insurance contract	13-5411
11907	All rights of Eberhard Boy in a trust created under an agreement by him and R. D. W. Olshp	13-5334
11908	Amendment Chicago Dore under an insurance contract	13-5441
11909	All rights of Babette Still and Oscar E. H. Still in a trust created under agreement by Edmund Bekart	13-5334
11910	All rights of Franz Andreas Burhard and others in the estate of Henry F. Goldman. The sum of \$462.50, distributable to Lina Steuerhage under the estate of Marie Hartman	13-5391
11911	All rights of Blise Heyl and others under two insurance contracts	13-5278
11912	All rights of Tome Hagen under an insurance contract	13-5334
11913	All rights of Herbert Fohl and 2 others in the estate of Anton Knittel	13-5334
11914	All rights of Otto Kiele Komshie under an insurance contract	13-5334
11915	All rights of Louise Kortz and others in the trusts created under the will of Charles Kortz	13-5341
11916	All rights of Frederick Krautlin and others in the estate of Charles Krautlin	13-5411
11917	All rights of Barbara Greulich and others in the estate of Elizabeth Kahn	13-5411
11918	All rights of August Hoppe and others in the estate of Wilhelm Hoppe	13-5411
11919	All rights of Toyono Matsuda and 2 others in the estate of Solber Matsuda	13-5411
11920	All rights of Theresa Meier and 2 others in the estate of Marie Meier	13-5411
11921	All rights of Irene Mathiesen in the estate of Gus Wormsen	13-5411
11922	All rights of Anna Pape and others in the estate of Alfred Nissen	13-5411
11923	All rights of Gertrud Prummer under an insurance contract	13-5334
11924	All rights of Ferdinand Pluskat and others in the estate of Augusta Pluskat	13-5334
11925	All rights of Joseph Lyda under an insurance contract	13-5334
11926	All rights of Berta Lydia Moller in the estate of Julius Reihert	13-5334
11927	All rights of Joseph Weiss under an insurance contract	13-5334
11928	All rights of Wilhelm Schmitz in the estate of Hermann Roos	13-5334
11929	All rights of Willy Grossman and others in the estate of Hermann Roos	13-5334
11930	All rights of Wilhelm Schmitz in the estate of Hermann Roos	13-5334
11931	All rights of Tomisaburo Shimizu under an insurance contract	13-5334
11932	All rights of Maria Spork under an insurance contract	13-5334
11933	All rights of Shho Uyema under an insurance contract	13-5334
11934	All rights of the von Schuckmann Family Fund in Germany and others in the trust created under the will of Hermann Oscar von Schuckmann	13-5421
11935	Certain bonds and all other property in the custody of the Security-First National Bank of Los Angeles owned by Rino Kawasaki and Hana Kawasaki	13-5421
11936	Certain real property located in St. Louis, Mo., owned by Louise Kaulfuss and others, all of their rights in certain insurance policies; and a debt owing to them by Melbmond Realty Co., Inc.	13-5421
11937	An undivided 1/2 interest in certain real property located in Delaware Township, Pa., owned by Annette Cassassa Schlepfer and others, and all of their rights in certain insurance policies	13-5421
11938	Amendment John Fuhrer	13-5446
11939	All rights of Otto Liebert and others in the estate of Clara Baucher	13-5446
11940	All rights of Magdalena Dischner under an insurance contract	13-5446
11941	All rights of Margaretha Eoehardt and her heirs in the trust created under agreement by the former and the Pfandheim Trust Co	13-5446
11942	All rights of Isabella Natziger and others in the trust created under agreement by John Fuhrer	13-5446
11943	All rights of Isabella Natziger and others in the trust created under agreement by John Fuhrer	13-5446
11944	All rights of Martha Olga Eupler under an insurance contract	13-5446
11945	All rights of Emil Ikeda under an insurance contract	13-5446
11946	All rights of Mrs. Shige Iwata under an insurance contract	13-5446
11947	All rights of Emma Ludwig Klein under an insurance contract	13-5446
11948	All rights of Emma Miller under an insurance contract	13-5446
11949	All rights of Isabella Natziger in a mortgage participation certificate of New York Title & Mortgage Co	13-5446
11950	All rights of Alexander Opska and two others in the estate of Thelma Opska	13-5446
11951	All rights of Myrtle Cream Klein in the estate of Agnes E. Osgood	13-5446
11952	All rights of Mrs. Chikano Sakata under an insurance contract	13-5446

Vesting order No.	Summary description of property vested	Federal Register citation
11953	All rights of Maria Spork under an insurance contract	13-5414
11954	All rights of Friedrich Karl von Rumohr in a trust created under agreement by Elizabeth S. von Rumohr	13-5924
11955	A bank account owned by Anne L. Dorner	13-5414
11956	Certain securities owned by Hermann I. A. Dorner	13-5414
11957	Certain debts owing to Dresdner Bank by Superintendent of Banks of the State of New York in trust for depositors and creditors of the Bank of the United States, in liquidation	13-5449
11958	A bank account owned by Franz Hofelner	13-5414
11959	A debt owing to the Ministry of Communications of the Empire of Japan by Mutual Telephone Co	13-5414
11960	A debt owing to Tomitaro Kessai by the Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California and liquidator of the bank	13-5292
11961	A bank account owned by the heirs of Albert Kleper	13-5415
11962	Certain securities owned by Hajime Nagamatsu	13-5415
11963	A debt owing to A. Oshita by the Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California and liquidator of that bank	13-5449
11964	A bank account owned by Kikunaro Takabayashi	13-5624
11965	Two bank accounts owned by Nobuyoshi Tamai and Satoko Tamai	13-5647
11966	A bank account owned by Shho Uyema	13-5647
11967	All rights of Barbara Zobel and others in the estate of John Bauer	13-5500
11968	All rights of Clara Bruchner and Erika Bruchner under an insurance contract	13-5516
11969	All rights of Tadeus H. Krull and others in the estate of Elbe Bruns	13-5516
11970	All rights of Emil Clauser under an insurance contract	13-5516
11971	All rights of Ottilie Schroeter and others in the estate of Julius Dranz	13-5542
11972	All rights of Hedwig Durmay and 2 others in the estate of Joseph Durmay	13-5623
11973	All rights of Hans Edelmann and Elisabeth Edelmann in the estate of Elisabeth Edelmann	13-5624
11974	All rights of Hermann Dorf and 2 others in the estate of Marie Fanning	13-5624
11975	All rights of Josef Bell in the estate of Margareta Franzsen, and in the trust created under her will	13-5624
11976	All rights of Wilhelm Hopf and others in the estate of Henrietta Hopf	13-5517
11977	All rights of Hans G. Krenger and others under 2 insurance contracts	13-5517
11978	All rights of Clara Kruse under an insurance contract	13-5517
11979	All rights of Imrhard J. Loskant under an insurance contract	13-5500
11980	All rights of Joseph Windhager in the estate of Anna C. Lotterholer	13-5501
11981	All rights of Frieda Muller in the estate of Dorothy Miller	13-5517
11982	All rights of Kiyoo Nakamura under an insurance contract	13-5501
11983	All rights of Fritz (Siegfried) Neuland under an insurance contract	13-5501
11984	The sum of \$3,024.56, distributable to the heirs of Marie Weber pursuant to an order of the Court of Common Pleas, Cuyahoga County, Ohio	13-5501
11985	All rights of Wilhelm Klingner and 2 others in the estate of Maria Reiss	13-5873
11986	All rights of Karoline Siegel Muck and 2 others in the estate of Herman Schmidt	13-5517
11987	All rights of Elise Mayer in the estate of Bertha Dorothee Schulte	13-5517
11988	All rights of Lina Sitzberger under an insurance contract	13-5517
11989	All rights of Heigo Teshirogi under an insurance contract	13-5517
11990	All rights of Shobaro Toda under an insurance contract	13-5517
11991	All rights of Elise Schuster and others in the estate of Emeline G. A. Voeller	13-5517
11992	All rights of Margas Wolf in the trust created under the will of Cella Witt	13-5517
11993	Certain personal property owned by Isami Isert	13-5450
11994	Certain securities owned by Dresdner Bank and Dresdner Bank Filiale Kaifo	13-5450
11995	Cash, \$725.95, owned by Herta Lause Ammann	13-5450
11996	Certain securities owned by Carl Harl	13-5470
11997	Certain securities owned by Dresdner Bank and Dresdner Bank Filiale Kaifo	13-5470
11998	Certain securities owned by Otto Fischer	13-5502
11999	Certain securities owned by I. Marui	13-5503
12000	A bank account owned by Otto Hunning and Ida Niemeyer	13-5450
12001	A debt owing to Lilly Alex Ircken by Abhauser-Busch, Inc.	13-5451
12002	Certain securities and 2 bank accounts owned by Louis Wagner	13-5451
12003	Certain securities and 2 bank accounts owned by the heirs of Frank Ziegler	13-5451
12004	A bank account owned by Hans J. Bar	13-5451
12005	Certain securities owned by Otto Fischer	13-5451
12006	A debt owing to Karin Mathisson by Guaranty Trust Co. of New York	13-5451
12007	Certain securities owned by Chizu Mitamura	13-5451
12008	A bank account owned by Yonotshi Okano	13-5451
12009	A debt owing to Yonotshi Okaka by Shinichi Oka	13-5451
12010	Certain securities owned by Magda Peterson	13-5452
12011	A bank account owned by Rudolf Redmann	13-5452
12012	A debt owing to Christiana K. Schaefer by Moritz & Kolbas; and a debt owing to W. F. Gall by that company	13-5470
12013	A bank account owned by Sabine Schmah	13-5471
12014	A bank account owned by Franziska Schmid	13-5471
12015	A bank account owned by Anna Schamm	13-5471
12016	A debt owing to Vroni Werner and Wilhelm Werner by the Liquidating Trustees of the First National Bank of McKees Rock, Pa.	13-5472
12017	Certain securities and two bank accounts owned by Oscar von Wedekin and Julia von Knor	13-5504
12018	All rights of Frederick Karl Gillardon and others in the estate of Julius J. Gillardon	13-5471
12019	All rights of Gerda E. Meinbaum and others in the estate of Anna Struhlimeyer	13-5452
12020	All rights of Frieda Opitz and Minna Lydia Richter in the estate of William Hiedel	13-5452

Vesting order No.	Summary description of property vested	Federal Register citation
12021	One bond owned by William Bruno Kohler, and all of his rights in a voting trust certificate.	13-5504
12022	Certain securities and 2 checks owned by Edward Woydt, and a debt owing to him by Harold H. McLean.	13-5530
12023	All rights of Joss Schneider in the estate of Katherine Bietner.	13-5525
12024	All rights of Joseph Hill and others in the estate of Matilda Guoker.	13-5547
12025	All rights of Ida Magnus and Werner Zerrull in the estate of Paul Zerrull.	13-5548
12026	Certain securities owned by F. K. Antelmann and Karla Antelmann; and a bank account owned by the former.	13-5576
12027	Certain securities owned by Heinrich Daehnhardt.	13-5576
12028	A bank account owned by Hermann I. A. Dorrer.	13-5542
12029	A bank account owned by Michael Eckert, and a debt owing to him by Deffen and Duth account owned by the former.	13-5576
12030	Cash, \$90, owned by Curt Hermann Evi.	13-5577
12031	Cash, \$3,297, owned by Rudolf Froling and others.	13-5545
12032	A debt owing to Miss Rosa Gerlich by Karlshill.	13-5577
12033	A debt owing to Mrs. Rosa Gerlich by Homestake Mining Co.; and a debt owing to Mrs. Rosa Gerlich by that company.	13-5578
12034	A bank account owned by Cecelia Kemmer.	13-5578
12035	All rights of Knoll A. G., Chemische Fabrik and Knoll & Co. A. G., Chemische Fabrik in certain agreements between Merck & Co., Inc. and E. Bilhuber, Inc., relating to a trademark, a debt owing to the former by Merck & Co., Inc., and a debt owing to Knoll & Co. A. G., Chemische Fabrik by E. Bilhuber, Inc.	13-5691
12036	A debt owing to Emma Josephine Kuecking by Walter C. Cox.	13-5579
12037	A debt owing to Maschinfabrik Gebr. Brehm Krefeld and 2 others by J. J. Krehbiel Co. Inc.	13-5579
12038	A debt owing to Heinrich Mueller by State Bank of Cold Spring Minn.	13-5579
12039	Certain securities owned by S. H. Nishimoto and 2 others.	13-5579
12040	A debt owing to Felzer Gebrueder A. G. by William Jaslin & Co., Inc.	13-5579
12041	A debt account owned by Anthony Rupprecht and Frida Rupprecht.	13-5579
12042	A debt owing to Elise Schmalz by the Chase National Bank of the City of New York.	13-5579
12043	A bank account owned by Minnie Steger.	13-5579
12044	All rights of Dr. Johannes Schmitz in 2 certificates of deposit.	13-5579
12045	Cash, \$90, owned by Gustav Adolf Bauer.	13-5579
12046	All rights of Oscar Albert and 2 others in the proceeds of real estate sold pursuant to court order in the Circuit Court of Henry County, Ill.	13-5579
12047	All rights of Wilhelm Koerner and others in the trust created under agreement by Arrmine Hubbard.	13-5579
12048	The sum of \$51,239, distributable to Elsie Hartwig under the estate of William Jacob.	13-5579
12049	All rights of Louise Steiner and 2 others in the estate of Karl Kroelke.	13-5579
12050	All rights of Wilhelm Luendeking in the trust created under agreement by Otto Luendeking.	13-5579
12051	All rights of Henry Miller and 2 others in the estate of Adam Miller.	13-5579
12052	The sum of \$2,572.89, distributable to Neta Papa Bichls under the estate of John Fopa.	13-5579
12053	All rights of Margaret Elise Riedeman and her heirs in a trust created under agreement by the former.	13-5579
12054	A 1/2 share of a bank account owned by Oscar Albert and 2 others.	13-5579
12055	All rights of Ursula Wubbling in the estate of Frederick Troger.	13-5579
12056	All rights of Hans Orthmann and others in the estate of Elise Schmittmann.	13-5579
12057	All rights of Heinrich Mowme and others in the estate of Minnie Vahlkamp.	13-5579
12058	A bank account owned by G. H. Grebe.	13-5579
12059	Certain debts owing to Rossana Hahn by City Bank Farmers Trust Co.	13-5579
12060	Cash, \$87.85, owned by Otsawa Hamada.	13-5579
12061	A bank account owned by Kiwa Hirata.	13-5579
12062	A bank account owned by Calvin Tetsuo Ishii, and a debt owing to him by Investors Syndicate.	13-5579
12063	A bank account owned by Ernst Meyer.	13-5579
12064	A bank account owned by Yatsuka Miyakado.	13-5579
12065	A bank account and I bond owned by Joseph Schnarer.	13-5579
12066	Certain securities owned by Johann Schoel.	13-5579
12067	Certain securities owned by Eugene H. Metzger.	13-5579
12068	Certain bank accounts owned by Maria Mueggel Schult and others.	13-5579
12069	A bank account owned by Erika Stoelman.	13-5579
12070	All property in the United States owned by Madeline Ruoff, including interests in trusts, estates, realty, tangible and intangible and immovable personality.	13-5579
12071	Amendment.	13-5579
12072	All rights of Gertrud Goering and her heirs under an insurance contract.	13-5579
12073	The sum of \$7,261.53, payable to Marie Wieland.	13-5579
12074	All rights of Hedwig Berger and others in the estate of Fred Kuhne.	13-5579
12075	All rights of Emilie Rovakamp, Shimross and others in the estate of Anna K. Muesel, and in the trust established under her will.	13-5579
12076	A bank account owned by the heirs of Friedrich Albus.	13-5579
12077	Certain securities owned by Henry Bamberg.	13-5579
12078	A debt owing to Maria Busch by City Bank Farmers Trust Co., as liquidating agent for Knickerbocker Equitable Securities Corporation.	13-5579
12079	Cash, \$97.27, owned by Kaoru Fujinami.	13-5579
12080	Certain bank accounts owned by Elisabeth Grosch and others.	13-5579
12081	Cash, \$1,459, owned by Bunzo Hashimoto.	13-5579

Vesting order No.	Summary description of property vested	Federal Register citation
12084	A bank account and certain securities owned by Rudolf T. Kesselmer and Elise Kesselmer.	13-5848
12085	A bank account owned by Maria Kreyenschmidt.	13-5848
12086	A bank account and certain securities owned by J. Magnus & Co.	13-5990
12087	Amendment.	14-2519
12088	A debt owing to Shuzko Minami by the Yokohama Specie Bank Ltd. Los Angeles office, and a debt owing to Sumio Matsuda by the Sumitomo Bank of California and/or Superintendent of Banks of the State of California and liquidator of those banks.	13-5848
12089	A debt owing to Friedrich E. Mueller by Goodrich & Co.	13-5848
12090	Certain securities owned by Gertrude von Metzka Reichenbach.	13-5848
12091	A bank account owned by Marie Alphenbach.	13-5848
12092	A bank account owned by Marie Alphenbach Co. for Banking & Trusts.	13-5848
12093	A debt owing to Ida Schwarz by the First National Bank of Chicago.	13-5848
12094	A bank account and certain securities owned by Marie A. Thies.	13-5848
12095	Amendment.	14-83
12096	A debt owing to Hermann Wilkens by William Frym, Inc.	13-5847
12097	All rights of Charles Ishii in El Amigo Co., a sole proprietorship, and all of the assets of that company.	13-0130
12098	An undivided 1/4 interest in certain real property located in the County of Maui, T. H., owned by Fukujiro Kubo and 2 others, and of vested rights in certain insurance policies, and a debt owing to them by Haruko Kaku Onuma Epp.	13-5896
12099	All rights of Leonard Epp and others in the estate of Eyohei Kaku.	13-0184
12100	All rights of Emma Schmidt, Paul and others in the proceeds of real estate sold pursuant to court order in the Circuit Court of Morgan County, Ill.	13-6096
12101	All rights of Franz Zehle and others in the estate of Karl Klein.	13-6092
12102	All rights of Augusta Manz in the estate of Clara Madler Manz.	13-6280
12103	All rights of Maria Eborlin and Lina Wischniakow in the estate of Conrad Manz.	13-6338
12104	All rights of Gora Hoffmann Manz and Lotia Koepke in the estate of Dorothea Manz.	13-6338
12105	All rights of Johanne Forstner in the trust created under the will of Dorothea C. Mosle.	13-6042
12106	Certain debts owing to the heirs of Philip Basel by the National Bank of Detroit.	13-6072
12107	15 shares of the common capital stock of American Benzberg Corp., and certain securities owned by Bankgesellschaft Berget & Co.	13-6091
12108	Amendment.	14-1406
12109	Certain securities owned by Wilhelmine Fox.	13-6072
12110	A bank account owned by Hugo Hirschbuhl.	13-6072
12111	A debt owing to Rudolf Hopf by Paul H. Helmreich.	13-6072
12112	All rights of C. Von Petersdorf Hupfals in certain mortgage participation certificates of New York Title & Mortgage Co.	13-6072
12113	Cash, \$78.85, owned by Nobutaka Imamura.	13-6072
12114	A bank account owned by Carlos Mayer.	13-6072
12115	A bank account owned by Rene Moiler.	13-6072
12116	Certain securities owned by Johanna Northrop.	13-6072
12117	A bank account owned by Messrs. August Ascher Sonn.	13-6072
12118	Certain securities owned by Karl Ube.	13-6072
12119	All rights of Regina Buchner and others in the estate of Rev. Charles Achtsalk.	13-6092
12120	All rights of Gertrud Froling and Fannie Hinders in the proceeds of the real property sold pursuant to court order in the District Court of Franklin County, Iowa.	13-6092
12121	All rights of Ise Brambeier and others in the estate of Francis Moran Brambeier, and in the trust created under his will.	13-6092
12122	All rights of Emma Steiner in the estate of Otto Deurlinger.	13-6092
12123	All rights of the heirs of Richard Grasser under an insurance contract.	13-6092
12124	All rights of Charlotte H. Griet under an insurance contract.	13-6092
12125	All rights of Charles Hasse and others in the trust created under the will of Richard A. Hasse.	13-6336
12126	All rights of Adelheid Schneider and Anna Schneider in the estate of Adelheid Horning.	13-6309
12127	All rights of Emma Theodora Jessen in the trust created under the will of Claus Christian Jessen.	13-6309
12128	All rights of George Klein under an insurance contract.	13-6309
12129	All rights of Peter Joois and others in the estate of Juliana Leysman.	13-6309
12130	All rights of Bertha Othermann and others in the trust created under the will of Anna B. Lindemann.	13-6309
12131	All rights of George Mahanz and others in the trust created under agreement by Anna B. Lindemann.	13-6309
12132	All rights of Eliss Schulzitz and her heirs in the trust created under agreement by Anna B. Lindemann.	13-6309
12133	All rights of Diether Jitschin in the trust created under agreement by Addie L. Mantz.	13-6309
12134	The sum of \$728.69, distributable to Gustav O. K. Holmeister and others under the trust under the will of Francis A. E. Meyer.	13-6079
12135	All rights of Peter Joois and others in the estate of Justina Nienkemper.	13-6435
12136	All rights of Mary M. P. Heilmke in the estate of Edmund Leopold Fawcick and in the trust created under his will.	13-6092
12137	All rights of Ferdinand Prasse in the estate of Richard Prasse.	13-6132
12138	All rights of Anna M. Sechsmueller under an insurance contract.	13-6092
12139	All rights of Otto Lawesig and others in the estate of Friedrich C. Schimmel.	13-6132
12140	All rights of Rudolf Schmid under an insurance contract.	13-6092
12141	All rights of Johann Carl Zeder and others in the estate of Margaret Severs.	13-6092
12142	All rights of Mary Tillman and Henry Tillman under an insurance contract.	13-6092
12143	All rights of Philip Sayer and others in the estate of Elizabeth Darling Weber.	13-6483

323667

Vesting order No.	Summary description of property vested	Federal Register citation	Vesting order No.	Summary description of property vested	Federal Register citation
12266	Certain securities owned by the heirs of Paul Jansch.	13-6970	12316	A bank account owned by Ida Mater, and a debt owing to her by Pacific States Savings and Loan Co. and/or Frank O. Mortimer.	13-6756
12267	Cash, \$1,444.63, owned by Klitch Kawahara.	13-6916	12317	A bank account owned by August Metzger.	14-078
12268	An undivided 3/8 interest in certain bank accounts owned by Folline Kilmenberg and 2 others.	13-6916	12318	A bank account owned by Hildegarde Oshimo.	13-6830
12269	Certain securities owned by Ida Lemke.	13-6939	12319	Cash, \$611.96, owned by Hildegarde Oshimo.	13-6830
12270	Certain securities and a bank account owned by Merck Fink & Co., a debt owing to them by Ladenburg, Thalmann & Co., and a debt owing to them by H. Cassel & Co.	13-6981	12320	A bank account owned by Reichs-Kredit Gesellschaft, A. G.	13-6830
12271	A bank account owned by Hiroshi Miyakoda.	13-6917	12321	A bank account owned by Reichs-Kredit Gesellschaft, A. G.	13-6830
12272	Cash, \$195, and 2 bank accounts owned by Shigeru Miyakoda and Yasuko Miyakoda.	13-6917	12322	A bank account owned by Katsu Suzuki and Florence Kikue Suzuki.	13-6904
12273	Certain securities owned by Emma Rehm and Wilhelm Rehm, Jr.	13-6917	12323	Certain securities owned by Dr. Max Carl Swoboda, and a debt owing to him by Schellkopf, Hutton and Pomeroy, Inc.	13-6974
12274	Certain securities owned by Josephine Reichman.	13-6917	12324	A debt owing to Louise Vollmer by the First National Bank, Jolley, Ill.	13-6964
12275	A debt owing to Meta Soblund and Ernest Soblund by American National Bank and Trust Co. of Chicago.	13-7321	12325	Certain securities and certain bank accounts owned by Gertrude Kappel Vukacs and Simon Vukacs.	13-6990
12276	A debt owing to Rev. Karl Thiele and Elizabeth Thiele by the Sheboygan Savings & Loan Association.	13-6971	12326	A bank account owned by Martha Hiehn and 2 others; and a bank account owned by Felde Ritschel.	13-6931
12277	A bank account owned by Fred Tweedler and Marie Tweedler.	13-6918	12327	Certain real property and the reversionary or ground rent interest in certain real property located in Baltimore, Md., owned by Alhke Knopp and others; all of their rights in certain insurance policies; and a debt owing to them by Mercantile Trust Co. of Baltimore.	13-6927
12278	A debt owing to Gertrude von Behr-Negendank by Schoellkopf, Hutton & Pomeroy, Inc.	13-6918	12328	Certain personal property owned by Hilda Pilsener and others.	13-6928
12279	Certain securities owned by Helene von Conta, and a debt owing to her by the Chase National Bank of the City of New York.	13-6918	12329	One patent owned by Anton Kraus.	13-8283
12280	One bond owned by Heinz Wenzel.	13-6971	12330	Certain securities and an automobile owned by Kenjiu Akahoshi.	13-8283
12281	All rights of Caroline Scheuch in an agreement with the Chase Safe Deposit Co. relating to the lease of a safe deposit box; and all property located therein.	13-6943	12331	A debt owing to Hans Albert by Otis Elevator Co.	13-7694
12282	All rights of Kurt Krause and others in the sum of \$9,427.81.	13-6943	12332	A debt owing to Julio C. Bahiche by the Studebaker Export Corp.	13-6944
12283	All rights of Louise Bunzen in the estate of August Bunzen.	13-6943	12333	Certain securities owned by Albert Bier and Catherine Bier.	13-6964
12284	All rights of Fritz H. Steler in the estate of Meta Burhop.	13-6943	12334	Certain securities owned by Hilda Gran Bismarck-Osten and others.	13-7341
12285	The sum of \$17,381.27, and certain securities owned by Annale Dubois Annen and others.	13-6943	12335	Certain securities owned by A. Christopherson and others.	13-6994
12286	All rights of Mirna von Tshammer and others in the estate of Alma Marie Kamptner.	13-6974	12336	A bank account owned by Commerz und Privat Bank Akt.	13-6945
12287	Two bank accounts owned by Elise Birkge; a debt owing to her by the Phillips Petroleum Co.; and all her rights in certain oil and gas leases.	13-6999	12337	A debt owing to Gerling-Konzern Allgemeine Versicherungs-A. G. by Johnson & Higgins of California.	13-6945
12288	All rights of Adolph Boehm in Prudential Investors, Inc. (dissolved).	13-6999	12338	A bank account owned by Arthur E. Gritz and Margaret E. Gritz.	13-6945
12289	A debt owing to Enno W. Erolckentz by Sidney Pollack.	13-6742	12339	A debt owing to Takafko Hatanaka and Satsuo Hatanaka by the Yokohama Specie Bank Ltd., Honolulu.	13-7694
12290	A bank account owned by Anna Grosch.	13-6742	12340	A debt owing to F. Hesser Maschinenfabrik-A. G. by the Package Machinery Co.	14-1279
12291	A debt owing to N. V. Handelmaatschappij A. W. Witten & Co. by Simpson, Lange & Co., Inc., and a debt owing to them by Knorr Lampe & Co., Inc.	13-6742	12341	Certain securities owned by Hans Holzwarth.	13-6946
12292	Certain debts owing to the heirs of Alfred Henke by the National City Bank of New York.	13-6754	12342	A debt owing to Esther Anna Lampe by L. B. Luitlity, and a debt owing to her by Albert Julius Jensen.	13-7337
12293	A bank account owned by Iken, Home & Klingenborg.	13-6755	12343	A bank account owned by William Lembe and Lina Lembe.	13-7337
12294	A bank account owned by Helen Kuhn, and a bank account owned by Paul Schwarz.	13-6743	12344	A debt owing to Heinz Meyer by Mecke & Co.	13-6946
12295	A debt owing to Anna Miller by the Trust Fund Committee of the Bank of Elmore.	13-6743	12345	A debt owing to Reins K.redit Gesellschaft Akt.	13-6946
12296	Cash, \$901.67, owned by Shigeo Nakatani.	13-6755	12346	A debt owing to Katsu Ritchey by the Union Labor Life Insurance Co.	13-7266
12297	Certain securities and a bank account owned by Chokichi Okada.	13-6824	12347	Certain securities and a bank account owned by Thekla Saalbach.	13-7337
12298	A debt owing to Phosphat-Gesellschaft, M. B. H. by Dummelion Phosphate Mining Co.	13-6983	12348	Two bank accounts owned by Rosa Zieheider.	13-7337
12299	Cash, \$384.78, owned by Minoru Hajime Sakaia.	13-6743	12349	A bank account owned by Paulina Ziegler.	13-7338
12300	A debt owing to Y. Takahira and Co. by that company.	13-6924	12350	Certain bank accounts owned by Frieda Rudloff and others.	13-7338
12301	Cash, \$508, owned by Yoshitanga Tago.	13-6924	12351	The interests of Willy Elbel and others in two oil and gas leases covering real property located in Gregg County, Tex.; and certain debts owing to them by W. W. Williams.	13-6984
12302	Certain securities owned by Seisu Takemori.	13-6743	12352	All rights of Mary Beck under an insurance contract.	13-6984
12303	A debt owing to Ima Triesch by Paul Monnik.	13-6743	12353	All rights of Kathie Best and others in the trusts created under the will of Richard Best.	13-7338
12304	Bonds Corporation; and a debt owing to him by Prudence Realization Corporation.	13-7376	12354	All rights of Heinrich C. L. Schmeppel and others in the trust created under agreement by Charles H. Blase.	13-7652
12305	Certain securities owned by Frank X. Weitzel.	13-6925	12355	All rights of Johanna Braun in the estate of Carl Richard Bruno Braun.	13-6983
12306	Cash, \$31,242.67, owned by Kinzo Wakayama.	13-6925	12356	All rights of Amanda Putsche and others in the estate of Mrs. Hachen Demian.	13-6983
12307	All rights of Theresa A. Schenbrenner in the estate of Wendt Aschen by Werner.	13-6925	12357	All rights of Elise Frey and others in the estate of Katherine Frey Dickerson.	13-6983
12308	All rights of Ferdinand Koening and Jean Koening in the estate of Franz Carl Koening.	13-6925	12358	All rights of Frida Erfa under certain insurance contracts.	13-6984
12309	All rights of Mina Mano and others under an insurance contract.	13-6925	12359	All rights of Wolfgang Eschholz under an insurance contract.	13-6994
12310	All rights of Harajo Sumi and Kazuo Sumi under an insurance contract.	13-6925	12360	All rights of Helene Nabs and others in the trust created under the will of Edwin H. Goesch.	13-7342
12311	The sum of \$638.07, distributable to Mif Suzuki and Seichiro Suzuki under the estate of Usaburo Suzuki.	13-6925	12361	All rights of Henry Hambrecht and 2 others in the estate of Henry Hambrecht.	13-6994
12312	All rights of Adam Wurtzel and others in the estate of Peter Wurtzel.	13-6925	12362	All rights of Tadashi Iryu under an insurance contract.	13-6995
12313	Certain bank accounts and certain depositors participation certificates owned by Elizabeth Algeyer and others.	13-6925	12363	All rights of Marie Jordan in the trust created under agreement by Karl Jungbluth.	13-6987
12314	Certain securities owned by Marie Brauge and Alfred Brauge, and all of their rights in the Pierce Petroleum Corp., Inc. in dissolution.	13-7321	12364	The sum of \$2,167.34, payable to Peter Degler.	13-6987
12315	A bank account owned by Commerzbank Aktiengesellschaft.	13-6743	12365	The sum of \$1,792.41, distributable to Anna Meier and 2 others under the estate of George Moritz.	13-7423
12316	Certain debts owing to Elisabeth Fenske by C. A. Goldschmidt.	13-6828	12366	All rights of Shigeo Oxtani under an insurance contract.	13-7583
12317	Cash, \$520, owned by Iseo Heiry Hasegawa.	13-6938	12367	All rights of Charles Victor Luitchan and others in certain trusts created under agreements by Clapham Pennington and Margaret O. F. Pennington.	13-6995
12318	Cash, \$572.35, owned by Kenji Hashimoto.	13-6938	12368	All rights of Hedwig Pretzfelder in a trust created under agreement by Eugene W. Pretzfeld and 2 others.	13-7511
12319	A debt owing to Robert Lienau by Carl Fischer, Inc.	13-6939	12369	All rights of Kurt Karl Schaeffer under an insurance contract.	13-7380
12320		13-6939	12370	All rights of Heinrich Schweitzer under an insurance contract.	13-6995
12321		13-6939	12371	All rights of Sabbe Vogel under an insurance contract.	13-6995
12322		13-6939	12372	All rights of Wanda von Prot and others in the estate of Frederick von Lettow.	13-7488
12323		13-6939	12373	All rights of Hannah Wild under an insurance contract.	13-6996
12324		13-6939	12374	A bank account owned by H. F. Bisse.	13-7339
12325		13-6939	12375	Certain securities owned by Joseph Friebe; a debt owing to him by Baehe & Co.; and a debt owing to him by Wilhelm Geers.	13-7339
12326		13-6939	12376	A bank account owned by Wilhelm Geers.	13-7339

323669

Vesting order No.	Summary description of property vested	Federal Register citation
12379	A debt owing to Elisabeth Kappen Hibb by Business Men's Building & Loan Association; and a debt owing to Katharine Kappen Niedemeyer by that company.	13-7511
12380	A debt owing to Hanna Rohrer Flintsky by Bethlehem Steel Corp.	13-7391
12381	Cash, \$424.78, owned by Tamme Miyagawa.	13-7377
12382	Cash, \$609.49, owned by Shizuo Okamoto.	13-7394
12383	Cash, \$314.67, owned by Hisaiko Nakano.	13-7391
12384	Two bank accounts and certain securities owned by Johanna Oostendorp, jr.	13-7512
12385	A bank account owned by Henriette Schütz.	13-7399
12386	Cash, \$741.47, owned by Mairiso Shipeta.	13-7339
12387	Certain securities owned by Comte Woldemar Urkull; and a debt owing to him by Credit Suisse, New York Agency.	13-7424
12388	Certain securities owned by Walter Vessel.	13-7458
12389	A debt owing to Valentin Walezko and others by Philip F. Farley.	13-7392
12390	A debt owing to Yamataka & Co., Ltd., London, and a debt owing to Kichitaro Yamataka by Yamataka & Co., Inc., New York; a debt owing to the former and a debt owing to Yamataka & Co., Ltd., Shanghai, by Yamataka & Co., Inc. (Mass.).	13-7392
12391	A bank account owned by Shinosuke Yoshimoto and Yukie Suzuki.	13-7392
12392	Certain real property located in Hamilton, Ohio, owned by Rosine Wilhelmine Meier and others; all of their rights in 2 insurance policies; and a debt owing to them by Helena Reiff Thompson.	13-7339
12393	An undivided 1/2 interest in certain real property located in Maplewood, Mo., owned by Emil Paré; and a debt owing to him by Maria Paré.	13-7340
12394	An undivided 1/2 interest in certain real property located in Ann Arbor, Mich., owned by Maria Walker.	13-7342
12395	All rights of Elisabeth Barth under an insurance contract.	13-7424
12396	All rights of Elisabeth Barth under 2 insurance contracts.	13-7424
12397	All rights of Philipp Schneider and Barbara Sheld in the estate of George Becker.	13-7425
12398	All rights of Gertraut Klara Schonep in the estate of Arnold Bongert.	13-7512
12399	All rights of Mia (Wilhelmine) Eickhoff under an insurance contract.	13-7425
12400	All rights of George Michael Foerisch under an insurance contract.	13-7425
12401	All rights of Santa Forster under an insurance contract.	13-7425
12402	All rights of Helen Garhaus under an insurance contract.	13-7425
12403	All rights of Elfrida Jakob (Jakob) under an insurance contract.	13-7425
12404	All rights of Frida Stiekel and Doris Koester in the estate of Bertha Koester.	13-7695
12405	All rights of Minna Hahn in the estate of Emma R. Kuhl.	13-7512
12406	All rights of Friedl Lindemann and Kinder Krankenhaus in the trust created under agreement by Anna B. Lindemann.	13-7685
12407	The sum of \$800, distributable to Hermann Loebeling and others under the will of Edward Loebeling.	13-7683
12408	All rights of Marie Meese and others under an insurance contract.	13-7459
12409	All rights of Emma Meyer and others in the estate of Marie Meyer.	13-7512
12410	All rights of Louise Nakal under an insurance contract.	13-7459
12411	All rights of Konnie Kaves and Louise Schmidt in the estate of Lotia W. Parsons.	13-7683
12412	All rights of Carl Hans Pleleke under an insurance contract.	13-7459
12413	All rights of Marie Jander and others in the trust created under agreement by Robert W. Redlich.	13-7654
12414	All rights of Franz Schultze Sandow and others in the trust created under agreement by Emil Schultze Sandow.	13-7513
12415	All rights of Augusta Schlueter under an insurance contract.	13-7460
12416	All rights of Heinrich Gerhard Stock and others in the trust created under the will of William Stock.	13-7460
12417	All rights of Aiko Yama in the estate of Hiyanatsu Yamakami.	13-7707
12418	All rights of Aiko Yama in the estate of Hiyanatsu Yamakami.	13-7513
12419	A bank account owned by Louise Adolph.	13-7513
12420	A bank account owned by Alex Alensteln.	13-7513
12421	Certain securities owned by John Taylor Holman.	13-7514
12422	Cash, \$809.00, owned by Tameo Happy Kuramoto.	13-7401
12423	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7401
12424	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12425	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12426	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12427	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12428	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12429	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12430	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12431	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12432	Cash, \$809.00, owned by the heirs of Edna Walisch.	13-7514
12433	Certain securities and a bank account owned by Emilie Theonne and Elizabeth Niemann.	13-7461
12434	Certain securities owned by William John Toms.	13-7652
12435	A debt owing to R. Weibel & Co. by Barber Oil Corp.	13-7517
12436	A bank account owned by Wincker & Co.	13-7517
12437	All rights of Franz Neupert and Margarete Dominik Brhl in an agreement between the former and Ludwig S. Bluth, relating to a patent.	14-152
12438	All rights of Edgar Allan von Rosensthal and others in the trust created under the will of Augustus Bauer.	13-7695
12439	All rights of Marie Merkle in the estate of George J. Biegen.	13-7722
12440	All rights of Helene Gedon Kape in the estate of Carl Feuermann.	13-7810
12441	All rights of the issue of Ernst Lochmann and others in the trust created under agreement by Louis Hollweg.	13-7877
12442	All rights of Fred Moll under an insurance contract.	13-7696
12443	All rights of Hugo Alfred Paulus under an insurance contract.	13-7696

Vesting order No.	Summary description of property vested	Federal Register citation
12443	The sum of \$2,100, and the sum of \$240, distributable to Herman Reimer and 2 others under the estate of Adolph Reimer.	14-206
12444	All rights of Herman Reimer and 2 others in the estate of Adolph Reimer.	14-206
12445	All rights of Curt Susler and others in the trust created under the will of Max Schmid.	13-7767
12446	All rights of Carl Grossenmeier and others in the trust created under the will of Anna Grossenmeier Simons.	13-7794
12447	All rights of Walpurga Gelsman and others in the trust created under the will of Henry Burghard Vocke.	13-7722
12448	All rights of Gertrud Ziemer under an insurance contract.	13-7810
12449	All rights of Gertrud Ziemer under an insurance contract.	13-7810
12450	Certain bonds owned by Allgemeine Rentenanstalt, Lebens- und Renten-Versicherung A. G.; and all of their rights in a stock certificate.	13-8232
12451	A debt owing to Adolf Bingel and others by the Provident Loan Society of New York.	13-7855
12452	A bank account owned by Dr. M. DeRuyter.	13-7678
12453	Certain bonds owned by Carl M. DeRuyter.	13-7678
12454	A debt owing to Frida Dreher by F. Campbell Jellery.	13-7678
12455	A bank account owned by Adele Jager.	13-7678
12456	Certain personal property owned by Karl Ludwig Kolb and Gertrude Kolb.	13-7678
12457	Certain securities owned by Konrad Der Reichshauptbank fuer Wertpapiere.	13-7678
12458	A bank account owned by Roland Kuebler.	13-7656
12459	Cash, \$821.51, owned by Keinosuke Kuruda.	13-7656
12460	A bank account owned by Heinrich Muller.	13-7656
12461	A debt owing to Masau Ori by The Yokohama Specie Bank Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	13-7697
12462	A debt owing to Karl Otto Perry by Cily Bank Farmers Trust Co.	13-8232
12463	A bank account owned by the heirs of Jacob Schaefer.	13-7657
12464	Certain bank accounts owned by George H. Schowler.	13-7657
12465	A bank account owned by August Schwarze and Bertha Schwarzfeld.	13-7657
12466	Two mortgages owned by Anna Katharina Becker and others; all of their rights in 2 insurance policies; and certain debts owing to them by Richter & Kasper.	13-7697
12467	All rights of Margaretha Adelbert in the estate of John Adolph.	14-233
12468	All rights of Margaretha Adelbert in the trust created under the will of Mary G. Alcock.	13-7810
12469	All rights of Winfried Koeppe and others in the trust created under agreement by Heinrich Conrad Bierwirth.	13-8293
12470	All rights of the heirs of Bertha Elisabetha M. F. Rohm in the estate of Matilda A. Fieker.	14-48
12471	All rights of Otto Fries and others in the trust created under the will of August Fries.	14-280
12472	All rights of George Furuya under an insurance contract.	13-7810
12473	All rights of Nella Sachs and others in the trust created under the will of Percival Gassett.	13-836
12474	All rights of "John" Scheel and others in the estate of Ess Geiger.	13-8233
12475	All rights of Margrethe Marschler and others in the estate of Max Goebel, and in the trust created under his will.	13-8233
12476	All rights of Mathilda Jaeger and others in the estate of Lotie Hegelstein.	14-195
12477	All rights of Otto Leopold and others in the trust created under agreement by Antonie Jones.	14-103
12478	All rights of Margaret Kammerer and Rose Kuhn in the estate of Adam Kramer.	14-81
12479	All rights of Helene Franziska Fenz in the estate of Friedrich Rudolf Lemke.	14-196
12480	All rights of Otto Leopold and others in the trust created under agreement by the former.	14-103
12481	All rights of Mary Baumwieser in the estate of Richard R. Ludwif.	13-8233
12482	All rights of Margaretha Mattick and others in the estate of Frances Mattick.	13-7878
12483	The sum of \$1,754.07, distributable to Arthur Rosal and others under the estate of Agnes F. Mand.	14-51
12484	The sum of \$458.50, distributable to Johann Maurer and others under the estate of Peter Maurer.	13-7878
12485	The sum of \$376.00, distributable to Edmarie Struckman and others under the estate of Laura Mueller.	13-8316
12486	All rights of Wilhelm Volkening in the estate of Emma Plumm.	13-7877
12487	All rights of Jeanne Rapp Spittler and others in the estate of Jeanne Rapp.	13-7811
12488	All rights of Johannes B. Reiner and others in the estate of Severin Rapp.	13-7794
12489	All rights of Marie H. Reiner and others in the estate of Johann Rapp.	13-7811
12490	All rights of Toke Witznacker in the estate of Philip Stark.	13-7878
12491	All rights of Elise Stankus under an insurance contract.	13-7811
12492	All rights of Frederick Stumm in the estate of Alfred Stumm.	13-7879
12493	All rights of Theodor F. W. O. Schroeder and Louisa Mueller in the estate of Elise O. Thomas.	14-233
12494	All rights of Gelbtranschule des Johannanns and others in the estate of Hermann Weber.	14-48
12495	All rights of Heinrich Boeckers and his heirs in the estate of Marie Widel.	13-8233
12496	Certain bank accounts owned by Margarete Bayer and others.	13-8167
12497	A bank account owned by Bernhar Handtgesesselehart.	13-8168
12498	A debt owing to Henrie Feldmann by Henry Schneider.	13-8169
12499	All rights of Christ Bauerstein under a voting trust certificate.	13-7812
12500	Certain debts owing to Karl W. Hosenmann by the City of Boston (Library Department), the University of Michigan Law Library and by the University of Chicago.	13-8294
12501	Certain securities owned by Ellich Kishtis and others.	13-8232
12502	A debt owing to Hugo Klein by First National Bank in Yonkers, N. Y.	13-7739
12503	A bank account owned by Mathias S. A.	13-8168

323670

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
12504	A bank account and certain securities owned by National Allgemeine Versicherungs-Gesellschaft.	13-8186
12505	A bank account owned by N. V. Nederrandsche Assbest. Maatschappij (Nedam), and a debt owing to them by Ashesos Limited, Inc.	14-1279
12506	A bank account and certain securities owned by Pauline Nicotte.	13-8170
12507	Certain securities, certain bank accounts, and certain mortgage participation certificates owned by Anna Schronenberg.	13-8928
12508	Amendment.	
12509	All rights of M. Kleopha Geiger and others in the estate of John B. Mayer, and in the trust created under his will.	13-8170
12510	Cash, \$2,503.81, and certain securities owned by T. A. Aris.	14-1280
12511	Certain real property located in Wainalu, Oahu, T. H., owned by Mauro Kawashima, and all of his rights in an insurance policy.	13-7795
12512	One mortgage owned by Peter Peters; all of his rights in an insurance policy; and a debt owing to him by Richter & Kaiser, Inc.	13-8284
12513	Certain real property located in Grant County, Okla., owned by Hermann F. Stover and Fields Stover; and a debt owing to them by George H. Parker.	13-8284
12514	The sum of \$22,299.32, payable to Karl Doehla and others.	13-8284
12515	All rights of Marie Schneider and 2 others in the trust created under the will of Catherine Gunther.	14-104
12516	All rights of Henry Kuehnling and others in the trust established under the will of Peter Kuehnling.	14-48
12517	All rights of Henriette Koch in the estate of Katharine Mayer.	14-82
12518	A bank account owned by A. Rihp. Drah and others.	14-29
12519	A debt owing to Otto Adams by The Lida Air Products Co.	14-32
12520	Cash, \$2.25, and certain securities owned by Deutsche Bank Filiale Eibfeld.	13-8319
12521	Cash, \$638.74, owned by Motoki Fujita.	14-30
12522	A bank account owned by August Johanning and others.	13-8317
12523	A debt owing to Erna Clement Loerke by R. E. Anderson & Co., Inc.	13-8319
12524	Cash, \$231.25, and a bank account owned by Milst. Orsantio.	13-8320
12525	A debt owing to A. O. Pascoia by Gulf Red Cedar Co., Inc.	13-8320
12526	An undivided three-fourths interest in a bank account owned by Agnes Rehage and others.	13-8324
12528	A bank account and certain securities owned by Kurt Schneider; all of his rights in a quit claim deed and in an agreement between Louis H. Hall, Jr. and Helen B. Dwyer, and certain debts owing to Helen B. Dwyer by Elizabeth K. Hall.	13-8317
12529	Amendment.	14-1075
12530	A debt owing to Mary Louise Simme by Liberty National Bank & Trust Co. of Louisville, Ky.	14-2519
12531	Certain securities owned by Theresa Fremmel and certain debts owing to her by The Illinois Securities Co., and the City National Bank and Trust Co. of Chicago.	13-8318
12532	The claim of W. Ernest Von Marx 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 National City Bank of New York.	14-8
12533	A bank account owned by Otto Warsch; and a debt owing to him by Orvis Brothers & Co.	13-8319
12534	A debt owing to Yoshitaro Amano by the National City Bank of New York.	13-8319
12535	Certain securities owned by Marie Bense; and a debt owing to her by American Telephone & Telegraph Co.	14-9
12536	Certain securities owned by the heirs of Joseph Hook.	14-30
12537	Certain securities owned by Heinrich Eggert.	13-8823
12538	A debt owing to Paula Gutmann by Joseph L. Frieder.	13-8823
12539	Certain securities owned by Oskar Hegewald; and a debt owing to him by Swiss Bank Corp.	13-8830
12540	Amendment.	14-104
12541	Certain securities owned by Martha Hosenfelder.	14-1266
12542	Certain securities owned by Burush Hammasa.	14-104
12543	A bank account owned by Elisabeth Kaiser.	14-49
12544	A debt owing to Max Lautenschlager by J. W. Jackson.	13-8830
12545	Certain securities owned by E. J. Meyer; and a debt owing to him by Baehle & Co.	13-8830
12546	One bond owned by Anna Powell.	14-105
12547	A bank account owned by Wille O. L. Prior.	14-139
12548	Two bank accounts owned by Saar Basin Consolidated Counties.	13-8831
12549	Certain bank accounts owned by Karolina M. Schmal and others.	13-8832
12550	Cash, \$890.77, owned by Ernst C. Schoeneich.	14-10
12551	A bank account owned by Christian Semler.	14-139
12552	A debt owing to Tokyo Patent & Trade Mark Agency Bureau by Marks & Clerk.	13-8832
12553	One bond owned by Elisabeth Naumann von Bardeleben.	13-8832
12554	A debt owing to Cal H. von Rumohr by Schnellkopf, Hutton & Pomroy, Inc.	14-139
12555	Cash, \$3,099.14, and an interest in certain real property located in Pittsburgh, Pa., owned by Max Trug and others; all of their rights in an insurance policy; and a debt owing to them by Frederick C. Groe, Esq.	13-8832
12556	All rights of Friedrich Baur and Lisel Baur under an insurance contract.	13-8426

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
12559	All rights of Christina Kraus and others in the trust created under the will of Joseph F. Dann.	14-11
12560	All rights of Anna Emilia Eisenach under an insurance contract.	14-11
12561	The sum of \$4,110.94, distributable to Franz W. Inde and others under the estate of Robert Inde.	14-11
12562	All rights of Rudolph M. Jappon in the trust created under agreement by him and the Brooklyn Trust Co.	14-182
12563	All rights of Fanny Ott and others in the declaration of trust by Alfred Jaretzki.	14-224
12564	All rights of Jenny Kraney and Hans Kraney under an insurance contract.	14-12
12565	All rights of Kenzo Mura under an insurance contract.	14-12
12566	All rights of Elisabeth Natsuhara under an insurance contract.	14-13
12567	All rights of Seisaburo Ono under an insurance contract.	14-13
12568	All rights of Alois Pohler in the estate of Anna B. Schneider.	14-31
12569	All rights of Mitsumi Wakemba under an insurance contract.	14-13
12570	Certain securities owned by Reinhard Fuchs.	14-105
12571	A debt owing to H. Fujimoto by the Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California and Liquidator of that bank.	14-140
12572	A bank account owned by the heirs of Paul Richard Gollner.	14-13
12573	Certain bank accounts owned by Gertrud Hartsch and Carl Hartsch.	14-14
12574	A debt owing to Erich Hesse and Meta Hesse by the Continental Illinois National Bank & Trust Co.	14-14
12575	A debt owing to Nagai Shoten by Neil C. Patter; and a debt owing to Y. Kamoda and M. Kamoda by him.	14-82
12576	A bank account owned by the heirs of Frederick Long.	14-14
12577	Certain securities and United States currency and coin owned by Harald Neilsen; and certain debts owing to him by Montgomery Ward & Co., Inc. and other companies.	14-15
12578	A bank account owned by Standard Brand & Produce Co. of Japan.	14-195
12579	Certain securities owned by Woldemar Urxkull.	14-15
12580	Certain securities owned by the heirs of Alice Von Freden; and a debt owing to them by the Toledo Trust Co.	14-140
12581	Certain securities owned by A. G. far Waldewerlung.	14-133
12582	A bank account owned by Bernharden Wucher and Emil Wucher.	14-15
12583	All rights of Wilhelm Brunkau and 2 others in the estate of Lena Brunkau.	14-15
12584	All rights of Karl Wode and others in the trust created under the will of Ernst Plehke.	13-8426
12585	All rights of the heirs of Ferdinand Rahlf in the estate of Emma Mueller and in the trust created under her will.	13-8427
12586	1,442 shares of the capital stock of Herman, Basch & Co., Inc.; all of the rights of Thoror & Co. in certain secret formulae and processes, oral or written, used by Herman, Basch & Co., Inc.; and all of their rights in an agreement with Fred Basch and others relating to an option on the capital stock of Althor, Inc.	13-8826
12587	All rights of Luise Reuhoel and others in the trust created under the will of William Unger.	14-140
12588	One mortgage owned by the heirs of Frank Ziegler.	14-49
12589	All of the rights of Berta Lepert and others in the trust created under agreement by William Preissner and others.	14-140
12590	All rights of Hugo Hellmann and others in the trust created under agreement by Richard Hellmann.	14-496
12591	All rights of Gabrielle Tegetmeier father in the trust created under agreement by Marie Pressprich.	14-206
12592	All rights of Anne Strepp and Norman B. L. Strepp in the trust created under agreement by Ludwig Strepp.	14-314
12593	A bank account and certain securities owned by Tsuneko Asano.	14-487
12594	A debt owing to Walter Daehling by Society for the Care of German Seamen in the Port of New York.	14-210
12595	All of the rights of Therese Doerfler in a mortgage participation certificate of Title Guarantee & Trust Co.; and cash, \$2.88, owned by her.	14-234
12596	50 shares of the capital stock of K. Milkimono, Inc.; 80 shares of the common stock of New Pacific Holding Co.; 70 shares of the common stock of New World Sun, Inc.; certain bank accounts and certain securities and cash, \$12,048.72, owned by Motoki Fujita and others; and certain debts owing to them by American Express Co. and Bank of America National Trust and Savings Association.	14-281
12597	Certain securities owned by Fritz Geyer.	14-316
12598	Certain bank accounts owned by Wilhelm Gieske and others.	14-318
12599	A bank account owned by Justine Hupbach.	14-318
12600	Certain securities owned by Shinakichi Kitagawa and Shinjaro Hamamura.	14-235
12601	Certain securities and bank account owned by W. Landgraf.	14-177
12602	Amendment.	14-196
12603	A bank account and I part share in an allowed claim against the New York Title & Mortgage Co. owned by the City of Offenbach, Germany, and all of its rights in certain mortgage participations of the Central Hanover Bank & Trust Co.	14-1314
12604	Certain securities and a bank account owned by Erich Raasbach.	14-235
12605	A bank account owned by Christian Restle.	14-197
12606	A debt owing to Siemens-Schuckert, Ltda. by International General Electric Co., Inc.	14-235
12607	A debt owing to H. W. D. Vassmer and Hans Vassmer by Edward J. O'Brien Co.	14-318
12608	A debt owing to Loth von Wedel by Dominick and Dominick.	14-235
12609	Two mortgages owned by Lotte Stoeber.	14-235
12610	All rights of Johanna Paue Anger under an insurance contract.	14-207
12611		

Vesting order No.	Summary description of property vested	Federal Register citation
12612	All rights of August Born and others under an insurance contract.	14-267
12613	All rights of Bernhard Becker and others in the estate of Antonia Buringling.	14-266
12614	All rights of Magda Tyobson and others in the trust created under agreement by Carl H. Burmeister.	14-450
12615	All rights of Marie Kock and her issue in the trust created under agreement by Charles H. Cattermole and Marie S. C. Cattermole.	14-1072
12616	All rights of Amelia Becker Meutter in the estate of Anna Engelmann.	14-319
12617	All rights of Alfred E. Fischesser and others in the trust created under agreement by Alfred Fischesser.	14-534
12618	All rights of Conrad Gottsche and others in the trust created under the will of Carrie Gottsche.	14-514
12619	All rights of Fritz Kirchberger and others in the trust created under agreement by Augustus Coe Gurnee and in the trust created under the will of Friedrich Kirchberger.	14-363
12620	All rights of Anna Elisabeth Haupt under an insurance contract.	14-281
12621	All rights of Katharine Brunnemann and others in the trust created under agreement by Elisabeth Hofmann.	14-497
12622	All rights of Christian Brandhorst and others in the estate of Albert Horstman.	14-497
12623	All rights of Herman Gottlieb Pfeiffer and 2 others in the estate of Frederick W. He, and in the trust created under his will.	14-329
12624	The sum of \$3,149.48, distributable to Ada Jenkins Adlers and 2 others under the estate of John H. Jaehens.	14-497
12625	All rights of Josef Kaneshiro under an insurance contract.	14-1607
12626	The sum of \$320.84, distributable to Gertrude Nathanson and others under the estate of Robert Kanter.	14-282
12627	All rights of Gertrude Nathanson and others in the estate of Robert Kanter.	14-433
12628	All rights of Emma Reisch Klebe and others under an insurance contract.	14-640
12629	All rights of Paul Fischer and Annie Wobesahan in the estate of Alwine Klubert, and in the trust created under her will.	14-282
12630	All rights of Jenny Kaney under 2 insurance contracts.	14-282
12631	All rights of Tsuyoshi Matsusaka and Chikako Matsusaka under an insurance contract.	14-283
12632	All rights of Maria Pape Leehs and others in the estate of Hermann Michahelis, and in the trust created under his will.	14-283
12633	All rights of Mrs. Munro Mori under an insurance contract.	14-330
12634	All rights of Mikitaro Murakami under an insurance contract.	14-283
12635	All rights of Yukiaki Nakamura under certain insurance contracts.	14-267
12636	All rights of Isaku Nagata under an insurance contract.	14-268
12637	All rights of Nakazo Nishi and Katsunori Nishi under an insurance contract.	14-268
12638	All rights of Kyugo Ohta under an insurance contract.	14-268
12639	All rights of Albrecht von Estorf and others in the trust created under agreement by Rudolf Pagenscheer.	14-268
12640	All rights of Else Peuser Sehlipp and 2 others in the trust created under the will of Otto Peuser.	14-300
12641	All rights of Augusta Pries in the sum of \$1,064.08.	14-335
12642	All rights of Charlotte Posner and William Posner in the trust created under agreement by the former.	14-330
12643	All rights of Gabriele Teytmoller Felber and others in the trust created under agreement by Otto Presspacher.	14-463
12644	All rights of Anna Marie Schumann in the trust created under the will of Gertrude H. Kemy.	14-283
12645	All rights of Umeyo Sakoda under an insurance contract.	14-372
12646	All rights of Stephanie Schmidt and others in the trust created under agreement by Hugo H. Schmidt.	14-269
12647	All rights of Paul Schmidt and others in the estate of Otto Schmidt.	14-330
12648	All rights of Ingeborg Gemmlen and others in the trust created under agreement by Clara Sieben Schwarz.	14-331
12649	All rights of Saburo Sumida under an insurance contract.	14-472
12650	All rights of the city of Edenkoben, Germany, in the trust created under the will of August Voelker.	14-269
12651	All rights of Bertha Braun and others in the Coceods of real estate sold pursuant to court order in the District Court of Frontier County, Nebraska.	14-468
12652	All rights of Fuji Yokomizo under an insurance contract.	14-374
12653	All rights of Herman Ranz in the estate of William Zander.	14-374
12654	One patent owned by Hans Wilhelm and Willy Neumann.	14-336
12655	All rights of Tamaki F. Arima and Sumiyoshi Arima in an agreement with the Seale-First National Bank, relating to the lease of a safe deposit box, and all property located therein.	14-336
12656	A bank account owned by the heirs of Viscount Kikiryu Ishii.	14-336
12657	Certain securities owned by Kurt Mengesdorff and certain debts owing to him by John W. Gleske.	14-331
12658	A debt owing to Friedrich Eduard Meinel by Erich Lachmann, and a debt owing to Muller, Petzel & Co. by Cook & Co.	14-289
12659	One share of stock owned by Carl Overhise and Gertrud Overhase.	14-319
12660	Certain securities owned by Lena Spiegei and certain debts owing to her by Bankers Trust Co.	14-332
12661	A bank account owned by Elsie Weasely and 2 others.	14-324
12662	An interest in certain real property located in St. Louis Co., Mo., owned by Martha Dietrich and others; and a debt owing to them by them by Paul J. Dehen.	14-284
12663	Certain real property located in Oyster Bay, N. Y., owned by Henry Hambrecht and 2 others; all their rights in 2 insurance policies; and a debt owing to them by William A. Hambrecht.	14-285

Vesting order No.	Summary description of property vested	Federal Register citation
12664	Certain real property located in Savannah, Georgia, owned by John Juchter; all of his rights in certain insurance policies; and a debt owing to him by A. F. King, Jr.	14-286
12665	Certain bank accounts; interest in certain real property located in Irvington, N. Y., and certain sums of money in the custody of the Chancery Court of N. Y., owned by Rudolph Weber, Sr., and by Rudolph Weber, Jr., and others; and certain debts owing to them by Rudolph Weber, Jr., and others.	14-286
12666	All rights of Johanna Geis Saus and others in the estate of John Adam Schickler, and in the trust created by order of the Probate Court of Summit County, Ohio.	14-337
12667	All rights of Matsuzi Takahashi under two insurance contracts.	14-337
12668	All rights of the heirs of Walter Zerull and the heirs of Gerhard Zerull in the estate of Paul Zerull.	14-337
12669	Two bonds owned by the heirs of Minna Bender, and a debt owing to them by D. Moseau Barfeger.	14-402
12670	A bank account owned by Margareth Eisen.	14-332
12671	Cash on deposit with the Treasurer of Maters County, Calif., owned by Paul Rucker and others.	14-320
12672	Two bank accounts owned by Mrs. Lou H. Satoh.	14-287
12673	Cash, \$438.80, and certain securities owned by Jiliana von Stauffenberg.	14-320
12674	Cash and currency located in a safe deposit box, owned by Carl Wilhelm Brandender.	14-463
12675	Two bank accounts owned by Dr. Ernst Schmelzer.	14-430
12676	A debt owing to Kasern Kopf by Montgomery Ward & Co., Inc.	14-402
12677	Certain real property located in Torrance, Calif., owned by Ernest Gessner.	14-282
12678	All rights of Margareth S. M. Koeppe and Wilhelm Dietrich H. Mueller in the estate of John Frederick Behrholz.	14-288
12679	All rights of Richard Volkman and 2 others in the trust created under agreement by Lillian May C. Breyer.	14-498
12680	All rights of Herman Jarren and others in the trust created under agreement by John Dippel.	14-515
12681	All rights of Emma Selways and others in the trust created under agreement by Richard Hellmann.	14-474
12682	All rights of Grete Jarzen under 2 insurance contracts.	14-463
12683	Certain securities and a bank account owned by Clementine Kauler.	14-338
12684	A bank account owned by Magdalena Hahn and others.	14-374
12685	Certain securities owned by Ailene De Mural.	14-338
12686	A bank account owned by Theodor Passor.	14-434
12687	A debt owing to Frank Zeise by the Superintendent of the Division of Building and Loan Associations, State of Ohio.	14-338
12688	All rights of Johanna Friederich Wilhem and others in the estate of Friederich Johann Wilhelm.	14-515
12689	All rights of Yasuichi Ito under an insurance contract.	14-338
12690	All rights of Elise von Willeck and others in the trust created under agreement by Franz Krohn and Betty Krohn.	14-474
12691	All rights of Bertha Heubel under an insurance contract.	14-474
12692	All rights of Bertha Heubel under an insurance contract.	14-474
12693	All rights of Christel L. Schliens under an insurance contract.	14-474
12694	An undivided 1/2 interest in certain real property located in New York, N. Y., owned by Paul Lindemann and others; all of their rights in an insurance policy, and a debt owing to them by Charles Hechl.	14-475
12695	An undivided 1/2 interest in certain real property located in New York, N. Y., and an undivided 1/2 interest in certain mortgages owned by Bertha Tietz and Erna Kuhn, all of their rights in and Trust Co.	14-475
12696	All rights of Alice Assendorf in the estate of Fred Assendorf.	14-490
12697	All rights of the property and estate in the custody of Paul H. Bradburn distributable to John Drilheiser and others.	14-515
12698	All rights of Herman Wilhelm Wupperman and others in the trust created under agreement by Carl George Boker.	14-584
12699	The sum of \$20.10, distributable to Emma Mayer and 2 others under the estate of Emma Bunge.	14-584
12700	All rights of Ernest Beck in the sum of \$2,386.15.	14-584
12701	The sum of \$1,736.23, distributable to Amalie Hellman and others under the trust under the will of Louis Endres.	14-727
12702	All rights of William Harms and Elfrieda Harms in the estate of William E. Harms.	14-550
12703	All rights of Gertrud Unger and issue of Marie Palm in the trust created under agreement by Richard Hellmann.	14-673
12704	All rights of Richard Hellmann and others in the trust created under agreement by Richard Hellmann.	14-634
12705	All rights of Louis Hench under an insurance contract.	14-740
12706	All rights of Kurt Landrath and others in the estate of Regine Herrmann.	14-554
12707	All rights of Mary Schoenfelder and others in the estate of Frank Kams.	14-815
12708	Amendment.	14-815
12709	All rights of Joseph Klason and Michael Walter in the estate of Mary Klason.	14-3114
12710	All rights of Herman Hoeske and two others in the estate of Marie Klack.	14-650
12711	All rights of Herbert Lessat in the declaration of trust by Wayne Phueger, pursuant to an order of the Circuit Court, T. H.	14-727
12712	All rights of Edith Lemany in the trust created pursuant to an assignment by Walter J. Lemany.	14-673
12713	All rights of John D. Lietz and others in the estate of Nicholas Lietz, and in the trust created under his will.	14-616

323672

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
12715	The claims of Katharina Arnon and others in the assets of John Michael Lochner and all claims against Aphonse Arnon and 2 others, relating to said assets.	14-615
12716	All rights of Anna Karapapasis and 2 others in the estate of Fulgen E. L. Ludecke.	14-585
12717	All rights of the heirs of Walter Merkel, deceased, in his estate.	14-585
12718	All rights of Johanna Kraney in the trust created under agreement by Wilhelmina Mohr.	14-787
12719	All rights of Ljessal Podes and others in the estate of Ruleman E. Muller.	14-811
12720	All rights of Kaoru Nakashima under an insurance contract.	14-555
12721	All rights of Kaoru Nakashima under an insurance contract.	14-555
12722	All rights of Sakutarō Nakano under an insurance contract.	14-555
12723	All rights of Yoshinobu Nishimura under an insurance contract.	14-555
12724	All rights of Maria Schmettler and others in the estate of Mary Catherine Prunzate.	14-585
12725	All rights of Richard Bless and Gertrude Bless Hagen in the estate of William H. Bless.	14-673
12726	All rights of Paul Hilberz in the estate of Amelia Tanton.	14-812
12727	All rights of Margaret Souther von Lutldhau and others in the trust created under agreement by the former.	14-840
12728	All rights of Anna Schreiber and others in the trust created under the will of Marie Werner.	14-657
12729	A debt owing to H. Th. Boehme, A. G. by American Hyalcol Corp.	14-657
12730	The claim of Herman Carrell against the State of Michigan and the State Board of Escheats arising by reason of the collection, by the latter, of the sum of money arising out of a claim against the Bank of Seignaw, in receivership.	14-537
12731	A debt owing to Olympia Fire Insurance Co., Ltd. by Albert Wilcox & Co., Inc.	14-515
12732	The claim of Marie Christ against the State of California and for the Treasurer of that State arising out of the collection, by the latter, of the residue of the estate of Gertrude Sackels.	14-537
12733	A debt owing to Katharina Frey by Nippert & Nippert.	14-538
12734	A debt owing to Menta Follia by Tallyo Kato.	14-538
12735	A debt owing to M. Furuya Co., Ltd. by M. Furuya Co.	14-538
12736	Certain bank accounts owned by F. de Harkelberg and others.	14-538
12737	Certain securities and certain debts owned by Masson Ikeno, and a debt owing to him by Philadelphia Transportation Co.	14-538
12738	A bank account owned by Marie Kergist.	14-631
12739	Certain debts owing to Anna Leincker and to others by George G. Shiba.	14-538
12740	A debt owing to Shigeto Masumoto by H. Hill & Bets.	14-538
12741	A debt owing to Friedrich Meyer by Akasaka K. Meyer, and a debt owing to Lina Peshennine by.	14-388
12742	A debt owing to Shigeki Muramori by New York Life Insurance Co.	14-617
12743	A debt owing to Tokumitsu Muramori by New York Life Insurance Co.	14-617
12744	Certain securities owned by Franz Singer.	14-517
12745	A bank account and a certificate of deposit owned by Rudolph Sturm, and a debt owing to him by H. J. Heersma.	14-537
12746	Certain real property located in Los Angeles County, Calif., owned by Max Egen, an undivided $\frac{1}{2}$ interest in certain real property located in Honolulu, I. H., a lease hold estate, certain bank accounts, certain securities and certain personal property owned by Dr. K. Tokuhiku, and all of his rights in certain insurance policies.	14-787
12747	A debt owing to Shigeto Honda.	14-846
12748	Certain personal property owned by Ralph Motz and Yasu Motz.	14-476
12749	Certain real property located in Baltimore, Md., owned by George Michael Forstsch, all of his rights in an insurance policy, and a debt owing to him by Charles H. Bein, Esq., and/or George H. Mann.	14-276
12750	An interest in certain real property located in St. Louis, Mo., owned by Fritz Willeke and others; all of their rights in 2 insurance policies; and a debt owing to them by Jos. F. Texter Realty Co.	14-588
12751	Two patents owned by Beck and Kaulen.	14-618
12752	Certain patent applications owned by Eden, A. G.	14-812
12753	One patent owned by Otto Muller.	14-812
12754	All rights of Adele Bach Ehnin and others in the estate of Joseph Bach.	14-911
12755	All rights of Chet Benz and Gisela Benz in the trust created under the will of Galinus Beiser.	14-911
12756	All rights of Antonie Selmer and others in the estate of Barbara Maria Baroness Berg.	14-725
12757	All rights of Christina Mohr in the estate of Peter C. Christiansen.	14-652
12758	All rights of Marlon Dudley von Wisdorf and others in the trusts created under the will of Dudley Page Cotton.	14-652
12759	All rights of Luise Kleinschmidt and others in the estate of Elise David.	14-911
12760	All rights of Martha Schenonach and others in the estate of Marie Dreisbach.	14-911
12761	All rights of Emma Gertrude Selinger in the personality held by the National Bank of Topka, as trustee, under the will of Ferdinand Durein.	14-746
12762	All rights of Emma Hensch in the estate of Walter Glass.	14-912
12763	All rights of Lewis Hensch under an insurance contract.	14-912
12764	All rights of Hans L. Reusch and others in the trust established under deed of trust by Fredericks C. Kaesen, and $\frac{1}{2}$ of all property held for account of Pauline Reusch.	14-674
12765	All rights of Igor Arbatsky and Jury Arbatsky in the estate of Peter Kudrjavetz.	14-678
12766	All rights of Emil Lampe and two others in the estate of Peter Kudrjavetz.	14-678
12767	All rights of Franz Zaver Dichter and others in the estate of Clara Lampe.	14-726
12768	All rights of Emil Lursen and others in the estate of Frank Anton Licher.	14-726
12769	All rights of Emil Masuda and others in the estate of Emil Logemann.	14-674
12770	All rights of Wilhelm Lubmann in the trust created under the will of Wilhelmine L. Mohrman.	14-726

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
12771	The sum of \$3,376, distributable to Ernest Lubmann and others in the estate of Wilhelmine L. Mohrman.	14-726
12772	All rights of Erwin Nordan and Gorda Nordan-Berger in the estate of Edward Nordan.	14-727
12773	All rights of Edith Wurst and 2 others in the estate of Emelle L. Prege.	14-738
12774	All rights of Augustus Rutenmeyer and others in the trust created under agreement by the former.	14-905
12775	All rights of Dr. Walter Perri and others in the trust created under the will of Elise S. Schmidt.	14-877
12776	All rights of Emil Selig Krieger Huber in the estate of Ida Stark.	14-674
12777	All rights of Elisabeth Krieger Huber in the estate of Ida Stark.	14-652
12778	A bank account owned by Margaret Blech.	14-675
12779	A bank account owned by General Motors Overseas Operations.	14-675
12780	A debt owing to Dowa Distributors by General Motors Overseas Operations.	14-675
12781	A bank account and certain securities owned by Lena Gessner Ebaner, and a debt owing to her by William C. Kenzich.	14-1073
12782	Cash, \$61.80, owned by Moriichi Kawata.	14-653
12783	Certain personal property owned by Martha Kusler.	14-949
12784	A debt owing to Pauline Leverage by American Express Co.	14-675
12785	Cash, \$315.46, owned by Fadoyosi Mizutani.	14-653
12786	A debt owing to G. Mosborne by the National City Bank of New York.	14-675
12787	A bank account owned by Adelheid Kneller.	14-653
12788	Cash, \$741.04, owned by Tetsuo Mitsuoka.	14-653
12789	Cash, \$588.50, owned by Takayoshi Mitsuoka.	14-653
12790	Certain securities and certain bank accounts owned by heirs of Peter Nicklas and others.	14-788
12791	Cash, \$840, owned by Shigemitsu Niino.	14-3912
12792	Two bank accounts owned by Mrs. Herbert W. Ramm.	14-676
12793	Two bank accounts owned by Erich Kaden.	14-676
12794	A bank account owned by Richard Schilling and Emma Schilling.	14-677
12795	A debt owing to Maria Hedwig Schwarzkop by the American Express Co.	14-913
12796	A debt owing to Toshiro Shimomouchi by Edmund, Hill & Bets; and a debt owing to him by New York Telephone Co.	14-677
12797	Certain securities owned by Tshiro Sumida, and certain debts owing to him by T. Sumida & Co., Ltd., and two others.	14-1060
12798	Certain securities owned by Emilie J. Jenuna and Elizabeth Niemann.	14-689
12799	A bank account owned by Mitsuo Usui, and 2 debts owing to him by Sunimoto Bank of Seattle.	14-728
12800	A bank account and certain securities owned by Herald von Sebent.	14-728
12801	A bank account owned by Wolfram A. G. in the estate of Carl T. Heye.	14-690
12802	All rights of Marie Heye Hale and others in the estate of Meta Lampe.	14-654
12803	All rights of Otto Kressner and others in the estate of William B. Gorke; a debt owing to him by The Chase National Bank; and 2 debts owing to him by the Bank of the Manhattan Co.	14-654
12804	Certain bank accounts owned by Mineki Honda and 2 others; a debt owing to the former by Kern Wholesale Liquor Co.; and a debt owing to him by United Grocers, Ltd.	14-846
12805	Cash, \$2,453.80, owned by Shigeto Honda.	14-849
12806	A bank account owned by Lehmann & Voss & Co.	14-729
12807	A bank account and certain securities owned by Hertha L. Wolhamuth.	14-729
12808	A bank account owned by Gertrud Wolgen.	14-729
12809	Two mortgages and certain securities owned by Louise Junchkoff; all of her rights in certain insurance policies; and a debt owing to her by Katz and Sommerich.	14-729
12810	A bank account owned by Margretha Kutzke.	14-912
12811	All rights of Emma Perrot and others in the estate of Christian Perrot.	14-813
12812	All rights of Helmut Thleme and others in the trust created under agreement by Carl Schreiner.	14-962
12813	Certain securities owned by the heirs of Conrad Ebsman.	14-813
12814	Certain securities owned by Mina Fuchs.	14-813
12815	Certain personal property owned by Mrs. Wilnid Grtel.	14-1162
12816	A debt owing to Yotchi Hirooka by Decca Records, Inc.; and all of his rights in a contract with that company.	14-963
12817	Certain bank accounts owned by Wilhelm Hollnagel and others.	14-789
12818	A debt owing to Hug & Co. by the First National Bank of Chicago; and a debt owing to them by Carl Fischer, Inc.	14-850
12819	Certain securities owned by Morinosue Kawasaki, and certain debts owing to him and to Akiko Kawasaki by George S. Yamamoto.	14-912
12820	A bank account owned by the heirs of Frieda Ludwig Nitschke; and a debt owing to them by the National Newark and Essex Banking Co.	14-878
12821	Cash, \$312, owned by Otto August Ross.	14-928
12822	All rights of Emilie Goller in the funds arising from the trust created under the will of Betty Samuels.	14-929
12823	All rights of Emilie Goller in the funds arising from the trust created under the will of Betty Samuels, deposited with the treasurer of the City of New York.	14-969
12824	All rights of Betty Samuels, deposited with the treasurer of the City of Charles Boyth.	14-969
12825	A bank account owned by Sophie Boche.	14-869
12826	A bank account owned by Sophie Boche.	14-869
12827	A bank account owned by the heirs of Julia Braun Ja Rohne.	14-869
12828	Certain securities owned by Othello Caroline da Ja Rohne.	14-1030
12829	A debt owing to Fortuna-Werke by Manufacturers Supplies Co.	14-970
12830	A bank account owned by Masachi Marumoto.	14-1030
12831	A debt owing to Watson Rudolphe Colos S. A. by Sherka Chemetal Co., Inc.	14-1001
12832		

323673

Yesting order No.	Summary description of property vested	Federal Register citation
12833	Certain securities owned by Magdalena Melcher	14-829
12834	Certain securities owned by Munetsugu Nara	14-865
12835	One bond owned by Dr. Curt Nehme	14-833
12836	Two bank accounts owned by Fritz Ohm and Josephine Kohler Ule	14-870
12837	Cash, \$2,055.15, owned by Masao Oshima and Chiyono Oshima	14-870
12838	A debt owing to Asa Sakata by Union Pacific Railroad Co.	14-834
12839	A debt owing to Messrs. M. Senno by Panama Railroad Co.	14-1103
12840	A debt owing to E. von Schmidt by Iron & Ore Corp. of America	14-971
12841	Two bank accounts and a check owned by Yolehiro Ueda	14-971
12842	Two mortgage participation certificates of City Bank Farmers Trust Co. owned by Elisa Baroni Von Steinaecker and Eleonore Rugeberg	14-1073
12843	A bank account owned by Herta Weidmann	14-972
12844	United States currency and coin owned by German nationals	14-813
12845	All rights of Heinrich Stellas and others in the estate of Anna Lunghesi	14-929
12846	Certain real property located in Sacramento County, Calif., and certain personal property owned by Toshio Koyama and Isamu Koyama; and a debt owing to them by Henry L. Ehrhard	14-1073
12847	All rights of Iwao Aoki under an insurance contract	14-886
12848	All rights of Rolf Kugler and others in the estate of Margaret Bauer	14-1039
12849	All rights of Anton Leibold in the estate of Constantin Hauspiel	14-1076
12850	All rights of the heirs of Anna F. G. Mitznubner and the heirs of Helene S. E. Kraehe in the trust created under the will of Edward C. Heester	14-1050
12851	All rights of Helene Hertl and others in the trust created under agreement by Oscar Hertl	14-1059
12852	All rights of Hyeyemon Kura and Rul Kura under an insurance contract	14-934
12853	The sum of \$100, distributable to Amelia Muller and 2 others	14-1050
12854	All rights of Torakichi Sakata in an insurance premium deposit account	14-1074
12855	Two bank accounts owned by Margaret Book and Frieda Book	14-1061
12856	A debt owing to Heinrich Forster by the First National Bank and Trust Co. at Flint, Mich.; and a debt owing to him by the Capital National Bank of Lansing, Mich.	14-1000
12857	Certain securities owned by Gunther Garlbus and others	14-1116
12858	A bank account and 1 bond owned by Christine Hansen	14-1116
12859	A bank account owned by Norma Lorenzer; and a debt owing to her by Royal Baking Co.	14-1074
12860	A bank account owned by the heirs of Ernest W. Moller	14-1082
12861	Two bank accounts owned by Willi Muller and 2 others	14-1077
12862	A bank account owned by Isajiro Otsuki and Chieko Otsuki	14-1077
12863	Cash, \$882.95, owned by Torakichi Sakata	14-1082
12864	Cash, \$686.15, owned by Torakichi Sakata	14-1082
12865	Certain securities owned by Oho Waga	14-1146
12867	A bank account owned by Clara Weiss	14-1146
12868	Two bank accounts owned by Avc. Sab. Liepius Bank	14-1082
12869	An undivided 1/2 interest in certain real property located in Kansas City, Mo., owned by Anna Lambert and others; and all of their rights in an insurance policy	14-1146
12870	All rights of Anna Schoenfelder and others in the trust created under agreement by Mathilde Bauer and in amendments thereto	14-1074
12871	All rights of George W. E. von Gottsson and others in the trust created under the will of Orpiana R. E. Doser	14-1389
12872	All rights of Helene Dentman under an insurance contract	14-1235
12873	All rights of Anna Dohler and Fritz Dohler in the estate of Walter Dohler	14-1235
12874	All rights of Dora Renner and others in the estate of Leonard Kipp	14-1183
12875	All rights of the heirs of Katharina Epp and others in the estate of Leonhard Epp	14-1225
12876	All rights of Johanna Roh in the estate of Therese Reichmuller	14-1225
12877	All rights of Marie Gumbor and others in the estate of Emil Gumbor	14-1225
12878	All rights of Marie Schorn and others in the estate of Gustav A. Gussmann	14-1229
12879	All rights of Katharine Kahn in the trust created under the will of Mary H. Kahn	14-1230
12880	All rights of Bertha Knauth and others in the trust created under agreement by Clara Knauth	14-1330
12881	All rights of Irene Theising and Mrs. Walter (Hertel) Kabberth in the trust created under agreement by Edward Malinckrodt	14-1205
12882	All rights of Yoshi Shimura under an insurance contract	14-1183
12883	All rights of Augusta Fricke and others in the estate of Helene Thomas	14-1184
12884	All rights of Elise von Fricke and others in the trust created under agreement by Madelon Elise Van Wassen	14-1184
12885	All rights of the heirs of Reinhold Willenberg in the trust created under the will of Marie Wornor	14-1239
12886	A debt owing to Helene Freytag by Fidelity-Philadelphia Trust Co.	14-1184
12887	Cash, \$520, owned by Sabaku Fujiwara	14-1238
12888	A bank account owned by the heirs of Philadelphia Trust Co.	14-1147
12889	A bank account owned by Margarette Gross; and a debt owing to them by the Federal Security Agency, Social Security Board	14-1265
12890	A bank account owned by Franz Hertzberg and others	14-1165
12891	A debt owing to K. Ishii by C. Dan Lang	14-1147
12892	A bank account owned by Wilhelm Hildebrand, Jr.	14-1165
12893	A bank account owned by the heirs of Liza Kehler and a debt owing to them by Beudical Corporation	14-1203
12894	An amendment to the claim of Gustav Kosler 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 Williamsburgh Savings Bank	14-1839

Yesting order No.	Summary description of property vested	Federal Register citation
12894	A bank account owned by Otto Matschelt	14-1188
12895	A draft owned by The Mitsui Bank, Ltd.	14-1265
12896	Cash, \$30.24, owned by Kuroi Mita	14-1188
12897	A bank account owned by Shigetomo Nakazawa	14-1265
12898	Cash, \$174.75, owned by Harald Nielsen	14-1230
12899	A debt owing to Oskka Byron Kalsya by the Journal of Commerce Corp.	14-1148
12900	Cash, \$112.85, owned by Takuro Ohsumi	14-1149
12901	A debt owing to Chise Owe by the Aetna Casualty & Surety Co.	14-1149
12902	A debt owing to the heirs of Tadamoto Ozawa by K. Okubo and Suma Okubo; and a debt owing to them by National Mortgage & Finance Co., Ltd.	14-1282
12903	Certain securities and certain bank accounts owned by Koehling & Co. Bank; and a debt owing to them by J. & W. Seilinger and Co.	14-1203
12904	Certain securities owned by Eleonore Rugeberg; and a debt owing to her by Henry A. Ahrens	14-1203
12905	Certain debts owing to August Peters and others by Richter & Katsner, Inc.	14-1280
12906	A bank account owned by Rev. Jogen Saito and Mrs. Natsu Saito	14-1311
12907	Cash, \$308.17, owned by Tatsujiro Saka	14-1311
12908	A bank account owned by Martha Stoeckigt	14-1240
12909	A bank account owned by Katsuo Sueder	14-1149
12910	A bank account owned by Ritsuo Takehara	14-1150
12911	Cash, \$592.05, owned by Katsunori Takehara	14-1422
12912	Cash, \$553, owned by Junnosuke Tanji	14-1240
12913	Cash, \$1,801.40, owned by Seisuke Umeki	14-1240
12914	A bank account owned by the heirs of Karl T. Villmann	14-1241
12915	Cash, \$1,691, owned by Saburo Yamane	14-1166
12916	Certain bank accounts owned by N. V. Potash (Kaid) Export Maatschappij	14-1256
12917	All rights of Estebh K. Hoffman and 2 others in the estate of Johanna Ohnassen	14-1106
12918	Certain securities and a mortgage owned by Richard Franz Metzner and others; and 2 debts owing to them by Fidelity-Philadelphia Trust Co.	14-1097
12919	All the property and estate of Katie Deschneuler, an incompetent	14-1241
12920	All rights of Freda Heydt and Anna Glahn in the estate of Herman Ferno	14-1449
12921	All rights of August Hartner and others in the estate of George Flunkelner	14-1380
12922	All rights of Therese Hellmann and her children in the trust created under agreement by Richard Hellmann	14-1370
12923	All rights of Selma Hellmann and others in the trust created under agreement by Richard Hellmann	14-1449
12924	The sum of \$18,000, distributable to Franz Walner and others under the estate of Peter Huth	14-1480
12925	All rights of the heirs of Helene Franziska Feuz in the estate of Friederich Rudolf Lemke	14-1560
12926	All rights of Otto Waskort and others in the trust created under agreement by Edward Malinckrodt	14-1480
12927	All rights of Mitsuzo Matsuo under an insurance contract	14-1480
12928	All rights of Anna Nordmann Sudmann and others in the estate of George H. Conrad Meyer	14-1480
12929	All rights of Tomiko Nakano and Jitsuo Nakano in the estate of Sugano Nakano	14-1746
12930	All rights of August Pogoda and others in the estate of Philipp Pogoda	14-1451
12931	All rights of "Jane" Reimertshofer and others in the estate of Paul Reimertshofer	14-1423
12932	All rights of Wilhelm Sackmann and others in the estate of John Sackmann	14-1451
12933	All rights of Siegfried Scharf and others in the estate of Rudolph Scharf	14-1424
12934	The sum of \$192.95, distributable to Wilhelm Zeller and others under the estate of John A. Schneider	14-1506
12935	All rights of Wilhelm Schult in the estate of William S. Schult	14-1452
12936	All rights of Johanna Guentler Exner and others in the estate of William Fred Stenzel	14-1452
12937	All rights of Hermann Dierken and others in the trust created under the will of Henry Webbling	14-1500
12938	A bank account owned by Masao Asahara	14-1608
12939	A bank account and certain securities owned by Agnes Eduardoff	14-1339
12940	Certain securities owned by Elisabeth M. Emy	14-1339
12941	Cash in the amount of \$6,444.44, owned by Jitsuro Fujii and others	14-1404
12942	The sum of \$8,801.50, owned by unknown German nationals	14-1291
12943	Certain bonds owned by Heinrich Hauptmann	14-1403
12944	Cash, \$613,927.71, owned by Japan	14-1281
12945	A bank account owned by Namyo Kasahwara	14-1340
12946	A debt owing to Karl Lieberknecht, G. m. b. H. by K. Kallio, Inc.	14-1340
12947	A bank account owned by T. Maatsuba	14-1340
12948	Certain securities owned by the heirs of Manfred Mitwooch and others; and a debt owing to them by Bear Stearns & Co.	14-1403
12949	Certain bank accounts owned by Werner Puchthow and others; and certain debts owing to them by American Redactor & Standard Sanitary Corp. and others	14-1341
12950	A bank account owned by Richard O. Sauer	14-1371
12951	A bank account owned by Lena K. Schmidt	14-1370
12952	Certain securities owned by Weinger & Walter, Inc.	14-1423
12953	A debt owing to Herber Steadlin by Pacific States Savings & Loan Co.	14-1371
12954	A bank account owned by Johanna Stoeving	14-1371
12955	Two bank accounts owned by Kaname A. Susaki	14-1372
12956	Certain securities owned by Sybille & Pandorf, A. G. and others	14-1404
12957	Certain certificates of deposit and a bank account owned by Alfred von Aulock	14-1451
12958	Cash, \$970.70, owned by Maria von Borstel	14-1451
12959	Certain securities owned by Adine von Campenhuisen	14-1405
12960	Certain securities owned by Kazuyuki Yamamoto	14-1405
12961	A bank account owned by Haruhisa Yoshikawa	14-1372

323674

Vesting Order No.	Summary description of property vested	Federal Register citation
12983	All rights of Johannes Brauer in the estate of Horst Brauer.	14-1424
12984	All rights of Johann Decker and others in the estate of Max Decker.	14-1700
12985	All rights of August Deegen under an insurance contract.	14-1452
12986	All rights of Kathinka Krieger and others in the trust created under agreement by Clara Ehrhart.	14-1658
12987	All rights of Luise Hellmann and others in the trust created under agreement by Richard Hellmann.	14-1700
12988	All rights of Hermann Brandhorst in the estate of Albert Horstman.	14-1372
12989	All rights of Nobuta Ichikawa under an insurance contract.	14-1452
12990	All rights of Gerda Preussner Keller and others under an insurance contract.	14-1452
12971	All rights of Ida Liebentals and her heirs in the trust created under agreement by William Liebentals.	14-1722
12972	All rights of Peter C. Lorenzen and others in the trust created under agreement by the former and Heinrich Lorenzen.	14-1746
12973	All rights of Masao Manho under an insurance contract.	14-1453
12974	All rights of Seishi Masuda and Natsuo Masuda under an insurance contract.	14-1453
12975	All rights of Mary Yayoko Murakami and 2 others in the trust created under agreement by Ishi Murakami.	14-1506
12976	All rights of Olga Klirfingher Schroeter in the trust created under agreement by Gustavus A. Pfaffner.	14-1561
12977	All rights of Agnes Rowold and others in the trust created for their benefit.	14-1658
12978	All rights of Maria B. Schlegel in a mortgage participation certificate of Bond and Mortgage Guarantee Co.	14-1723
12979	All rights of George Wienke and others in the estate of Augusta F. C. Schroeder.	14-1562
12980	All rights of Margarete Engel in the trust created under agreement by Henry F. Schwarz.	14-1775
12981	All rights of Elizabeth Hain Dricklich and 2 others in the estate of Erna M. Stolze.	14-1610
12982	All rights of Gabriele Marrot Felber and others in the trust created under agreement by Alice Marie Tegemeier.	14-1609
12983	All rights of Wilhelm Schneider and others in the estate of Armin (Fred) Vetter.	14-1608
12984	All rights of Egbert Mohau in the trusts created under agreement by Marhan Dec Ward.	14-1723
12985	All rights of Ernest Bischoff and Clara Flegels in the estate of Marie Wilke.	14-1723
12986	All rights of Max von Diembowski and others in the trust created under agreement by F. Gray Gray.	14-1700
12987	All rights of the City of Schoenbeck, Germany, in the trust created under the will of Elise Schanz.	14-2038
12988	Certain securities owned by the Bank of Der Deutsche Arbeit A. G. and certain debts owing to them by the Central Hanover Bank & Trust Co.	14-1836
12990	Certain debts owing to Gesellus, de Gruyter and to Arthur Collignon by John Austin Spaulding, and a debt owing to the latter by University of Michigan, Law Library.	14-1628
12991	A debt owing to Gustav Forstmann by Durex Abrasives Corp.	14-1629
12992	A debt owing to Klazawa & Co., Ltd., by Dayton, Price & Co., Ltd.	14-1629
12993	A bank account and certain securities owned by the heirs of Lily Konitzky, and a debt owing to them by the Illinois Timber Co.	14-1747
12995	Certain bank accounts owned by Gretchen Miller and others.	14-1659
12996	A bank account owned by Pauline Schable and others.	14-1669
12997	An undivided 1/4 interest in a bank account owned by Seizo Yamamoto.	14-1837
12998	All of the outstanding capital stock of Holcap Leathers, Inc.	14-1453
12999	Certain securities owned by the heirs of Marie W. Bergmann, and certain debts owing to them by the Corn Exchange Bank Trust Co.	14-1817
13000	Certain securities owned by the heirs of Charles S. Bihler.	14-1837
13001	A debt owing to Josephine Gloeckler by F. P. Anderwald, as liquidating agent for Mannheim and Von Heimolt.	14-1747
13002	A bank account owned by Adele Gral.	14-1748
13003	A bank account and certain securities owned by Chochihiro Hatahata.	14-1669
13004	Certain securities owned by Fanny Heimbrecht.	14-1669
13005	A bank account owned by Kinogoro Kawashima, and a debt owing to him by Sumio Kawashima.	14-1838
13007	Certain securities owned by Wataru Kitagawa.	14-1838
13008	A bank account owned by Shizuko Kurata.	14-1748
13009	A debt owing to the heirs of Louise Luechhoff by Lawyers Mortgage Corp.	14-1838
13010	Certain securities owned by Fushiko Murakami, and a bank account owned by Saburo Tanisako.	14-1838
13011	Certain debts owing to Yemiko Nakayama by the Bishop National Bank of Hawaii, a bank account and certain securities owned by C. Hermann Olse and others; certain debts owing to them by the Swiss Bank Corp.; and two debts owing to them by Irving Trust Co.	14-1838
13013	A bank account owned by Anna Ruetter.	14-1838
13014	A bank account owned by C. Hermann Scholz.	14-1748
13015	Cash and currency owned by Rudolf Schwedler.	14-1749
13016	A bank account and certain bonds owned by Ross Singer.	14-1840
13017	Two bank accounts owned by Koichiro Wada.	14-1749
13019	A bank account and certain personal property owned by T. J. Yamataka and T. Mizutani.	14-1662
13020	Certain real property located in New York, N. Y., owned by Ella Bergphol.	14-1669
13021	Certain personal property owned by Hans von Flogow.	14-1669
13022	All rights of Adelheid A. N. E. von Hardenberg and others in the trust created under the will of Louise G. Bigelow.	14-1660

Vesting Order No.	Summary description of property vested	Federal Register citation
13023	All of the property in the possession of the trustee under the trust agreements of Rose Blum and Emma Blum; and all rights of Robert Blum and others under said trust agreements.	14-1750
13024	All rights of Margarete Braker and others under an insurance contract.	14-1724
13025	All rights of Martha Daube under an insurance contract.	14-1700
13026	All rights of Christian Fissler and Adelheid Fissler in the estate of Adolph Fissler.	14-1776
13027	All rights of Theresa Feinitz and Fritz Meiniger in the estate of Catherine Heintz.	14-1776
13028	All rights of Paul Hellmann and others in the trust created under the agreement by Richard Hellmann.	14-1997
13029	All rights of Albert Jakob and Magdalena Jakob under an insurance contract.	14-1724
13030	All rights of Johanna Jockel under an insurance contract.	14-1724
13031	All rights of Yuzuro Komaki under an insurance contract.	14-1725
13032	All rights of Arnes Grund and others in the estate of Charles L. Krause.	14-1841
13033	All rights of Mina Westphal and Erna Boltz in the estate of Karl Lobusch.	14-1776
13034	All rights of Frida Ludwig and others in the declaration of trust executed by State Street Trust Co.	14-1860
13035	All rights of Eva Meier and Stephanie Meier under an insurance contract.	14-1725
13036	All rights of August Merkle under an insurance contract.	14-1725
13037	All rights of Hermann Muller and Frieda Muller under an insurance contract.	14-1726
13038	All rights of Mitsuo Okamoto and Hisajiro Okamoto under an insurance contract.	14-1726
13039	All rights of George Paragantz under an insurance contract.	14-1726
13040	All rights of Bertha Roll under an insurance contract.	14-1726
13041	All rights of Kunisuke Sakai and Fujie Sakai under an insurance contract.	14-1727
13042	All rights of Heisaburo Sasaki and Tokujichi Sasaki under an insurance contract.	14-1727
13043	The sum of \$5,964.07 distributable to Martin Schmausfetter and others under the estate of John Schmausfetter.	14-2053
13044	All rights of Anton Seidlmayr under an insurance contract.	14-1727
13045	All rights of Magdalena Stroehli and others under an insurance contract.	14-1728
13046	All rights of Karl Wolf and others in the estate of Ernest Wolf.	14-1776
13047	All rights of Metilde Wolter and others in the estate of Ferdinand C. Wolter.	14-1728
13048	All rights of Osbert E. Wuestner under 2 insurance contracts.	14-1728
13049	All rights of Thelma Yarnold under 2 insurance contracts.	14-1728
13050	Certain bank accounts owned by Dorothy Elise M. Elfert and others.	14-1750
13051	Certain bank accounts owned by Otto Exwert and others.	14-1750
13052	Two bonds owned by Anton Fuerthendolft; and a debt owing to him by James J. McCon.	14-1776
13054	Cash, \$53,166.74, and certain personal property owned by Germany-Kawaska.	14-1729
13055	Certain bank accounts owned by Shunichi Kawaska and Sachiko Kawaska.	14-1751
13056	Certain securities owned by Elena Mizutani and 2 others.	14-1729
13057	A bank account owned by Nord-Deutsche Versicherungs-Gesellschaft.	14-1752
13058	All rights of Ernest Speils by the Chase National Bank of the City of New York.	14-1729
13059	A debt owing to Ernst Thorpeleber by Tobacco Trading Corp.	14-2038
13060	A debt owing to Kurt Ziegler by California Texas Oil Co., Ltd.	14-2038
13061	Copyright, 1/4 interest in certain real property located in Bremer County and an undivided 1/4 interest in certain real property located in Bremer County and Butler County, Iowa, owned by Henry Brummel; and all of his rights in certain insurance policies.	14-1701
13064	Insurance policies located in Montgomery County, Pa., owned by Emma Knoedel.	14-1661
13065	Certain real property located in the Parish of Tangipahoa, La., owned by the heirs of Henry Schaefer; and a debt owing to them by Max M. Schanmburger, Esq.	14-1661
13066	Certain securities owned by the heirs of Ernst Schoenelech and a debt owing to them by Gustav Hake.	14-1662
13067	All rights of Sel. Aso under an insurance contract.	14-1752
13068	All rights of Luise E. M. Baldus under an insurance contract.	14-1753
13069	All rights of Friedelena Beutenmuller and Clara Herkommen in the estate of Carl Beutenmuller.	14-1860
13070	All rights of Wilhelm Kunder and Frederick W. O. Pleard in the estate of Margarethe Chausson, the Mayor (Burgomeister) and the President of the Chamber of Commerce in the City of Mannheim, Germany, and others in the trust created under the will of Ludg. Dreyfus.	14-1876
13071	All rights of Rudolf Tido Stietery in the trust created under the will of Ailee G. Fostelck.	14-1777
13072	All rights of F. R. Gopin under an insurance contract.	14-2038
13073	All rights of Hisao Furumoto under an insurance contract.	14-1753
13074	All rights of Mrs. Hisano Furumoto under an insurance contract.	14-1753
13075	All rights of Rosa Matthei and others in the estate of Edward Jacob.	14-1816
13076	All rights of the heirs of Louise Keller under an insurance contract.	14-1753
13077	All rights of Etsu K. Kikawa under an insurance contract.	14-1754
13078	All rights of Ida Eickenmuller in the trust created under the will of Agnes La Croix.	14-1841
13079	All rights of M. Theopha Geiger and others in the trust created by declaration of trust of Dwight M. Lowrey.	14-1860
13080	All rights of Sumuro Miyazawa and Sumner Miyazawa under an insurance contract by Dwight M. Lowrey.	14-1777
13081	All rights of Juegan, Y. Muller and others in the trust created under agreement by Rosie Huetzer Muller.	14-2102
13082	All rights of Ernst Fiedler under an insurance contract.	14-1777
13083	All rights of Hans Fiedler and others in the estate of Frederick Gustav Fritler.	14-2075
13084	All rights of Christian Reuter and others in the estate of Fred Reuter.	14-2053
13085	All rights of Otto Kohnsacker and others in the estate of John Ritz.	14-1816
13086	All rights of Louise Robert and Ida Robert in the trust created under declaration of trust by John E. Robert.	14-1609
13087	All rights of Fritz Koos under an insurance contract.	14-1778

323675

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
13211	A bank account owned by Heinrich Plumb.	14-2399
13212	A debt owing to Takahashi & Co., Inc. by The Carter's Ink Co.	14-2398
13213	A bank account owned by T. Terashita.	14-2399
13214	A bank account owned by Y. Takano.	14-2399
13215	All rights of Elizabeth Zeller and others in the estate of Elizabeth Schlemmer.	14-2412
13216	All rights of The von Harlow and The von Schlags in a certain screen play and motion picture film, and copyright interests therein.	14-2387
13217	All rights of Elisabeth Muth and others in the estate of Conrad H. Mann.	14-2430
13218	Certain real property located in Hills County, T. H., a bank account and certain personal property owned by Hilo Dalipjoo.	14-2383
13219	All rights of Kate Trullerman and Ely Trullerman in the estate of Ida Fortman, 50 shares of American Bosch Corp., and all rights of Karl Siebert, in the estate of Henry Siebert.	14-2381
13220	Certain securities owned by Elizabeth Tippoll.	14-2338
13221	All rights of Fritz Zedernann and others in the estate of Elizabeth Windmigel.	14-2338
13222	All rights of Otto Zimmermann and others in the estate of Max Zimmermann.	14-2338
13223	Two bank accounts owned by F. Moser Hachman.	14-2348
13224	A bank account owned by F. Moser Hachman.	14-2348
13225	Certain securities owned by Marie Block.	14-2318
13226	Certain securities owned by Henry Christopher Crane.	14-2319
13227	Certain bonds owned by Frankfurter Versicherungs A. G.	14-2381
13228	Certain bonds and a bank account owned by Juris Hljas.	14-2338
13229	A bank account and certain checks owned by Herbert Jankewitz.	14-2371
13230	A bank account owned by Anna Lumpp.	14-2349
13231	Two bank accounts owned by Mitsui Bussan Kaisha, Ltd.	14-2349
13232	A bank account owned by the heirs of George Mueller.	14-2350
13233	A bank account owned by A. N. Peterson.	14-2350
13234	A bank account owned by Sakuya Nakagawa.	14-2338
13235	A bank account and certain securities owned by Alfred Stempfle.	14-2351
13236	Two bank accounts owned by John Stoll.	14-2351
13237	Certain personal property owned by S. Takehana.	14-2371
13238	A bank account owned by Paul Wolnik.	14-2371
13239	All rights of Frieda Eflia under an insurance contract.	14-2372
13240	All rights of Hedwig Keller and others in the estate of Rev. Lawrence Etschenberg.	14-2372
13241	All rights of Rudolph Hilger under an insurance contract.	14-2372
13242	All rights of Evelyn Fecht Platz-Wendorf in the estate of Nanette C. Linville, and in the trust created under her will.	14-2372
13243	All rights of Rina Dulonge and Anna Bergman Seabroth in the estate of Gerhard J. Mandler.	14-2326
13244	All rights of Albert Bliz and others in the trust created under agreement by Fred Napel.	14-2326
13245	All rights of Kimiko Natori under an insurance contract.	14-2326
13246	All rights of Rokuro Yamura and Chyo Yamura under an insurance contract.	14-2326
13247	All rights of Hokuro Yamura and Chyo Yamura under an insurance contract.	14-2326
13248	All property, including trust and estate assets, in the possession of trustee under the will of Anna W. von Zellitz owned by Georg von Zellitz und Liepe and others.	14-2303
13249	All rights of Bruno W. Sunderhauf in a mortgage participation certificate.	14-2311
13250	Certain securities owned by Fred Burzmyer and others.	14-2311
13251	A bank account owned by the German government.	14-2311
13252	Certain securities and certain personal property owned by Richard Gussfeldt.	14-2311
13253	A bank account owned by F. Hayashi.	14-2311
13254	Two bank accounts owned by K. F. Kanegawa and K. Kanegawa.	14-2311
13255	A debt owing to Erich Menzel by E. J. du Font de Nemours & Co.	14-2311
13256	A bank account owned by the heirs of Manfred Milwisch and Kaethe Milwisch.	14-2311
13257	A bank account owned by Reine C. Schelini; and a debt owing to him by Arman Telephone & Telegraph Co.	14-2312
13258	A bank account owned by Christa A. M. M. C. Steiner.	14-2312
13259	Two bank accounts owned by Chiyozo Tajiri.	14-2312
13260	A debt owing to Masestro Takaki by Motor Trading Co., Inc.	14-2312
13261	A bank account owned by Fumaki Terashita.	14-2312
13262	A bank account owned by Mrs. Urne Uyeda and Shingru Uyeda.	14-2312
13263	A bank account owned by Yoshio Wakabayashi.	14-2312
13264	A debt owing to Werner and Frieder by Charles F. Elmes and 2 others.	14-2312
13265	A bank account owned by Pauline Wille; and a debt owing to her by Phoenix Building and Loan Association.	14-2312
13266	One mortgage and a bank account owned by Wilhelmine Nuree; all other rights in an insurance policy; and a debt owing to her by George L. Stamm.	14-2312
13267	Interests in certain real property located in Ufa, N. Y., owned by Herwarth Von der Decken; and a debt owing to him by the State Bank of Albany.	14-2312
13268	Certain personal property owned by Werner Heimer.	14-2312
13269	All rights of Erich Gerlach and others in the proceeds of real estate sold pursuant to court order in the Circuit Court of Tazewell County, Ill.	14-2312
13270	All rights of Marie E. Albrecht in the estate of Max Lang.	14-2312
13271	All rights of Karl Reiss under an insurance contract.	14-2312
13272	All rights of Minny Cramer Stein and others in a trust created under agreement by the former.	14-2312
13273	All rights of Sophie Maria Daves and others in the estate of August Steiner.	14-2312
13274	All rights of Bertha Tamm and others under an insurance contract.	14-2312
13275	All rights of Herbert Weidauer under an insurance contract.	14-2312
13276	All rights of Evely Thina and Katharine Thina in the estate of Mary Wendt.	14-2312
13277		
13278		
13279		

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Register citation
13280	All rights of Therese Brinkman in the trust created under agreement by Paul L. Wiczell.	14-2738
13281	A debt owing to N. V. Agrarische en Industriële Handelsmaatschappij "Agrarische" by E. J. du Pont de Nemours & Co.	14-2840
13282	The claim of the heirs of Hans Ernst Busch 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.	14-2841
13283	A debt owing to Ernst V. Goller by Grace & Co.	14-2841
13284	A bank account owned by Yoshi Gotoh and Akinori Gotoh.	14-2842
13285	Certain securities owned by Walter Klein; and his claim against the State of Connecticut and the treasurer of that State, arising by reason of the collection, by the latter, of a sum of money representing certain liquidating dividends.	14-2760
13286	A bank account owned by Kiyoshi Nozaki.	14-2842
13287	A bank account and certain securities owned by Wilhelm Jakob Van Hoogstraten, and a debt owing to him by Carl M. Loeb, Rhoads & Co.	14-2758
13288	The claim of Maria Wilms against the State of Connecticut and the treasurer of that State, arising by reason of the collection, by the latter, of a sum of money distributable under the estate of Joseph Wilms.	14-2758
13289	Cash \$186.76, owned by Yoshio Yoshi.	14-2738
13290	All rights of Elisabeth Muth and others in the estate of Conrad H. Mann.	14-2739
13291	An undivided 1/8 interest in certain real property located in Hidalgo County, Tex., owned by Elisabeth Muth and others; and all of their rights in an insurance policy.	14-2775
13292	All rights of Heinrich Reges and others in the proceeds of real estate sold pursuant to court order.	14-2775
13293	The sum of \$383.34, distributable to Emil Klaus and Ida Neuman under the estate of Augustin Pratz.	14-3070
13294	The sum of \$3,687.36, distributable to Marie Moritz and 2 others under the estate of Otto P. Hennam.	14-3112
13295	All rights of Mrs. Auguste Hartung and others under an insurance contract.	14-3112
13296	All rights of Oscar Hartung, Jr., and others in the estate of Minnie E. Hoy.	14-3071
13297	The sum of \$718.84, distributable to Frieda Koopman under the estate of Catherine Kruse; of \$712.01, distributable to the heirs of Emilie Richter, under the will of Theodora Sophie Orth.	14-2984
13298	All rights of Ferdinand Stiebel and others in the trust created under agreement by Carl Stiebel.	14-3113
13299	All rights of Noboru Takiguchi under an insurance contract.	14-3116
13300	All rights of Noboru Takiguchi under an insurance contract.	14-3113
13301	A debt owing to Miriam Aronmanian by the American Express Co., Inc.	14-2942
13302	A bank account owned by Augusta E. De Costa.	14-2942
13303	A bank account owned by Helene F. Lind.	14-2943
13304	A mortgage participation certificate of Lawyer's Mortgage Co. owned by Helene F. Lind.	14-2942
13305	Cash \$1,200.72, owned by Seikichi Hanaguchi.	14-2942
13306	A debt owing to Liberta Herder by B. Herder Book Co.	14-2944
13307	A bank account owned by Pauline Hoffmann.	14-2942
13308	A bank account owned by Exportreditbank, A. G. and others.	14-2942
13309	A bank account owned by Georgia Warm Springs Foundation.	14-2942
13310	A debt owing to Hans Krueby by Georgia Warm Springs Foundation.	14-2942
13311	Certain securities owned by Oscar R. Lindwiler; and a debt owing to him by Ludwig W. Wasson.	14-2944
13312	A bank account owned by August Metzger.	14-2944
13313	Certain securities and 2 bank accounts owned by Sophie Metzger.	14-2944
13314	A bank account owned by Hans Schneider.	14-2944
13315	Two bank accounts owned by Dr. F. Voelcker and Nike Voelcker.	14-2944
13316	Certain real property located in Honolulu, T. H., owned by Saburo Nakasono; and certain rights in an insurance policy.	14-2911
13317	All rights of Walter Brauer under an insurance contract.	14-3114
13318	All rights of Fernando Zapporin in the trusts created by Dominicus A. J. Kessler and Anna C. M. H. Kessler.	14-3147
13319	Certain bank accounts owned by Dresdner Bank; and certain securities and 2 bank accounts owned by Allgemeine Waren-Finanziers G. m. b. H.	14-3072
13320	Certain real property located in DuPage County, Ill., owned by the heirs of Charles Ford County, Ill., owned by Elsie Denekle; all of her rights in 2 insurance policies; and a debt owing to her by Gustav Ehrbecke.	14-3074
13321	Certain real property and certain personal property located in Honolulu, T. H., owned by Hawaii Ishizuchi Jim.	14-3074
13322	Certain real property and certain personal property located in Honolulu, T. H., owned by Hawaii Ishizuchi Jim.	14-3075
13323	Cash \$9.28, and interests in mineral and oil rights in certain real property located in Okla., owned by J. M. Berta Under and others; and debts owing to them by the Phillips Petroleum Co. and the Davon Pipe Line Co.	14-3114
13324	Copyright interests of the heirs of Prof. Heinrich Kayser.	14-3114
13325	All rights of Jacob Hutwoli in a debt owing to him by L. Gandolfi & Co., Inc.	14-3214
13326	Bankrupts: Carl Rappitzky in the estate of Johanna Gericke.	14-3188
13327	All rights of Heinrich Thiele and others in the estate of August Gerken.	14-3214
13328	All rights of Carl Rappitzky in the estate of August Gerken.	14-3214
13329	All rights of Carl Rappitzky in the estate of August Gerken.	14-3214
13330	All rights of Carl Rappitzky in the estate of August Gerken.	14-3215
13331	All rights of Carl Rappitzky in the estate of August Gerken.	14-3215
13332	All rights of Carl Rappitzky in the estate of August Gerken.	14-3215
13333	The sum of \$250.28, distributable to Nora E. Giltsher and Grace T. Giltsher under the estate of James J. Heise.	14-3215

323677

Vesting order No.	Summary description of property vested	Federal Register citation
13333	All rights of Anna G. Hull and others under an insurance contract.	14-3216
13334	All rights of Gohachi Kawano under an insurance contract.	14-3216
13335	All rights of Wilhelm H. J. Knudsen under an insurance contract.	14-3216
13336	All rights of Marie Kohli under an insurance contract.	14-3216
13337	All rights of Moto Koyano under an insurance contract.	14-3217
13338	All rights of Tatsuo Koyano under an insurance contract.	14-3217
13339	All rights of Jiro Kunisaki under an insurance contract.	14-3217
13340	All rights of Richard E. H. Off under a 2 insurance contracts.	14-3220
13341	All rights of Auguste E. H. Off under an insurance contract.	14-3220
13342	All rights of Tamayo Otake under an insurance contract.	14-3220
13343	All rights of Karl Rossmaler in the estate of Sebastian Rossmaler.	14-3189
13344	All rights of Maria Stegmaler and others under an insurance contract.	14-3232
13345	All rights of Frieda Buchholz in the estate of Emma Stratford.	14-3232
13346	All rights of Chunich Yassaka under an insurance contract.	14-3217
13347	All rights of Iku Tetsui under an insurance contract.	14-3217
13348	All rights of Walker Thwait under an insurance contract.	14-3217
13349	All rights of Iwakichi Umio under an insurance contract.	14-3217
13350	All rights of Genbei Yamaguchi under an insurance contract.	14-3223
13351	A bank account and certain securities owned by Bankhaus Paul Schausel & Co.	14-3223
13352	Certain securities owned by Bayerische Hypothek- und Wechselbank; and a debt owing to that corporation by the Chase National Bank of the City of New York.	14-3188
13353	Certain securities owned by Margaretha Boyer; and 2 debts owing to her by Girard Trust Co.	14-3223
13354	A bank account and certain personal property owned by Importadora S. A.; and certain debts owing to that corporation by R. D. Wood Co. and others.	14-3386
13355	Certain securities owned by Zereida Kohlhahn.	14-3190
13356	A bank account owned by Heinrich Kerber.	14-3170
13357	A bank account owned by Mary K. Hill.	14-3180
13358	Certain securities owned by Shosaku Koizuma.	14-3189
13359	A postal savings account owned by Shosaku Koizuma.	14-3190
13360	A debt owing to Nippon Columbia Co., Ltd., by Columbia Records, Inc.; and all of their rights in certain agreements between Columbia Phonograph Co., Inc. and 2 others, relating to certain master records in the Japanese language.	14-3190
13361	A bank account owned by Susanna Platt.	14-3427
13362	Cash, \$1,000, owned by Susanna Platt.	14-3190
13363	Certain personal property owned by George Shoji Sakaki.	14-3271
13364	A bank account and certain securities owned by the heirs of Anna Dockers Schueler.	14-3171
13365	A bank account owned by Gerhard Wiedemann and Gertrud Riedel-Wiedemann.	14-3218
13366	A bank account owned by Masaru Yamamoto and Ayaame Yamamoto.	14-3218
13367	All rights of Carl Wilhelm Brabender in an agreement with the Chase Safe Deposit Co., relating to the lease of a safe deposited in Philadelphia, Pa., owned by Maria Karmor and others; all of their rights in certain insurance policies; and a debt owing to them by Charles Glaser.	14-3192
13368	The interest in certain real property located in Fresno County, Calif., owned by Tomi Matsuemon; and all of his rights in an insurance policy.	14-3254
13369	All rights of Christine Brun and Mathilde Fromm under an insurance contract.	14-3255
13370	All rights of Hans Brunner under an insurance contract.	14-3315
13371	All rights of Louise Bussmann and others in the trust created under agreement by Albert F. v. Hart.	14-3315
13372	All rights of August Haupt, under an insurance contract.	14-3315
13373	The sum of \$1,794.90, distributable to Joseph Wagner and others.	14-3315
13374	All rights of Neokichi Imamishi under an insurance contract.	14-3316
13375	All rights of Rudolf Kleinjung and his issue in the trust created under agreement by Josephine R. Kleinjung.	14-3316
13376	All rights of Elizabeth Dauter Baier in the estate of Felix Mueller.	14-3317
13377	The sum of \$3,000, distributable to Emma Post Simson and 2 others under the trust of Frederick Post.	14-3317
13378	All rights of Kimiya Yamagishi and others under an insurance contract.	14-3317
13379	A bank account owned by P. Beiersdorf & Co., A. G.	14-3315
13380	A bank account and certain securities owned by A. E. Crane and Josephine Crane.	14-3318
13381	Certain securities owned by Carl Hansen.	14-3318
13382	A bank account owned by Hermann Kerth.	14-3318
13383	Certain securities owned by Hermann Kerth.	14-3319
13384	A bank account owned by the heirs of Ernst Leuckert; and a debt owing to them by Hermann Pfisterdorfer.	14-3319
13385	A bank account owned by Max Meisler.	14-3319
13386	A debt owing to Nicholai Koryi K. K. by Motor Trading Co., Inc.	14-3320
13387	A bank account owned by Nord-Ost Syd Forsikrings A.K.Hesselskab.	14-3320
13388	Certain bank accounts owned by The Senawa Bank, Ltd.	14-3320
13389	Two bank accounts and certain securities owned by Heinrich Vossmeier and others.	14-3321
13390	A debt owing to Filifield Wolfe by Armstrong-Cort Co.	14-3321
13391	Two bank accounts owned by the heirs of Mei Yamamoto.	14-3321
13392	All rights of George Broder in the estate of Anna Recker.	14-3633
13393	All rights of Elizabeth Troeger and others in the trust created under the will of William Becker.	14-3633
13394	All rights of Bertha Hies and 1 issue under 2 insurance contracts.	14-3970
13395	All rights of Heinrich Bismlich and Konrad Blumlich in the estate of Adolph Blumlich.	14-3663
13397	All rights of Eda Deitrichs under an insurance contract.	14-3661
13398	The sum of \$2,906.95, distributable to Alois Dreher and Franz X. Schmidt under the estate of Johanna Dreher.	14-3970

Vesting order No.	Summary description of property vested	Federal Register citation
13399	All rights of Elsa T. Egebling under an insurance contract.	14-3481
13400	All rights of Lydia Essner and others under an insurance contract.	14-3514
13401	All rights of Heinrich Hehn and 2 others in the estate of Ludwig Hehn.	14-3673
13402	All rights of Fumio Kondo Hishikari under 2 insurance contracts.	14-3482
13403	All rights of Johann Kriegesheim and others in the trust created under agreement by Heinrich Kriegenheim.	14-3672
13404	All rights of Frieda Leistner Rudolph and others in the trust created under the will of Oscar Leistner.	14-4021
13405	All rights of John Mokros and Louise Mokros in the estate of Gerhardt Paul Mokros.	14-3925
13406	All rights of Christian Mosle under an insurance contract.	14-3682
13407	All rights of Wilhelm Müller in the estate of Albert Mueller.	14-3573
13408	All rights of Karl Neuhaus and others in a trust created under agreement by Fritz A. Neuhaus.	14-3373
13409	All rights of Paul Albert Oehmichen under an insurance contract.	14-3513
13410	All rights of Adolph Palmag, Jr., and others in the trust created under the will of William Palmag.	14-3604
13411	All rights of the heirs of Max Pfotenbarger and others in the estate of Paul Pfotenbarger and in the trust created under his will.	14-3974
13412	All rights of the heirs of Marie Bernhardt in the estate of Marie Marie Pross.	14-3573
13413	All rights of Ernst Reinhold Reinhardt in the trust created under the will of Mary Reinhardt.	14-3925
13414	All rights of Marie Stroeh under an insurance contract.	14-3513
13415	All rights of Sophie Subm and 2 others in the estate of Paul Subm.	14-4126
13416	All rights of Hermine J. Wollgen and others under an insurance contract.	14-3486
13417	A debt owing to Christoph Weyer by H. A. Casan & Co.	14-3486
13418	A debt owing to Christoph Weyer by H. A. Casan & Co.	14-3486
13419	Certain securities owned by Shosaku Koizuma.	14-3487
13420	Certain securities owned by Shosaku Koizuma.	14-3486
13421	Certain securities owned by Shosaku Koizuma.	14-3486
13422	Certain securities owned by Shosaku Koizuma.	14-3487
13423	Certain bank accounts owned by Judo'ig Wada and others.	14-3487
13424	All rights of Alexandrine de Salveren in a trust created under agreement by Henry I. Barbey.	14-3522
13425	Certain real property located in Chicago, Ill., owned by Barbey Geisner.	14-3574
13426	Certain real property located in Los Angeles, Calif., and a bank account owned by Charles E. H. Greenberg.	14-3602
13427	All rights of Gaby's Candier Baker and her issue in the trust created under the will of Albert G. Baker.	14-3704
13428	All rights of Rosalie N. Fernberger in the estate of Marie Blum.	14-3716
13429	All rights of Gustav A. Berning and others in the estate of Nicholas Brunning and in the trust created under his will.	14-3702
13430	All rights of Heinrich Dieckmann and others under an insurance contract.	14-3648
13431	All rights of Karl H. E. W. Brunning in the trust created under the will of Ernst Fleute.	14-3926
13432	All rights of Antonia Adolfin and others in the estate of Anna Foster.	14-3649
13433	All rights of Christiane Rademacher in the trust created under the will of Frederick C. C. H. Greenberg.	14-3716
13434	The sum of \$327.78, distributable to Albert R. Hark under the estate of Fred W. Hark.	14-3716
13435	All rights of Annaliese E. M. Heedel and others under 2 insurance contracts.	14-3669
13436	All rights of Marie Huber and her children in the estate of Ella Hehl.	14-3807
13437	All rights of Keathe Muehle and Paul Heynd in the estate of Eugene Richard Herold.	14-3783
13438	All rights of Michaelson Klunth under an insurance contract.	14-3949
13439	All rights of Jimmie Kodani under an insurance contract.	14-3850
13440	All rights of Erna Kuhn in the estate of Martha Kuhn.	14-3783
13441	All rights of Heinrich Lemme and Anna Lamme under an insurance contract.	14-3850
13442	All rights of Frieda Muller under an insurance contract.	14-3850
13443	All rights of D. Genzok Naksei under an insurance contract.	14-3850
13444	All rights of Karl Neumann and others in a trust created under agreement by Lucy Neuhaus.	14-3807
13445	All rights of Urichi Nishimura under an insurance contract.	14-3817
13446	All rights of Margarete Nolte and her heirs in a trust created under agreement by the heirs of Anna M. R. Seyfried and Marie R. Hossfeld in the estate of Ferdinand A. Redem.	14-3826
13447	All rights of Mary J. Schwarz and others in the trust created under the will of Elizabeth Schwarz.	14-3717
13448	All rights of Gertrude Schneider in the estate of Leo Steinhauer.	14-3907
13449	All rights of Tene Thersa under an insurance contract.	14-3717
13450	All rights of Fritz A. Wilhelm and Meda Wilhelm in the estate of George C. M. Wilhelm.	14-3651
13451	All rights of Maria Von Ostman and 2 others in a trust created under agreement by Maria Elena Von Ostman.	14-3826
13452	All rights of George Ed. Wagner under an insurance contract.	14-3718
13453	Certain real property located in the estate of Albert S. Alzheimert and others.	14-3781
13454	A bank account owned by the heirs of Wilhelm Birming.	14-3783
13455	Two bank accounts owned by Adolf Bauer and Eda Bauer.	14-3783
13456	A debt owing to Becker & Co. by the A. J. A. Scott Corp.	14-3783
13457	A bank account and certain securities owned by Exportkreditbank, A. G.	14-3783
13458	Cash, \$15,223.50, owned by Geunim.	14-3783
13459	Cash, \$15,223.50, owned by Geunim.	14-3783
13460	A debt owing to K. Kikunaru Shoden by Imperial Fash Syndicate, Inc.	14-3785
13461	Certain securities owned by Shosaku Koizuma.	14-3785
13462	Certain securities owned by Shosaku Koizuma.	14-3952

323678

EXHIBIT A—Continued

Vesting order No.	Summary description of property vested	Federal Reserve class
13463	Certain securities owned by Max J. Lehn.....	14-371B
13464	Two bonds owned by Nakako Matoba.....	14-2717
13466	Certain securities owned by Taniichi Nakagawa.....	14-3453
13467	Certain securities owned by Tawako Satake.....	14-372A
13468	A bank account owned by T. Tawada.....	14-372B
13469	Certain bonds owned by Albert Von Borsig.....	14-3508
13470	A postal savings account owned by Edeltraud von Rhein.....	14-3552
13471	A bank account owned by Nari Kaufmann.....	14-3971
13472	A bank account and certain securities owned by Clara Royce and others.....	14-3881
500A-232	Copyright interest.....	13-4302
500A-233	do.....	13-4304
500A-236	do.....	13-4305
500A-237	do.....	13-4328
500A-238	do.....	13-4329
500A-239	do.....	13-4331
500A-240	do.....	13-7316
500A-241	do.....	14-31
500A-242	do.....	14-31
500A-243	do.....	14-417
500A-244	do.....	14-451
500A-245	do.....	14-452
500A-246	do.....	14-738
500A-247	do.....	14-746
500A-248	do.....	14-746
500A-249	do.....	14-1204
500A-250	do.....	14-1588
500A-251	do.....	14-2003

EXHIBIT B

Implement to Lists of Vesting Orders Issued by the Office of Alien Property,
March 11, 1942, to June 30, 1949

Note.—The lists to which these additions are made were published as exhibit A, pp. 99-131, in the Annual Report for the period Mar 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; as exhibit A, pp. 105-146, in the Annual Report, fiscal year ending June 30, 1947; and as exhibit A, pp. 108-148 in the Annual Report, fiscal year ending June 30, 1948. The additions consist of (1) vesting orders signed prior to July 1, 1949, but published in the Federal Register subsequent to publication of last year's annual report; (2) published amendments and during the fiscal year ended June 30, 1949, but relating to vesting orders signed prior to July 1, 1948.

Vesting order No.	Description	Federal Register citation
88	Amendment	13-6599
1593	do	13-5469
1708	do	13-6899
2009	do	13-6600
2489	do	13-8282
3389	do	13-4752
4161	do	13-7336
5940	do	14-402
5284	do	13-4806
5528	do	13-6756
6381	do	14-2803
6713	do	13-6875
6865	do	14-2228
7188	do	13-4371
7706	do	14-072
7838	do	13-4054
8425	do	13-4489
8425	do	14-3794
8425	do	13-5067
8425	do	13-4802
8657	do	14-1166
9121	do	13-4564
9236	do	14-2055
9449	do	14-090
9617	do	13-5636
9661	do	13-5092
9891	do	13-5248
9963	do	14-2886
10379	do	14-2881
10494	do	13-5168
10693	do	14-83
10636	do	13-4371
10738	do	13-7518
10890	do	13-7461
10811	do	14-389
10822	do	14-1424
10822	do	14-1842
10826	do	13-5295
10879	do	13-6545
11005	do	14-2385
11013	do	14-3387
11058	do	13-3875
11090	do	14-690
11171	do	14-48
11171	do	14-32
11399	do	13-8171
11427	do	13-5029
11444	do	14-1780
11444	do	13-6383
11469	do	
11472	do	
11552	do	
11552	do	
11550	do	

323680

EXHIBIT C

Rules and Regulations of the Office of Alien Property in Effect as of June 30, 1949

NOTE.—The rules and regulations of the Office of Alien Property were formerly designated as General Orders Nos. 1-36. (See *Annual Report, fiscal year ended June 30, 1948*, exhibit C, p. 147.) On Dec. 31, 1948, the rules and regulations of the Office were amended and reedited and published in the Federal Register (12 F. R. 9497-9547) and are now designated as Part 801-512 of Title 8, Chapter II, Code of Federal Regulations (1949 edition). Regulations pertaining to the control of foreign funds were adopted in their entirety from the Treasury Department on Oct. 1, 1948, and were incorporated with the rules and regulations of the Office.

Part No.	Subject matter	Federal Register citation
601	General rules of procedure	13-9498
602	Rules of procedure for claims	13-9503
603	Availability of records	13-9507
604	Vesting orders	13-9508
605	Specific prohibitions	13-9508
606	Property in process of judicially supervised administration, or in court or administrative proceeding	13-9510
607	Patents, trade-marks and copyrights	13-9511
608	Amendment	14-4788
609	Administration of alien property seized during World War I	13-9512
610	Foreign exchange rates	13-9513
611	Blocked assets: Regulations originally issued by the Treasury Department	13-9513
612	Blocked assets: Regulations issued by Office of Alien Property	13-9518

¹ For the text of Executive Order No. 9880 of Aug. 20, 1948, which transferred jurisdiction over assets blocked as of Sept. 30, 1948 to the Attorney General, see pp. 136-139.

EXHIBIT D

List of Dissolution Orders Issued by the Office of Alien Property, July 1, 1948, to June 30, 1949

Dissolution order No.	Related vesting order No.	Name of corporation ordered dissolved	Date executed	Federal Register citation
84	76, 186, 10491	Japan Cotton Co.	Oct. 11, 1948	13-9971
85	493	Amendment, Corner Mott & Hester Streets, Inc.	Dec. 15, 1948	13-7680
86	83	S. Suzuki & Co. of New York, Ltd.	Jan. 5, 1949	14-141
87	25, 330, 6196, 12390	Yamanaka & Co., Inc.	Apr. 5, 1949	14-1699

EXHIBIT E

List of Return Orders Issued by the Office of Alien Property,
July 1, 1948, to June 30, 1949

Return order No.	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
151	5383	Bernard J. Becker, Executor of Estate of Frank Baum-gartner	\$500	July 8, 1948	13-4032
152	(1) 675	Samuel Robert Godkin	\$250.74	July 14, 1948	13-4169
153	4727	Francis C. P. Henrioteau	2 patents	July 18, 1948	13-4371
154	1501	Edna S. Schmidt	5 shares of stock of Phoenix Shipping Co., Inc.	July 6, 1948	13-3894
155	2127	Kiyo Obara and others	\$130,215.85	July 14, 1948	13-4169
156	664	Adde V. Ferraresi	\$1,088.15 and certain real property	July 29, 1948	13-4482
157	664	Carl Emil Parkens	1 patent	do	13-4482
158	201	Heinz Krotoschiner	do	Aug. 11, 1948	13-4899
159	675	Simon Missoulen	do	do	13-4899
160	1501	Mrs. Naka Sato and others	\$122,332.76	Aug. 3, 1948	13-4833
161	666, 2491	Les Usines de Melite	3 patents	Aug. 18, 1948	13-4037
162	4075	Louise Schneider	\$2,643.66 and interest in an estate	Oct. 27, 1948	13-6464
163	201, 664, 671	Otto Construction Corp.	29 patents	Aug. 18, 1948	13-4938
164	664	Ervin Olyos	1 patent	do	13-4938
165	1909	Dines Christian Pedersen	4 patents	do	13-4938
166	201	Marcel Del Drago	\$36,610.86 and interest in a trust	Aug. 23, 1948	13-5016
167	201	Dr. Ing. Bertold Buxbaum	1 patent	Sept. 17, 1948	13-5580
168	293, 666	Georges Valensi	5 patents and 1 patent application	Sept. 14, 1948	13-5472
169	3901	Arthur Bohrend	\$81.16 and 2 bonds	do	13-5472
170	(1) 290	Irma Ek	\$820.07 and passbook	Sept. 17, 1948	13-5580
171	3125	Axel Jorgensen and Axel Alsted Nielsen, d/b/a Danish Automatic Supply Co	1 patent	Sept. 13, 1948	13-5472
172	666	William W. Freund and Aloisia Freund	\$1,610.29	Sept. 20, 1948	13-5579
173	666	Compagnie Electro-Mecanique	1 patent	Aug. 20, 1948	13-6016
174	4615	Victor J. Schneider	\$20,781.76 securities and interest in an estate	Sept. 17, 1948	13-5480
175	666	Elienne Augustin Henri Honore	1 patent	Sept. 10, 1948	13-5416
176	664	Nordisk Insulinlaboratorium	do	Apr. 13, 1949	13-5416
177	4031	Arredy Fiedler	\$55,274 and copyright	Sept. 3, 1948	13-4248
178	3430	Reoni Bonopard	\$2,664.45 and copyright	Sept. 3, 1948	13-5416
179	666	Alembres de Construction industrielle de Thionville	\$3,707.22	Nov. 29, 1948	13-7394
180	948	Max Hecker	\$4,291.70 and interest in a trust estate	Sept. 7, 1948	13-5386
182	4033	Walley Rindnick, Proprietor d/b/a "Jostzab" & "W.R."	\$921.08 and copyright interests	Sept. 10, 1948	13-5416
183	5347	Emil A. Kanth	\$2,000	Sept. 7, 1948	13-5386
184	2789	Louise Mary Hardy	\$4,527.24 and interest in a trust	Sept. 10, 1948	13-5416
185	1501	Amendment	\$57,972.31	Nov. 29, 1948	13-7393
186	1501	Futschi Masaki and others	\$83,610.94	Sept. 3, 1948	13-5283
187	272	Tsuyame Imai and others	1 patent	Sept. 2, 1948	13-5283
188	600A-1	Oscar H. Webb and Martin Behrens	\$3,578.80 and interest in a trust estate	Oct. 14, 1948	13-6184
189	4034	Francis Pagis and Paul Berthele	\$10,533.47 and interest in a trust	do	13-6184
190	1301	Elias Foldmann	An undivided three-fourths interest in a patent	Sept. 30, 1948	13-6846
191	948	Joseph W. Heiler	\$23,131 and certain real property	Oct. 14, 1949	13-6183
192	2574, 5195	Hella Hilde Heyman	\$23,913.83	Oct. 15, 1948	13-6222
193	726	Alex Hirschberg	2 patents	Oct. 14, 1948	13-6183
194	1501	Kurt Hirschberg	\$4,528.39	Oct. 14, 1948	13-6183
195	1501	Frank Haasgawa and others	\$13,721.38	Sept. 29, 1948	13-5849
196	3992	Amendment	\$3,636	Oct. 14, 1948	13-6186
199		Hera Wasser			

See footnote at end of table.

EXHIBIT E—Continued

Return order No.	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
200	1294	Hope MacMichael Garbald	\$33,170.10 and interest in a trust	Oct. 22, 1948	13-6363
201	7887	Earl Reichert	\$126,791 and stock	Jan. 19, 1949	14-425
202	293	Charles William Berthelz	1 patent	Nov. 12, 1948	13-6828
203	809	Societe Anonyme de Merbes Sprimont	\$13,762.02	Nov. 3, 1948	13-6018
204	2096	Arnold Schoenberg	\$2,700 and interest in patent contract	Nov. 12, 1948	13-6829
205	2930	Nils Erik Lennander	\$75,000 and interest in patent contract	Jan. 17, 1949	14-369
206	666, 3928	L. Moulou Legumes, S. A.	9 patents; \$12,659.77 and interest in patent a contract	Jan. 1, 1949	14-403
207	500A-119	Mart Fyberg	\$675.10 and 20 percent interest in future royalties	Nov. 17, 1948	13-6947
208	4060, 4071	Mandus Dammann	\$228.75	Nov. 24, 1948	13-7378
209	(1)	Imbert Torgerson and others	\$1,081.38	Dec. 6, 1948	13-7698
211	623, 629, 630	Louis Pironi	\$170,269; 130 shares of Pironi Building Trust; 65 shares capital stock of Pironi, Inc.; and interest in Pironi Bros. & Co.	Nov. 24, 1948	13-7378
212	883	Karl Pfach and Christine Kraupp	\$1,098.03 and certain copy rights	Nov. 29, 1948	13-7394
213	4033	Mieczyslaw Idzikowski, d/b/a "Leon Idzikowski"	\$2,531.72 and certain copy rights	do	13-7394
214	4033	M. Arcl Zanklady Wydawnicze Spolka Akcyjna	5 patents	Dec. 1, 1948	13-7618
215	675	Servo-Fran Desvarade S. A. and Paul Fourmarier Jr.	\$9,175.46; certificate of beneficial interest and interest in an estate	Dec. 6, 1948	13-7698
216	1099	Frieda Heinen	\$3,036.78 and 1/4 interest in a trust estate	Dec. 13, 1948	13-8225
217	3181	Hedwig Febusch Meyer	\$3,706.57 and interest in an estate	Dec. 17, 1948	13-8225
218	948	Siermond Chambe and Max Chompre	1 patent	Dec. 15, 1948	13-8225
219	201	Ernst Ludwig Ruppel	\$22,072.84	Nov. 22, 1948	13-7377
220	1501	K. Fujita and others	\$479,247.88	Dec. 29, 1948	14-31
221	297, 2171	Societe des Auteurs, Compositeurs et Editeurs de Musique	800 shares of stock of Buffalo Electro Chemical Co., Inc.; and \$40,000	Dec. 8, 1948	13-7698
222	191	Charles A. Buerk, Ruth Francke and others	\$8,135.80 and certain copy rights	Dec. 15, 1948	13-8225
223	1838	Beatrice Rappaport and Wilhelm Hansen Musik-Fabrik	\$2,000.45	Dec. 21, 1948	13-8227
224	1675	Ellen Margen Tabasso	Certain securities	Dec. 17, 1948	13-8227
225	282	Carl Luensmohr	\$38,200.78	do	13-8225
226	1301	Hiroshi Ishida and others	\$2,475.42	Dec. 6, 1948	13-7677
227	5377	Amendment	\$6,000	Feb. 22, 1949	14-574
228	8577	Amendment	\$6,496.79; securities; and certain real property	June 22, 1949	14-574
229	1938	Amendment	\$6,000	Dec. 31, 1948	14-83
230	1985	Maria Clementina Fenoglio-Maria Scaramella Piondini	\$4,496.79; securities; and certain real property	Dec. 20, 1948	13-8126
231	666, 667	Adlers Negret-Beyler et P. P. Rading Corp.	6 patents	Dec. 17, 1948	13-8427
232	201, 664, 671	Fuel Refining Corp.	12 patents	Dec. 20, 1948	13-8827
233	201	Arthur Fisch	1 patent	do	13-8827
234	788	Leone Coliceni	\$16,633.46 and interest in trust estate	Jan. 3, 1949	14-106
235	1337	Maddalena S. Cornucchi and Giovanni Cennuschi	\$9,011.13 and interest in real property located in Washington, D. C.	do	14-106
236	1817	Peter Kunze	1 patent	Jan. 3, 1949	14-106
237	4841	Theodore Herbert Carter	\$31,999.70 and 4 bonds	Dec. 21, 1948	13-8827
238	201	Theodore W. Herbst and Malvone Klausner	An undivided 1/4 interest in a patent	Dec. 17, 1948	13-8820
239	2632	Thomas Horry	\$10,278	Feb. 1, 1949	14-31
240	1739	Angelo Di Paolo	\$3,062.95 and mortgage participation certificate	Dec. 29, 1948	14-869
241	2576	Domènica Lelo	\$33,246.43; stock; and interest in estate	Jan. 12, 1949	14-288
242	2302	Lude Klein	\$23,840.99 and interest in trust estate	Jan. 3, 1949	14-106
243	1931	Anna Rosenfeld Klein	\$614.67	Dec. 29, 1948	14-31
244	4781	Michaels Montouzouidou	Interest in an estate	Jan. 3, 1949	14-116

See footnote at end of table.

323682

Re- turn order No.	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
245	2116	Walker-Harriehsen and others.	Copyrights; and \$3,823.17	Jan. 3, 1949	14-106
246	4031	Walter-Harriehsen and others. A. Rendement, Olat North, Olat North, Olat North	Copyrights; and \$33,922	Apr. 15, 1949	14-240
247	3430	Walter-Harriehsen and others.	Copyrights; and \$33,633	Jan. 11, 1949	14-237
248	2948	Walter-Harriehsen and others.	Copyrights; and interest in trust estate.	Feb. 1, 1949	14-617
249	948	Walter-Harriehsen and others.	\$1,518.40; and 1/4 interest in an estate.	Jan. 31, 1949	14-800
250	(1) 6309	Dr. Paul Teutler	\$412.56	Jan. 19, 1949	14-403
251	666, 967	Stephan Straussner et Cie, Suisse, Boulangier et Cie, Societe en Commandite par Actions (Mehelm et Cie)	\$1,287.80; and interest in 3 patents; and \$12,408.96	Jan. 31, 1949	14-403
252	1390	Eleonor Postum	\$3,865.05; and interest in an estate.	Jan. 28, 1949	14-516
253	3289, 3290, 3351	Elmer-Molke Huitfeldt	\$192.40; and interests in certain trusts.	Feb. 1, 1949	14-559
254	1938	Bruno Lunel	\$6,000	do	14-559
255	3330	Max Lecker & Cie Ltd. (L. Urtrele Armand Collin)	2 copyrights; and \$718.79	do	14-559
256	2302	Deba Schmal	\$24,979.36; and interest in trust estate.	Feb. 8, 1949	14-678
257	1737	Eugenia Collin Mantovani and Egidio Mantovani	\$4,133.36; stock; and jewelry.	do	14-678
258	201	Flores Associates, Inc.	2 patents.	Feb. 10, 1949	14-730
259	5488, 6764	Hronis L. Behm	\$39,632.32	do	14-746
260	6297, 8139	Eise Eichenau	\$5,787.49; and certain securities.	Feb. 24, 1949	14-973
261	666	Auguste L. M. A. Rouy	1 patent.	Mar. 3, 1949	14-1117
262	666	Fabriques de Produits Chimiques de Thann et de Societe Rhodocacta	1/4 interest in a patent.	Apr. 19, 1949	14-2075
263	667, 1001	Gertrude Spieglar Spenner	1 patent; and 1 patent application.	Mar. 2, 1949	14-1077
264	6575, 0335	Bertha Ernsheimer	\$97,286.02; certain securities and an undivided 1/4 interest in certain securities.	Feb. 24, 1949	14-972
265	6345	The Conrad-Pyle Co.	\$1,297.46	do	14-934
266	1028	Helmut Legelotz	1 patent, subject to certain reservations.	do	14-972
267	2044	Leo Rovatro Ikeda	\$733,283.87; and interest in a patent contract.	Feb. 28, 1949	14-973
268	6527	Anna L. B. Kohlstock	\$3,205.65	Mar. 8, 1949	14-1180
269	4343	John M. Friedle	\$2,948.14	Apr. 12, 1949	14-1876
270	2084, 6372	Max Reich	\$7,659.06; certain personal property; interest in insurance policies; and interest in an estate.	May 25, 1949	14-2912
271	8603	Fortunato da Conturbia and Clair da Conturbia Patter-son.	\$200.45 and interest in a trust.	Mar. 7, 1949	14-1180
272	1278	Alfred Thorshings Muskhofor-son.	\$12,758.21; and interest in a trust.	Mar. 16, 1949	14-1372
273	4033	Verner Eggert Jorgensen	Copyrights; and \$690.83	Mar. 21, 1949	14-1404
274	4665	Marcel Casse	\$2,609.85; and interest in a trust.	Mar. 10, 1949	14-1226
275	293, 666, 1601	Dr. Jacob Jacobson	7 patents; 2 patent applica-tions; and interest in property relating to 2 dis-closures.	Apr. 19, 1949	14-2079
276	666	Antoine Gazda	1 patent.	Mar. 9, 1949	14-1205
277	1029	G. Ricordi & Co.	2 patents; and 5 patent ap-plications.	do	14-1206
278	396, 397, 730, 1174	Henri Michel Meer and Mar-tine Meer.	\$33,339.57; all of the capital stock of G. Ricordi & Co., Inc.; interest in contract and copyrights.	Apr. 16, 1949	14-1839
279	1611	Nicola de Pietro and two others.	\$8,000; and interest in a patent contract.	Mar. 22, 1949	14-1425
280	2722	Henri Michel Meer and Mar-tine Meer.	\$8,520.59	Mar. 16, 1949	14-1312
281	186, 914	Banco di Napoli	\$1,651,660; 25,361 shares of capital stock of Banco di Napoli Trust Co. of New York; and excess proceeds of Banco de Napoli, New York Agency.	May 31, 1949	14-3075

See footnote at end of table.

Re- turn order No.	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
284	2411	Giuseppe Bastianelli	\$31,933.92; and interest in a trust.	Apr. 1, 1949	14-1682
285	1013	Kazuo Fukunaga and others.	\$1,234.92; and interest in a trust.	do	14-1682
286	1501	Adeline B. Hynay	\$22,163.24	Mar. 15, 1949	14-1291
287	7366	The American Security Co.	\$1,020.86	Apr. 1, 1949	14-1702
288	293, 666, 1311	Louis Grayveure	3 patents subject to reserva-tion of contract interests.	Mar. 31, 1949	14-1630
289	4031	Odde Smeltveit A/S	Copyrights; and \$120.18	Apr. 12, 1949	14-1877
290	672	Eleonore Sobro Valley	11 patents.	Apr. 1, 1949	14-1702
291	2176	Josephine R. Worden and others.	\$115.51; interest in a safety deposit box; and certain real property.	Apr. 12, 1949	14-1877
292	1354	Seima Mangen	\$3,492.43; and interest in trusts.	Apr. 16, 1949	14-1940
293	3897	Dr. Giovanni Colazza	\$250	Apr. 12, 1949	14-1862
294	1422	Wilhelm Hansen Musik Forlag	\$3,463.75; and interest in a trust.	Apr. 19, 1949	14-2079
295	4034	Arthur Weidenfeld	Copyrights; and \$1,074.38	Apr. 12, 1949	14-1877
296	1758	Gabriel Scott	Copyrights; and \$223.70	do	14-1872
297	4034	Corneille Brevort	Copyright; and \$204.57	do	14-1877
298	671	Societe des Usines Chimiques Rhone-Poulenc	1 patent.	Apr. 15, 1949	14-1940
299	293, 666, 677, 2107, 3515, 3608, 3565, 1601	Frida Kurz and 2 others.	1 patent; application; 3 patents; and interests in patent contracts; to 8 inventions.	Apr. 18, 1949	14-2056
300	201, 691	Leo Lowenstein	\$7,665.57; and 2 patents.	Apr. 18, 1949	14-2056
301	68, 201, 2430	Felix V'vler	2 patent applications; and 4 patents.	May 9, 1949	14-2382
302	4031	Mrs. Emilie Vogl	Copyright; and \$121.08	Apr. 19, 1949	14-2079
303	3430	Fritz Rottler	\$1,689.60; and interest in copyright contract.	May 25, 1949	14-2911
304	3430	Pierre-Francois Daniel	\$2,638.81	May 3, 1949	14-2912
305	6925, 6936, 6937, 7101	William Nicolaas van Dranen	1 patent.	Apr. 19, 1949	14-2079
306	667	Erminia Localelli	do	Apr. 19, 1949	14-2079
307	291	Hildegarde Baeck Biermann	\$1,286.26	Apr. 23, 1949	14-2108
308	513	Anna Elissa Gentilli	\$1,966	Apr. 20, 1949	14-1986
309	6754	Vincent Scotto	\$39,956.61; and interest in an estate.	do	14-2189
310	359	A. Lyndhurst Towne	Copyright; and \$6,035.86	Apr. 19, 1949	14-2079
311	3430	Rosa Pratos Simonelli	\$2,907.78; certain securities; and interest in a trust.	May 9, 1949	14-2382
312	5042	Brunilde Maddaleni	\$14,794.64; interest in life insurance policies; 50 shares capital stock of 2380 Arthur Ave. Corp.; 50 shares capital stock of Mosholu Realty Corp.; and certain real property.	June 28, 1949	14-3718
313	408, 409, 410, 566	Independent Aluminum Corp. Ohio Monheimer	\$137,900.42; interest in Pier-oni Trust; and 100 shares of Pieroni Building Trust and 50 shares of Pieroni, Inc.	Apr. 20, 1949	14-2940
314	628, 629, 630	Agnes Katscher	1 patent.	Apr. 29, 1949	14-2943
315	666	Societa Anonima Luocchese Ollie Vini	\$7,032.09; and interest in a copyright contract.	May 2, 1949	14-2388
316	2728	Maljore Lepkovska	\$1,140.70	May 3, 1949	14-2318
317	1758	Martha Meyer	\$2,776.08; and certain real property.	May 9, 1949	14-2382
318	2529	Sylvio E. Guifre and 2 others	\$22,386.53	May 2, 1949	14-2429
319	(1) 2237	James L. Skerritt, Executor of estate of Richard H. Strongman	\$474.91; and 1/4 interest in an estate.	May 9, 1949	14-2383
320	2120	Sociele Anonyma Tubest	1 patent; interest in a patent contract; and \$5,000.	May 9, 1949	14-2383
321	4004	James L. Skerritt, Executor of estate of Richard H. Strongman	1 patent.	May 2, 1949	14-2388
322	1344	Grete Blass	\$35,169.66; and securities.	May 3, 1949	14-2429
323	201				
324	6483, 8309, 11, 457				

See footnote at end of table.

323683

EXHIBIT E—Continued

Re-turning order No.	Related vesting order No.	Successful claimant	Summary description of property returned	Date executed	Federal Register citation
327	622	Elihu Milo	\$3,329.40; and interest in a trust.	June 27, 1949	14-3652
328	3992	Irene Waser	\$3,535.	May 23, 1949	14-2843
330	666	Pierre Henry Dussumier de Fontbonne	2 patents.	do.	14-2843
331	1024, 1511	The American Security Co.	1 patent application, sub-ject to reservation of con-tract interests	May 10, 1949	14-2883
332	235	Anne Costa Bergalli and others.	8,305 shares common stock and 31,447 shares preferred stock of De Nodvill Clear Co.	May 18, 1949	14-2768
333	3778	Amendment, Dousak and Margrave Weitzel	\$15,328.41; interest in trust; \$150.25; and interest in a	June 14, 1949	14-3284
334	5084	Paula L. Mannheim	\$12,088.22; and certain real	May 23, 1949	14-2843
335	3772	August Steiner	interest.	do.	14-3075
336	2732	Denilo Poak	\$32,122.12	May 23, 1949	14-2843
337	614	Auge Oerlemberg	\$100,978.21; interest in per-	May 24, 1949	14-2844
338	628, 629, 630	Amedeo Perotti	cent of stock of Perotti Bldg. Inc. Trust; and 40 shares of stock of Perotti, Inc.	May 27, 1949	14-3072
339	671	Federick Hendrik Stahliet	1 patent.	June 22, 1949	14-3094
340	295	Bepiet Consolidated Mining Co.	3 patents.	May 23, 1949	14-2844
341	666	Marcelle Goudard	do.	do.	14-2844
342	1883	Edward V. Kille, executor of the will of Dragoi Baccaroli	\$82,688.27	June 14, 1949	14-3284
343	104	Enrique Herman Esser	324 shares of capital stock of Cent. American Panama-les Corp.; and \$23,692.	May 23, 1949	14-2844
344	2873	Olea Pohanka and Grete Glass	\$3,284.79	June 10, 1949	14-3277
345	6595	Johannes P. C. Goerner	1/4 remainder interest in a	June 1, 1949	14-3076
346	201	Elizabeth Deh	patent; and 1/4 remainder interest in a patent con-tract.	June 2, 1949	14-3147
347	235	Marradi Bianca and others	413 shares common stock and 503 shares preferred stock of De Nodvill Clear Co.	June 7, 1949	14-3218
348	933, 1047, 3554	Richard Oswald and Katha-rine Oswald	6 German films; all rights in	June 6, 1949	14-3177
349	3278	Henry Monheimer Sternberg and Liesotte-Lilo Stern-beg	German films; and \$3,060.14; \$689.38; and interests in two trusts.	June 17, 1949	14-3427
350	2016	Helene Dokouchaef	\$1,385.75; and interest in an	June 2, 1949	14-3148
351	7154	Richard Stern	estate.	June 7, 1949	14-3191
352	2220	Louise Plasco	\$979.60	do.	14-3191
353	1433	Jeremias H. Ledebuer	Interest in a patent con-tract; and \$954.93.	do.	14-3255
354	291	Allen Dekker	1 patent; and 1/4 interest in an	June 10, 1949	14-3322
355	3025	Louise Schmidt	\$252.77; and interest in an	June 14, 1949	14-3304
356	664	Ernst John Jens Henriksen	estate claim.	June 17, 1949	14-3428
357	4101	Joschne Lohrek	\$280.87; and interest in an	June 22, 1949	14-3604
358	1599, 3172	Richard C. Nickelsen, Jr.	\$22,215.26; certain securities and 2 deeds to real prop-erty.	June 27, 1949	14-3653
359	3642, 3746, 7144	Lottie Edith E. Temple and others	\$300.	June 23, 1949	14-3605
360	3337	Anna Harwerda	\$21,109.98; and interest in an	do.	14-3605
361	4068	Theresia Ghisen	estate.	June 22, 1949	14-3605
362	918	Credito Italiano	Excess proceeds of Credito Italiano, New York Agency.	June 28, 1949	14-3718

1 Property returned under this order was not vested but was voluntarily turned over to the Office of Alien Property.

EXHIBIT F

Legislation and Executive Orders Relating to the Office of Alien Property,
July 1, 1948, to June 30, 1949

Public Law 874—80th Congress

(CHAPTER 794-2D SESSION)

[H. R. 6116]

AN ACT

To amend the Trading With the Enemy Act

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 33 of the Trading With the Enemy Act (40 Stat. 411), as amended, is hereby further amended to read as follows:

Sec. 33. 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.

Approved July 1, 1948.

Executive Order 9989

TRANSFERRING JURISDICTION OVER BLOCKED ASSETS TO THE ATTORNEY GENERAL

Whereas with the successful termination of hostilities, there has been a gradual release from control by the Treasury Department over foreign property and interests which had been blocked to prevent their looting by the Axis and their use in ways harmful to the war effort of the United States; and

Whereas certain of such foreign property and interests have not yet been unblocked; and

Whereas it is now necessary and desirable to place the jurisdiction over the assets remaining blocked on September 30, 1948, in the same agency which is administering the program of alien property control initiated under Executive Order No. 9095 of March 11, 1942, as amended, which program is presently being administered by the Attorney General:

Now, therefore, by virtue of the authority vested in me by the Constitution and the laws of the United States, including the Trading With the Enemy Act of October 6, 1917, as amended, and as President of the United States, it is hereby ordered as follows:

1. The Attorney General is hereby authorized and directed to take such action as he may deem necessary with respect to any property or interest of any nature whatsoever in which any foreign country designated in Executive Order No. 8389 of April 10, 1940, as amended, or any national thereof has any interest (including property subject to the proviso of paragraph (a) of General License No. 94, as amended (31 C. F. R., 1947 Supp., 131.94), and including any Scheduled Securities within the meaning of General License No. 5, as amended (31 C. F. R., 1947 Supp., 131. App. A), both issued by the Secretary of the Treasury) which on September 30, 1948, is not unblocked or otherwise removed from the restrictions of the said Executive Order No. 8389, as amended, by any order, regulation, ruling, instruction, license, or other action issued or taken by the Secretary of the Treasury. In the performance of his duties under this order, the Attorney General or any officer, person, agency, or instrumentality designated by him may exercise all powers and authority vested in the President by sections 3(a) and 5(b) of the Trading With the Enemy Act, as amended. As used herein, the terms "national" and "foreign country" shall have the meanings prescribed in Executive Order No. 8389, as amended.

2. With respect to the property and interests referred to in section 1 hereof, all orders, regulations, rulings, instructions, or licenses issued by the Secretary of the Treasury

EXHIBIT F—Continued

under the authority of Executive Order No. 8389, as amended, and Executive Order No. 9095, as amended, and in force on September 30, 1948, shall continue in full force and effect except as amended, modified, or revoked by the Attorney General.

3. It is the policy of this order that administrative action under paragraph 1 hereof shall be taken by the Attorney General or any officer, person, agency, or instrumentality designated by him. However, nothing in this order shall be deemed to limit or remove any powers heretofore conferred upon the Secretary of the Treasury or the Attorney General by statute or by Executive Order. No person affected by any order, regulation, instruction, license, or other action issued or taken by either the Secretary of the Treasury or the Attorney General may challenge the validity thereof or otherwise examine his actions, or failure to act, on the ground that pursuant to the provisions of this Executive order, such order, regulation, instruction, license, or other action was within the jurisdiction of the Attorney General rather than the Secretary of the Treasury *vice versa*.

4. This order shall become effective as of midnight, September 30, 1948.

THE WHITE HOUSE,
August 20, 1948,
(Signed) HARRY S. TRUMAN

(F. R. Doc. 48-7630; Filed, Aug. 20, 1948; 4:51 p. m.)

(13 F. R. 4891, August 24, 1948)

NOTE ON LIST OF EMPLOYEES

In the interest of economy, approved by the Joint Committee on Printing of the Congress, the list of employees of the Office of Alien Property is omitted from this printed report. The list has been prepared and forwarded to the President of the United States, the President of the Senate, and the Speaker of the House of Representatives. It may be inspected at the Office of the Secretary of the Office of Alien Property, Department of Justice, Washington, D. C.

INDEX

- Accounting, 91, 93.
 Administrative expenses, 11, 91-92.
 Administrative Procedure Act, 87-88.
 A. G. Konsortial Fonds, 80.
 "Aj-No-Moto," 58.
Aktiebolaget Groenwall & Soederstroem v. Clark, 81.
Albert v. Clark, 80.
 Allen Property Custodian, 1.
 American Bemberg Corporation, 26, 36-40, 53.
 American Boscch Corporation, 26, 37, 82.
 American Hyalsol Corporation, 81.
 American Potash & Chemical Corporation, 37.
 Antitrust matters, 41, 50-52, 75, 76, 86.
 Audit report on Office, 93.
 Austria, property of nationals of, 12, 17, 47, 74.
 Banco di Napoli Trust Company, 35.
 Bank balances, 64.
 Banks and insurance companies, 33-36: assets, 34.
 claims against, 35, 83, 87.
 liabilities, 35.
 liquidation, 33-35.
 litigation, 83, 87.
 net worth, 35.
Banque Melie Iran v. Yokohama Specie Bank, 87.
 Bar orders, 78.
 Rasch, Herman, & Co., 82.
 Baynton, Harold I., 40, 89.
 Bazelon, David I., 89.
 Beannit Mills, Inc., 26, 39.
 Becker, A. G., & Co., Inc., 27.
 Blocked property (see Foreign funds control).
Boecht et al. v. Clark, 80.
 Bonds (see Stocks, bonds, and other securities).
 Books (see Copyrights).
 Brown, Francis C., 44.
 Bulgaria, property of nationals of, 2, 4, 5, 12, 13, 47, 48, 49, 50, 54, 58, 68 (see also Nationals of former enemy countries).
 Business enterprises, 19-35: accounting, 93.
 assets, 21, 22, 24-25, 32, 34, 35.
 Attorney General's net equity in, 9, 10, 12, 23-24.
 capital adjustments, 23, 33.
 claims against, 34-35, 83, 87.
 controlling interests vested, percent of, 20-21.
 general description, 19-21.
 going concerns, 24-25.
- Business enterprises—Continued
 income from, 13.
 key corporations, 37.
 kind of business activity, 20, 25.
 liabilities, 21-22, 32.
 liquidation, 30-33 (see also Banks and insurance companies).
 nationality of former owners, 20.
 nature of control exercised over, 25.
 net worth, 22-23, 33.
 operating profits and losses, 23, 33.
 operation as going concerns, 24-25.
 patents of (see Corporate-owned patents).
 return of interests in, 24.
 sale, 25-30.
 selected vested, 36-45.
 size, 19-20.
 status, 19.
 supervised, 16.
 vesting, 2, 19 (see also Banks and insurance companies).
 Cartels, 51.
 Cash (see Currency and coin; Income; Liquidation; Sales).
 Claims, debt, 4, 34, 35, 72, 76-79: bar date, 77, 78.
 bar orders, 78.
 disposition of, 79.
 eligibility, 76-77.
 judicial review, 77.
 number of, 72.
 payment of, 77.
 Philippine, 78.
 priority of payment of, 77.
 procedure, 77-78.
 Claims, miscellaneous: United States, nationals of, 4.
 World War I assets, 16-18.
 certification, 74-75.
 disposition, 75.
 eligibility, 73.
 number, 72.
 procedure, 74.
 United States, nationals of, 4, 73, 75.
 (see also Return orders; Suits and other judicial proceedings, section 9 (a) suits).
Clark, Tom C., 40.
Clark v. Allen, 83.
Clark v. American Cyanamid Company, 46-47, 86.
Clark v. E. J. Lavino & Co., 88.
Clark v. Manufacturers Trust Company, 88.
 Consular property, 1.

323687

- Controlled property, general description, 8-16:
total value, 8.
Copyrights, 53-56:
books, 55.
description, 53.
licensing, 55-56.
motion pictures, 56.
music, 54-55, 56.
periodicals, 55-56.
prewar contracts, 54-55.
return of, 54, 55.
royalties, 53-54.
vesting, 53.
Corporate-owned patents, 41, 44, 52-53.
Cost-and-expense vesting orders, 68.
Credito Italiano, 35.
Currency and coin, 65.
Deposits (see Bank balances).
Diplomatic property, 1.
Disposition of vested property, 3-6 (see also Liquidation; Sales).
Dissolution orders, 129.
Divesting (see Vested property, returns to nonhostile persons).
Dungler, Julien, 76.
Dyestuffs, 41, 43, 83.
Ely Coal Co., 30-31.
Employees, number of, 89.
Enemy and formerly enemy-occupied territory, assets in (see Business enterprises, assets).
Equity:
in vested enterprises, 23-24.
in vested property, 2, 9-15.
Estates and trusts, 67-71:
administration, 70.
income from, 71.
litigation, 83-86.
representation of foreign interests in, 67-69.
value, 69.
vesting, 69.
European Recovery Plan, 1, 4, 7.
Executive Orders:
No. 8389, 1, 6, 86, 87.
No. 9193, 67.
No. 9760, 1.
No. 9788, 1.
No. 9989, 1, 6, 135-136.
Expenditures (see Administrative expenses).
Federal Security Administrator, 5.
Films (see Copyrights).
Finances of Office, 91-92.
Foreign funds control, 2, 5, 6-7.
Forrestal, James, 40.
Freeman Coal Mining Co., 31.
Frye, Jack, 43.
Fuyikawa v. Sunrise Soda Works, 35.
Furino v. Clark, 82-83.
Garrett, Henrietta E., Estate of, 85.
"Geisha," 58.
General Accounting Office, 78.
General Aniline & Film Corporation, 40-42, 43, 53, 81.
General Dyestuff Corporation, 42-43.
General Orders (see Rules and regulations of the Office).
German reparations agreement, 6.
German Special Deposit Account, 16, 17.
Germany, property of nationals of (see Nationals of enemy countries).
Goebels, Paul Joseph, 53.
Haas v. Clark, 81.
Harvard Brewing Co., 82.
Henkel & Cie., G. m. b. H., 80, 81-82.
Heyden Chemical Corporation v. Clark, 44, 81.
Hungary, property of nationals of, 2, 4, 5, 12, 13, 47, 48, 49, 50, 52, 54, 57, 58, 68, 69 (see also Nationals of former enemy countries).
I. G. Chemie, 40, 42, 81.
I. G. Chemie v. Clark, 81.
I. G. Farbenindustrie, 51, 81.
Income from vested property, 3, 13, 14.
Insurance, 65-66.
Insurance companies (see Banks and insurance companies).
Inter-Allied Reparation Agency (IARA), 6, 65.
Inter-creditor problems, 6.
Internal Revenue, Bureau of, 78, 80.
Italy, property of nationals of, 2, 4-5, 12, 13, 20, 35, 47, 49, 50, 52, 54, 56, 57, 59, 68, 69 (see also Nationals of former enemy countries).
Japan, property of nationals of (see Nationals of enemy countries).
Japanese Mercantile Co., Ltd., 28.
Johnson, Louis, 40, 43.
Joint Export-Import Agency, 55.
Judicial proceedings (see Suits; Representation of foreign nationals).
Judicial supervision, property under, 69-71.
Julian, William A., 40.
Key corporations, 37.
Kidder, Peabody & Co., 27.
Klein v. Clark, 82.
Latania State Cargo & Passenger S. S. Line v. Clark, 81.
Lehman, Dorothy Krets, 79.
Life insurance, 65-66.
Lincoln, Donald O., 40, 43.
Liquidating dividends, 22, 23, 24, 33, 35.
Liquidation, 3:
banks and insurance companies, 33-35.
business enterprises, 30-33.
mortgages, 61.
proceeds, 3, 13, 15.
status, 3.
stocks and bonds, 62-64.
Litigation (see Suits and other judicial proceedings).
Littell v. Clark, 81-82.
Mahaney, William J., 40.
Marks v. Clark, 81-82.
Marshall Plan (see European Recovery Program).
Maywood Chemical Works, 27-28.
Mitsubishi Shoji Kaisha, Ltd., 31-33.
Mortgage participations, 64.
Mortgages, 61.
Motion pictures (see Copyrights).
Musical compositions (see Copyrights).
Nationals, nonhostile, treatment of property of (see Claims, title; Vested property, returns to nonhostile persons).
Nationals of enemy countries (Germany and Japan):
treatment of property of, 1-2, 5-6 (see also various types of property, e. g., Business enterprises; Copyrights; Patents; etc.).
value of property vested from, 12, 13.
Nationals of former enemy countries:
treatment of property of, 2, 3, 4-5, 49, 58, 68.
value of property vested from, 12, 13 (see also Bulgaria; Hungary; Italy; Roumania).
Nationals of formerly enemy-occupied countries:
treatment of property of, 4, 49, 56, 68, 73, 74, 75-76.
value of property vested from, 12, 13.
Nauen v. Clark, 82.
Net equity vested, 8, 9-15 (see also Equity).
Nikka Life Insurance Company, Ltd., 35.
Nordisk Insulinlaboratorium, 48, 75.
North American Rayon Corporation, 26, 36-40, 53.
Notes, claims, and credits, 64.
Ode, G. J., Contracting Co., Ltd., 28-29.
Organization of Office, 89-90.
Pacific Bank of Hawaii, 35.
Pacific Trading Co., 76.
Patent contracts, 49-52.
Patent holding companies, 52.
Patents, 46-53:
applications, 46-47.
contracts, 49-52.
corporate-owned, 41, 44, 52-53.
description, 46-48.
expirations, 47-48.
licensing, 3, 48-49, 51, 52-53.
litigation concerning, 46-47, 86.
nationality of former owners, 47.
nonenemy, 49.
promotion of use, 49.
prosecution, 46-47.
return of, 3, 48, 49.
royalties, 52.
vesting, 46.
Peace treaties, 2, 4, 68.
Peat, Marwick, Mitchell & Co., 93.
Periodicals (see Copyrights).
Persecutees, 73.
Personal property:
intangible, 62-66.
tangible, 61-62.
Personnel, 89.
Pharmaceuticals, 44-45.
Philippine Allen Property Administration, 78.
Photographic supplies, 41.
Property subject to vesting, 2.
Propper v. Clark, 87.
Public Law:
No. 322, 72, 73.
No. 370, 73, 74.
No. 375, 16, 17.
No. 380, 48.
No. 671, 72, 73, 76, 79.
No. 874, 74, 135.
No. 896, 5.
Real estate, 39-61:
administration, 60.
description, 59-60.
sale, 60-61.
value, 59.
vesting and acquisition, 59.
Renegotiation Act, 73.
Reparation agreement, 6.
Representation of foreign nationals, 67-69.
Republication program, 55.
Resinous Products & Chemical Co., Inc., 26.
Return of vested property, 4-5, 12 (see also Claims, title; Suits and other judicial proceedings; section 9 (a)).
Return orders, 130-134.
Rohm & Haas Company, 26-27, 80, 81.
Roumania, property of nationals of, 2, 4, 5, 12, 13, 47, 48, 49, 50-52, 54, 58, 68 (see also Nationals of former enemy countries).
Royalties payable to this Office (see Copyrights; Patents; Trade-marks).
Royalty Adjustment Act, 73.
Rules and regulations of the Office, 128.
Ruoff v. Clark, 82.
Safeguarding accounts, 8, 16.
Sales, 3:
business enterprises, 25-30.
mortgages, 61.
proceeds of, 13, 15.
real estate, 60-61.
securities, 62-64.
tangible personal property, 62.
San Cristobal Apartments, 31.
Scherling Corporation, 44-45, 53, 81, 82.
Securities and Exchange Commission, 26, 29, 38.
Securities not controlling enterprises (see Stocks, bonds, and other securities).
Service of process or notice, 67.
Settlement of War Claims Act of 1928, 17.
Sherka Chemical Company, Inc., 44.
Shups, 8.
Silesian-American Corporation, 33.
Stringer v. Yokohama Specie Bank, 87.
Snyder, John T.
Societe des Auteurs, Compositeurs et Editeurs de Musique (SACEM), 75-76.
Societe Internationale Pour Participations Industrielles et Commerciales S. A., 40, 81.
Sparting and Clark v. Paramount Pictures, 83, 87.
Spennert, Gertrude Spiegel, 75.

Spur Distributing Co., 82.
 Standard Garage, 29.
 Standard Oil Company (New Jersey), 51-52.
 State, Department of, 1, 17, 35, 74, 76.
 Stocks, bonds, and other securities, 62-64.
 Sugihara, Jozo, 76.
 Suits and other judicial proceedings, 80-88:
 bank liquidations, 83.
 estates and trusts, 83-86.
 miscellaneous, 86-88.
 patents, 86.
 section 9 (a), 4, 11, 27, 40, 42, 44, 63, 72, 73, 80-83, 87.
 Supervised property, 8, 16.
 Swiss Bank Corporation v. Clark, 44, 82.
 Taxes, payment of, 79-80.
 Thorner & Hollender, Inc., 81.
 Trade-marks, 56-58:
 contracts, 57.
 description, 57.
 disposition, 58.
 royalties, 57.
 vesting, 57.
 Trading with the Enemy Act, as amended:
 section 2, 72.
 section 5, 86.
 section 8, 88.
 section 9 (see Suits and other judicial proceedings).
 section 32, 3, 4, 5, 11, 35, 48, 49, 56, 72, 73-74, 87-88.
 section 33, 73-74.
 section 34, 34, 35, 72, 76-77.
 section 36, 79.
 section 39, 5.
 Treasury, Department of the, 5, 6, 7, 63, 65, 90.
 "Tree," 58.
 Trusts (see Estates and trusts).

Uebersee Finanz-Korporation A. G. v. Clark, 82.
 United States, nationals of, 2, 3, 4, 5, 17, 37, 47, 73, 75, 76, 82, 83, 84, 87-88.
 Unliquidated property, 3.
 Value of vested property (see Equity).
 Vandenberg, Arthur H., 7.
Vargos et al. v. Clark, 82.
 Vested property, 8-15:
 administration, 3.
 disposition, 3-6.
 expenses of management, 91, 92.
 income from, 3, 13, 14.
 liquidation, 3, 13, 15 (see also Liquidation).
 nationality of former owners, 12, 13.
 net equity in, 9-13.
 returns to nonhostile persons, 11, 12, 73-76.
 sale, 3, 13, 15 (see also Sales).
 taxes incident to, 79-80.
 types, 9-10.
 Vesting:
 business enterprises, 19-21.
 copyrights, 53.
 estates and trusts, 69.
 mortgages, 61.
 orders, 94-127.
 patents, 46.
 personal property, 61, 62, 64-66.
 policy, 1-2.
 property subject to, 2.
 real estate, 59.
 trade-marks, 57.
 (see also Vested property).
Vort v. Clark, 82.
Vort & Basch v. Clark, 82.
 War Claims Act of 1948, 5, 11.
 War Claims Commission, 5.
 War Claims Fund, 5-6.
 Williford, E. Allan, 40.
 World War I assets, 16-18.
 Yokohama Specie Bank, Ltd., 83, 87.
Zander v. Clark, 87-88.