

Annual Report

U. S. OFFICE OF

ALIEN PROPERTY

custodian

DEPARTMENT OF JUSTICE

FOR THE FISCAL YEAR ENDED JUNE 30, 1950

WASHINGTON, D. C.

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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, for the fiscal year ended June 30, 1950. This report is made pursuant to section 6, of the Trading With the Enemy Act, as amended.

Respectfully,

J. HOWARD McGRATH,
Attorney General.

323691

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..... | 2 |
| Disposition of Vested Property..... | 3 |
| Litigation..... | 5 |
| 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..... | 18 |
| General Description of Vested Enterprises..... | 18 |
| Consolidated Balance Sheets..... | 20 |
| Attorney General's Interests in Vested Enterprises..... | 22 |
| Operation of Vested Enterprises as Going Concerns..... | 23 |
| Sale of Vested Enterprises as Going Concerns..... | 24 |
| Liquidation of Vested Enterprises..... | 27 |
| Liquidation of Banks and Insurance Companies..... | 31 |
| IV. Selected Vested Enterprises..... | 35 |
| General Aniline & Film Corporation..... | 35 |
| General Dyestuff Corporation..... | 38 |
| Schering Corporation..... | 39 |
| V. Patents, Copyrights, and Trade-Marks..... | 42 |
| Vested Patents and Patent Applications..... | 42 |
| Licensing of Vested Patents..... | 45 |
| Patent Contracts..... | 46 |
| Patent Rights of Vested Corporations..... | 49 |
| Copyrights: General..... | 49 |
| Administration of Prewar Copyright Contracts..... | 51 |
| Copyrighted Works Licensed by Office..... | 51 |
| Trade-Marks..... | 53 |
| VI. Real and Personal Property..... | 56 |
| Real Estate..... | 56 |
| Mortgages..... | 58 |
| Stocks, Bonds, and Other Securities..... | 58 |
| Mortgage Participations..... | 60 |
| Other Personal Property..... | 60 |
| VII. Estates and Trusts..... | 63 |
| Representation of Foreign Nationals in Legal Proceedings..... | 63 |
| Estates and Trusts..... | 64 |

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, 1950. This is the eighth 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,
*Assistant Attorney General,
Director, Office of Alien Property.*

323692

| | |
|---|----|
| VIII. Claims and Suits..... | 67 |
| Title Claims..... | 68 |
| Debt Claims..... | 73 |
| Payment of Taxes Incident to Vested Property..... | 76 |
| Suits and Other Judicial Proceedings..... | 77 |
| IX. Organization..... | 85 |
| X. Finances and Accounting..... | 88 |
| Finances..... | 88 |
| Accounting..... | 88 |

APPENDIX

| | |
|--|-----|
| EXHIBIT | |
| A. List of Vesting Orders Issued by the Office of Alien Property, July 1, 1949, to June 30, 1950..... | 91 |
| B. Supplement to Lists of Vesting Orders Issued by the Office of Alien Property, March 11, 1942, to June 30, 1950..... | 116 |
| C. Rules and Regulations of the Office of Alien Property in Effect as of June 30, 1950..... | 118 |
| D. List of Dissolution Orders Issued by the Office of Alien Property, July 1, 1949, to June 30, 1950..... | 119 |
| E. List of Return Orders Issued by the Office of Alien Property, July 1, 1949, to June 30, 1950..... | 120 |

LIST OF TABLES

| | |
|--|----|
| TABLE | |
| 1. Comparison of Net Equity Vested, March 11, 1942, to June 30, 1950, with Estimated Net Value of Vestible Property Not Vested as of June 30, 1950..... | 2 |
| 2. Net Equity Vested, March 11, 1942, to June 30, 1950, Classified by Type of Property, Valued as of Dates of Vesting and as of June 30, 1950..... | 9 |
| 3. Net Equity Vested, March 11, 1942, to June 30, 1950, as of Dates of Vesting, by Type of Property and Period of Vesting..... | 10 |
| 4. Changes in Net Equity Vested, March 11, 1942, to June 30, 1950, from Dates of Vesting to June 30, 1950..... | 11 |
| 5. Property Returned by Administrative or Judicial Action, March 11, 1942, to June 30, 1950, Classified by Nationality of Former Ownership..... | 12 |
| 6. Net Equity Vested, March 11, 1942, to June 30, 1950, Classified by Nationality of Former Ownership, as of Dates of Vesting and as of June 30, 1950..... | 12 |
| 7. Changes in Net Equity Vested, March 11, 1942, to June 30, 1950, from Dates of Vesting to June 30, 1950, by Nationality of Former Ownership..... | 13 |
| 8. Cash Income on Property Vested, Classified by Type of Property, March 11, 1942, to June 30, 1950..... | 14 |
| 9. Cash Received Through Liquidation and Sale of Property Vested, Classified by Type of Property, March 11, 1942, to June 30, 1950..... | 15 |
| 10. Changes in World War I Property from July 1, 1949, to June 30, 1950..... | 17 |
| 11. Comparative Statement of World War I Property Held, April 21, 1942, June 30, 1949, and June 30, 1950..... | 17 |

TABLE

| | |
|--|----|
| 12. Business Enterprises Vested, March 11, 1942, to June 30, 1950, Distributed According to Kind of Business Activity..... | 19 |
| 13. Business Enterprises in Which Interests Were Vested, March 11, 1942, to June 30, 1950, by Type of Enterprise and Percent of Assets or Controlling Ownership Interests Vested..... | 20 |
| 14. Consolidated Comparative Balance Sheets of All Vested Enterprises, as of Dates of Assumption of Control and as of June 30, 1950..... | 21 |
| 15. Factors Responsible for Changes in Net Worth of All Vested Enterprises from Dates of Assumption of Control to June 30, 1950..... | 22 |
| 16. Net Equity in Vested Enterprises, Classified by Character of Interest, as of Dates of Vesting and as of June 30, 1950..... | 23 |
| 17. Changes in Net Equity in Business Enterprises, Dates of Vesting to June 30, 1950..... | 23 |
| 18. Vested Enterprises Continued as Going Concerns, Distributed According to Kind of Business Activity..... | 24 |
| 19. Vested Enterprises in Liquidation (Other than Banks and Insurance Companies), Distributed According to Kind of Business Activity..... | 28 |
| 20. Consolidated Comparative Balance Sheets of Vested Enterprises in Liquidation (Except Banks and Insurance Companies), as of Dates of Assumption of Control and as of June 30, 1950..... | 30 |
| 21. Consolidated Comparative Balance Sheets of Vested Banks and Insurance Companies in Liquidation, as of Dates of Assumption of Control and as of June 30, 1950..... | 32 |
| 22. Patents and Related Properties Vested, March 11, 1942, to June 30, 1950, Classified by Nationality of Former Ownership..... | 43 |
| 23. Changes in Patent Holdings from Dates of Vesting to June 30, 1950..... | 44 |
| 24. Patent Contracts in Which Interests Were Vested, March 11, 1942, to June 30, 1950, Classified by Nationality of Former Ownership..... | 47 |
| 25. Royalties Collected Under Vested Patents and Patent Contracts, March 11, 1942, to June 30, 1950, Classified by Nationality of Former Ownership..... | 49 |
| 26. Royalties Collected Under Vested Copyrights, March 11, 1942, to June 30, 1950, Classified by Nationality of Former Ownership..... | 50 |
| 27. Royalties Collected Under Vested Trade-Mark Contracts, March 11, 1942, to June 30, 1950..... | 54 |
| 28. Value of Real Estate Vested, March 11, 1942, to June 30, 1950, Classified According to Nationality of Former Ownership and Method of Acquisition..... | 56 |
| 29. Sales Status of Real Estate Held by the Office of Alien Property as of June 30, 1950..... | 57 |
| 30. Stocks, Bonds, and Other Securities Vested and Acquired, March 11, 1942, to June 30, 1950, and Disposition Thereof to June 30, 1950..... | 59 |
| 31. Interests in Estates and Trusts Vested, March 11, 1942, to June 30, 1950, Classified by Nationality of Ownership..... | 64 |
| 32. Property Held as of June 30, 1950, Derived from the Vesting of Interests in Estates and Trusts..... | 65 |

323693

TABLE

33. Suits and Other Judicial Proceedings in Which the Office of
Alien Property Was Interested, Fiscal Years 1950 and 1949 . .

34. Administrative Expenses and Means of Financing, Fiscal
Periods 1943 through 1950

Page

77

89

323694

Missing pages not relevant



Basic Policies and Problems

The Office of Alien Property in the Department of Justice carries out the authority, rights, privileges, powers, duties, and functions concerning blocked and vested alien property delegated to the Attorney General by Executive Order No. 9788 of October 14, 1946, and Executive Order No. 9989 of August 20, 1948, issued under the authority of the Trading with the Enemy Act, as amended.

The Office of Alien Property is charged with the responsibility of eliminating the enemy interests in property in the United States owned or controlled by the Governments and nationals of Germany and Japan. The initial step in this program involves the identification and vesting of this property in the name of the Attorney General of the United States. Control is obtained through the issuance of vesting orders and vested property is administered by the Office in the national interest. With the exception of a few specified classes of property, vested properties are prepared for sale or liquidation at the earliest practicable time. The proceeds of vested property will be disposed of in a manner which has been determined by the Congress. Legislation providing for the payment of debt claims to American creditors and the return of vested property to non-hostile persons has also been enacted.

Assets within the United States of certain designated foreign countries and their nationals which are controlled through a program of blocking and licensing are also under the jurisdiction of the Office of Alien Property. These assets were originally blocked on various dates after the outbreak of hostilities in Europe. 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. The blocked nonenemy assets of those countries that are beneficiaries under the European Recovery Program are being released in a manner designed to aid the program.

VESTING POLICY

Property of Enemy Nationals

The vesting program of the Office of Alien Property is limited generally to property located in the United States on or prior to December 31, 1946, and accretions thereto, which is owned by any of the following: (1) the Governments of Germany and Japan,¹ (2) individuals resident in Germany and Japan, and (3) business enterprises organized under the laws of Germany and Japan.

The property of German and Japanese citizens residing outside enemy territory, who supported the enemy cause, may also be vested. Property of American citizens residing in Germany and Japan is not vested, how-

¹ 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.

323695

ever, unless they have aided the enemy cause. General property acquired in the United States by nationals of Germany and Japan subsequent to December 31, 1946, is not vested.²

Property of Former Enemy Nationals

When the treaties of peace with Bulgaria, Hungary, Italy, and Roumania came into force on September 15, 1947, the vesting of property of the Governments and nationals of these former enemy countries was suspended.

Value of Vested Property

As of June 30, 1950, the Office had vested property with an estimated net value of \$341,654,000. The estimated net value of the property vested during the fiscal year 1950 was \$9,968,000.

Value and Type of Property Subject to Vesting

Vestible property in the United States and its territories not vested as of June 30, 1950, is estimated at \$41,000,000. Estimates of the net 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, 1950, WITH ESTIMATED NET VALUE OF VESTIBLE PROPERTY NOT VESTED AS OF JUNE 30, 1950

| Type of property | Net equity vested, Mar. 11, 1942, to June 30, 1950 | Estimated net value of vestible property not vested as of June 30, 1950 |
|--|--|---|
| A. Property of nationals of Germany or Japan: | | |
| Interests in business enterprises | \$161,170,000 | \$3,000,000 |
| Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting) | 3,737,000 | (³) |
| Real property (including mortgages) and tangible personal property | 7,606,000 | 2,000,000 |
| Interests in estates and trusts | 74,028,000 | 5,000,000 |
| Securities (stocks, bonds, etc., not representing substantial interests in business enterprises) | 20,629,000 | 14,000,000 |
| Bank accounts, currency, and coin | 23,658,000 | 8,000,000 |
| Notes, claims, and credits | 12,224,000 | 7,000,000 |
| Life insurance and annuity contracts and other property | 1,697,000 | 2,000,000 |
| Property located in the Philippine Islands | 9,058,000 | (³) |
| B. Property of nationals of other countries: | | |
| Property located in the Philippine Islands | 27,847,000 | (³) |
| Total | 341,654,000 | 41,000,000 |

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.

ADMINISTRATION AND LIQUIDATION OF VESTED PROPERTY

Administration

The primary aim of the Office of Alien Property in its administration of most of the property vested in the Attorney General, namely, business enterprises, real and personal property, and interests in estates and trusts, is to prepare these properties for liquidation or sale to nationals of the United States as soon as practicable. Pending its sale or liquidation, the

³ By an amendment to General License No. 94, issued on March 4, 1947, the Treasury Department unblocked as of January 1, 1947, all current transactions and new dollar assets of Germany and Japan and nationals of these countries.

⁴ Actually the vesting of Italian property had been virtually suspended shortly after Italy became a co-belligerent in the fall of 1943.

Office manages vested property in a manner designed to conserve the value of the property and to use it productively in the interest of the national welfare.

In addition to the above properties, the Office has vested thousands of valuable German and Japanese patents. With the exception of those patents in which nonenemies have or claim interests, vested enemy patents are made available to American industry on a nonexclusive, royalty-free basis for an administrative fee of \$15.00 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.⁴ Pending such return, these patents may be licensed on a nonexclusive, royalty-bearing basis if satisfactory terms can be agreed upon by the former owner and the party applying for a license.

The Office's administrative policy with respect to copyrights and trade-marks also differs from the policy concerning other classes of vested property because of the peculiar nature of the property involved.

Liquidation and Sale

A total of \$10,048,000 of vested property was sold or liquidated during the fiscal year 1950 and an additional \$3,615,000 was collected as income from vested property. As of June 30, 1950, the amount of vested property sold or liquidated totaled \$187,000,000 and the income collected from vested property amounted to \$40,600,000.

For policy or legal reasons these categories of vested properties were not sold or liquidated during the fiscal year: (1) patents, copyrights, and trade-marks, because it was believed that the national interest would 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 against which title claims or suits for return were pending.

As of June 30, 1950, approximately \$190,000,000 of vested property had not been reduced to cash because of the above-mentioned legal or foreign policy reasons and because of certain administrative and business considerations. Excluded from this figure are patents, copyrights, trade-marks, and miscellaneous items on which dollar values cannot be computed.

DISPOSITION OF VESTED PROPERTY

Through the enactment of various amendments to the Trading with the Enemy Act, the Congress has determined the manner of disposition of most vested property, or the proceeds from its sale or liquidation.

Creditors of Former Owners of Vested Property

The payment of debt claims owing to creditors who are citizens of the United States or residents of this country since December 7, 1941, is authorized by section 34 of the Trading with the Enemy Act, as amended.

Debt claims are not paid against vested property-subject to a title claim or section 9 (a) suit for return, pending disposition of the title claim or suit. Upon allowance of a title claim, the Office must give notice in the *Federal Register* of intention to return at least 30 days before making the return. Debt claimants may attach the property during this 30-day period and then proceed to have the validity of the debts determined in the courts.

⁵ 50 U. S. C. App. sec. 32.

323696

During the fiscal year, 1,677 debt claims were disposed of, with 119 claims being allowed in the amount of \$706,200⁵ and 1,558 claims being disallowed or withdrawn.

Nonhostile Persons Whose Property Has Been Vested

Section 32 of the Trading with the Enemy Act, as amended, authorizes the administrative return of vested property to nonhostile persons.⁶ In general, this section authorizes the return of vested property to the following: 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; victims of enemy persecution who would otherwise have been ineligible because of enemy citizenship or residence in an enemy country; and the Government, nationals, and residents of Italy who were previously ineligible because of their earlier enemy status.

The Office processed a total of 1,195 title claims during the fiscal year 1950. Of this total, 953 were allowed and 242 were disallowed or withdrawn. The returns during the fiscal year consisted of the following: \$8,073,000 of cash and appraisable property, 344 patents, 22 part interests in patents, 11 patent applications, 30 interests in patent contracts, and certain other industrial properties.

A judicial remedy for nonenemy claimants of vested property is provided by section 9 (a) of the Trading with the Enemy Act, as amended.⁷ These claimants may bring action under section 9 (a) in a Federal district court for the return of vested property.

Nationals of Former Enemy Countries

As a matter of policy, the sale or liquidation of most of the property vested from nationals of Bulgaria, Hungary, Italy, and Roumania has been deferred at the request of the Department of State. Provision is made in the treaties of peace with these countries for the return of any vested property, or the proceeds therefrom, in excess of claims of the United States Government and its nationals.⁸ Enabling legislation providing for the return of Italian property only had been enacted by the Congress by the end of the fiscal year 1950.

NATIONALS OF ITALY.—The returns of Italian assets are being made under the terms of a general settlement agreement between the Governments of Italy and the United States. Italian assets in the United States consist of blocked property and vested property.

Legislation was not necessary for the release of blocked Italian property, nevertheless the interested Committees of the Congress were informed of the proposal to unblock such property. This property is being unblocked by the Office upon certification by the Italian Government that there are no ineligible interests in the specific properties claimed.⁹

The return of vested Italian property is being carried out under the

⁵ Debt claims actually paid during the fiscal year amounted to \$174,000.

⁶ 60 Stat. 50, 60 Stat. 925, 61 Stat. 784, 50 U. S. C. App. sec. 32.

⁷ 50 U. S. C. App. sec. 9.

⁸ These treaties were ratified by the United States Senate on June 5, 1947, and came into force on September 15, 1947.

⁹ As of June 30, 1950, the ineligible interests were limited to those persons in Germany, Japan, Hungary, Bulgaria, Roumania, Latvia, Estonia, and Lithuania.

authority of section 32 of the Trading with the Enemy Act, as amended.¹⁰ In accordance with the provisions of the General Settlement Agreement, the Italian Government issues certificates to the Office of Alien Property in respect of citizenship, residence, ownership, and collaboration with Germany after September 8, 1943.

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 specified classes of Italian nationals, as for example, war criminals and others who continued to aid the enemy cause after Italy became a co-belligerent. The United States, after consultation with the Italian Government, will determine the ultimate disposition of any vested Italian property which is not returned.

NATIONALS OF BULGARIA, HUNGARY, AND ROUMANIA.—The ultimate disposition of vested and blocked Bulgarian, Hungarian, and Roumanian property in the United States was still pending as of the end of the fiscal year.

Nationals of Germany and Japan

Most of the property vested by the Office of Alien Property was formerly owned by the Governments and nationals of Germany and Japan. This property, or the proceeds therefrom, is to be disposed of in the manner set forth in the War Claims Act of 1948.¹¹

Under the provisions of the War Claims Act of 1948 a War Claims Commission was established. This Commission and the Federal Security Administrator were authorized by the act to make adjudications and awards on certain classes of claims arising out of World War II, primarily 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,¹² which specifically provided that property of the Governments and nationals of Germany and Japan shall not be returned, except as authorized in section 32,¹³ and no compensation shall be paid with respect to such property. The net proceeds available after completion of administration of German and Japanese property are to be covered into the Treasury. A War Claims Fund was established on the books of the Treasury by the act to consist of the money so covered in by this Office. The administrative expenses of the Commission and the awards which the act authorizes are to be paid out of the fund.

On March 16, 1950, the sum of \$15,000,000 was transferred by the Office to the War Claims Fund bringing the total amount transferred to the fund to \$40,000,000 as of June 30, 1950.¹⁴

LITIGATION

The Office of Alien Property is involved in a variety of suits concerning property under the control of the Attorney General. This litigation arises as a result of the administration of the Trading with the Enemy Act, as amended.

As of the end of the fiscal year approximately 140 section 9 (a) suits to recover vested property were pending. These suits seek the return of

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

¹¹ 62 Stat. 1240.

¹² 50 U. S. C. App. sec. 39.

¹³ 50 U. S. C. App. sec. 32.

¹⁴ Previously, on June 23, 1949, the sum of \$25,000,000 had been transferred to the Fund. During the fiscal year ended June 30, 1951, an additional \$50,000,000 was transferred to the Fund.

property valued at approximately \$125,000,000. In addition, during the fiscal year the Office was required to initiate 31 suits to enforce delivery of vested property and was also involved in 114 other actions to preserve property which had been vested. Further, 410 cases involving estates and trusts matters which required action in the courts to obtain compliance with vesting orders were closed. At the end of the fiscal year, there were pending 1,612 cases in litigation involving estates and trusts.

INTERCUSTODIAL PROBLEMS

As a consequence of the principal Allied countries' programs of seizing enemy interests in property within their borders, specific jurisdictional problems have arisen among the several governments. The resolution of intercustodial problems relative to German external assets was undertaken by the Inter-Allied Reparation Agency (hereafter called IARA)¹⁵ beginning in June 1946.

A proposed agreement for the resolution of intercustodial problems was forwarded to all member countries for their consideration in December 1947. As of June 30, 1950, the agreement had been signed by Belgium, Canada, Denmark, Luxembourg, The Netherlands, and the United States. The IARA agreement has been signed by the United States subject to approval by the Congress. Legislation to approve the agreement (H. J. Res. 475, 81st Cong., 2d Sess.) was pending as of the end of the fiscal year.¹⁶

The IARA agreement provides in general 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

Control by the Office of Alien Property over assets within the United States of certain designated foreign countries and their nationals which are still blocked under Executive Order No. 8389 of April 10, 1940, as amended, continued during the fiscal year. This control had previously been transferred to the Office of Alien Property, Department of Justice from the Treasury Department by Executive Order No. 9989, effective midnight, September 30, 1948. During the fiscal year 1950, approximately 5,000 applications requesting licenses to permit transactions with respect

¹⁵ IARA was created under the Paris Agreement on Reparation from Germany, of January 24, 1946, as an international instrumentality for allocation of German reparation among the 19 signatory governments including all major allied powers except Russia and China.

¹⁶ Hearings were held on House Joint Resolution 475 and it was reintroduced in amended form as House Joint Resolution 516 (81st Cong., 2d sess.); which passed both Houses of Congress and was approved as Public Law 557 on September 28, 1950.

to blocked property or to release controls over such property, were received and processed. In general, licenses for unblocking were granted when proof of beneficial ownership and nonenemy status was established. In cases where the ownership involved nationals of countries receiving aid under the European Recovery Program, information with respect to the blocked dollar holdings of such nationals was turned over to these countries to enable them to assert control over the dollars before they were unblocked. This procedure follows 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, then Chairman of the Foreign Affairs Committee, from Secretary of the Treasury Snyder, as Chairman of the National Advisory Council. Property belonging to nationals of enemy and former enemy countries was not unblocked except in cases where proof was submitted that such nationals are eligible as persecutees for return under section 32 of the Trading with the Enemy Act, as amended. It is estimated that as of June 30, 1950, \$100,000,000 to \$150,000,000 of property remains blocked.

Similarly, the control over dollar securities which disappeared in Allied countries during their occupation by the Germans has been maintained. This function was also taken over from the Treasury Department by this Office in connection with the transfer of jurisdiction over blocked funds. The program is embodied in General Ruling No. 5, as amended, which lists many thousands of allegedly looted securities worth millions of dollars in a schedule and prohibits dealing with respect thereto. During the fiscal year, a number of such securities coming into this country has been deposited with the Federal Reserve Bank of New York in accordance with the requirements of General Ruling No. 5, as amended. A few of the securities so deposited have been removed from the list and dealings therein permitted upon submission of proof satisfactory to this Office or to the country responsible for placing the security on the list either that such securities were not looted and were listed through error or that the present holder thereof is a bona fide purchaser for value without notice or cause to believe that such securities were looted or that the conflicting claims have been settled.

323698



General Description of Controlled Property

The primary objective of this chapter is to present descriptive and statistical summaries of the properties controlled by the Office of Alien Property. Excluding blocked foreign assets,¹ the property controlled by the Office has been divided into three categories: (1) vested property, (2) supervised property, and (3) property held in safekeeping. Each category is discussed in the order named. Since vested property is the most important type in terms of dollar value and over-all significance, most of the statistical tables and descriptive summaries relate to this category.

VALUE OF CONTROLLED PROPERTY

Property administered by the Office may be evaluated in various ways. The two valuations used in this report relate to *total property controlled* and *net equity vested*. *Total property controlled* means the total amount or value of property over which the Office has acquired control through vesting, supervision, and deposit for safekeeping. *Net equity vested* means the net proceeds from actual sales and liquidations plus the estimated net value of unliquidated properties.²

As of June 30, 1950, total controlled property amounted to \$418,752,000. Of this amount, \$335,393,000 represented net equity vested.³ The \$83,359,000 difference represents (1) \$454,000 of property under supervision, (2) \$637,000 of property held in safekeeping, and (3) the \$82,268,000 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

There are some types of property, e. g., industrial property, held by the Office of Alien Property which have not been evaluated. Were it practical to value these types of property, the amount shown for net equity would be higher. The following summary indicates such properties held as of June 30, 1950:

| Type of property | Number of items |
|-------------------------------|-----------------|
| Patents | 1,42,604 |
| Part interests in patents | 285 |
| Patent applications | 1,730 |
| Abandoned patent applications | 505 |
| Unpatented inventions | 784 |
| Copyrights (estimated) | 500,000 |
| Trade-marks | 494 |
| Interests in ships | 3 |
| Interests in patent contracts | 1,129 |

¹ Approximately 17,850 patents have expired.

² For a discussion of the program concerning blocked foreign properties, see Ch. I, "Basic Policies and Problems," pp. 6-7.

³ For a discussion of the methods used in evaluating the various types of property, see *Annual Report, Office of Alien Property Custodian, fiscal year ended June 30, 1944*, pp. 23-24.

⁴ Property remaining from World War I is excluded from these figures and is treated separately. See pp. 16-17.

Also excluded from the evaluations of property are assets, either directly vested or owned by business enterprises in which the Office holds substantial interests, which are located in enemy and formerly enemy-occupied countries. It is estimated that the book value of these assets is \$100,000,000.

NET EQUITY VESTED

Types of Property Vested

Table 2 shows net equity vested by types of property as of dates of vesting and as of June 30, 1950. The first column in the table indicates the types and values of vested properties as of the dates of vesting and the second column presents the same information as of June 30, 1950.

Table 2.—NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1950, CLASSIFIED BY TYPE OF PROPERTY, VALUED AS OF DATES OF VESTING AND AS OF JUNE 30, 1950

[In thousands of dollars]

| Type of property | As of dates of vesting | As of June 30, 1950 (after deductions) ¹ |
|--|------------------------|---|
| Cash | | \$ 145,106 |
| Interests in vested business enterprises: | | |
| Stock | 108,388 | 107,732 |
| Equity in enterprises whose assets or excess assets have been vested | 49,014 | 10,551 |
| Partnership interests | 180 | 5 |
| Other proprietary interests | 50 | 103 |
| Bonds | 518 | 59 |
| Notes and accounts receivable | 11,188 | 3,918 |
| Total | 169,338 | 122,368 |
| Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting): | | |
| Patents, patent applications, and patent contracts | 10,105 | |
| Copyrights and copyright contracts | 1,111 | |
| Trade-marks and trade-mark contracts | 733 | |
| Total | 11,949 | |
| Real property: | | |
| Real estate | 6,466 | 2,148 |
| Mortgages | 1,118 | 500 |
| Ground rents, leaseholds, and other interests | 142 | 142 |
| Total | 7,726 | 2,790 |
| Personal property: | | |
| Tangible personal property | 1,327 | 393 |
| Stocks | 15,144 | 10,993 |
| Bonds | 5,152 | 5,844 |
| Other securities | 124 | 54 |
| Mortgage participations | 459 | 257 |
| Bank balances | 15,362 | 1,862 |
| Notes, claims, and credits | 13,560 | 6,784 |
| Currency and coin | 8,604 | 39 |
| Life insurance and annuities | 1,720 | 469 |
| Total | 61,452 | 26,695 |
| Interests in estates and trusts: | | |
| Decedents' estates | 34,451 | 10,468 |
| Trusts under wills | 31,998 | 19,303 |
| Trusts inter vivos | 13,978 | 8,366 |
| Guardianship estates | 1,704 | 287 |
| Total | 82,131 | 38,434 |
| Property in the Philippine Islands | | 9,058 |
| Grand total | 341,654 | 335,393 |

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."

323699

Property Vested During Fiscal Year 1950

Net equity vested during the fiscal year 1950 amounted to \$9,968,000, the greater part of which was accounted for by personal property and interests in estates and trusts. Table 3, classified by type of property, shows net equity vested during the fiscal year, during earlier years, and during the entire period to June 30, 1950.

Table 3.—NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1950, AS OF DATES OF VESTING, BY TYPE OF PROPERTY AND PERIOD OF VESTING

[In thousands of dollars]

| Type of property | Total | Period | |
|---|----------------|--------------------------------------|---------------------------------------|
| | | July 1, 1949, to June 30, 1950 | Mar. 11, 1942, to June 30, 1949 |
| Interests in vested business enterprises: | | | |
| Stock | 108,388 | | 108,388 |
| Equity in enterprises whose assets or excess assets have been vested | 49,014 | | 49,014 |
| Partnership interests | 180 | | 180 |
| Other proprietary interests | 50 | | 50 |
| Bonds | 518 | | 518 |
| Notes and accounts receivable | 11,188 | 270 | 10,918 |
| Total | 169,338 | 270 | 169,068 |
| Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting): | | | |
| Patents, patent applications, and patent contracts | 10,105 | 110 | 9,965 |
| Copyrights and copyright contracts | 1,111 | | 1,111 |
| Trade-marks and trade-mark contracts | 733 | 2 | 731 |
| Total | 11,949 | 112 | 11,807 |
| Real property: | | | |
| Real estate | 6,466 | 191 | 6,275 |
| Mortgages | 1,118 | 22 | 1,096 |
| Ground rents, leaseholds, and other interests | 142 | 65 | 77 |
| Total | 7,726 | 278 | 7,448 |
| Personal property: | | | |
| Tangible personal property | 1,327 | | 1,327 |
| Stocks | 15,144 | 761 | 14,383 |
| Bonds | 5,152 | 1,271 | 3,881 |
| Other securities | 124 | 8 | 116 |
| Mortgage participations | 459 | 33 | 426 |
| Bank balances | 15,362 | 770 | 14,592 |
| Notes, claims, and credits | 13,560 | 1,203 | 12,357 |
| Currency and coin | 8,604 | 120 | 8,484 |
| Life insurance and annuities | 1,720 | 792 | 928 |
| Total | 61,452 | 4,958 | 56,494 |
| Interests in estates and trusts: | | | |
| Decedents' estates | 34,451 | 1,105 | 33,346 |
| Trusts under wills | 31,998 | 669 | 31,329 |
| Trusts inter vivos | 13,978 | 2,575 | 11,403 |
| Guardianship estates | 1,704 | 1 | 1,703 |
| Total | 82,131 | 4,350 | 77,781 |
| Property in the Philippine Islands | 9,058 | | 9,058 |
| Grand total | 341,654 | 9,968 | 331,686 |

Changes in Net Equity Vested

Total net equity has declined from \$341,654,000 as of dates of vesting to \$335,393,000 as of June 30, 1950. The factors responsible for the \$6,261,000 decline are set forth in table 4. The more important reasons

which caused a reduction in net equity were: the transfer of funds to the War Claims Fund pursuant to the War Claims Act of 1948;⁴ the use of funds to defray the administrative expenses of the Office; and the return of property to successful title claimants—discussed in the succeeding paragraph. As shown in table 4 the decline in net equity was offset substantially by the appreciation of the vested interests in business enterprises and by the income from vested properties.

Because of the interest in the return of vested properties to nonhostile former owners, such returns are shown separately in table 5. The table has been compiled on the basis of the nationality of the former owners and by types of property.

Table 4.—CHANGES IN NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1950, FROM DATES OF VESTING TO JUNE 30, 1950

[In thousands of dollars]

| | | | |
|--|---------|----------|---------|
| Net equity vested as of dates of vesting | 341,654 | | |
| Add: | | | |
| Net appreciation of interests in business enterprises ¹ | 67,809 | | |
| Income on interests in business enterprises | 13,648 | | |
| Income on other vested property | 27,357 | | |
| | | 108,814 | |
| Less: | | | |
| Revaluation of property turned over to the Office as liquidating distributions of business enterprises | —10,256 | | |
| Property returned to nonhostile persons | —26,371 | | |
| Debt claims paid | —522 | | |
| Funds transferred to the War Claims Fund | —40,000 | | |
| Property transferred to the Republic of the Philippines and the Philippine Alien Property Administration | —9,058 | | |
| Funds transferred to the Treasury Department pursuant to Lombardo and reverse lend-lease agreements | —972 | | |
| Direct expenses not allocated to specific types of property | —496 | | |
| Conservatory and administrative expenses allocated to specific alien property accounts | —2,343 | | |
| Funds used to defray administrative expenses of the Office | —25,057 | —115,075 | —6,261 |
| Net equity vested as of June 30, 1950 | | | 335,393 |

¹Appreciation 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, 1950, as at dates of vesting.

Nationality of Former Owners

Table 6 classifies net equity vested by nationality of former owners as of dates of vesting and as of June 30, 1950. Table 7 presents the changes in values of properties vested from nationals of each country from dates of vesting to June 30, 1950.

⁴For a discussion of this act and the transfer of funds thereunder, see Ch. I, "Basic Policies and Problems," p. 5.

323700

Table 5.—PROPERTY RETURNED BY ADMINISTRATIVE OR JUDICIAL ACTION MAR. 11, 1942, TO JUNE 30, 1950, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP ¹

[In thousands of dollars]

| Type of property | Total | Nationality of former ownership | | | | | | |
|--|--------|---------------------------------|----------|---------|-----------|-----------|-----------|----------------|
| | | German | Japanese | Italian | Hungarian | Roumanian | Bulgarian | Enemy occupied |
| Total | 26,371 | 5,883 | 1,327 | 10,193 | 1,683 | 143 | 83 | 7,000 |
| Cash | 12,059 | 3,300 | 1,252 | 5,090 | 207 | 100 | 83 | 2,027 |
| Interests in vested business enterprises | 4,097 | 1,813 | 51 | 2,225 | | 8 | | 4,000 |
| Royalties on patents ² | 4,900 | | | | | | | 4,900 |
| Real property | 272 | 78 | 24 | 170 | | | | 100 |
| Personal property | 1,268 | 272 | | 864 | | | | 100 |
| Interests in estates and trusts | 3,775 | 420 | | 1,844 | 1,476 | 35 | | 100 |

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 \$522,000 paid to creditors of former owners of vested property.

² The category enemy-occupied includes interests as follows: French, \$5,728,000; Danish, \$1,120,000; Norwegian, \$110,000; Polish, \$8,000; Dutch, \$1,000 and Belgian, \$92,000.

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, 1950, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP, AS OF DATES OF VESTING AND AS OF JUNE 30, 1950

[In thousands of dollars]

| Date of valuation and type of property | Total | Nationality of former ownership | | | | | | |
|---|---------|---------------------------------|----------|---------|-----------|-----------|-----------|----------------|
| | | German | Japanese | Italian | Hungarian | Roumanian | Bulgarian | Enemy occupied |
| A. Valued as of dates of vesting: | | | | | | | | |
| Interests in vested business enterprises | 169,338 | 107,732 | 53,438 | 7,614 | 52 | 5 | 497 | |
| Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting) | 11,949 | 3,735 | 2 | 1,129 | 184 | 1 | 1 | 6,000 |
| Real property | 7,726 | 5,076 | 1,720 | 780 | 57 | 89 | 4 | |
| Personal property | 61,452 | 51,994 | 7,024 | 1,299 | 239 | 431 | 20 | 45 |
| Interests in estates and trusts. Property in the Philippine Islands | 82,131 | 73,316 | 712 | 5,026 | 2,372 | 587 | 118 | |
| Grand total | 341,654 | 241,853 | 71,954 | 15,848 | 2,904 | 1,113 | 640 | 7,300 |
| Percent of total | 100.0 | 70.8 | 21.1 | 4.6 | .9 | .3 | .2 | 2.1 |
| B. Valued as of June 30, 1950: | | | | | | | | |
| Cash | 145,106 | 170,749 | 28,325 | 3,470 | 1,409 | 732 | 501 | 4,000 |
| Interests in vested business enterprises | 122,368 | 108,685 | 12,856 | 827 | | | | 10,000 |
| Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting) | | | | | | | | 10,000 |
| Real property | 2,790 | 2,000 | 503 | 257 | 28 | | 2 | |
| Personal property | 26,695 | 17,646 | 7,394 | 1,478 | 21 | 150 | 6 | |
| Interests in estates and trusts. Property in the Philippine Islands | 38,434 | 35,894 | 259 | 1,923 | 204 | 103 | 51 | |
| Grand total | 335,393 | 334,974 | 49,337 | 7,955 | 1,662 | 985 | 560 | 4,977 |

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

² Funds for administrative expenses and the War Claims Commission (\$85,057,000) 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 \$335,393,000 net equity as of June 30, 1950, by \$65,057,000.

Table 7.—CHANGES IN NET EQUITY VESTED, MAR. 11, 1942, TO JUNE 30, 1950, FROM DATES OF VESTING TO JUNE 30, 1950, 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 | 341,654 | 241,853 | 71,954 | 15,848 | 2,904 | 1,113 | 640 | 7,300 |
| Add: | | | | | | | | |
| Net appreciation of interests in business enterprises ¹ | 67,809 | 70,140 | -2,795 | 455 | 6 | 3 | | |
| Income on interests in business enterprises | 13,648 | 12,798 | 324 | 526 | | | | |
| Income on other vested property | 27,357 | 18,710 | 741 | 2,300 | 596 | 13 | 10 | 4,987 |
| Less: | | | | | | | | |
| Revaluation of property turned over to the Office as liquidating distributions of business enterprises | -10,256 | -1,000 | -9,256 | | | | | |
| Property returned to non-hostile persons | -26,371 | -6,883 | -1,327 | -10,193 | -1,683 | -143 | -83 | -7,000 |
| Debt claims paid | -522 | -312 | -176 | -11 | -16 | | | -8 |
| Property transferred to the Republic of the Philippines or the Philippine Alien Property Administration | -9,058 | | -9,058 | | | | | |
| Funds transferred to the War Claims Commission | -40,000 | | | | | | | |
| Funds transferred to the Treasury Department pursuant to Lombardo and reverse lend lease agreements | -972 | | | -813 | | | | -169 |
| Direct expenses not allocated to specific types of property | -486 | -213 | -22 | -119 | -99 | | | -8 |
| Conservatory and administrative expenses allocated to specific alien property accounts | -2,343 | -1,119 | -1,048 | -38 | -47 | -1 | -1 | -89 |
| Funds used to defray administrative expenses of the Office | -26,057 | | | | | | | |
| Net equity vested as of June 30, 1950 | 335,393 | 334,974 | 49,337 | 7,955 | 1,662 | 985 | 560 | 4,977 |

¹ Appreciation and depreciation of properties other than interests in business enterprises cannot be compared. Other properties are, therefore, carried at the same values on June 30, 1950, 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 \$335,393,000 net equity as of June 30, 1950, by \$65,057,000.

Cash Income From Vested Property

The sum of \$3,474,490 received in income from vested property during the fiscal year 1950 showed a decline of approximately \$2,740,000 from the total of the previous fiscal year. The major portion of this decline was due to a reduction in income from royalty producing properties which were returned to nonhostile former owners. The allocation 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 data on the net proceeds from the sale and liquidation of vested property. By June 30, 1950, the Office had received a total of \$184,843,295 from liquidations and sales. Of this amount, \$9,470,081 was received during the 1950 fiscal year.

323701

Table 8.—CASH INCOME ON PROPERTY VESTED, CLASSIFIED BY TYPE OF PROPERTY, MAR. 11, 1942, TO JUNE 30, 1950

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, 1949, to June 30, 1950 | Mar. 11, 1942, to June 30, 1949 |
| Interest in vested business enterprises: | | | |
| Stock | \$13,166,922.63 | \$1,016,231.25 | \$12,149,791.75 |
| Equity in enterprises whose assets or excess assets have been vested | 3,446.82 | | 3,446.82 |
| Partnership interests | 373,065.87 | 200.00 | 372,865.87 |
| Other proprietary interests | 4,360.00 | 1,320.00 | 3,040.00 |
| Bonds | 27,156.42 | 50.00 | 27,106.42 |
| Notes and accounts receivable | 74,429.68 | 1-141.95 | 74,571.63 |
| Total | 13,648,481.22 | 1,017,659.31 | 12,630,821.67 |
| Royalties on patents, copyrights, and trade-marks (accrued subsequent to dates of vesting): | | | |
| Patents, patent applications, and patent contracts | 15,946,053.64 | 975,090.42 | 14,970,963.22 |
| Copyrights and copyright contracts | 2,374,348.72 | 316,433.49 | 2,057,915.23 |
| Trade-marks and trade-mark contracts | 950,092.81 | 112,077.81 | 838,015.00 |
| Total | 19,270,495.17 | 1,403,601.72 | 17,866,893.45 |
| Real property: | | | |
| Real estate | 1,355,366.78 | 114,116.17 | 1,241,250.61 |
| Mortgages | 109,242.67 | 5,725.91 | 103,516.76 |
| Ground rents, leaseholds, and other interests | 61,216.52 | 28,681.89 | 32,534.63 |
| Total | 1,525,825.97 | 148,523.97 | 1,373,302.00 |
| Personal property: | | | |
| Tangible personal property | 198,130.65 | 83,274.52 | 114,856.13 |
| Stocks | 1,876,872.92 | 656,773.45 | 1,220,099.47 |
| Bonds | 697,499.93 | 151,008.58 | 546,491.35 |
| Other securities | 336.53 | 240.00 | 96.53 |
| Mortgage participations | 48,462.85 | 1,666.69 | 46,796.16 |
| Bank balances | 53,619.62 | 299.60 | 53,320.02 |
| Notes, claims, and credits | 87,860.28 | 9,924.71 | 77,935.57 |
| Life insurance and annuities | 12,629.86 | 14,865.54 | 1-2,235.68 |
| Total | 2,975,412.64 | 917,053.09 | 2,058,359.65 |
| Interests in estates and trusts: | | | |
| Decedents' estates | 125,606.77 | 38,460.03 | 87,146.74 |
| Trusts under wills | 2,714,551.60 | 350,819.63 | 2,363,731.97 |
| Trusts inter vivos | 719,245.26 | 131,789.61 | 587,455.65 |
| Guardianship estates | 25,613.87 | 278.57 | 25,335.30 |
| Total | 3,585,017.50 | 521,347.84 | 3,063,629.66 |
| Conservatory and administrative expenses ¹ | -183,914.60 | -141,202.52 | -42,712.08 |
| Direct expenses not allocated to specific types of property ² | -392,493.68 | -392,493.68 | |
| Grand total | 40,429,424.32 | 3,474,489.73 | 36,954,934.60 |

Table 9.—CASH RECEIVED THROUGH LIQUIDATION AND SALE OF PROPERTY VESTED, CLASSIFIED BY TYPE OF PROPERTY, MAR. 11, 1942, TO JUNE 30, 1950

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, 1949, to June 30, 1950 | Mar. 11, 1942, to June 30, 1949 |
| Interests in vested business enterprises: | | | |
| Stock | \$64,380,761.97 | \$548,877.30 | \$63,831,884.67 |
| Equity in enterprises whose assets or excess assets have been vested | 18,243,250.55 | 242,236.36 | 18,001,014.19 |
| Partnership interests | 177,030.62 | 1-198.98 | 177,229.60 |
| Other proprietary interests | 22,712.28 | | 22,712.28 |
| Bonds | 125,505.60 | 1,456.62 | 124,048.98 |
| Notes and accounts receivable | 6,227,950.49 | 318,350.04 | 5,909,600.45 |
| Total | 89,177,211.51 | 1,110,721.34 | 88,066,490.17 |
| Royalties on patents, copyrights, and trade-marks (accrued prior to dates of vesting): ³ | | | |
| Patents, patent applications, and patent contracts | 5,205,998.89 | 110,941.45 | 5,095,057.44 |
| Copyrights and copyright contracts | 1,111,066.92 | 1-3,969.02 | 1,115,035.94 |
| Trade-marks and trade-mark contracts | 732,284.07 | 1,183.94 | 731,100.13 |
| Total | 7,049,349.88 | 108,156.37 | 6,941,193.51 |
| Real property: | | | |
| Real estate | 5,017,363.47 | 488,009.93 | 4,529,353.54 |
| Mortgages | 1,009,765.59 | 106,375.63 | 903,389.96 |
| Ground rents, leaseholds, and other interests | 33,344.85 | 1-2,913.90 | 36,258.75 |
| Total | 6,060,473.91 | 591,471.66 | 5,469,002.25 |
| Personal property: | | | |
| Tangible personal property | 976,243.25 | 8,353.19 | 967,890.06 |
| Stocks | 11,820,439.98 | 1,266,407.44 | 10,554,032.54 |
| Bonds | 7,675,776.39 | 843,634.07 | 6,832,142.32 |
| Other securities | 80,414.11 | 16,900.66 | 63,513.45 |
| Mortgage participations | 510,635.68 | 28,397.39 | 482,238.29 |
| Bank balances | 13,497,794.34 | 1,096,002.45 | 12,401,791.89 |
| Notes, claims, and credits | 11,775,194.28 | 1,473,199.89 | 10,301,994.39 |
| Currency and coin | 8,564,707.74 | 136,319.68 | 8,428,388.06 |
| Life insurance and annuities | 1,252,948.65 | 640,795.95 | 612,152.70 |
| Total | 56,154,204.42 | 5,509,910.73 | 50,644,293.69 |
| Interests in estates and trusts: | | | |
| Decedents' estates | 17,386,467.86 | 1,760,303.12 | 15,626,164.74 |
| Trusts under wills | 6,652,846.48 | 521,253.18 | 6,131,593.30 |
| Trusts inter vivos | 2,407,905.87 | 548,319.24 | 1,859,586.63 |
| Guardianship estates | 680,810.10 | 1,307.96 | 679,502.14 |
| Total | 27,128,030.31 | 2,831,183.50 | 24,296,846.81 |
| Philippine property | 1,555,785.75 | | 1,555,785.75 |
| Conservatory and administrative expenses ¹ | -2,158,793.04 | -878,395.54 | -1,280,397.50 |
| Direct expenses not allocated to specific types of property ² | -102,966.90 | -102,966.90 | |
| Grand total | 184,843,295.84 | 9,470,081.16 | 175,373,214.68 |

¹ Excess of expenditures over cash income.
² Expenses allocated to specific alien property accounts upon the return of vested property or the payment of debt claims.
³ The allocation of a direct expense to the type of property has proved impractical in certain cases in which several types of property may be involved.

¹ Excess of expenditures over cash receipts.
² Expenses allocated to specific alien property accounts upon the return of vested property or the payment of debt claims.
³ The allocation of a direct expense to the type of property has proved impractical in certain cases in which several types of property may be involved.

323702

SUPERVISED PROPERTY

The total value of the properties placed under the supervision of the Office was \$31,238,000. Of this amount business enterprises represented \$30,220,000. Of the total amount of properties placed under supervision, all but \$454,000 had been released as of June 30, 1950. No properties were placed under supervision during the fiscal year.

PROPERTY HELD IN SAFEKEEPING

The Office has acquired some properties without the issuance of supervisory or vesting orders. As of June 30, 1950, the value of such properties was \$636,652. Of this amount, \$589,278 was in cash.

ASSETS REMAINING FROM WORLD WAR I

The total book value of all World War I assets as of June 30, 1950, amounted to \$59,877,933.52.⁵ 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. 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 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 As of June 30, 1950, the Office had cash on deposit with the Treasury of the United States amounting to \$118,616.60, all of which was available for transfer under Public Law 375 to the "German Special Deposit Account."

During the fiscal year 1950 a total of \$248,678.46 was paid to 104 claimants.

Of the total book value of \$59,877,933.52 of World War I assets held by the Office, there is included the sum of \$2,474,951.14, representing the value of property seized from non-German nationals. This amount is on deposit in the Treasury of the United States. At the beginning of the fiscal year 1950, there were pending 406 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 Department of State 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. During the fiscal year 1950, adequate proof had been received in 64 French claims, all of which were allowed.

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.

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

In a similar manner, 278 claims in the amount of \$273,500 were pending at the start of fiscal year 1950 which were filed by citizens of Austria for the release of their property. Following the receipt of information during the fiscal year 1949 from the Department of State that no objection existed to the release of the World War I funds belonging to Austrian citizens, the same procedure as that outlined above for French nationals has been pursued with respect to claims filed by Austrian nationals. It has been possible to allow during the fiscal year 39 claims presented by Austrian citizens.

Table 10.—CHANGES IN WORLD WAR I PROPERTY FROM JULY 1, 1949, TO JUNE 30, 1950

| | | |
|---|---------------|-----------------|
| Book value at July 1, 1949 | | \$60,134,771.21 |
| Add: Cash and property received | | 249.18 |
| | | 60,135,020.39 |
| Less: | | |
| Payments to claimants | —\$248,678.46 | |
| Expenses paid and administrative deductions upon settlement of claims | —8,403.41 | |
| Worthless assets written off | —5.00 | |
| | | —257,086.87 |
| Book value at June 30, 1950 | | 59,877,933.52 |

Table 11.—COMPARATIVE STATEMENT OF WORLD WAR I PROPERTY HELD, APR. 21, 1942, JUNE 30, 1949, AND JUNE 30, 1950

| Type of property | Apr. 21, 1942 | June 30, 1949 | June 30, 1950 |
|---|----------------|----------------|----------------|
| Property in process of administration: | | | |
| Cash deposit (U. S. Treasury) | \$9,014,305.51 | \$2,743,167.25 | \$2,474,632.36 |
| Stocks | 72.00 | 7.00 | 7.00 |
| Bonds | 1.00 | 10.00 | 10.00 |
| Real estate | 29,915.00 | 215.00 | 215.00 |
| Mortgages | 15,761.50 | 1.00 | 1.00 |
| Miscellaneous assets | 36.00 | 13.00 | 85.78 |
| Total | 9,060,091.01 | 2,743,413.25 | 2,474,951.14 |
| 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 | 1,106,992.13 | 1,118,616.60 |
| Certificates of deposit (U. S. Treasury) | 55,203,923.51 | 57,284,365.78 | 57,284,365.78 |
| Total | 56,174,421.80 | 57,391,357.66 | 57,402,982.38 |
| Grand total | 65,234,512.81 | 60,134,771.21 | 59,877,933.52 |

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

323703



Business Enterprises

The Office of Alien Property has vested controlling or substantial interests in 432 business enterprises whose total assets amount to \$404,130,000 as of dates of assumption of control. As of June 30, 1950, the Office had under its administration 195 enterprises with total assets of \$272,353,000, of which \$122,368,000 represents the value of the Attorney General's interests.

The type of business organization governs the nature of the vested interests in a business enterprise. When the enterprise is a corporation, the enemy-owned capital stock is vested. 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. The Office, in addition to vesting ownership interests of enemy nationals, also vests the interests of enemy creditors.

GENERAL DESCRIPTION OF VESTED ENTERPRISES

Interests Vested During Fiscal Year

The vesting program regarding business enterprises has virtually been completed. During the fiscal year the Office vested an interest in only one enterprise with assets of \$7,000. This enterprise, which is inactive, was owned by a German national.

Status of Vested Enterprises

Of the 432 vested enterprises, the Office has continued 105 as going concerns while the remaining 327 were either in liquidation at date of vesting or have been placed in liquidation. Of the 105 continued in operation, 44 have been sold, 18 returned to nonhostile persons, and 1 company was merged with another vested enterprise. The Office has completely liquidated 174 of the 327 enterprises in liquidation.

Size and Business Activity

At dates of assumption of control, 10 of the companies had assets in excess of \$10,000,000, while 40 others had assets exceeding \$1,000,000. As of June 30, 1950, the Office still had controlling interests in 5 companies whose assets exceeded \$10,000,000, and in an additional 17 with assets exceeding \$1,000,000.

The following summary, arranged according to the nationality of the

former owners of the 432 enterprises, indicates the distribution of the enterprises and their total assets at date of assumption of control:

| Nationality of former ownership | Number of companies | Total assets |
|---------------------------------|---------------------|---------------|
| German..... | 217 | \$287,303,000 |
| Japanese..... | 176 | 100,725,000 |
| Italian..... | 33 | 13,564,000 |
| Other..... | 6 | 2,538,000 |
| Total..... | 432 | 404,130,000 |

Table 12 groups the 432 business enterprises according to the kinds of business in which they are or were engaged and shows total assets in each group.

Table 12.—BUSINESS ENTERPRISES VESTED, MAR. 11, 1942, TO JUNE 30, 1950, 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, 1950) ¹ | | | Enterprises held on June 30, 1950 ² | |
|---|--|--------------------------------------|--|--|----------------------------------|
| | Number of companies | Total assets | | Number of companies | Total assets as of June 30, 1950 |
| | | As of dates of assumption of control | As of June 30, 1950, or date of sale or return | | |
| Total..... | 432 | 404,130 | 422,096 | 190 | 272,353 |
| Manufacturing: | | | | | |
| Chemical..... | 21 | 129,672 | 205,184 | 9 | 134,227 |
| Miscellaneous..... | 42 | 62,009 | 80,440 | 12 | 18,928 |
| Agriculture..... | 8 | 4,193 | 302 | 1 | 207 |
| Mining and petroleum..... | 5 | 2,028 | 1,111 | 2 | 207 |
| Trade: | | | | | |
| Wholesale..... | 159 | 43,749 | 36,649 | 73 | 31,697 |
| Retail..... | 34 | 5,598 | 4,713 | 14 | 3,380 |
| Transportation and related services..... | 21 | 2,933 | 2,183 | 8 | 1,739 |
| Holding: | | | | | |
| Investment..... | 17 | 59,246 | 56,511 | 11 | 52,704 |
| Real estate..... | 32 | 8,688 | 6,515 | 15 | 3,371 |
| Patent and copyright..... | 23 | 2,565 | 2,858 | 13 | 1,895 |
| Finance: | | | | | |
| Banking..... | 22 | 64,951 | 22,958 | 17 | 22,082 |
| Insurance..... | 8 | 15,318 | 1,221 | 2 | 822 |
| Miscellaneous..... | 9 | 327 | 226 | 4 | 218 |
| Services: | | | | | |
| Engineering..... | 3 | 2,005 | 683 | 1 | 565 |
| Other services rendered for profit..... | 15 | 428 | 351 | 5 | 130 |
| Nonprofit..... | 13 | 420 | 191 | 3 | 121 |

¹Including 44 companies sold, 23 companies returned to their former nonenemy owners, 1 merged with another vested company, and 174 companies completely liquidated.

²Excluding companies mentioned in footnote 1. The asset column is affected only by the exclusion of the 68 companies sold or returned; the exclusion of the 174 liquidated companies does not affect the asset column inasmuch as the assets of these companies as of June 30, 1950, are zero.

Percent of Controlling Interests Vested

The Office has vested 50 percent or more of the controlling interests, or 100 percent of the assets in 370 cases, or 86 percent of the companies. Table 13 indicates the percentage of assets or controlling interests vested by type of enterprise.

323704

Table 13.—BUSINESS ENTERPRISES IN WHICH INTERESTS WERE VESTED, MAR 11, 1942, TO JUNE 30, 1950, 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 total |
|--|--------------------|--------------|-----------------|--------------------------|---|----------------------------|-------|---------------|
| | Corporations | Partnerships | Proprietorships | Non-profit organizations | United States branches of foreign enterprises | Miscellaneous associations | | |
| Total..... | 314 | 27 | 24 | 12 | 52 | 3 | 432 | 100.0 |
| 100 percent assets..... | | | | | | | 91 | 21.1 |
| 100 percent excess assets..... | 3 | 17 | 24 | 12 | 34 | 1 | 17 | 3.9 |
| 100 percent controlling interests..... | 168 | | | | 17 | | 169 | 39.1 |
| 75-99.9 percent controlling interests..... | 41 | | | | 1 | | 41 | 9.5 |
| 50-74.9 percent controlling interests..... | 49 | 3 | | | | | 52 | 12.0 |
| 25-49.9 percent controlling interests..... | 42 | 5 | | | | | 47 | 10.9 |
| Less than 25 percent controlling interests..... | 11 | 2 | | | | 2 | 15 | 3.4 |

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

Consolidated comparative balance sheets of all 432 vested enterprises as of dates of assumption of control and of the 190 enterprises still held as of June 30, 1950; are presented in table 14. The three middle columns of the table indicate changes during the period of administration by the Office.

Assets

Total assets were \$404,130,000 at dates of assumption of control as compared with \$272,353,000 as of June 30, 1950. A substantial decline in total assets was caused by the sale or return of enterprises with assets of \$147,743,000. The books of the companies, however, reflected increases in domestic assets of \$37,460,000 and increases in foreign assets of \$21,494,000, resulting in a net increase of \$15,966,000.

The increase in domestic assets represents increases in working capital and manufacturing facilities of several important corporations. Most of the funds for the expansion of these companies were provided by operating profits.

Liabilities

The total liabilities as of dates of assumption of control amounted to \$136,414,000 as compared with \$95,190,000 on June 30, 1950. There was a decrease in liabilities on the books of the companies amounting to \$156,000.

Table 14.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF ALL VESTED ENTERPRISES, AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1950

(In thousands of dollars)

| Balance sheet items | As of dates of assumption of control | Changes from dates of assumption of control to June 30, 1950 | | | | As of June 30, 1950 |
|--|--------------------------------------|--|---|-----------------------|---------------------------|---------------------|
| | | Additional interests vested | Changes reflected on books of enterprises | Less enterprises sold | Less enterprises returned | |
| ASSETS¹ | | | | | | |
| Located in the United States..... | 308,000 | | 37,460 | -155,686 | -9,800 | 200,074 |
| Located in allied and neutral countries..... | 14,753 | | -8,004 | -2,056 | -71 | 4,562 |
| Located in enemy and formerly enemy-occupied countries..... | 81,377 | | -13,430 | -149 | -81 | 67,717 |
| Total assets..... | 404,130 | | 15,966 | -137,791 | -9,952 | 272,353 |
| LIABILITIES AND NET WORTH | | | | | | |
| Liabilities: | | | | | | |
| Owing to residents of the United States..... | 108,705 | | 13,068 | -34,887 | -4,275 | 82,611 |
| Owing to residents of allied, neutral, and formerly enemy-occupied countries..... | 8,943 | | -4,261 | -726 | -141 | 3,715 |
| Owing to residents of enemy countries..... | 9,704 | -5,618 | 309 | -259 | -20 | 4,118 |
| Owing to Attorney General (vested) ² | 9,162 | 5,616 | -9,272 | -199 | -561 | 4,746 |
| Total liabilities..... | 136,414 | | -156 | -56,071 | -4,997 | 95,190 |
| Net worth: | | | | | | |
| Net worth of solvent enterprises..... | 276,234 | | 17,959 | -101,745 | -4,978 | 187,500 |
| Deficits of insolvent enterprises..... | -8,518 | | -1,867 | 25 | 23 | -10,537 |
| Total net worth..... | 267,716 | | 16,122 | -101,720 | -4,955 | 177,163 |
| Total liabilities and net worth..... | 404,130 | | 15,966 | -137,791 | -9,952 | 272,353 |
| Net worth of solvent enterprises distributed according to ownership shares: | | | | | | |
| Vested in Attorney General ³ | 200,775 | 3,793 | 5,189 | -53,464 | -3,837 | 152,456 |
| Owned by estates and trusts in which Attorney General is sole beneficiary..... | 2,852 | 24 | -2,829 | -47 | | |
| Owned by others..... | 72,607 | -3,817 | 15,629 | -48,254 | -1,141 | 35,044 |

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

² For further data on the value of the Attorney General's interests, see table 16.

³ For explanation of factors producing this change, see table 15.

The Office has vested liabilities of the companies owed to enemy nationals amounting to \$14,778,000. The unliquidated value of these interests at June 30, 1950, amounted to \$4,746,000.

Net Worth

Total net worth of all vested enterprises has decreased from \$267,716,000 at dates of assumption of control to \$177,163,000 as of June 30, 1950. This net reduction of \$90,553,000 is accounted for by (1) the sale of companies having a total net worth of \$101,720,000; (2) the return to non-hostile persons of companies having a total net worth of \$4,955,000; and (3) offset partly by an increase of \$16,122,000 in net worth on the books of the companies.

The factors responsible for this increase of \$16,122,000 in net worth, as shown in table 15, were net operating profits of \$104,785,000; capital gains of \$4,176,000, and liquidating gains of banks and insurance companies of \$1,265,000. Net worth was reduced by distributions of profits and liquidating payments of cash and other assets to owners (including the Attorney General) amounting to \$94,104,000.

323705

Table 15.—FACTORS RESPONSIBLE FOR CHANGES IN NET WORTH OF ALL VESTED ENTERPRISES FROM DATES OF ASSUMPTION OF CONTROL TO JUNE 30, 1950

[In thousands of dollars]

| Factors responsible for changes | Amount |
|--|---------|
| 1. Operating profits and losses (after taxes):¹ | |
| Profits of 198 companies..... | 111,755 |
| Less: Losses of 173 companies ² | -6,970 |
| Net change..... | 104,785 |
| 2. Capital adjustments:³ | |
| Revaluation of assets (including losses and gains on sale of assets, liquidation of receivables and changes in expenses and taxes applicable to periods prior to vesting): | |
| Gains..... | -15,294 |
| Losses..... | -11,113 |
| Net change..... | 4,176 |
| 3. Liquidating gains and losses of banks and insurance companies: | |
| Gains of 12 companies..... | 3,337 |
| Less: Losses of 18 companies..... | -2,072 |
| Net change..... | 1,265 |
| 4. Distributions to stockholders, partners, and other owners (including Attorney General): | |
| Distributed profits in cash and in kind..... | -30,322 |
| Liquidating payments in cash and in kind..... | -63,525 |
| Less: Funds returned to companies..... | 75 |
| Stock bought in by companies..... | -272 |
| Total changes in net worth reflected on the books of the enterprises (per table 14)..... | 16,122 |

¹ Does not include profits or losses of banks and insurance companies which are reflected in factor 3. Thirty-one vested enterprises, not actively engaged in business, made neither profits nor losses.
² Almost without exception the companies showing operating losses are in liquidation.
³ Does not include capital adjustments of banks and insurance companies which are reflected in factor 3.

ATTORNEY GENERAL'S INTERESTS IN VESTED ENTERPRISES

The interests of the Office in both net worth and obligations of the vested companies are shown in table 14. Book values, although constituting the best available basis for valuation, do not accurately indicate the value of the Office's interests in certain of the enterprises. Accordingly, two general types of adjustments have been made, as follows: (1) in determining net equity vested, assets located in enemy and formerly enemy-occupied countries have been treated as valueless and the book value reduced accordingly; and (2) the book value of vested creditor interests has been adjusted to reflect the amounts that the Office can expect to receive upon liquidation of the companies.

After making the above adjustments, the Attorney General's net equity in vested enterprises is estimated at \$169,338,000 at dates of assumption of control and \$122,368,000 as of June 30, 1950. Table 16 shows net equity vested classified according to the character of the interest.

An analysis of the \$46,970,000 decline in net equity from dates of assumption of control to June 30, 1950, is presented in table 17. The major portion of the decline was caused by the payments of liquidating dividends to the Office by enterprises in liquidation and the sale of going concerns. Offsetting the decline to a great extent was the net appreciation of interests in business enterprises, primarily from undistributed profits of operating companies.

Table 16.—NET EQUITY IN VESTED ENTERPRISES, CLASSIFIED BY CHARACTER OF INTEREST, AS OF DATES OF VESTING AND AS OF JUNE 30, 1950

[In thousands of dollars]

| Character of interest | As of dates of vesting | As of June 30, 1950 |
|---|------------------------|---------------------|
| Total..... | 169,338 | 122,368 |
| Interests in net worth..... | 157,632 | 118,391 |
| Stock..... | 108,388 | 107,732 |
| Equity in enterprises whose assets or excess assets have been vested..... | 49,014 | 10,551 |
| Partnership interests..... | 180 | 5 |
| Other proprietary interests..... | 50 | 103 |
| Interests as creditor..... | 11,706 | 3,977 |
| Bonds..... | 518 | 59 |
| Notes and accounts receivable..... | 11,188 | 3,918 |

Table 17.—CHANGES IN NET EQUITY IN BUSINESS ENTERPRISES, DATES OF VESTING TO JUNE 30, 1950

[In thousands of dollars]

| | |
|--|-----------|
| Net equity as of dates of vesting..... | \$169,338 |
| Add: | |
| Net appreciation of vested interests..... | \$67,807 |
| Distribution of interests formerly owned by vested estates and trusts..... | 2,296 |
| | \$70,103 |
| Less: | |
| Liquidating dividends in cash and kind paid to the Office..... | -50,267 |
| Interests sold by the Office..... | -53,309 |
| Debts paid to Office in cash and kind..... | -6,972 |
| Interests returned by Office..... | -4,097 |
| Transfer of minority interests in business enterprises to miscellaneous stock ¹ | -3,314 |
| | -117,893 |
| Deduct direct expenses incurred in management or sale of vested interests..... | 820 |
| | -117,073 |
| Net equity as of June 30, 1950..... | 122,368 |

¹ Shares of stock remaining after the sale or return of most of the shares.

OPERATION OF VESTED ENTERPRISES AS GOING CONCERNS

Of the 432 enterprises vested, 105 have been operated as going concerns. The sale of 44 companies, the return of 18 to former owners, and the merging of 1 concern, leaves 42 continued in operation as of June 30, 1950.

Total Assets and Kind of Business Activity

The total assets and kind of business activity in which the 38 going enterprises are engaged are shown in table 18. Due to the sale or return of 67 vested business enterprises with total assets of \$146,468,000, total assets of going concerns showed a decline from dates of assumption of control to the close of the fiscal year from \$238,952,000 to \$192,444,000.

Table 18.—VESTED ENTERPRISES CONTINUED AS GOING CONCERNS, DISTRIBUTED ACCORDING TO KIND OF BUSINESS ACTIVITY

[Total assets in thousands of dollars]

| Kind of business activity | All going concerns (including companies sold or returned) ¹ | | | Going concerns held on June 30, 1950 ¹ | |
|--|--|--------------------------------------|--|---|----------------------------------|
| | Number of companies | Total assets | | Number of companies | Total assets as of June 30, 1950 |
| | | As of dates of assumption of control | As of June 30, 1950, or date of sale or return | | |
| Total..... | 105 | 238,952 | 338,912 | 42 | 192,444 |
| Manufacturing: | | | | | |
| Chemical..... | 16 | 129,076 | 205,169 | 8 | 134,212 |
| Miscellaneous..... | 27 | 61,649 | 80,437 | 10 | 18,825 |
| Agriculture..... | 1 | 209 | 95 | | |
| Mining and petroleum..... | 2 | 1,057 | 904 | | |
| Trade: | | | | | |
| Wholesale..... | 19 | 13,303 | 16,446 | 10 | 11,494 |
| Retail..... | 8 | 3,931 | 4,421 | 1 | 3,088 |
| Transportation and related services..... | 1 | 110 | 444 | | |
| Holding: | | | | | |
| Investment..... | 5 | 21,892 | 22,236 | 4 | 20,489 |
| Real estate..... | 12 | 5,829 | 5,857 | 3 | 2,713 |
| Patent and copyright..... | 8 | 1,540 | 2,480 | 5 | 1,517 |
| Miscellaneous finance..... | 1 | 8 | 8 | | |
| Services: | | | | | |
| Engineering..... | 1 | 43 | 117 | | |
| Rendered for profit..... | 3 | 218 | 228 | 1 | 6 |
| Nonprofit..... | 1 | 87 | 70 | | |

¹ Including 44 companies sold, 18 companies returned to their former nonenemy owners, and 1 merged prior to June 30, 1950.

² Excluding companies mentioned in footnote 1.

Control Exercised by the Office

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

Responsibility for the conduct of the business of an active corporation rests with its board of directors and officers. Each active business enterprise operates under a general authorization by the Office permitting such transactions as are necessary to the normal functioning of the business. These authorizations, however, prohibit any unusual transactions, such as the sale of a substantial part of the assets of the corporation or the issuance of additional capital stock. Certain specific types of transactions may also be prohibited by the general authorization, depending upon the circumstances in a particular case. Before any prohibited transaction may be undertaken by the enterprise concerned, a special authorization must be obtained from the Office.

SALE OF VESTED ENTERPRISES AS GOING CONCERNS

During the fiscal year interests in 3 business enterprises were sold by the Office, making a total of 44 sold to June 30, 1950. The Office has now received a total of \$53,407,960 from the sale of vested interests in business enterprises.

Enterprises Sold During Fiscal Year

STEINER PAPER CORPORATION.—Steiner Paper Corporation is an enterprise organized under the laws of the State of New York and is engaged in the purchase and sale of paper and paper specialties. By Vesting Order No. 10,501, executed January 20, 1948, the Attorney General vested all rights and interests created in Theodor Heinrich (a German national) by virtue of an agreement between said Theodor Heinrich, Carl Steiner, and the Chase National Bank of the City of New York, as trustee, dated October 21, 1931, and amended January 21, 1937. Under the agreement, which was executed for purposes of securing continuity of management and survivorship-ownership of Steiner Paper Corporation, Carl Steiner (an American citizen and holder of 338 shares of capital stock of the subject corporation) and Theodor Heinrich (a German national and holder of 237 shares of capital stock) deposited their 575 shares (100 percent of the outstanding stock) with the Chase National Bank, retaining the dividend and voting rights. Each party deposited an insurance policy on the life of the other and agreed to pay premiums thereon for the purpose of the survivor's purchase of the shares belonging to the one first deceased, the funds going to the decedent's estate. The stipulated price at which the survivor was to purchase the decedent's shares was \$100 per share.

Carl Steiner, president of Steiner Paper Corporation, owner of 338 shares of its stock and a party to the above agreement, died on January 15, 1948, five days prior to the execution of Vesting Order No. 10,501. In the settlement of the trust set up by the agreement, the Attorney General received all of the outstanding shares of stock of the corporation.

On October 19, 1949, preparations were made to offer the vested shares for sale. An advertisement was inserted in the *New York Times* of October 23, 1949. Announcements of the sale were mailed to 2,500 persons on the mailing list of the Office. Time for opening of bids was set for Monday, December 5, 1949. The successful bidder was required to pay in addition to the bid the amount of \$1,500, covering expenses of the sale. On December 5, 1949, 8 bids were received and opened. The highest bid was tendered by the China American Pulp and Paper Co., Inc., in the amount of \$84,000, and on December 15, 1949, the bid was accepted. On December 21, 1949, China American Pulp and Paper Co., Inc., paid the bid price plus the amount of expenses and in return, received the shares of stock in Steiner Paper Corporation.

GREENPOINT COAL DOCKS.—Greenpoint Coal Docks is a company organized under the laws of the State of New York engaged in the wholesale and retail sale of coal and coke products. By Vesting Order No. 10,207, dated November 25, 1947, the Attorney General vested all the outstanding stock of the company, consisting of 2,500 shares of common stock of \$100 par value. Under the supervision of the Office of Alien Property, the business activities of Greenpoint were terminated in May 1948 and preparations were made to offer the vested shares for sale. However, the Newton Creek Realty Corporation, owner of the real estate occupied by Greenpoint, refused to recognize the validity of the lease and option covering such real estate. Greenpoint thereupon instituted legal action and obtained a declaratory judgment upholding the lease and option. Upon the appealing of the judgment Greenpoint and Newton Creek entered into a compromise agreement.

On January 17, 1950, the vested shares of Greenpoint were offered for sale on a sealed bid basis. Advertisements were inserted in the *Wall Street Journal*, *Journal of Commerce*, and the *New York Times*. Announcements were

sent to all persons who had indicated an interest in the company, or a general interest in the sale of vested property. At the opening of bids on February 21, 1950, it was found that Selco International, Inc., of Brooklyn, New York, had submitted the only bid in the amount of \$29,100. This bid was rejected as being inadequate. Subsequently, efforts were made to sell part or all of the assets owned by Greenpoint. A letter dated May 8, 1950, offering the Greenpoint equipment for sale, was sent to a large list of prospective purchasers. These efforts met with no success.

Subsequent negotiations resulted in a bid of \$53,000 submitted by Hayco Corporation which was accepted on June 6, 1950, and a purchase agreement was executed on that date. Hayco assigned its rights in the agreement to Hoban-Hunter Distributing Yard, Inc., an affiliated corporation, and the closing papers were executed on June 9, 1950.

2380 ARTHUR AVENUE CORPORATION.—2380 Arthur Avenue Corporation is a real estate holding company organized under the laws of the State of New York and is engaged in the operation of a commercial building in New York City. By Vesting Order No. 409, dated December 19, 1942, the outstanding stock, consisting of 100 shares of no par value common stock, was vested by the Office as property of Italian nationals. By Return Order No. 314, dated April 20, 1949, the Office returned 50 shares or 50 percent of the outstanding stock to Rosa Pratos Simonelli, an American citizen, from whom they were originally vested. The remaining 50 shares of stock were sold by private sale to her on April 17, 1950, for \$3,629.42.¹

Sales Procedure

The policy of the Office regarding its vested interests in business enterprises is to dispose of such interests as rapidly as circumstances permit. All pending litigation contesting title must be eliminated before such interests can be sold.

The Office generally utilizes a public sale by means of sealed bids in disposing of its substantial vested interests. This procedure affords the widest possible participation in the sale. A prospectus is prepared containing detailed information on the operations of the company and the procedures for the sale, accompanied by a statement of terms and conditions, form of bid, questionnaire, and notice of sale.

The prospectus is generally registered with the Securities and Exchange Commission if the interests either represent voting control or majority control of a particular company, and fulfills the requirements of that agency respecting a public offering in the same manner as required of private concerns making a public offering. The Office also conforms to the standards of the Securities and Exchange Commission when offering minority interests or interests in small companies, which are not registered with the Commission.

Each sale is advertised in newspapers and national periodicals, in order to afford the widest possible coverage for the proposed sale. In addition, the Office maintains a mailing list of interested purchasers, numbering approximately 3,000, who receive notices of sales at the time of public announcement of the sale. A prospectus and related sales documents are made available to all persons who request them.

A period of 30 days is generally allowed from the time of the announcement to the date for opening bids to afford prospective purchasers sufficient time to appraise the value of the interests being offered for sale. In order for the Office to establish the eligibility of a purchaser, a questionnaire

must be filed at the time specified in the statement of terms and conditions governing the sale. The questionnaire affords the Office full information on matters concerning antitrust questions, the qualification of the bidder, and his plans for the continued operation of the company.

Bids are submitted on a form of bid provided for that purpose. Each offer is accompanied by a deposit generally ranging from 3 to 10 percent, in accordance with the statement of terms and conditions governing the sale. The deposit is applied to the purchase price of the successful bidder, while all other deposits are returned to unsuccessful bidders at or before the time of announcement of award to the successful bidder.

Depending upon the nature of the offering, the Attorney General allows himself anywhere from 24 hours to 30 days to consider the acceptability of the bids received. The time period is always stated in the statement of terms and conditions. The purchaser is required to pay the balance of the purchase price above his deposit at the time of the announcement of the award. All proceeds from the sale of vested interests are deposited in the Treasury of the United States as required by law.

The Office has always been guided in the sales of vested interests by its desire to afford the widest possible distribution and to obtain the best price consistent with the national interest.

LIQUIDATION OF VESTED ENTERPRISES

Of the 432 business enterprises vested by the Office of Alien Property, 327 companies were either in liquidation at the time of assumption of control by the Office or were placed in liquidation because they were unable to operate profitably or because their continued operation would not serve the national interest. Of this number, 30 enterprises are banks and insurance companies which are discussed in the succeeding section of this chapter. The nature of the remaining 297 companies and their total assets are shown in table 19.

Procedure in Liquidation of Corporations

The first step in the liquidation of corporations is the cancellation of the existing certificates for vested stock and the issuance of new certificates in the name of the Attorney General. The corporation is then restaffed with personnel of the Office of Alien Property. When necessary the corporate structure is amended to facilitate liquidation and corporate procedures. Inventory and appraisal of all physical property follow, together with a review of all other assets and a determination of the corporation's fiscal and tax status. Liquidation of the physical property may be carried out through usual trade channels, by public sale, or through negotiated offers, depending on the method most advantageous to the Office and the corporation. Other assets, such as receivables and claims, must also be reduced to cash. Claims against the corporation are reviewed, their validity determined, and necessary steps taken to dispose of them. Following the issuance of a dissolution order by the Office, the proceeds of the liquidation are distributed in accordance with applicable State and Federal laws.

ACCOUNTS RECEIVABLE.—In collecting accounts receivable, it is first necessary to develop information to show that the debt is due and owing by the person, firm, or corporation indicated to be the obligor by the books of the company. In some instances, making and enforcing the demand results in counterclaims by the obligor based on agreements alleged to have been made prior to vesting between the company and the obligor. If the files of the company are not sufficiently clear to refute such claims,

¹ For a discussion of the reasons for using a private sale to dispose of these shares of stock, see Ch. VI, "Real and Personal Property," pp. 59-60.

a compromise offer of settlement may be sought. When the initiation of a suit to enforce collection is necessary, the matter is referred to counsel for the company.

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

[Total assets in thousands of dollars]

| Kind of business enterprise | Number of enterprises | Total assets | |
|--|-----------------------|-------------------------------------|---------------------|
| | | As of date of assumption of control | As of June 30, 1950 |
| Total | 1 297 | 84, 909 | 57, 065 |
| Manufacturing: | | | |
| Chemical..... | 5 | 595 | 15 |
| Miscellaneous..... | 15 | 360 | 3 |
| Agriculture..... | 7 | 3, 984 | 207 |
| Mining and petroleum..... | 3 | 971 | 207 |
| Trade: | | | |
| Wholesale..... | 140 | 30, 447 | 20, 263 |
| Retail..... | 26 | 1, 667 | 292 |
| Transportation and related services..... | 20 | 2, 823 | 1, 759 |
| Holding: | | | |
| Investment..... | 12 | 37, 354 | 32, 275 |
| Real estate..... | 20 | 2, 859 | 658 |
| Patent..... | 15 | 1, 025 | 378 |
| Miscellaneous finance..... | 8 | 319 | 218 |
| Services: | | | |
| Engineering..... | 2 | 1, 962 | 565 |
| Rendered for profit..... | 12 | 210 | 123 |
| Nonprofit..... | 12 | 333 | 122 |

¹ Including 168 completely liquidated companies which have no assets remaining on June 30, 1950.

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

PAYMENT OF CLAIMS.—Among the primary responsibilities of the Office in its liquidation program is the prompt payment of valid claims against corporations. Payments are made as the liquidation of assets progresses. In the case of an insolvent corporation having substantial assets, pro rata payments are made to the extent possible from available funds to all creditors whose claims have been allowed. Funds are reserved for the payment of contingent claims.

LIQUIDATING DIVIDEND.—In 100 percent stock vestings, the declaration and payment of a liquidating dividend is preceded by:

1. Liquidation of assets, either completely or to the point where there are sufficient funds to pay all creditors' claims in full.
2. Payment of creditors' claims.
3. Dissolution of the corporation.

Because means of expeditious closing of corporate cases are not always provided in applicable state statutes, the Office has accelerated the final distribution of dividends to itself in cases where it is sole stockholder by issuing "Dissolution Orders"; these orders are directives to the corporate officers and directors and provide for the manner of winding up corporate affairs and making final distribution of assets. Dissolution orders are based on a review of all actions taken since the capital stock of the corporations was vested and a determination of the extent to which the liquidation and dissolution of the companies in accordance with state law have progressed. The orders provide for the payment of a final liquidating dividend either wholly in cash or partly in cash and partly in unliquidated assets. Liquidating dividends are paid partially in kind if the nature of

some of the assets would delay the complete liquidation of a corporation. Dividends paid in kind generally consist of securities and accounts receivable involving difficult collection problems. The dissolution order speeds up the payment of a liquidating dividend by directing the turning over to the Office, as the sole shareholder, all remaining assets after creditors' claims have been paid, without waiting for the expiration of the statutory period which may be required under applicable laws of the state in which the company is incorporated. The order also provides for exculpation of the officers and directors in making such payments before expiration of the waiting period.

Where the vested interest of the Office is a majority interest but not 100 percent, the same procedure is followed in making liquidating distributions, except that before the dissolution order is issued it is necessary for the other shareholders, exclusive of the Attorney General, to furnish bond to protect the officers and directors of the company as well as the Attorney General in the event that creditors' claims not shown on the books are asserted and allowed prior to the expiration of the waiting period.

If only a minority interest in a company has been vested, the management is generally not designated by the Office. No dissolution orders are issued, but the plans for distribution adopted by the officers are passed on by the Office under supervisory powers.

Procedure in Liquidating Unincorporated Enterprises

In liquidating the vested assets of unincorporated enterprises, the procedure followed is first to take possession or control of the vested properties. The property is then inventoried and appraised. In preparing for and carrying out the sale of the property, the Office's General Order No. 2 is followed: this order requires, except as provided therein, that property be offered for sale through sealed bids publicly opened and recorded. When public offerings do not produce adequate bids, negotiations are undertaken with prospective purchasers in order to obtain satisfactory offers. Receivables, claims, and other assets are reduced to cash, generally through negotiation with the other parties involved.

CLAIMS.—Claims asserted against unincorporated enterprises must necessarily be handled in a different fashion from those made against corporations in which interests have been vested. A corporation, as a legal person, can proceed to pay claims against it or can be sued by claimants the validity of whose claims is questioned. When the Office assumes control of an unincorporated enterprise through the issuance of a vesting order taking title to the assets of a company, there frequently are outstanding claims against the property that arose from ordinary business transactions prior to vesting. Such claims can be paid only by the Office. The procedure adopted for the payment of such claims is contained in Public Law 671, 79th Cong., 2d sess., approved August 8, 1946.² For a fuller discussion of claims, see Chapter VIII, "Claims and Suits," pp. 73-76.

Progress of Liquidation

Of 168 companies fully liquidated, 43 were liquidated during the past fiscal year.

² 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 ended June 30, 1947*, pp. 153-157.

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Table 20 indicates the general progress of liquidation. From the dates of assumption of control to June 30, 1950, total assets have been reduced from \$84,909,000 to \$57,005,000. In some cases, liquidation of remaining assets has involved certain difficulties. For example, legal matters have delayed the disposition of substantial amounts of cash held by a few companies. Certain of the receivables, claims, and deposits are difficult of collection while others may prove uncollectible.

Table 20.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF VESTED ENTERPRISES IN LIQUIDATION (EXCEPT BANKS AND INSURANCE COMPANIES), AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1950

[In thousands of dollars]

| Balance sheet items | As of dates of assumption of control | Net change | As of June 30, 1950 |
|--|--------------------------------------|------------|---------------------|
| ASSETS | | | |
| Located in United States: | | | |
| Cash | 14,555 | -880 | 13,675 |
| Receivables | 3,543 | -2,602 | 941 |
| Inventory | 5,712 | -5,653 | 59 |
| Investments | 5,700 | -4,028 | 1,672 |
| Fixed assets | 3,322 | -5,191 | 131 |
| Intangibles | 1,302 | -1,168 | 134 |
| Deferred charges | 142 | -130 | 12 |
| Claims and deposits | 4,587 | -3,042 | 1,545 |
| Total assets in the United States | 38,863 | -20,468 | 18,395 |
| Located in allied and neutral countries | 7,040 | -5,329 | 1,711 |
| Located in enemy and formerly enemy-occupied countries | 39,006 | -2,077 | 36,929 |
| Total assets | 84,909 | -27,904 | 57,005 |
| LIABILITIES AND NET WORTH | | | |
| Liabilities: | | | |
| Owing to residents of the United States | 26,108 | -3,008 | 23,100 |
| Owing to residents of allied, neutral, and formerly enemy-occupied countries | 3,302 | -810 | 2,492 |
| Owing to residents of enemy countries | 5,394 | -2,548 | 2,846 |
| Owing to Attorney General (vested) | 6,881 | -5,023 | 1,858 |
| Total liabilities | 41,685 | -11,389 | 30,296 |
| Net worth: | | | |
| Net worth of solvent enterprises | 51,511 | -15,265 | 36,246 |
| Deficits of insolvent enterprises | -8,287 | -1,251 | -9,538 |
| Total net worth | 43,224 | -16,516 | 26,708 |
| Total liabilities and net worth | 84,909 | -27,904 | 57,005 |
| Net worth of solvent enterprises distributed according to ownership shares: | | | |
| Vested in Attorney General | 31,727 | -10,738 | 20,989 |
| Owned by estates and trusts in which Attorney General is sole beneficiary | 147 | -147 | — |
| Owned by others | 19,637 | -4,382 | 15,255 |

Held in abeyance for the most part have been liquidations of assets located in enemy and enemy-occupied countries pending settlement of problems which are international in scope. Approximately \$31,000,000 of such assets represents the mining subsidiaries in Silesia owned by the Silesian-American Corporation.

The net worth of liquidating companies as of dates of assumption of control and as of June 30, 1950, is reconciled as follows:

| | | |
|--|-------------|--------------|
| Net worth as of dates of assumption of control | | \$43,224,000 |
| Operating profits and losses: | | |
| Profits of 75 companies | \$3,246,000 | |
| Losses of 193 companies | -5,797,000 | |
| | | -2,551,000 |
| Capital gains and losses: | | |
| Capital gains | 5,601,000 | |
| Capital losses | -4,379,000 | |
| | | 1,222,000 |
| Distributions to stockholders and other owners (including Office of Alien Property): | | |
| Regular dividends | -872,000 | |
| Liquidating payments | -14,298,000 | |
| | | -15,170,000 |
| Interests bought in by companies | -17,000 | -15,187,000 |
| Total changes | | -16,516,000 |
| Net worth as of June 30, 1950 | | 26,708,000 |

¹ Twenty-eight companies had neither profits nor losses.

LIQUIDATION OF BANKS AND INSURANCE COMPANIES

During the fiscal year the liquidation of three insurance companies under the supervision of this Office was completed. The Office also returned the vested interests in one insurance company in liquidation and two banks in liquidation to their former Italian owners.

The liquidations which were completed were those of Nippon Fire Insurance Company, Ltd., Honolulu Branch,³ The Pilot Reinsurance Company of New York,⁴ and Tokyo Marine and Fire Insurance Company, Ltd., United States Branch.⁵ The latter two companies were liquidated by the Superintendent of Insurance of the State of New York under the supervision of this Office, and the excess proceeds of the liquidation of Tokyo Marine & Fire Insurance Company, Ltd., United States Branch, were turned over to this Office by the Superintendent. The insurance company in which the vested interest was returned was Assicurazioni Generali di Trieste e Venezia, a/k/a General Insurance Company, Ltd., of Trieste and Venice.⁶

The banks in which the vested interests were returned to their former owners were Banco di Napoli Trust Company of Chicago⁷ and Banca di Roma, New York Agency.⁸ Also returned was the small remaining interest in Banco di Napoli Trust Company of New York.⁹

The Office of Alien Property is responsible for the liquidation of the remaining 17 banks and 3 insurance companies. The majority of these institutions are being liquidated by the appropriate State officials or liquidating trustees, under the supervision of this Office.

³ Vesting Order No. 4366 (Dec. 19, 1944).

⁴ Vesting Order No. 200 (Nov. 13, 1942).

⁵ Vesting Order No. 1084 (Mar. 24, 1943).

⁶ Vesting Orders Nos. 200 (Nov. 13, 1942), 218 (Nov. 18, 1942), and 468 (Jan. 22, 1943), and Return Order No. 530 (Jan. 12, 1950).

⁷ Vesting Order No. 103 (Sept. 5, 1942) and Return Order No. 378 (July 25, 1949).

⁸ Vesting Order No. 916 (Feb. 26, 1943) and Return Order No. 597 (May 16, 1950).

⁹ Vesting Order No. 195 (Nov. 18, 1942) and Return Order No. 428 (Sept. 13, 1949).

The returned interest amounted to 20 shares or 0.08% of the outstanding shares of stock.

Progress of Liquidation of Banks and Insurance Companies

Table 21 indicates the financial condition of vested banks and insurance companies as of dates of assumption of control and as of June 30, 1950. Liquidations have now proceeded to the point where domestic assets in kind have been reduced from \$24,174,000 to \$1,172,000 by the end of the fiscal year 1950. The majority of the remaining assets represent receivables in the process of collection.

Table 21.—CONSOLIDATED COMPARATIVE BALANCE SHEETS OF VESTED BANKS AND INSURANCE COMPANIES IN LIQUIDATION, AS OF DATES OF ASSUMPTION OF CONTROL AND AS OF JUNE 30, 1950

(In thousands of dollars)

| Balance sheet items | As of dates of assumption of control | Net change | Less enterprises returned | As of June 30, 1950 |
|--|--------------------------------------|------------|---------------------------|---------------------|
| ASSETS | | | | |
| Located in the United States: | | | | |
| Cash | 35,921 | -24,870 | -868 | 10,183 |
| Receivables | 12,961 | -11,636 | -329 | 1,000 |
| Investments | 9,245 | -9,186 | | 119 |
| Fixed assets | 142 | -140 | | 2 |
| Deferred charges | 159 | -161 | | 8 |
| Claims and deposits | 1,667 | -1,624 | | 43 |
| Total assets located in the United States | 60,095 | -47,646 | -1,194 | 11,355 |
| Located in allied and neutral countries | 5,227 | -4,166 | -1 | 1,070 |
| Located in enemy and formerly enemy-occupied countries | 14,947 | -4,338 | -80 | 10,479 |
| Total assets | 80,269 | -56,090 | -1,275 | 22,904 |
| LIABILITIES AND NET WORTH | | | | |
| LIABILITIES: | | | | |
| Owing to residents of the United States | 8,916 | -5,382 | -546 | 2,988 |
| Owing to residents of allied, neutral, and formerly enemy-occupied countries | 3,108 | -2,996 | -5 | 107 |
| Owing to residents of enemy countries | 1,591 | -1,081 | -16 | 494 |
| Owing to Attorney General (vested) | | 407 | | 407 |
| Total liabilities | 13,615 | -9,052 | -567 | 3,996 |
| Net worth: | | | | |
| Net worth of solvent enterprises | 66,654 | -46,464 | -708 | 19,482 |
| Deficits of insolvent enterprises ² | | -574 | | -574 |
| Total net worth | 66,654 | -47,038 | -708 | 18,908 |
| Total liabilities and net worth | 80,269 | -56,090 | -1,275 | 22,904 |
| Net worth of solvent enterprises distributed according to ownership shares: | | | | |
| Vested in Attorney General | 66,165 | -46,063 | -701 | 19,401 |
| Owned by others | 489 | -401 | -7 | 81 |

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

² Less than \$500.

The two principal factors in reducing total assets have been the payment of dividends to creditors and the distribution to the Office of cash and assets in kind, such as receivables and securities. Nonliquid assets of \$26,932,000 book value distributed to the Office are no longer shown on the balance sheets of the companies. The liquidation of these assets presents a difficult task. A substantial amount of the assets in kind distributed to the Office consist of claims against other enterprises vested by the Office.

The disposition of these claims must be carried out in conformance with the claims procedures established by the Office under section 34 of the Trading with the Enemy Act, as amended.¹⁰ The liquidation of many foreign claims is complicated by the fact that the assets of the debtors have been seized by friendly foreign governments. Although no over-all policy has yet been formulated for the assertion of claims against residents of foreign countries, the Office succeeded in obtaining the turnover of funds in Canada owned by a vested bank, in accordance with the "Proposals for Settlement of Certain Problems arising under Conflicting Custodian Controls" adopted by the Custodian Agencies of the United Kingdom, Canada, and the United States. However, because of the international complications involved in some foreign claims, efforts to collect them were held in abeyance during this period.

During the fiscal year the United States Supreme Court denied a petition for certiorari to review a judgement of the District Court of Appeals of the State of California in *Sparling and Clark v. Paramount Pictures*,¹¹ which required the payment of interest to depositors of a bank in liquidation under the supervision of this Office.¹² However, in *Sumitomo Bank of Seattle v. Fujimoto, et al.*, a case involving facts which differed basically, the Superior Court for the State of Washington held that interest was not due to depositors for any period subsequent to the commencement of liquidation of the Sumitomo Bank of Seattle.

During the year, the trustees of the Sumitomo Bank of Hawaii declared liquidating dividends to stockholders in the amount of \$250,000, 98.5% of which was paid to this Office as stockholder. The trustees of the Pacific Bank, Ltd. declared liquidating dividends to stockholders in the amount of \$100,000, of which this Office received 71.95% as a stockholder.

In *Greene et al. v. Thayer et al.*, on a petition for instructions by the trustees of the Sumitomo Bank of Hawaii, the Circuit Court of Hawaii held that depositors who were unable to file claims because of the failure of communications due to war were not barred by a Hawaiian statute providing a bar date for filing claims in bank liquidations. The Court held that the tolling of the statute continues "until ratification of a Treaty of Peace with Japan or the Proclamation of Peace with Japan, or until such further time as may be specified in said Treaty." The same principle of law is applicable to the liquidation of Pacific Bank, Ltd., also a Hawaiian corporation.

Reduction of Liabilities

Of the banks and insurance companies in the process of liquidation by State authorities, two have declared 80 percent dividends to creditors, and the remainder 100 percent. Claims of creditors of those banks and insurance companies being liquidated by the Office must be settled in accordance with sections 32 and 34 of the Trading with the Enemy Act, as amended.¹³

¹⁰ 50 U. S. C. App. sec. 34.

¹¹ 209 P. (2) 968.

¹² See Ch. VIII, "Claims and Suits," p. 84.

¹³ 60 Stat. 50 (1946), 50 U. S. C. App. sec. 32; 60 Stat. 925 (1946), 50 U. S. C. App. sec. 34.

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Decline in Net Worth

The reduction in net worth from \$66,654,000 to \$18,908,000 from dates of assumption of control to June 30, 1950, is reconciled as follows:

| | | |
|--|--------------------|--------------------|
| Net worth at dates of assumption of control..... | | \$66,654,000 |
| Liquidating gains and losses: | | |
| Add: Gains of 12 companies..... | \$3,338,000 | |
| Less: Losses of 18 companies..... | <u>-2,072,000</u> | |
| Net change..... | | 1,266,000 |
| Distributions to stockholders and other owners (including Attorney General): | | |
| Liquidating payments in cash..... | -21,372,000 | |
| Liquidating payments in kind..... | <u>-26,932,000</u> | |
| Total distributions..... | | -48,304,000 |
| Net worth of enterprises returned..... | <u>-708,000</u> | |
| Total change in net worth..... | | <u>-47,746,000</u> |
| Net worth as of June 30, 1950..... | | 18,908,000 |



Patents, Copyrights, and Trade-Marks

The Office of Alien Property has acquired control over three types of industrial and intellectual properties, namely, patents, copyrights, and trade-marks. These patents constitute one of the largest and most valuable pools of industrial knowledge in the United States today. Among the tens of thousands of copyrights are works by some of the outstanding authors, playwrights, and composers of the twentieth century.

VESTED PATENTS AND PATENT APPLICATIONS

There are three broad categories of patent properties controlled by the Office, namely, (1) patents and patent applications of nationals of enemy countries and formerly enemy-occupied countries; (2) interests of nationals of enemy countries and formerly enemy-occupied countries in patent contracts; and (3) patents and patent applications owned by patent holding companies and other enterprises in which the enemy interests have been vested by this Office.

Property Vested

Patent properties, exclusive of patent contracts, vested by the end of the fiscal year 1950 were as follows: 40,669 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. Table 22 classifies these various properties on the basis of the nationality of the former owners.

The following patent properties, excluding patent contracts,¹ were vested during the fiscal year:²

| | | | |
|---------------------------------|---|---------------------------|---|
| Patents | 2 | Patent applications | 3 |
| Part interests in patents | 0 | Inventions | 0 |

Changes in Character of Property Since Vesting

Many of the patent properties controlled by the Office have undergone changes since dates of vesting. These changes have been due principally to the following: the prosecution of patent applications before the United States Patent Office, which causes a decrease in patent applications and an increase in patents held; the expiration of patents; and the return of patents and patent applications to American citizens and nonhostile foreign nationals. Table 23 shows in detail the changes that have occurred in the holdings of the Office.

PATENT PROSECUTION.—Only those patent applications relating to new products or processes which appear to be of value to American industry are being prosecuted by the Office. As of June 30, 1950, the Office has

¹ See p. 46.

² The greater part of the patent vesting program was completed by June 30, 1944. Since that date numbers of patent properties have been vested each year. For a detailed statement of this vesting program, see *Annual Report, Office of Alien Property Custodian, fiscal year ended June 30, 1944*, pp. 90-93.

been granted a total of 3,031 patents on vested patent applications. The Office has also filed 48 applications on inventions and has had 95 divisional patent applications accepted by the Patent Office. At the end of the fiscal year, the Office still held 1,730 patent applications. Of this number, approximately 247 were still being prosecuted.

Table 22.—PATENTS AND RELATED PROPERTIES VESTED, MAR. 11, 1942, TO JUNE 30, 1950, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

| Residence of former owners | Number of properties vested | | | | | |
|--|-----------------------------|---------|---------------------------|---------------------|-------------------------------|------------|
| | Total | Patents | Part interests in patents | Patent applications | Abandoned patent applications | Inventions |
| Grand total..... | 47,046 | 40,669 | 327 | 4,706 | 509 | 835 |
| Enemy countries..... | 34,067 | 29,398 | 247 | 3,418 | 415 | 589 |
| Germany..... | 30,260 | 26,206 | 211 | 2,962 | 359 | 522 |
| Japan..... | 1,215 | 1,129 | 1 | 72 | 14 | 2 |
| Italy..... | 1,020 | 1,561 | 16 | 259 | 29 | 55 |
| Hungary..... | 569 | 428 | 17 | 105 | 11 | 8 |
| Roumania..... | 73 | 59 | 2 | 8 | 2 | 2 |
| Bulgaria..... | 5 | 3 | | | | |
| 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 | | | | | |
| 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 | | | | |
| Luxembourg..... | 67 | 47 | | 20 | | |
| Monaco..... | 1 | | | 1 | | |
| Netherlands..... | 1,455 | 1,156 | 3 | 256 | 15 | 25 |
| Norway..... | 674 | 607 | 8 | 50 | 2 | 7 |
| Philippine Islands..... | 18 | | | 18 | | |
| Poland..... | 124 | 115 | 1 | 4 | 3 | 1 |
| Straits Settlements..... | 1 | | | 1 | | |
| Thailand..... | 1 | 1 | | | | |
| Yugoslavia..... | 30 | 26 | 1 | 3 | | |
| Two or more countries..... | 32 | 14 | 8 | 10 | | |
| 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.

The patent which issued to the Attorney General as a result of the decision by the United States District Court for Maine in *Clark v. American Cyanamid*³ disclosed, but did not claim, certain phases of the original invention. Licenses of this Office under the patent, upon examining the patent prior to starting production, reported the omission. They were able to find the inventor in Germany and to obtain his signature to an application for reissue of the patent, properly claiming the complete invention. The patent was reissued to the Attorney General on June 2, 1950, containing claims highly important from the point of view of satisfactory operation of the process of the original patent on a commercial basis.

³ For a discussion of the decision in this case, see *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1949*, pp. 46-47.

Prosecution of another valuable vested patent application was successfully concluded with the issue to the Attorney General of a patent which covers a novel class of high molecular weight condensation products known chemically as polyurathenes, somewhat related to the well-known nylon plastics of American origin. The patent is based upon a pre-war development by I. G. Farbenindustrie and was issued only after the application, abandoned because of the impossibility of obtaining necessary papers during the war, was revived and awarded priority in an interference with the patent of an American inventor. The corporation to which the American patent had been assigned had been in a position to dominate the manufacture of the product because of its patent monopoly, but with the issuance of the patent to the Attorney General the way is clear for manufacture by licensees of this Office.

EXPIRATIONS.—Every year a large number of vested patents expire inasmuch as the life of a United States patent is 17 years. Approximately 2,000 patents expired during the fiscal year 1950, bringing total expirations since dates of vesting to 17,850. After deducting expirations and returns to American citizens and nonhostile foreign nationals, the Office still held approximately 24,754 live patents at the end of the fiscal year.

Table 23.—CHANGES IN PATENT HOLDINGS FROM DATES OF VESTING TO JUNE 30, 1950

| | Types of property | | | | |
|--|-------------------|---------------------------|---------------------|---|------------|
| | Patents | Part interests in patents | Patent applications | Permanently abandoned patent applications | Inventions |
| Total vested through June 30, 1950..... | 40,669 | 327 | 4,706 | 509 | 65 |
| Changes resulting from prosecution..... | 3,031 | | -2,836 | -2 | -3 |
| Patent applications filed on inventions..... | | | 48 | | -9 |
| Divisional patent applications accepted..... | | | 95 | | |
| Abandoned patent applications revived..... | | | 2 | | -2 |
| Patents granted on patent applications..... | 3,031 | | -3,031 | | |
| Changes resulting from assignments and return of property..... | -1,096 | -42 | -90 | -2 | -1 |
| 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..... | -1,135 | -42 | -90 | -2 | -1 |
| Total held as of June 30, 1950..... | 42,604 | 285 | 1,730 | 505 | 54 |

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 17,850 patents have expired as of June 30, 1950.

RETURNS OF PATENT PROPERTY.—The Office returned to their former owners 344 patents, 22 part interests in patents, 11 patent applications and 30 interests in 30 patent contracts during the fiscal year under the authority of section 32 of the Trading with the Enemy Act, as amended. As of June 30, 1950, a total of 1,135 patents, 42 part interests in patents, 92 patent applications, 2 inventions, and 48 interests in 42 patent contracts had been returned.

³ 50 U. S. C. App. 32.

New Inventions of Enemy Nationals

The regulations of the Office⁵ and a general license granted thereunder authorize the filing and prosecution by nationals of enemy countries (Germany and Japan) and nationals of former enemy countries (Bulgaria, Hungary, Italy, and Roumania) of patent applications, and transactions relating thereto, in accordance with the provisions of sections 1 and 3 of Public Law 380, Eightieth Congress, first session, approved August 6, 1947.⁶

LICENSING OF VESTED PATENTS

Licensing Policy

ENEMY PATENTS.—German and Japanese patents, under which there were no conflicting bona fide nonenemy rights outstanding at the time of vesting, are licensed on a nonexclusive, royalty-free basis.

FORMER ENEMY PATENTS.—Patents vested from Italian nationals are licensed by the Office on a nonexclusive, nondiscriminatory, royalty-bearing basis. Royalty and other terms which are to be agreed upon in advance by the applicant and the former Italian owner must be acceptable to the Office of Alien Property. The Office collects the royalties until such time as the patents may be returned to their former owners. When vested Italian patents are returned to their former owners, they will remain subject to all outstanding licenses and agreements for licenses.⁷

Generally speaking, licenses for the use of patents vested from nationals of Bulgaria, Hungary, and Roumania will be issued on a nonexclusive, royalty-bearing basis on terms acceptable to the Office.

NONENEMY PATENTS.—The return of patents vested from friendly foreign nationals is authorized by section 32 of the Trading with the Enemy Act, as amended. A nonexclusive, royalty-bearing license will be issued with respect to any patent not yet returned providing the applicant and former owner can agree upon royalty and other terms which are acceptable to this Office.

Extent of Licensing

The extent of licensing of vested patents on a cumulative and fiscal year basis is as follows:

| | Cumulative total to June 30, 1949 | Licensed during period July 1, 1949, to June 30, 1950 | Cumulative total to June 30, 1950 |
|---|-----------------------------------|---|-----------------------------------|
| Number of licenses granted..... | 12,903 | 185 | 13,088 |
| Number of patents and patent applications licensed (counting each patent as many times as it was licensed)..... | 12,800 | 890 | 13,690 |

⁸ 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.

Of the 3,088 licenses issued as of June 30, 1950, a total of 3,042 related to patents formerly owned by nationals of enemy countries and the remaining 46 licenses covered patents formerly owned by nonenemies.

Utilization of Patents

Under the patent license agreements executed by the Office each licensee is required to report periodically to the Office on the use of each licensed

⁵ 18 CFR 507.26.

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

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.

patent. Reports on formerly nonenemy patents are required quarterly and on enemy patents annually. The reporting period is on a calendar year basis.

The following are examples of manufacture reported under vested patents for the calendar year ended December 31, 1949: Voltage regulators with a value of \$2,900,000; high viscosity rayon yarn with a value of \$108,000,000; polymerization products with a value of \$44,000,000; television phosphors with a value of \$600,000; synthetic resins with a value of \$36,000,000; and automatic pilots with a value of \$8,000,000.

Encouragement of Use of Vested Patents

In order to encourage the use of vested patents the Office maintained libraries of "soft copies" and sets of abstracts of vested patents for public reference in the Washington Office and the New York and San Francisco field offices. Information on vested patents and patent abstracts was made available to the public upon request. During the fiscal year the Office received approximately 2,300 requests for general and technical information on vested patents, and filled over 1,500 orders for sets and sections of patent abstracts.

PATENT CONTRACTS

In addition to those patents vested directly, the Office has acquired interests in a considerable number through vesting the foreign interests in patent contracts. Contracts, in which the rights and interests of foreign nationals have been vested, are of two principal types: (1) contracts whereby the patents have only been licensed to the American party, in which event title to the patents as well as the contract interests have been vested; and (2) contracts pursuant to which patents have been assigned outright and thus title to the patents is held by the American party to the contract.

The Office has vested a total of 1,177 interests of foreign nationals in 856 patent contracts as of June 30, 1950. A classification of vested interests in contracts according to the nationality of the former owners is presented in table 24.

Problems of Administration and Disposition

One of the principal problems encountered in the administration and disposition of patent contracts concerns the legality of patent contracts under the antitrust laws. Certain other problems arise from the desire of the Office or the American parties to terminate or modify certain contracts.

ILLEGAL CONTRACTS.—The Office's policy with respect to illegal agreements is to cancel those under which rights and interests in patents were granted to Americans by their former owners who were nationals of Germany or Japan.⁸ Any licensee who voluntarily relinquishes all claims relative to the patent involved and pays accrued royalties is granted an irrevocable, nonexclusive, royalty-free license for the remaining life of the patent. Standard licenses will then be granted to all other qualified applicants.

⁸Antitrust 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.

This procedure is also followed in cases in which patents were assigned. The Office of Alien Property cooperates with the Antitrust Division in the prosecution of any case in which a patent contract is involved in an antitrust civil action.

Table 24.—PATENT CONTRACTS IN WHICH INTERESTS WERE VESTED, MAR. 11, 1942, TO JUNE 30, 1950, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

| Nationality | Number of contracts involved | Number of interests vested |
|--|------------------------------|----------------------------|
| Total..... | 856 | 1,177 |
| Enemy..... | 1,686 | 1,924 |
| Germany..... | 636 | 857 |
| Japan..... | 6 | 10 |
| Italy..... | 21 | 32 |
| Hungary..... | 19 | 23 |
| Roumania..... | | 1 |
| Bulgaria..... | | 1 |
| Joint (interests of nationals of two or more countries)..... | 4 | (?) |
| Formerly enemy-occupied..... | 153 | 253 |
| Belgium..... | 3 | 14 |
| Czechoslovakia..... | 4 | 11 |
| Denmark..... | 6 | 10 |
| Estonia..... | | 1 |
| France..... | 92 | 151 |
| Latvia..... | | 1 |
| Luxembourg..... | 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 | (?) |
| Joint (interests of nationals of both enemy and formerly enemy-occupied countries)..... | 17 | (?) |

¹Fourteen interests in eight patent contracts which had been vested as German, one interest in one contract which had been vested as Hungarian, and one interest in one contract which had been vested as Italian were returned to nonhostile persons.

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

³Three interests in 3 contracts which had been vested as Belgian, 24 interests in 24 contracts which had been vested as French, 1 interest in 1 contract which had been vested as Dutch, 3 interests in 3 contracts which had been vested as Norwegian, and 1 interest in 1 contract which had been vested as Czechoslovakian were returned to nonhostile persons.

LEGAL CONTRACTS.—It is the policy of the Office regarding legal contracts 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. All other qualified applicants will then be granted standard licenses.

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

PATENTS MADE AVAILABLE FOR LICENSING.—During the fiscal year 600 patents and patent applications have been made available for unrestricted

royalty-free licensing as a result of negotiations conducted by the Office with the American parties to patent contracts. Included among these are patents covering inventions relating to the manufacture of polyvinyl pyrrolidone (an essential ingredient in the production of a synthetic substitute for blood plasma), telephone systems, sound recording, metal extrusion, wood preservatives, and processes of tanning and otherwise treating hides and skins.

A total of 3,901 patents and patent applications has been made available for licensing by the Office through interpretation⁹ or termination of certain patent contracts during the period March 11, 1942 to June 30, 1950.

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 | 3,709 |
| Restricted royalty-free licensing | 131 |
| Unrestricted royalty-bearing licensing | 61 |

Other important patents have been made available for licensing through court action and antitrust proceedings. By virtue of consent judgements entered April 14, 1950, in suits filed by Standard Catalytic Company and Jasco, Incorporated, 135 patents in the petroleum and chemical fields were made available for licensing. The patents were vested from time to time by the Alien Property Custodian as the property of I. G. Farbenindustrie, A. G., the German chemical and dye cartel. Catalytic and Jasco are both affiliates of Standard Oil Company (New Jersey), but Jasco is 50 percent owned by the Attorney General. The companies made their claims to the patents on the same basis as they made claims to the more than 800 patents involved in the contested suit with the Standard companies, which was commenced in 1944 and which was terminated by a final decree entered on August 2, 1948.¹⁰ The recent consent judgements, therefore, were framed along the lines of the earlier decree. Accordingly, Catalytic and Jasco were given exclusive rights to license certain of the patents for operations within the hydrocarbon and oppanol fields for their own account. Licenses under the same patents for operations outside those fields, as well as licenses under the remainder of the patents throughout their scope, are for the account of the Attorney General, however, and are royalty-free.

COLLECTION OF ROYALTIES.—As of June 30, 1950, a total of \$21,152,050 in royalties due under vested patents and patent contracts had been collected by the Office. Of this amount, \$1,086,030 was collected during the fiscal year. Table 25 classifies royalty collections by nationality of former owners of the rights to royalties.

⁹ 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.

¹⁰ For a discussion of this litigation and the 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.

Table 25.—ROYALTIES COLLECTED UNDER VESTED PATENTS AND PATENT CONTRACTS, MAR. 11, 1942, TO JUNE 30, 1950, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

| Nationality of former owners of patents and interests in patent contracts | Royalties collected ¹ | | |
|---|----------------------------------|-----------------------------------|--|
| | Total | Accrued prior to dates of vesting | Accrued subsequent to dates of vesting |
| Total | \$21,152,052.53 | \$5,205,998.89 | \$15,946,053.64 |
| Enemy | 15,892,552.27 | 3,847,858.29 | 12,044,693.98 |
| German | 14,392,837.85 | 3,241,322.70 | 11,151,515.15 |
| Italian | 1,232,499.98 | 534,258.88 | 698,241.10 |
| Hungarian | 265,617.26 | 72,276.71 | 193,340.55 |
| Roumanian | 1,597.18 | | 1,597.18 |
| Formerly enemy-occupied | 5,259,500.26 | 1,358,140.60 | 3,901,359.66 |
| Belgian | 197,963.66 | 70,938.63 | 127,025.03 |
| Czechoslovakian | 401,636.33 | 154,859.70 | 246,776.63 |
| Danish | 70,651.76 | 44,514.49 | 26,137.27 |
| Dutch | 304,713.74 | 131,687.21 | 173,026.53 |
| French | 3,028,627.57 | 793,748.64 | 2,234,878.93 |
| Luxembourg | 254,319.07 | 84,778.68 | 169,539.39 |
| Norwegian | 1,001,802.31 | 77,877.25 | 923,925.06 |
| Polish | ¹ -265.00 | ¹ -265.00 | |
| Swiss | 50.82 | | 50.82 |

¹ The figures on royalties collected are net of direct expenses such as taxes and agent's fees.
² Excess of expenditures over cash income.

PATENT RIGHTS OF VESTED CORPORATIONS

Many valuable patents are controlled indirectly by the Office through the vesting of enemy interests in American corporations. Of the 3,754 unexpired patents and 895 pending patent applications owned by the vested companies, 12 manufacturing concerns hold 3,452 patents and 885 applications, while the remaining 302 patents and 10 applications are held by 8 patent holding companies.

Administration of Corporate-Owned Patents

Patents of vested corporations are licensed on a nonexclusive, reasonable royalty basis. The principal objectives of this policy are to promote competition in the fields affected and to provide a source of royalty revenue to the vested enterprises. A license will not be granted if in the opinion of the Attorney General it would be prejudicial to the maintenance of competition in a specific field. An agreement on the royalty rate to be charged is negotiated directly by the applicant for a license and the vested company concerned. Each agreement must be submitted for review and approval by the Office before it may be signed by the vested enterprise. If no agreement can be reached as to the terms and conditions of a license by the license applicant and the vested company, then the Office attempts to conciliate their differences.

In accordance with this policy, patents of Schering Corporation and General Aniline & Film Corporation continue to be available on a nonexclusive, reasonable royalty basis.

COPYRIGHTS: GENERAL

Copyrights and related rights in all types of literary and artistic properties susceptible of copyright are under the control of the Office of Alien Property. The copyright program of the Office may be divided broadly into two parts: (1) the administration of vested prewar contracts made between

foreign copyright owners and American exploiters, and (2) 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 vesting program with respect to copyrights is one of selective vesting. It is confined almost exclusively to interests of nationals of Germany and Japan in works subject to copyright which came into being prior to 1947. Unless special circumstances require such action, 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. Final arrangements, however, for the exploitation of new works may not be entered into directly by negotiations 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 Federal Republic of West Germany and the Bank Deutscher Länder.

The Office has vested the copyright interests in an estimated half-million copyrighted works, including musical compositions, books, plays, periodicals, and motion picture films. The United States rights in previously unpublished manuscripts have also been vested from nationals of Germany. During the fiscal year the diaries of Colonel-General Franz Halder and Colonel-General Alfred Jodl of the German General Staff were vested.

Royalties

By the end of the fiscal year 1950 the Office had received \$3,485,415 in royalties on copyrighted works, of which \$312,460 was collected during the fiscal year.

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

Table 26.—ROYALTIES COLLECTED UNDER VESTED COPYRIGHTS, MAR. 11, 1942, TO JUNE 30, 1950, CLASSIFIED BY NATIONALITY OF FORMER OWNERSHIP

| Nationality of former owners of copyright interests | Royalties collected ¹ | | |
|---|----------------------------------|-----------------------------------|--|
| | Total | Accrued prior to dates of vesting | Accrued subsequent to dates of vesting |
| Total..... | \$3,485,415.64 | \$1,111,066.92 | \$2,374,348.72 |
| Enemy..... | 1,771,248.70 | 472,018.47 | 1,299,230.23 |
| German..... | 1,324,306.53 | 335,000.94 | 989,305.59 |
| Japanese..... | 5,269.75 | 2,031.82 | 3,237.93 |
| Italian..... | 417,650.41 | 127,033.93 | 290,616.48 |
| Hungarian..... | 21,843.48 | 6,027.28 | 15,816.20 |
| Roumanian..... | 1,336.13 | 1,211.13 | 125.00 |
| Bulgarian..... | 842.40 | 713.37 | 129.03 |
| Formerly enemy-occupied..... | 1,714,166.94 | 639,048.45 | 1,075,118.49 |
| Belgian..... | 27,594.93 | 4,773.03 | 22,821.90 |
| Czechoslovakian..... | 21,414.25 | 10,314.93 | 11,099.32 |
| Danish..... | 69,644.95 | 44,026.48 | 25,618.47 |
| Dutch..... | 1,204.23 | 447.65 | 756.58 |
| French..... | 1,558,306.70 | 559,898.76 | 998,407.94 |
| Norwegian..... | 12,666.41 | 6,696.53 | 5,969.88 |
| Polish..... | 23,016.72 | 12,697.33 | 10,319.39 |
| Yugoslavian..... | 318.75 | 193.75 | 125.00 |

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

ADMINISTRATION OF PREWAR COPYRIGHT CONTRACTS

In its administration of prewar copyright contracts the Office of Alien Property has the responsibility of protecting the foreign copyright interests acquired through vesting and the interests of the American exploiters as stipulated in the contracts. Many diverse problems must be dealt with in the administration of these contracts including disputed royalty payments, the extension or interpretation of rights under the contracts, the allowance of expense deductions from royalties, tax adjustments, and the settlement of hundreds of title claims filed for the return of vested copyright interests by nonhostile persons. This last problem arises from recent amendments to the Trading with the Enemy Act,¹¹ which authorize, under certain conditions, the return of vested property to nonhostile persons.¹²

Music

The administration of 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.

Most of the money collected under prewar copyright contracts was derived from royalties on music. For example, over \$1,000,000 in royalties has been collected from radio rights.

Books and Plays

Many well-known books and plays are covered by royalty-bearing prewar contracts. Royalties are being collected on such works as *The Scarlet Empress*, *Days of Wrath*, *Remembrance of Things Past*, *Men of Good Will*, and *Decline of the West*.

COPYRIGHTED WORKS LICENSED BY OFFICE

Books

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

All 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. The licensing policy regarding a work which is a post-1946 revision or enlargement of an earlier work originally published prior to December 31, 1946, is somewhat different. In this type of case 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. Approval of the use of the newly added material, which appeared for the first time in the post-1946 revision must be obtained by the American licensee from the appropriate authorities in Germany under terms agreeable to the Joint Export-Import Agency or its successors, since April 1950, the economic ministry in which the German copyright claimant resides and the Bank Deutsche Länder.

¹¹ 50 U. S. C. App. sec. 32.

¹² See Ch. VIII, "Claims and Suits," pp. 68-70.

323717

In order to cover, in part, the administrative expense of preparing the license an administrative fee of \$15 is charged for each royalty-bearing license. An advance royalty payment of \$50 is also required when the license is issued. As a means of guaranteeing some return to the 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.

As of June 30, 1950, the Office had granted licenses covering 1,262 books or excerpts therefrom, including a few duplications. Of this number, 299 books (from most of which only brief excerpts were used) were licensed royalty-free and 963 were licensed on royalty terms.

Periodicals

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

By the end of fiscal year 1950 licenses for the reproduction of 2,023 periodical titles, including duplications, had been issued. Of this number 1,287 were licensed royalty-free and 724 were on royalty terms.¹³

Music

Generally, licenses issued for the use of music are royalty-bearing with rates being set in conformance with general trade practices. The royalty rate for 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.

As of June 30, 1950, the Office had issued licenses covering the publication, performance, and mechanical rights on 161 musical compositions or books of musical selections, of which 142 were royalty-bearing.

Motion Pictures

During the fiscal year negotiations have been carried on with interested parties in the film industry to examine and classify captured motion pictures amounting to 17½ million feet. Several hundred motion pictures, including titles previously vested under blanket vesting orders, have been res vested. As of June 30, 1950, the Office had vested the copy-right and related rights in about 2,600 motion pictures, in most cases together with one or more prints of the physical films.

Motion picture films vested since 1943 have been largely of German and Japanese origin. The Japanese films still held by the Office are primarily shorts, inasmuch as the great majority of feature-length Japanese

¹³ The royalty-free licenses were issued during the war for the most part as a contribution to the war effort.

films have been returned to two American corporations under authority of section 32 of the Trading with the Enemy Act, as amended.¹⁴ Vested films of French and Italian origin either already have been returned or will be returned under section 32. The remaining films are principally those which originated in Germany or those in which there are German interests. Generally, these are available for licensing.

Films are licensed to Government agencies for any use on a royalty-free basis. 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 conformance with general trade practices. As a rule, the Office receives, under distribution licenses, 50 percent of the distributor's receipts from exhibitors. The customary royalty rate for stock-shots is \$2.50 per foot.

There has been considerable demand for German motion pictures in the possession of the Office. Negotiations have been carried on for the licensing of the motion pictures entitled *Münchhausen*, *Die Frau meiner Träume* (*The Girl of My Dreams*) and other Agfacolor pictures, and also the Marlene Dietrich classic, *Der blaue Engel* (*The Blue Angel*).¹⁵ During the fiscal year German and Japanese films were made available to American distributors and exhibitors through new royalty-bearing licenses and the amendment of existing licenses. One royalty-free license was granted during the fiscal year. Applications have also been granted for the importation of German motion pictures produced prior to January 1, 1947 and their exploitation under a license.

TRADE-MARKS

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

Vesting Policy

The vesting policy with respect to trade-marks has been to vest only under special circumstances in which the action is deemed to be in the national interest.¹⁶ As a result of this policy of selective vesting less than 500 trade-marks, interests in trade-mark contracts, and residual rights in trade-marks have been vested as of June 30, 1950. The greater part of these trade-marks had formerly been owned by nationals of Germany.

Description of Trade-Mark Vestings

During the fiscal year 11 German trade-marks, and the German residual or reversionary rights in a trade-mark owned by one American corporation were vested.

¹⁴ 50 U. S. C. App. sec. 32

¹⁵ This picture was licensed on August 2, 1950.

¹⁶ The basic trade-mark vesting program and the objectives of this program are discussed in the *Annual Report, Office of Alien Property Custodian, fiscal year ended June 30, 1944*, pp. 114-115.

323718

The nationality of the former owners and the total number of trade-mark interests vested through June 30, 1950, are presented in the following table:

| | |
|---|-----|
| 1. Vested trade-marks: | |
| (a) Trade-marks proper: | |
| German..... | 430 |
| Japanese..... | 12 |
| Italian..... | 27 |
| Hungarian..... | 9 |
| French..... | 12 |
| Belgian..... | 2 |
| Dutch..... | 2 |
| Total..... | 494 |
| (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..... | 13 |
| Italian..... | 1 |
| Total..... | 14 |
| 3. Contracts relating to trade-marks in which foreign interests have been vested: | |
| German..... | 3 |
| Italian..... | 4 |
| Hungarian..... | 1 |
| Total..... | 8 |

VESTED CONTRACT INTERESTS.—By the end of the fiscal year 1950 royalties amounting to \$1,682,380 had been collected by the Office under trade-mark agreements outstanding at the time of vesting. Table 27 presents the nationality of the owners whose interests were vested.

Table 27.—ROYALTIES COLLECTED UNDER VESTED TRADE-MARK CONTRACTS, MAR. 11, 1942, TO JUNE 30, 1950

| Nationality of former owners of contract interests | Royalties collected ¹ | | |
|--|----------------------------------|-----------------------------------|--|
| | Total | Accrued prior to dates of vesting | Accrued subsequent to dates of vesting |
| Total..... | \$1,682,376.88 | \$732,284.07 | \$950,092.81 |
| German..... | 267,013.44 | 158,910.59 | 108,102.85 |
| Italian..... | 1,104,111.93 | 467,778.40 | 636,333.53 |
| Japanese..... | 180.65 | 180.65 | — |
| Hungarian..... | 311,070.86 | 105,414.43 | 205,656.43 |

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

New Trade-Marks of Enemy and Former Enemy Nationals

Under existing regulations of the Office¹⁷ a general license has been 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.

¹⁷ 8 CFR 507.41.

Disposition of Vested Enemy Trade-Mark Interests

A primary objective in the disposition of vested enemy trade-mark interests has been to prevent consumer deception through misuse of trade-marks.¹⁸ Consequently, those trade-marks never used in the United States or 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. In the case of trade-marks used as descriptive designations of patented products, the patents for which have been vested, these marks may be made available to American licensees under the vested patents. Certain restrictions are imposed, however, on the length of time for which these trade-marks may be used and the manner of use.

The renewed trade in German goods resulting from the policy of rebuilding industry in the Western Zone has required some modification of the trade-mark policy of the Office. For instance, the trade-marks of Carl Zeiss of Jena, Germany, and of its subsidiary Zeiss Ikon were vested during the fiscal year, and an exclusive license to import goods marked with the trade-mark "Zeiss" was issued to Carl Zeiss, Inc., a New York corporation, all of the capital stock of which is owned by this Office.

¹⁸ In this connection, the Office has intervened in proceedings before the United States Patent Office to prevent inequitable appropriation or misuse of nonvested foreign-owned trade-marks.

323719

Real and Personal Property

There were no significant changes in the programs of the Office of Alien Property regarding real and personal property during the fiscal year.

REAL ESTATE

New Vestings and Acquisitions

During the fiscal year 1950 new holdings of real estate amounting to \$186,000 were vested by the Office.

Description of Real Estate Holdings

Real estate in the amount of \$7,425,000 was directly vested or otherwise acquired by the Office during the period March 11, 1942, to June 30, 1950. Table 28 gives the classification of this property according to the nationality of its former owners and the method of its acquisition by the Office.

Table 28.—VALUE OF REAL ESTATE VESTED, MAR. 11, 1942, TO JUNE 30, 1950, 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..... | 7,425 | 4,897 | 1,640 | 737 | 151 |
| Direct vesting of real estate..... | 6,466 | 4,008 | 1,550 | 668 | 150 |
| 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 |

The real estate vested or acquired by the Office consists of \$6,301,000 of urban property and \$1,124,000 of rural property. Of the urban real estate, \$5,469,000 is improved and \$832,000 is unimproved. Classification of the major improvements on urban land is summarized below:

| Type of buildings | Number of buildings |
|---|---------------------|
| Commercial..... | 132 |
| Commercial-apartment buildings (buildings containing both stores and apartments)..... | 77 |
| Apartment buildings (3 apartments or more)..... | 63 |
| Small hotels and rooming houses..... | 12 |
| Duplex dwellings..... | 96 |
| Single dwellings..... | 605 |
| Japanese Shinto temples..... | 5 |

Classification of rural property is presented below according to type of land, acreage, and value:

| Type of land | Acres | Value |
|-------------------------------|--------|-----------|
| Agricultural..... | 30,718 | \$707,000 |
| Extractive (sand or oil)..... | 3,077 | 241,000 |
| Wooded land..... | 14,200 | 90,000 |
| Other..... | 32,922 | 86,000 |
| | 80,917 | 1,124,000 |

In addition, the Office has vested or acquired from distribution from estates and trusts such small items of real property as mineral and oil rights valued at \$45,000 and ground rents and leaseholds valued at \$131,000. During the fiscal year there has been increased activity in connection with ground rents on properties in the Baltimore and Philadelphia areas. A ground rent is an annual rent paid by the owner of improvements on a plot of land not owned by him. These ground rents for many years have been dealt in and proved to be profitable to investors. The statutes, particularly of the State of Maryland, have been amended several times, and it is now possible for the owner of the improvements, after a specified number of years, to redeem the ground rent and thereby be relieved of liability for future payments. Before offering ground rents for sale, the Office has followed the practice of giving the owner of the improvements an opportunity to redeem the ground rent at the capitalization rates specified in the original leases.

Administration and Sale of Real Estate

Net income from real estate holdings after taxes, insurance, and other expenses, amounted to \$1,355,000 as of June 30, 1950, of which \$114,000 was received during the fiscal year. Income from mineral and oil rights, ground rents, and leaseholds as of June 30, 1950, amounted to an additional \$61,000. Of the total net income of \$61,000, \$29,000 was received during the fiscal year. Taxes and insurance on real estate paid during the fiscal year amounted to \$65,000.

The Office received \$488,000 from the sale of real estate during the fiscal year, bringing the total net proceeds from the sale of real estate to \$5,017,000 as of June 30, 1950.

Status of Real Estate Holdings as of June 30, 1950

The Office still held real estate valued at \$2,148,000 at the end of the fiscal year. Of the total of 401 parcels of real estate held, 286 are improved, 102 are unimproved, and 13 are farm properties. Table 29 classifies according to sales status all parcels of real estate held by the Office as of June 30, 1950.

Table 29.—SALES STATUS OF REAL ESTATE HELD BY THE OFFICE OF ALIEN PROPERTY AS OF JUNE 30, 1950

| Sales status | Number of parcels | | | |
|--|-------------------|----------|------------|------|
| | Total | Improved | Unimproved | Farm |
| Total..... | 401 | 286 | 102 | 13 |
| Salable properties: | | | | |
| Advertised, insufficient offers received..... | 24 | 17 | 6 | 1 |
| In process, advertisements released to agents..... | 18 | 18 | | |
| In process, advertisements not released to agents (except Hawaiian)..... | 111 | 58 | 48 | 5 |
| Hawaiian cases..... | 24 | 16 | 8 | |
| Properties withheld from sale: | | | | |
| Italian ¹ | 42 | 28 | 14 | |
| Other nationalities ² | 26 | 21 | 4 | 1 |
| Legal difficulties ³ | 156 | 123 | 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, title defects, etc.

MORTGAGES

Mortgages brought under the ownership of the Office during the fiscal year were valued at \$61,000. Of this total, \$22,000 was directly vested and \$39,000 was received through distributions from estates and trusts. Total value of mortgages acquired to June 30, 1950, was \$1,557,000.

Status of Mortgage Holdings as of June 30, 1950

The value of mortgages sold, liquidated, returned, or otherwise disposed of amounted to \$1,057,000. The following summary shows the net value of mortgages vested or acquired and the value of those disposed of during the period March 11, 1942, to June 30, 1950:

| | | |
|--|-------------|-------------|
| Mortgages vested and acquired: | | |
| Directly vested..... | \$1,118,000 | |
| Received from distribution of estates and trusts.... | 439,000 | |
| | <hr/> | |
| Total value of mortgages brought under Attorney General's ownership..... | | \$1,557,000 |
| Disposition: | | |
| Real estate received in satisfaction of delinquent mortgages..... | —\$35,000 | |
| Mortgages sold and principal amounts collected.. | —7,070,000 | |
| Returned to nonhostile persons..... | —12,000 | |
| | <hr/> | |
| Total value of mortgages disposed of..... | | —1,057,000 |
| | <hr/> | |
| Total value of vested mortgages held on June 30, 1950..... | | 500,000 |

Income from Vested Mortgages

The net income from mortgages received by the Office during the fiscal year amounted to \$6,000, bringing the total net income from mortgages to \$109,000 as of June 30, 1950.

STOCKS, BONDS, AND OTHER SECURITIES

Vestings and Acquisitions of Stocks, Bonds, and Other Securities

NEW VESTINGS AND ACQUISITIONS.—The Office vested directly \$761,000 worth of stock, \$1,271,000 of bonds, and \$8,000 of other securities during the fiscal year ended June 30, 1950. In addition, \$561,000 worth of stock and \$825,000 of bonds were acquired in the same period as distributions from liquidating business enterprises, estates and trusts, and transfer of minority interests in business enterprises.

During the fiscal year the vesting of obligations evidenced by bearer bonds presented a problem in effecting compliance with vesting orders in that the underlying instrument or bond was not within the jurisdiction of this Office and the obligors were unwilling to pay over the debt without being presented with the bond itself. The bonds were usually known to be in Germany, but at the time could not be reduced to the custody of this Office. Considerable time and effort was spent by the Office and its overseas representatives in investigating the location of the bearer instruments and the custodians thereof. Despite the objection of counsel for the issuing companies, the Office has been able in a good many instances to reduce the property to possession by obtaining new bonds, or the proceeds of the old bonds together with the income thereon.

TOTAL VESTINGS AND ACQUISITIONS.—Vestings and acquisitions brought the totals of stocks and bonds seized by the Office during the period March

11, 1942, to June 30, 1950, to \$23,149,000 of stock, \$14,411,000 of bonds, and \$135,000 of other securities. The totals of these securities and the methods of acquisitions are indicated in table 30.

Table 30.—STOCKS, BONDS, AND OTHER SECURITIES VESTED AND ACQUIRED, MAR. 11, 1942, TO JUNE 30, 1950, AND DISPOSITION THEREOF TO JUNE 30, 1950

[In thousands of dollars]

| | Stocks | Bonds | Other securities |
|--|----------------|---------------|------------------|
| Property vested and acquired: | | | |
| Directly vested..... | 15,144 | 5,152 | 124 |
| Acquired from distribution of assets of business enterprises..... | 1,471 | 3,740 | |
| Transfer of minority interests in business enterprises to miscellaneous stock..... | 3,314 | | |
| Acquired from distribution of assets of estates and trusts..... | 3,220 | 5,519 | 11 |
| Total vested and acquired..... | 23,149 | 14,411 | 135 |
| Disposals: | | | |
| Liquidations and sales..... | —11,820 | —7,676 | —81 |
| Property returned to nonhostile persons..... | —556 | —891 | |
| Total disposals..... | —12,376 | —8,567 | —81 |
| Total held on June 30, 1950..... | 10,893 | 5,844 | 54 |

Sale and Liquidation of Stocks and Bonds

The program for the disposition of the Office's holdings of stock, bonds, and other securities is to sell these securities as rapidly as possible through established channels in accordance with the salability and value of the securities. The procedure may be summarized as follows:

1. Securities listed on a stock exchange are sold through the regular selling facilities offered by that exchange.
2. Unlisted securities which are actively traded are sold through established brokers "over-the-counter" to their customers.
3. Unlisted securities which are not actively traded but are valued in excess of \$10,000 are sold by the Office on a "sealed bid" basis.
4. Securities which are inactive, unlisted, and are valued at less than \$10,000 may be sold at private sale through negotiation with the prospective purchaser, who in many cases may be actively interested in the enterprise.

5. In the case of bonds called for redemption, the Office receives their value from the issuer. Bonds which are due for redemption in the near future are held for redemption instead of selling them. The sale and redemption of United States Treasury Bonds are carried out in accordance with an agreement between the Office and the Department of the Treasury 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. During the fiscal year, due to the allowance of title and debt claims, it became necessary to request the Treasury to liquidate for the Office's account certain Government obligations.

Many securities are not being sold by the Office because of certain foreign policy considerations and because of legal and governmental restrictions. Some blocks of securities cannot be sold because section 9 (a) suits for their return are pending. Securities against which title claims have been filed are not being sold as a matter of policy. Other securities are not being sold because of possible return to nonhostile nationals of

Italy. Certain other foreign securities and enemy issues are being withheld from sale because of their expected disposition under the reciprocal terms of international agreements.¹ Foreign securities and these securities affected by suits for return or title claims constitute the bulk of all securities presently held by the Office which cannot be sold at this time. Unsalable or worthless securities issued by corporations not inactive, defunct, or in liquidation represent a small part of total holdings.

PROGRESS OF LIQUIDATION AND SALES.—During the fiscal year sales and liquidations amounted to \$1,266,000 of stocks, \$844,000 of bonds, and \$17,000 of other securities. Total sales and liquidations for the period March 11, 1942, to June 30, 1950, amounted to \$11,820,000 of stocks, \$7,676,000 of bonds, and \$80,000 of other securities. The Office still held at the end of the fiscal year a total of \$10,933,000 of stocks, \$5,844,000 of bonds, and \$54,000 of other securities.

MORTGAGE PARTICIPATIONS

Mortgage participations, that is, fractional interests in real estate mortgages, in the amount of \$33,000 have been vested directly by the Office and another \$8,000 have been acquired from estates and trusts during the fiscal year. In the same period the Office has received \$28,000 as proceeds of liquidation and returned mortgage participations valued at \$4,000.

The amounts of mortgage participations vested or acquired during the period March 11, 1942, to June 30, 1950, and the amounts disposed of as of the latter date are presented in the following summary:

| | | |
|---|-----------|-----------|
| Directly vested..... | \$459,000 | |
| Acquired from distribution of assets of estates and trusts..... | 328,000 | |
| | <hr/> | |
| Total participations vested and acquired..... | | \$787,000 |
| Cash received as proceeds of liquidation..... | —511,000 | |
| Returned to nonhostile persons..... | —19,000 | |
| | <hr/> | |
| Total participations liquidated and returned..... | | —530,000 |
| Participations held as of June 30, 1950..... | | 257,000 |

OTHER PERSONAL PROPERTY

Various other types of personal property vested or acquired by the Office consist of notes, claims,² and credits, bank balances, interests in life insurance and annuity contracts, leases to safe deposit boxes, and currency and coin.

Notes, Claims, and Credits

The total estimated value of notes, claims, and credits vested or acquired by the Office is \$18,679,000. Of this amount, \$13,560,000 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.³

¹ An agreement of this type has been signed by the United States and approved as Public Law 557 on September 28, 1950. See Ch. I, "Basic Policies and Problems," p. 6.

² The discussion of claims in this section relates to those vested in the Attorney General. Claims asserted against the Attorney General are discussed in Ch. VIII, "Claims and Suits."

³ 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 due from domestic creditors is \$15,256,000, most of which came from banks and insurance companies in liquidation.

COLLECTIONS.—As of June 30, 1950, the Office had collected \$11,775,000 of the total estimated value of \$18,679,000 of notes, claims, and credits vested and acquired. During the fiscal year collections totaled \$1,473,000 and interest accruals received amounted to \$10,000.

Bank Balances

Bank balances amounting to \$770,000 were vested during the fiscal year raising the total for the period March 11, 1942, to June 30, 1950, to \$15,362,000.

Returns of bank balances to former nonhostile owners during the fiscal year totaled \$2,000.

Currency and Coin

Currency and coin vested during the fiscal year amounted to \$120,000. Total vestings of currency and coin amounted to \$8,604,000 as of June 30, 1950.

Insurance

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 had an interest before December 31, 1946, have been filed with the Office under the terms of General Order No. 34, issued December 29, 1945. Investigations of these reports (Form APC-56, Series H) are carried out 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). Upon a finding 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.

At the close of fiscal year 1950 there were on hand 3,547 open non-vested cases covering enemy interests in insurance policies, having a face value of approximately \$7,500,000. The cash surrender value of such policies is approximately \$2,000,000. Insurance policies with a net value of \$792,000 were vested during the fiscal year, which brings the total value acquired to \$1,720,000 at June 30, 1950. Liquidating proceeds of \$1,253,000 have been received from these policies.

Those policies in which the proceeds are presently due and payable by reason of the death of the insured or the completion of the endowment period have been given priority treatment with the result that vesting action with respect to policies having only a cash surrender value has been held in abeyance.

New reports filed by insurance companies indicating the existence of enemy interests in insurance policies are presently being received by this Office at the rate of approximately 20 a month, and the total number of reports received to date exceeds 5,000.

Approximately 300 policies which were reported to this Office were released from control during the fiscal year by reason of the absence of a vestible interest or the fact that the case did not come within the scope of the vesting program of this Office. The total of such cases so released now numbers approximately 1,042.

323722

Safe-Deposit Boxes

The vesting of leases and contents of safe-deposit boxes continued in greater emphasis during the fiscal year. In some cases representatives of the Office go to the banks and depositories in order to inventory and take custody of the property. If the box in question is too far removed from the Office's field offices, it then becomes necessary to use the offices of the United States Marshall in order to reduce the vested property to possession.

Estates and Trusts

The vesting and administration of German and Japanese interests in property under judicial supervision, principally 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

Representation in the courts pursuant to Section 5 of Executive Order 9193 by the Office of Alien Property of persons residing in enemy countries was confined, during the fiscal year, to cases where the vesting of enemy interests was contemplated.¹ As of June 30, 1950, vesting orders have been issued in 3,347 cases to recover expenses of representing residents of enemy and enemy-occupied countries in the amount of \$352,792. During the year such vesting orders were issued in 25 cases to recover expenses of representation in the amount of \$4,443.

Operation of the Program

NUMBER OF CASES.—During the period March 11, 1942, to June 30, 1950, a total of 17,111 cases involving foreign-owned property under judicial supervision has been reported to the Office.² Of this number, 162 were received during the fiscal year.

CASES COMPLETED.—As of the end of the fiscal year, 16,123 cases had been completed insofar as they pertained to representational activities. The Office has issued orders vesting the enemy interests involved in 5,948 of these cases. The remaining closed cases consists 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 representatives were retained by the foreign nationals involved, or has determined that no property interests of foreign nationals were involved.

CASES PENDING.—There are 988 cases still pending, of which 500 cases may involve the property or interests of enemy nationals and therefore may be vested.

ENEMY INTERESTS VESTED.—Property under judicial supervision consists of several different types. The most important type, estates and trusts, is discussed in the succeeding section of this chapter. The other properties under judicial supervision are included in the chapters concerning the different types of vested property.

¹ For further details as to the representation program in past years, see *Annual Report, Office of Alien Property Custodian, fiscal year ended June 30, 1946*, pp. 129-130, and *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1947*, pp. 77-78, and *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1949*, pp. 67-68.

² 8 CFR 510.1.

The amounts of vested property that were under judicial supervision at the time of vesting are presented in the following summary:

| Type of property | Estimated value as of dates of vesting |
|----------------------------|--|
| Estates and trusts | \$65,913,000 |
| Notes, claims, and credits | 2,913,000 |
| Stocks | 438,000 |
| Mortgage participations | 331,000 |
| Real estate | 189,000 |
| Bonds | 38,000 |
| Tangible personal property | 15,000 |
| Mortgages | 3,000 |
| Total | 69,840,000 |

ESTATES AND TRUSTS

New Vestings

During the fiscal year 276 enemy interests in estates and trusts were vested, of which 186 related to decedents' estates, 43 to trusts under wills, 43 to trusts inter vivos, and 4 to guardianship estates.

Interests in estates and trusts vested during the fiscal year were valued at \$4,350,000. Of this amount, German nationals were the former owners of \$4,333,000 and Japanese nationals, of \$17,000. The new vestings were comprised of the following: \$1,105,000 of decedents' estates; \$669,000 of trusts under wills; \$2,575,000 of trusts inter vivos; and \$1,000 of guardianship estates.

Vestings of interests in estates and trusts have amounted to \$82,131,000 for the period March 11, 1942, to June 30, 1950. The value of the enemy interests in the different classes of estates and trusts and the number of estates and trusts involved are presented in table 31.

Table 31.—INTERESTS IN ESTATES AND TRUSTS VESTED, MAR. 11, 1942, TO JUNE 30, 1950, CLASSIFIED BY NATIONALITY OF OWNERSHIP

| Type of property | Total | Nationality of former ownership | | | |
|-------------------------------|--------------|---------------------------------|-----------|-------------|-------------|
| | | German | Japanese | Italian | Other enemy |
| Decedents' estates: | | | | | |
| Number of estates | (4,414) | (3,690) | (142) | (252) | (330) |
| Not value of vested interests | \$34,451,000 | \$30,450,000 | \$380,000 | \$1,385,000 | \$2,236,000 |
| Trusts under wills: | | | | | |
| Number of trusts | (1,108) | (996) | (9) | (71) | (32) |
| Net value of vested interests | \$31,978,000 | \$28,559,000 | \$47,000 | \$2,911,000 | \$461,000 |
| Trusts inter vivos: | | | | | |
| Number of trusts | (286) | (262) | (8) | (6) | (10) |
| Net value of vested interests | \$13,998,000 | \$13,031,000 | \$92,000 | \$502,000 | \$373,000 |
| Guardianship estates: | | | | | |
| Number of estates | (115) | (51) | (37) | (21) | (6) |
| Net value of vested interests | \$1,704,000 | \$1,276,000 | \$193,000 | \$228,000 | \$7,000 |
| Total net value | \$82,131,000 | \$73,316,000 | \$712,000 | \$5,026,000 | \$3,077,000 |

Administration

The administration of vested interests in estates and trusts involves the collection annually of millions of dollars of cash income and principal and taking control over thousands of assets of a diversified nature. The Office succeeds to the rights 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. Property received by the Office from

decedents' estates generally consists of cash for the Office is usually one of several beneficiaries and receives its share only after liquidation of the estates. There are many cases, however, in which securities, personal property, real estate, and other types of property are received. Where the interests vested from trusts are only life estates or annuities, the Office receives only 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 by some other condition of the trust.

Distribution of Principal

A total of \$5,853,000 of cash and other property representing distributions of principal from vested estates and trusts was received by the Office during the fiscal year bringing the total of such distributions to \$39,922,000 for the period March 11, 1942, to June 30, 1950. The cumulative total is comprised of \$27,108,000 in cash and \$12,814,000 in other kinds of property, principally stocks and bonds. Of this noncash property, the Office had liquidated \$7,091,000 by the end of the fiscal year.

The different types of property received in distribution from vested estates and trusts and the amount of each type which has been liquidated are indicated in table 32.

Table 32.—PROPERTY HELD AS OF JUNE 30, 1950, 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 non-hostile persons | Property held as of June 30, 1950 |
|--|-----------------|--|---|--|-----------------------------------|
| | | Distribution of assets of estates and trusts | Liquidation of property received from distributions | | |
| Total | 82,131 | | | -6,698 | 76,533 |
| Interests in decedents' estates | 34,451 | -22,801 | | -1,182 | 10,468 |
| Interests in trusts under wills | 31,978 | -10,814 | | -1,861 | 19,303 |
| Interests in trusts inter vivos | 13,998 | -4,900 | | -732 | 8,366 |
| Interests in guardianship estates | 1,704 | -1,407 | | | 297 |
| Interests in business enterprises | | 2,296 | | | 2,296 |
| Real estate | 904 | -708 | | -46 | 151 |
| Mortgages | 439 | -228 | | -12 | 199 |
| Leaseholds, mineral and oil rights, and ground rents | 34 | -15 | | | 19 |
| Tangible personal property | 42 | -42 | | | |
| Stocks | 3,220 | -3,001 | | -47 | 172 |
| Bonds | 5,519 | -2,907 | | -144 | 2,468 |
| Other securities | 11 | -11 | | | |
| Mortgage participations | 328 | -162 | | | 166 |
| Notes, claims, and credits | 19 | -16 | | | 4 |
| Life insurance | 2 | -2 | | | |
| Cash | 27,108 | | 7,091 | -1,676 | 32,624 |

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

323725

figures). The third column indicates the subsequent liquidation of the noncash items of property received from distribution (minus figures), with the corresponding increase in cash (\$7,091,000). 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,³ 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, 1950, including the remaining holdings of distributed noncash assets (\$5,475,000), and the cash derived from both direct distribution and from the liquidation of distributed property (\$32,624,000).

Distribution of Income

The Office has received \$3,585,000 as direct income from estates and trusts and \$636,000 as income from property distributed in kind from estates and trusts through June 30, 1950. Of these amounts, \$521,000 and \$125,000, respectively, were received during the fiscal year.

³ 50 U. S. C. App. sec. 32.

323726

» VIII «

Claims and Suits

The claims program of the Office of Alien Property continued at peak activity during the fiscal year. The past fiscal year showed the second highest total of claims filed in reference to property vested during World War II since the program was initiated.

The basis for the claims program of the Office is sections 32 and 34 of the Trading with the Enemy Act, as amended, which were added to the Act in 1946 by Public Laws 322 and 671, Seventy-ninth Congress, Second Session.¹ In accordance with the provisions of section 32, the Office is permitted to make administrative returns of property to persons who, although technically enemies or allies of enemies, were not hostile to the United States and who fulfilled certain other stated conditions.² Under the provisions of section 34 the Office is authorized to pay debt claims to certain creditors of former owners of vested property. The Office of Alien Property processes two types of claims: *title claims* by which the claimants assert ownership interests in the vested property, and *debt claims* by which creditors seek payment of obligations owed prior to vesting by the former owners of vested property. Should a claim be based upon a debt secured by a mortgage or other lien, it may be treated as a title claim if the lien constitutes a proprietary or title interest in the property.

As of June 30, 1950, there have been filed with the Office of Alien Property on approved forms a total of 60,040 claims relative to property vested during World War II, of which 13,317 were title claims and 46,723 were debt claims. Of the total number of claims, 13,236 claims were filed during the past fiscal year alone, consisting of 1,762 title claims and 11,474 debt claims. For the fiscal year 1951, it is estimated that an additional 1,000 title claims and an additional 250 debt claims will be filed. It is further estimated that the title claims now on file and to be filed in the future will seek the return of between \$300,000,000 and \$350,000,000 of vested property; while debt claims now on file and to be filed will seek payment of between \$450,000,000 and \$550,000,000.³

A judicial remedy under section 9 (a) of the Trading with the Enemy Act, as amended,⁴ is also available for any title claimant who is not an "enemy or ally of an enemy." In addition, the Office is involved in other types of suits arising from the administration of the Trading with the

¹ 60 Stat. 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 ended 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 ended 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.

323727

Enemy Act, as amended. This litigation is assuming increasing significance in terms of numbers of cases and the value of the property involved.

TITLE CLAIMS

Section 32 originally made eligible the following principal groups for administrative return of property vested under the Trading with the Enemy Act, as amended: 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.

By certain of the provisions of Public Law 671, Seventy-ninth Congress, Second Session, approved August 8, 1946,⁵ section 32 was amended to also make 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.

Public Law 370, Eightieth Congress, First Session, approved August 5, 1947,⁶ which also amended section 32, named as ineligible for return the Governments of Germany, Japan, Hungary, Bulgaria, and Roumania. The Government of Italy is not ineligible despite its earlier enemy status. Also made eligible for a return by Public Law 370 were nationals and residents of Italy who were previously ineligible.

Prior to the making of a return, section 32 requires certain conditions to be fulfilled by the person to whom return is to be made: (1) that he was the owner immediately preceding vesting; (2) that he did not use the property under any cloaking arrangement; (3) that he has no actual or potential liability under either the Renegotiation Act or the Royalty Adjustment Act; and (4) that the return is "in the interest of the United States." In fulfilling the requirement that a return is 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 are followed relative to all returns made under section 32.

Time Limitation for Filing Title Claims

Certain time limitations have been set up by section 33 of the Trading with the Enemy Act, as amended, within which notice of claim for the return of property pursuant to sections 9 (a) and 32 (a) must be filed. As originally provided by section 33⁷ claims must be filed within 2 years from the time of vesting or from August 8, 1946, whichever is later, and no section 9 (a) suit could be instituted after the expiration of the 2-year limitation. The period during which there was pending a suit or claim under section 9 (a) or 32 (Public Law 322, 79th Cong., 2d sess.) was excluded in computing the time for institution of a return action. Since section 33 was originally passed, there have been two amendments: (1) Public Law

370, Eightieth Congress, First Session, approved August 5, 1947,⁸ amended section 33 to provide that claims by the government of Italy, Italian citizens or subjects, and corporations or associations organized under the laws of Italy may be filed by July 31, 1949, or 2 years after vesting, whichever is later; and (2) Public Law 874, Eightieth Congress, Second Session, approved July 1, 1948,⁹ provided 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

The Office of Alien Property is responsible for the administration of section 32. Forms for asserting a claim for the return of vested property may be secured 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 which administers the claims program has the sole authority to recommend to the Director of the Office the allowance of claims without the requirement of a hearing. The Hearing Examiners Branch hears claims which in the judgment of the Claims Branch require hearing. The decision whether a return of vested property is in the interest of the United States rests in the Director of the Office. All procedures involved in the disposition of claims are governed by the Rules of Procedure for 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 procedures necessary for the processing of claims filed by foreign residents were instituted after extensive negotiation between certain foreign governments and the Attorney General, with the cooperation of the Department of State. Final or tentative agreements culminating in these procedures were reached with Austria, Belgium, Czechoslovakia, Denmark, France, Italy, Luxembourg, The Netherlands, Norway, Poland, and the United Kingdom. The basic procedure provided for by the agreements is that the foreign governments undertake the certification, on the basis of their own records, regarding 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 agreements still remain to be negotiated with many countries, the agreements already concluded involve countries whose citizens constitute the great majority of eligible claimants. Even though a foreign country has not reached an agreement with the United States concerning

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, U. S. C. App. sec. 33.

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 *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1949*, 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 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.

an approved certification procedure, it may still be possible for a claimant to secure a certification from that country as to nationality and residence.

Disposition of Claims: Vested Property Returned

The Office processed a total of 1,195 title claims during the fiscal year 1950.¹² Returned to former owners during the fiscal year were \$8,073,000 of cash and appraisable property, 344 patents, 22 part interests in patents, 11 patent applications, 20 interests in patent contracts, and certain other industrial properties. The total amount of property returned has now reached \$26,371,000¹³ and 1,135 patents, 42 part interest in patents, 92 patent applications, 48 interests in 42 patent contracts, and 2 inventions.

Discussion of Particular Claims

ASSICURAZIONI GENERALI DI TRIESTE E VENEZIA, CLAIM NO. 31282.—One of the more complicated claims handled by the Office during the fiscal year and one which involved one of the larger cash returns was the allowance without hearing of the claim of Assicurazioni Generali di Trieste e Venezia (hereafter referred to as Assicurazioni). Assicurazioni is a large Italian insurance company with home offices in Trieste, Italy. In 1935 it established a United States branch under the name of the General Insurance Company, Ltd., of Trieste and Venice, which became domesticated in New York. In due course, the company acquired extensive assets in this country. In August 1940 Assicurazioni began to liquidate its New York branch, and in 1941, several months before the outbreak of the war, judicial proceedings in New York were begun to continue liquidation. The New York State Superintendent of Insurance took over and proceeded with the liquidation. This Office intervened by vesting all of the property of the company in the United States, except such as was required to pay domestic creditors of the New York branch and expenses of liquidation. The fact that the vesting covered all assets in the United States of whatever nature required an extensive investigation merely to ascertain Assicurazioni's ownership and interest in various items of property purportedly belonging to it and to secure an accurate description of the property. The return was further complicated by the fact that a number of creditors of Assicurazioni desired to assert claims against the property being returned. The activities of these creditors took various forms: One creditor, proceeding under the Rules of Procedure for Claims of the Office, filed a formal objection to the return; several creditors of Assicurazioni availed themselves of their rights to attach under section 32 (f) and secured attachments in New York. Another creditor sought, by a proceeding in the District Court for the District of Columbia, to enjoin the Attorney General from making any return to Assicurazioni. Upon motion of this Office, however, the proceeding was dismissed, the court holding that the creditor's remedy under section 32 (f) was exclusive. The return, when ultimately made, provided for the return to Assicurazioni of approximately \$1,250,000 and for the turnover to the Sheriff of the city of New York of approximately \$600,000 in securities under the attachments.

COMPAGNIES REUNIES DES GLACES ET VERRES SPECIAUX DU NORD DE LA FRANCE, CLAIM NOS. 26169, 40452; SOCIETE ANONYME DES MANUFACTURES DES GLACES ET PRODUITS CHIMIQUES DE SAINT-GOBAIN, CHAUNY & CIREY, CLAIM NOS. 26758, 26765, 40458; AND LIBBY-OWENS-FORD

¹² Of these, the number allowed was 953; the number disallowed or withdrawn was 242.

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

GLASS COMPANY, CLAIM NO. 1058.—These claims illustrate the difficulties encountered in the consideration, in connection with the requirement of section 32 that any return must be in the national interest, of antitrust factors as they effect claims filed with this Office. Saint-Gobain and Reunies are large French corporations which play an important part in the glass industry not only in Europe but in the United States. Directly or through American subsidiaries, these concerns were under contractual patent arrangements with the most important glass manufacturing companies in the United States. Proceedings had been instituted against the major segments of the flat and tempered glass industry in the United States, which resulted in a consent decree under the antitrust laws. (*U. S. v. Libby-Owens-Ford Glass Company*, W. D. Ohio). This Office consulted with the Antitrust Division of the Department of Justice and with the Department of State. It was advised that a return to the Saint-Gobain and Reunies corporations would not be in the interest of the United States unless agreements which offended the antitrust laws and had been entered into between these corporations and the American companies involved in the above-mentioned proceedings were cancelled, and the claimants furnished appropriate assurances that objectionable provisions of the agreements would not be reinstated after the property had been returned. In order to insure compliance with such covenants, it was proposed that the claimants appoint an American agent, who would accept service of process in the event it was necessary for the Attorney General to enforce the covenants. After lengthy negotiations, the claimants agreed to furnish the required assurances.

The Saint-Gobain and Reunies claims also presented other problems which are present in a large number of patent cases. Under the Memorandum of Understanding entered into between the United States and France on May 28, 1946, the United States retains royalties due French patent holders arising out of war production royalties. The French Government releases the United States, in such cases, from any obligation to pay such royalties to French residents and assumes the obligation to compensate them. This Office is charged with the responsibility of carrying out this aspect of the Reverse-Lend-Lease Program where it relates to royalties involved in vested property. Before any return of vested patent property is made to French claimants, it is necessary to compute the amount of royalties arising out of war production and to make provision for the retention of such sums which are later turned over to the Treasurer of the United States. In these cases the claimants raised certain questions of legal interpretation regarding the operation of the program. This was the subject of extensive conferences by this Office, the Department of State, and representatives of the French Government. The exact amount of royalties to be returned to the claimant will depend upon the resolution of these questions.

Libby-Owens-Ford Company sought the return of the legal and equitable title to two patent applications which were owned at the time of vesting by I. G. Farbenindustrie A. G., as the successor in interest by operation of law of Plaskon Company, Inc., through a post-vesting merger of the claimant and Plaskon. The claimant contended that pursuant to a patent licensing and cross-assignment agreement between Plaskon and I. G. Farben made in 1931 and extended in 1938, Plaskon was the beneficial owner of these applications immediately prior to vesting. In accordance with the established procedure of this Office in connection with the requirement of section 32 that a return pursuant to that section must be determined to be in the interest of the United States, consultive inquiries in regard to this claim were directed to other interested agencies of the Government. In response

323729

to these inquiries the Department of State advised the Office that the agreements relied upon by the claimant were not in accord with the foreign economic policy of the United States. The Antitrust Division of the Department of Justice, after examining these agreements, advised this Office that it found them to be illegal under the antitrust laws of the United States. Accordingly, as provided by the Rules of Procedure for Claims of this Office (8 C. F. R. 502.105), the matter was brought before the Director of the Office for determination of whether a return of the claimed property would be in the interest of the United States. The Director held that in the absence of a written assignment claimant never acquired legal title to the applications; but could, at the most, contend that it was the owner of an equitable right to compel performance by I. G. Farben of its agreement to assign patent applications to Plaskon. The allowance of the claim would, therefore, have involved specific performance of the illegal agreements. The Director determined that it would not be in the national interest to return vested property to a claimant whose right, if any, to that property rests solely upon contractual arrangements which are illegal under antitrust laws. Accordingly, the Director on July 18, 1950, disallowed the claim.

HANS NUETZEL, CLAIM NO. 11343.—This claim is an example of the many deserving cases in which returns are made to victims of racial, religious, or political persecution under the exculpatory provisos of section 32 (a) (2) (C) and (D). The claimant was born in Germany and was a citizen of that country by birth. He is a half-Jew and was, by virtue of that fact, deprived of full rights of German citizenship under the provisions of the Nuremberg Laws discriminating against persons of Jewish or partially Jewish descent. In October 1944 the Nazis sent him to a labor camp in Thuringia, where he was put at hard labor in the salt mines. Inmates of the concentration camp at nearby Buchenwald also worked at these mines. The daily food ration was a bowl of soup, a piece of bread and some water. In April 1945, he escaped and reached the American lines. In 1949 claimant immigrated to the United States for permanent residence. This claimant has received a return of his vested property as a victim of racial discrimination within the meaning of section 32.

KARL FELLER, CLAIM NO. 1931.—This claim is one of the many difficult "cloaking" cases before the Office. Claimant, a naturalized citizen of the United States and resident therein since 1927, sought the return of 5,000 shares of Schloemann Engineering Corporation, a Delaware corporation, which had been vested as the property of Schloemann Atkiengesellschaft, a German corporation. These shares constituted all the issued and outstanding stock of the Delaware corporation. Claimant operated the United States branch of the German corporation for several years. He had long proposed that the United States branch should be incorporated and in 1938 the Schloemann Engineering Corporation was formed. Subsequently 5,000 shares of that corporation were issued and placed in the claimant's name. In August 1939, the \$50,000 of capital which the shares represented, was received from Schloemann Atkiengesellschaft through an English banking firm and the Schloemann Engineering Corporation began to function. Claimant contended that the \$50,000 in capital represented an unrestricted loan to him and that accordingly he was the legal and beneficial owner of the stock prior to vesting. The Claims Branch of the Office contended that claimant was nothing more than a "cloak" of the stock for the German company. The claim was heard before a hearing examiner who denied the claim. The examiner refused to recognize the transaction as a loan to the claimant and held that the claimant held the stock as a resulting trustee for the German corporation. The examiner also indicated that

even in the event he had concluded that the claimant was in fact the owner of the stock he would have denied the claim on the ground that the transaction constituted a "cloaking arrangement" as contemplated by subdivision (3) of section 32 (a). The examiner's decision was affirmed by the Director of the Office. The disposition of this claim required lengthy hearings at which considerable evidence was taken and extensive briefs were filed by both parties. This claim is illustrative of the numerous claims which involve difficult questions of fact and law and which cannot be disposed of without extensive investigation, legal research, and formal hearings.

DEBT CLAIMS

Section 34 was added to the Trading with the Enemy Act, as amended, by Public Law 671, Seventy-ninth Congress, Second Session,¹⁴ in order to establish the basis on which the Office may pay claims of American residents and citizens against debtors out of property vested from such debtors:

Provisions of Section 34

ELIGIBILITY.—Section 34 permits payment to the following debt claimants: (a) citizens of the United States or of the Philippine Islands, (b) corporations organized under the laws of the United States or any state, territory, or possession thereof, or the District of Columbia or the Philippine Islands, (c) other natural persons, who are or have been, since the beginning of the war, residents of the United States and who have not during the war been interned or paroled under the Alien Enemy Act,¹⁵ and (d) the Attorney General. Legal representatives and successors in interest by operation of law, if they are persons who would not themselves be disqualified, are eligible to receive payment.

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

BAR DATE.—The Attorney General is required by the act to set a final date for the filing of debt claims, with the provision that this date cannot extend beyond the expiration of 2 years after the date of the last vesting of property of a particular debtor, or August 8, 1948, whichever is later. A debt claim, if allowed, 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.—The payment of debt claims is to be made 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.—Eligible creditors who have filed valid claims have the available money of a debtor distributed to them in an equitable manner according to a procedure provided for by

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 ended June 30, 1947*, pp. 153-157.

¹⁵ 50 U. S. C. sec. 21.

¹⁶ See p. 76.

section 34. In the event the available money of a debtor does 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 had 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 debts issued by the Office in insolvency cases, that is, cases in which insufficient assets are available to permit payment in full of all allowed claims.

Administration of Section 34

Procedures have been established by the Office, under the Rules of Procedure for Claims, for processing all debt claims for initial consideration by the Claims Branch of the Office.¹⁷ Should the Claims Branch allow a claim against a solvent debtor account, then that Branch, after expiration of the applicable period of limitations, recommends such allowance to the Director for determination. The Hearing Examiners Branch hears all claims which are recommended for disallowance by the Claims Branch. Unless a hearing has been waived by the parties concerned, the Hearing Examiners Branch also holds hearings in all cases of claims against insolvent debtor accounts.

Bar Dates for Filing Debt Claims

As authorized by section 34 the Attorney General 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. 7, executed July 18, 1949, fixed January 3, 1950, as the bar date for the filing of debt claims in respect of property first vested between January 1, 1948, and June 30, 1948. Bar Order No. 8, executed January 6, 1950, fixed July 3, 1950, as the bar date for the filing of debt claims in respect of property first vested between July 1, 1948 and December 31, 1948. By an order executed on September 13, 1949, the time fixed by Bar Order No. 1 for filing debt claims

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.

in respect of Mitsui Bank, Ltd., the Sumitomo Bank, Ltd., and the Yokohama Bank, Ltd., was extended from August 8, 1948, to November 18, 1949. This extension was granted in order to afford additional time for the creditors of the banks, most of whom had been residents of War Relocation Centers during the war, to file their claims with the Office of Alien Property.

Procedures for Determining Eligibility of Debt Claimants

The procedures instituted under section 34 (a) of the Trading with the Enemy Act, as amended, for determining the eligibility of debt claimants and the validity of their claims may be summarized as follows. A routine check with the Bureau of Internal Revenue is made by the Office after a debt claim has been filed to determine whether or not the alleged debtor is liable to the United States for unpaid taxes. The Office also makes similar inquiries of the General Accounting Office to determine whether the United States has any claims against each claimant. Within the Office itself certain inquiries are necessary to ascertain the value of the vested property against which each claim is asserted. Additional inquiries are also made within the Department of Justice to determine 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

Further progress has been made during the fiscal year toward the establishment of joint procedures by this Office and the Philippine Alien Property Administration for the processing of debt claims against debtors whose property is presently held by both agencies. The Director of this Office and the Philippine Alien Property Administration have executed an agreement and have issued amendments to the regulations of their respective offices, which would put into effect a joint procedure for debt claims involving the two agencies.¹⁸

Insolvent Accounts

The most complicated matter in the debt claim program continues to be the processing of claims asserted against insolvent accounts. In such cases processing of claims requires the examination of each claim on its merits, the 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 recommendation for disallowance. In the case of an insolvent estate, their disposition is further complicated by the fact that, unlike solvent estates, 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 to him. As a result, the Claims Branch notifies all such related claimants of any action which it proposes to take with respect to the debtor account and they must be allowed an opportunity to be heard. In such a proceeding the hearing may well consist first of a number of separate hearings in which the claims recommended for disallowance are considered on their merits before a hearing examiner. After these claims are disposed of, all claims recommended for allowance must be considered at a hearing open to claimants who may be affected by such allowance. The Claims Branch is, of course, aided somewhat in this task by the analogy of the procedure to the bankruptcy practice. However,

¹⁸ The amendments were published in the *Federal Register* of August 16, 1950 (15 F. R. 5423).

323731

there appears to be no precedent for a branch of a Government agency serving in effect as a referee in bankruptcy and it is therefore difficult at present to forecast with any degree of certainty the problems which will be encountered as these cases are processed.

During the past fiscal year initial processing was completed in respect of the more than 150 claims filed against the insolvent accounts of Mitsubishi Shoji Kaisha, Ltd., and Mitsui and Co., Ltd. Processing of claims in respect of the Sumitomo Bank and the Yokohama Specie Bank, Ltd., was commenced. A consideration of fact that approximately 8,500 claims have been filed with respect to Sumitomo Bank and approximately 13,000 with respect to Yokohama Specie Bank, Ltd., suffices to indicate the magnitude of the task involved in the processing of such large insolvent accounts.

Disposition of Claims: Payments Made

During the fiscal year, 1,677 debt claims were disposed of, with 119 claims being allowed, in the amount of \$706,200,¹⁹ and 1,558 claims disallowed or withdrawn. A great number of the disallowed or withdrawn claims had been filed subsequent to the applicable bar dates.

The debt claims allowed during the fiscal year related to a wide range of transactions: 53 of the claims, totaling \$59,689, were based upon the rendering of legal services, and 24 claims, amounting to \$442,719, were founded upon loans of money, including export advances on shipments to Japan and bank loans in connection with the export of goods from Germany, which were within the scope of the German-American Standstill Agreements. Services relating to the management of property gave rise to 8 of the claims, totaling \$3,741, and the sale and delivery of merchandise formed the basis of 4 of the claims, in the amount of \$16,209. Two salary claims, amounting to \$58,304, were allowed. The remaining claims allowed involved such diverse matters as accounting and tax services, rent, steamship ticket refunds, insurance premiums, losses under shipping contracts, court costs, checks, patent royalties, and customs penalties.

PAYMENT OF TAXES INCIDENT TO VESTED PROPERTY

Section 36 of the Trading with the Enemy Act, as amended, which was added to the act by Public Law 671, Seventy-ninth Congress, Second Session, approved August 8, 1946, 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.²⁰ The Office is obligated to pay tax liabilities on vested property notwithstanding any claim or suit filed or instituted against the property.

Procedures have been developed by both the Office of Alien Property and the Bureau of Internal Revenue 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, 1948.²¹

¹⁹ Debt claims actually paid during the fiscal year amounted to \$174,000.

²⁰ 60 Stat. 925, 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 ended June 30, 1947*, pp. 87 and 156.

²¹ 13 F. R. 2039.

SUITS AND OTHER JUDICIAL PROCEEDINGS

The Office of Alien Property was interested in a total of 1,905 suits and other judicial proceedings during the fiscal year 1950, as compared with 2,467 during the preceding fiscal year. This decrease in the number of cases was due primarily to the closing out of over 800 customs cases. The different types of litigation involved are presented in table 33.

Table 33.—SUITS AND OTHER JUDICIAL PROCEEDINGS IN WHICH THE OFFICE OF ALIEN PROPERTY WAS INTERESTED, FISCAL YEARS 1950 AND 1949

| Type of court matter | Number of suits during year— | |
|--|------------------------------|-------|
| | 1950 | 1949 |
| Total..... | 1,905 | 2,467 |
| 1. Actions for return of property or payment of debts, brought under sec. 9 (a) of the Trading with the Enemy Act, as amended..... | 134 | 155 |
| 2. Actions relating to banks or insurance companies in liquidation..... | 14 | 25 |
| 3. Matters relating to corporate or individual insolvencies..... | 4 | 7 |
| 4. Matters involving customs, taxes or assessments..... | 5 | 868 |
| 5. Matters relating to patents, trade-marks, or copyrights..... | 12 | 18 |
| 6. Actions relating to real property..... | 10 | 27 |
| 7. Matters involving estates or trusts..... | 1,626 | 1,171 |
| 8. Causes in admiralty..... | 26 | 63 |
| 9. Criminal actions..... | 2 | 4 |
| 10. Matters involving property vested in World War I..... | 1 | 2 |
| 11. Miscellaneous..... | 71 | 127 |

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

A total of 134 actions under section 9 (a) of the Trading with the Enemy Act, as amended,²² to recover vested property are now pending. Among the more important are the following:

ALBERT v. McGRATH (S. D. Cal.).—This is a suit for the recovery of property worth approximately \$6,000,000, consisting of common and preferred stock of Rohm & Haas Co. and accumulated dividends (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.

BANK WAEDENSWIL v. McGRATH (D. C.).—This is an action to recover over 99 percent of the shares of stock of Kalio, Inc., and certain assets of Kalio which were vested. The most important of these assets are a majority of the common stock of Karl Lieberknecht, Inc., and 40 percent of the preferred stock of that company. The vested property is estimated to exceed \$3,000,000 in value. The plaintiff is a Swiss corporation which claims to have purchased in 1940 from Karl Richard Lieberknecht, a German, the shares of a Swiss holding company whose sole asset was the Kalio shares. It is the position of the Office that no *bona fide* sale was intended or effected. Issue has been joined in the case but extensive discovery proceedings will be necessary.

BOECKLI ET AL. v. McGRATH (D. C.).—This suit was 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, vested as property owned or controlled by Henkel &

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

323732

Cie., G. m. b. H., Dusseldorf, Germany, through a complicated series of Swiss corporate devices. Plaintiff contends that the securities are the property of Konsortial Fonds and that the latter is a Swiss entity controlled by Swiss citizens. The suit is at issue and awaiting trial.

GUESSEFELDT v. McGRATH (D. C.).—This action for return of vested property was brought by a German citizen claiming to have been resident in Hawaii at the time of the vesting. The Attorney General's motion to dismiss the complaint was granted by the District Court on the ground that section 39 of the Trading with the Enemy Act, as amended,²³ bars recovery by a national of Germany under section 9 (a) of the Act.²⁴ The plaintiff has appealed to the Court of Appeals for the District of Columbia Circuit. The District Court for the Southern District of New York has also applied section 39 to bar recovery by a former German citizen who had acquired United States citizenship between the date of vesting and the date of commencement of the suit.²⁵ The latter case is now pending on appeal in the Court of Appeals for the Second Circuit.

I. G. CHEMIE v. McGRATH (D. C.).—This extremely complex cloaking case involves approximately 97 percent of the stock of the General Aniline & Film Corporation of New York, a Delaware corporation.²⁶ 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 & Handelsbeteiligungen 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. The Government charges in its answer that I. G. Chemie conspired with I. G. Farbenindustrie of Germany, over a period of many years, to cloak the ownership of I. G. Farben properties in many countries of the world. By way of counterclaims, the Government asks affirmative judgments against I. G. Chemie in the amount of \$21,359,620.34. Of this amount \$9,489,220.73 is sought as taxes including penalties and interest owned by I. G. Chemie for income realized between 1929 and 1933. The remaining \$11,870,399.62 is sought as damages resulting from I. G. Chemie's refusal to recognize the Attorney General's title to shares of stock in I. G. Chemie received by the Attorney General as dividends on his vested General Aniline & Film stock.

During the fiscal year various motions were made and heard in the case. The parties have engaged in extensive discovery proceedings, including the taking of over 6,000 pages of deposition and the identification of over 800 exhibits, as well as discovery of documents by both parties.

In July 1949 a motion by Remington Rand Inc., to intervene as plaintiff was granted by the District Court. Remington Rand claimed that it had entered into an option agreement with I. G. Chemie under the terms of which I. G. Chemie was to deliver the shares in General Aniline & Film claimed by it when and if a return were made. A trial on the merits of this phase of the case was had early in 1950. The court found that Remington Rand did not have the contract it alleged and its complaint of

intervention was dismissed. Remington Rand has appealed and an early decision is expected in the Court of Appeals.

On February 14, 1950, the case was referred to a Special Master, William J. Hughes, Jr., of Washington, D. C., for all additional pretrial procedures and for trial.

LATVIAN STATE CARGO & PASSENGER S. S. LINE v. McGRATH (D. C.).—The recovery of approximately \$1,200,000, which had been vested as the property of certain nationals of Latvia, is being sought in this suit. 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.²⁷ An appeal has been argued before the Court of Appeals for the District of Columbia and is now awaiting decision.

LITTELL v. McGRATH (D. of Conn.) and MARKS v. McGRATH (D. C.).—These two actions were for the return of the shares of stock of the American Hyalsol Corporation, valued at \$3,000,000. A 50 percent ownership of the stock was claimed by each plaintiff. The shares were vested on the finding that they were in fact owned by subsidiaries of Henkel & Cie., G. m. b. H., Dusseldorf, Germany. These suits were being held in *status quo* pending the outcome of a criminal trial of the two plaintiffs, Nelson Littell 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. The suits have now been dismissed with prejudice by the plaintiffs following pleas of guilty by Littell and Marks in the criminal case.

RUOFF v. McGRATH (D. C.).—This is a suit for the return of over \$1,000,000 of the property of Mrs. Madeleine duPont Ruoff, vested some time after her arrival in the United States in 1946 from Germany where she had lived for over 30 years. Among the procedural complexities in the case were the plaintiff's attempts to fix personal liability on the Attorney General and to obtain a hearing under the 3-judge court statute. It is believed that most of these complexities have been disposed of by the decision of numerous motions, an appeal by the plaintiff to the Court of Appeals for the District of Columbia Circuit and denial of her application to the Supreme Court for leave to file a petition for a writ of mandamus against District Judge McLaughlin. The case is now awaiting trial.

UEBERSEE FINANZ-KORPORATION, A. G. v. McGRATH (D. C.).—This is an action to recover shares of stock in various American corporations, including majority stock interests in Spur Distributing Company of Nashville, Tennessee, and Harvard Brewing Company of Lowell, Massachusetts. The total vested property is valued at approximately \$4,000,000. Subsequent to the decision of the United States District Court for the District of Columbia²⁸ in favor of the Attorney General, holding that the plaintiff could not recover because the corporation was "enemy tainted" within the meaning of the Supreme Court's decision in *Clark v. Uebersee Finanz-Korporation, A. G.*,²⁹ the plaintiff appealed. During the past year, briefs were filed by both parties and the case was ready for argument before the Court of Appeals when that Court recessed for the summer.

VARGOS, ET AL. v. McGRATH (D. C.).—In this action Swedish banks sought to recover under section 9 (a) the sum of \$7,760,165, representing

²⁷ 80 F. Supp. 683.

²⁸ 82 F. Supp. 602.

²⁹ 332 U. S. 480.

²³ 50 U. S. C. App. sec. 39.

²⁴ 89 F. Supp. 344.

²⁵ 89 F. Supp. 339.

²⁶ For a description of the operations of General Aniline & Film Corp., see Ch. IV, "Selected Vested Enterprises", pp. 35-37.

the proceeds of the sale of the 535,000 vested shares of American Bosch Corporation and dividends paid thereon. During the fiscal year additional depositions were taken and the case was referred for trial to a Special Master. On the date set for trial plaintiffs offered to accept a settlement of \$2,600,000 which would permit the retention by the Government of \$5,160,165. Inasmuch as the settlement offer of \$2,600,000 was for \$342,500 less than the amount which the Swedish plaintiffs had paid for the shares using their own funds on May 6, 1940, this offer was deemed advantageous to the Government and was accepted by the Attorney General.

VORT v. McGRATH, NAUEN v. McGRATH, and VORT & BASCH v. McGRATH (D. C.), and KLEIN v. McGRATH (E. D. N. Y.).—These four suits seek a return of a total of 882 shares of stock of Herman Basch & Co., valued at \$1,000,000. Issue has been joined in all four actions.

Matters Involving Estates and Trusts

Litigation involving interests in estates and trusts covered a wide range of legal problems during the fiscal year 1950. It involved, *inter alia*, the filing of objections to the accounts of fiduciaries, the proof of heirship, the resisting of invalid and exorbitant claims against estates, and the construction of wills and trust instruments with accompanying legal problems. During the fiscal year, 410 cases were closed which required action in the courts to obtain compliance with vesting orders. At the end of the fiscal year there were pending 1,612 cases in litigation involving estates and trusts.

State statutes conditioning the right of a foreign national to inherit property upon the existence of reciprocal rights of inheritance on the part of United States citizens under the laws of the nation of which such national is a citizen or resident continues to be a source of extensive litigation. Since the Supreme Court's decision in *Clark v. Allen*,³⁰ the applicability of such statutes, with respect to inheritance by Germans, has been limited to situations in which a non-German decedent leaves personalty in the United States to a citizen or resident of Germany. Even with this limitation, the question whether or not foreign municipal law affords reciprocal rights to citizens of the United States is the principal issue in several hundred cases pending in California, and in a number of cases pending in Oregon, Montana, and Nevada.

In the *Estate of Christian Reih*s the Superior Court, Los Angeles County, California, held that reciprocal rights to inherit under German law existed at the death of a decedent who died since the military occupation of Germany. With respect to the existence of reciprocal rights of inheritance, prior to the military occupation of Germany, there have been conflicting decisions during the fiscal year. The Superior Court of Los Angeles County, California, in the *Estate of Paul Hess*, has held that such reciprocal rights did not exist. On the other hand, the Superior Court of Alameda County, California, in the *Estate of Alice A. Miller*, has held such rights to have existed. In the *Estate of Bertha Schluttig*,³¹ in which the Superior Court of Los Angeles County had also previously held that reciprocal rights to inherit did not exist under the laws of Germany and Austria on April 3, 1945, the date of the decedent's death, new evidence has been taken at the appellate stage by the California District Court of Appeals, Second Division, and the case has been sent back to the lower court for a new trial. From this decision of the Court of Appeals, an appeal has been taken to the Supreme Court of California. Reciprocal rights to inherit under Italian law were decided to exist by the Superior Court of Los Angeles County

in the *Estate of Erminio Gamberi*, and by the Superior Court of Alameda County, California, in the *Estate of Luigi Stagi*. Reciprocal rights to inherit under Roumanian law were found to exist in the *Estate of Michael Heber* by the Superior Court of Santa Clara County, California.

Several cases involved the validity of transfers made by former owners of interests which have been vested. In the *Estate of Belle C. Carrington*,³² the Surrogate of New York County held that an assignment by a German beneficiary of his interest after it had been vested by this Office, was invalid. In the *Estate of Louise M. Sahr* (3rd Jud. Dist., Salt Lake County, Utah), a purported renunciation by certain Germans of their former intestate interests after vesting by this Office was held invalid. A similar holding was obtained in the *Estate of Bertha F. Klamp Meyer*, in the Superior Court of Los Angeles County, California. In *Matter of Sandhagen* (Surr. Ct., N. Y. Cnty.) this Office is contending that the exercise of a power of appointment under a trust instrument, prior to the vesting of the donee's interest, is not prohibited by the freezing orders, but is a transfer by operation of law within an exception thereto. In this case the adverse claimants to the trust are urging a stricter construction of the freezing controls than that of this Office.

Questions concerning apportionment of charges against an estate between corpus and income, and between the common estate and the shares of individual beneficiaries have arisen. The question of whether expenses of administration should be allocated to income or corpus is presented in the *Estate of Katherine Goswein* pending in the Probate Court of Franklin County, Ohio. In the *Estate of Oscar H. Geyer*, (Prob. Ct., Cook Cnty., Ill.) there was presented an interesting question as to whether a gift in remainder of certain stock was a specific or a general and demonstrative legacy. The Court held the gift to be a specific bequest and, consequently, not primarily liable for expenses of administration.

In at least two cases the question of interpretation of Swiss law was involved. In *Re Young (Bank of N. Y.)*³³ (Sup. Ct., N. Y. Cnty.), the question was presented as to whether a power of appointment given in a trust instrument had been exercised by a Swiss national in a will executed in accordance with Swiss law. The question was also presented as to whether, if the power had been exercised, the provisions of the Swiss law gave compulsory shares to the appointing person's children. The court held that the power of appointment had not been exercised and did not decide the second question. In another case the Surrogate of New York County considered proof offered as to Swiss law and held that the decedent had not validly created a Swiss family foundation, and had not made a valid transfer of certain assets (*Estate of Rose K. von Schertel*),³⁴ (Surr. Ct., N. Y. Cnty.).

Despite the vesting by this Office of all their right, title and interest, former owners have attempted to intervene in a number of judicial proceedings involving estates and trusts. In the *Estate of Edwin F. Knowlton* (Surr. Ct., Kings Cnty., N. Y.) the former German beneficiaries are attempting to reopen a will construction proceeding and to prevent the consummation of a compromise, pursuant to section 19 of the New York Decedent Estate Law between this Office and the other parties to the proceeding. These German nationals have also commenced an action for the return of the vested interest in the United States District Court for the Southern District of New York. In that action, the District Court has denied an application made in behalf of the German nationals for an order to restrain the making

³⁰ 331 U. S. 503 (1947).

³¹ 97 A. C. A. 855 (1950).

³² 195 Misc. 442, 90 N. Y. S. (2d) 757 (1949).

³³ N. Y. L. J., Feb. 1, 1950, p. 400.

³⁴ N. Y. L. J., Nov. 25, 1949, p. 1377.

of the compromise in the Surrogate's Court proceedings. In the *Estate of Ludwig Dreyfus*³⁵ the Surrogate of New York County has refused to permit a German distributee to intervene in an accounting proceeding in an instance where his interest had been vested by this Office.

In various cases bequests and devises to enemy nationals are conditioned upon the ability of the enemy devisees or legatees to receive them personally. In a typical case, a bequest is made to a trustee with directions not to pay it to certain enemy nationals until such time as the enemies are not prohibited by law from receiving payment and delivery of the property. This Office has attacked such provisions in instruments and wills on various grounds. In the *Estate of Anna Foster*³⁶ (Surr. Ct. N. Y. Cnty.) the Office's position, that the Rules against Perpetuities and against Restraints on Alienation had been violated, was sustained. In a similar case, *Monarski v. Greb, et al.* (Super. Ct., Cook Cnty., Ill.) the court held that the Rule against Perpetuities had been violated but determined that the invalid portion of the will could be judicially excised. In *McGrath v. Ward, et al.* (U. S. D. C., Dist. Mass.), a similar provision in an inter vivos trust instrument was upheld, and the trustee directed to retain the fund according to its terms.

In the *Matter of Heye's Will*,³⁷ the Surrogate of Westchester County, New York, decided that an order of this Office vesting a distributee's interest in an estate contained a finding that the distributee survived the decedent, and that this finding is subject to attack only in a proceeding for the return of the property as provided in sections 9 and 32 of the Trading with the Enemy Act, as amended.

In some cases this Office is opposing claims against estates for compensation by attorneys for services they have rendered which it believes to be unreasonable. The New York Court of Appeals in the *Matter of Taylor's Will*³⁸ affirmed the decision of the Appellate Division³⁹ denying a fee requested by attorneys on the ground that there had been no proof that the services rendered by the attorneys had been beneficial to the legatee against whose interest the fees were sought to be charged and in which this Office had vested an interest. Another case in which this Office is opposing a claim of an attorney for compensation for services rendered to an estate is the *Estate of Alice M. DeVane King* (Circuit Court, Dallas County, Ala.). In this last case, the attorney has requested a fee in excess of one-third of the gross assets of the estate. In a subsequent proceeding in the *Taylor* estate⁴⁰ the Surrogate of Westchester County, on objection of this Office, has surcharged the executor for the net loss to the estate from the assessment of penalty interest which was incurred by the executor's failure to file a Federal estate tax return and to pay the Federal estate tax within a reasonable time after it could have been computed and assets of the estate were available.

In two important cases the New York Court of Appeals has considered whether this Office has acquired, by the issuance of a vesting order, certain so-called personal powers of a decedent, and of a settlor of a trust. In *Re Herter's Will*,⁴¹ the court affirmed the holding of the lower courts⁴² that the Attorney General had not acquired the right of a widow under state law to

elect and take against her husband's will. In *Chase National Bank v. Reinicke*, the court also affirmed the decisions of the lower courts⁴³ that the Attorney General, under a right, title, and interest vesting order, had not acquired the powers reserved by an enemy settlor of a trust to direct the management of the corpus and the distribution of income.

Orme v. Northern Trust Company (Cir. Ct., Cook Cnty., Ill.) presents an interesting problem involving the rule in Shelley's Case. In that case, a testamentary trust of approximately \$2,000,000 was created with income to three grand-daughters of the testator for their lives, and the remainder to their issue. A grand-daughter by her will appointed the trust corpus to persons other than her issue. It is claimed, in opposition to the position of this Office, that under the Rule in Shelley's Case, the grand-daughter received the trust property in fee simple and had full power to appoint it by will. The right of the Attorney General to appear in this proceeding is also being contested on the ground that his vesting order is void because actual hostilities between the United States and Germany have ceased.

The *Estate of Henrietta E. Garrett* (Orph. Ct., Phila. Cnty., Pa.) is, from the standpoint of the amount involved, the most significant estate litigation tried during the fiscal year. Establishment of the claim of the Attorney General against the estate, now valued at more than \$21,000,000, has required the securing of numerous private and public records, both in this country and in Germany, and in the obtaining of expert witnesses to such varied matters as German law, handwriting, and postmarks. The proof of the Attorney General's claim was presented during the fiscal year to the Master and Examiners appointed by the Orphan's Court to consider the claims of more than 26,000 claimants to this estate. During the year, the Supreme Court of Pennsylvania granted a motion of this Office to quash an appeal taken by a rival claimant.

Matters Relating to Patents

The Office was considering the advisability of instituting proceedings to collect royalties due under patent license agreements which were illegal under the antitrust laws during the fiscal year 1949.⁴⁴ Such a proceeding has since been instituted in one case and terminated successfully.

The Attorney General vested the rights of Naehrmittelfabrik Julius Penner, A. G., a German corporation, in a patent licensing agreement with Heyden Chemical Corporation pursuant to which the German corporation had licensed various patents in return for royalties. After having made certain payments to the Office, Heyden refused to make any further payments on the grounds that some of the covering patents had expired and that the license agreement itself was illegal for violation of the antitrust laws. Suit was commenced in the Southern District of New York to recover some \$11,000 in royalties which had not been paid. The Government proceeded on the theory that although a private party licensor could not recover royalties under a patent license agreement which was in violation of the antitrust laws, the Government as a party not in *pari delicto* was entitled to recover, especially since the public interest would be thereby benefited. The Court of Appeals in *Standard Oil Company v. Clark*⁴⁵ had ruled in an analogous situation that the Government was entitled to recover. After institution of the suit the defendant agreed to pay the full amount claimed by the Government.

⁴⁴ 276 A. D. 831, 93 N. Y. S. (2d) 724 (1949).

⁴⁵ See *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1949*, p. 86.

⁴⁶ 163 F. (2d) 917, 932 (C. A. 2, 1947).

³⁵ N. Y. L. J., June 27, 1950, p. 2259.

³⁶ N. Y. L. J., May 11, 1950, p. 1682.

³⁷ 195 Misc. 1026, 91 N. Y. S. (2d) 266 (1949).

³⁸ 300 N. Y. 535, 89 N. E. (2d) 254 (1949).

³⁹ 275 A. D. 773, 87 U. Y. S. (2d) 697 (1949).

⁴⁰ 95 N. Y. S. (2d) 459 (1950).

⁴¹ 300 N. Y. 532, 89 N. E. (2d) (1949).

⁴² 274 A. D. 979, 84 N. Y. S. (2d) 913 (1948).

323735

Miscellaneous Litigation

McGrath v. Federal Reserve Bank of New York, et al. and *McGrath v. Chase National Bank, et al.*, are companion cases which were decided by the Court of Appeals for the Second Circuit on June 2, 1950. The question presented to the court was whether American creditors who sued out writs of attachment in the state courts against frozen bank accounts held for German nationals could acquire a lien on the accounts in the absence of a Federal license. Affirming the decrees below (82 F. Supp. 740, S. D. N. Y.), the court, relying on the decision in *Propper v. Clark*,⁴⁶ held that no interest in blocked property could be created by an attachment, and that the Attorney General, acting under vesting orders, was entitled to take the entire balances in the accounts.

In *McGrath v. Manufacturers Trust Co.*⁴⁷ the Supreme Court held that where the Attorney General vests a debt owing to an enemy, and is compelled to bring action to enforce payment, he is not entitled to interest on the debt from the date of his demand, in consequence of the debtor's refusal to pay. Whether the debtor could resist a summary proceeding for payment was not decided by the court, the case being remanded for additional pleading.

The California District Court of Appeal in *Sparling and Clark v. Paramount Pictures*,⁴⁸ and several associated cases,⁴⁹ decided that where the Custodian has vested the excess assets of enemy-owned banks in liquidation, the depositors are entitled to interest on the principal of their deposits from the date of commencement of the liquidation to the date of payment of the principal. The Supreme Court of California denied a hearing and the United States Supreme Court denied a petition for certiorari.

The Annual Report for the fiscal year 1949 referred to the decision of the District Court for the District of Columbia in *Zander v. Clark*⁵⁰ that determinations by this Office under section 32 of the Trading with the Enemy Act, as amended, are reviewable by the courts under section 10 of the Administrative Procedure Act.⁵¹ The Court of Appeals for the District of Columbia Circuit, although affirming a return to Mrs. Zander on other grounds, held that section 32 determinations are not judicially reviewable. The court said that section 32 provides for discretionary administrative return to certain classes of technical enemies without judicial review, and that judicial relief to obtain a return is available only to nonenemies under section 9 (a) of the act.⁵²

⁴⁶ 337 U. S. 472. See *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1949*, p. 87.

⁴⁷ 338 U. S. 241.

⁴⁸ 209 P. (2) 968.

⁴⁹ See *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1949*, p. 87.

⁵⁰ 80 F. Supp. 453. See *Annual Report, Office of Alien Property, Department of Justice, fiscal year ended June 30, 1949*, pp. 87-88.

⁵¹ 60 Stat. 237, 5 U. S. C., secs. 1001-1011.

⁵² 177 F. (2) 649.

323736

Organization

The Office of Alien Property, Department of Justice, was under the direction of Mr. David L. Bazelon as Assistant Attorney General and Director until his resignation on October 31, 1949, to accept a nomination as a judge of the United States Court of Appeals for the District of Columbia. Mr. Harold I. Baynton, Deputy Director, served as Acting Director of the Office during the remainder of the fiscal year.¹

Administrative Units

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

| Administrative Unit: | <i>Number of employees as of June 30, 1950¹</i> |
|---|--|
| Office of the Director | 16 |
| Office of the Secretary | 17 |
| Hearing Examiners Branch | 7 |
| Operations Branch | 135 |
| Legal Branch | 34 |
| Claims Branch | 81 |
| Estates and Trusts Branch | 71 |
| Litigation Branch | 68 |
| Administrative Branch | 72 |
| Comptroller's Branch | 72 |
| Overseas Branch | 40 |
| Office of the Manager, New York Office | 57 |
| Office of the Manager, San Francisco Office | 17 |
| Office of the Manager, Honolulu Office | 13 |
| Total | 700 |

¹ Excluding 11 part-time employees.

Geographical Distribution of Personnel

The main office of the Office of Alien Property is in Washington with field offices located in New York, San Francisco, and Honolulu. The headquarters of the Overseas Branch is in Munich, Germany. The number of full-time personnel at each office as of June 30, 1950, is presented below, together with figures for the previous fiscal year.

| | 1950 | 1949 | | 1950 | 1949 |
|------------------------|------|------|----------------|------|------|
| Washington, D. C. | 501 | 541 | Honolulu | 13 | 14 |
| New York | 129 | 139 | Chicago | | 3 |
| Munich | 40 | 47 | | | |
| San Francisco | 17 | 17 | Total | 700 | 761 |

¹ Mr. Baynton was sworn in as Assistant Attorney General and Director of the Office of Alien Property on July 18, 1950.

323737

Organization

The administrative organization of the Office of Alien Property as of June 30, 1950, is presented below:

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

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

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

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

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

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

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

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

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

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

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

LITIGATION BRANCH.—The Chief, Litigation Branch, is in charge of litigation involving all matters, other than estates and trusts in courts of first instance.

LEGAL BRANCH.—The Legal Branch advises the Director regarding legal aspects of Office policy and operation, and handles legislative matters pertaining to alien property control. It also supervises liquidation of banking, insurance, and other financial enterprises under the control of the Office.

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

COMPTROLLER'S BRANCH.—This Branch is responsible for the maintenance of accounting records pertaining to vested property,² the preparation of financial reports, and the review of financial data on vested and supervised business enterprises. The Chief of this Branch supervises the functions of the Disbursing Officer, who deposits for collection with the Treasurer of the United States currency, checks, and drafts paid to or received by the Office of Alien Property in the New York Office, transfers the proceeds to the Treasurer of the United States for the account of the Attorney General, and makes disbursements by the issuance of checks in payment of all expenses and claims against the Office of Alien Property.

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

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

OVERSEAS BRANCH.—The Chief of this Branch exercises supervision over the European operations of the Office of Alien Property carried on by the Department of Justice Mission attached to the Office of the United States High Commissioner for Germany.

FIELD OFFICES.—The employees of the field offices are directly under the jurisdiction of 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 the Branch Chiefs.

² Certain of the accounting activities formerly performed by the Comptroller's Branch dealing with the maintenance of accounting records for administrative expenses and the pre-auditing of all vouchers payable from the Office's Administrative Expense Fund are handled by the Administrative Division of the Department of Justice.

323738



Finances and Accounting

The administrative expenses of the Office of Alien Property are financed from funds acquired through the vesting and administration of property under the jurisdiction of the Office. A limit on the amount that may be expended for general administrative expenses each fiscal year is established by annual authorizations by the Congress. Direct expenses arising from the administration of specific vested properties are not included in this general limitation.

Detailed accounting records on all vested properties and on controlled business enterprises that are in the process of liquidation are maintained by the Office. The Administrative Division of the Department of Justice keeps the accounting records on administrative expenses of the Office of Alien Property. An annual audit of the books and records of the Office is conducted by a firm of certified public accountants.

FINANCES

The regular authorization by the Congress for general administrative expenses for the fiscal year 1950 was in the amount of \$4,000,000 (Public Law 179, 81st Congress, 1st sess., approved July 20, 1949).¹ The Office was authorized to spend an additional \$80,000 by Public Law 583, 81st Congress, 2d sess., approved June 29, 1950.²

Administrative expenses for the fiscal year ended June 30, 1950, totaled \$4,071,230.60. A statement of these expenses and the means by which the expenses were financed are shown in table 34. Comparative data for prior fiscal years are also shown in the table.

ACCOUNTING

A report of Peat, Marwick, Mitchell & Co., certified public accountants, on its audit of the books of the Office of Alien Property for the fiscal year 1950 is presented at the end of this chapter.

¹ 63 Stat. 447.
² 64 Stat. 275.

Table 34.—ADMINISTRATIVE EXPENSES AND MEANS OF FINANCING, FISCAL PERIODS 1943 THROUGH 1950

Note.—The statements shown on this table are not identical with those shown in table 35 of the Annual Report, Office of Alien Property, for the fiscal year ended June 30, 1949, owing to adjustments made subsequent to June 30, 1949. 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 | July 1, 1949 to June 30, 1950 |
|--|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| ADMINISTRATIVE EXPENSES | | | | | | | | |
| Personal services..... | \$3,257,884.66 | \$3,752,436.01 | \$3,213,014.62 | \$2,800,730.24 | \$3,287,616.51 | \$3,110,150.40 | \$3,640,796.40 | \$3,384,848.98 |
| Travel..... | 182,502.67 | 119,723.77 | 79,239.24 | 89,905.44 | 75,578.49 | 94,259.59 | 79,459.32 | 86,210.37 |
| Transportation of things..... | 21,983.71 | 32,535.04 | 5,183.05 | 17,507.78 | 2,815.14 | 25,091.87 | 2,782.35 | 3,664.09 |
| Communication services..... | 86,563.54 | 76,982.28 | 61,856.09 | 54,968.09 | 47,965.53 | 48,460.86 | 42,836.51 | 42,365.01 |
| Rents and utilities..... | 371,783.39 | 400,613.78 | 323,148.31 | 290,087.56 | 265,780.10 | 214,066.90 | 230,780.56 | 237,802.31 |
| Printing and binding..... | 90,902.83 | 44,609.57 | 66,495.27 | 63,101.58 | 29,663.32 | 15,199.17 | 14,971.81 | 19,895.28 |
| Other contractual services..... | 203,255.93 | 224,402.79 | 167,658.71 | 108,498.81 | 126,105.45 | 104,701.99 | 228,019.81 | 216,250.98 |
| Supplies and materials..... | 105,004.33 | 61,539.17 | 33,421.68 | 32,531.47 | 39,801.87 | 49,852.61 | 39,266.92 | 47,137.41 |
| Equipment..... | 250,852.22 | 43,818.00 | 14,940.06 | 19,809.33 | 22,085.40 | 33,777.18 | 20,691.42 | 33,036.17 |
| Total..... | 4,570,803.28 | 4,959,660.41 | 3,964,957.03 | 3,447,140.84 | 3,897,351.81 | 3,095,560.57 | 4,299,604.10 | 4,071,230.60 |
| 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 | 23,905.51 | 15,117.16 | 7,250.29 | 14,393.74 | 14,060.39 | 20,148.99 |
| (b) General transfer of cash from vested property funds..... | 483,148.26 | 4,639,652.51 | 3,703,081.05 | 3,171,588.08 | 3,745,121.61 | 3,099,495.80 | 2,780,639.31 | 3,434,646.58 |
| 3. Reimbursement received for expenses incurred in representing persons residing behind enemy lines in court or administrative actions or proceedings..... | | | 21,694.38 | 131,784.80 | 101,825.33 | 75,114.10 | 13,212.96 | 3,646.57 |
| 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 | 1,484,405.37 | 588,910.03 |
| 5. Recoveries of expenses from Philippine Alien Property Administration..... | | | | | | 121,922.47 | | 2,291.67 |
| 6. Miscellaneous receipts: | | | | | | | | |
| (a) License fees receipts from sale of patent catalogs, and other receipts..... | 24,566.31 | 126,527.42 | 128,917.46 | 93,052.72 | 43,162.26 | 123,406.67 | 37,286.07 | 21,586.76 |
| (b) Receipts from sale of republished periodicals..... | | 116,273.10 | 87,298.03 | 35,638.08 | | | | |
| Total..... | 4,570,803.28 | 4,959,660.41 | 3,964,957.03 | 3,447,140.84 | 3,897,351.81 | 3,095,560.57 | 4,299,604.10 | 4,071,230.60 |

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.

323739

PEAT, MARWICK, MITCHELL & CO.

ACCOUNTANTS' REPORT

70 PINE STREET, NEW YORK 5, N. Y.

Mr. HAROLD I. BAYNTON, *Assistant Attorney General,
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, 1950, 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 balances; 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, 1950; 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 bank balances 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 of 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 such public accountants, submitted for our inspection, contain unqualified opinions as to the financial position at the close of 1949 of the principal operating enterprises in the United States; but 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 stocktaking or inability to confirm accounts with foreign interests.

In our opinion, subject to the comments in the preceding paragraph, the exceptions disclosed as a result of our examination for the year ended June 30, 1950 were not relatively significant.

PEAT, MARWICK, MITCHELL & CO.

JANUARY 24, 1951.

323740

EXHIBIT A

List of Vesting Orders Issued by the Office of Alien Property, July 1, 1949, to June 30, 1950

Note.—This list includes vesting orders, and amendments and supplements thereto, issued by the Office of Alien Property from July 1, 1949, to June 30, 1950, 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.

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY JULY 1-JULY 31, 1949

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------------|--|---------------------------------|
| 13473 | An undivided two-thirds interest in a mortgage, certain securities and a mortgage participation certificate owned by Margarethe Boye and Christine Boye; all of their rights in an insurance policy; and a debt owing to them by Delaware County Trust Co. | 14-3880 |
| 13474 | Certain real property located in St. Louis, Mo., owned by Agnes Grond and others; all of their rights in two insurance policies; and a debt owing to them by Mississippi Valley Trust Co. | 14-3911 |
| 13475 | A life estate in certain real property located in Peoria, Ill., owned by Maria Mehlenbeck; all of her rights in two insurance policies; and a debt owing to her by Commercial National Bank of Peoria. | 14-3910 |
| 13476 | All rights of Heinz Munchner and others in the estate of John Ahders. | 14-4644 |
| 13477 | All rights of George Akiyama under an insurance contract. | 14-4022 |
| 13478 | All rights of William J. Beckmann and others in the estate of Carolina (Carrie) Beckmann. | 14-4647 |
| 13479 | All rights of William J. Beckmann and others in the proceeds of real estate sold pursuant to court order in the Court of Common Pleas, Hamilton County, Ohio. | 14-4647 |
| 13480 | All rights of Ray Beveridge and others in a trust created under agreement by Marian Beveridge Pringle and Phyllis Beveridge Brunson. | 14-4647 |
| 13481 | All rights of Kaethe Demankowski and Alma Schlessinger under an insurance contract. | 14-4023 |
| 13482 | All rights of the heirs of Paul Gustav Dorn under an insurance contract. | 14-4024 |
| 13483 | All rights of Maria Gertrude Pilz and others under a declaration of trust by George H. Emerson. | 14-4648 |
| 13484 | The sum of \$458.42, distributable to Alois Funk under the estate of Gregor Funk. | 14-4529 |
| 13485 | All rights of Gertrude Gardin and others under an insurance contract. | 14-4024 |
| 13486 | All rights of Berta Markwitz in a trust created under the will of William A. Gaston. | 14-4530 |
| 13487 | All of the personal property distributable to Herman F. L. Heinken under the will of William Heinken. | 14-4024 |
| 13488 | All rights of Shizuo Iwal under an insurance contract. | 14-4024 |
| 13489 | All rights of Keisei Kuroda and Humiko Kuroda under an insurance contract. | 14-4025 |
| 13490 | All rights of Henry Maximilian and others in the trust created under the will of Max Maximilian. | 14-4701 |
| 13491 | All rights of Seigo Miwa under an insurance contract. | 14-4025 |
| 13492 | All rights of Gottfried Mollnau in the estate of Fred C. Mollnau. | 14-4530 |
| 13493 | All rights of Tokuzo Nakahara and Fude Nakahara under an insurance contract. | 14-4025 |
| 13494 | All rights of Fui Notsuka under a contract of deposit. | 14-4501 |
| 13495 | All rights of Heinrich Broeker and others in the estate of Anna C. G. Piepor. | 14-4645 |
| 13496 | All rights of Alwine Wefer Runken and others under an insurance contract. | 14-3911 |
| 13497 | All rights of Walter Kratzsch in the estate of Max Salzmann. | 14-4530 |
| 13498 | The sum of \$21,768.92, distributable to Walter Salzmann and others under the estate of Max Salzmann. | 14-4530 |
| 13499 | All rights of Friederich Schnupper and others in the estate of John Schnupper. | 14-4582 |
| 13500 | All rights of Wilhelmine Schoenefeldt under a pension award of North Dakota Workmen's Compensation Bureau. | 14-4648 |
| 13501 | All rights of Katrina Schroder in the estate of Herman Schroder. | 14-4531 |
| 13502 | All rights of Ernestine Hedwig Schubert under an insurance contract. | 14-4501 |
| 13503 | All rights of Olga Koencke Hansen and others in the proceeds of real estate sold pursuant to court order in the District Court of Washington County, Nebr. | 14-4626 |
| 13504 | All rights of Olga Koencke Hansen and others in the estate of Peter Siert. | 14-4646 |
| 13505 | All rights of the heirs of Franziska J. W. M. F. Springer under an insurance contract. | 14-4501 |
| 13506 | All rights of Barbara Treiber under two insurance contracts. | 14-4502 |
| 13507 | All rights of Masayoshi Ushikubo under an insurance contract. | 14-4502 |
| 13508 | All rights of Barbara Vogel under an insurance contract. | 14-4502 |
| 13509 | All rights of Elsa Vollkammer under an insurance contract. | 14-4503 |
| 13510 | All rights of Fritz Ebersold and Maria Nagel in a trust created under the will of Louise Walters. | 14-4648 |
| 13511 | All rights of Frederike Weller and others in the proceeds of real property sold pursuant to a decree of the Probate Court in Hampden County, Mass. | 14-4026 |
| 13512 | All rights of the heirs of Fritz Eduard W. Wiede in the estate of Ella (Elisabeth) Maria B. Wiede. | 14-4503 |
| 13513 | A bank account owned by Martin Brinkman, A. G.; and a debt owing to them by L. B. Jenkins Tobacco Co., Inc. | 14-4026 |

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 13514 | Certain securities owned by the heirs of Eugen Conradt and the heirs of Othmar Conradt. | 14-4026 |
| 13515 | A bank account owned by T. H. Fachtmann and a debt owing to him by The Brown Instrument Co. | 14-4027 |
| 13516 | Two bonds owned by Ernesto Herman G. L. Frielinghaus. | 14-4736 |
| 13517 | A bank account owned by Ingrid Igenbergs. | 14-4027 |
| 13518 | A bank account owned by Industrial Bank of Japan, Ltd. (Nippon Kogyo Ginko Kabushiki Kaisha). | 14-4027 |
| 13519 | A debt owing to H. Y. Kataoka by Sumitomo Bank of Hawaii. | 14-4645 |
| 13520 | Certain securities and a mortgage participation certificate owned by Ellen Krause. | 14-4607 |
| 13521 | A debt owing to the heirs of Fritz Kopp by Dominick & Dominick. | 14-4028 |
| 13522 | A bank account owned by George Leichter. | 14-4028 |
| 13523 | Cash, \$217.92, owned by Kitinosuke Matsui. | 14-3971 |
| 13524 | Certain securities and a bank account owned by Wenzel Mendl. | 14-4028 |
| 13525 | All rights of Reichi Muroi in an agreement with the Bank of America National Trust and Savings Association relating to the lease of a safe deposit box; and all property located therein. | 14-4531 |
| | Amendment. | 15-1580 |
| 13526 | Certain securities owned by Mataiehi Ota. | 14-4029 |
| 13527 | Cash, \$112.96, owned by Willie O. L. Prior. | 14-4531 |
| 13528 | Certain securities and a bank account owned by Anna Neumann-Burri. | 14-4532 |
| 13529 | All rights of Henry I. Satoh and Lou H. Satoh in an agreement with The First National Bank of Portland, Oreg., relating to the lease of a safe deposit box; and all property located therein. | 14-4532 |
| | Amendment. | 15-3820 |
| 13530 | Certain debts owing to Charlotte Steck by the First National Bank of Chicago, Ill. | 14-4029 |
| 13531 | Two bank accounts owned by Adolph Stromeier; and two debts owing to him by Herbert Roedenbeck. | 14-4582 |
| 13532 | The claim of Johannes Thedens 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 Central Savings Bank in New York. | 14-4029 |
| 13533 | A bank account owned by Mity Uyeki. | 14-4030 |
| 13534 | Certain securities owned by Matilda M. Ziegler and the heirs of Hugo Ziegler; and two debts owing to them by The American Express Company, Inc. | 14-4837 |
| 13535 | Certain real property located in Santa Barbara, Calif. owned by Kuniko Oshige; all of her rights in an insurance policy; and a debt owing to her by E. E. Hauser. | 14-4503 |
| 13536 | An interest in certain real property located in Montgomery Co., Pa., owned by Elisabeth Schmidt and others; all of their rights in two insurance policies; and a debt owing to them by Muriel B. Stong. | 14-4504 |
| 13537 | All rights of Anna Winteroll and others in the estate of Marie Bachdom. | 14-4771 |
| 13538 | All rights of Anna Keiser and others in the estate of F. William Bock. | 14-4532 |
| 13539 | All rights of Augusta Antonie Bruchmann and others in a trust created under agreement by John M. Brockman. | 14-4533 |
| 13540 | All rights of Goro Nakahama under an insurance contract. | 14-4607 |
| 13541 | All rights of Kazuyoshi Nakata under an insurance contract. | 14-4608 |
| 13542 | All rights of Georg Fritz Neuhart in the estate of Jakob Neuhart. | 14-4772 |
| 13543 | All rights of Willi Richter and others in the estate of Gustav E. Richter. | 14-4626 |
| 13544 | All rights of Jukichi Saiki under an insurance contract. | 14-4608 |
| 13545 | Income arising from the trust created under the will of William Ungerer distributable to Christian F. Schmit and others pursuant to an adjudication of the Orphans' Court, Philadelphia County, Pa. | 14-4649 |
| 13546 | All rights of Torakichi Yamamoto under an insurance contract. | 14-4608 |
| 13547 | All rights of Retsu Yoshihara under an insurance contract. | 14-4609 |
| 13548 | Two bank accounts owned by Meta Bruggemann and Greta Mahlstadt. | 14-4583 |
| 13549 | A bank account owned by Mathilda Deeg and Frieda Deeg. | 14-4583 |
| 13550 | A bank account owned by Exportkreditbank, A. G. | 14-4737 |
| 13551 | All rights of Arthur Fuchsman and others in various certificates of deposit for bonds. | 14-4993 |
| 13552 | Certain securities owned by Else Grau; and a debt owing to her by Dominick & Dominick. | 14-4609 |
| 13553 | A bank account owned by Anna Haril. | 14-4583 |
| 13554 | Two debts owing to Kiyoshi Hayakawa and Susumu Yamaguchi by The Yokohama Specie Bank, Ltd., San Francisco office, and/or Superintendent of Banks of the State of California and Liquidator of that bank. | 14-4649 |
| 13555 | Certain bank accounts owned by the Japanese Government; and certain debts owing to it by The Yokohama Specie Bank, Ltd., New York, and The Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank. | 14-4646 |
| 13556 | Cash, \$142.82, owned by Naichi Maeda. | 14-4645 |
| 13557 | Certain bonds owned by Mannheimer Versicherungsgesellschaft. | 14-4649 |
| 13558 | A debt owing to William Mascher by Isbrandtsen & Sons, Inc. | 14-4583 |
| 13559 | A debt owing to Fanny Mittermaier by Medi Koehler. | 14-4584 |
| 13560 | A bank account owned by Ritsu Onishi. | 14-4584 |
| 13561 | A bank account owned by Siemens and Halske Aktiengesellschaft. | 14-4584 |
| 13562 | An interest in certain real property located in Milwaukee, Wis., owned by Anna Boeck and others; all of their rights in certain insurance policies; and a debt owing to them by Martha A. Bormann. | 14-4701 |
| 13563 | Certain real property and certain personal property located in Lewis County, Wash., owned by Yasaku Nakamura; and a debt owing to him by National Fruit Canning Co. | 14-4702 |
| 13564 | All rights of Auguste E. H. Off and Mathilde K. B. A. Off under an insurance contract. | 14-4703 |

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 13565 | All rights of Lothar Heintze and the heirs of Werner Fricke in the trust created under agreement by Henry W. T. Steinway. | 14-4737 |
| 13566 | A bank account owned by Paula Aristen. | 14-4703 |
| 13567 | Certain bank accounts owned by Tamaki F. Arima and Sumiyoshi Arima. | 14-4703 |
| 13568 | A debt owing to Buchler's Handelsmaatschappij N. V. by Chas. L. Huiscking & Co., Inc. | 14-4737 |
| 13569 | Certain securities owned by A. E. Crane and Josephine Crane. | 14-4650 |
| 13570 | Certain debts owing to Dr. Max Eule and two others by Radio Corporation of America and two others. | 14-4704 |
| 13571 | Certain securities and a bank account owned by Curt Hilmers; and a debt owing to him by A. Judson Winterton. | 14-4867 |
| 13572 | Certain securities and a bank account owned by Wilhelm Hilmers; and a debt owing to him by A. Judson Winterton. | 14-4867 |
| 13573 | Certain securities owned by Louise Hohenadl. | 14-4771 |
| 13574 | Certain securities owned by the heirs of Johann Kopke, Jr. | 14-4738 |
| 13575 | Certain bank accounts owned by Anna Schnorrenberger. | 14-4704 |
| 13576 | All rights of Heinrich Wellinghaus and others in the estate of Augusta F. C. Schroeder. | 14-4812 |

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
AUGUST 1—AUGUST 31, 1949

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 13577 | All rights of Hermann H. Lueke and others in the estate of Joseph Lueke. | 14-4931 |
| 13578 | All rights of Ingeborg Mollering and others in the estate of Henry Moellering. | 14-4966 |
| 13579 | All rights of Karl W. R. von Gunther in the estate of Ilse von Gunther. | 14-4966 |
| 13580 | Two shares of stock owned by Henry Christopher Crane. | 14-4966 |
| 13581 | A bank account owned by Alexander Endres and two others. | 14-4931 |
| 13582 | All rights of Wataru Kitagawa in an agreement with the California Bank, relating to the lease of a safe deposit box; and all property located therein. | 14-4916 |
| 13583 | A bank account owned by Erna Koester Schoch; and a debt owing to her by Morrison, Hohfeld, Foerster, Shuman & Clark. | 14-4932 |
| 13584 | Certain securities owned by Teru Shutoku. | 14-4966 |
| 13585 | An interest in certain real property located in Yazoo County, Miss., owned by Mrs. Adolf Gentes and two others; all of their rights in an insurance policy; and a debt owing to them by Louis Rings. | 14-4932 |
| 13586 | Certain real property located in Chicago, Ill., owned by August Rehan and two others; all of their rights in two insurance policies; and a debt owing to them by Fred W. Kraft, Esq. | 14-4933 |
| 13587 | An interest in certain real property located in York County, Pa., owned by Helmut Reiss and Fritz Reiss; and all of their rights in an insurance policy. | 14-4933 |
| 13588 | All rights of Hinrich Blanck in the estate of Herman Blanck. | 14-4994 |
| 13589 | All rights of Anton Bukowski in the estate of Mary Bukowska. | 14-5030 |
| 13590 | All rights of Wilhelm Claus in the estate of Christian Claus. | 14-4967 |
| 13591 | All rights of Caroline Tegmeier in the trust created under the will of Louisa Darsch. | 14-4994 |
| 13592 | All rights of Anna Marie Eisele in the estate of Anna Eisele. | 14-4994 |
| 13593 | All rights of Herman Mowwe and others in the estate of William H. Flottmann. | 14-5031 |
| 13594 | All rights of Bertha Flugfelder and others in the trust created under the will of Charles A. Hoffmann. | 14-5031 |
| 13595 | The sum of \$200.30, distributable to Gerda Hoepken and others under the estate of Bernhard Hoepken. | 14-4967 |
| 13596 | The sum of \$200.30, distributable to Gerda Hoepken and others under the estate of George Hoepken. | 14-4968 |
| 13597 | All rights of Marie F. K. A. E. Schulte and others in the trust created under the will of Carl Hunold. | 14-5031 |
| 13598 | All rights of August Kanuener and his heirs under an insurance contract. | 14-4967 |
| 13599 | All rights of Wolfgang Losch and others in the trust created under agreement by Eric P. Koppelman and Margaret A. Koppelman. | 14-4968 |
| 13600 | All rights of Elsa Kuhlmann and others in the estate of Frederick Kuhlmann. | 14-4916 |
| 13601 | The sum of \$640.43, distributable to Luise Monke and others under the estate of Ferdinand A. Lorenz. | 14-5071 |
| 13602 | All rights of Rose Maier in the trust created under the will of Matthew L. Maier, and in his estate. | 14-5032 |
| 13603 | All rights of Konrad Engelhardt and two others in the trust created under agreement by Edward Mallinckrodt. | 14-4968 |
| 13604 | All rights of Marie Barth in a certificate of deposit. | 14-5032 |
| 13605 | All rights of Friedrich Schmidt and others in the estate of Carl Schmidt. | 14-4995 |
| 13606 | All rights of Heinrich Beinlich and others in the estate of August Schneider. | 14-5130 |
| 13607 | All rights of Marie Kempf and two others in the estate of Jacob M. Schneider. | 14-4965 |
| 13608 | All rights of Olga Schroeder and others in the estate of Wilhelm Schroeder. | 14-5032 |
| 13609 | All rights of Gertrude Sigmund and others in the estate of Karl Sigmund. | 14-5130 |
| 13610 | All rights of Toshizo Huga and others in the trust created under agreement by Chiyo Tamura. | 14-5221 |

323742

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 13611 | All rights of Else Sonden and two others in the estate of Elizabeth Weiss. | 14-5071 |
| 13612 | A bank account and certain securities owned by Allgemeine Waren-Finanzierungs Gesellschaft M. B. H. | 14-5170 |
| 13613 | A bank account owned by John Beil and Hertha H. Beil. | 14-4965 |
| 13614 | Certain checks owned by Exportkreditbank, A. G. | 14-5130 |
| 13615 | A bank account owned by Emmy Geissler. | 14-4996 |
| 13616 | Cash, \$450, owned by Yoshimatsu Hase. | 14-5033 |
| 13617 | A two-thirds interest in certain securities owned by Ada S. A. Henning and Hilda F. M. L. C. Hermsberg. | 14-5033 |
| 13618 | A debt owing to Naotaro Iga & Co. by Dant & Russell, Inc. | 14-4996 |
| 13619 | A bank account owned by Shigeo Imahashi. | 14-4996 |
| 13620 | Certain debts owing to Dorothy Kaufman and others by William R. Kueffner. | 14-5033 |
| 13621 | Certain debts owing to Gebrüder Bosch and others by C. Richard Schenk, d/b/a Dairy Industries Supply Co. | 14-4997 |
| 13622 | Certain securities owned by Adam Krudewig. | 14-5034 |
| 13623 | A debt owing to Arthur Lindener by United Fruit Co. | 14-4997 |
| 13624 | Two bonds owned by Marie Johanna Lubeck. | 14-5131 |
| 13625 | Certain debts owing to Ernst Maier by Pennic, Edmonds, Morton & Barrows and others. | 14-4997 |
| 13626 | Two debts owing to Telefunken Gesellschaft Fur Drahtlose Telegraphie, M. B. H. by Radio Corporation of America. | 14-4998 |
| 13627 | A debt owing to Vereinigte Ultramarinfabriken by Ernst D. van Loben Seis. | 14-4998 |
| 13628 | Two bank accounts owned by Gerlach and Cia, Sucrs. | 14-5171 |
| 13630 | Certain securities owned by Margarete Starkmann. | 14-5071 |
| 13631 | A debt owing to K. T. Suetomi & Co., by the Heymann Mercantile Co., Inc. | 14-5171 |
| 13632 | All rights of Josephine Kozlowski and Praxeda Sensenschmidt in the estate of Joanna Gittkowski. | 14-5034 |
| 13633 | Certain real property located in Delaware County, Pa., owned by Clara Buege and two others. | 14-5131 |
| 13634 | All rights of Maria Helene S. Beck and others in the estate of Gottfried Beck. | 14-5379 |
| 13635 | All rights of Jenny Caspar in the trust created under agreement by Wilhelmine Fleischmann. | 14-5247 |
| 13636 | All rights of Elisabeth Braun and Max Frick in the estate of Wilhelm Frick. | 14-5379 |
| 13637 | All rights of Alfred Gentsch under an insurance contract. | 14-5222 |
| 13638 | The sum of \$1,005.50, distributable to Oskar Martin and others under the trust created under the will of Henry R. Gentsch. | 14-5283 |
| 13639 | All rights of Hinrich Gerken and Katherina Gerken in the estate of Henry Gerken. | 14-5233 |
| 13640 | All rights of the heirs of Anna Schmieg in the estate of Franz Goetz. Amendment. | 14-5248 14-7554 |
| 13641 | All rights of Franz A. Herold and two others in the estate of Carl Richard Herold. Amendment. | 14-5283 14-5506 |
| 13642 | All rights of Yataro Hasebe in the estate of Watari (Kato) Kawase. | 14-5379 |
| 13643 | All rights of Albert Mohle and others in the estate of John A. Maier. | 14-5333 |
| 13644 | All rights of Elise Solbrig in the estate of Luisa Martini. | 14-5333 |
| 13645 | All rights of Mrs. Shloko Matsuno under an insurance contract. | 14-5222 |
| 13647 | All rights of Wilhelmine Molteni and others in the estate of John Raisch. | 14-5380 |
| 13648 | All rights of Diedrich Renken in the sum of \$3,369.86, distributable under the estate of William Renken. | 14-5380 |
| 13649 | All rights of Olga Jiricek in the estate of Emma Singer. | 14-5284 |
| 13650 | All rights of Robert Janisch, Jr., and others in the estate of Eduard Stangler. | 14-5233 |
| 13651 | Certain bank accounts owned by Elsie M. Bruecke. | 14-5248 |
| 13652 | A debt owing to I. G. Farbenindustrie, A. G. by the American Express Co. | 14-5210 |
| 13653 | Certain securities owned by Ella S. Forester and Emma Schnauffer. | 14-5171 |
| 13654 | One bond and cash, \$102.43, owned by Tadaichi Kimura. | 14-5210 |
| 13655 | Certain debts owing to Alfred Krause and others by the First National Bank and Trust Co., Tarentum, Pa. | 14-5210 |
| 13656 | A bank account owned by H. Kuribayashi. | 14-5211 |
| 13657 | A debt owing to La Quimica Bayer Weskott y Cia. by General Aniline & Film Corp.; and a debt owing to that company by Rohm & Haas Co. | 14-5211 |
| 13658 | A bank account owned by Anna Dierken Maehلمان and others. | 14-5222 |
| 13659 | A bank account owned by J. Mustaros. | 14-5223 |
| 13660 | Certain securities owned by C. G. Osborne. | 14-5212 |
| 13661 | Certain debts owing to nationals of Germany and Japan by The Chase National Bank of the City of New York. | 14-5223 |
| 13662 | A debt owing to Sho Yoshida by Ichimatsu Kihara. | 14-5212 |
| 13663 | Cash, \$120, owned by the heirs of Mathias Zillner. | 14-5212 |
| 13664 | Certain securities and a bank account owned by Martha L. de Schmidt and Christoph Schmidt, Jr. | 14-5480 |
| 13665 | Certain real property located in Roanoke, Va., owned by Max Richter and others. | 14-5248 |
| 13666 | A bank account owned by Frederick Brodbeck. | 14-5333 |
| 13667 | Certain securities owned by Robert Buchweitz and John P. Gronmitzer. | 14-5249 |
| 13668 | Certain bank accounts and certain securities owned by Deutsche-Asiatische Bank. Amendment. | 14-5448 14-7326 |
| 13669 | A bank account owned by Anna Hollander Dhom. | 14-5333 |
| 13670 | A bank account owned by Konrad Engelhardt and two others. | 14-5334 |
| 13671 | A bank account and certain bonds owned by Fritz Albert Kestner. Amendment. | 14-5615 15-271 |
| 13672 | A bank account owned by Luise Kubler. | 14-5334 |
| 13673 | A debt owing to Yasutaro Naito by The Yokohoma Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank. | 14-5249 |

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|-------------------------------|
| 13674 | A debt owing to Takuzo Nakashima by The Yokohoma Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidator of that bank. | 14-5249 |
| 13675 | All rights of Johanna Ring in an agreement with The Dollar Savings Bank of the City of New York, relating to the lease of a safe deposit box; and all property located therein. | 14-5451 |
| 13676 | All rights of Kaoru Tamaki in an agreement with the Anglo California National Bank of San Francisco, relating to the lease of a safe deposit box; and all property located therein. Amendment. | 14-5513 14-7554 14-5495 |
| 13677 | A bank account owned by Fred C. Kerker. | 14-5513 |
| 13678 | The sum of \$2,801.57, distributable to Olga Kromer and others under the estate of Hugo Beler. | 14-5334 |
| 13679 | All rights of Saimatsu Horiguchi under an insurance contract. | 14-5335 |
| 13680 | All rights of Sina Kawasaki under an insurance contract. | 14-5335 |
| 13681 | All rights of Mitsugi Kikugawa under an insurance contract. | 14-5335 |
| 13682 | All rights of Marie Kleemann under an insurance contract. | 14-5335 |
| 13683 | All rights of Johanna Klink under an insurance contract. | 14-5336 |
| 13684 | All rights of Walter L. E. Klink under an insurance contract. | 14-5336 |
| 13685 | All rights of Amanda Kuther under an insurance contract. | 14-5380 |
| 13686 | All rights of Irmgard Ecksman and Gertrude Dannenfels in the estate of Henry Lorenzen. | 14-5336 |
| 13687 | All rights of Emmy Mahike under an insurance contract. | 14-5614 |
| 13688 | The sum of \$368.92, distributable to Elfriede M. Hoffman and two others under the estate of Johann H. N. Michaelsen. | 14-5337 |
| 13689 | All rights of Egon Moritz under an insurance contract. | 14-5337 |
| 13690 | All rights of Jitsuo Nakanishi under an insurance contract. | 14-5337 |
| 13691 | All rights of Jitsuo Nakanishi under an insurance contract. | 14-5337 |
| 13692 | All rights of Nui Namekawa under an insurance contract. | 14-5338 |
| 13693 | All rights of Shokichi Nekoba under an insurance contract. | 14-5381 |
| 13694 | All rights of Shozabu Nishloka under an insurance contract. | 14-5381 |
| 13695 | All rights of Tsumayo Okada under an insurance contract. | 14-5381 |
| 13696 | All rights of Mrs. Shikai Otsubo under an insurance contract. | 14-5382 |
| 13697 | All rights of Leonhard Steinmetz in the estate of Leonhard Rodenhausen. | 14-5729 |
| 13698 | Cash, \$5,655.67, and certain securities distributable to Erich Henschel and others under the estate of Max Runge. | 14-5513 |
| 13699 | All rights of Annaliese M. Enss and others in the estate of Katherina Sadowsky. | 14-5382 |
| 13700 | All rights of Maria Fuss Schicke and others under an insurance contract. | 14-5382 |
| 13701 | All rights of Emilie Schlink under an insurance contract. | 14-5382 |
| 13702 | All rights of Yasuro Yamamoto under an insurance contract. | 14-5531 |
| 13703 | Cash owned by Annie Buchtman Dekkers; and all of her rights in a claim against the Superintendent of Insurance of the State of New York. | 14-5481 |
| 13704 | Two bank accounts owned by Elisabeth M. Erny. | 14-5338 |
| 13705 | Two bank accounts owned by Gerbard K. Werra. | 14-5532 |
| 13706 | The manuscript of diaries of Franz Halder and his copyright interests therein; and the copyright interests of the heirs of Alfred Jodl in a certain manuscript. | 14-5338 |
| 13707 | A bank account owned by Johanna Kleemann. | 14-5581 |
| 13708 | Certain debts owing to Hachitaro Abe and others by the Hawaiian Pineapple Co. Amendment. | 14-7411 14-5452 14-5452 |
| 13709 | All rights of Anna Walz in the trust created under the will of Loyal W. Barry. | 14-5481 |
| 13710 | All rights of Anna Wickmann and others in the estate of Karl W. Hille. | 14-5481 |
| 13711 | All rights of Chiyo Tamura and others in the trust created under agreement by Toshizo Huga. | 14-5452 |
| 13712 | All rights of Anna M. Massmann and others in the trust created under the will of Adolf W. Massmann. | 14-5495 |
| 13713 | All rights of Alice Schaar and others in the estate of Ernst Wilhelm Schaar. | 14-5481 |
| 13714 | All rights of the heirs of Josef Kronast in the trust created under the will of Henry Sterne. | 14-5482 |
| 13715 | The sum of \$110.76, and accretions thereon distributable to Bertha Vocke and others under the trust of Henry Burkhard Vocke. | 14-5482 |
| 13716 | Certain securities owned by H. Matsumo. | 14-5482 |
| 13717 | A deed of trust owned by Alois Schneider. | 14-5514 |
| 13718 | All rights of Antoinette Princess zu Wied and others in the trust created under agreement by Anthony Van Bergen. | 14-5496 |
| 13719 | All rights of Ferdinand Bruning under an insurance contract. | 14-5514 |
| 13720 | All rights of the heirs of Elsa Anna Stumpp in the trust created under the will of George M. Fassnacht. | 14-5496 |
| 13721 | All rights of Tomelchl Fukunaga under an insurance contract. | 14-5581 |
| 13722 | All rights of Emelia Hamel and others in the estate of Henry A. Hamel. | 14-5496 |
| 13723 | All rights of Anna Schwenk and others in the trust created under agreement by the former. | 14-5497 |
| 13724 | All rights of Carl Oscar Ballhausen, Jr., and others in the estate of Charles A. Storn and in the trusts created under his will. | 14-5582 |
| 13725 | All rights of Hyotaro Takayama under an insurance contract. | 14-5498 |
| 13726 | A bank account and certain securities owned by Rosa Handrich. | 14-5498 |
| 13727 | A debt owing to Hesse, Newman & Co. by Bache & Co. | 14-5498 |
| 13728 | Certain debts owing to Frieda Meinhold and two others by Rohner, Gehrig & Co., Inc. | 14-5498 14-5499 |
| 13729 | A bank account owned by Albert Tag. | 14-5499 |
| 13730 | A bank account and a deferred certificate of deposit owned by Mrs. Hermann Wilts. | 14-5515 |
| 13731 | | |

323743

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 13732 | All rights of Hertha von Wachholtz in the trust created under the will of Caroline R. Krause | 14-5583 |
| 13733 | All rights of Elise Wachs and others in the trust created under the will of Margarethe Schmidt | 14-5582 |
| 13734 | A bank account owned by Louise Dietrich | 14-5582 |
| 13735 | All rights of Mathilda L. Becker and others in the trust created under the will of Paul Valy | 14-5583 |
| 13736 | Certain personal property owned by Ernst Stinnes | 14-5616 |
| 13737 | A bank account owned by Dresdner Bank and Brinckmann, Wirtz & Co. | 14-5530 |
| 13738 | A bank account owned by George Ederer | 14-5530 |
| 13739 | A bank account owned by Johanne Glackemeyer | 14-5531 |
| 13740 | The sum of \$332.99, owned by George Higashida and two others. | 14-5616 |
| 13741 | A bank account owned by Margarete Kilgus; and a debt owing to her by Clinton Trust Co. | 14-5617 |
| 13742 | A bank account owned by Wilhelm Lothes | 14-5531 |
| 13743 | A bank account owned by Nassauische Landesbank | 14-5550 |
| 13744 | A bank account and certain securities owned by Minna Neumann | 14-5617 |
| 13745 | A postal savings account owned by Karl Scheible | 14-5618 |
| 13746 | A bank account owned by Ernst Stinnes | 14-5551 |
| 13747 | Certain debts owing to Shizuyo Akata and others by the Bishop National Bank of Hawaii | 14-5752 |
| 13748 | Certain securities owned by Terrace Baumgarten | 14-5679 |
| 13749 | Certain bank accounts owned by William Bracht | 14-5552 |
| 13750 | A bank account owned by Badih Dassum | 14-5552 |
| 13751 | A bank account owned by Deutsche Bank | 14-5553 |
| 13752 | Certain securities owned by Rosa Edelman | 14-5618 |
| 13753 | A bank account owned by Augusta Fuerst | 14-5553 |
| 13754 | A debt owing to Yuki Fukuba by The Yokohama Specie Bank, Ltd., Honolulu | 14-5730 |
| 13755 | Certain securities owned by Takeo Ito | 14-5643 |
| | Amendment | 14-7951 |
| 13756 | A debt owing to Lutz Knieling Kommanditgesellschaft by Oskar Piest | 14-5553 |
| 13757 | A bank account owned by Margarete Meier | 14-5554 |
| 13758 | A bank account owned by Maria Mungersdorf | 14-5619 |
| 13759 | A debt owing to Yoshiharu Nomura by The Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of Banks of the State of California and Liquidation of that bank | 14-5618 |
| 13760 | A debt owing to Ishimatsu Okamoto by the Guaranty Trust Co. of New York | 14-5643 |
| 13761 | A bank account and certain personal property owned by Herbert Reichle | 14-5618 |
| 13762 | A bank account owned by Annie Z. Schineis | 14-5619 |
| 13763 | A bank account owned by the heirs of Wilhelmine Seibicke | 14-5584 |
| 13764 | A debt owing to Takeshi Takahashi by Munagi Yoshitaka | 14-5584 |
| 13765 | Certain debts owing to unknown German nationals by the United Fruit Co. | 14-5619 |

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
SEPTEMBER 1-SEPTEMBER 30, 1949

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 13766 | All rights of Emma Seokamp and others in the estate of Clara F. Hitchcock | 14-5532 |
| 13767 | All rights of Margarethe E. Engel under an insurance contract | 14-5679 |
| 13768 | All rights of Kurt O. Forch under an insurance contract | 14-5680 |
| 13769 | All rights of Ernst Rudolf Francke under an insurance contract | 14-5680 |
| 13770 | All rights of Ernst Rudolf Francke under an insurance contract | 14-5680 |
| 13771 | All rights of Anna Buscher and Diederich Jachens in the judgement entered in the New York Supreme Court in the estate of John H. Jachens; and a debt owing to them by William von Husen | 14-5699 |
| 13772 | All rights of Kazuo C. Kawamura under an insurance contract | 14-5580 |
| 13773 | All rights of Mabel Schofield Inomata under two insurance contracts | 14-5681 |
| 13774 | All rights of Anton Laub in the estate of Rudolph Robert Laub | 14-5730 |
| 13775 | Cash, \$231.79, and certain securities distributable to Josephine Lihme under the estate of C. Bai Lihme | 14-5681 |
| 13776 | All rights of Maria Maier under an insurance contract | 14-5681 |
| 13777 | All rights of Tomochi Minato under an insurance contract | 14-5682 |
| 13778 | All rights of Marie Mittenzwey under an insurance contract | 14-5682 |
| 13779 | All rights of John Arthur Muller under an insurance contract | 14-5682 |
| 13780 | All rights of Robert Muller under an insurance contract | 14-5731 |
| 13781 | All rights of Hugo O. Sturm under an insurance contract | 14-5731 |
| 13782 | All rights of Kanemitsu Sudzuki under an insurance contract | 14-5731 |
| 13783 | The sum of \$1,271.20, distributable to Anna Boldizar Takacs under the estate of Emery Takacs | 14-5730 |
| 13784 | All rights of Pauline Vietel under an insurance contract | 14-5732 |
| 13785 | The sum of \$280.56, distributable to Anna Surner and Luise Fendl under the trust created by the will of Charles J. Wagner | 14-5752 |
| 13786 | All rights of Adolph F. Belser in the estate of Luise Weisner | 14-5730 |
| 13787 | A bank account owned by Frida Pulvermuller and Maria Good | 14-5682 |

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 13788 | A debt owing to Wilhelm Jacobson by Lowry State Bank | 14-5700 |
| 13789 | Two bank accounts owned by Charlotte Lutz | 14-5583 |
| 13790 | The sum of \$57.31 and certain securities owned by Tajiro Masuno | 14-5760 |
| 13791 | A bank account owned by Joseph Muehl; and a debt owing to him by Walter Dehmerdt Inc | 14-5583 |
| 13792 | Certain debts owing to Anton Schutte by the State Bank Commissioners, New Orleans, La | 14-5700 |
| 13793 | Certain securities and two bank accounts owned by Paula Stuetzel | 14-5700 |
| 13794 | Two bank accounts owned by Jean Wolf | 14-5683 |
| 13795 | A rights in a motion picture film owned by Germany, and copyright interests therein | 14-6032 |
| 13796 | An undivided two-thirds interest in certain real property located in Cook County, Ill., owned by Minna Elise Stiller and two others; all of their rights in two insurance policies; and a debt owing to them by William H. Reich | 14-5775 |
| 13797 | All rights of Anna Fleischmann and Emma Christophi in the estate of Franz F. Aislchen | 14-5791 |
| 13798 | All rights of Luise Drodofsky under an insurance contract | 14-5791 |
| 13799 | All rights of Wilhelm Geisel under certain insurance contracts | 14-5859 |
| 13800 | All rights of Karl Geyer and Marianne Knauer in the estate of Oscar H. Goyer | 14-5792 |
| 13801 | All rights of Margarete Kaiser under two insurance contracts | 14-5859 |
| 13802 | All rights of Lina L. Berendt and others in the estate of Rose Luther | 14-5792 |
| 13803 | All rights of Nui Namekawa and others under an insurance contract | 14-5792 |
| 13804 | All rights of Maria F. Schicke and others under certain insurance contracts | 14-5793 |
| 13805 | All rights of Maria F. Schicke and others under an insurance contract | 14-5793 |
| 13806 | All rights of Helmut Winkeltraeter under an insurance contract | 14-5793 |
| 13807 | A bank account and certain bonds owned by Mary C. Beck | 14-5794 |
| 13808 | A debt owing to Clemence Becker by Central Hanover Bank and Trust Co. | 14-5775 |
| 13809 | A bank account owned by Hans Bender | 14-5704 |
| 13810 | Certain debts owing to Heinrich F. Bode by Walter C. Cox & Co. | 14-5775 |
| 13811 | Two bank accounts and certain securities owned by Walter Brinckmann | 14-6033 |
| 13812 | Certain securities owned by the heirs of Elise Graziani; and a debt owing to them by Hentz & Co. | 14-5794 |
| | Amendment | 14-7285 |
| | Amendment | 15-497 |
| 13813 | A bank account owned by Elfrieda W. Herberg; and an undivided one-half interest in a debt owing to her by Union Savings & Loan Association | 14-6143 |
| 13814 | Two bonds owned by Shizuyo Horikawa | 14-6074 |
| 13815 | Certain securities owned by Gotthilf Ludwig | 14-5824 |
| 13816 | A debt owing to Babette Minderlein by John Graebener | 14-5775 |
| 13817 | A debt owing to W. A. Moritz S. en C. by General Motors Corp., Foreign Distributors Division | 14-5778 |
| 13818 | A bank account and an undivided one-half interest in certain bonds owned by N. V. Handelmaatschappij Warnond | 14-6076 |
| 13819 | Certain securities owned by Emma Schlecht and others; and certain debts owing to them by the Superintendent of Insurance of the State of New York and Nippert and Nippert | 14-5795 |
| 13820 | A bank account owned by Karoline Marie Rieker | 14-5795 |
| 13821 | Certain securities owned by the heirs of Clara Totzke | 14-5796 |
| 13822 | All rights of Florence Yajima and Tokusure Yajima in an agreement with the National City Safe Deposit Co., relating to the lease of a safe deposit box; and all property located therein | 14-5796 |
| | Amendment | 14-7325 |
| | Amendment | 15-497 |
| 13823 | Certain securities owned by Antonie Zeller and Karl Zeller | 14-6075 |
| 13824 | Certain personal property owned by William Wauer | 14-5890 |
| 13825 | All rights of Tobis-Filmkunst G. m. b. H. and others in certain motion picture film; and copyright interests therein | 14-6032 |
| 13826 | Certain securities owned by William Krause | 14-5951 |
| 13827 | An interest in oil, gas, and other minerals located in certain real property in Kern and Kings Counties, Calif., owned by Carl H. Tillman and others; and a debt owing to them by F. M. Hohwiesner | 14-5890 |
| 13828 | All rights of Kihelji Horlo under an insurance contract | 14-5983 |
| 13829 | All rights of Adolf Horlacher under an insurance contract | 14-5953 |
| 13830 | All rights of Walter Neumeister and others in the estate of Carl J. G. Huebner | 14-5983 |
| 13831 | All rights of Nobuta Ichikawa under an insurance contract | 14-5984 |
| 13832 | All rights of Honami Kubota under an insurance contract | 14-5952 |
| 13833 | All rights of Dora Hedwig Alber in the estate of George J. Metzger | 14-5984 |
| 13834 | All rights of Jukichi Saiki under an insurance contract | 14-5984 |
| 13835 | All rights of Maria F. Schicke and others under an insurance contract | 14-5952 |
| 13836 | All rights of Margarete Reuter and others in the estate of Anna Schumacher | 14-6033 |
| 13837 | Certain securities owned by Nicholas Baumgartner and Otto Moog | 14-5053 |
| 13838 | Two bank accounts owned by Willy Borgert | 14-5953 |
| 13839 | A bank account owned by Felix Fungler and Dr. Ernst Fungler; and a debt owing to them by William Iselin & Co., Inc | 14-5953 |
| 13840 | A bank account and certain securities owned by Michi Hashimoto | 14-6143 |
| | Amendment | 15-47 |
| 13841 | Certain securities and certain checks owned by Christian Hauschild | 14-6156 |
| 13842 | Certain securities and a bank account owned by Julius F. Horning | 14-6192 |
| 13843 | Certain securities owned by Anna Lippert; and certain debts owing to her by Cochran & McCluer Co., and Chicago Title & Trust Co. | 14-6190 |
| | Amendment | 15-70 |
| 13844 | A bank account owned by George Obermayer and two others | 14-5954 |
| 13845 | A debt owing to I. Okano by Sumitomo Bank of Seattle | 14-6034 |

323744

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 13846 | Certain securities owned by the heirs of G. Plehn; and certain debts owing to them by the Great Western Sugar Co. | 14-6190 |
| 13847 | A bank account owned by Roland Kommandit Gesellschaft. | 14-5954 |
| 13848 | The sum of \$45.89, and certain securities owned by Hugo Schaefer. | 14-6051 |
| 13849 | Certain securities owned by Hinrich Schnakenberg. | 14-6052 |
| 13850 | Two bank accounts owned by Henry O. G. W. Toedter and Marie L. Toedter. | 14-5955 |
| 13852 | Certain debts owing to Thorer & Co. by George S. Ward and others. | 14-5855 |
| 13853 | Certain debts owing to Thorer & Co. by George S. Ward and others. | 14-5855 |
| 13854 | All rights of John Brel in the estate of Theodore F. Brel. | 14-6052 |
| 13855 | All rights of Fritz Scheid and two others in the estate of Mary Ehrenberg. | 14-6191 |
| 13856 | All rights of Wilhelm Geisel and Mrs. Marion Geisel under two insurance contracts. | 14-6121 |
| 13857 | All rights of Martha A. Hilgenberg and Johannes K. Hilgenberg in the trust created under agreement by Carl G. Hilgenberg. | 14-6101 |
| 13858 | All rights of George Konrad and others in the trust established under the will of Barbara Konrad. | 14-6144 |
| 13859 | All rights of Ottokar R. E. von Borcke and others in the trust created under the will of Emily F. P. Landis. | 14-6035 |
| 13860 | The sum of \$194.97, distributable to Amelia Muller and two others under the estate of Nina Mack. | 14-6192 |
| 13861 | All rights of Joseph Saller in the estate of George Saller. | 14-6243 |
| 13862 | All rights of Olga Jiricek in the estate of Clara Singer. | 14-6157 |
| 13863 | Cash, \$3,542.82, owned by Kinzo Abe and others. | 14-6144 |
| 13864 | A bank account owned by Hans Glaevecke. | 14-6121 |
| 13865 | Certain securities owned by Alan Percy Graves and others; and a debt owing to Dina Fischer by The United Corporation. | 14-6319 |
| 13866 | A bank account owned by Chang Hsun-Yang. | 14-6121 |
| 13867 | A bank account owned by Matakichi Minamoto. | 14-6121 |
| 13868 | Two bank accounts owned by Otto Mockler and Albert Nagele. | 14-6122 |
| 13869 | A bank account owned by Dengo Nakayama; certain debts owing to him by The Sumitomo Bank of Hawaii and the Pacific Bank; and a debt owing to Akira Nakayama by the latter bank. | 14-6320 |
| 13870 | Certain securities owned by Anna Neumann-Burri. | 14-6144 |
| 13871 | A debt owing to Yasudiro Sakai by Frank M. Slough; and a debt owing to him by Radio Corp. of America. | 14-6122 |
| 13872 | Certain securities owned by the heirs of Iwajiro Satake. | 14-6243 |
| 13873 | Amendment. | 14-7951 |
| 13874 | Two bonds owned by Anni Scherer. | 14-6377 |
| 13875 | A debt owing to Iutaro Takata by Fidelity and Deposit Co. of Maryland. | 14-6122 |
| 13875 | A debt owing to Yutaka Teramoto by Western Union Telegraph Co. | 14-6269 |

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY OCTOBER 1-OCTOBER 31, 1949

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 13876 | All rights of George Boerner and others in the estate of Martin Meffert. | 14-6269 |
| 13877 | All rights of Herman Mundt and others in the estate of Carl Mundt. | 14-6321 |
| 13878 | All rights of Anna Marie R. Reil and others in the trust created under the will of Frank Rowekamp. | 14-6377 |
| 13879 | All rights of Elsa Zachinsky in the proceeds of real estate sold pursuant to court order in the Circuit Court of St. Louis, Mo. | 14-6270 |
| 13880 | Certain securities owned by Bank Fuer Landwirtschaft, A. G. | 14-6377 |
| 13881 | The sum of \$300, owned by Meta Bruggemann and Greta Mahlstadt. | 14-6270 |
| 13882 | Two bonds owned by Fritz Dexheimer. | 14-6390 |
| 13883 | Certain securities and a bank account owned by Ludwig Duchtig. | 14-6243 |
| 13884 | A debt owing to Kurt Mangelsdorf by John D. Pope III; and a debt owing to him by Helen Hussey. | 14-6244 |
| 13885 | A debt owing to Kuichi Oshiri by the Union Pacific Railroad Co. | 14-6244 |
| 13886 | All rights of Julius Spreegel in an agreement with the Continental Illinois Safe Deposit Co., relating to the lease of a safe deposit box; and all property located therein. | 14-6270 |
| 13887 | Certain personal property owned by Fujiso Yano. | 14-6378 |
| 13888 | Certain securities owned by Agnes Eckhardt and others. | 14-6321 |
| 13889 | Amendment. | 14-7286 |
| 13889 | Two bank accounts and certain securities owned by Joe Mayer; and certain debts owing to him by Irving Trust Co. and others. | 14-6271 |
| 13890 | Certain real property located in Louisville, Ky., owned by Guido Vidahl and others. | 14-6191 |
| 13891 | All rights of Karl F. von Blomberg and others in the trust created under the will of Eva von Blomberg. | 14-6418 |
| 13892 | All rights of the heirs of Henry Fricke and others in his estate. | 14-6271 |
| 13893 | All rights of Susumu Ikemlya and Shigeaki Ikemlya under an insurance contract. | 14-6322 |
| 13894 | All rights of Erna Schmell Jarck under two insurance contracts. | 14-6322 |
| 13895 | All rights of Toemon Kurata and Makiji Kurata under an insurance contract. | 14-6323 |
| 13896 | All rights of Anna Miller and two others in the estate of Michael Miller. | 14-6453 |

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 13897 | All rights of Gisaburo Nishikawa under an insurance contract. | 14-6323 |
| 13898 | All rights of Mura Towata under an insurance contract. | 14-6323 |
| 13899 | All rights of Torachi Uyeda under an insurance contract. | 14-6323 |
| 13900 | A debt owing to Anton Bopp and Elizabeth Bopp by the Commissioner of Banking and Insurance of the State of New Jersey. | 14-6391 |
| 13901 | Certain securities and certain checks owned by Konrad Von Ilberg and Irmgard Von Ilberg; all of their rights in an agreement with The Chase Safe Deposit Co., relating to the lease of a safe deposit box; and all property located therein. | 14-6418 |
| 13902 | Certain securities owned by Michael Imhof. | 14-6507 |
| 13903 | All rights of S. Kawamoto in an agreement with the Security First National Bank of Los Angeles, relating to the lease of a safe deposit box; and all property located therein. | 14-6391 |
| 13904 | Cash, \$1,710.71, owned by Shigeru Kuwahara and others. | 14-6391 |
| 13905 | A bank account owned by Johanna Lauer. | 14-6378 |
| 13906 | A debt owing to Kuehne and Nagel by Rohner, Gehrig & Co., Inc. | 14-6322 |
| 13907 | A debt owing to Erika Rohlwinck by A. W. Lafferty. | 14-6419 |
| 13908 | All rights of Robert Relling in an agreement with The Chase Safe Deposit Co., relating to the lease of a safe deposit box; and all property located therein. | 14-6419 |
| 13909 | A debt owing to Karl C. Schultheiss by Richard Schultheiss. | 14-6379 |
| 13910 | A bank account owned by Telefunkn Platte G. m. b. H.; and a debt owing to them by Rohner, Gehrig & Co., Inc. | 14-6324 |
| 13911 | All rights of Seizo Huga and others in the trust created under agreement by Massayo Huga. | 14-6453 |
| 13912 | All rights of Massayo Huga and others in the trust created under agreement by Rihel Huga. | 14-6454 |
| 13913 | All rights of Seizo Huga and others in the trust created under agreement by Toshizo Huga. | 14-6454 |
| 13914 | All rights of Jutaro Ito under an insurance contract. | 14-6420 |
| 13915 | All rights of Umetero Kimoto under two insurance contracts. | 14-6420 |
| 13916 | All rights of Mrs. Yelchyo Obata and others under an insurance contract. | 14-6421 |
| 13917 | All rights of Elsie Wirth and others in the estate of Lottie Schwartz. | 14-6455 |
| 13918 | All rights of Eva Waegen under an insurance contract. | 14-6420 |
| 13919 | All rights of Hans (Johann) Wagner under an insurance contract. | 14-6421 |
| 13920 | A debt owing to Ogram Fabrica de Ampolletas Electricas, Limitada by W. R. Grace & Co. | 14-6455 |
| 13921 | Certain securities and a bank account owned by Charlotte Rosse. | 14-6455 |
| 13922 | A bank account owned by Arthur C. Rosenfeldt. | 14-6616 |
| 13923 | A debt owing to Siemens-Schuckert, Limitada by W. R. Grace & Co. | 14-6488 |
| 13924 | Interests in oil, gas and other minerals located in certain real property in Seminole County, Okla., owned by Arthur Eckoldt and Heinrich Krompholt; and certain debts owing to them by the Pure Oil Co., and the Standard Oil Co. (Ind.). | 14-6379 |
| 13925 | All rights of Sofia M. Lundt and others under an insurance contract. | 14-6421 |
| 13926 | All rights of Carl Alvin Schenck under an insurance contract. | 14-6392 |
| 13927 | All rights of Heinrich Schott and Johannes Schott under two insurance contracts. | 14-6421 |
| 13928 | All rights of Fujiso Yano under an insurance contract. | 14-6422 |
| 13929 | A bank account owned by Bank fuer Landwirtschaft, A. G. | 14-6537 |
| 13930 | All rights of the heirs of K. Endo and Haru Endo in an agreement with the security First National Bank of Los Angeles, related to the lease of a safe deposit box; and all property located therein. | 14-6538 |
| 13931 | Cash, \$373.97, and certain securities owned by Henry Ganss; and a debt owing to him by the State Savings Bank of Ann Arbor, Mich. | 14-6489 |
| 13932 | A debt owing to C. Enrique Krause by Wessel, Duvall & Co., Inc. | 14-6488 |
| 13933 | Certain securities owned by A. Alfred Oelsner; and a debt owing to him by Hornblower & Weeks. | 14-6456 |
| 13934 | Certain securities owned by Fanny Seitz; and two debts owing to her by Mrs. John Bunke. | 14-6538 |
| 13935 | Certain bonds owned by Jeanne Dultigen-van Vortsenberg. | 14-6489 |
| 13936 | An interest in certain real property located in Tonawanda, New York, owned by Ludwig Bellwinkel; and all of his rights in an insurance contract. | 14-6507 |
| 13937 | A bank account and certain securities owned by Ferdinande M. T. Eprinchard; and a debt owing to her by Swiss Bank Corp., New York Agency. | 14-7023 |
| 13938 | Certain securities and certain bank accounts owned by Irene R. A. von Ribbeck and Carl W. H. H. H. von Bose. Amendment. | 14-6859 |
| 13939 | Interests in oil, gas and other minerals located in certain real property in Seminole County, Okla., owned by Arthur Eckoldt; and a debt owing to him by The Carter Oil Co. | 15-2461 |
| 13940 | All rights of Merle Thekla Bolbrugge and two others in the estate of Frieda E. Bolbrugge. | 14-6702 |
| 13941 | All rights of Adele Dicke in the estate of Theodore Dicke. | 14-6682 |
| 13942 | All rights of Johanna Schafer and Richard Schafer in the trust created under the will of Joseph A. Gorlup. | 14-6702 |
| 13943 | All rights of Franz Jaenicke and others in the estate of Paul Janiko. | 14-6821 |
| 13944 | All rights of Theodor Lautenbach and others in the estate of Elisabeth Lautenbach. | 14-6703 |
| 13945 | All rights of Mary Molt and others in the estate of William Molt and in the trust created under his will. | 14-6683 |
| 13946 | The sum of \$1,200, distributable to Mary Molt and others under the estate of William Molt. | 14-6682 |
| 13947 | All rights of Princess Vera Constantinovna Romanoff in the estate of George C. Romanoff. | 14-7123 |
| 13948 | All rights of Freda Schneider under an insurance contract. | 14-6703 |

323745

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 13949 | All rights of Elsie Bahl von Gorrissen and others in the trust created under the will of Elise Schoenhofen. | 14-6764 |
| 13950 | All rights of Alwine S. Funk and others in the estate of Bernard Semper. | 14-6736 |
| 13951 | All rights of Emma Naeter Wiesen and two others in the estate of Minna Sieboldts. | 14-7212 |
| 13952 | All rights of Christian Stohrer and others in the estate of Charles G. Stohrer. | 14-6781 |
| 13953 | All rights of Tokoro Suguro under an insurance contract. | 14-6704 |
| 13954 | All rights of Martha Rexin Vilske under an insurance contract. | 14-6704 |
| 13955 | All rights of Mrs. Haru Yamashita and Tokizo Yamashita under an insurance contract. | 14-6704 |
| 13956 | Certain securities owned by Albrecht Behrens. | 14-6736 |
| 13957 | A bank account owned by Minna Bethke. | 14-6704 |
| 13958 | Certain securities and a bank account owned by M. G. Brueckner. | 14-6864 |
| 13959 | Certain securities owned by Franz O. Conrad; and two debts owing to him by New York Shipbuilding Corp. | 14-6736 |
| 13960 | A bank account owned by Paul Dienelt. | 14-6705 |
| 13961 | Cash, \$4,718.29, owned by Susumi George Hasuike and others. | 14-6705 |
| 13962 | Certain securities and a bank account owned by Else M. D. Haupt. | 14-6737 |
| 13963 | A bank account and certain personal property owned by Carl Hofer. | 14-6780 |
| 13964 | Certain securities owned by Metz W. Hundt. | 14-6737 |
| 13965 | A bank account owned by Heinz H. Kluever. | 14-6705 |
| 13966 | A debt owing to K. F. Koehlers Antiquarium by the Chase National Bank of the City of New York. | 14-6706 |
| 13967 | A bank account owned by Heinrich Kofahl. | 14-6706 |
| 13968 | A debt owing to Maria B. Kompernas and others by the Fidelity-Philadelphia Trust Co. | 14-6706 |
| 13969 | Two bonds owned by Berta Mollenkopf; and two debts owing to her by Dominick & Dominick. | 14-6737 |
| 13970 | Certain bonds owned by H. K. Mangoldt Reiboldt; and a debt owing to him by Dominick & Dominick. | 14-6739 |
| 13971 | A debt owing to Reichskuratorium Fur Technik Der Landwirtschaft by Allis-Chalmers Manufacturing Co. | 14-6707 |
| 13972 | Certain securities and certain bank accounts owned by Karl A. Richter and two others. | 14-6781 |
| 13973 | A debt owing to Andreas Roth by the Continental Illinois National Bank & Trust Co. | 14-6783 |
| 13974 | A bank account owned by Emily Michiko Seki. | 14-6708 |
| 13975 | The claim of Atsunki Toshino for a distributable share of the Estate of Genhichi Toshino. | 14-7174 |
| 13976 | Certain debts owing to Atsunki Toshino by Placentia Mutual Orange Association. | 14-6738 |
| 13977 | A bank account owned by Tadatoshi Tsuji. | 14-6708 |
| 13978 | The sum of \$143.25, owned by Deutscher Verlag, A. G.; and all of their rights in an agreement with the Black Star Publishing Co., Inc., relating to the sale of reproduction rights of photographic prints. | 14-6738 |
| 13979 | Interests in oil, gas, and other minerals located in certain real property in Seminole County and Oklahoma County, Okla., owned by Arthur Eckoldt; a debt owing to him by Gulf Oil Corp.; and a debt owing to him by Cities Service Oil Co. | 14-6782 |
| 13980 | All rights of Tatsuo Aijaska under an insurance contract. | 14-6822 |
| 13981 | All rights of Maria K. Brundiers and George Kaiser in the estate of Wilhelmina Brennerkamp. | 14-6864 |
| 13982 | All rights of the heirs of Charles Karrer under an insurance contract. | 14-6822 |
| 13983 | All rights of Emilie Wiedersheim and others in the trust created under agreement by Alfred J. Keppelmann. | 14-7125 |
| 13984 | All rights of Gertrude Klose and others in the trust created under the will of Alois Klose. | 14-6960 |
| 13985 | Certain debts owing to Philomena Kraetzig and others by the United States National Bank, Portland, Ore. | 14-6961 |
| 13986 | All rights of Mantaro Kuga under an insurance contract. | 14-6822 |
| 13988 | All rights of Keiji Nikami in the estate of Matsuro Nikami. | 14-6865 |
| 13989 | All rights of Ludwig Schreiber under two insurance contracts. | 14-6823 |
| 13990 | All rights of Kiyoshi Takchana under an insurance contract. | 14-6823 |
| 13991 | All rights of Henry Ufer under an insurance contract. | 14-6823 |
| 13992 | All rights of Toyo Yasuda under an insurance contract. | 14-6823 |
| 13993 | All rights of Sadayuki Yuji under an insurance contract. | 14-6824 |
| 13994 | All rights of Albert Armbrust and two others in the proceeds of real estate sold pursuant to court order in the Circuit Court of Will County, Ill. | 14-6867 |
| 13995 | All rights of Ann Zimmermann under an insurance contract. | 14-6867 |
| 13996 | Certain securities owned by Willy Schiewind and others; and a debt owing to them by Brown Brothers Harriman & Co. | 14-7024 |
| 13997 | A debt owing to Albert E. Doman by Topken & Farley. | 14-6961 |
| 13998 | A debt owing to Dresdner Bank by August Hummel. | 14-6961 |
| 13999 | A debt owing to Rev. Tetsuei Kiyohara by the Pacific Bank. | 14-7126 |
| 14000 | Certain debts owing to Gebruder Martin and others by E. B. Meyrowitz Surgical Instruments Co., Inc. | 14-6962 |
| 14001 | A fractional share of stock owned by Martha L. de Schmidt and Christoph Schmidt, Jr. | 14-6962 |
| 14002 | Certain securities owned by Louise Meyerling and the heirs of Louis Horimoto. Amendment. | 14-6962 15-1024 |

EXHIBIT A—Continued

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
NOVEMBER 1—NOVEMBER 30, 1949

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|------------------------------|
| 14003 | One mortgage owned by Masu Matsunaka and two others; and a debt owing to them by Hunt, Hill & Betts. | 14-6865 |
| 14004 | Certain real property located in Los Angeles, Calif., owned by Jane Sonning; and all of her rights in two insurance policies. | 14-6865 |
| 14005 | Certain real property located in Summit County, Ohio, and certain personal property owned by Dora Hedwig Alber; and a debt owing to her by Howell-Viggers Corp. | 14-6866 14-7024 |
| 14006 | All rights of Barbara (Babette) Amann under an insurance contract. | 14-7025 |
| 14007 | All rights of Ralph L. Geyer and two others in the trust created under agreement by Egbert Geyer. | 14-7025 |
| 14008 | All rights of Reinhard Heinen and others in the estate of Hinrich Heinen. | 14-7025 |
| 14009 | All rights of Lina Adam and others in the estate of Henry Charles Hens. | 14-7026 |
| 14010 | All rights of Yoshlo Kamii under an insurance contract. | 14-7026 |
| 14011 | All rights of Takashi Komatsu under an insurance contract. | 14-7026 |
| 14012 | All rights of Mrs. Tadayo Kobayashi Maruyama under an insurance contract. | 14-7054 |
| 14013 | All rights of "John" Munz in the estate of Albert Munz. | 14-7027 |
| 14014 | All rights of Max Sieling and others in the estate of Wilhelmina Nehrkorn. | 14-7126 |
| 14015 | All rights of Koichi Oshio and others in the estate of Kekichi Oshio. | 14-7054 |
| 14016 | All rights of Emma Kuehnemann in the estate of Aladar Pacz. | 14-7123 |
| 14017 | All rights of George Sackmann and others in the estate of Peter Sackmann. | 14-7257 |
| 14018 | All rights of Martha Juttner in the trust created under the will of Mary Aiken Schumemann. | 14-7124 |
| 14019 | All rights of Heinrich J. Steinbrecher and others in the estate of Elida Steinbrecher. | 14-7027 |
| 14020 | A debt owing to Friedr. Bohne by Davies, Turner & Co. | 14-7028 |
| 14021 | A debt owing to Willi Foerster by R. F. Randolph. | 14-7027 |
| 14022 | Certain securities and a bank account owned by Wendel Glessler. | 14-7028 |
| 14023 | Two bonds owned by Franziska Hagens. | 14-7028 |
| 14024 | A debt owing to Countess Holmstein by the Guaranty Trust Co. of New York. | 14-7029 |
| 14025 | Two bank accounts owned by Adolf F. Marten. | 14-7125 |
| 14026 | A bank account and certain securities owned by the heirs of Eugenia Linkenheil; and all of their rights in the Mother Lode Coalition Mines Co. (liquidated) Amendment. | 15-2863 |
| 14027 | Cash, \$27.31, owned by Elfriede Osterloh; a debt owing to her by Charles Leich & Co.; and all of her rights in a bond and a certificate of indebtedness. | 14-7213 |
| 14028 | A bank account owned by Dr. M. De Ruyter. | 14-7029 |
| 14029 | A bank account owned by Gabriele Schada. | 14-7029 |
| 14030 | A bank account and certain securities owned by Anna Schafheitlin; and certain debts owing to her by Adeline Bowie and others. | 14-7145 |
| 14031 | Certain securities owned by Eugen Schilling and Louis Schoel. | 14-7146 |
| 14032 | Certain securities and a bank account owned by the heirs of Oskar Seifried and others. | 14-7124 |
| 14033 | A debt owing to Anna Sprenzinger by the Superintendent of Building & Loan Associations of Ohio. | 14-7173 |
| 14034 | Certain bonds owned by Alix Louise Sobank zu Schweinsberg. | 14-7030 |
| 14035 | A bank account owned by Vereinigte Aluminium-Werke, A. G., and Aluminium-werk G. m. b. H. | 14-7173 14-7030 |
| 14036 | A bank account owned by Anton Walter. | 14-7030 |
| 14037 | All rights of Elise Schmitt and others in the trust created under the will of Franz A. Schmitt. | 14-7030 |
| 14038 | All rights of Edward Sprink and others in the trust created under the will of James H. Stebbins, and in his estate. | 14-7054 14-7213 |
| 14039 | All rights of Mathilde K. Rutt in the estate of Valentine Feix. | 14-7241 |
| 14040 | All rights of Christina Findeiss and two others in the estate of Richard H. Findeiss. | 14-7257 |
| 14041 | All rights of Joe Furukawa under an insurance contract. | 14-7283 |
| 14042 | All rights of Josef Weiss and two others in the estate of Magdalena Gut. | 14-7284 |
| 14043 | All rights of "Susanna" Specht and others in the estate of Julia Hoffman. | 14-7258 |
| 14044 | All rights of Erwin E. A. Muller under an insurance contract. | 14-7258 |
| 14045 | All rights of Isabelle E. M. Nicolay under an insurance contract. | 14-7255 |
| 14046 | All rights of Carl Hofer in the estate of Karl Nierendorf. | 14-7325 |
| 14047 | All rights of Emilie Mosinger and others in the estate of Matthias Trautmann. | 14-7325 |
| 14048 | All rights evidenced by certain certificates of deposit owned by Josef Bertele and others. | 14-7326 14-7258 15-445 |
| 14049 | A debt owing to Mary Hopff by Carrie M. Kruse and Marie Kruse. Amendment. | 14-7259 |
| 14050 | Certain bank accounts owned by Suguma Ikeda and two others. | 14-7694 |
| 14051 | An interest in certain securities owned by Anna Koch. | 14-7284 |
| 14052 | Certain bonds owned by Josephine Kraft-Leitz. | 14-7259 |
| 14053 | A bank account owned by the heirs of Anna Meissner. | 14-7242 |
| 14054 | Certain securities owned by Toramatsu T. Sato. | 14-7284 |
| 14055 | All rights of T. Shimo and Keiko Shimo in an agreement with The Upper Avenue Safe Deposit Co., relating to the lease of a safe deposit box; and all property located therein. Amendment. | 14-7284 15-2478 |
| 14056 | A bank account, certificates of deposit and certain personal property owned by Tomakichi Tonaka. | 14-7366 |
| 14057 | A debt owing to H. Thissessen by R. L. Dixon & Bro. | 14-7259 |
| 14058 | Certain securities and certain personal property owned by Mitsuo Usui. | 14-7366 |
| 14059 | Certain securities owned by Hans Wagner and Milly Kleinmann. | 14-7242 |

323746

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 14060 | A debt owing to Seizo Yamamoto by Pacific Bank in Dissolution. | 14-7411 |
| 14061 | All rights of Karl Eggert and others in the trust created under agreement by Hermann F. W. Dannenbaum. | 14-7463 |
| 14062 | All rights of Marie Edeland others in the trust created under agreement by Hermann F. W. Dannenbaum. | 14-7463 |
| 14063 | All rights of Marie Lipschutz and two others in the trust created under the will of Jennie Goodman. | 14-7508 |
| 14064 | All rights of Karl Peter Harten under an insurance contract. | 14-7412 |
| 14065 | All rights of Kitoji Ino under an insurance contract. | 14-7413 |
| 14066 | All rights of Mitsuyo (Mito) Kamigaki under an insurance contract. | 14-7413 |
| 14067 | All rights of Karina K. Sitzberger in the estate of Stephan Kern. | 14-7413 |
| 14068 | All rights of Elizabeth I. Krueppel under an insurance contract. | 14-7413 |
| 14069 | All rights of William Frankenhagen and others in the trust created under agreement by the former and Hellen Frankenhagen. | 14-7508 |
| 14070 | All rights of Shose Kurisu under an insurance contract. | 14-7414 |
| 14071 | All rights of Walter Liebaltd and others in the trust created under the will of Rudolph Liebaltd. | 14-7414 |
| 14072 | All rights of Angelika Mack and others in the estate of Martin Mack. | 14-7437 |
| 14073 | All rights of Laura Kusswetter and others in the trust created under the will of Elisabeth Marbury. | 14-7509 |
| 14074 | All rights of Akio Matsumoto under an insurance contract. | 14-7414 |
| 14075 | All rights of Kinshiko Nakano under an insurance contract. | 14-7437 |
| 14076 | All rights of Elmo Wolf Nicklaus and others in the estate of George Nicklaus. | 14-7494 |
| 14077 | All rights of Mrs. Fukuko Okasaki under an insurance contract. | 14-7464 |
| 14078 | All rights of Joseph Podlesnik in the estate of Jacob Podlesnik. | 14-7438 |
| 14079 | All rights of Elizabeth Pollinger under an insurance contract. | 14-7464 |
| 14080 | All rights of Chika Sakai and others under an insurance contract. | 14-7465 |
| 14081 | All rights of Emilie Hofmann and others in the estate of John Sanwold. | 14-7494 |
| 14082 | All rights of Mrs. Kameyo Sasada under an insurance contract. | 14-7466 |
| 14083 | All rights of Ludwig Schreiber under an insurance contract. | 14-7465 |
| 14084 | All rights of Tsusa Shibata under an insurance contract. | 14-7466 |
| 14085 | The sum of \$1,550, distributable to Juliane Sigrist and all of her rights in the estate of Annie Uhlich. | 14-7285 |
| 14086 | All rights of Kama Umayu under an insurance contract. | 14-7466 |
| 14087 | All rights of Otto Vahlkamp and others under an insurance contract. | 14-7466 |
| 14088 | All rights of Jugoro Watanabe under an insurance contract. | 14-7467 |
| 14089 | All rights of Mrs. Misawo Yamashita under an insurance contract. | 14-7467 |
| 14090 | All rights of Karl August Wester and others in the trust created under agreement by Richard Wester. | 14-7494 |
| 14091 | All rights of Sho (Akira) Yamazaki under an insurance contract. | 14-7467 |
| 14092 | Certain real property located in Portsmouth, Va., owned by Mary M. P. Helmke; and a debt owing to her by M. A. Ogg. | 14-7302 |
| 14093 | A debt owing to Ars Catholica Meuser & Co. by Phoenix Shipping Co., Inc. | 14-7412 |
| 14094 | Certain bank accounts owned by Christine Albrecht and others; certain debts owing to them by the Seaboard Trust Co.; and all of their rights in certain voting trust certificates. | 14-7631 |
| 14095 | Two bank accounts and certain securities owned by Carl A. G. Bergener; and a debt owing to him by Swiss American Corp. | 14-7495 |
| | Amendment. | 15-1536 |
| 14096 | Two bank accounts, certain securities, and certain personal property owned by Charles Bergensen; and a debt owing to him by American Express Co. | 14-7495 |
| 14098 | Certain securities and a bank account owned by George Beutner. | 14-191 |
| | Amendment. | 15-2461 |
| 14099 | Certain debts owing to Emma Boettger by the Chicago City Bank & Trust Co. | 14-7749 |
| 14100 | A bank account owned by Goestemunder Bank. | 14-7412 |
| 14101 | A bank account owned by Th. Goldschmidt A. G. | 14-7411 |
| 14102 | The sum of \$4,200, owned by Dr. M. De Ruyter. | 14-7634 |
| 14103 | A bank account owned by Mrs. Sumiko Nishi. | 15-99 |
| 14104 | Certain securities owned by Anna Sieber. | 14-7552 |
| 14105 | Certain securities owned by Lena Steinbrenner. | 14-7552 |
| 14106 | Certain securities owned by the heirs of Alfred Stahl and others; and a debt owing to William Woigast by The Best Foods, Inc. | 14-7552 |
| | Amendment. | 14-7496 |
| 14107 | Certain bonds owned by Hans Andreas Ververgaert. | 15-1262 |

EXHIBIT A—Continued

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
DECEMBER 1—DECEMBER 31, 1949

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 14108 | An interest in certain real property located in Los Angeles, Calif., in certain personal property and in a bank account owned by Dirlje Fokken; and all of her rights in certain insurance policies. | 14-7438 |
| 14109 | All rights of Usaburo Endo under an insurance contract. | 14-7509 |
| 14110 | All rights of Maria Gutman and others in the estate of Anna Gomperle. | 14-7468 |
| 14111 | All rights of Annermarie S. Hartmann and others under two insurance contracts. | 14-7509 |
| 14112 | All rights of Arthur Hejzer and Paula H. Jager under an insurance contract. | 14-7510 |
| 14113 | All rights of Katsuta Inouye under an insurance contract. | 14-7510 |
| 14114 | The sum of \$3,065.53, distributable to Anna W. Rohlinger and others. | 14-7553 |
| 14115 | All rights of Clara Adamek Malys under an insurance contract. | 14-7511 |
| 14116 | All rights of Sute Nakamoto under an insurance contract. | 14-7606 |
| 14117 | All rights of Bertha C. W. Rudy under an insurance contract. | 14-7607 |
| 14118 | All rights of Helga Veitwaber and others in the estate of Emma A. O. H. Schrader. | 14-7575 |
| 14119 | All rights of Anna Storeh under an insurance contract. | 14-7607 |
| 14120 | All rights of Kii Tanaka under an insurance contract. | 14-7608 |
| 14121 | All rights of Tsugi Ueno and Mariko Ueno in the estate of Masa Ueno. | 14-7553 |
| 14122 | The sum of \$310.52, distributable to Anna W. Rohlinger and others under the estate of Mary Weber. | 14-7576 |
| 14123 | Certain securities owned by G. Awane and others. | 14-7607 |
| 14124 | Certain securities, an interest in a bank account and in certain securities owned by Ernst J. H. Bohack; and an interest in two debts owing to him by Merle C. Wachtel and Julius Minck. | 14-7694 |
| 14125 | The claim of Friederich Desfebne 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 in the Lincoln Savings Bank of Brooklyn. | 14-7696 |
| 14126 | Certain bonds owned by Gertrud Dreising. | 14-7696 |
| 14127 | Certain securities owned by the heirs of Rudolf Falck. | 14-7575 |
| 14128 | Certain securities owned by Harry Ohm. | 14-7696 |
| 14129 | Two bonds owned by Minnie Cramer Stein. | 14-7697 |
| 14130 | Cash, \$5,940.31, owned by Kanitsu Yamaya and others. | 14-7750 |
| 14131 | All rights of Inephon Flim G. m. b. H. and others in certain motion picture films; and copyright interests therein. | 15-229 |
| 14132 | An interest in certain real property located in Philadelphia, Pa., owned by Jacob Graf and others; all of their rights in certain insurance policies; and two debts owing to them by Henry T. Gullmann and William L. Rubin. | 14-7698 |
| 14133 | All rights of Erna Bitter and others under an insurance contract. | 14-7697 |
| 14134 | All rights of Erna Bitter and others under an insurance contract. | 14-7697 |
| 14135 | All rights of Joseph Enderle in the estate of Charles Enderle. | 14-7698 |
| 14136 | All rights of Johann Hinrich Goos under an insurance contract. | 14-7698 |
| 14137 | All rights of Anna Gries and the heirs of George Gries under an insurance contract. | 14-7697 |
| 14138 | All rights of Johann Halm and Emilie R. Halm in the estate of Paul Halm. | 14-7698 |
| 14139 | All rights of Saku Hasegawa and others under an insurance contract. | 14-7718 |
| 14140 | All rights of Mary J. Jost under an insurance contract. | 14-7719 |
| 14141 | All rights of Clara E. Kiessling under an insurance contract. | 14-7947 |
| 14142 | All rights of Frieda Flemming and others in the estate of Meta Klupfel. | 14-7719 |
| 14143 | All rights of Toyojiro Sblmasaki under an insurance contract. | 14-7947 |
| 14144 | All rights of Elfrida Braun and others in the estate of Selma Staehely. | 14-7699 |
| 14145 | All rights of Kaichi Tashima and Mitsuno Tashima under an insurance contract. | 14-7948 |
| 14146 | All rights of Yasuyoshi Tokoro under an insurance contract. | 14-7948 |
| 14147 | All rights of Kenzo Torikal under an insurance contract. | 14-7948 |
| 14148 | All rights of Hanne B. Wiltmann under an insurance contract. | 14-7949 |
| 14149 | All rights of Maria Muehlhauer and others in the estate of Cenza Zitzberger. | 15-45 |
| 14150 | Certain securities owned by Dr. W. Becker and others; and two debts owing to them by Guaranty Trust Co. of New York. | 14-7949 |
| 14151 | A bank account owned by Nicolai Birkenberg. | 14-7865 |
| 14152 | Two bank accounts and certain securities owned by Otto Denzer and Gertrud Denzer. | 15-12 |
| 14153 | Cash, \$2,858.49, owned by Germany. | 14-7950 |
| 14154 | A bank account owned by Tsunezo Haruzono. | 14-7699 |
| 14155 | A bank account owned by Elsa M. Horbach. | 14-7699 |
| 14156 | A bank account owned by Mannheimer Versicherungsgesellschaft. | 14-7720 |
| 14157 | Cash, \$3,062.37, owned by Umeo Miyagishima and others. | 14-7950 |
| 14158 | A bank account owned by Margarete Moller. | 14-7699 |
| 14159 | Cash, \$6,316.20, owned by Sejiro Nishimura and others. | 14-7951 |
| 14160 | Two deeds of trust, a bank account and one-half share of stock owned by Frederick Schlottman and Frieda Schlottman. | 15-12 |
| 14161 | Certain bonds owned by Hermann Tafel; and all of his rights in certain certificates of deposit. | 15-45 |
| 14162 | Certain securities owned by Vereinsbank in Hamburg; and a debt owing to that bank by Guaranty Trust Co. of New York. | 15-46 |
| 14163 | A bank account owned by Wuerttembergische Bank; and all of its rights in Laguna Gold Mines Ltd. (liquidated). | 15-147 |
| 14164 | Cash, \$290, owned by Tsuruchi Yonemura. | 15-21 |
| 14165 | Certain real property located in Los Angeles, Calif., owned by Fritz Goller and Herbert Stender. | 14-7719 |
| 14166 | The sum of \$372.65, distributable to Marie G. Deckers and others. | 15-70 |

323747

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14167 | All rights of Arthur Hetzer and Paula H. Jager under an insurance contract. | 15-13 |
| 14168 | All rights of Masayuki Kino under an insurance contract. | 15-13 |
| 14169 | All rights of Setsuko Kawano and two others in the estate of Fusajiro Kondo. | 15-48 |
| 14170 | All rights of Anton Ruprecht under an insurance contract. | 15-13 |
| 14171 | All rights of Herman Ruprecht under an insurance contract. | 15-14 |
| 14172 | All rights of Else K. Saenger under an insurance contract. | 15-14 |
| 14173 | All rights of Marie S. Gerlach and others in the estate of Christ. Schuler. | 15-70 |
| 14174 | All rights of Mrs. Hanae Seko under an insurance contract. | 15-21 |
| 14175 | All rights of Chiyoe Taketomo under an insurance contract. | 15-44 |
| 14176 | All rights of Isolda Wachsmann under an insurance contract. | 15-45 |
| 14177 | All rights of Kathie Wachsmann under an insurance contract. | 15-46 |
| 14178 | Certain securities owned by Willy Schluwind and others; and a debt owing to them by Brown Brothers Harriman & Co. | 15-189 |
| 14179 | A bank account owned by Friedrich Cordes and Gret Cordes. | 14-7865 |
| 14180 | One share of stock owned by Bertha Doerflinger. | 15-44 |
| 14181 | All rights of Carl J. Dunker in an agreement with The Chase Safe Deposit Co., relating to the lease of a safe deposit box; and all property located therein. | 15-191 |
| 14182 | A debt owing to Mary Fabian by The Chase National Bank of New York. | 15-100 |
| 14183 | Certain bonds owned by Margareta K. Feyertag and others; and all of their rights in certain voting trust certificates. | 15-100 |
| 14184 | One check owned by John E. Flintjer. | 15-190 |
| 14185 | Certain securities owned by the heirs of Konrad Giesecke. | 15-191 |
| 14186 | Certain bonds owned by Johanna Gotz. | 15-227 |
| 14187 | Certain securities owned by Carl Hagedorn. | 15-192 |
| 14188 | A debt owing to Mitsubishi Marine & Fire Insurance Co., Ltd., by Albert Willcox & Co., Inc.; and a debt owing to Osaka Marine & Fire Insurance Co., Ltd. by that company. | 14-7865 |
| 14189 | A bank account owned by W. B. Okawa; and all of his rights in an agreement with Sun Life Assurance Co. of Canada. | 15-44 |
| 14190 | Certain personal property owned by Johannes Schmidt; and a debt owing to him by David Ashley, Inc. | 15-192 |
| 14191 | The sum of \$36, owned by Karoline Schroeder and Sophie Ramunke. | 15-101 |
| 14192 | Certain securities owned by Albert Wehl; and a debt owing to him by Wertheim & Co. | 15-292 |
| 14193 | One bond owned by Teichi Yamamoto. | 15-227 |
| 14194 | All rights of Carl Chr. U. Blauert and two others in the estate of Frieda E. Bolbrugge. | 15-15 |
| 14195 | All rights of Marie Goldammer and others in the estate of Anna C. Sauer. | 15-14 |
| 14196 | All rights of Hans Mies and others in the estate of Magdalena La Bonde. | 15-101 |
| 14197 | All rights of Mascha L. C. B. Evers under an insurance contract. | 15-101 |
| 14198 | All rights of Heinrich Fischer in the estate of Johana Marie Fischer. | 15-190 |
| 14199 | All rights of Erich Lehmann and Siegfried Lehmann under an insurance contract. | 15-102 |
| 14200 | All rights of Hildegard Birnbaum and others in the estate of Henry Liefke. | 15-270 |
| 14201 | All rights of Takayasu Miyake under an insurance contract. | 15-102 |
| 14202 | All rights of Iwao Nakayama under an insurance contract. | 15-102 |
| 14203 | All rights of Sokichi Nishi under an insurance contract. | 15-102 |
| 14204 | All rights of Conrad Pippert and others in the estate of Peter Pippert. | 15-228 |
| 14205 | All rights of Oswin Roscher under an insurance contract. | 15-103 |
| 14206 | All rights of Anton Ruprecht and others under an insurance contract. | 15-147 |
| 14207 | All rights of Sebastian Schaeffler and others under an insurance contract. | 15-148 |
| 14208 | All rights of Herta A. M. M. Kottulinsky and others in the trust established under the will of Elise Schoenhofen. | 15-228 |
| 14209 | All rights of Gustav Wuerzburg and others in the estate of Richard Wuerzburg. | 15-190 |
| 14210 | All rights of Hatsuy Yoshida under an insurance contract. | 15-103 |
| 14211 | All rights of Deutsche Glimmlampen Gesellschaft m. b. H. in an agreement with Radio Patents Corporation, relating to a patent. | 15-952 |
| 14212 | All rights of Gustav Joseph Weissenberg in an agreement with Radio Patents Corporation, relating to a patent. | 15-952 |
| 14213 | All rights of Heinz Boucke in an agreement with Radio Patents Corporation, relating to a patent. | 15-952 |
| 14214 | Certain securities owned by Carl A. G. Bergener. | 15-231 |
| | Amendment. | 15-2461 |
| 14215 | An interest in certain securities owned by Martha C. Freise and others; and an interest in a debt owing to them by J. Henry Schroder Banking Corporation. | 15-350 |
| 14216 | A debt owing to Tohei Katahira and Haruye Katahira by The New York Life Insurance Co. | 15-228 |
| 14217 | Certain securities owned by Walter Klein. | 15-270 |
| 14218 | Certain securities owned by the heirs of Friedrich Kruck. | 15-304 |
| 14219 | Two debts owing to Mokuyo-Kai by Sumitomo Bank of Seattle. | 15-291 |
| 14220 | Certain checks owned by Kiyoko Oda. | 15-230 |
| 14221 | Two debts owing to Paul Reuss by The Pacific National Bank of Seattle. | 15-271 |
| 14222 | A bank account owned by Adolf J. Strlepe and Clarence W. Jefferson. | 15-305 |
| 14223 | Certain bonds owned by Anton Wagner. | 15-230 |

EXHIBIT A—Continued

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
JANUARY 1—JANUARY 31, 1950

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 14224 | All rights of Elizabeth Pfeiderer in the estate of Fred Alber. | 15-305 |
| 14225 | All rights of Frederick Bader and others in the estate of Conrad Bader. | 15-305 |
| 14226 | All the property and estate of Emma Binder under guardianship. | 15-306 |
| 14227 | All the property and estate of Marie Binder under guardianship. | 15-375 |
| 14228 | All rights of Heinrich C. von Wackerbarth and others in the trust created under agreement by Richard Meyer. | 15-306 |
| 14229 | All rights of Bertha Standke in the estate of George Wilhelm. | 15-306 |
| 14230 | Certain German motion picture film; all rights of Deutsches Haus and others in certain motion picture film; and copyright interests therein. | 15-472 |
| 14231 | Certain real property located in Pittsburgh, Pa., owned by Lina Holscher; and a debt owing to her by Gustav Holscher. | 15-291 |
| 14232 | Certain real property located in Hempstead, N. Y., and certain securities owned by Engelbert Huber. | 15-271 |
| 14233 | Certain securities and a bank account owned by Karl Armbuster. | 15-351 |
| 14234 | Certain bonds owned by Shigeru Asada and others. | 15-333 |
| 14235 | A bank account owned by Dora Gerlach. | 15-306 |
| 14236 | A bank account owned by unknown German Nationals. | 15-307 |
| 14237 | Certain bonds owned by Heesch, Hinrichsen & Co. | 15-376 |
| 14238 | A bank account owned by Hatsutaro Kaneko. | 15-307 |
| 14239 | Cash, \$1,298.71, owned by Hiroshi Kawamoto and others. | 15-333 |
| 14240 | A bank account owned by Luise K. Knoblauch. | 15-307 |
| 14241 | One bond owned by Joe Mayer. | 15-387 |
| 14242 | Certain bonds owned by Otto Nather and Elizabeth Naether. | 15-333 |
| | Amendment. | 15-1967 |
| 14243 | A debt owing to H. Neumann and to the heirs of Walter Neumann by Irving Trust Co. | 15-334 |
| 14244 | A bank account owned by Elsie Ott. | 15-308 |
| 14245 | Certain securities and certain personal property owned by Wilhelm Petzold. | 15-350 |
| 14246 | Certain securities and a check owned by Robert M. Vogl. | 13-334 |
| 14247 | Certain bonds owned by Ernst Zettel and Maja Zettel. | 13-376 |
| 14248 | All rights of Helene Braunstein in the estate of Marguerite Braunstein. | 15-495 |
| 14249 | All rights of Maria Luig and others in the estate of Christine Emmerling. | 15-473 |
| 14250 | All rights of Anna Ender in the estate of Oswald Ender. | 15-496 |
| 14251 | All rights of Max W. Muller and Martha G. M. Seifert in the estate of Robert H. Fleischer. | 15-474 |
| 14252 | All rights of Barbara H. Karnf and others under an insurance contract. | 15-612 |
| 14253 | All rights of Hilde Pagh Heilig under certain insurance contracts. | 16-612 |
| 14254 | All rights of Montaro Hijikata under an insurance contract. | 15-450 |
| 14255 | All rights of Sayo Kageyama under certain insurance contracts. | 15-474 |
| 14256 | All rights of Kiwa Kiyota under an insurance contract. | 15-474 |
| 14257 | All rights of Maria Buck and others in the estate of Henrietta Krie. | 15-474 |
| 14258 | All rights of Friedrich Mahlke and others in the estate of Fred W. Kroger. | 15-496 |
| 14259 | All rights of Wilhelm Lohoff under an insurance contract. | 15-475 |
| 14260 | All rights of Anna Hick in the trust created under the will of Charles von Beaulieu Marconny. | 15-496 |
| 14261 | All rights of Shizuto Mito under an insurance contract. | 15-471 |
| 14262 | All rights of Maria Purr in the estate of Jaroslav Prucha. | 15-528 |
| 14263 | All rights of John N. Kenner and others in the estate of Joseph Reuner. | 15-528 |
| 14264 | All rights of the heirs of Ernst Ruhstrat and others in the trust created under the will of Carl Ruhstrat. | 15-613 |
| 14265 | All rights of Mrs. Nakayo Saito under an insurance contract. | 15-471 |
| 14266 | All rights of Mrs. D. Werner and others in the estate of Hermine Stegman. | 15-565 |
| 14267 | All rights of Helena Zittel Kessler in the estate of Frederick Vester. | 15-498 |
| 14268 | Certain bank accounts owned by Ernst Bredenbeck and others. | 15-475 |
| 14269 | A bank account owned by Pedro Vicente de Couto. | 15-672 |
| 14270 | A debt owing to Johanna B. Fischer by Canal Bank & Trust Co. in Liquidation. | 15-750 |
| 14271 | Cash, \$213.82, owned by the heirs of Suchiko Kamei. | 15-460 |
| 14272 | Certain bonds owned by Milly Kleinmann. | 15-476 |
| 14273 | A bank account owned by Selma Landin. | 15-476 |
| 14274 | Cash, \$224.29, owned by the heirs of Suketaro Mukoya. | 15-472 |
| 14275 | A bank account and certain securities owned by William Weil. | 15-495 |
| 14276 | All rights of Emille J. V. M. Bredehorst and Hans Jansen in the estate of Bertha F. K. Meyer. | 15-472 |
| 14277 | All rights of August Boehner and Frederick Treffort in the estate of Fred Boehner. | 15-725 |
| 14278 | All rights of Gertrude Boessen under an insurance contract. | 15-673 |
| 14279 | All rights of Gunther Dankmeyer in the estate of Frederick William Dankmeyer. | 15-727 |
| 14280 | All rights of Marie Debrott under an insurance contract. | 15-697 |
| 14281 | All rights of Bertha Dippold under an insurance contract. | 15-697 |
| 14282 | All rights of Julie K. Eberhardt under an insurance contract. | 15-698 |
| 14283 | All rights of Julie K. D. Eberhardt under an insurance contract. | 15-698 |
| 14284 | All the property in the possession of The Citizens and Manufacturers National Bank owned by Walter Girarde. | 15-724 |
| 14285 | All rights of Emille E. Hamel under an insurance contract. | 15-725 |
| 14286 | All rights of Rosa Kade and others in the trust created under agreement by Max Kade. | 15-698 |
| 14287 | All rights of Tsuyoshi Kobayashi under an insurance contract. | 15-725 |

323748

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 14288 | All rights of Amanda K. Winkelman and others in the trust created under agreement by William C. Koehler | |
| 14289 | All rights of Yonezo Kubo under an insurance contract | 15-818 |
| 14290 | All rights of Frank Buichro Morita under an insurance contract | 15-725 |
| 14291 | All rights of Marie Kroeger and others in the estate of Karl Nolte | 15-726 |
| 14292 | All rights of Hisa Sadanaga under an insurance contract | 15-673 |
| 14293 | All rights of Taka Sakuraguchi under an insurance contract | 15-751 |
| 14294 | All rights of Umeno Takenaka under an insurance contract | 15-751 |
| 14295 | All rights of Niyemon Takeshita under an insurance contract | 15-752 |
| 14296 | Certain debts owing to Kony Arkenberg by Chicago City Bank & Trust Co. | 15-726 |
| 14297 | A bank account owned by Carl Barckhausen | 15-726 |
| 14298 | A bank account owned by the heirs of Hermann K. A. Beyer; and certain debts owing to them by American Express Co. and State Bank Commissioners, New Orleans, La. | 15-857 |
| 14299 | A bank account owned by the heirs of Herman Hausleiter | 15-752 |
| 14300 | Certain securities owned by Lena Heinell | 15-673 |
| 14301 | All rights of Heinrich Hoerlein in an agreement with the Irving Trust Co., relating to the lease of a safe deposit box; and all property located therein | 15-698 |
| 14303 | Certain bank accounts owned by Erwin Lorenz and others | 15-752 |
| 14304 | A bank account owned by the heirs of Karl Meinicke | 13-673 |
| 14305 | Certain securities owned by Otto Niemann | 13-674 |
| 14306 | Cash, \$158.15, owned by Wakamotasu Nishikawa; and a debt owing to him by Shell Chemical Corp. | 15-699 |
| 14307 | Certain securities owned by Annie Nuesslein; and all of her rights in a scrip certificate | 15-753 |
| 14308 | Cash, \$25, owned by Kakuma Oki; and cash, \$40, owned by Miyoko Oki | 15-699 |
| 14309 | Certain securities owned by Arthur M. Pfau | 15-753 |
| 14310 | Cash, \$1,897.12, owned by Takeichi T. Sasaki | 15-753 |
| 14311 | Certain securities owned by Anny Schmitz | 15-754 |
| 14312 | Certain debts owing to Katherine Schramm and others by Continental Illinois National Bank & Trust Co. | 15-699 |
| 14313 | Two debts owing to Hedwig Suhr and others by The Chase National Bank of the City of New York | 15-3244 |
| 14314 | A debt owing to Eiiti Takahashi by Sumitomo Bank of Seattle | 15-754 15-674 |

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
FEBRUARY 1-FEBRUARY 28, 1950

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14315 | All rights of Anastasia West in the estate of Louis F. L. West | |
| 14316 | All rights of Mathilde W. Schroeder and others in the estate of Louis A. Moldenhauer | 15-754 |
| 14317 | All rights of Hans E. Hollmann in certain agreements with Radio Patents Corporation, relating to certain patents | 15-788 |
| 14318 | All rights of Terra Filmkunst G. m. b. H. and Deutsche Film A. G. in two motion picture films; and copyright interests therein | 15-1216 |
| 14319 | An interest in a mortgage owned by Anna Braunwarth; and a debt owing to her by Rosa K. Brown | 15-1094 |
| 14320 | An interest in certain real property located in Richmond Hill, N. Y., owned by Sophie Krapp and Carolina Bassing; and all of their rights in an insurance policy | 15-857 |
| 14321 | Certain real property located in Cleveland, Ohio, owned by Thine Hochrein and others; all of their rights in an insurance policy; and a debt owing to them by Dorothy L. Hyde | 15-858 |
| 14322 | All rights of Mrs. Wally Bilek under an insurance contract | 15-858 |
| 14323 | All rights of Elise B. Meyer and her issue in the trust created under the will of John Borchers | 15-885 |
| 14324 | Certain real property located in Kansas City, Mo., and all rights of Albert Braucunger and others in the estate of William Braucunger | 15-904 |
| 14326 | All rights of Willie Hildebrand and others in the estate of August Hildebrand | 15-1062 |
| 14327 | All rights of Elnriede Jahnke and Ida Glabe under an insurance contract | 15-905 |
| 14328 | All rights of Takimo Kajikawa under an insurance contract | 15-885 |
| 14329 | All rights of Wilhelm Kuester under an insurance contract | 15-886 |
| 14330 | All rights of Anna Patschke and Rainer Patschke in the trust created under the will of Marie Lachowska | 15-886 |
| 14331 | All rights of Elsa Motzku under two insurance contracts | 15-905 |
| 14332 | All rights of Hayako Ryuto and Sadao Ryuto under an insurance contract | 15-886 |
| 14333 | All rights of Marie W. Kleinen and Cbarlotte Weyprecht in the estate of Minna W. Schlicker | 15-886 |
| 14334 | All rights of Walter Stoltenhoff under two insurance contracts | 15-887 |
| 14335 | A debt owing to Ars Catholica Meuser & Co. by The Mangan Co., Inc. | 15-887 15-905 |

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14336 | The claim of Frieda Blass against the Superintendent of Banks of the State of New York, arising by reason of the collection of a liquidating dividend distributable to her | 15-1062 |
| 14337 | A bank account owned by Ricardo Dauelsberg | 15-906 |
| 14338 | A debt owing to Fr. Hesser Maschinenfabrik-Aktiengesellschaft by the Pneumatic Scale Corporation, Ltd. | 15-906 |
| 14339 | A debt owing to Fritz Kaselitz by the Standard Oil Co. (N. J.); and a debt owing to him by the Trustees, Overseas Fund, of that company | 15-906 |
| 14340 | A bank account owned by the heirs of Paul Klee and of Lily Klee | 15-907 |
| 14341 | A bank account owned by Takemitsu M. Masuno | 15-907 |
| 14342 | A bank account owned by Kyozo Mori | 15-907 |
| 14343 | Certain bank accounts owned by Elsa A. E. Popp and others | 15-907 |
| 14344 | Certain claims of George Rodenhausen and others against the Commonwealth of Pa. and the Treasurer of that State, arising by reason of the collection and receipt of certain liquidating dividends distributable to them | 15-1024 |
| 14345 | A bank account owned by Gabriele Stiska | 15-908 |
| 14346 | A bank account owned by Prince Nobuhito Takamatsu | 15-908 |
| 14347 | A bank account and certain securities owned by Ernst Upmann | 15-978 |
| 14348 | Certain debts owing to Joseph Werner and Julia Werner by the First National Bank in Detroit | 15-979 |
| 14349 | All rights of the heirs of Alfred Rosenberg in the original manuscript of his memoirs; and copyright interests therein | 15-1575 |
| 14350 | All rights of Universum-Film A. G. and two others in certain motion picture films, and screen plays; and copyright interests therein | 15-1575 |
| 14351 | Interest in oil, gas, and other minerals located in certain real property located in Seminole and Oklahoma Counties, Okla., and in McPherson County, Kansas, owned by Arthur Eckoldt; and certain debts owing to him by Tide Water Associated Oil Co. | 15-1186 |
| 14352 | Certain real property and the reversionary or ground rent interests in certain real property located in Baltimore, Md., and a mortgage owned by Irene R. A. von Ribbeck and Carl W. H. H. von Bose; all of their rights in an insurance policy; and a debt owing to them by the Mercantile Trust Co. of Baltimore | 15-1188 |
| 14353 | All rights of Nihel Amano under an insurance contract | 15-1232 |
| 14354 | All rights of A malia B. G. Behrens and others under an insurance contract | 15-1232 |
| 14355 | All rights of Johan Innen and Ilse Innen Deitte in the trust arising out of a pension plan agreement | 15-1233 |
| 14356 | The sum of \$434.80, distributable to Ida Lonhard and Herta Oldendorf under the estate of Charles A. H. Oldendorf | 15-1233 |
| 14357 | All rights of John Singer and two others in the estate of John H. Singer | 15-1234 |
| 14358 | All rights of Maria Zaiss and Johannes Veil in the estate of Herman Veil | 15-1233 |
| 14359 | All rights of Fujiso Yano under an insurance contract | 15-1649 |
| 14360 | All rights of Eliso Tessman in the trust created under deed by Johanna Zimmerman | 15-1234 |
| 14361 | The claim of Meta Behrman against Ward, Gruver & Co. | 15-1259 |
| 14362 | Certain debts owing to Elia Bartels by Sterling National Bank and Trust Co. | 15-1453 |
| 14363 | Cash, \$118.03, and a bank account owned by Paula Birkenmeier | 15-1477 |
| 14364 | Certain debts owing to Coutinho, Caro & Co. and others by the Agency of the Chartered Bank of India, Australia & China | 15-1259 |
| 14365 | Certain debts owing to Mia Eickhoff and two others by the Bankers Trust Co. | 15-1260 |
| 14366 | A bank account owned by Louis Erhart | 15-1260 |
| 14367 | Certain securities, mortgage participation certificates, and a bank account owned by Frankfurter Bank; and a debt owing to them by Topken & Farley | 15-1339 |
| 14368 | A debt owing to Charles Gotberg by Newport Industries, Inc. | 15-1261 |
| 14369 | A bank account owned by the heirs of Hachiro Harada | 15-1261 |
| 14370 | Certain securities and certain personal property owned by Franz Hosemann | 15-1476 |
| 14371 | Cash, \$402.05; owned by Yajiro Kikunaga | 15-1319 |
| 14372 | A bank account and certain securities owned by Magojiro Maeda; and a debt owing to him by Pacific Bank | 15-1501 |
| 14373 | A debt owing to Molsen & Co., by W. R. Wilson & Co. | 15-1261 |
| 14374 | Certain securities owned by Konrad Muller | 15-1341 |
| 14375 | Cash, \$252.99, owned by Hiroshi Murakoshi | 15-1319 |
| 14376 | All rights of Leslie H. Okamoto in an agreement with the Public National Bank & Trust Co. of New York, relating to the lease of a safe deposit box; and all property located therein | 15-1535 |
| 14377 | Certain securities owned by Hans Peters and Elsie Peters | 15-1477 |
| 14378 | Certain securities, certain personal property, and a bank account owned by Paul O. Rudolph; and certain debts owing to him by Clayton Silver Mines | 15-1504 |
| 14379 | A bank account owned by Johannes F. Sprick and Martha A. H. Sprick | 15-1318 |
| 14380 | A debt owing to Toyo Menka Kaisha, Ltd., by Anderson, Clayton & Co. | 15-1262 |
| 14381 | Two bank accounts owned by Leopold Winkler | 15-1262 |
| 14382 | A debt owing to Yamato Shokai, Ltd., by the Bank of Taiwan, Ltd. | 15-1319 |
| 14383 | A debt owing to Deinhard & Co. by Nicholas & Co., Inc. | 15-1234 |
| 14384 | Certain trade marks owned by Zeiss Ikon Aktiengesellschaft | 15-1577 |
| 14385 | All rights of Leonard Walsh and others in the trust created under the will of J. Conrad Luckel | 15-1502 |
| 14386 | All rights of the heirs of Friedrich Drenkhahn under an insurance contract | 15-1476 |
| 14387 | All rights of Elise W. Froehlich and others under an insurance contract | 15-1476 |
| 14388 | All rights of Elisabeth Veiga de Souza in the trust created under agreement by Anna G. Gulpin | 15-1478 |
| 14389 | All rights of Masaru Harada under an insurance contract | 15-1452 |
| 14390 | All rights of Kiukichi Harano under an insurance contract | 15-1452 |
| 14391 | All rights of Shina Harano under an insurance contract | 15-1453 |

323749

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14392 | All rights of Martha Harbich under certain insurance contracts | 15-1453 |
| 14393 | All rights of Charlotte Hassler under an insurance contract | 15-1454 |
| 14394 | All rights of Leslie Knohle under an insurance contract | 15-1454 |
| 14395 | All rights of Sanroku Koro under an insurance contract | 15-1455 |
| 14396 | All rights of Alfred Lackemann under two insurance contracts | 15-1537 |
| 14397 | All rights of Toichi Okita under an insurance contract | 15-1537 |
| 14398 | The sum of \$240.80, held for account of Mura Nozawa, guardian of Nobuyoshi Nozawa, a minor | 15-1505 |
| 14399 | All rights of Jessie Pfützer under certain insurance contracts | 15-1537 |
| 14400 | All rights of Mathilde Proeck under an insurance contract | 15-1538 |
| 14401 | All rights of Sakuichi Sawamura under an insurance contract | 15-1618 |
| 14402 | All rights of Irma Knobloch in the estate of Alfred Schlegel | 15-1504 |
| 14403 | All rights of Paul Schneider and others in the estate of Edward Schneider | 15-1535 |
| 14404 | All rights of Louise Kohmann in the estate of Clarissa E. Sweet and in the trust created under her will | 15-1454 |
| 14405 | All rights of Martha Krause and others in the estate of August Tilch | 15-1576 |
| 14406 | All rights of William C. Unsinger under an insurance contract | 15-1618 |
| 14407 | All rights of Kanemasa Wakamatsu under an insurance contract | 15-1618 |
| 14408 | Certain bank accounts owned by Deutsch-Sudamerikanische Bank, A. G. | 14-1556 |
| 14409 | Two bonds owned by the heirs of George Fischer | 15-1579 |
| 14410 | Cash, \$111,015.12 owned by Germany | 15-1579 |
| 14411 | Two debts owing to Thyssen Lametal by Steel Union-Sheet Piling, Inc. | 15-1619 |
| 14412 | Certain debts owing to Josef Schmid and others by Standard Oil Co. (N. J.) | 15-1579 |
| 14413 | A debt owing to Sergius von Koeppen by the Bank of New York and Fifth Avenue Bank | 15-1560 |
| 14414 | Cash, \$444.16, owned by Yoshitaro Yukita | 15-1538 |

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
MARCH 1-MARCH 31, 1950

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14415 | All rights of Paula Herold and others in the estate of Guido Pocker | 15-1477 |
| 14416 | An interest in certain real property located in Lane County, Oreg., owned by Arthur Eisenschmidt | 15-1502 |
| 14417 | Certain real property located in Milwaukee, Wis., owned by Alfred Schwebler and Frieda Schwebler | 15-1502 |
| 14418 | An interest in certain real property located in Wilkes-Barre, Pa., and a life estate in said property owned by Mary Wallgram; a debt owing to her by William Moschbauer; and a debt owing to her by Aloysius A. Aschoff | 15-1503 |
| 14419 | All rights of Wilhelm C. Devrient under an insurance contract | 15-1619 |
| 14420 | Cash, \$340.50, and one bond owned by the heirs of Margarethe Eberhardt | 15-1720 |
| 14421 | The sum of \$7,682.40, distributable to Antonie Weber and others under the estate of Ludwig M. Enders | 15-1720 |
| 14422 | All rights of Rudolf Hopf under an insurance contract | 15-1620 |
| 14423 | All rights of Haru Satow and Tadakatsu Satow under an insurance contract | 15-1620 |
| 14424 | All rights of Herbert Schmidt under an insurance contract | 15-1620 |
| 14425 | All rights of Chiyoeko Takahashi under an insurance contract | 15-1620 |
| 14426 | All rights of Rose Urmsbach and Louisa K. Klippel under an insurance contract | 15-1621 |
| 14427 | All rights of Renate F. Wagner under an insurance contract | 15-1621 |
| 14428 | All rights of Shingo Watanabe under an insurance contract | 15-1621 |
| 14429 | Certain debts owing to S. Asami and others by the Pacific Bank in Dissolution | 15-1763 |
| 14430 | Certain securities owned by Umberto Ercolani; and certain debts owing to him by the United Gas Improvement Company | 15-1622 |
| 14431 | A bank account owned by Maria Hecken | 15-1669 |
| 14432 | Certain securities owned by Willibald Bohm; and certain debts owing to him by Brown Brothers, Harriman & Co. | 15-1623 |
| 14433 | Certain securities owned by William Klee | 15-1576 |
| 14434 | Cash, \$667.66, owned by Tokutaro Kubota and two others | 15-1623 |
| 14435 | A debt owing to Diodrich Murken by Lawyers Trust Co.; and a debt owing to him by Topken & Farley | 15-1670 |
| 14436 | A bank account owned by Fuji Nakamura | 15-1670 |
| 14437 | Certain debts owing to Hugo Oppenheim & Sohne and others arising out of awards made by the Mixed Claims Commission | 15-1624 |
| 14438 | Certain securities owned by Bertha Piszcz | 15-1624 |
| 14439 | A debt owing to Alexander Sakowski by The Chase National Bank of the City of New York | 15-1670 |
| 14440 | Two bonds and a check owned by Hugo Walgenbach | 15-1625 |
| 14441 | All rights of Matthaus Bubenberger and others in the estate of Katherine Goswein | 15-1503 |
| 14442 | All rights of Johann Scierkierka and others in the estate of Mary Kuljawa | 15-1577 |
| 14443 | All rights of Elizabeth A. P. Back and others under an insurance contract | 15-1671 |
| 14444 | All rights of Wilhelm Kaspar Bauer under an insurance contract | 15-1671 |
| 14445 | All rights of Klara M. C. Dietel under two insurance contracts | 15-1671 |
| 14446 | All rights of Charlotte Hassler under an insurance contract | 15-1672 |

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 14447 | All rights of Shoso Kurisu in the estate of Matsuji Kurisu | 15-1720 |
| 14448 | All rights of Ida Lemko under an insurance contract | 15-1672 |
| 14449 | All rights of Erna Liessmann under an insurance contract | 15-1672 |
| 14450 | All rights of Henriette Mangst and others under an insurance contract | 15-1672 |
| 14451 | All rights of Fusato Muratani under an insurance contract | 15-1673 |
| 14452 | All rights of Masao Oshima under an insurance contract | 15-1673 |
| 14453 | All rights of Hedwig P. H. Rogge and others under an insurance contract | 15-1673 |
| 14454 | All rights of Ei Sawamura under an insurance contract | 15-1763 |
| 14455 | All rights of Maria F. Schlicke and others under an insurance contract | 15-1764 |
| 14456 | All rights of Mina Shimizu under an insurance contract | 15-1764 |
| 14457 | All rights of Yuki Suzuki and Shimpei Suzuki under an insurance contract | 15-1607 |
| 14458 | All rights of Henry Thielemann under an insurance contract | 15-1764 |
| 14459 | Certain securities owned by Emily Ballauff and Paul Ballauff | 15-1721 |
| 14460 | A debt owing to Wilhelm Bernhard and others by the First National Bank of Oroville, Calif. | 15-2031 |
| 14461 | A bank account owned by Maria Drobeck | 15-1722 |
| 14462 | Certain personal property owned by Alfred Fritsch | 15-1907 |
| | Amendment | 15-3305 |
| 14464 | Certain bonds owned by Fritz Hoffmann and others | 15-1721 |
| 14465 | A debt owing to Gustav Kitzing and two others by First National Bank, Minot, N. Dak. | 15-1722 |
| 14466 | Certain bonds and a bank account owned by Horst C. Kleinjung and Rolf Kleinjung | 15-1860 |
| 14467 | A bank account and certain securities owned by Anna Kluge; and a debt owing to her by J. Barth & Co. | 15-2096 |
| 14468 | A bank account owned by Johannes Koll | 15-1722 |
| 14469 | A debt owing to the heirs of George Y. Nishimura by C. T. Takahashi and C. T. Takahashi & Co. | 15-1723 |
| 14470 | A debt owing to H. Zoepke by Radio Corporation of America | 15-1723 |
| 14471 | A certificate of participation owned by Wilhelm Muller; and certain debts owing to him and others by Agnes Gillespie | 15-1674 |
| 14472 | All rights of Johann H. Hasel and others in the estate of August Goeglein | 15-1674 |
| 14473 | All rights of Mrs. Curt Lohoff in the estate of William Riethmuller | 15-1674 |
| 14474 | All rights of Fanny Evertz in the estate of Emelie Zaug | 15-1674 |
| 14475 | An interest in certain real property located in Chicago, Ill., owned by Ingeline H. Lorenzen | 15-1884 |
| 14476 | An interest in certain real property located in Philadelphia, Pa., owned by the heirs of Sophia Lutz; all of her rights in two insurance policies; and a debt owing to them by the Land Title Bank & Trust Co. | 15-1905 |
| 14477 | Certain personal property owned by Jane Sonning | 15-2013 |
| 14478 | The sum of \$1,224, distributable to Wilhelm Walldorf and others under the estate of Philip Eppelsheimer | 15-1962 |
| 14479 | All rights of Mary Helmbucher and others in the estate of Clara Groh | 15-1963 |
| 14480 | All rights of Otto Herrmann in the estate of Marie Herrmann | 15-2014 |
| 14481 | All rights of Luise Bosch and Emilie Deckl in the estate of Ludwig Hirschl | 15-2014 |
| 14482 | All rights of Shigeo Ishio under an insurance contract | 15-1923 |
| 14483 | All rights of Dorothea Kaltenbach and others under an insurance contract | 15-1923 |
| 14484 | All rights of Freida Kammerer and Martha Schlarb in the estate of Henry Kammerer | 15-2014 |
| 14485 | All rights of Peter F. Bonnichen and others in the estate of Meta Maart | 15-1963 |
| 14486 | The sum of \$2,011.31, distributable to Otto Waih and others | 15-2016 |
| 14487 | All rights of Sengo Shimizu under an insurance contract | 15-1923 |
| 14488 | All rights of Rudolph Siemon and Paul Siemon in the estate of Ella Tresselt | 15-2014 |
| 14489 | All rights of Ren Yawata under two insurance contracts | 15-1963 |
| 14490 | All rights of Haruko K. Yokota under an insurance contract | 15-1964 |
| 14491 | A debt owing to Otto Bartels and Sophie Bartels by Roy F. Ruland | 15-1964 |
| 14492 | A debt owing to A. Borne y Cia. S. A. by the John D. Williams Export Corp. | 15-1964 |
| 14493 | One bond owned by Emil Dietrich and Helen Dietrich; and a debt owing to them by The First Boston Corp. | 15-1964 |
| 14494 | Certain Reichsmark Certificates of Indebtedness owned by the Conversion Office for German Foreign Debts; and two debts owing to it by The New York Trust Co. | 15-2171 |
| 14495 | A debt owing to Heinrich Hauptmann by the heirs of Edward Hermann | 15-1965 |
| 14496 | Certain securities owned by the heirs of Edward Hermann | 15-1965 |
| 14497 | A bank account owned by Minnie Schwarz; and interests in certain bank accounts owned by her and by the heirs of Otto H. Jussett | 15-1965 |
| 14498 | A debt owing to the heirs of Adolph K. Miesch by the Trustees, Overseas Thrift Fund, Standard Oil Co. (N. J.) | 15-1966 |
| 14499 | A debt owing to T. Nakagawa & Co. by Dodge & Seymour, Ltd. | 15-1966 |
| 14500 | A bank account owned by the heirs of Yasuke Nishimura | 15-1967 |
| 14501 | A debt owing to A. Alfred Oelsner by The Trustees, Overseas Fund, Standard Oil Co. (N. J.) | 15-1967 |
| 14502 | Certain securities owned by Toki Sawanobori | 15-2171 |
| 14503 | Certain securities and a check owned by Maria Christina Schmitt; all of her rights in two voting trust certificates; and certain debts owing to her by Dorset Hotel Corporation | 15-2015 |
| 14504 | A bank account owned by Julie Schroeder | 15-2031 |
| 14505 | A debt owing to Tokyo Shibaura Denki Kabushiki Kaisha by E. I. du Pont de Nemours & Co. | 15-2032 |
| 14506 | A bank account owned by Magda Simonsen | 15-2032 |
| 14507 | A bank account owned by Paul Wilfert; and all of his rights in a Certificate of Interest issued by Carlstadt Mutual Loan & Building Association | 15-2192 |

323750

EXHIBIT A—Continued

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
APRIL 1—APRIL 30, 1950

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14508 | The sum of \$4,986.07, distributable to Albert Karcher and others under the estate of George J. Hornung. | |
| 14509 | An interest in certain real property located in Kandiyohi County, Minn., owned by Fredrika Hoff and others; all of their rights in two insurance policies; a debt owing to them by William E. Bruns; and a debt owing to them by Frank Paul Anderwall, liquidating agent for Mannhardt and von Helmoit. | 15-2072 |
| 14510 | An interest in certain real property located in Philadelphia, Pa., owned by Bessie S. Oden and others; and all of their rights in certain insurance policies. | 15-2093 |
| 14511 | One patent owned by Klangfilm G. m. b. H. | 15-2093 |
| 14512 | All rights of Karl Bauer under an insurance contract. | 15-2427 |
| 14513 | All rights of Henry Behrens under an insurance contract. | 15-2189 |
| 14514 | All rights of Vera Louise Deussen-Stanton and others under an insurance contract. | 15-2190 |
| 14515 | All rights of Gertrude Geisel Duerr and others in the estate of John Fetch. | 15-2190 |
| 14516 | All rights of George Hoffman and his issue in the estate of Henry Grote and in the trust created under his will. | 15-2191 |
| 14517 | All rights of Ken Ishio under an insurance contract. | 15-2191 |
| 14518 | All rights of Freida R. Schlagenhaut and others in the estate of Lina (Caroline) Knauer. | 15-2191 |
| 14519 | All rights of Kate Kreis under an insurance contract. | 15-2134 |
| 14520 | All rights of Julius Lemke in the trust created under the will of Adolph Lemke. | 15-2191 |
| 14521 | The sum of \$190, distributable to Charlotte Gneist and others. | 15-2206 |
| 14522 | All rights of the issue of Constance von Stumm in the trust created under the will of Morton McMichael. | 15-2206 |
| 14523 | All rights of Mary Steiner in the net proceeds due under Workmen's Compensation Award. | 15-2207 |
| 14524 | All rights of Mrs. Fumiko Takesaki under an insurance contract. | 15-2192 |
| 14525 | All rights of Ludwig Theysohn and others under an insurance contract. | 15-2192 |
| 14526 | All rights of Emmy H. C. Bunge Von Elbrichshausen under two trusts administered by the Security-First National Bank of Los Angeles. | 15-2192 |
| 14527 | All rights of Haru Yamagishi and others under an insurance contract. | 15-2193 |
| 14528 | All rights of Haru Yamagishi and others under an insurance contract. | 15-2193 |
| 14529 | All rights of Elizabeth Zimmer under an insurance contract. | 15-2193 |
| 14530 | All rights of Loomis Hammond Taylor and others in the trusts established under the will of George Loomis Taylor. | 15-2194 |
| 14531 | Certain securities and a bank account owned by Louise Cronmeyer. | 15-2072 |
| 14532 | A bank account owned by Robert Finkbeiner. | 15-2389 |
| 14533 | A bank account owned by Renate Gerda Grabe and others. | 15-2288 |
| 14534 | Certain securities owned by Adolf Haid and two others. | 15-2258 |
| 14535 | Certain securities owned by Juditha A. Hoerning and others. | 15-2303 |
| 14536 | Certain bonds owned by Minna Heberle. | 15-2303 |
| 14537 | Cash, \$339.85, owned by Kiyo Iwazawa. | 15-4037 |
| 14538 | Certain bonds and a bank account owned by Ichiro Kawasaki. | 15-2304 |
| 14539 | Interests in certain bonds owned by Lilly Kullak. | 15-4124 |
| 14540 | Certain securities owned by Elizabeth Lude. | 15-2236 |
| 14541 | Certain securities owned by Usaburo Morino. | 15-2372 |
| 14542 | Certain securities owned by Lilly Mundt; and two debts owing to her by Swiss American Corporation. | 15-2372 |
| 14543 | Cash, \$251.32, owned by Mojiro Ono. | 15-2373 |
| 14544 | Certain securities owned by Hermann Ramling. | 15-2373 |
| 14545 | All rights in a mortgage participation certificate owned by Otto Voelchner. | 15-2304 |
| 14546 | One share of stock owned by the heirs of Henry Wiedeman. | 15-2615 |
| 14547 | Certain securities owned by Keizo Wooyenaka and others. | 15-2235 |
| 14548 | One patent owned by Paula R. Roesch. | 15-2239 |
| 14549 | An interest in certain real property located in New Milford, N. J., owned by Albert Daniels; all of his rights in an insurance policy; and a debt owing to him by Hans Ahlers. | 15-2698 |
| 14550 | All rights of Iwakichi Kaku and others in the estate of T. Matsumoto. | 15-2281 |
| 14551 | All rights of Annette C. Schleper under an insurance contract. | 15-2388 |
| 14552 | The sum of \$2,980.08, distributable to Karl Schultheiss. | 15-2388 |
| 14553 | All rights of Marie Iracek and others in the estate of Emilie Stieglitz. | 15-2428 |
| 14554 | A bank account owned by Otto Ehrlich; and a debt owing to him by Fritz Haller. | 15-2389 |
| 14555 | A bank account owned by Bertha Essich; and a debt owing to her by Fritz Haller. | 15-2459 |
| 14556 | Certain bonds owned by Karl and Hans Friedrichsen. | 15-2459 |
| 14557 | A bank account owned by Heyl'sche Lederwerke Liebenau G. m. b. H. | 15-2477 |
| 14558 | A bank account owned by Anna Kuhlewien. | 15-2460 |
| 14559 | A debt owing to the heirs of Shinzaburo Ikeda by the Sumitomo Bank of Seattle. | 15-2460 |
| 14560 | One bond owned by C. Hermann Ohse and the heirs of Flora Ohse. | 15-2460 |
| 14561 | Cash, \$420.53, owned by Jinchiro Ooka. | 15-2428 |
| 14562 | Certain securities owned by the heirs of Anna Schierming; and certain debts owing to them by Charles Leich & Co., and others. | 15-2587 |
| 14563 | A bank account owned by the heirs of Christian Wilkens. | 15-2476 |
| 14564 | Interests in oil and gas located in certain real property in Marshall County, W. Va., owned by Anna M. Butte and others; and a debt owing to them by Peoples First National Bank & Trust Co. | 15-2461 |

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14565 | Interests in two mortgages owned by Johann Gussregen and others. | 15-2429 |
| 14566 | All rights of Helene L. L. S. J. H. Delbruck under an insurance contract. | 15-2509 |
| 14567 | All rights of Sophie G. Heilmann under an insurance contract. | 15-2509 |
| 14568 | All rights of Taketaro Kinoshita under an insurance contract. | 15-2510 |
| 14569 | All rights of Vera Kunick and others under an insurance contract. | 15-2698 |
| 14570 | All rights of Elsbeth Michaelis and Hilde M. E. Bodenstein in the trust created under the will of Ernest Andre Magnifico. | 15-2616 |
| 14571 | All rights of the heirs of Agnes Munzemaier under an insurance contract. | 15-2771 |
| 14572 | All rights of Sakutaro Nakano under an insurance contract. | 15-2699 |
| 14573 | All rights of Emil Niethammer under an insurance contract. | 15-2699 |
| 14574 | All rights of Yasuo Otani under an insurance contract. | 15-2699 |
| 14575 | All rights of John Rast under an insurance contract. | 15-2700 |
| 14576 | All rights of Elsa Roder and Jenny Von Kujiwa under certain insurance contracts. | 15-2700 |
| 14577 | All rights of Wilhelmina D. S. E. Schmidt under an insurance contract. | 15-2700 |
| 14578 | All rights of Adolf Winter and others under an insurance contract. | 15-2790 |
| 14580 | Certain securities owned by George Holzhauer; and a debt owing to him by Fritz Haller. | 15-2819 |
| 14581 | Certain debts owing to Japanese nationals, names unknown, by the Bank of America, National Trust and Savings Association and others. | 15-2767 |
| 14582 | Certain securities owned by Hideshige Kashiwagi. | 15-2858 |
| 14583 | A debt owing to Anni Markowski by Continental Illinois National Bank & Trust Co. of Chicago. | 15-2768 |
| 14584 | Interest in a bank account and in certain securities owned by Amalia Orscheidt and Otto Orscheidt. | 15-2819 |
| 14585 | Certain debts owing to Christof Reustle and Berta Reustle by Beneficial Corporation. | 15-2769 |
| 14586 | Certain bank accounts owned by Societatea Bancara Romana. | 15-2510 |
| 14587 | Certain securities owned by Arthur Taggeselle. | 15-2820 |
| 14588 | A bank account owned by Wilhelm Tietze. | 15-2511 |
| 14589 | All rights of Emma Wernert and Frank Wernert in a certain liquidation trust certificate. | 15-2820 |
| 14590 | Certain bank accounts owned by Bertha West and others. | 15-2511 |
| 14591 | All rights of Maria Kopf under an insurance contract. | 15-2791 |
| 14592 | All rights of Egon Anheuser in the estate of Stella N. Anheuser. | 15-2428 |
| 14593 | All rights of Annunziata Engelhard von Octinger in the trust created under the will of Annie A. Pfaltz. | 15-2430 |
| 14594 | All rights of Juliane Wagner and others in the estate of Adolph Wagner; and all of their rights in certain real property located in Milwaukee, Wis. | 15-2430 |

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
MAY 1—MAY 31, 1950

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|--|---------------------------|
| 14595 | One mortgage owned by Frederick Kreleker. | 15-2920 |
| 14596 | Certain real property located in Toledo, Ohio, owned by Elizabeth Pfleiderer; all of her rights in an insurance policy; and a debt owing to her by Otto H. Spengler. | 15-2769 |
| 14597 | All rights of Mrs. Masae Akasaka under an insurance contract. | 15-2820 |
| 14598 | All rights of Peter Fixemer and others in the estate of Susana Britten. | 15-2896 |
| 14599 | All rights of Iwao Cho under an insurance contract. | 15-2821 |
| 14600 | All rights of Kathe Muller and others in the estate of Elizabeth Eberz. | 15-2859 |
| 14601 | All rights of William Gundlach and Gertrude Gundlach under an insurance contract. | 15-2821 |
| 14602 | All rights of Laura Wolbertson in the estate of Johanna C. Lorenzen. | 15-2896 |
| 14603 | All rights of Paula I. Wenger and Elisabeth Lotterhofer in the estate of Anna C. Lotterhofer. | 15-2859 |
| 14604 | All rights of Gustav Ohland under an insurance contract. | 15-2822 |
| 14605 | All rights of Georg Pampel and others under an insurance contract. | 15-2822 |
| 14606 | All rights of Anna Eubshman and others in the estate of Bertha K. Pemple. | 15-2921 |
| 14607 | All rights of Heinrich Prigge and others in the estate of Lillie Prigge. | 15-2822 |
| 14608 | All rights of G. Martin Horn and others in the estate of Annie M. Ropes. | 15-2897 |
| 14609 | All rights of Georg Sigmund and others in the trust created under agreement by Joseph Sigmund. | 15-2921 |
| 14610 | All rights of Thomas Loeck and others in the proceeds of certain real property sold pursuant to an order of the District Court of Oldham County, Texas. | 15-3041 |
| 14611 | All rights of Mary Shenisky and Ludwig Vinok in the estate of John Vnok. | 15-2921 |
| 14612 | All rights of Mrs. Hisa Yazaki under an insurance contract. | 15-2821 |
| 14613 | A bank account owned by Dora Berg. | 15-2859 |
| 14614 | A bank account owned by Francisca Bovenstepen and Olea Maria Gerber; and a debt owing to them by National Aniline & Chemical Co., U. S. A. | 15-3119 |
| 14615 | A bank account owned by a German national, name unknown. | 15-2860 |
| 14616 | A bank account owned by Franz Xaver Haas and others. | 15-2390 |
| 14617 | All rights of Johann Richard Nobis and Ida Moeller in two scrip certificates. | 15-2397 |
| 14618 | A bank account owned by Anna Schafheitlin. | 15-2860 |

323751

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14619 | The claim of Fred Schinudde against the insolvent Old-First National Bank & Trust Co. of Fort Wayne, Ind. | |
| 14620 | A bank account and certain securities owned by T. Shimo; and certain debts owing to him by John D. Kistel and others | 15-2861 |
| 14621 | Certain securities owned by L. Sippell-Prumers | 15-2861 |
| 14622 | Certain securities owned by Katie Steigmüller; and a debt owing to her by The First National Bank of Chicago | 15-3143 |
| 14623 | A bank account owned by Oscar von Wedekind and Julia von Knorr | 15-2862 |
| 14624 | All rights of Universum-Film A. G. in certain motion picture film; and copyright interests therein | 15-2862 |
| 14625 | Certain real property located in Lucas County, Ohio, owned by August Sehey and others | 15-3304 |
| 14626 | The reversionary or ground rent interest in certain real property located in Baltimore, Md., owned by Anna Hick and the heirs of Olivier von Beaulieu Marconay | 15-2922 |
| 14627 | All rights of Jens P. Nielsen and Sara M. Nielsen in the estate of Nicholl Nielsen | 15-2922 |
| 14628 | A bank account owned by the heirs of Otto Ackermann | 15-3041 |
| 14629 | Certain securities owned by Fredr. Carl Albrecht and others | 15-3119 |
| 14630 | A debt owing to Herbert Boettcher by Kalio, Inc. | 15-3041 |
| 14631 | A bank account owned by Tatsuchiro Chiba | 15-3119 |
| 14632 | A bank account and certain securities owned by William Heeper and Gesine Heeper; and a debt owing to them by Elfriede M. Heeper | 15-3120 |
| 14633 | A bank account owned by Kenji Itanore | 15-3120 |
| 14634 | Certain securities owned by Shinzo Kawai and Sada Kawai | 15-3121 |
| 14635 | A debt owing to B. Kawate by the Bank of America National Trust and Savings Association | 15-3121 |
| 14636 | A debt owing to Y. Kawate by the Bank of America National Trust and Savings Association | 15-3121 |
| 14637 | Certain personal property owned by Hideo Kidosaki; a debt owing to him by the California Bank; and a debt owing to him by The Yokohama Specie Bank, Ltd., Los Angeles office, and/or Superintendent of banks of the State of California and liquidator of that bank | 15-3122 |
| 14638 | A bank account owned by Komeo Matsukawa | 15-3121 |
| 14639 | A bank account owned by Kozo Miura | 15-3123 |
| 14640 | Certain securities and a bank account owned by Otto Rusehe; and all of his rights in certain stock certificates | 15-3123 |
| 14641 | Certain securities owned by the heirs of William Stoerber | 15-3510 |
| 14642 | A debt owing to Fritz Weng by Dominick & Dominick | 15-3123 |
| 14643 | One bond owned by Saburo Yamane | 15-3124 |
| 14644 | Cash, \$440.49, owned by Kazuyuki Yamamoto | 15-3122 |
| 14645 | Certain securities owned by the heirs of Alfred Zentsch | 15-3074 |
| 14646 | Certain real property located in Zanesville, Ohio, owned by the heirs of Raymond G. Horn and Maria Horn | 15-3042 |
| 14647 | All rights of Hiroyuki Amano and others under an insurance contract | 15-3144 |
| 14648 | All rights of Alban Vogel and two others in any indebtedness owing to them by Comet Textile Co. Inc., bankrupt | 15-3439 |
| 14649 | All rights of John (Juergen) Goseh under an insurance contract | 15-3306 |
| 14650 | One bond owned by Rudolf Huehnchen | 15-3440 |
| 14651 | All rights of Ernst Meyran under an insurance contract | 15-3440 |
| 14652 | All rights of Dagmar von Eiche und Polwitz and others in the trust created under agreement by Josephine H. Reddelien | 15-3440 |
| 14653 | All rights of Maureen Reeves Spilettoesser in the trust created under agreement by Daniel Reeves | 15-3709 |
| 14654 | All rights of Hans Gottsche in the estate of Henry Peter Ronkendorf | 15-3512 |
| 14655 | All rights of Akira Sato and others under an insurance contract | 15-3471 |
| 14656 | All rights of Motoi Takami and Fumiko Takami under an insurance contract | 15-3441 |
| 14657 | The sum of \$530.88, distributable to Otto Weih and others | 15-3441 |
| 14658 | All rights of Ernest H. Wist and others in the estate of Gustaf F. W. Wist | 15-3471 |
| 14659 | A debt owing to Aerne Trading Co. Inc., by National Theatre Supply Export, Division of National-Simplex-Bludworth Inc. | 15-3512 |
| 14660 | A debt owing to Dora Albrecht by the United States Civil Service Commission | 15-3244 |
| 14661 | Cash, \$752.29, owned by Isao Ashida and others | 15-3471 |
| 14662 | Certain debts owing to Margarete Bock and Frieda Bock by the Superintendent of Banks for the State of Ohio as Liquidator of The Guardian Trust Co. | 15-3406 |
| 14663 | A bank account owned by Joseph Fastenmayer and Paula Fastenmayer; certain securities owned by the former; all of his rights in an agreement with the Hamburg Savings Bank relating to the lease of a safe deposit box; and all property located therein | 15-3406 |
| 14664 | Certain securities owned by Helmuth H. Garbrecht | 15-3407 |
| 14665 | Certain securities owned by Paul Jurgens; and a debt owing to him by Bankers Trust Co. | 15-3306 |
| 14666 | Certain bonds owned by Hachiro Kawahara and others | 15-3407 |
| 14667 | A debt owing to B. Kawate and S. Kawate by Kikuye Harakawa | 15-3406 |
| 14668 | A debt owing to Friedel Mangold by Edgar A. Boyles, Jr. | 15-3408 |
| 14669 | A bank account owned by Henry A. Manns and Mrs. Henry A. Manns | 15-3204 |
| 14670 | A bank account owned by Totaro F. Moriguchi | 15-3204 |
| 14671 | A debt owing to the heirs of Shusaburo Nakayama by Seattle-First National Bank | 15-3205 |
| 14672 | A bank account owned by Michael Nickel | 15-3205 |
| 14673 | A debt owing to Nosawa & Co., Ltd., by the Superintendent of Banks of the State of New York, as Liquidator of The Yokohama Specie Bank, Ltd. | 15-3205 |
| 14674 | Certain securities owned by Hitoshi Sakamoto; and certain debts owing to him by the Valley National Bank, Phoenix, Ariz. | 15-3409 |

EXHIBIT A—Continued

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14675 | Certain securities and two bank accounts owned by Detmar Fr. Stahlknecht | 15-3511 |
| 14676 | Cash \$250, owned by Hiroshi George Yasui | 15-3513 |
| 14677 | An interest in certain real property located in Philadelphia, Pa., owned by Ida Arnold; all of her rights in an insurance policy; and two debts owing to her by Ellen Kirchner and Augusta Hebron | 15-3512 |
| 14678 | All rights of Ichthyol Gesellschaft Cordes, Hermann & Company, in the goodwill of the business in the United States of The Ichthyol Company, and in all trademarks and trade names appurtenant thereto; and all rights in an agreement with Merck & Company | 15-3903 |
| 14679 | All rights of Wolf Eginhard von Kruse and others in the trust created under the will of Orleans R. E. Baker | 15-3534 |
| 14680 | All rights of William Hess and others under an insurance contract | 15-3513 |
| 14681 | All rights of Martha Hoepfner and Anna Kruse in the trust created under agreement by Anna Louise Nolde | 15-3534 |
| 14682 | All rights of Anna R. Mannheim and others in the estate of Jacob Rothberg | 15-3513 |
| 14683 | All rights of Martha Hoepfner and Anna Kruse in the trust created under the will of Hans Vogt | 15-3534 |
| 14684 | The sum of \$250, distributable to Barta Basken under the estate of Anna Zurfluh | 15-3514 |
| 14685 | Certain securities owned by Otto Rusche | 15-3514 |
| 14686 | A bank account owned by Ake. Sab. Liepajas Banka | 15-3535 |
| 14687 | A debt owing to Elizabeth Barth by George O. Blome | 15-3535 |
| 14688 | Certain securities owned by Johanna Bohrenberger-Stierlin; and a debt owing to her by Brown Brothers Harriman & Co. | 15-3535 |
| 14689 | A debt owing to Maria Huber by Topken & Farley | 15-3536 |
| 14690 | An interest in certain securities owned by Alfred Kemmler | 15-3760 |
| 14691 | A bank account owned by Emil Montien | 15-3536 |
| 14692 | A bank account owned by Heinrich Peters | 15-3537 |
| 14693 | Certain securities owned by the heirs of Carl Schaeffer | 15-3700 |
| 14694 | One bond owned by Anna Schmidt | 15-3805 |
| 14695 | An interest in certain securities owned by Agnes Siemers; and an interest in a debt owing to her by the American Telephone & Telegraph Co. | 15-3805 |
| 14696 | All of the outstanding capital stock of United States Imports and Exports, Inc. | 15-4037 |
| 14697 | Certain securities owned by Marthe Von Tarnoczky | 15-3536 |
| 14698 | A debt owing to Rino Yamada by Sumitomo Bank of Seattle | 15-3821 |
| 14699 | All rights of Mary Metz Castaldi in the trust created under the will of Charles Eichborn | 15-3471 |

LIST OF VESTING ORDERS ISSUED BY THE OFFICE OF ALIEN PROPERTY
JUNE 1-JUNE 30, 1950

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14700 | All rights of Herder & Co. G. m. b. H. in two agreements, relating to copyrights | 15-3803 |
| 14701 | Certain real property located in Contra Costa County, Calif., owned by Karl Herrmann | 15-3660 |
| 14702 | An interest in oil, gas and other minerals located in certain real property in Seminole County, Okla., owned by Paul Pfefferkorn; and a debt owing him by The Texas Co | 15-3661 |
| 14703 | All rights of Mariska von Klenze in the trust created under agreement by Emily O. Stone-Alcock and George B. Stone-Alcock | 15-3821 |
| 14704 | All rights of Marie Louise Auth and others in the estate of Bartholomew Auth | 15-3852 |
| 14705 | An interest in certain real property located in Springfield, Nebr., owned by Herman Barthel and others | 15-3994 |
| 14706 | All rights of Wilhelm O. Beier under an insurance contract | 15-3804 |
| 14707 | All rights of Edward Doster under an insurance contract | 15-3710 |
| 14708 | All rights of John Karl Goseh under an insurance contract | 15-3710 |
| 14709 | All rights of Eva Grossmann under two insurance contracts | 15-3805 |
| 14710 | All rights of Tameo Kajiya under an insurance contract | 15-3819 |
| 14711 | All rights of Shosaburo Kasugai and two others in the estate of Paul Y. Kasugai | 15-3821 |
| 14712 | All rights of Kiyoshi Nozaki under an insurance contract | 15-3806 |
| 14713 | All rights of Kohel Oana under an insurance contract | 15-3819 |
| 14714 | All rights of Wilhelmina Wulf and others in the estate of B. H. Ratermann | 15-3852 |
| 14715 | All rights of Camilla Eckhardt and others in the estate of Albert Reichel | 15-3806 |
| 14716 | A bank account owned by Gustav Hansen and others; all of their rights in the trust created under agreement by the Security-First National Bank of Los Angeles; and all property in the custody of that bank by virtue of said trust | 15-3853 |
| 14717 | All rights of Franziska Obst Mentner and others in the estate of Clara Seeger | 15-3853 |
| 14718 | All rights of Hermine Trautmann under an insurance contract | 15-3821 |
| 14719 | All rights of August Wilhelm Visser under an insurance contract | 15-3822 |
| 14720 | All rights of Maria Ullmann and two others in the estate of Maria Wildfang | 15-3854 |
| 14721 | A debt owing to Ludwig F. Achner by Karl J. Deissler | 15-3854 |
| 14722 | Certain debts owing to Lottie Colfert and others by the Seaboard Trust Company; all rights in certain voting trust certificates and certain scrip certificates | 15-3994 |
| 14723 | A bank account and certain securities owned by Anita Kemp and others | 15-3855 |

323752

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14724 | All rights of Shosaku Koinuma in an agreement with the National City Safe Deposit Co. relating to the lease of a safe deposit box and all property located therein. | 15-4124 |
| 14725 | A one-half interest in a bank account and in certain securities owned by Charlotte Amalie Kurth; and a one-half interest in a debt owing to her by Illinois Timber Co. | 15-3996 |
| 14726 | Certain securities owned by Gustav Niemeyer. | 15-3991 |
| 14727 | A bank account and certain securities owned by Hiroshi Oda and Haruko Oda. | 15-3845 |
| 14728 | Certain bonds owned by Hiroshi Oda and Haruko Oda. | 15-3961 |
| 14729 | A debt owing to Kuichi Oshiri by the Union Pacific Railroad Co. | 15-3834 |
| 14730 | Certain personal property owned by Marie Rauh and others; and certain debts owing to them by National Bank of Washington. | 15-3978 |
| 14731 | A debt owing to the heirs of Yakichi Shimozato by the DeVry Corporation; and a debt owing to them by American Steel Export Co., Inc. | 15-3822 |
| 14732 | The sum of \$91.77, owned by the heirs of Margareth Stoppel. | 15-3836 |
| 14733 | A bank account owned by Elisa H. De Timmermann. | 15-3977 |
| 14734 | A debt owing to Hassan Vladi by Dominick & Dominick. | 15-3961 |
| 14735 | All rights of Helene Zache and others in the estate of Henry Lange. | 15-3600 |
| 14736 | An undivided four-fifths interest in certain real property located in the County of San Luis Obispo, Calif., owned by Emilie F. H. Rosemann & others. | 15-3836 |
| 14737 | The sum of \$1,095.71, distributable to Emilie Anna G. Uhr and others under the estate of Henry C. Glaser. | 15-3977 |
| 14738 | All rights of Klara Stehle and others in the trust created under the will of Felix Strauss. | 15-3993 |
| 14739 | All rights of John Tangemann in the estate of Heinrich Tangemann. | 15-3991 |
| 14740 | All rights of the heirs of Walter B. Wiede in his estate. | 15-3996 |
| 14741 | Certain debts owing to William Heeper and Gesine Heeper by Henry Schnakenberg. | 15-4209 |
| 14742 | Certain securities owned by Shirokichi Kanai. | 15-4067 |
| 14743 | All rights of G. Kodama and the heirs of T. Noritake in an agreement with the National Bank of Commerce of Seattle, relating to the lease of a safe deposit box; and all property located therein. | 15-4359 |
| 14744 | Certain securities owned by Kathe Klindworth Kohler; and a debt owing to her by the First National Bank-Detroit. | 15-4066 |
| 14745 | Certain securities owned by Shosaku Koinuma. | 15-4209 |
| 14746 | Certain bank accounts and certain certificates of indebtedness owned by Konversionskasse fur Deutsche Auslandsschulden. | 15-4066 |
| 14747 | A debt owing to Sakae Miyazawa by the Pacific Bank, Honolulu, T. H. | 15-4037 |
| 14748 | A bank account owned by Konrad Ostheimer. | 15-3977 |
| 14749 | Certain bank accounts and certain securities owned by Maria Muller Reichenauer; and a debt owing to her by Margaret Schwab. | 15-4386 |
| 14750 | A debt owing to Alfred Rohde by the Bank of the Manhattan Co. | 15-3978 |
| 14751 | A bank account and certain securities owned by Ernst Sonntag. | 15-4068 |
| 14752 | Certain securities owned by Eva von Heydebreck; and certain debts owing to her by The New York Trust Co. and American Express Co. | 15-4157 |
| 14753 | Certain real property located in the City of Washington, District of Columbia, owned by Emil Blumenberg. | 15-4206 |
| 14754 | All rights of Wilhelm Friedrich Burkhardt and others in the estate of Frederich Bohnenberger. | 15-4096 |
| 14755 | An undivided two-thirds interest in certain real property located in the County of Philadelphia, Pa., owned by Anna Dobler and Fritz Dobler; all of their rights in insurance policies; and a debt owing to them by Paul Wendler, Jr. | 15-4461 |
| 14756 | All rights of Ruth Mirtsch and the heirs of Adele Borchold in the estate of Seigfried Fischer, Sr. | 15-4206 |
| 14757 | All rights of Dr. Sigmund Martin Haffner under two insurance contracts. | 15-4236 |
| 14758 | All rights of Yeizo Hayashima under an insurance contract. | 15-4237 |
| 14759 | All rights of Frederick Klaeber under certain insurance contracts. | 15-4237 |
| 14760 | All rights of Klemens Klues and August Klues in the estate of Clemens Klues. | 15-4304 |
| 14761 | All rights of Heinrich Kochert and his heirs under an insurance contract. | 15-4232 |
| 14762 | All rights of Clara Schroeder and others in the trust created under agreement of Eric Legemann and others. | 15-4361 |
| 14763 | All rights of Clara Matthies under an insurance contract. | 15-4304 |
| 14764 | All rights of Selma Richter in the estate of Adolph Nellitz. | 15-4232 |
| 14765 | All rights of Tatsulph Omaru and Chokuro Omaru under an insurance contract. | 15-4234 |
| 14766 | All rights of Rudolph Kanow and George Kanow in the trust created under agreement by Henriette Rouget and The Peoples Trust Company. | 15-4253 |
| 14767 | All rights of Maria Schulmeyer and the heirs of Hugo Cornelius under an insurance contract. | 15-4304 |
| 14768 | All rights of Peter Besenbruch and others in the trust created under agreement by Max Siepermann and Commercial Trust Company of New Jersey. | 15-4253 |
| 14769 | All rights of Anna W. Steinbrunn under two insurance contracts. | 15-4305 |
| 14770 | All rights of Herman Imhof and others in the estate of Alfred Stumpp. | 15-4350 |
| 14771 | All rights of Tozi Uyehara under an insurance contract. | 15-4305 |
| 14772 | Certain securities owned by Allianz Lebensversicherungs, A. G. | 15-4338 |
| 14773 | Certain securities owned by Nordstern Allgemeine Versicherungs, A. G. | 15-4474 |
| 14774 | Certain debts owing to Cornelia T. J. Heubel by the Chicago, Milwaukee, St. Paul and Pacific Railroad Company. | 15-4420 |
| 14775 | Certain securities owned by Helmut Heinrich Garbrecht. | 15-4461 |
| 14776 | Certain securities owned by Seichiro Iwasaki. | 15-4336 |
| 14777 | A debt owing to Augusta Kulla by the American Surety Company of New York. | 15-4206 |
| 14778 | A bank account owned by "La Constancia" Compania Anonima de Seguros. | 15-4361 |
| 14779 | A bank account owned by the heirs of Anna Meissner; and a debt owing to them by Margaret L. Nicol. | 15-4238 |
| 14780 | Cash, \$3.25, and a bank account owned by Ryoichi Nagai. | 15-4305 |

| Vesting order No. | Summary description of property vested | Federal Register citation |
|-------------------|---|---------------------------|
| 14781 | Certain securities and two checks owned by Erna Grimm Norddeg; and a debt owing to her by Hammsley and Kelley. | 15-4462 |
| 14782 | Certain debts owing to Margarete Scheel by The Pennsylvania Company for Banking and Trusts; and all rights due her under an annuity contract. | 15-4306 |
| 14783 | Certain bonds owned by Adolf G. Schickert and Else Schickert. | 15-4463 |
| 14784 | A bank account owned by Theodore Seewann and Edith Seewann. | 15-4237 |
| 14785 | Cash, \$243, owned by Kennosuke Tsushima. | 15-4306 |
| 14786 | A bank account, certain securities, and certain personal property owned by Hans E. Wolsin, Sr. | 15-4303 |
| 14787 | A debt owing to Joachim Wolff by The Equitable Life Assurance Society of the United States. | 15-4237 |
| 14788 | Certain securities owned by Fujiyo Yamada. | 15-4306 |
| 14789 | All rights of Louise Lueckhoff and others in the trust indenture between Maria Clausen and others. | 15-4473 |
| 14790 | All rights of Hazel Ann Timmons under an insurance contract. | 15-4307 |
| 14791 | All rights of Toshikazu Akasaka under an insurance contract. | 15-4331 |
| 14792 | All rights of Margaret Behrle and the heirs of Heinrich Zoellner under an insurance contract. | 15-4360 |
| 14793 | All rights of Helene Wolf and Albert Finsterle in the estate of Emilie Bergmann. | 15-4474 |
| 14794 | All rights of Fritz Burkin under an insurance contract. | 15-4331 |
| 14795 | All rights of Ingeborg Charlotte Duck in the estate of Emil Duck. | 15-4331 |
| 14796 | All rights of Hatsuyo Shimayo Fuwa under an insurance contract. | 15-4361 |
| 14797 | All rights of Yoshichi Hatada under an insurance contract. | 15-4362 |
| 14798 | All rights of Saimatsu Horiguchi under an insurance contract. | 15-4362 |
| 14799 | All rights of Wilhelm Heinrich Karl Rolf Baron von Hundelshausen under two insurance contracts. | 15-4362 |
| 14800 | All rights of Sumayo Kamei and others under an insurance contract. | 15-4387 |
| 14801 | All rights of Margarete Miller under an insurance contract. | 15-4388 |
| 14802 | All rights of Margarete Miller under two insurance contracts. | 15-4389 |
| 14803 | All the property and estate of Marie Noziri and others, under a guardianship estate. | 15-4463 |
| 14804 | All rights of Helene Oberreit under an insurance installment certificate. | 15-4389 |
| 14805 | All rights of Luise Oberreit under an insurance installment certificate. | 15-4462 |
| 14806 | All rights of Josef Ostler and his heirs under two insurance contracts. | 15-4463 |
| 14807 | All rights of Leonz P. A. Rieger under an insurance contract. | 15-4463 |
| 14808 | All rights of Emma Riesch under an insurance installment certificate. | 15-4474 |
| 14809 | All rights of Kate Schuller Schmale under an insurance contract. | 15-4475 |
| 14810 | All rights of Hedwig Grossmann and others in the estate of Frank F. B. Schneider. | 15-4476 |
| 14811 | All rights of Max Thoss and two others in the estate of Marie Scholz. | 15-4475 |
| 14812 | All rights of Klara Freyer and others in the estate of Paul O. Schroeder. | 15-4476 |
| 14813 | All rights of William Siemen under an insurance contract. | 15-4476 |
| 14814 | All rights of Klara Scheel and two others in the estate of Johannes F. C. Stoltenberg. | 15-4360 |
| 14815 | All rights of Matusuke Tengan under an insurance contract. | 15-4337 |
| 14816 | All rights of Claerchen Tischbein and others in the estate of John Robert Tischbein and the trust created under his will. | 15-4537 |
| 14817 | All rights of Hermina Kramer Gruis in the proceeds of real estate sold pursuant to court order in the District Court of Hardin County, Iowa. | 15-4332 |
| 14818 | All rights of Marie Wuerz under an insurance contract. | 15-4537 |
| 14819 | Certain household furniture and furnishings owned by Mary Martha Pawellek Helmke. | 15-4389 |
| 14820 | Certain bonds owned by Emil Arnold and Theresia Arnold. | 15-4476 |
| 14821 | Certain securities and a bank account owned by Lydia Gebhardt; a debt owing her by Dick & Reuteman Co.; an undivided one-half interest in seven mortgage bonds; an undivided one-half interest in a debt owing her by Dick & Reuteman Co.; and an undivided one-half interest in twenty-four shares of stock. | 15-4477 |
| 14822 | A bank account owned by Anna Roder. | 15-4332 |
| 14823 | Certain checks owned by Maria Schroeder. | 15-4568 |
| 14824 | Certain securities owned by Ernst Sonntag. | 15-4569 |
| 14825 | A debt owing to Constantin von Neurath by Schroeder Trust Co. | 15-4332 |
| 14826 | A debt owing to Fritz von Opel and others by Manfred Wronker Stansfield. | 15-4477 |
| 14827 | A debt owing to Tokizo Yamashita by Fidelity and Deposit Company of Maryland. | 15-4569 |
| 500A-252 | Copyright interest. | 14-5450 |
| 500A-253 | do. | 14-5478 |
| 500A-254 | do. | 14-5479 |
| 500A-255 | do. | 14-6034 |
| 500A-256 | do. | 14-7634 |
| 500A-257 | do. | 14-6655 |
| 500A-258 | do. | 14-6855 |
| 500A-259 | do. | 14-7635 |
| 500A-260 | do. | 15-647 |
| 500A-261 | do. | 15-648 |
| 500A-262 | do. | 15-1578 |
| 500A-263 | do. | 15-1616 |
| 500A-264 | do. | 15-1617 |
| 500A-265 | do. | 15-2587 |
| 500A-266 | do. | 15-2770 |
| 500A-267 | Amendment. | 15-4098 |
| 500A-268 | Copyright interest. | 15-3993 |
| 500A-269 | do. | 15-4095 |
| 500A-270 | do. | 14-4098 |
| | do. | 15-4097 |

323753

EXHIBIT B

Supplement to Lists of Vesting Orders Issued by the Office of Alien Property,
March 11, 1942, to June 30, 1950

NOTE.—The lists to which these additions are made were published as Exhibit A, pp. 99-131, in the *Annual Report for the period March 11, 1942, to June 30, 1943*; as Exhibit A, pp. 165-208, in the *Annual Report, fiscal year ended June 30, 1944*; as Exhibit A, pp. 195-218, in the *Annual Report, fiscal year ended June 30, 1945*; as Exhibit A, pp. 171-200, in the *Annual Report, fiscal year ended June 30, 1946*; as Exhibit A, pp. 105-146, in the *Annual Report, fiscal year ended June 30, 1947*; as Exhibit A, pp. 108-145, in the *Annual Report, fiscal year ended June 30, 1948*; and as Exhibit A, pp. 94-126 in the *Annual Report, fiscal year ended June 30, 1949*. 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 signed during the fiscal year ended June 30, 1950, but relating to vesting orders signed prior to July 1, 1949.

| Vesting order No. | Description | Federal Register citation |
|-------------------|-------------|---------------------------|
| 204 | Amendment | 14-6074 |
| 208 | do | 14-6422 |
| 2816 | do | 15-2770 |
| 2841 | do | 14-6366 |
| 2900 | do | 15-387 |
| 3237 | do | 15-2172 |
| 4778 | do | 15-2862 |
| 8425 | do | 14-3794 |
| 8711 | do | 14-3971 |
| 8990 | do | 15-2791 |
| 9449 | do | 15-334 |
| 9894 | do | 14-7285 |
| 10125 | do | 15-496 |
| 10636 | do | 15-2476 |
| 10654 | do | 14-6739 |
| 10748 | do | 14-6959 |
| 10850 | do | 14-3911 |
| 10891 | do | 14-5339 |
| 10914 | do | 14-7508 |
| 11051 | do | 15-1650 |
| 11069 | do | 14-6866 |
| 11166 | do | 15-2236 |
| 11307 | do | 14-7821 |
| 11568 | do | 14-5483 |
| 11646 | do | 15-1625 |
| 11718 | do | 14-4505 |
| 11718 | do | 14-4705 |
| 11803 | do | 15-1626 |
| 11901 | do | 15-2172 |
| 12084 | do | 14-7286 |
| 12165 | do | 15-21 |
| 12326 | do | 15-2281 |
| 12354 | do | 14-5250 |
| 12365 | do | 14-4738 |
| 12539 | do | 14-3697 |
| 12578 | do | 14-4022 |
| 12587 | do | 14-5856 |
| 12597 | do | 14-5172 |
| 12604 | do | 15-3124 |
| 12657 | do | 15-3961 |
| 12664 | do | 14-4096 |
| 12747 | do | 14-7190 |
| 12789 | do | 14-5043 |
| 12800 | do | 14-3912 |
| 12643 | do | 15-1617 |
| 13033 | do | 14-4999 |
| 13071 | do | 15-3514 |
| 13086 | do | 15-2863 |
| 13178 | do | 15-1719 |
| 13208 | do | 14-3717 |
| 13319 | do | 15-2863 |
| 13323 | do | 14-5620 |
| 13353 | do | 15-859 |
| 13472 | do | 14-5620 |
| 13525 | do | 14-5350 |
| 13529 | do | 15-1580 |
| 13640 | do | 15-3820 |
| 13641 | do | 14-7554 |
| 13668 | do | 14-6506 |
| 13671 | do | 14-7326 |
| 13676 | do | 15-271 |
| 13708 | do | 14-7554 |
| 13755 | do | 14-7411 |
| 13812 | do | 14-7851 |
| | do | 14-7285 |
| | do | 15-497 |

EXHIBIT B—Continued

| Vesting order No. | Description | Federal Register citation |
|-------------------|-------------|---------------------------|
| 13822 | Amendment | 14-7325 |
| 13840 | do | 15-497 |
| 13843 | do | 15-47 |
| 13872 | do | 15-70 |
| 13888 | do | 14-7851 |
| 13838 | do | 14-7286 |
| 14002 | do | 15-2461 |
| 14026 | do | 15-1024 |
| 14049 | do | 15-2863 |
| 14055 | do | 15-445 |
| 14095 | do | 15-2478 |
| 14098 | do | 15-1536 |
| 14107 | do | 15-2461 |
| 14214 | do | 15-1262 |
| 14242 | do | 15-2461 |
| 14311 | do | 15-1967 |
| 14462 | do | 15-3244 |
| 14535 | do | 15-3305 |
| 14536 | do | 15-4037 |
| | do | 15-4124 |

323754

EXHIBIT C

Rules and Regulations of the Office of Alien Property in Effect as of June 30, 1950

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 recodified and published in the *Federal Register* (12 F. R. 9497-9547) and are now designated as Parts 501-512 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 this Office.

| Part No. | Subject matter | Federal Register citation |
|----------|--|---------------------------|
| 501 | General rules of procedure..... | 13-9498 |
| 502 | Rules of procedure for claims..... | 13-9503 |
| 503 | Availability of records..... | 13-9507 |
| 504 | Vesting orders..... | 13-9508 |
| 505 | Specific prohibitions..... | 13-9508 |
| 506 | Property in process of judicially supervised administration, or in court or administrative proceeding..... | 13-9510 |
| 507 | Patents, trade-marks and copyrights..... | 13-9511 |
| | Amended..... | 14-4788 |
| 508 | Administration of alien property seized during World War I..... | 13-9512 |
| 509 | Foreign exchange rates..... | 13-9513 |
| 510 | Reports..... | 13-9513 |
| 511 | Blocked assets: Regulations originally issued by the Treasury Department ¹ | 13-9518 |
| | Amended..... | 15-1029 |
| 512 | Blocked assets: Regulations issued by Office of Alien Property..... | 13-9549 |

¹ For the text of Executive Order No. 9899 of Aug. 20, 1948, which transferred jurisdiction over assets blocked as of Sept. 30, 1948, to the Attorney General, see pp. 135-136.

EXHIBIT D

List of Dissolution Orders Issued by the Office of Alien Property, July 1, 1949, to June 30, 1950

| Dissolution order No. | Related vesting order No. | Name of corporation ordered dissolved | Date executed | Federal Register citation |
|-----------------------|---------------------------|--|----------------|---------------------------|
| 88 | 713, 12230 | Fortra, Inc..... | July 6, 1949 | 14-3809 |
| 89 | 493 | Bruhan Realty Corporation..... | Sept. 12, 1949 | 14-5684 |
| 90 | 5282 | Western States Importing Co., Inc..... | Mar. 16, 1950 | 15-1627 |

323755

EXHIBIT E

List of Return Orders Issued by the Office of Alien Property, July 1, 1949, to June 30, 1950

| Return order No. | Related vesting order No. | Successful claimant | Summary description of property returned | Date executed | Federal Register citation |
|------------------|---------------------------|--|---|--------------------------------|---------------------------|
| 285 | 882 | Mathilda Prevosts | \$1,641.67; and interest in an estate. | Oct. 26, 1949 | 14-6671 |
| 329 | 68, 201, 2429, 2435 | Raoul Hafner | 10 patents; 1 patent application; one-half interest in two patents; and one-third interest in a patent. | July 11, 1949 | 14-4030 |
| 363 | 293, 666 | Eugene Freyssinet | 2 patent applications; 7 patents and a one-half interest in a patent. | July 8, 1949 | 14-3972 |
| 364 | 1729 | Antonio Gigliotti and Francesco Gigliotti | \$1,943.31; and interest in an estate. | July 5, 1949 | 14-3908 |
| 365 | 2533 | Robert Metzger | \$4,686.94 | July 26, 1949 | 14-4812 |
| 366 | 201 | Reconstruction Finance Corporation | 1 patent | do | 14-4812 |
| 367 | 1028 | Marcel Mennesson | 1 patent application | July 11, 1949 | 14-4030 |
| 368 | 1523 | Anne Archibald | Interest in a trust estate | Oct. 12, 1949 | 14-6423 |
| 369 | 1758 | Vito Carnevali | \$2,217.59; and copyright | July 11, 1949 | 14-4030 |
| 370 | 667, 721 | Societe Alliances Autoprotectes | 1 patent and 2 patent applications | July 19, 1949 | 14-4650 |
| 371 | 1237, 3430 | Amendment Duraud & Cie | \$100,163.39; and certain copyrights | Aug. 15, 1949 July 11, 1949 | 14-5172 14-4031 |
| 372 | 3430 | Amendment Max Alan Schwendemann | \$456.95; and copyright | July 26, 1949 | 14-4814 |
| 373 | 4034 | A. W. Sijthoff's Uitgevermaatschappij N. V. | \$113.33; and copyright | July 25, 1949 | 14-4812 |
| 374 | 3430 | Pierre Andre Leonace Panier | \$224.52; and copyright | July 25, 1949 | 14-4815 |
| 375 | 201, 2353, 3434 | Societa per Azioni "Eternit" Pietra Artificiale | \$472,307.46; 4 patents; and interest in a patent contract | do | 14-4813 |
| 376 | 1657 | Marino Scardigli and others | \$16,877.65; and interest in an estate | July 25, 1949 | 14-4815 |
| 377 | 7830 | Tiporia Lazerivici and others | \$3,024.96; and interest in an estate | July 26, 1949 | 14-4813 |
| 378 | 103 | Banco di Napoli | \$605,250; and all rights in 2,690 shares of common capital stock of Banco di Napoli Trust Co. of Chicago | July 25, 1949 | 14-4815 |
| 379 | 783 | Caterina Compagno Cusimano | \$9,969.15; and interest in an estate | Aug. 4, 1949 | 14-4999 |
| 380 | 666 | Eugene Camille Saint Jacques | 12 patents | July 27, 1949 | 14-4853 |
| 381 | 4034 | Mrs. Maurice Arnold Strohott | \$90.67; and copyright | July 25, 1949 | 14-4813 |
| 382 | 3677 | Tony Zenker | \$1,505.14; and interest in an estate | July 19, 1949 | 14-4650 |
| 383 | 4168 | Alberto Th. Beutler | \$2,402.96; and interest in an estate | July 25, 1949 | 14-4815 |
| 384 | 9262 | Erna Hart and Fritz Rosenberg | \$14,818.99; and one-half interest in an estate | July 26, 1949 | 14-4813 |
| 385 | 899 | Klara Maier | \$2,495.97; and interest in an estate | do | 14-4813 |
| 386 | 293 | Societe d'Appareils de Controle et d'Equippement de Motocars | 1 patent application | do | 14-4814 |
| 387 | 94 | Joseph R. Ehrlich | 1 patent application | July 27, 1949 | 14-4853 |
| 388 | 6227 | Leo Loeb | \$9,585.45; and one bond | Aug. 1, 1949 | 14-4893 |
| 389 | 6300 | Johanna Dolling | \$2,856.12 | do | 14-4893 |
| 390 | 2299 | Mezzera Societe Per Azioni | \$2,498.75 | do | 14-4917 |
| 391 | 6523 | George Herrlein and Lizzie Herrlein | \$1,240.89 | Aug. 3, 1949 | 14-4933 |
| 392 | 3430 | Marie, Antonine, Felix, Germain and Marcel Clavel | \$39.93; and copyright | Aug. 1, 1949 | 14-4893 |
| 393 | 5022 | Lajos and Erzsebet Klein | \$1,786.19; and interest in an estate | do | 14-4917 |
| 394 | 996 | Adolph and Robert Kahn and Else Sommer | \$1,917.37; and interest in an estate | do | 14-4917 |
| 395 | 293, 666, 667, 2633, 2695 | Societe d'Electro-Chimie d'Electro Metallurgie et des Acieries Electriques d'Ugine | 35 patents; 5 patent applications; and interest in 10 patent contracts | Aug. 5, 1949 | 14-5034 |
| 396 | (1) | Louis Ambuhl | \$1,000 | Aug. 3, 1949 | 14-4834 |

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 |
|------------------|---------------------------|---|--|---------------------------------|---------------------------|
| 397 | 1758 | Ruth Feiner | \$286.90; and certain copy rights | Aug. 1, 1949 | 14-4894 |
| 398 | 3430 | Librairie Academique Perin | \$11.23; and copyright | Aug. 4, 1949 | 14-4899 |
| 399 | 4033 | Amendment Jan Gebethner and Eugeniusz Machalski d/b/a Gebethner & Wolf | \$1,548.22; and certain copyrights | Aug. 26, 1949 Aug. 4, 1949 | 14-5451 14-4999 |
| 400 | 201 | Russell P. Harshberger | 2 patents | Aug. 3, 1949 | 14-4934 |
| 402 | 675, 3087 | Eduard von Asten | \$143,451.38; 9 patents; and interest in a patent contract | Aug. 17, 1949 | 14-5233 |
| 403 | 6215 | Hugh F. McLoughlin | \$194.21 | Aug. 16, 1949 | 14-5223 |
| 404 | 704 | Ernesta Strada Raponi | \$3,190.49; and interest in an estate | Feb. 27, 1950 | 15-1232 |
| 405 | 4422 | Margit Rochmes | \$27,759.37; certain securities; and interest in an estate | Aug. 31, 1949 | 14-5499 |
| 406 | 4300 | Lupu Joseph and others | \$18,622.53; one bond; and interest in a trust | Aug. 4, 1949 | 14-4999 |
| 407 | 8304 | Max Hirsch | \$3,869.33; and interest in an estate | do | 14-4999 |
| 408 | 235 | Anna Costa ved. Bergalli and others | \$72,149.70 | Sept. 1, 1949 | 14-5551 |
| 409 | 3075 | Paul Phillips and two others | \$823.73; and interest in an estate | Aug. 25, 1949 | 14-5451 |
| 410 | 500B-1 | W. Bessel & Cie | \$1,021.50; and certain copyrights | Aug. 24, 1949 | 14-5383 |
| 411 | 73 | Vittorio Lo Bianco | \$9,617.00; and certificate for 33 1/2 shares common stock of Metro Stamp Co., Ltd. | Aug. 23, 1949 | 14-5383 |
| 412 | 296, 670 | Alliance Industrielle & Financiere Francaise, S. A. | 1 patent and 2 patent applications | Aug. 17, 1949 | 14-5284 |
| 413 | 666 | Georges Kanitz | 1 patent | Aug. 23, 1949 | 14-5383 |
| 414 | 1740 | Amalia Camani | \$7,500 | do | 14-5383 |
| 415 | 294 | Bjarne Aas | 1 patent | Aug. 19, 1949 | 14-5360 |
| 416 | 5081 | Nickolas L. Vacano | \$12,959.49 | Aug. 25, 1949 | 14-5383 |
| 417 | 12081 | Charles L. Klingelhofer | Certain securities | Sept. 8, 1949 | 14-5620 |
| 418 | 7309 | Hendrik F. Tuininga | \$886.26 | Sept. 9, 1949 | 14-5643 |
| 419 | 2133 | Giuseppe Giampiccolo and others | \$3,914.56 | Sept. 10, 1949 | 14-5890 |
| 420 | 2645 | Etablissements & Laboratoires Georges Truffaut S. A. | \$84,061.29; 2 patents; and interest in a patent contract | do | 14-5891 |
| 421 | 1545 | John I. Gross | \$8,276.06 | Sept. 12, 1949 | 14-5732 |
| 422 | 6013 | Kathe Wolf Wasserstrom | \$14,436.13; and interest in an estate | Sept. 15, 1949 | 14-5776 |
| 423 | (1) | Joseph Van den Boeck and Clementine Van den Boeck | \$500 | Sept. 9, 1949 | 14-5684 |
| 424 | 2832 | Bela Horty | \$2,000 | do | 14-5684 |
| 425 | (1) | Louise Nagar | \$500 | Sept. 14, 1949 | 14-5776 |
| 426 | 3430 | Editions Salabert S. A. | \$18,359.90; and copyright | Sept. 19, 1949 | 14-5856 |
| 427 | 4180 | Bercu Lebov and others | \$3,063.28; and interest in an estate | do | 14-5856 |
| 428 | 195 | Banco di Napoli | \$1,200; and all rights in 20 shares of capital stock of Banco di Napoli Trust Co. of New York | Sept. 13, 1949 | 14-5752 |
| 429 | 9292 | Carlos Blume | \$3,283.80 | Sept. 19, 1949 | 14-5856 |
| 430 | 651 | Carsten Friis | \$2,724.90; and interest in a trust | do | 14-5891 |
| 431 | (1) | Franz Alexander Kosak | \$2,000 | Sept. 15, 1949 | 14-5776 |
| 432 | 7709 | Kathryn M. Wolf, Executrix of the Estate of Laura M. Lorenzen | \$993.42 | Sept. 21, 1949 | 14-5891 |
| 433 | 705 | Daniel Scheuer and two others | \$3,254.59; and interest in an estate | Sept. 19, 1949 | 14-5892 |
| 434 | 346, 347 | Hector Dieudonne and two others | \$4,385.19; and 250 shares common stock of Amerlux Steel Products Corp.; and a debt due that company | Sept. 21, 1949 | 14-5952 |
| 435 | 1501 | Amendment Tosbiji Kaneko and others | \$34,782.57 | Oct. 18, 1949 Sept. 29, 1949 | 14-6508 14-6102 |
| 436 | 435 | Amendment N. V. Handelsmaatschappij "Waldorf" | \$207,596.51; and certain securities | Feb. 21, 1950 | 15-1095 |
| 437 | 4034 | Hilda E. L. Billen and two others | \$449.58; and copyright | Sept. 22, 1949 | 14-5954 |

See footnote at end of table.

323756

EXHIBIT E—Continued

| Return order No. | Related vesting order No. | Successful claimant | Summary description of property returned | Date executed | Federal Register citation |
|------------------|---------------------------|---|--|---------------------------------|---------------------------|
| 438 | (1) | Gunvald Roste and others. | \$1,508.64 | Sept. 20, 1949 | 14-5892 |
| 439 | 1378 | Amendment. Igina Striichi | \$1,573.85; and interest in an estate. | Feb. 24, 1950 Sept. 22, 1949 | 15-1174 14-5954 |
| 440 | 3430, 3552, 4030 | Marguerite Leblanc and two others. | \$8,965.46; and certain copy-rights. | Oct. 3, 1949 | 14-6157 |
| 441 | 1451 | Mario and Maria Cagnacci. | \$1,131.71; and certain real property. | Sept. 29, 1949 | 14-6103 |
| 442 | 3430 | Helyonne G. Barbusse and others. | \$6,333.37; and certain copy-rights. | Sept. 30, 1949 | 14-6102 |
| 443 | 3430 | William G. Smyth | \$7,705.14; and two copy-rights. | Oct. 4, 1949 | 14-6158 |
| 444 | 201 | Erich Stamm | 1 patent | do | 14-6192 |
| 445 | 1968 | Guido Quilici | \$1,126.21 | Oct. 7, 1949 | 14-6271 |
| 446 | 3430 | Librairie Ernest Flammarion. | \$4,683.74; and certain copy-rights. | Oct. 12, 1949 | 14-6422 |
| 447 | 3430, 3553 | Amendment. Editions Salabert S. A. | \$22,466.23; copyright inter-ests. | Nov. 25, 1949 Oct. 12, 1949 | 14-7262 14-6424 |
| 448 | 1758 | Mario Corti | \$56.52; and certain copy-rights. | do | 14-6380 |
| 449 | 246, 1639, 1760, 4626 | Niehbei Kinema Company. | \$11,350; and all rights in certain Japanese motion picture film. | Oct. 14, 1949 | 14-6490 |
| 450 | 5070 | Conseil du Curatelle pour l'Encouragement des Compositeurs et Musiciens Russes. | \$19,823.35; and certain copy-rights. | Oct. 12, 1949 | 14-6390 |
| 451 | 672, 4136 | Jacob Johansson Hjartaker. | \$20,457.61; 1 patent; and interest in a patent contract. | Oct. 13, 1949 | 14-6423 |
| 452 | 2088 | Dr. Lucie Adelsberger | \$535.85; and interest in an estate. | Oct. 10, 1949 | 14-6324 |
| 453 | 3051 | Carl Weil | \$4,192.22; and interests in trusts and an estate. | Oct. 12, 1949 | 14-6350 |
| 455 | 291 | Gerard K. Klyn | 1 patent application | do | 14-6423 |
| 456 | 292, 675 | Auguste Lambiotte | 1 patent application | Oct. 14, 1949 | 14-6489 |
| 457 | 2561 | Irene Dammann | \$6,329.73; and interest in a trust. | Oct. 25, 1949 | 14-6633 |
| 458 | 1001 | Virginia A. (Phillips) Dalla Rosa-Prati. | \$22,437; 2,493 shares of Phillips and Van Orden Co., Inc.; and other interests in that company. | Oct. 20, 1949 | 14-6539 |
| 459 | 1758 | Count Egon Corti | \$283.57; and copyright | Oct. 12, 1949 | 14-6423 |
| 460 | 666 | Vital Antoine Bertry | 1 patent | Oct. 13, 1949 | 14-6423 |
| 461 | (1) | Alfred L. Petersen and others. | \$3,424.76 | Oct. 20, 1949 | 14-6633 |
| 462 | (1) | Thomas Ostergaard and others. | \$199.56 | Oct. 13, 1949 | 14-6424 |
| 463 | 664 | Bjorn Valeur Larsen | 1 patent | Oct. 20, 1949 | 14-6533 |
| 464 | 436 | Egidio D'Eustachio and Antonietta D'Eustachio. | \$5,978.81 | Oct. 19, 1949 | 14-6508 |
| 465 | 2740 | Luigi Mucci | \$397.96; and interest in an estate. | Oct. 20, 1949 | 14-6653 |
| 466 | 1758, 2951 | Emil Berte | \$24,893.32; and copyright | Oct. 26, 1949 | 14-6671 |
| 467 | 293, 666 | Societe Rateau La Cour-neuve Seine Department. | 2 patents; one-half interest in 5 patents and in 6 patent applications. | Oct. 25, 1949 | 14-6654 |
| 468 | 1772 | Amendment. Lucia di Medio and two others. | \$9,149.36; and certain secu-rities. | Dec. 15, 1949 Nov. 7, 1949 | 14-7722 14-6867 |
| 469 | 3632 | Society for the Care of Ger-man Seamen in the Port of New York. | \$9,149.36; and certain secu-rities; certain real prop-erty; \$5,124.65; certain securities; interest in a bond and mortgage; and all other property owned by the Society for the Care of German Seamen in the Port of New York. | Nov. 10, 1949 | 14-7001 |
| 470 | 9923 | Anna Wagner | \$1,834.62 | Nov. 1, 1949 | 14-6764 |
| 471 | 12 | Dr. Aldo Castellani | \$19,401.83; and certain secu-rities. | Nov. 7, 1949 | 14-6868 |
| 472 | 1469 | Erich Lachmann | \$1,452.02 | Nov. 2, 1949 | 14-6764 |
| 473 | 89 | Dr. Leonardo Cerini | 245 shares common capital stock of R. A. C. E. In-corporated. | Nov. 16, 1949 | 14-7145 |
| 474 | 1995 | Dorothea Ballard Smith Marigiano Del Monte. | \$18,407.02; and interest in a trust. | Nov. 14, 1949 | 14-7026 |

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 |
|------------------|--------------------------------------|---|--|-------------------------------|---------------------------|
| 475 | 645 | Bertha Frenkel Dezsone and others. | Interest in an estate | Nov. 17, 1949 | 14-7146 |
| 476 | 2102 | Pauline H. Barton and Roger Randolph Hayden. | \$2,630.73 | Nov. 16, 1949 | 14-7146 |
| 477 | 567 | Frieda Sober and others | \$1,865.13; and interest in an estate. | Dec. 6, 1949 | 14-7464 |
| 478 | 2138 | Blasco Lansa d'Ajeta | \$4,662.86; and interest in a trust estate. | Nov. 21, 1949 | 14-7213 |
| 479 | 7088 | Ludwig Kommer | \$4,760.04; and interest in an estate. | Nov. 18, 1949 | 14-7214 |
| 480 | 1398 | Elizabeth F. Mayer and others. | \$285.71 | Dec. 5, 1949 | 14-7465 |
| 481 | 3891 | Charles J. Kish, Jr. | \$286.62; and interest in an estate. | Nov. 21, 1949 | 14-7214 |
| 482 | 2286 | Narcisa Augelli | \$978.04; and interest in a trust. | Nov. 18, 1949 | 14-7214 |
| 483 | (1) | Angeliki P. Raptis and others. | \$1,531.46; and certain per-sonal property. | Dec. 15, 1949 | 14-7720 |
| 484 | 4721 | Laszlo Szasz | \$18,327.88; and interest in an estate. | Dec. 6, 1949 | 14-7465 |
| 485 | (1) | Richard Anschuetz | \$2,722.14 | Nov. 25, 1949 | 14-7260 |
| 486 | 235 | Angela Pileri Calabi and others. | \$370.07; and 62 shares com-mon capital stock and 57 shares preferred capital stock of De Nobill Cigar Co. | Dec. 6, 1949 | 14-7438 |
| 487 | 5482 | Margarete Blass, Executrix of the Estate of Lucie Blass. | \$8,495.83 | Nov. 25, 1949 | 14-7260 |
| 488 | 2288 | Jenny Puccini | \$1,858.27; and interest in a trust. | do | 14-7261 |
| 489 | 2832 | Nora A. Goldenberger de Buda. | \$3,514.84; an interest in cer-tain securities and in an estate. | Jan. 17, 1950 | 15-388 |
| 490 | 2832 | Iima Amalia Ingeman-Niel-sen. | \$3,514.83; and interest in certain securities and in an estate. | Jan. 17, 1950 | 15-388 |
| 491 | 5245 | Fred Lorch | \$1,297.46 | Dec. 6, 1949 | 14-7438 |
| 492 | 664 | Jens Grand | 1 patent | Dec. 15, 1949 | 14-7720 |
| 493 | 4898 | Marguerite Le Ghait von Stein. | Interests in certain trusts | Dec. 9, 1949 | 14-7510 |
| 494 | 2585 | Odile Burg | \$1,668.13; and interest in an estate. | Dec. 5, 1949 | 14-7438 |
| 495 | 1339 | Eleanor McQuade Tieri | \$3,303.35; certain real prop-erty; and an interest in an insurance policy. | Dec. 16, 1949 | 14-7721 |
| 496 | 606, 677 | Societe d'Applications et de Constructions pour Maté-riel Automobile (S. A. C. M. A.) | \$6,765.80; and 6 patents | Dec. 15, 1949 | 14-7721 |
| 497 | 201 | The Hoover Co. | 1 patent | Dec. 6, 1949 | 14-7438 |
| 498 | 7708 | Theresia Schloegl | \$5,835.39 | Dec. 8, 1949 | 14-7496 |
| 499 | 8875 | Fred Hess | \$2,000 | do | 14-7496 |
| 500 | 473, 2094, 2098, 3430, 3918, 500A-11 | Editions Salabert S. A. | \$5,285.12; and certain copy-rights. | Dec. 16, 1949 | 14-7721 |
| 501 | 68, 201 | Amendment. Josef Edenburg | 1 patent and 1 patent appli-cation. | Mar. 3, 1950 Dec. 15, 1949 | 15-1320 14-7721 |
| 502 | 2338 | Hedwig Bilecki | \$6,684.91 | Dec. 9, 1949 | 14-7510 |
| 503 | 8105 | Rudolf Fetsch and Hedwig Fetsch. | \$240 | Dec. 12, 1949 | 14-7555 |
| 504 | 294, 672, 1056 | Dagfinn Dahl, Administra-tor of Estate of Victor M. Goldschmidt. | Interest in 8 patents, 2 pat-ent applications and in a patent contract. | Jan. 3, 1950 | 15-103 |
| 505 | 6806 | Reuben Goldenberg and others. | \$2,651.44 | Dec. 15, 1949 | 14-7635 |
| 506 | 291, 671 | De Directie van de Staats-mijnen in Limburg. | 2 patents and 2 patent applications. | Jan. 20, 1950 | 15-497 |
| 507 | 666 | Henri de Coster | 1 patent | Dec. 15, 1949 | 14-7722 |
| 508 | 666 | Societe Chantierine D'Ap-plications Industrielles de Brevets. | 2 patents | do | 14-7722 |
| 509 | 3416 | Dr. Eric Clar | \$725; and interest in a patent contract. | Jan. 6, 1950 | 15-272 |
| 510 | 201, 1031, 2246 | Philip Sidney Baldwin | 4 patents and 1 patent application. | Dec. 16, 1950 | 14-7722 |

See footnote at end of table.

323757

EXHIBIT E—Continued

| Return order No. | Related vesting order No. | Successful claimant | Summary description of property returned | Date executed | Federal Register citation |
|------------------|-----------------------------|---|--|---------------|---------------------------|
| 511 | 991 | Fosca Pilastrri Murino and Adelina Pilastrri. | \$16,042.72; and interest in an estate. | Jan. 3, 1950 | 15-104 |
| 512 | 201, 325, 2430 | George Zotos | 6 patents and 1 patent application. | Dec. 27, 1949 | 14-7951 |
| 513 | 201 | Stefan Joseph Bach | One-half interest in a patent. | Dec. 28, 1949 | 15-47 |
| 514 | 3430 | Julie Garzon and others | \$6,444.70; and certain copyrights. | Jan. 3, 1950 | 15-148 |
| 515 | 2349 | Alphonse Calandra | 24 shares capital stock of Ocean Land, Inc. | Dec. 28, 1949 | 15-47 |
| 516 | 5245 | Kurt Lowenberg | \$4,517.23; and interest in an estate. | Feb. 7, 1950 | 15-819 |
| 517 | 388 | Clementina Lucchesi and 2 others. | \$30,862.91 | Jan. 3, 1950 | 15-104 |
| 518 | 919 | Marie Burns Alberti d'Enno | \$5,834.25 | do | 15-104 |
| 519 | 235 | Giuseppina Azzolini and others. | \$7,737.87; and 842 shares common capital stock and 1301 shares preferred capital stock of De Nobili Cigar Co. | Jan. 17, 1950 | 15-446 |
| 520 | 2184 | Walter S. Brauns | \$4,103.60 | Jan. 23, 1950 | 15-497 |
| 521 | 2801 | Alois Kriegler | \$524.76 | Jan. 3, 1950 | 15-104 |
| 522 | 948 | Herman Katten and others. | \$8,537.66; and interest in a trust estate. | Jan. 6, 1950 | 15-272 |
| 523 | 573 | Amendment. Lorenza Nicastro and others. | \$14,491.26; and interest in an estate. | Mar. 7, 1950 | 15-1342 |
| 524 | 4034 | Herman Sandby | \$71.26; and certain copyrights. | Jan. 9, 1950 | 15-335 |
| 525 | 671 | N. V. Hollandsche Draad-en Kabelfabriek. | 3 patents | Jan. 6, 1950 | 15-272 |
| 526 | 948 | Hans Strauss | \$3,881.46; and interest in a trust estate. | Jan. 17, 1950 | 15-447 |
| 527 | 1568 | Maria Wueherer-Huidenfeld. | \$10,327.29; and interest in a trust estate. | Jan. 9, 1950 | 15-308 |
| 528 | 666 | Jean Detroye, Legal Representative of Louis Marie de Corlieu. | \$37,666.72; and 1 patent. | Jan. 17, 1950 | 15-388 |
| 529 | 4657 | Gisela Boesl | \$990.51 | Jan. 18, 1950 | 15-445 |
| 530 | 200, 218, 468, 1038, 6895 | Assicurazioni Generali di Trieste e Venezia. | \$1,302,482.71; all rights in all property in the United States owned by claimant; and all rights in any excess retained by the Superintendent of Insurance of the State of New York as liquidator of the New York branch of that company. | Jan. 12, 1950 | 15-398 |
| 531 | 9262 | Ludwig Rosenberg and two others. | \$14,819; and one-half interest in an estate. | Jan. 17, 1950 | 15-388 |
| 532 | 2755 | Unita Balducci | \$4,602.07; and a one-half interest in certain real property. | Jan. 18, 1950 | 15-445 |
| 533 | 1758 | Marta Wassermann and others. | \$738.10; and copyright. | Jan. 24, 1950 | 15-528 |
| 534 | 293, 666, 677, 2131 | Compagnie Generale De Telegraphie Sans Fil. | 150 patents; 5 patent applications; and one-half interest in a patent. | do | 15-529 |
| 535 | 3430 | Suzanne Bornemann and Stephen Bornemann. | \$363.98; and certain copyrights. | do | 15-529 |
| 536 | 3954 | Bertha Grumbach | \$4,192.45; and interest in an estate and trusts. | Jan. 18, 1950 | 15-446 |
| 537 | 5708 | Johanna Laderer | \$4,503.42; and interest in an estate and trusts. | Jan. 26, 1950 | 15-565 |
| 538 | 2413 | Colonel Vittorio Nobile Giannuzzi-Savelli. | \$12,458.49; and interest in a trust. | Jan. 20, 1950 | 15-476 |
| 539 | 2086 | Joseph V. Iovine | \$5,080.85; and certain real property. | Jan. 24, 1950 | 15-530 |
| 540 | 2498 | Iringard Andreae | \$7,404.99; and interest in an estate. | do | 15-529 |
| 541 | 3430 | Mareel Didier, d/b/a Librairie Henri Didier. | \$2,189.32; and certain copyrights. | Jan. 26, 1950 | 15-594 |
| 542 | 473, 3552, 500A-11, 500A-14 | Paul Jacques Heugel d/b/a Haugel & Cie. | \$20,625.91; and certain copyrights. | Jan. 30, 1950 | 15-674 |
| 543 | 201 | Istvan Rudo | 2 patents | Jan. 26, 1950 | 15-594 |
| 544 | 94, 201 | Bruno Sommino | 1 patent and 1 patent application. | Jan. 31, 1950 | 15-675 |
| 545 | 2902 | Robert Tadashi Ishii | \$20,639.49; and certain real property. | Feb. 7, 1950 | 15-786 |
| | | Amendment. | | June 6, 1950 | 15-3682 |

EXHIBIT E—Continued

| Return order No. | Related vesting order No. | Successful claimant | Summary description of property returned | Date executed | Federal Register citation |
|------------------|-----------------------------------|--|--|---------------|---------------------------|
| 546 | 4034 | Wilhelm Hansen Musik-Forlag. | \$1,349.76; and copyright. | Feb. 2, 1950 | 15-726 |
| 547 | 2093 | Henry Lemoine & Cie. | \$2,923.54; and certain copyrights. | do | 15-726 |
| 548 | 6446 | Joseph Edelblut | \$1,604.97 | Feb. 6, 1950 | 15-786 |
| 549 | 500A-34 | Mrs. Philippe Moreau | \$722.44; and copyright. | Feb. 8, 1950 | 15-819 |
| 550 | 730, 500A-34 | Mrs. Robert de Flers and others. | \$11,803.88; and two copyrights. | do | 15-819 |
| 551 | 3430 | Jeanne Adele Bergson | \$224.82; and copyright. | Feb. 13, 1950 | 15-951 |
| 552 | 235 | Elena Queirolo and Alberto Queirolo. | \$66.83; and 10 shares common capital stock and 10 shares preferred capital stock of De Nobili Cigar Co. | Mar. 3, 1950 | 15-1319 |
| 553 | 16 | F. Z. I. Needle Co. | 1 patent | Feb. 21, 1950 | 15-1095 |
| 554 | 7458 | Herman A. Scheick and others. | \$500 | Feb. 15, 1950 | 15-951 |
| 555 | (1) | Jules Gabriel Davin and others. | \$19,142.50 | Feb. 21, 1950 | 15-1095 |
| 556 | 664 | Svend Aage Rasmussen | 1 patent | Feb. 17, 1950 | 15-1063 |
| 557 | 3430 | Vic. Paul Charles Rene Landormy. | \$79.85; and copyright. | Feb. 23, 1950 | 15-1215 |
| 558 | 3430 | Louise Delpit | \$65.42; and copyright. | Feb. 17, 1950 | 15-1063 |
| 559 | 2979 | Andrew and Elizabeth Proeschel. | \$4,275.97; certain real property; and an insurance policy. | Mar. 6, 1950 | 15-1342 |
| 560 | 5171 | Harriette Post von Jozsenszky. | \$61,883.16; and interest in a trust. | Mar. 1, 1950 | 15-1215 |
| 561 | (1) | Dusine Marie Frimer | \$1,122.83 | Mar. 13, 1950 | 15-1558 |
| 562 | 4033 | Feliks Grabczowski | \$1,631.65; and certain copyrights. | Mar. 7, 1950 | 15-1454 |
| 563 | 666 | Pierre Vitry d'Avaucourt. | 1 patent | Mar. 13, 1950 | 15-1558 |
| 564 | 666 | Societe Anonyme Chimie Atomistique. | \$1,725.93; 1 patent; and interests in license agreements. | Mar. 24, 1950 | 15-1883 |
| 565 | 500A-5, 500A-13, 500A-27, 500A-42 | Amendment. Nederlandsche Chemische Vereniging. | Certain copyrights. | Jun 2, 1950 | 15-3662 |
| 567 | 2466 | Frances Cope Sotti | \$1,704.18; and interest in a trust. | Mar. 13, 1950 | 15-1558 |
| 568 | 2341 | Antoinette Castelli and others. | \$19,296.40 | Mar. 14, 1950 | 15-1558 |
| 569 | 104 | Elsie Herman Esser | \$22,411; and 307 shares capital stock of Central American Plantations Corp. | do | 15-1559 |
| 570 | 3332 | Herman Rottenberg and others. | \$7,740.40; and interest in a trust. | Mar. 13, 1950 | 15-1559 |
| 571 | 718 | Ida Frank and others. | \$10,447.23; and a debt due J. W. Spears and Sons, Inc. of New York City. | do | 15-1559 |
| 572 | 664 | Amendment. Aktieselskabet "Volund" | \$16,667; and 3 patents | Apr. 27, 1950 | 15-2589 |
| 573 | 666, 2436 | Etienne Challet | 2 patents and a three-fourth interest in 8 patents. | Mar. 10, 1950 | 15-1536 |
| 574 | 1449 | Anton and Julia Prohaska | \$3,865.08 | Mar. 15, 1950 | 15-1628 |
| 575 | 3642, 3746, 7141 | Hans Edgar Eichengruen | \$5,542.46 | Mar. 27, 1950 | 15-1883 |
| 576 | 1758 | Bertha Fleisch and others. | \$6,407.27; and certain copyrights. | Mar. 15, 1950 | 15-1628 |
| 577 | 4294 | Johanna Pudinat Reuter | \$2,106.71; and interest in a trust. | Mar. 20, 1950 | 15-1724 |
| 578 | 2879 | Veronica Sitar, Administratrix of the Estate of Regina Byczkowski. | \$861.94 | Mar. 27, 1950 | 15-1884 |
| 579 | (1) | Lotizia Guottoli Vaccarino | \$1,130.04 | Apr. 7, 1950 | 15-2134 |
| 580 | (1) | Emanuel Freiberg and others. | \$39,287.59; and interest in the assets of an estate. | Apr. 24, 1950 | 15-2462 |
| 581 | 1803 | Baroness Fannie von Gumpenberg. | \$6,103.34; and interest in a trust. | Mar. 24, 1950 | 15-1765 |
| 582 | 2190 | Rose Rohrer and others. | \$12,381.06; and interest in an estate. | Apr. 28, 1950 | 15-2589 |
| 583 | 601 | Pauline Hans | \$27,123.16; and interest in a patent contract. | Mar. 28, 1950 | 15-1924 |
| 584 | (1) | Poul Anton Poulsen and others. | \$2,666.52 | Apr. 13, 1950 | 15-2207 |
| 585 | 2559 | Robert Ernst Spielmann | \$500 | Mar. 31, 1950 | 15-1967 |
| 586 | 6399 | Steffi Friedmann | \$2,000 | Mar. 29, 1950 | 15-1924 |
| 587 | 873 | Franziska Hajdozy | \$40,000 | do | 15-1924 |

See footnote at end of table.

323758

EXHIBIT E—Continued

| Return order No. | Related vesting order No. | Successful claimant | Summary description of property returned | Date executed | Federal Register citation |
|------------------|---------------------------|---|---|---------------|---------------------------|
| 589 | 3499 | Les Dames De Saint-Raphael | \$2,577.78; and certain copyrights. | Mar. 29, 1950 | 15-1924 |
| 590 | 1111 | Alberto Goisser Celesia di Vegliaseo and others. | \$32,075.05; and interest in a trust estate. | Apr. 6, 1950 | 15-2094 |
| 591 | 2747 | Flora Frank and others. | \$687.50; and interest in an estate. | do | 15-2094 |
| 592 | 201 | Miriam Isaac | 1 patent. | Mar. 31, 1950 | 15-1968 |
| 593 | (1) | Jeanne Engel | \$2,267.40 | Apr. 6, 1950 | 15-2094 |
| 594 | 3501 | Editions Rouart, Lerolle & Cie. | \$825.05; and certain copyrights. | Apr. 10, 1950 | 15-2134 |
| 595 | 3430 | Louise Marie R. Simone Ossola. | \$249.46; and two copyrights. | do | 15-2134 |
| 596 | 218, 463, 1038 | Assicurazioni Generali di Trieste e Venezia. | Certain securities, subject to warrants of attachment. | Apr. 25, 1950 | 15-2462 |
| 597 | 916 | Banco di Roma. | Excess proceeds of the business and property of the New York Agency of Banco di Roma in the possession of the New York State Superintendent of Banks. | May 16, 1950 | 15-3134 |
| 598 | 3552 | Claude Andre Puget | \$523.50; and copyright. | Apr. 12, 1950 | 15-2207 |
| 599 | 2096 | Arnold Schoenberg | \$1,500 | do | 15-2207 |
| 600 | 4034 | Haakon Ruge Maahrt | \$66.41; and copyright. | Apr. 13, 1950 | 15-2058 |
| 601 | 3430, 3503 | Editions Max Eschig | \$65,021.24; and certain copyrights. | Apr. 14, 1950 | 15-2259 |
| 602 | 783 | Ercolo Minnici | \$3,084.90; and interest. | Apr. 26, 1950 | 15-2512 |
| 603 | 94, 201 | Eldo Righi | \$300; 1 patent and 1 patent application. | Apr. 13, 1950 | 15-2203 |
| 604 | (1) | Ingeborg A. Skram and Ole Aardal. | \$130.19 | Apr. 17, 1950 | 15-2260 |
| 605 | 1189 | Laura Buono and others. | \$3,247.30; and interest in an estate. | Apr. 28, 1950 | 15-2614 |
| 606 | 4721 | Margaret Brull | \$6,109.29; and interest in an estate. | Apr. 20, 1950 | 15-2390 |
| 607 | 675 | S. A. des Papeteries de Genval. | 1 patent. | do | 15-2390 |
| 608 | 37, 1674 | S. A. Felice Biseri & Cia and Michele Bonelli. | \$164,617.18; 697 shares common capital stock of Biseri Co., Inc., New York; and interest in a trade-mark and trade-mark contract. | May 4, 1950 | 15-2793 |
| 609 | 1820 | Giovanni G. Rucellai and others. | \$5,187.11; and interest in a trust. | May 5, 1950 | 15-2864 |
| 610 | 2095 | The Ballet Foundation | \$9,947.68; and copyright. | Apr. 26, 1950 | 15-2512 |
| 612 | 316 | Ernst W. Banse | \$3,296.12; and interest in an estate. | Apr. 24, 1950 | 15-2462 |
| 613 | 3432 | Societe de Prospection Electrique (Procedes Schlumberger). | \$776,464.66; and two patents. | June 20, 1950 | 15-4157 |
| 614 | 293, 677, 1028 | Schlumberger Well Surveying Corporation. | 6 patents. | do | 15-4098 |
| 615 | 2399 | Micheline Cierla Sauro | \$3,288; and interest in compensation claims. | Apr. 26, 1950 | 15-2512 |
| 616 | 4880 | Karoline Weisshofer | \$1,851.09; and certain real property. | do | 15-2513 |
| 617 | 1758 | Livia Leopold and others. | \$2,719.87; and certain copyrights. | May 2, 1950 | 15-2771 |
| 618 | 666 | Societe Securits E. D. L. C. | Two patents. | June 7, 1950 | 15-3710 |
| 619 | 1758 | Gian Francesco Malipiero | \$132.89; and certain copyrights. | May 3, 1950 | 15-2771 |
| 620 | 2742 | Alberto Casella | \$1,173.19; and copyright. | May 4, 1950 | 15-2791 |
| 621 | 1758 | S. A. Melodi and Edizioni Musicali Italiane. | \$8,722.97; and certain copyrights. | May 5, 1950 | 15-2864 |
| 622 | 3430, 3552 | Robert Esmeuard d/b/a Editions Albin Michel. | \$1,721.10; and certain copyrights. | May 9, 1950 | 15-2897 |
| 624 | 1397 | Judith Fischer | \$285.71 | May 5, 1950 | 15-2864 |
| 626 | 406 | Juliet Lord Turner | \$41,958.55 | May 4, 1950 | 15-2792 |
| 627 | 5847 | Enma A. Loppin | \$8,523.41 | do | 15-2791 |
| 628 | 623 | Palma Ruspoli | \$4,871.48; and interest in an estate. | do | 15-2792 |
| 629 | 2753 | Joseph H. De La Feld and others. | \$18,006.89; and interest in trusts. | May 19, 1950 | 15-3245 |
| 630 | 6530 | Toshiko K. Mori, Administratrix of the Estate of Yoshio Kitagawa. | \$8,478.23 | May 12, 1950 | 15-3042 |
| 631 | 704 | Afro Dell'Onite and Imerio Dell'Onite. | \$3,158.70; and interest in an estate. | June 16, 1950 | 15-4069 |

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 |
|------------------|---------------------------|---|---|---------------|---------------------------|
| 632 | 2528 | Maria Raggi Simone | \$14,028.45; and interest in a trust. | May 17, 1950 | 15-3144 |
| 633 | 2007 | Emilie Mack | \$4,663.92; and interest in certain securities and in an estate. | May 15, 1950 | 15-3125 |
| 634 | 933, 1047 | Ellen Wolff | \$143; and interest in German motion picture film. | May 23, 1950 | 15-3472 |
| 635 | 500A-71 | Mme. Alice Paul Hazard Librairie Ernest Flammarion. | \$1,719.80; and copyright. | June 7, 1950 | 15-3710 |
| 636 | 1137 | Abraham Garbat | \$2,545.72 | May 22, 1950 | 15-3441 |
| 637 | 666 | Georges Degrelle | 1 patent | do | 15-3472 |
| 638 | 293 | Theodore Volochine | 1 patent application | do | 15-3472 |
| 639 | 3981 | Anton and Minnie Braun | \$1,346.05; and interest in a mortgage participation certificate. | May 25, 1950 | 15-3441 |
| 640 | 8305 | Elsie Francis Judd and Audrey H. Sonnenwald. | \$5,000 | do | 15-3441 |
| 641 | 666 | Jean Pierre Bertrand | 1 patent | May 23, 1950 | 15-3472 |
| 642 | 666 | Raymond Meyer | 1 patent | May 25, 1950 | 15-3472 |
| 643 | 3478 | Etienne J. Psiachi | \$330; and interest in an estate. | May 23, 1950 | 15-3473 |
| 644 | 666 | Jaime de Sternberg | 1 patent | May 25, 1950 | 15-3473 |
| 645 | (1) | Lena Reding and others | \$1,279.60 | do | 15-3442 |
| 646 | 291 | Gedolph A. Heyning | 1 patent application | May 23, 1950 | 15-3473 |
| 647 | 667 | Jean Eugen Canton | 1 patent | do | 15-3473 |
| 648 | 3552 | Aglae de La Blanchet "Les Tillouls." | Copyrights | June 2, 1950 | 15-3661 |
| 649 | 3918 | Roger Cros | \$714.69; and copyrights. | do | 15-3804 |
| 650 | 2346 | Francis R. Appleton, Jr., Ancillary Administrator of Estate of Jeanie Copinger. | \$41,066.71 | June 1, 1950 | 15-3662 |
| 651 | 666 | Camille Delalandre | 1 patent | May 25, 1950 | 15-3473 |
| 652 | 664 | Otto Andreas Frederikson Kramhoff. | 1 patent | June 1, 1950 | 15-3662 |
| 653 | 290 | Axel Gruhn | 1 patent | do | 15-3661 |
| 654 | 200, 218, 468, 6895 | Assicurazioni Generali di Trieste e Venezia. | \$150,000 | June 9, 1950 | 15-3857 |
| 655 | 6389 | Pauline Becker | \$15,910.64 | June 2, 1950 | 15-3602 |
| 656 | 1854 | Nori Rori Aileen Meduna a/k/a Donaldina Meduna. | \$4,045.51 | June 9, 1950 | 15-3856 |
| 658 | 11617 | Rosetta M. Guthrie | \$133.60 | do | 15-3857 |
| 659 | 201 | Ernst Besag | 2 patents | June 15, 1950 | 15-4038 |
| 660 | 291 | Johannes Edwardus Nauta | 1 patent | June 9, 1950 | 15-3857 |
| 661 | 3715 | Babette M. Kahn | Interest in a trust | do | 15-3857 |
| 662 | 10956 | John F. Neukirchen | \$583.02; 76 shares of Carl Fischer, Inc. | do | 15-3857 |
| 663 | 2097, 2171 | Societe des Auteurs Compositeurs et Editeurs de Musique. | \$153,954.68 and copyrights. | June 26, 1950 | 15-4252 |
| 664 | 4034 | Edition Continental | \$67.48 | June 20, 1950 | 15-4124 |
| 665 | (1) | Henry Magnusson | \$200.07 | do | 15-4124 |
| 666 | 1042 | Paul Blum and Heyman Bravman. | \$12,169.81; and 1/2 interest in an estate. | do | 15-4125 |
| 667 | 483 | Piroska Grunvald and Olga Grunvald. | \$546.26 | June 16, 1950 | 15-4038 |
| 668 | 13517 | Ingrid Igenbergs | \$2,794.55 | June 20, 1950 | 15-4125 |
| 669 | 3555 | Oskar Gluck | \$167.75 and interest in two German motion pictures. | do | 15-4125 |
| 670 | 293 | René Alfred Leboime | An undivided 1/2 interest in a patent; one patent. | June 26, 1950 | 15-4210 |
| 671 | 293 | Societe Jacquesau, Berjonneau et Compagnie. | An undivided 1/2 interest in a patent. | do | 15-4210 |
| 672 | 797 | Lucy Koester | Interest in an estate. | do | 15-4210 |
| 674 | 3159 | Hans Nuetzel | \$9,466.74; and certain securities. | June 22, 1950 | 15-4207 |
| 675 | 5221 | Bella Mayer and Erna Rothschild. | Interest in an estate. | June 28, 1950 | 15-4253 |
| 676 | 666 | Societe pour l'Application des Transmissions Automatiques Fleischel. | 2 patents | June 26, 1950 | 15-4238 |
| 677 | 1038 | Ignazio Hornik | \$3,757.50 | do | 15-4210 |
| 678 | 6051 | Paul Angelus, Administrator of estate of Mihaly Angelus. | \$4,381.51 | June 29, 1950 | 15-4254 |
| 679 | 1501 | Kichiji Arakawa and others. | \$11,108.43 | June 26, 1950 | 15-4207 |

¹ Property returned under this order was voluntarily turned over to the Office of Alien Property but no vesting order executed.

323759

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.

323760

INDEX

- Accounting, 88, 90.
 Administrative expenses, 11, 88-89.
 Administrative Procedure Act, 84.
 A. G. Konsortial Fonds, 77-78.
Albert v. McGrath, 77.
 American Bosh Corporation, 79-80.
 American Hyalsol Corporation, 79.
 Antitrust matters, 36, 38, 46-48, 71-72, 83.
 Assicurazioni Generali Di Trieste Di Venezia, 31, 70.
 Audit report on Office, 90.
 Austria, property of nationals of, 12, 17, 43, 69.
 Banca di Roma, New York Agency, 31.
 Banco di Napoli Trust Company, 31.
 Bank balances, 61.
 Bank Deutscher Lander, 50, 51.
Bank Wuedenswil v. McGrath, 77.
 Banks and insurance companies, 31-34.
 Bar orders, 74-75.
 Basch, Herman, & Co., 80.
 Baynton, Harold I., 85.
 Bazelon, David L., 85.
 Blitz, Norman, 38.
 Blocked property (*see* Foreign funds control).
Boeckli et al. v. McGrath, 77-78.
 Bonds (*see* Stocks, bonds, and other securities).
 Books (*see* Copyrights).
 Brown, Francis C., 39.
 Bulgaria, property of nationals of, 2, 4, 5, 12, 13, 43, 47, 50 (*see also* Nationals of former enemy countries).
 Burpee, George W., 35.
 Business enterprises, 18-34:
 accounting, 90.
 assets, 19-21, 24, 28, 30.
 Attorney General's net equity in, 22-23.
 capital adjustments, 22.
 claims against, 28-29, 32-33.
 controlling interests vested, percent of, 19-20.
 general description, 18-20.
 going concerns, 23-27.
 income from, 14.
 kind of business activity, 19, 23-24, 28.
 liabilities, 20-21, 28, 29, 30.
 liquidation, 27-31 (*see also* Banks and insurance companies).
 nationality of former owners, 19.
 nature of control exercised over, 24.
 net worth, 21-22, 31.
 operating profits and losses, 22.
 operation as going concerns, 23-27.
 Business enterprises—Continued
 patents of (*see* Corporate-owned patents).
 return of interests, 12.
 sale, 24-27.
 selected vested, 35-41.
 size, 18.
 status, 18.
 supervised, 16.
 vesting, 2, 18 (*see also* Banks and insurance companies).
 Cartels, 44, 46, 47-48.
 Cash (*see* Currency and coin; Income; Liquidation; Sales).
 Claims, debt, 3-4, 11, 67, 73-76.
 bar date, 73, 74-75.
 bar orders, 74-75.
 disposition of, 76.
 eligibility, 73, 75.
 judicial review, 74.
 number of, 67.
 payment of, 76.
 Philippine, 75.
 priority of payment of, 73-74.
 procedure, 74, 75.
 Claims, miscellaneous:
 United States, nationals of, 3-4.
 World War I assets, 16-17, 69.
 Claims, title, 3-4, 67, 68-73:
 certification, 69-70.
 disposition, 70.
 eligibility, 68.
 number, 67.
 procedure, 69.
 United States, nationals of, 4, 68 (*see also* Return orders; Suits and other judicial proceedings, section 9 (a) suits).
Clark v. Allen, 80.
Clark v. American Cyanamid Company, 43.
 Compagnies Reunies Des Glaces et Verres Speciaux Du Nord De La France, 70.
 Consular property, 1.
 Controlled property, general description, 8-16.
 Cook, Donald C., 39.
 Copyrights, 49-53.
 books, 51-52.
 description, 49-50.
 licensing, 49, 51-52.
 motion pictures, 52.
 music, 51, 52.
 periodicals, 52.
 prewar contracts, 51.
 royalties, 50.
 vesting, 50.
 Corporate-owned patents, 49.

Cost-and-expense vesting orders, 63.
Coverdale, William H., 35.
Currency and coin, 61.
Deposits (see Bank balances).
Diplomatic property, 1.
Disposition of vested property, 3-5
(see also Liquidation; Sales).
Dissolution orders, 28.
Divesting (see Vested property, returns
to nonhostile persons).
Downey, Morton, 35.
Dyestuffs, 36.
Employees, number of, 85.
Enemy and formerly enemy-occupied
territory, assets in (see Business
enterprises, assets).
Equity:
 in vested enterprises, 22-23.
 in vested property, 2, 9-15.
Estates and trusts, 63-66:
 administration, 64-65.
 income from, 66.
 litigation, 80-83.
 representation of foreign interests
 in, 63.
 value, 64-65.
 vesting, 64.
European Recovery Plan, 6-7.
Executive Orders:
 No. 8389, 6.
 No. 9760, 1.
 No. 9788, 1.
 No. 9989, 1, 6.
Expenditures (see Administrative ex-
penses).
Feller, Karl, 72-73.
Films (see Copyrights).
Finances of Office, 88-89.
Foreign funds control, 6-7.
Franklin, J. C., 38.
Garrett, Henrietta E., Estate of, 83.
General Accounting Office, 75.
General Aerial & Film Corporation,
35-37, 78-79.
General Dyestuff Corporation, 38-39.
General Insurance Company, Ltd., 31,
70.
General Orders (see Rules and regula-
tions of the Office).
German American Standstill Agree-
ments, 76.
German reparation agreement, 5.
German Special Deposit Account, 16-17.
Germany, property of nationals of (see
Nationals of enemy countries).
Greene et al. v. Thayer et al., 33.
Greenpoint Coal Docks, 25-26.
Gussesfeldt v. McGrath, 78.
Halder, Franz, Colonel-General, 50.
Harrington, J. E., 38.
Henkel & Cie., G. m. b. H., 77-78.
Hungary, property of nationals of, 2, 4,
5, 12, 13, 43, 47, 49, 50, 54, 68 (see
also Nationals of former enemy
countries).
I. G. Chemie, 35, 78.
I. G. Chemie v. McGrath, 78.
I. G. Farbenindustrie, 35, 48, 71, 78.

Income from vested property, 13, 14.
"Inhiston," 40.
Insurance, 61.
Insurance companies (see Banks and
insurance companies).
Inter-Allied Reparation Agency (IARA),
6.
Inter-custodial problems, 6.
Internal Revenue, Bureau of, 76.
Italy, property of nationals of, 2, 4, 5,
12, 13, 43, 45, 47, 49, 50, 54, 56, 64,
68 (see also Nationals of former enemy
countries).
Japan, property of nationals of (see
Nationals of enemy countries).
Jasco, Inc., 48.
Jodl, Alfred, Colonel-General, 50.
Joint Export-Import Agency, 51.
Judicial proceedings (see Suits; Repre-
sentation of foreign nationals).
Judicial supervision, property under,
63-64.
Lamude, C. Gordon, 39.
*Latvian State Cargo & Passenger S. S.
Line v. McGrath*, 79.
Libby-Owens-Ford Glass Company, 70.
Life insurance, 61.
Liquidating dividends, 23, 31, 34.
Liquidation, 3:
 banks and insurance companies,
 31-34.
 business enterprises, 27-31.
 mortgages, 58.
 proceeds, 15.
 status, 3, 91.
 stocks and bonds, 59.
Litigation (see Suits and other judicial
proceedings).
Littell v. McGrath, 79.
Marks v. McGrath, 79.
Marshall Plan (see European Recovery
Program).
Martin, H. W., 38.
McGrath v. Chase National Bank, et al.,
84.
*McGrath v. Federal Reserve Bank of
New York, et al.*, 84.
*McGrath v. Manufacturers Trust Com-
pany*, 84.
Mitsubishi Shoji Kaisha, Ltd., 76.
Mitsui Bank, Ltd., 75.
Mortgage participations, 60.
Mortgages, 58.
Motion pictures (see Copyrights).
Musical compositions (see Copyrights).
Nationals, nonhostile, treatment of
property of (see Claims, title; Vested
property, returns to nonhostile per-
sons).
Nationals of enemy countries (Germany
and Japan):
 treatment of property of, 1-2, 4-5
 (see also various types of property,
 e. g., Business enterprises; Copy-
 rights; Patents; etc.).
 value of property vested from, 12,
 13.

Nationals of former enemy countries:
 treatment of property of, 2, 4-5.
 value of property vested from, 12,
 13 (see also Bulgaria, Hungary,
 Italy, Roumania).
Nationals of formerly enemy-occupied
countries:
 treatment of property of, 4, 47,
 68-69.
 value of property vested from, 12,
 13.
Nauen v. McGrath, 80.
Netequity vested, 9-15 (see also Equity).
Nippon Fire Insurance Company, Ltd.,
Honolulu Branch, 31.
Notes, claims, and credits, 60-61.
Nuetzel, Hans, 72.
Organization of Office, 85.
Patent contracts, 46-49.
Patent holding companies, 49.
Patents, 42-54:
 applications, 43-44.
 contracts, 46-49.
 corporate-owned, 49.
 expirations, 44.
 licensing, 45-46.
 litigation concerning, 83.
 nationality of former owners, 43.
 nonownership, 43.
 promotion of use, 46.
 prosecution, 42-44.
 return of, 44.
 royalties, 49.
 vesting, 42.
Paull, Harold C., 35, 38.
Peace treaties, 4.
Peat, Marwick, Mitchell & Co., 90.
Periodicals (see Copyrights).
Persecutees, 68.
Personal property:
 intangible, 58-62.
Personnel, 85.
Pharmaceuticals, 40.
Philippine Alien Property Administra-
tion, 75.
Photographic supplies, 36.
Pilot Reinsurance Company of New
York, The, 31.
Plaskon Company, Inc., 71.
Property subject to vesting, 2.
Propper v. Clark, 84.
Public Law:
 No. 322, 67, 68.
 No. 370, 68.
 No. 375, 16, 17.
 No. 380, 45.
 No. 671, 67, 68, 73, 76.
 No. 874, 69.
 No. 896, 5.
Real estate, 56-57:
 administration, 57.
 description, 56-57.
 sale, 57.
 value, 56.
 vesting and acquisition, 56.
Remington Rand, Inc. 78.
Renegotiation Act, 68.
Reparation agreement, 6.

Representation of foreign nationals,
63-64.
Republication program, 51-52.
Resinous Products & Chemical Co.,
Inc., 77.
Return of vested property, 4-5, 12 (see
also Claims, title Suits and other
judicial proceedings, section 9(a)).
Return orders, 120-127.
Reverse-Lend-Lease Program, 71.
Rohm & Haas Company, 77.
Roumania, property of nationals of, 2,
4, 5, 12, 13, 43, 47, 49, 50, 60 (see also
Nationals of former enemy countries).
Royalties payable to this Office (see
Copyrights; Patents; Trade-marks).
Royalty Adjustment Act, 68.
Rules and regulations of the Office, 118.
Ruoff v. McGrath, 79.
Safekeeping accounts, 8, 16.
Sales, 3:
 business enterprises, 24-27.
 mortgages, 58.
 proceeds of, 13, 15.
 real estate, 57.
 securities, 59-60.
Schering Corporation, 39-41, 49.
Schloemann Engineering Corporation,
72-73.
Securities and Exchange Commission,
26.
Securities not controlling enterprises
(see Stocks, bonds, and other securi-
ties).
Settlement of War Claims Act of 1928,
16.
Sherka Chemical Company, Inc., 40.
Ships, 8.
Shouse, Jouett, 38.
Silesian-American Corporation, 30.
Snyder, John, 7.
Societe Anonyme Des Manufactures
Des Glaces et Produits Chimiques de
Saint-Gobain, Chauny & Cirey, 70.
Societe Internationale Pour Participa-
tions Industrielles et Commerciales
S. A., 78-79.
*Sparling and Clark v. Paramount Pic-
tures*, 84.
Spur Distributing Co., 79.
Standard Catalytic Company, 48.
Standard Oil Company (New Jersey),
83.
State, Department of, 1, 2, 71-72.
Steiner Paper Corporation, 25.
Stocks, bonds, and other securities, 58-
60.
Suits and other judicial proceedings,
77-84:
 estates and trusts, 80-83.
 miscellaneous 84.
 patents, 83.
 section 9(a), 4, 11, 12, 35, 38, 59,
 67, 68, 77-80, 84.
*Sumitomo Bank of Seattle v. Fujimoto
et al.*, 33.
Sumitomo Bank, Ltd., 75.
Supervised property, 8, 16.
Taxes, payment of, 76.

Tokio Marine and Fire Insurance Company, Ltd., United States Branch, 31.
Trade-marks, 53-55:
contracts, 54.
description, 54.
disposition, 55.
royalties, 54.
vesting, 53-54.
Trading With the Enemy Act, as amended:
section 2, 67.
section 5, 84.
section 9 (see Suits and other judicial proceedings).
section 32, 3, 4, 5, 33, 44, 45, 53, 67, 68-69, 84.
section 33, 68-69.
section 34, 33, 67, 73-74.
section 36, 76.
section 39, 5.
Treasury, Department of the, 5, 6, 7, 59.
Trusts (see Estates and trusts).
Uehersce Finanz-Korporation A. G. v. Clark, 79.
United States, nationals of, 2, 3, 4, 5, 68, 71, 72, 73, 77, 78, 79, 80-83.
Unliquidated property, 3.
Value of vested property (see Equity).
Vandenberg, Arthur H., 7.
Vargos et al. v. McGrath, 79-80.
Vested property, 8-15:
administration, 2-3.
disposition, 3-5.
Vested expenses of management, 88-89.
income from, 3, 13, 14.
liquidation, 3, 13, 15 (see also Liquidation).
nationality of former owners, 11, 12.
net equity in, 9-13.
returns to nonhostile persons, 12, 68-70.
sale, 3, 13, 15 (see also Sales).
taxes incident to, 76.
types, 9-10.
Vesting:
business enterprises, 18.
copyrights, 50.
estates and trusts, 64.
mortgages, 58.
orders, 91-116.
patents, 42.
personal property, 58-62.
policy, 1-2.
property subject to, 1.
real estate, 56.
trade-marks, 53 (see also Vested property).
Vort v. McGrath, 80.
Vort & Basch v. McGrath, 80.
War Claims Act of 1948, 5, 11, 12, 13.
War Claims Commission, 5, 11, 12, 13.
White, Chandler T., 36.
World War I assets, 16-17.
Yokohama Specie Bank, Ltd., 75.
Zander v. Clark, 84.
Zeiss, Carl, Inc., 55.