

910.94

TWX

FROM: Foreign Exchange Depository  
TO : Director, Finance Division

1. Subject is monthly report for November.
2. The first distribution of the monetary gold uncovered in Germany by Allied Forces made pursuant to agreement reached in the Paris Conference on Reparations and instructions issued by the Tripartite Gold Commission was executed in November. Approximately 146 million \$ in gold bullion and coin was released or set aside by the Foreign Exchange Depository, mainly for the account of France and the Netherlands.
3. For details of November operations please refer our Daily Journal and Weekly Progress Reports. Elaboration of any items for inclusion in the Military Governor Report can be furnished.

GABELL

|       |                                       |
|-------|---------------------------------------|
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FOREIGN EXCHANGE DEPOSITORY (Frankfurt)

9/10.94

Berlin, Germany  
26 November 1947

SUBJECT: Report Summarizing Operations of the Branch

TO : All Branch Chiefs

1. For some time I have felt that it would be valuable for each branch to summarize its operations on a monthly basis. It is my feeling that this would be valuable, not only for me to have in order to ascertain exactly what is going on in each branch, particularly in matters which do not come to my attention, but also it would give each Branch Chief an opportunity to examine the work that has been done during the month and to give consideration to the possibility of whether or not some of the work being done could not be dispensed with or that greater emphasis should be placed on some.

2. I would like these reports written in such a style that, with a few changes, excerpts may be included in the Military Governor's Report. Only the important events or occurrences in each branch should be included in this report. wherever a matter is still pending, it should be so indicated in the report. In view of the fact that the next Military Governor's Report is due shortly, I would appreciate having these reports in my hands by 8 December 1947.

3. I would suggest that each Branch Chief designate someone familiar with the operation of his branch to be responsible for this work. If any of the Branch Chiefs have questions on advisability of the type of report requested, I would be glad to discuss the matter with him. The dates required for future reports will be advised later.

T. H. BALL

THEODORE H. BALL  
Director

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Berlin, Germany  
19 December 1947MEMORANDUM

TO : Chief,  
 Financial Institutions  
 Public Finance  
 Foreign Exchange & Blocking Control  
 Property Control  
 External Assets and Intelligence  
 Foreign Exchange Depository

1. It is intended that the monthly reports required by my memorandum of 26 November 1947, subject, "Report Summarizing Operations of the Branch", include a part for the report of the Military Governor. This part should present important developments in the area covered by your Branch, both in the life of the people of the Zones and in Military Government operations. Military Government action in your field which is final should be reported, preferably supported by some indication of the situation which required the action and the effect which it has had upon the country. Future plans may be discussed where a situation exists which may require some remedial action which has not been forthcoming as yet; or when it is necessary to describe proposed action in order to clarify action already completed. Statements should be supported by facts. Every effort should be made to present the account from a quadripartite point of view, bizonal, and if unilateral action was taken, from a U.S. Zone point of view.

2. It is not intended that a long, verbose report be written. This is a report on key developments in the Zones and actions that have been taken on specific problems, during a 30 day period, by the person responsible for the particular function.

3. This report, including the part on the operations of the Branch, for the month of December, is due 9 January 1948.

(Signed) Theodore H. Ball

Tel: 43751

THEODORE H. BALL  
Director

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OK/vs

*Monthly Report  
for OPA*

31 March 1946

SUBJECT: Report requirements of the Office of the Finance Adviser

To : All Concerned

1. This memorandum is in the nature of a preliminary instruction regarding the report requirements of the Office of the Finance Adviser in line with the new functions of OPA and the expansion of the Bipartite Finance Control Group.

2. Discussions are in progress to transfer all processing of public finance and banking statistics to German agencies. The Bank Deutscher Laender will receive through the respective Land Central Banks all banking statistics which were until now processed by the Finance Division. It is anticipated that summary reports and analyses of banking and stock exchange statistics will be prepared by the Bank and made available through the Allied Bank Commission. Quadripartite commitments for exchange of statistical data will be met through the Allied Bank Commission and through special arrangements with German agencies.

3. The group chiefs will be responsible for preparing a monthly report on significant developments within their respective fields. Such reports should be written on the assumption that they will be classified which constitutes a departure from previous practice. It is desired to dispense with as much detail as possible and to confine the reports to a discussion of important developments and evaluation of such developments in light of Military Government policies.

4. In reporting to the Control Office OPA will be responsible for coverage of quadripartite and unilateral developments and of issues within the scope of the Bank Deutscher Laender.

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5. The monthly reports are to be submitted by the 10th of each month to the Financial Intelligence Group where final consolidation and selection of material for the unclassified Monthly Military Governor's Report will be made. Prior to submission of the report to the Control Office the Financial Intelligence Group will clear all material selected for the unclassified Report with the originating group.

Telephone BERLIN 42192

*Jack Bennett*  
JACK BENNETT  
Finance Adviser to  
The Military Governor

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*Monthly Lep file  
for OFA*

*8/9/0.97*

Letter dated 31 March 1948.  
FED Report for Month of May 1948 as directed in OFA

11 June 1948

1 F.E.D Fin. 11 June  
OMGUS Intell. 1948  
APO Group  
757 OFA  
Berlin  
OMGUS  
APO 742

1. The more significant developments in this office during the month of May were as follows:

a. Investigation of an Italian claim to upwards of 30,000 grams of platinum resulted in identification of major portion thereof. Accordingly the Restitution Control Branch was requested to arrange a visit by an Italian representative to complete the identification.

b. Through the assistance of the PG IRO Tracing Section the envelopes containing personal effects of inmates of Dachau Concentration Camp were classified as to national origins to the extent possible. Separate listings according to national origin were forwarded to OFA requesting formal authorization to restitute. Restitution Control Branch will be advised on receipt of such authorization and requested to arrange for visits by representatives of the various missions to take delivery of envelopes against receipt.

c. Mr Robert Schwarz, US State Department Representative, visited the FED in connection with Netherlands Gold matters. After personally reviewing the records of the Precious Metals Department of the Reichsbank Berlin for two days, assisted by Mr Albert Thoms, German consultant, Mr Schwarz dispatched a cable answering certain questions raised by Washington.

d. All Law 53 assets from Russian Zone Reichsbanks were jointly verified to listings by FED and Landeszentralbank, Frankfurt personnel. Such assets pending final disposition have been segregated and are held under seal.

e. To facilitate restitution or other disposition pursuant to directives the personal effects of prisoners of war comprising three shipments were reinventoried. Such material has now been recorded under the following broad captions:

1. Restitutable (where national origins were ascertainable)
2. IRO (where national origins were not ascertainable and material not identifiable).
3. Currency (for return to country of issue)

f. The substantial quantities of numismatic coin formerly held by the FED have been released to the MFA & A Branch OMGUS as authorized by the Finance Adviser.

WILLIAM G. BREY  
Colonel CSC  
Chief, Foreign Exchange Depository

*[Signature]*

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Walt  
Hans J. W.

File No. 910.98

E:FN - Mr. A. Weismann

November 10, 1950.

E:FN - Mr. F. J. Roberts

Status Foreign Exchange Depository.

The following is a brief outline of the status of the FED as at November 8, 1950:

DESPATCH 99 ITEMS

| FED<br><u>ITEM NO.</u> | <u>ASSETS HELD BY FED</u>  | <u>REMARKS</u>   |
|------------------------|--|--|
| 13                     | Platinum 539,328.5 gr<br>Palladium 7,047.5 gr<br>Iridium 14,618.62 gr<br>Rhodium 5,687.87 gr<br>Silver 310.0 | These are balances after following releases:<br>IG Farben - Platinum 313,255.5 gr<br>Rhodium 3,312.22 gr |
| Total                  | <u>566,992.49 gr</u>   | France - Platinum 60,032.0 gr<br>Palladium 190.0 gr<br>Iridium 44.0 gr<br>Rhodium 2.62 gr                |

Balance earmarked as follows:

|                    |                      |
|--------------------|----------------------|
| IG Farben-Platinum | 403,661.0 gr         |
| Roges - all other  | <u>163,331.49 gr</u> |
|                    | <u>566,992.49 gr</u> |

Allocation of Roges portion to various countries awaiting action by Property Division.

|             |   |  |
|-------------|---|--|
| 15          | RM 400,000.- German 3½% Treasury Bearer Bonds.              | Understand Mr. Fitch taking matter up with O.G.C.  |
| closed - 21 | Industrial Diamonds 638.07 carats.                          | Balance after following releases:<br>Belgium - 165,457.69 carats<br>Netherlands - 1,783.06 carats<br>Remaining lot of 638.07 carats awaiting call by Belgian representative. |
| 23          | 1200 Envelopes PW Effect (German Nationals)                 | Understand Mr. Stern is taking up with German Red Cross.   |
| 29          | RM 15,100.- German Bearer Securities.                       | Understand Mr. Fitch taking matter up with O.G.C.  |
| 32          | Lot A Currencies as listed Despatch 99 (Currency Assembly). | Under analysis by FED for purpose of preparing schedule indicating source; to be released to LCB under Law 53.   |

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| FED<br>ITEM NO. | <u>ASSETS HELD BY FED</u>  | <u>REMARKS</u>  |
|-----------------|--|---|
| 36              | Lot B Currencies as listed Despatch 99 (Funds of German PWs).                    | Understand Washington has cabled that position be deferred pending further instructions.  |
| 37              | Lot C Currencies as listed Despatch 99 (Captured Funds from MG Sub-Accountants). | Awaiting completion analysis Lot A currencies.  |
| 43              | Seven Containers Low Value Assets.   | This material previously rejected by IRO; understand Mr. Stern is taking up with German Red Cross.  |
| 51              | One Package Dividend Coupons Detached from German Securities.                    | Understand Mr. Fitch taking up with O.G.C.  |
| 55              | Two Boxes Effects of PWs unidentifiable as to Nationality.                       | Six of the original eight boxes have been disposed of; understand Mr. Stern arranging for disposition these remaining cases.  |
| 57              | Platinum 11,667.39 gr Rhodium 64.66 gr   | Balance of FED S.T. No. 152 recalled from BDL; major portion was restituted to France; This remainder listed as Roges property in report to Property Division; latter to determine allocation to various countries. |
| 58              | Twelve Containers s/c Court Confiscations, mainly Silver in various forms.       | Received in four deliveries as requested by Budget and Finance Division; latter state this is for temporary safekeeping pending receipt of instructions from Washington as to disposition.                          |

DESPATCH 198 (SUPPLEMENT TO 99)

| FED<br>S/T. NO. | <u>ASSETS HELD BY BDL</u>                | <u>REMARKS</u>   |
|-----------------|--|--|
| 150             | Silver Coin (Dinar and Lei) 18,382.5 kg. | Understand per Mr. Stern that Washington has cabled to postpone any disposition pending further instructions.                                  |
| 151             | German Silver Coin (RM 3,596,152.80).    | Verbal arrangements completed with LCB for recording under Law 53; letters of authorizations to LCB and BDL awaiting signature by Mr. Cattier. |
| 152             | Silver Bullion 6,598.8 kg                | do   |
| 153             | Silver Bullion 48,339.078 kg             | do   |

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| <u>FED<br/>S/T. NO.</u> | <u>ASSETS HELD BY BDL</u>                                      | <u>REMARKS</u>   |
|-------------------------|--|--|
| 158                     | \$360.00 in Checks   | Verbal arrangements completed with LCB for recording under Law 53; letters of authorizations to LCB and BDL awaiting signature by Mr. Cattier. |
| 172                     | Silver Coin, mixed,<br>16,681.27 oz.                           | do   |
| 179                     | Silver Bars, Grain, 731.89 kg                                  | do   |
| 181                     | Silver Grain, 105.516 kg                                       | do   |
| 182                     | Silver Bullion, 133.875 kg                                     | do   |
| 190                     | Platinum Bars, 31,127.5 gr                                     | do   |
| 198                     | Platinum and other Precious Metals, 142,262.25 gr              | Recalled from BDL; these are Roges precious metals awaiting allocation by Property Div. to various Western countries.                          |
| 199                     | Silver Bullion, 339.78 kg                                      | Verbal arrangements completed with LCB for recording under Law 53; letters of authorizations to LCB and BDL awaiting signature by Mr. Cattier. |
| 200                     | Platinum and other Precious Metals including Gold, 2,240.4 gr. | Same as preceding except as to gold which will ultimately be disposed of per instructions Tripartite Gold Commission.                          |
| 201                     | Silver Bars, 77.956 kg.  | Verbal arrangements completed with LCB for recording under Law 53; letters of authorizations to LCB and BDL awaiting signature by Mr. Cattier. |

E:FN:FED:FJRoberts/sj  
 Tel: Frankfurt 7396

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## Status of Assets Held by FED as of 30 June 1948.

1. Property FA  
 Division OMGUS  
 Rest. APO 742  
 Branch US Army  
 APO 403  
 US Army

5 SEP 1948

Attention: Mr. K. A. de Keyserlingk

1. Reference is made to your letter, subject as above, dated 24 August 1948.

2. The following paragraphs will set forth our comments on the items discussed in your letter.

3. Your para. 3. Upon receipt by FED of French claim and written statement from your Division that these items should be restituted to France, restitution will be made.

4. Your para. 4. Upon receipt by FED of Polish claim and written statement from your Division that these items should be restituted to Poland, restitution will be made.

5. Your para. 5. Authority for release of diamonds to representatives of Czech government dispatched to FED.

6. Your para. 6. Authority for release of assets to representatives of Czech government in preparation.

7. Your para. 7. Authority for release of Concordia shares to France in preparation; authority for release of Columbia shares to France will be given upon receipt of schedules which are being prepared now.

8. Your para. 8. If your Division is able to state that the visit of a Belgian diamond expert to examine the industrial diamonds contained in shipment No. 47 for the purpose of identifying their restitutability is within OMGUS and Washington policy, this office will not prohibit such a visit.

(Signed) John Freeman

JACK BRINNIT

Finance Adviser to  
The Military Governor

Tel: 42485

Mrs. E. J. Kagan  
Rm 1051, Econ Bldg.

COPY FOR FOREIGN EXCHANGE DEPOSITORY

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OFFICE OF MILITARY GOVERNMENT FOR GERMANY (US)  
 Property Division  
 Restitution Branch  
 APO 403

Karlsruhe, Germany  
 24 August 1948

SUBJECT: Status of Assets held by the FED as of 30 June 1948

TO : Office of the Finance Adviser  
 OMGUS  
 APO 742, U. S. Army

Attn: Mrs. E. J. Kagan

1. Reference is made to the conversation the undersigned had with Mrs. Kagan on 8 July 1948 in Berlin and in the course of which the subject inventory, submitted by FED to Restitution Branch, Karlsruhe, was discussed.

2. We are listing herein above the items of the inventory which are of interest to us from a restitution point of view.

3. Under shipment No. 2 (d)(e) are listed 7 containers out of which the monetary gold was removed and added to a gold pot. The remarks of the FED further state that the "remaining assets are restitutable to France". We would be interested to have your further comments thereon.

4. Shipment No. 3 comprises gold plated table-ware from Poland for which an MFA&A restitution claim has been filed by the Polish Restitution Mission. You advised the undersigned that the British authorities in the British Zone had been requested on 27 April 1948 to interrogate a German official formerly connected with the Government General concerning the origin of this table-ware. In order to enable MFA&A to dispose of this claim without further delay, please remind the British of this matter. If no information is forthcoming from that side we feel that the known facts would warrant restitution.

5. Shipment No. 22 is claimed by Czechoslovakia in Restitution Claim No. 139-C. We understand that the decision is pending in your office and would appreciate information as to the status of your deliberations.

6. As to Shipment 26 (d), please advise us of status.

7. With respect to the Concordia and Columbia shares (Shipment 34-C) we understand that you are preparing the necessary schedules for release

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to France according to an agreement reached between the French and Belgians.

8. We noted from your carrier sheet of 10 August 1948 that you are not inclined to permit a Belgian Diamond expert to examine the industrial diamonds forming shipment No. 47. On the basis of recent conversations held in Karlsruhe with the Belgian and French Restitution Missions, Mr. McJunkins intends to re-discuss this matter with the Finance Advisor.

9. Your comments on the items discussed above would be appreciated.

FOR THE CHIEF:

/s/ K. A. de Keyserlingk

K. A. de KEYSERLINGK

Deputy Chief

for Industrial Restitution

Tel: Karlsruhe 617 / 240

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9 September 1948

SUBJECT: Present Plan for Disposition of Assets Listed on Schedule  
Entitled "Status As At August 31, 1948 Of Assets Held  
By FED".

TO : Mr. Bennett  
THRU : Mr. Balderton  
Mr. Freeman

The code used to indicate suggested disposition of individual items refers to paragraph number outlining disposition suggested in report, subject: "Policy Guiding Disposition of Assets Held in the Depository Section of the FED", copy of which is attached hereto.

- Item 1 - 1b
- Item 2 - 1b
- Item 3 - 8
- Item 4 - 8
- Item 5 - Platinum - 1a;  
Iridium - Rhodium - Palladium - 3 unless Military Government Law 53 is broadened to include those precious metals in which case disposition should follow 1a;
- Item 6 - 2
- Item 7 - Foreign securities - 7  
German securities - probably 6b; since "further investigation necessary", data disclosed by such investigation alone can determine final disposition.
- Item 8 - Authority for release has been received by FBI. No further transactions or directions necessary from Berlin.
- Item 9 - Investigation not yet completed. Disposition will probably follow 1a or 1b or, possibly, 8.
- Item 10 - Authority for release has been received by FBI. No further transactions or directions necessary from Berlin.
- Item 11 - 8.(possibly second part of 8). FED expecting classifying reply from French Mission.

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Item 12 - 8. Authority for release has been prepared, but signed "comeback copy" has not been received.

Item 13 - First, property of former IG Farben complex has to be identified. This investigation has been started by FED and IG Farben officials. Upon separation of IG Farben property from Roges property, following disposition is suggested:

IG Farben property - declaration of metal falling under Law 53 and disposition hereof in accordance with this law in close cooperation with IG Farben control officers of Military Government. If Law 53 not amended to include iridium, palladium and rhodium, follow 3 if IG Farben control officers are in agreement. The disposition of non-Law 53 precious metals belonging to the former IG Farben complex is a problem which can be solved satisfactorily only in agreement with Military Government's IG Farben control officer. If a solution of the problem should not have been found by the beginning of December 1948, the non-Law 53 precious metals should be released to the bank deutscher Laender to be held in custody pending GACUS instructions.

Roges property -

Platinum - 1a  
 iridium - palladium - rhodium - 3 unless Law 53 has been amended to include these metals in which case they should be disposed of in accordance with 1a.

Item 14 - 7

Item 15 - Status report does not indicate whether this item only contains foreign securities.

Foreign securities - 7

German securities - possibly 8 if Dutch claim acceptable. Otherwise 6, pending receipt of additional F.D. data.

Item 16 - 1a

Item 17 - 8. Authority for release of Concordia shares in Mr. Bennett's office for signature. Authority for release of Columbia shares to be prepared upon receipt of "Annex" from F.D.

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Item 18 - Authority for release in Mr. Bennett's office for signature.

Item 19 - Status report does not indicate what kind of securities this item contains.

Foreign securities - 7

German securities - 6d

Jewelry - suggest that jewelry together with all identifying data held by FED be released to Bank deutscher Länder to be held in custody pending CMGUS instructions. Since it appears that individual owners are residing in the Soviet Zone, it is suggested that problem be discussed again with Mr. Bennett. Release to Autogaricht-Hinterlegungsstelle, Frankfurt, with request that owner be notified of location of jewelry and be requested to either enter claim or forfeit right to claim, might be another solution. Legal Division, CMGUS (Mr. Mitchell) is to be contacted and requested to initiate staff study affecting such release to Autogaricht-Hinterlegungsstelle.

Item 20 - In or 1 and payment of proceeds to owner if this concerns silver reported and deposited under Law 53.

Item 21 - 4 unless restitution claim is entered and found acceptable in which case : 5

Item 22 - Platinum - 1a  
Iridium - rhodium - palladium - 3; unless Law 53 has been amended to include these metals in which case they should be disposed of in accordance with 1a.

Item 23 - A letter has been dispatched to Property Division, Attention: Mr. Hartman, (Mr. Bennett may not have signed it yet) suggesting that his office accept these items for disposition under the provisions of Military Government Law 53.

Item 24 - Silver - If a Law 53 deposit, to be released to Landeszentralbank Hessen to be held there under Law 53 and disposed of like all Law 53 assets unless if from Soviet Zone. If this silver does not represent an individually owned Law 53 deposit but either Reich loot or Reichsbank property dispose of according to 1a for Reichloot or 1b for Reichsbank property.

Currency - If Law 53 asset, deposit as such with Landeszentralbank Hessen. If loot follow instructions of Paragraph 5.

Securities - If Law 53 asset, deposit as such with Landeszentralbank Hessen. If loot follow 6 for German securities, 7 for foreign securities.

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- Item 25 - Mr. Stern has taken this matter over.
- Item 26 - If Property Division submits and supports restitution claim, discuss with Mr. Freeman who might agree to follow C. Otherwise 7.
- Item 27 - Cable CO-5781 (September 48) was dispatched to Washington requesting instructions concerning manner of restitution. One authority for release has already been received by VED, but French representatives were not able to produce necessary documentation.
- Item 28 - Staff study has already been initiated by Legal Division, OMBUS, and concurrence has been given by all interested OMBUS offices, stipulating turnover to Antagericht-Hinterlegungsstelle.
- Item 29 - 10 (It is suggested that all 10 dispositions and other items to be released to Antagericht-Hinterlegungsstelle, be submitted together so that only one staff study will have to be initiated).
- Item 30 - 1a
- Item 31 - Carrier sheet was dispatched to External Assets Branch, Property Division, Attention: Mr. Sorter, who apparently has complete data about history of these assets. Disposition (pending receipt and verification of these data) will follow either 7 or possibly 8.
- Item 32 - 1a
- Item 33 - 9. Authority for release received by VED which has difficulty arranging turnover to IRO. With Mr. Bennett's approval a cable (CO-5765, September 48, via Washington) was dispatched to IRO concerning the problems found in turnover arrangements.
- Item 34 - Authorization for release to IRO received by VED. No further transactions or directions from Berlin necessary.

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- Item 35 - Not a depositary section problem. Action reported completed.
- Item 36 - Mr. Freeman and Mr. Purst handling this matter.
- Item 37 - Information given under "Remarks" too incomplete to determine proper disposition.
- Item 38 - PWD to contact Provost Marshal, Eq. Command, AFM 757, for disposal instructions since this is a matter for his jurisdiction.
- Item 39 - 1b
- Item 40 - Authority for release of these dollar checks to Bank deutscher Leander to be held in custody there pending GOMUS instructions prepared for Mr. Bennett's signature.
- Item 41 - ?
- Item 42 - If Helmar loot - 9;  
If not Helmar or similar non-monetary gold loot - 1a  
or if Mr. Freeman prefers 1b.

**Remarks :** Items covered by disposition paragraphs 1a, 1b,  
3, 4, second part of 8 or 10 which can be classified  
as U.S. war booty, might be discussed as U.S. war  
booty. Circumstances and date of acquisition of item  
as well as kind of item in question determine whether  
or not an item can be classified as war booty.

Elizabeth J. Hogan

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*Monthly report file  
FEB  
report*

## INTER-OFFICE MEMORANDUM

8 September 1948

SUBJECT: Assets Released from FED during August 1948

TO : Mr. Balderston

1. The shipment to London of the remainder of the monetary gold held at the FED, amounting to about 2,440,240.746 fine ounces and distributable under the terms of Paragraph III of the Paris Agreement on Reparation, was completed during the month of August.
2. A lot of platinum, weighing about 76 000 grams, was restituted to Italy.
3. a) The amount of ffrcs. 2,711,461.250 in paper denomination not valid legal tender any longer was released to France. The currency was taken immediately to a German papermill for conversion into pulp.  
b) Presently valid French currency amounting to ffrcs. 7,577.045 in paper bills and ffrcs. 87,328.20 in coins was released to France.
4. 179 envelopes containing personal effects of former Soviet inmates of the Dachau concentration camp, miscellaneous bank books, and securities and documents of Soviet prisoners of war in German camps were restituted to the USSR.
5. 54 envelopes containing personal effects of former Luxembourg inmates of the Dachau concentration camp were restituted to Luxembourg.
6. One life insurance certificate belonging to a Roumanian national was released to Roumania.
7. Greek documents were released to Greece.

Elizabeth J. Kagan

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FEB Reports*

6 October 1948

**SUBJECT:** Monthly Report of the Office of the Finance Adviser on Assets Held by the Foreign Exchange Depository, Frankfurt/Main, for the Month Ending 30 September 1948

**TO :** MR. JACK BENNETT  
**THRU :** MR. W. S. BALDERSTON

|             |                |
|-------------|----------------|
| <b>ITEM</b> | <b>ACTION:</b> |
| <b>NO.:</b> |                |

1. Pending
2. Pending
3. IRS to OFA 21 September 1948 requested disposition instructions. Now under review in OFA.
4. Polish claim forwarded through Restitutions Branch, Karlsruhe, to this office 21 September 1948.
5. Pending
6. Release to the Bank deutscher Laender see our letter dated 27 September 1948.
7. Will be released to the Amtsgericht Hinterlegungsstelle at such time as all German securities have been assembled.
8. Effects of Albanian nationals forwarded to Rest Cont Branch awaiting response from OFA relative to effects of American POW's. Lt. Thies FED appointed Summary Court Officer to dispose of assets belonging to American POW's in accordance with Eucom Circular No. 46, dated 10 June 1948.
9. IRS dated 20 September 1948 requested disposition instructions. Now under review in OFA.
10. Ready for delivery; awaiting arrival of claimant mission; discussed with RCB 24 September 1948.
11. No action; annex A completed; awaiting response from Restitutions Control Branch to FED IRS 13 August 1948.

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Monthly Report of the Off of the Fin Adv on Assets Held by  
the FED, Frkft/M, for the Month Ending 30 Sep 1948, 6 Oct 48

12. Ready for delivery; awaiting arrival of claimant mission, discussed with RCB 24 September 1948.
13. IRS dated 16 September 1948 requested disposition instructions. Now under review in OFA.
14. IRS dated 20 September 1948 requested disposition instructions. Now under review in OFA.
15. Will be released to the Amtsgericht Hinterlegungsstelle at such time as all German securities have been assembled.
16. IRS dated 20 September 1948 requested disposition instructions. Now under review in OFA.
17. Authorization for release of Concordia coupons dated 4 October 1948.
18. Verification by 4 representatives LCB Hesse started 21 September 1948.
19. Inventory and Annex A in preparation by FED.
20. IRS dated 20 September 1948 requested disposition instructions. Now under review in OFA.
21. Mr. Bennett's memorandum to Mr. McJunkins dated 21 September 1948.
22. Re[in]ventoried for better description; annex A started.
23. IRS dated 22 September 1948 requested disposition instructions. Now under review in OFA.
24. LCB Hesse started verification of security list; annex A balance in preparation.
25. Authorized release to the Bank deutscher Laender our letter dated 4 October 1948.
26. No action.
27. FED advised OFA that the French are now prepared to surrender the assets. Cable to Washington, accordingly, dated 30 September 1948.
28. Will be released to the Amtsgericht Hinterlegungsstelle at such time as all German securities have been assembled.

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Monthly Report of the Off of the Fin Adv on Assets Held by  
the FED, Frkft/M, for the Month Ending 30 Sep 1948, 6 Oct 1948

29. Will be released to the Amtsgericht Hinterlegungsstelle at such time as all German securities have been assembled.
30. No action.
31. Property Division proposes the shares be turned over to British Military Government for delivery to the Reichsbank (Landeszentralbank) under Law No. 53.
32. IRS dated 21 September requested disposition instructions. Now under review in OFA.
33. PCIRO representative to arrive FED on 27 September 1948 per cable; copy sent to OFA.
34. Closed.
35. Closed.
36. Foreign exchange to be deposited under Law No. 53; Reichsmarks to be destroyed at such time as the Provost Marshal gives us his concurrence.
37. Inventory and Annex A started by FED.
38. Closed.
39. Authorized release to the Bank deutscher Laender on 4 October 1948.
40. No action.
41. No action.
42. No action.

Telephone BERLIN 45797

RICHARD E. FITCH

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COPY

## Foreign Exchange Policy Group

4 November 1948

SUBJECT: Monthly Report of the Office of the Finance Adviser on Assets Held by the Foreign Exchange Depository, Frankfurt/Main, for the Month Ending 31 October 1948

TO : MR. JACK BENNETT

ITEM  
NO.: ACTION TAKEN DURING OCTOBER 1948:

1. Letter authorizing release to Bank deutscher Laender prepared for signature 26 October 1948.
2. Platinum shipment which may be sold to the Bank deutscher Laender for Deutsche Marks, the proceeds from this sale will go to the Reichsbank Trustee Fund; unless this is considered to be "war booty". Other items of this same category which may be "war booty" are nos. 5, 13, 22.
3. Remaining assets restitutable to France; however, French do not appear to have submitted a claim. It is recommended that a copy of the Annex A listing assets and names of owners, together with a statement indicating origin of the shipment, be forwarded to RCB for their consideration. FED authorized by letter of OEA to send this information to the RCB.
4. Released to Poland 12 October 1948.
5. Platinum and other precious metals which may be "war booty" (see item no. 2).
6. Closed.
7. Foreign securities to be inventoried, made part of the "Foreign Securities Master List" and deposited with the Landeszentralbank von Hessen under the provisions of MG Law No. 53. The German securities should be deposited with the Landeszentralbank von Hessen and held for the account of the owner, but blocked pursuant to para 1, f of MG Law No. 52 (rev.).

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Monthly Report of the Off of the Fin Adv on Assets Held by  
the FED, Frkft/M, for the Month Ending 31 Oct 1948, 4 Nov 48

- 8 US POW effects released 11 October 1948 to Lt. Thies, Summary Court Officer. Albanian effects undelivered due to lack of mission or diplomatic representation. British effects await reply FED letter 8 September 1948 to British Military Liaison Officer; follow-up sent 29 October 1948.
9. FED requests authority to release to Bank deutscher Laender; Mrs. Kagan's memo indicates additional information was being sought from former Reichsbank officials. Probably should be sold to the Bank deutscher Laender for Deutsche Marks with the proceeds going either to STEG or to the Reichsbank Trustee Fund. It is possible that it is restitutable property.
- 10 Czech verification completed. Released 21 October 1948. With regard to publicity FED IRS sent forward to Mr. Bennett for decision.
- 11 Received additional information from RCB 15 October 1948; papers under study by FED. Substantial part has been identified as French property. RCB asked to secure further information on remaining unidentified items. Currencies in FED reconciled with Annex A. FED visited by representatives of French Missions who raised question of removal of gold coins to Gold Pot. French desire a list of subject coins in order to file a claim with Tripartite Commission. French will also look into question of obtaining further identification data re foreign securities.
- 12 Czech verification completed. With regard to publicity FED IRS sent forward to Mr. Bennett for decision.
- 13 Platinum and other precious metals comprise this shipment. Part of shipment is probably IG Farben property. IG Farben is expected to identify its portion of the shipment shortly. The remainder appears to be the property of Roges. It has not been possible to identify any of the assets held by the FED in this shipment with restitution claims (see item no. 2).
- 14 FED requests release to ICB Hesse; release not yet prepared.
- 15 Two parts: German securities, FED IRS indicates no identification is possible, hence should probably be turned over to the Amtsgericht-Hinterlegungsstelle at such time

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| By           | NARA Date 11/10/08 |

Monthly Report of the Off of the Fin Adv on Assets Held by  
the FED, Frkft/M, for the Month Ending 31 Oct 1948, 4 Nov 48

as all German assets of this nature are assembled and one turn-over can be effected. (See item no. 29). Foreign securities, FED believes that these securities are restitutable to the Netherlands, although the Netherlands Mission cannot submit a claim without detailed list of our holdings.

- 16 No data as to source of ownership; apparently should be sold to the Bank deutscher Laender with the proceeds to STEG.
- 17 Concordia closed. FED released Columbia to French on 29 October 1948.
- 18 Closed.
- 19 Includes German securities (except for a 100 Ruble Russian bond) and a few inexpensive items of jewelry and tableware; origin Saxony. Recommended that entire shipment be turned over to Landeszentralbank von Hessen.
- 20 Origin Reichsbank Russian Zone. FED would like to turn over shipment to Bank deutscher Laender with instructions to hold in safekeeping pending instructions from OPA.
- 21 Industrial diamonds which appear to be unidentifiable. Recommendations sent forward to Mr. Bennett.
- 22 Precious metals, possible "war booty", inasmuch as no restitution claims to date are identifiable with assets held (see item no. 2).
- 23 Representative Property Division visited FED during the month and examined effects and files. Apparently should be turned over to a German custodian, who is to be appointed by Property Division, pursuant to MG Law No. 59.
- 24 (A) MG Law No. 53 securities released.  
 (B) FED IRS dated 13 Oct 1948 covering German securities, foreign securities and currency indicates they were probably deposited under MG Law No. 53 and were not looted, hence should be turned over to Landeszentralbank von Hessen.  
 (C) Silver bullion is in process of being inventoried.
- 25 FED released to Bank deutscher Laender on 11 October 48; small lot of miscellaneous precious metals remaining being studied.

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Monthly Report of the Off of the Fin Adv on Assets Held by  
the FED, Frkft/M, for the Month Ending 31 Oct 1948, 4 Nov 48

- 26 Data indicates securities are restitutable to France; in the event restitutability to France cannot be conclusively decided Annex A with IRS request to deposit with Bank deutscher Laender will be furnished the OFA.
- 27 Closed.
- 28 Released to Amtsgericht-Hinterlegungsstelle, 25 October 1948.
- 29 German securities unidentified as to owner. Will be turned over to Amtsgericht-Hinterlegungsstelle when all items in this category have been assembled and one staff study can be submitted for General Clay's approval (see item no. 15).
- 30 FED forwarded Annex A 25 October 1948.
- 31 Shares of Ford Motor Co., Antwerpen; Property Division recommends turnover to British Finance for deposit under MG Law No. 53. FED forwarded IRS, 28 October 1948, giving additional information, together with Annex A.
- 32 Authorized FED to release Danish currency, released 11 Oct 48  
 " " " Netherlands " " 20 Oct 48  
 " " " Luxembourg " " 15 Oct 48  
 " " " Czech " " 21 Oct 48  
 " " " Italian " "  
 " " " Norwegian " "  
 FED has had preliminary discussions with Polish representatives. Cable on disposition US Dollars sent to Washington; no reply as yet. OFA has contacted British Finance who will refer the matter of English currency to London. FED IRS, dated 20 October 1948, concerning turnover to USSR received by OFA. FED IRS, dated 22 October 1948, concerning turnover to Greece received by OFA. Belgian currency verified 29 October 1948.
- 33 Released to IRO 8 October 1948. Assets removed 19 October 1948. Draft letter to be signed by IRO rejecting certain items approved by Finance Adviser. Rejected items will henceforth be referred to as Item 43.
- 34 Closed
- 35 Closed
- 36 FED reports, 22 October 1948, that Mr. Furst has received verbal concurrence from Provost Marshal, EUCOM

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| By           | DA NARA Date 11b |

337660

Monthly Report of the Off of the Fin Adv on Assets Held by  
the FED, Frkft/R, for the Month Ending 31 Oct 1948, 4 Nov 48

FED requested a written concurrence or photostat  
thereof. Inventory started.

- 37 Annex A completed; referred to Mr. Angotti for investigation.
- 38 Closed
- 39 Closed
- 40 Closed
- 41 FED reports no action.
- 42 Closed. (Included in release to IRO under Item 33).
- 43 No action. (See Item 33).

Telephone BERLIN 43797

RICHARD EDWIN FITCH

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| By            | JA         |
| NARA Date 116 |            |

337661

SUBJECT: Monthly Report of the Office of the Finance Adviser on Assets Held by the Foreign Exchange Depository, Frankfurt/Main, for the Month Ending 30 November 1948.

THRU : MR. W.S. BALDERSTON  
TO : MR. JO FISHER FREEMAN

ITEM NO : ACTION TAKEN DURING NOVEMBER 1948

- 1.) 1 Released to the BdL 3 November 1948
- 2 Platinum will be released to the BdL in accordance with Mr. Bennett's decision
- 3 Remaining assets restitutable to France; however, French do not appear to have submitted a claim. It is recommended that a copy of the Annex A listing assets and names of owners, together with a statement indicating origin of the shipment, be forwarded to RCB for their consideration. FED authorized by letter of CFA to send this information to the RCB, *which was done on 5 Nov 48. A follow-up letter was sent on 29 Nov 48.*  
No reply received as yet from the French.
- 4 Closed
- 5 Platinum; see Item No. 2
- 6 Closed
- 7 Foreign securities to be inventoried, made part of the "Foreign Securities Master List" and deposited with the Landeszentralkbank von Hessen under the provisions of MG Law No. 53. The German securities should be deposited with the Landeszentralkbank von Hessen and held for the account of the owner, but blocked pursuant to para 1,f of MG Law No. 52 (rev.).
- 8 US POW effects released 11 October 1948 to Lt. Thies, Summary Court Officer. Albanian effects undelivered due to lack of mission or diplomatic representation.

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| Authority    | NND 775058     |
| By           | NARA Date 11/8 |

*British representative took delivery of POW effects against receipt, 12 Nov 48*

~~British effects await reply FED letter 8 September 1948 to British Military Liaison Officer, follow-up sent 29 October 1948.~~ FED IRS, dated 1 November 1948, requests authority to mail four checks drawn on the Albanian National Bank to that institution. I believe it would be well to await a reply to our letter to that bank concerning Albanian currency before approaching them again.

- 9 Released to the BdL 15 November 1948, *delivered 21 Nov 48*.
- 10 Closed.
- 11 Received additional information from RCB 15 October 1948; papers under study by FED. Substantial part has been identified as French property. RCB asked to secure further information on remaining unidentified items. Currencies in FED reconciled with Annex A. FED visited by representatives of French Missions who raised question of removal of gold coins to Gold Pot. French desire a list of subject coins in order to file a claim with Tripartite Commission. French will also look into question of obtaining further identification data re foreign securities. IRS, dated 19 November 1948, received from FED; now under study.
- 12 Closed.
- 13 Platinum and other precious metals; to be released to the BdL in accordance with Mr. Bennett's decision 12 November 1948.
- 14 Released to LCB 8 November 1948.
- 15 Two parts: German securities, FED IRS indicates no identification is possible, hence should probably be turned over to the Amtsgericht-Hinterlegungsstelle at such time as all German assets of this nature are assembled and one turn-over can be effected. (See Item No. 29). Foreign securities, FED believes that these securities are restitutable to the Netherlands, although the Netherlands Mission cannot submit a claim without detailed list of our holdings.

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|--------------|----------------|
| DECLASSIFIED |                |
| Authority    | NND 775058     |
| By           | NARA Date 1/16 |

- 16 Released to the BdL 24 November 1948
- 17 Closed
- 18 Closed
- 19 Includes German securities (except for a 100 Ruble Russian bond) and a few inexpensive items of jewelry and tableware; origin Saxony. Recommended that entire shipment be turned over to LCB.
- 20 Released to the BdL 24 November 1948
- 21 Industrial diamonds which will be released to the German economy in accordance with General Clay's decision (memorandum of Property Division, dated 18 November 1948).
- 22 Precious metals; will probably be treated the same as Item No. 2.
- 23 IRS sent to Property Division 26 November 1948 requesting that a German custodian be appointed pursuant to MG Law No. 59.
- 24 Silver bullion; IRS dated 4 November 1948, received from FED recommending sale to BdL with proceeds to STEG.
- 24A MG Law No. 53 securities released
- 24B FED IRS dated 13 October 1948 covering German securities, foreign securities and currency indicates they were probably deposited under MG Law No. 53 and were not looted, hence should be turned over to LCB.
- 24C Miscellaneous currencies, including silver and gold coins, securities, bank books and checks; IRS of FED, 5 November 1948, recommends turnover to LCB Hesse under MG Law No. 53.
- 25 FED released to BdL on 11 October 1948; small lot of miscellaneous precious metals remaining will probably be turned over to BdL
- 26 Data indicates securities are restitutable to France; in the event restitutability to France cannot be conclusively decided Annex A with IRS request to deposit with BdL will be furnished the OFA. Negotiation with representative French Normal Restitution Mission in progress identifying effects as to considerable portion of assets.

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| By           | DA NARA Date 3/16 |

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- 27 Closed
- 28 Closed
- 29 German securities unidentified as to owner. Will be turned over to Amtsgericht-Hinterlegungsstelle when all items in this category have been assembled and one staff study can be submitted for General Clay's approval (see Item No. 15)
- 30 FED forwarded Annex A 25 October 1948. No action taken.
- 31 Released to the LCB 24 November 1948, <sup>delivered 29 Nov 48</sup> Property Division, OMGUS and Property Control Branch, CCG (BE) were advised of action taken by our letters dated 24 November 1948.
- <sup>13 Nov 48</sup> 32 Greek currency released 9 November 1948  
<sup>Norwegian</sup> Belgian " 15 " 1948, <sup>delivered 23 Nov 48</sup>  
<sup>Italian currency</sup> Australian " 24 " 1948  
<sup>19 Nov 48</sup> Currency of the Union of South Africa released 24 November 1948  
<sup>letter to Albanian</sup> Indian currency released 24 November 1948  
<sup>Polish pub re</sup> Canadian " 24 " 1948  
<sup>30 Nov</sup> Polish " 24 " 1948  
<sup>Yugoslavian</sup> Yugoslavian " 24 " 1948  
<sup>Affairs</sup> IRS to Office of Political, 24 November 1948, requesting that office to transmit a message concerning the restitution of currency to New Zealand through diplomatic channels to the US Legation in Wellington, New Zealand.  
<sup>30 Nov</sup> No reply from CCG (BE) regarding English currency.  
<sup>Annex A remaining currency (not covered by directive) still under preparation</sup> 33 Closed
- 34 Closed
- 35 Closed
- 36 FED reports, 22 October 1948, that Mr. Furst has received verbal concurrence from Provost Marshal, EUCOM. FED requested a written concurrence or photostat thereof. Inventory <sup>completed</sup> started. New IRS received from FED, dated 19 November 1948, requesting that the written concurrence or photostat thereof be forwarded as soon as possible.
- 37 Annex A completed; referred to Mr. Angotti for

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Mr. A furnished FA with some background material on the origin of the funds.

investigation. Letter from FED, dated 15 November 1948, now under study.

- 38 Closed
- 39 Closed
- 40 Closed
- 41 FED requests authority to release Polish securities to Poland.
- 42 Closed (Included in release to IRO under Item No. 33)
- 43 No action (see Item No. 33) IRO rejected material
- 44 No action by FED, Added to schedule of assets as per 9/10/48 I.R.A., 3 Nov 48
- 45 ditto
- 46 ditto
- 47 ditto
- 48 ditto
- 49 ditto
- 50 ditto
- 51 ditto
- 52 ditto

2.) ~~2.~~ In accordance with the letter of the Deputy Military Governor, dated 23 November 1948, removals from the FED may be authorized in writing by the Finance Adviser or the Deputy to the Finance Adviser.

3.) ~~3.~~ IRS of FED, dated 15 November 1948, subject: "Marshalling of Assets in US Zone", now under study.

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| By           | DA NARA Date 11/0 |

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FED REPORT

## Foreign Exchange Policy Group

6 December 1948

**SUBJECT:** Monthly Report of the Office of the Finance Adviser on Assets Held by the Foreign Exchange Depository, Frankfurt/Main, for the Month Ending 30 November 1948

**THRU :** MR. W. S. BALDENSTON  
**TO :** MR. JO FISHER FREEMAN

**ITEM  
NO.:** ACTION TAKEN DURING NOVEMBER 1948:

1. 1 Released to the BdL 3 November 1948.
2. Platinum will be released to the BdL in accordance with Mr. Bennett's decision.
3. Remaining assets restitutable to France; however, French do not appear to have submitted a claim. It is recommended that a copy of the Annex A listing assets and names of owners, together with a statement indicating origin of the shipment, be forwarded to RCB for their consideration. FED authorized by letter of CFA to send this information to the RCB, which was done on 5 November 1948. A follow-up letter was sent on 29 November 1948. No reply received as yet from the French.
4. Closed.
5. Platinum; see Item No. 2.
6. Closed.
7. Foreign securities to be inventoried, made part of the "Foreign Securities Master List" and deposited with the LCB Messe under the provisions of MG Law No. 53. The German securities should be deposited with the LCB Messe and held for the account of the owner, but blocked.

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| By           | DA NARA Date 1/16 |

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Monthly Report of the Off of the Fin Adv on Assets Held by  
the FED, Frkft/H, for the Month Ending 30 Nov 48

pursuant to para 1,f of MG Law No. 52 (rev.).

- 8 US POW effects released 11 October 1948 to Lt. Thies, Summary Court Officer. Albanian effects undelivered due to lack of mission or diplomatic representation. British representative took delivery of POW effects against receipt, 12 November 1948. FED IRS, dated 1 November 1948, requests authority to mail four checks drawn on the Albanian National Bank to that institution. I believe it would be well to await a reply to our letter to that bank concerning Albanian currency before approaching them again.
- 9 Released to BdI 15 November 1948; delivered 22 November 1948.
- 10 Closed.
- 11 Received additional information from RCB 15 October 1948; papers under study by FED. Substantial part has been identified as French property. RCB asked to secure further information on remaining unidentified items. Currencies in FED reconciled with Annex A. FED visited by representatives of French Missions who raised question of removal of gold coins to Gold Pot. French desire a list of subject coins in order to file a claim with Tripartite Commission. French will also look into question of obtaining further identification data re foreign securities. IRS, dated 19 November 1948, received from FED; now under study.
- 12 Closed.
- 13 Platinum and other precious metals; to be released to the BdI in accordance with Mr. Bennett's decision 12 November 1948.
- 14 Released to ICB Hesse 8 November 1948.
- 15 Two parts: German securities, FED IRS indicates no identification is possible, hence should probably be turned over to Amtsgericht-Minterlegungsstelle at such time as all German assets of this nature are assembled and one turnover can be effected. (See Item No. 29). Foreign securities, FED believes that these securities are restitutable to the Netherlands, although the Netherlands Mission cannot submit a claim without detailed list of our holdings.
- 16 Released to the BdI 24 November 1948.

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| Authority    | NND 775058     |
| By           | NARA Date 1/16 |

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Monthly Report of the Off of Fin Adv on Assets Held by  
the FED, Frkft/R, for the Month Ending 30 Nov 1948

- 17 Closed.
- 18 Closed.
- 19 Includes German securities (except for a 100 Ruble Russian bond) and a few inexpensive items of jewelry and tableware; origin Saxony. Recommended that entire shipment be turned over to LCB Hesse.
- 20 Released to the BdL 24 November 1948.
- 21 Industrial diamonds which will be released to the German economy in accordance with General Clay's decision (memorandum of Property Division, dated 18 November 1948).
- 22 Precious metals; will probably be treated the same as Item No. 2.
- 23 IRS sent to Property Division 26 November 1948 requesting that a German custodian be appointed pursuant to MG Law No. 59.
- 24 Silver bullion; IRS, dated 4 November 1948, received from FED recommending sale to BdL with proceeds to STEG.
- 24A MG Law No. 53 securities released.
- 24B FED IRS dated 13 October 1948 covering German securities, foreign securities and currency indicates they were probably deposited under MG Law No. 53 and were not looted, hence should be turned over to LCB Hesse.
- 24C Miscellaneous currencies, including silver and gold coins, securities, bank books and checks; IRS of FED, 5 November 1948, recommends turnover to LCB Hesse under MG Law No. 53.
- 25 FED released to BdL on 11 October 1948; small lot of miscellaneous precious metals remaining will probably be turned over to BdL.
- 26 Data indicates securities are restitutable to France; in the event restitutability to France cannot be conclusively decided Annex A with IRS request to deposit with BdL will be furnished the OFA. Negotiations with

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| By           | DA NARA Date 11/6 |

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Monthly Report of the Off of Fin Adv on Assets Held by  
the FED, Frkft/M, for the Month Ending 30 Nov 1948

representative French Restitution Mission in progress.  
Identification effected as to considerable portion of assets.

- 27 Closed.
- 28 Closed.
- 29 German securities unidentified as to owner. Will be turned over to Amtsgericht-Hinterlegungsstelle when all items in this category have been assembled and one staff study can be submitted for General Clay's approval (see Item No. 15).
- 30 FED forwarded Annex A 25 October 1948. No action taken.
- 31 Released to the LCB Hesse 24 November 1948; delivered 29 November 1948. Property Division, OMGUS and Property Control Branch, CCG (BE) were advised of action taken by our letters dated 24 November 1948.
- 32 Norwegian currency released 13 November 1948; delivered 23 November 1948;  
Belgian currency released 15 November 1948; delivered 22 November 1948;  
Greek currency released 9 November 1948;  
Italian " " 19 " 1948;  
Australian " " 24 " 1948;  
Currency of the Union of South Africa released 24 November 1948;  
Indian currency released 24 November 1948;  
Canadian " " 24 " 1948;  
Polish " " 24 " 1948;  
Yugoslavian " " 24 " 1948;  
Letter to Albanian National Bank regarding currency 30 November 1948;

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| By [initials] NARA Date 1/16 |

Monthly Report of the Off of Fin Adv on Assets Held by  
the FED, Frkft/H, for the Month Ending 30 Nov 1948

IRS to Office of Political Affairs, 24 November 1948,  
requesting that office to transmit a message concerning  
the restitution of currency to New Zealand through  
diplomatic channels to the US Legation in Wellington,  
New Zealand. No reply from CCG (BN) regarding English  
currency. Annex A remaining currencies (not covered  
by directive) still under preparation.

- 33 Closed.
- 34 Closed.
- 35 Closed.
- 36 FED reports, 22 October 1948, that Mr. Murst has re-  
ceived verbal concurrence from Provost Marshal, EUCOM.  
FED requested a written concurrence or photostat there-  
of. Inventory completed. New IRS received from FED,  
dated 19 November 1948, requesting that the written  
concurrence or photostat be forwarded as soon as pos-  
sible.
- 37 Annex A completed; referred to Mr. Angotti for invest-  
igation. Mr. Angotti furnished OFA with some back-  
ground material on the origin of these funds. Letter  
from FED, dated 15 November 1948, now under study.
- 38 Closed.
- 39 Closed.
- 40 Closed.
- 41 FED requests authority to release Polish securities  
to Poland.
- 42 Closed (included in release to IRO under Item No. 33).
- 43 No action; IRO rejected material.
- 44 Added to schedule of assets as per FED IRS, 3 November  
1948. Study of letters in process.
- 45 Added to schedule of assets as per FED IRS, 3 November  
1948. Annex A being prepared.
- 46 Added to schedule of assets as per FED IRS, 3 November  
1948. IRS to OFA 24 November 1948 requesting release  
letter.

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RG 260  
Entry Finance Division  
File FED Central Files  
Box FED Bi-monthly Reports  
1948-1949  
162

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| By           | DA NARA Date 11b |

337671

Monthly Report of the Off of Fin Adv on Assets Held by  
the FED, Frkft/M, for the Month Ending 30 Nov 1948.

- 47 Added to schedule of assets as per FED IRS, 3 November 1948. Study of material in process.
- 48 Added to schedule of assets as per FED IRS, 3 November 1948. Annex A being prepared.
- 49 Added to schedule of assets as per FED IRS, 3 November 1948. Annex A being prepared.
- 50 Added to schedule of assets as per FED IRS, 3 November 1948. Belgian Mission investigating.
- 51 Added to schedule of assets as per FED IRS, 3 November 1948. Annex A being prepared.
- 52 Added to schedule of assets as per FED IRS, 3 November 1948. Annex A being prepared.

II. In accordance with the letter of the Deputy Military Governor, dated 23 November 1948, removals from the FED may be authorized in writing by the Finance Adviser or the Deputy to the Finance Adviser.

III. IRS of FED, dated 15 November 1948, subject: "Marshalling of Assets in US Zone", now under study.

Telephone BERLIN 43797

RICHARD EDWIN FITCH

RG 260  
Entry Finance Division  
File FED Central Files  
Box FED Monthly Reports  
1948-1949  
162

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REF/fil

## Internal and External Finance Group

6 January 1949

FED

**SUBJECT:** Monthly Report of the Office of the Finance Adviser on Assets Held by the Foreign Exchange Depository, Frankfurt/Main, for the Month Ending 31 December 1948

**TO :** Mr. JACK BENNETT  
Mr. JO FISHER FREEMAN

**ITEM****NO.: ACTION TAKEN DURING DECEMBER 1948:**

- I. 1 Closed.
- 2 Released to the BdL 30 December 1948.
- 3 Received concurrence from Restitution Branch, Property Division to return these assets to the French Government, 4 January 1949.
- 4 Closed.
- 5 Release letter dispatched to FED 29 December 1948.
- 6 Closed.
- 7 Foreign securities to be inventoried, made part of the "Foreign Securities Master List" and deposited with the LCB Hesse under the provisions of MG Law No. 53. The German securities should be deposited with the LCB Hesse and held for the account of the owner, but blocked pursuant to para 1,f of MG Law No. 52 (rev.).
- 8 Albanian effects undelivered due to lack of mission or diplomatic representation. FED I&S, dated 1 November 1948, requests authority to mail four checks drawn on the Albanian National Bank to that institution. I believe it would be well to await a reply to our letter to that bank concerning Albanian currency before approaching them again.

RG 260  
Entry Finance Division  
File FED Central Files  
Box FED Monthly Reports  
1948-1949

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| By           | DA NARA Date 116 |

337673

Monthly Report of the Off of the Fin Adv on Assets Held  
by the FED, Frkft/N, for the Month Ending 31 Dec 48

- 9 Closed.
- 10 Closed.
- 11 Received additional information from RCB 15 October 1948; papers under study by FED. Substantial part has been identified as French property. RCB asked to secure further information on remaining unidentified items. Currencies in FED reconciled with Annex A. FED visited by representatives of French Missions who raised question of removal of gold coins to Gold Pot. French desire a list of subject coins in order to file a claim with Tripartite Commission. French will also look into question of obtaining further identification data re foreign securities. IRS, dated 19 November 1948, received from FED; now under study.
- 12 Closed.
- 13 Release letter dispatched to FED 6 December 1948, however, release will not be made to the BdL until the FED separates the Farben metal from the other metal in this shipment.
- 14 Closed.
- 15 Two parts: German securities, FED IRS indicates no identification is possible, hence should probably be turned over to Amtsgericht-Hinterlegungsstelle at such time as all German assets of this nature are assembled and one turnover can be effected. (See Item No. 29). Foreign securities, FED believes that these securities are restitutable to the Netherlands, although the Netherlands Mission cannot submit a claim without detailed list of our holdings.
- 16 Closed.
- 17 Closed.
- 18 Closed.
- 19 Includes German securities (except for a 100 Ruble Russian bond) and a few inexpensive items of jewelry and tableware; origin Saxony. Recommended that entire shipment be turned over to LCB Hesse.

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RG 260  
Entry Finance Division  
File FED Central Files  
Box FED Monthly Reports  
1162 1948-1949

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| By            | DA         |
| NARA Date 116 |            |

337674

Monthly Report of the Off of the Fin Adv on Assets Held  
by the FED, Frkft/M, for the Month Ending 31 Dec 48

- 20 Closed.
- 21 Industrial diamonds which will be released to the German economy in accordance with General Clay's decision (memorandum of Property Division, dated 18 November 1948). Reference exchange of cables this Headquarters and OSCAD Washington: WX-81784, December 1948, CC-7234, December 1948.
- 22 Precious metals will be released to the BdL.
- 23 Received a carrier sheet from Property Division requesting that the list of names of German nationals for each of whom the FED holds an envelope containing personal possessions, be forwarded to Munich for checking against the list of persecutees formerly held in Dachau. OEA prepared IRS to Property Division on 3 January 1949.
- 24 Release letter prepared 28 December 1948.
- 24A Closed.
- 24B Released to LCB Hesse 22 December 1948.
- 24C Release letter prepared 29 December 1948.
- 25 Closed as to the silver bullion. Release letter for remaining small lot of precious metals prepared 28 December 1948.
- 26 Apparently restitutable to France; still under study by the FED.
- 27 Closed.
- 28 Closed.
- 29 German securities unidentified as to owner. Will be turned over to Amtsgericht-Minterlegungsstelle when all items in this category have been assembled and one staff study can be submitted for General Clay's approval (See Item No. 15).
- 30 Release letter prepared 28 December 1948.
- 31 Closed.

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RG 260  
Entry Finance Division  
File FED Central Files  
Box FED Monthly Reports  
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| Authority    | NND 775058     |
| By           | NARA Date 1/18 |

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Monthly Report of the Off of the Fin Adv on Assets Held by the FED, Frkft/W, for the Month Ending 31 Dec 48

- 32 English currency release letter dispatched on 30 December 1948;

Release letter Canadian currency prepared on 28 December 1948, dispatched 5 January 1949;

Letter to the National Bank of Egypt re Egyptian currency dispatched on 13 December 1948;

No reply as yet to our letters to Albanian and New Zealand re their currencies;

Instructions as to the disposition of US dollars received from Washington 25 December 1948;

FED awaiting arrival of Australian representatives.

Remaining currencies (not covered by directive) still under study by FED. This includes one lot of unidentifiable silver coin which was examined 28 December 1948 for numismatic value and determined to have none.

- 33 Closed.

- 34 Closed.

- 35 Closed.

- 36 FED reports, 22 October 1948, that Mr. Furst has received verbal concurrence from Provost Marshal, EUCOM. FED requested a written concurrence or photostat thereof. Inventory completed. New IRS received from FED, dated 19 November 1948, requesting that the written concurrence or photostat be forwarded as soon as possible; matter referred to Mr. Furst.

- 37 Investigation of subaccountant funds now in progress.

- 38 Closed.

- 39 Closed.

- 40 Closed.

- 41 Release letter dispatched to FED 29 December 1948.

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RG 260  
Entry Finance Division  
File FED Central Files  
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162 1948-1949

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| Authority    | NND 775058     |
| By           | NARA Date 1/16 |

Monthly Report of the Off of the Fin Adv on Assets Held  
by the FED, Frkft/W, for the Month Ending 31 Dec 48

- 42 Closed.
- 43 FED IRS dated 23 December 1948 received by OFA.
- 44 FED IRS dated 8 December 1948 received by OFA.
- 45 Carrier sheet dispatched to Property Division requesting their concurrence in restitution of this item to France.
- 46 Released to the LCB Hesse on 22 December 1948.
- 47 FED IRS dated 2 December 1948 received by OFA.
- 48 FED IRS dated 22 December 1948 received by OFA.
- 49 Released to LCB Hesse 30 December 1948.
- 50A Carrier sheet to Property Division requesting concurrence in restitution to Belgian Government.
- 50B Letter releasing securities to LCB Hesse dispatched 30 December 1948.
- 51 No action taken by OFA.
- 52 Still under study by the FED.
- 53 FED IRS dated 13 December 1948 received by OFA.
- 54 FED IRS, 27 December 1948 to OFA.
- II. 1. Confirmed to the Bank of England that we were in receipt of their inventories covering the consignments of gold dispatched from Frankfurt/Main to London on account of the Tripartite Gold Commission. Inventories forwarded to FED.
2. Approved, with one modification, "Dual Vault Control Plan" submitted by FED.
3. Requested the Allied Bank Commission to instruct the BdL to verify the weights and fineness of all precious metals they receive from the FED in order that the sale of these metals to the BdL may be effected in the near future.

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| By           | NARA Date 1/16 |

Monthly Report of the Off of the Fin Adv on Assets Held  
by the FED, Frkft/M, for the Month Ending 31 Dec 48

4. Instructed the FED not to accept additional assets into their custody.
- III. FED IRS, dated 15 November 1948, subject: "Marshalling of Assets in the US Zone"; preliminary investigation undertaken in Bavaria.

Telephone BERLIN 43797

RICHARD EDWIN FITCH

337678

RG 260

Entry

Finance Division  
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FED Monthly Reports

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Authority NND 775058

By [initials] NARA Date 11/0

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## EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

File Nr. 930.91

12TH ARMY GROUP DETACHMENT

APO 658  
9 January 1945

SUBJECT: Balance Sheet and Report, 31 December 1944.

TO : Commanding Officer, Currency Section for Germany, Headquarters Detachment, APO 757, U. S. Army.

1. The following exhibits and schedules are attached hereto:

Exhibit "A" - Balance Sheet, 31 December 1944 and  
30 November 1944.Exhibit "B" - Acquired Money Funds reported to  
31 December 1944.

Schedule 1 - Currency Held in Reserve, 31 December 1944.

Schedule 2 - Postage Stamps Held in Reserve,  
31 December 1944.

2. Following comments relating to the Balance Sheet are submitted:

~~ASSETS~~

CASH ON HAND - M 297,525.00

There was no change in this account during the month of December, 1944.

CASH HELD IN RESERVE - M 726,512.00

POSTAGE STAMPS HELD IN RESERVE - M 3,746,700.00

The detail of cash held in reserve and postage stamps held in reserve at 31 December 1944 is set forth in the accompanying schedules 1 and 2, respectively.

The small vault space available made it necessary to store the boxes of currency and postage stamps solidly therein without providing for passageways. It was therefore impossible to comply with instructions contained in letter dated 9 November 1944 from European Civil Affairs Currency Section - Germany, Headquarters Detachment, File SHAMP/C-5/CS/407/2 which required that currency and postage stamps held in reserve be physically checked at the Balance Sheet date.

ADVANCES TO ALLIED POWERS - M 3,417,829,000.00

There was no change in this account during the month of December, 1944.

Attention is invited to foot-note on Exhibit "A" relative to issue of currency by Financial Branch, (C-5), Supreme Headquarters, Allied Expeditionary Force in the amount of M 25,100,000.00.

MILITARY GOVERNMENT CURRENT ACCOUNT - M 2,978,475.00

A summary of this account is as follows:

Issued to 30 November 1944 M 1,818,475.00

Issued to ACG, (C-5), Ninth U.S.

Army on 2 December 1944 M 1,160,000.00TOTAL M 2,978,475.00

Page 1.

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 415 1945-46

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CURRENCY BANK AVAILABLE TO BRANCH - M 4,147,616,000.00

A summary of this account is as follows:

|                              |                                  |
|------------------------------|----------------------------------|
| Received to 30 November 1944 | M 3,906,552,000.00               |
| Received on 22 December 1944 | <u>239,064,000.00</u>            |
| <b>TOTAL</b>                 | <b><u>M 4,147,616,000.00</u></b> |

The currency received on 22 December 1944 consisted of 198 standard boxes and 8 odd boxes and was stored in the vaults of Lloyds Bank in Paris.

POSTAGE STAMPS HELD IN RESERVE - M 3,746,700.00

A summary of this account is as follows:

|                              |                              |
|------------------------------|------------------------------|
| Received to 30 November 1944 | M 3,570,000.00               |
| Received on 22 December 1944 | <u>176,700.00</u>            |
| <b>TOTAL</b>                 | <b><u>M 3,746,700.00</u></b> |

The postage stamps received on 22 December 1944 consisted of 9 odd boxes which were stored in the vaults of Lloyds Bank in Paris.

3. The activities of the Detachment during the month of December, 1944 are summarized below:

a. On 22 December 1944, the Detachment received 200 boxes currency aggregating M 239,064,000.00 and 9 boxes of postage stamps aggregating M 176,700.00. The boxes had been sent from the United States together with a similar shipment for the French Currency Section.

b. The CFA, 12th Army Group, instructed the Detachment to deliver approximately M 1,000,000.00 to the AGO's, G-3, Ninth U. S. Army to be used for paying coal miners in the Ruhr. In accordance with these instructions, 3 boxes of currency containing M 1,160,000.00 were delivered on 2 December 1944.

4. a. On 3 December 1944, Major George Morwood was released from assignment with the Detachment and assigned to the European Civil Affairs Replacement and Training Battalion.

b. 1st Lt. Lewellyn A. Jennings was assigned to the Detachment on 14 December 1944. He has been on duty at Supreme Headquarters Allied Expeditionary Force, G-3, Financial Bureau.

c. On 11 December 1944 the following enlisted men were placed on Detached Service with Supreme Headquarters Allied Expeditionary Force for duty with Headquarters Detachment, European Civil Affairs Currency Section - Germany:

Pfc. Kent L. Millaneix  
Pfc. Oscar E. King, Jr.  
Pfc. Ferdinand Fremdt

d. A summary listing the personnel assigned to the Detachment and their duty at 31 December 1944 follows:

Page 2.

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4/15/1945-4/16/1946

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| NAME                               | DUTY  |
|------------------------------------|---|
| Lt. Col. William S. Moore, Jr.     | 12th Army Group Detachment                              |
| Capt. Kurt Walitzschk              | Headquarters Detachment                                 |
| 1st Lt. Levallyn A. Jennings       | Financial Branch, G-5, SHAEF                            |
| 1st Lt. Benjamin S. Schilling, Jr. | 12th Army Group Detachment<br>(Quartered in Versailles) |
| 2nd Lt. Robert B. Kisko            | 12th Army Group Detachment<br>(Quartered in Versailles) |
| M/Sgt. Andrew L. Durbin            | 2CA Regt & Eng Bn                                       |
| S/Sgt. Howard J. Beland            | Headquarters Detachment                                 |
| Cpl. Elmer F. Chanson              | 2CA Regt & Eng Bn                                       |
| Tec 5 Mont L. Mulineaux            | Headquarters Detachment                                 |
| Tec 5 John V. Koper                | 2CA Regt & Eng Bn                                       |
| Pfc. Oscar R. King, Jr.            | Headquarters Detachment                                 |
| Pfc. Donald J. Kruger              | 2CA Regt & Eng Bn                                       |
| Pfc. Paul H. Lavenan               | Headquarters Detachment                                 |
| Pfc. John H. McNamee               | 12th Army Group Detachment                              |
| Pfc. Ferdinand Treniti             | Headquarters Detachment                                 |

5. At 31 December 1944, the Detachment had 112 Headquarters at the Guaranty Trust Company, Place de la Concorde, Paris.

For the Commanding Officer:

*Benjamin S. Schilling Jr.*  
BENJAMIN S. SCHILLING, JR.  
1st Lt., Inf.,  
Accountant

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PAGE 3.

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 Entry Finance Division  
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RG 360  
Entry Economic Division  
File No. 91 Recd & Monthly

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By 151 NARA Date 7/5

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EXHIBIT "A"

## EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

## 12TH ARMY GROUP DETACHMENT

## BALANCE SHEET

31 JANUARY 1945 AND 31 DECEMBER 1944

|                                     | 31 JANUARY<br>1945        | 31 DECEMBER<br>1944       | 31 JANUARY<br>1945                      | 31 DECEMBER<br>1944                          |
|-------------------------------------|---------------------------|---------------------------|---|--|
| <b>ASSETS</b>                       |                           |                           | <b>LIABILITIES</b>                      |  |
| CASH:                               |                           |                           | CURRENCY MADE AVAILABLE TO BRANCH       | M 4,147,616,000.00 M 4,147,616,000.00        |
| On Hand                             | M 297,602.00              | M 297,525.00              | POSTAGE STAMPS MADE AVAILABLE TO BRANCH | 3,746,700.00 3,746,700.00                    |
| Held In Reserve                     | <u>M 726,512,000.00</u>   | <u>M 726,512,000.00</u>   | SUSPENSE                                | 77.00 -                                      |
| TOTAL CASH                          | <u>M 726,809,602.00</u>   | <u>M 726,809,525.00</u>   |   |  |
| POSTAGE STAMPS - HELD IN RESERVE    | <u>M 3,746,700.00</u>     | <u>M 3,746,700.00</u>     |   |  |
| ADVANCES TO ARMED FORCES:           |                           |                           |   |  |
| U. S. Army                          | M 3,260,848,000.00        | M 3,260,848,000.00        |   |  |
| U. S. Navy                          | 580,000.00                | 580,000.00                |   |  |
| First French Army                   | <u>M 156,400,000.00</u>   | <u>M 156,400,000.00</u>   |   |  |
| TOTAL ADVANCES TO ARMED FORCES      | <u>M 3,417,828,000.00</u> | <u>M 3,417,828,000.00</u> |   |  |
| MILITARY GOVERNMENT CURRENT ACCOUNT | <u>M 2,978,475.00</u>     | <u>M 2,978,475.00</u>     |   |  |
| TOTAL ASSETS                        | <u>M 4,151,362,777.00</u> | <u>M 4,151,362,700.00</u> | TOTAL LIABILITIES                       | <u>M 4,151,362,777.00</u> M 4,151,362,700.00 |

W. S. MOORE, JR.  
Lt. Col., FD.  
Commanding

BENJAMIN S. SCHILLING, JR.  
1st Lt., Inf.  
Accountant

337632

## EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP DETACHMENT

ACQUIRED ENEMY FUNDS

REPORTED TO 31 JANUARY 1945

337693

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY  | PARTICULARS   | AMOUNT               |
|-----------------------------------|--|---|----------------------|
| REPORTED TO 31 DECEMBER 1944      |  |   |                      |
| 15 December<br>1944               | Charles S. McCormick, Jr., Lt. Col., WD, Disbursing Officer, 78th Finance Disbursing Section | Received from various military personnel. Circumstances of acquisition not stated | M 29,580.00 5,697.00 |
| 17 December<br>1944               | Do   | Do  | 793.00               |
| 24 December<br>1944               | S. H. Smith, Lt. Col., WD, Finance Officer, 4th Infantry Division                            | Found in foxhole near Sleschenbach, Germany                                       | 560.73               |
| 26 December<br>1944               | A. B. Dinnell, Lt. Col., WD, Finance Officer, 5th Infantry Division                          | Received from 10th Infantry. Circumstances of acquisition not stated.             | 17,711.00            |
| 6 January<br>1945                 | E. O. Cooper, Lt. Col., WD, Finance Officer, 90th Infantry Division                          | Found in cellar of building in Dillinger, Germany                                 | 866.00               |
|                                   |  | Found in billet in Dillinger, Germany   | 200.00               |
| 9 January<br>1945                 | H. G. Winsor, Major, WD, Finance Officer, 71st Finance Disbursing Section                    | Found by OTC, C-2, in captured enemy documents                                    | 437.00               |
| 17 January<br>1945                | Charles S. McCormick, Jr., Lt. Col., WD, Disbursing Officer, 78th Finance Disbursing Section | Received from EM. Circumstances of acquisition not stated                         | 238.00               |
| TOTAL                             |  |   | <u>M 47,376.77</u>   |

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 By FBI NARA Date 11/15

RG 260  
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 No. 9 Record Monthly

W. S. MOORE, JR.  
 Lt. Col., WD.  
 Commanding

BENJAMIN S. SCHILLING, JR.  
 4th Lt., Inf.,  
 Accountant

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## SCHEDULE 1

## EUROPEAN CIVIL AFFAIRS CURRENCY LISTING - GERMANY

## 12TH ARMY GROUP ATTACHMENT

## CURRENCY HELD IN RECEIVING

31 DECEMBER 1944

| NO. OF<br>BOXES | CODE | AMOUNT                  |
|-----------------|------|-------------------------|
| 23              | PA64 | M 1,760,000.00          |
| 73              | PF64 | 4,864,000.00            |
| 62              | RC64 | 19,840,000.00           |
| 117             | RE40 | 46,800,000.00           |
| 65              | RF32 | 41,600,000.00           |
| 63              | RF32 | 132,800,000.00          |
| 73              | RF32 | 292,600,000.00          |
| 6               | RF32 | 192,000,000.00          |
| 23              | RF32 | <u>M 704,004,000.00</u> |
| ONE BOXES       |      |                         |
| 1               | PA24 | M 12,000.00             |
| 1               | PF4  | 4,000.00                |
| 1               | PF32 | 52,000.00               |
| 1               | PF32 | 250,000.00              |
| 1               | PF3  | 160,000.00              |
| 1               | PF12 | 1,500,000.00            |
| 1               | PF12 | 200,000.00              |
| 1               | PF20 | <u>M 20,000,000.00</u>  |
| TOTAL           |      | <u>M 726,312,000.00</u> |

NOTE: The currency listed above consisted of unbroken boxes. In addition thereto, currency from broken boxes in the amount of M 297,323.00 was on hand at 31 December 1944. This amount is shown on Exhibit "A" under the caption "Cash on Hand".



W. S. MOORE, JR.  
Lt. Col., P.D.  
Commanding



BENJAMIN G. SCHILLING, JR.  
1st Lt., Inf.,  
Accountant

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RG 260  
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415 1945-86

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## SCHEDULE 2

EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP ATTACHEMENT

POSTAGE STAMPS HELD IN RESERVE

31 DECEMBER 1944

| NO. OF<br>BOXES     | CODE  | AMOUNT                           |
|---------------------|-------|----------------------------------|
| 2                   | TA600 | 14 90,000.00                     |
| 5                   | TR600 | 120,000.00                       |
| 7                   | TC600 | 210,000.00                       |
| 7                   | TD600 | 222,000.00                       |
| 5                   | TH600 | 260,000.00                       |
| 5                   | TF600 | 300,000.00                       |
| 14                  | TE600 | 1,008,000.00                     |
| 2                   | TR600 | 470,000.00                       |
| 6                   | TJ600 | 900,000.00 <b>M 3,570,000.00</b> |
| <b>OLD BOXES</b>    |       |                                  |
| 1                   | TA210 | 6,300.00                         |
| 1                   | TR220 | 11,200.00                        |
| 1                   | TC270 | 13,500.00                        |
| 1                   | TD210 | 12,000.00                        |
| 1                   | TR280 | 22,400.00                        |
| 1                   | TF60  | 6,000.00                         |
| 1                   | TE60  | 7,200.00                         |
| 1                   | TH230 | 27,200.00                        |
| 1                   | TJ240 | 60,000.00 <b>176,700.00</b>      |
| <b>TOTAL</b>        |       |                                  |
| <b>3,746,700.00</b> |       |                                  |

*W. S. Moore*  
W. S. MOORE, JR.  
Lt. Col., USA,  
Commanding

*James S. Schilling Jr.*  
James S. SCHILLING, JR.  
1st Lt., Inf.,  
Accountant

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RG 260  
Entry Finance Division  
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Box 980.91 Records Monthly  
415 1945-46

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EXHIBIT "A"

## EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP DETACHMENT

BALANCE SHEET

31 DECEMBER 1944 AND 30 NOVEMBER 1944

31 DECEMBER  
194430 NOVEMBER  
1944ASSETS

## CASH:

|                 |                       |                       |
|-----------------|-----------------------|-----------------------|
| On Hand         | M 297,525.00          | M 297,525.00          |
| Held In Reserve | <u>726,312,000.00</u> | <u>495,210,000.00</u> |

TOTAL CASH

M 726,609,525.00 M 495,212,525.00

## POSTAGE STAMPS - HELD IN RESERVE

M 3,746,700.00 M 3,710,000.00

## ADVANCES TO ARMED FORCES:

|                   |                      |                       |
|-------------------|----------------------|-----------------------|
| U. S. Army        | M 3,260,943,000.00   | M 3,260,943,000.00    |
| U. S. Navy        | 500,000.00           | 500,000.00            |
| First French Army | <u>1% 400,000.00</u> | <u>156,400,000.00</u> |

TOTAL ADVANCES TO ARMED FORCES

M 3,417,821,000.00 M 3,417,821,000.00

## MILITARY GOVERNMENT CURRENT ACCOUNT

M 2,973,471.00 M 1,818,475.00

TOTAL ASSETS

M 4,151,362,700.00 M 3,912,102,000.00

LIABILITIES

CURRENCY MADE AVAILABLE TO BRANCH M 4,147,616,000.00 M 3,903,102,000.00

POSTAGE STAMPS MADE AVAILABLE TO BRANCH 3,746,700.00 3,710,000.00

TOTAL LIABILITIES

M 4,151,362,700.00 M 3,912,102,000.00

NOTE: Included in Advances to Armed Forces is a delivery of M 36,100,000.00 which was made direct by Financial Branch, C-5, Supreme Headquarters Allied Expeditionary Force. The European Civil Affairs Currency Section - Germany, 12th Army Group Detachment was not involved in this delivery and it has no supporting documentary evidence except a letter dated 13 September 1944 from the Chief of Financial Branch, C-5, Supreme Headquarters Allied Expeditionary Force stating that such delivery was made.

W. S. MOORE, JR.  
Lt. Col., F.D.A.  
Commanding

BENJAMIN S. SCHILLING, JR.  
1st Lt., Inf.,  
Accountant

~~CONFIDENTIAL~~

RG 260  
Entry Finance Division  
File 780.91 Report Monthly  
Box 415 1945-96

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

337686

~~CONFIDENTIAL~~~~SECURITY INFORMATION~~

## EUROPEAN CIVIL AFFAIRS COMMISSION - GERMANY

## 12TH ARMY GROUP ATTACHMENT

## ACQUAINTED ENEMY FUNDS

REPORTED TO 31 DECEMBER 1944

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY  | PARTICULARS   | AMOUNT             |
|-----------------------------------|--|---|--------------------|
| REPORTED TO 30 NOVEMBER 1944      |  |   |                    |
| 24 November<br>1944               | H. G. Ledgerwood, Capt.,<br>FD, Disbursing Officer,<br>Ninth U. S. Army            | Found by G-2 in captured<br>enemy documents   | 141.00             |
| 6 December<br>1944                | M. G. Winsor, Major, WD,<br>Finance Officer, 71st<br>Finance Disbursing<br>Section | Found by G-2 in captured<br>enemy documents   | 132.00             |
| 4 December<br>1944                | H. W. Ulbricht, Lt. Col.,<br>WD, Finance Officer,<br>Second Armored<br>Division    | Found in abandoned tank<br>of 743rd Tank Pl.  | 1,234.00           |
| 12 December<br>1944               | B. J. Darmstadt, Capt.,<br>WD, Disbursing<br>Officer, XII Corps                    | Found in postoffice in<br>Mazetotz, France  | 22.06              |
| 18 December<br>1944               | M. G. Winsor, Major, WD,<br>Finance Officer, 71st<br>Finance Disbursing<br>Section | Found by G-2 in captured<br>enemy documents   | 214.00             |
| 14 December<br>1944               | S. H. Smith, Lt. Col.,<br>WD, Finance Officer,<br>4th Inf. Division                | Found in correspondence<br>in possession of<br>captured enemy<br>soldiers. Correspondence<br>was not property<br>of prisoners and funds<br>determined to be "Enemy<br>Funds" by G-2 Section,<br>4th Inf. Division | 520.00             |
| TOTAL                             |  |   | <u>M 20,560.04</u> |

*W. S. Moore*  
W. S. MOORE, JR.  
Lt. Col., WD,  
Commanding

*William R. Willing Jr.*  
WILLIAM R. WILLING, JR.  
1st Lt., Inf.,  
Accountant

~~CONFIDENTIAL~~

RG 260  
Entry Finance Division  
File FED Central Files  
Box 980.21 Report Monthly  
415 1945-46

|                      |
|----------------------|
| DECLASSIFIED         |
| Authority NND 775059 |
| By BT NARA Date 7/5  |

337687

RECORDED ON HAND IN CURRENCY SECTION, CASH AND POSTAGE STAMPS HELD IN RESERVE, AND ON THE VAULTS OF CHASE NATIONAL BANK, PARIS, AND LLOYDS NATIONAL BANK, PARIS.

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## EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP DETACHMENT

File No. 930.91

APO 658  
3 February 1945

SUBJECT: Balance Sheet and Report, 31 January 1945.

TO : Commanding Officer, Currency Section for Germany, APO 757.  
U. S. Army.

## 1. The following exhibits and schedules are attached hereto:

Exhibit "A" - Balance Sheet, 31 January 1945 and  
31 December 1944.Exhibit "B" - Acquired Enemy Funds Reported to  
31 January 1945.Schedule 1 - Currency Held in Reserve,  
31 January 1945.Schedule 2 - Postage Stamps Held in Reserve,  
31 January 1945.

## 2. Following comments relating to the Balance Sheet are submitted:

ASSETS

## CASH ON HAND - M 297,602.00

Cash on hand represents currency from opened boxes and was held in the vaults of Chase National Bank, Paris, together with unopened boxes.

During the month of January, 1945, there was an increase in this account of M 77.00, the explanation of which is given hereinafter under the caption "Suspense".

CASH HELD IN RESERVE - M 726,512,000.00  
POSTAGE STAMPS HELD IN RESERVE - M 3,746,700.00

Cash and Postage Stamps held in reserve represent unopened boxes held in the vaults of Chase National Bank and Lloyds National Bank, Paris. The detail thereof held at 31 January 1945 is set forth in the accompanying Schedules 1 and 2.

The small vault space available made it necessary to store the boxes of currency and postage stamps solidly therein without providing passageways, and it was therefore impracticable to physically count the boxes. However, on the morning of 1 February 1945, the Commanding Officer and the Cashier inspected the vaults and determined that the outward appearance of the boxes indicated that they had not been disturbed.

## ADVANCES TO ARMED FORCES - M 3,417,828,000.00

There was no change in this account during the month. The lack of a receipt for the delivery of M 26,100,000.00 made direct by Financial Branch, G-5, Supreme Headquarters Allied Expeditionary Force, which has been the subject of qualification on the previous reports of this Section, was settled by a duplicate receipt received from the Disbursing Officer, Seventh U. S. Army.

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RG 260  
Entry Finance Division  
File FED Central Files  
Box 930.91 Report Monthly  
415 1945-46

DECLASSIFIED  
Authority NND 775059  
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MILITARY GOVERNMENT CURRENT ACCOUNT - M 2,978,475.00

There was no change in this account during the month of January, 1945.

LIABILITIES

CURRENCY MADE AVAILABLE TO BRANCH - M 4,147,616,000.00  
POSTAGE, STAMPS MADE AVAILABLE TO BRANCH - M 3,746,700.00

There was no change in these accounts during the month of January, 1945.

SUSPENSE - M 77.00

On 16 January 1945 the Currency Section for France paid over 77 Reichsmarks and a 20 mark Reichskreditkassenschein which had been forwarded to them by the Societe Generale Valencienヌes on instructions of Civil Affairs Detachment D4D1. The source of the funds was not known, but it was understood that the Detachment would make a report to the CFA, Communication Zone, who would in turn advise this Headquarters. Telephone conversations with the CFA disclosed that it was the belief that these funds were taken from Prisoners of War, but in the absence of specific information, this Section accepted the funds and will hold them in Suspense until the proper disposition thereof can be determined.

Inasmuch as instructions of Supreme Headquarters Allied Expeditionary Force provide that Reichskreditkassenscheine will not be considered as legal tender, only the 77 Reichsmarks were entered on the books of this Headquarters. The 20 mark Reichskreditkassenschein is held in safekeeping without entry on the accounting records.

3. The activities of the Detachment during the month of January, 1945 are summarized below:

a. The auditors inspected the accounting records and completed an audit for the three months ending 30 November 1944. Several minor changes were suggested by them, and the suggested modifications have been effected.

b. Financial Branch, G-5, Supreme Headquarters Allied Expeditionary Force was contacted twice in an effort to arrange billeting accommodations in the Paris area for the enlisted men of this Section, so that they could join the unit and be given necessary training. At the date of this report, however, the arrangements requested had not been accomplished.

4. Information pertaining to personnel is as follows:

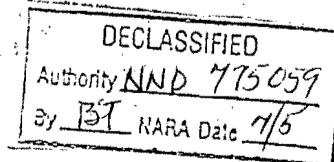
a. Lt. Robert B. Kelso was promoted to 1st Lt. on 16 January 1945.

b. On 16 January 1945 Pfc. Donald J. Kroger was transferred to Hq. Company, European Civil Affairs Division.

c. Assigned personnel of this Detachment and their duty status at 31 January 1945 are as follows:

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RG 360  
Entry Finance Division  
File FED Central Files  
Box 90.91 Reports Monthly  
415 1945-46



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| NAME                               | DUTY  |
|------------------------------------|---|
| Lt. Col. William S. Moore, Jr.     | 12th Army Group Detachment                              |
| Capt. Kurt Walitschek              | Headquarters Detachment                                 |
| 1st Lt. Lewellyn A. Jennings       | Financial Branch, G-5, SHAEF                            |
| 1st Lt. Robert B. Kelse            | 12th Army Group Detachment<br>(Quartered in Versailles) |
| 1st Lt. Benjamin S. Schilling, Jr. | 12th Army Group Detachment<br>(Quartered in Versailles) |
| M/Sgt. Andrew L. Durbin            | ECA Repl. & Tng. En.                                    |
| S/Sgt. Howard J. Boland            | Headquarters Detachment                                 |
| Cpl. Elmer F. Clemson              | ECA Repl. & Tng. En.                                    |
| Tec 5 Kent L. Mullenix             | Headquarters Detachment                                 |
| Tec 5 John W. Roper                | ECA Repl. & Tng. En.                                    |
| Pfc. Oscar R. King, Jr.            | Headquarters Detachment                                 |
| Pfc. Paul H. Lamenen               | Headquarters Detachment                                 |
| Pfc. John H. McLean                | 12th Army Group Detachment                              |
| Pfc. Ferdinand Tremiti             | Headquarters Detachment                                 |

5. At 31 January 1945 the Detachment had its Headquarters at the Guaranty Trust Company, Place de la Concorde, Paris.

For the Commanding Officer,

*Benjamin S. Schilling Jr.*  
REINHOLD BENJAMIN S. SCHILLING, JR.  
1st Lt., Inf.,  
Accountant

Page 3

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RG 260  
Entry Finance Division  
File 90.91 Records Monthly  
Box 415 1945-46

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

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## SCHEDULE 1

EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP DETACHMENT

CURRENCY HELD IN RESERVE

31 JANUARY 1945

| NO. OF<br>BOXES | CODE | AMOUNT                  |
|-----------------|------|-------------------------|
| 55              | PA64 | M 1,760,000.00          |
| 76              | PB64 | 4,864,000.00            |
| 62              | PC64 | 19,840,000.00           |
| 117             | PE40 | 46,800,000.00           |
| 65              | PF92 | 41,600,000.00           |
| 83              | PG92 | 132,800,000.00          |
| 79              | PB92 | 233,600,000.00          |
| 6               | PJ92 | 192,000,000.00          |
| 59              | PM52 | <u>M 704,004,000.00</u> |
| ODD BOXES       |      |                         |
| 1               | PA24 | M 12,000.00             |
| 1               | PB4  | 4,000.00                |
| 1               | PB52 | 52,000.00               |
| 1               | PC56 | 280,000.00              |
| 1               | PF8  | 160,000.00              |
| 1               | PH18 | 1,800,000.00            |
| 1               | PH2  | 200,000.00              |
| 1               | PJ20 | <u>20,000,000.00</u>    |
| TOTAL           |      |                         |
|                 |      | <u>M 726,512,000.00</u> |

NOTE: The currency listed above consisted of unbroken boxes. In addition thereto currency from broken boxes in the amount of M 297,602.00 was on hand at 31 January 1945. This amount is shown on Exhibit "A" under the caption "Cash on Hand".

*W. S. Moore*  
W. S. MOORE, JR.  
Lt. Col., FD.  
Commanding

*Benjamin S. Schilling Jr.*  
BENJAMIN S. SCHILLING, JR.  
1st Lt., Inf.,  
Accountant

CONFIDENTIAL

RG 360  
Entry Finance Division  
File FED Central Files  
Box 980.21 Report Monthly  
4/15/1945-4/16/1945

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

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## SCHEDULE 2

EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP DETACHMENT

POSTAGE STAMPS HELD IN RESERVE

31 JANUARY 1945

| NO. OF<br>BOXES       | CODE  | AMOUNT                |
|-----------------------|-------|-----------------------|
| 5                     | TA600 | M 90,000.00           |
| 5                     | TB600 | 120,000.00            |
| 7                     | TC600 | 210,000.00            |
| 7                     | TD600 | 252,000.00            |
| 5                     | TE600 | 240,000.00            |
| 5                     | TF600 | 900,000.00            |
| 14                    | TG600 | 1,008,000.00          |
| 5                     | TH600 | 450,000.00            |
| 6                     | TJ600 | <u>M 3,570,000.00</u> |
| <br>ODD BOXES         |       |                       |
| 1                     | TA210 | M 6,500.00            |
| 1                     | TB250 | 11,200.00             |
| 1                     | TC270 | 13,500.00             |
| 1                     | TD210 | 12,600.00             |
| 1                     | TE280 | 22,400.00             |
| 1                     | TF760 | 6,000.00              |
| 1                     | TO60  | 7,200.00              |
| 1                     | TH250 | 37,500.00             |
| 1                     | TJ240 | <u>M 176,700.00</u>   |
| <br>TOTAL             |       |                       |
| <u>M 3,746,700.00</u> |       |                       |

*W. S. Moore Jr.*  
W. S. MOORE, JR.  
Lt. Col., V.D.  
Commanding

*Benjamin S. Schilling Jr.*  
BENJAMIN S. SCHILLING, JR.  
1st Lt., Inf.,  
Accountant

~~CONFIDENTIAL~~

RG 260  
Entry Finance Division  
File FED Central Files  
Box 415 Report Monthly

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

337692

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## SCHEDULE 1

## EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

## 12TH ARMY GROUP DETACHMENT

## CURRENCY HELD IN RESERVE

28 FEBRUARY 1945

| NO. OF BOXES     | CODE | AMOUNT                  |
|------------------|------|-------------------------|
| 55               | PA64 | M 1,760,000.00          |
| 76               | PB64 | 4,864,000.00            |
| 62               | PC64 | 19,840,000.00           |
| 117              | PE40 | 46,800,000.00           |
| 65               | PF32 | 41,600,000.00           |
| 83               | PG32 | 132,800,000.00          |
| 73               | PH32 | 233,600,000.00          |
| 6                | PJ32 | 192,000,000.00          |
| 53               | PM52 | <u>M 704,004,000.00</u> |
| <u>ODD BOXES</u> |      |                         |
| 1                | PA24 | M 12,000.00             |
| 1                | PB4  | 4,000.00                |
| 1                | PB52 | 52,000.00               |
| 1                | PC56 | 280,000.00              |
| 1                | PF8  | 160,000.00              |
| 1                | PH18 | 1,800,000.00            |
| 1                | PH2  | 200,000.00              |
| 1                | PJ20 | <u>M 226,512,000.00</u> |
| <u>TOTAL</u>     |      | <u>M 726,512,000.00</u> |

NOTE: The currency listed above consisted of unbroken boxes. In addition thereto, currency from broken boxes and other receipts in the amount of M 313,779.72 was on hand at 28 February 1945. This amount is shown on Exhibit "A" under the caption "Cash on Hand".

*W. S. Moore Jr.*  
W. S. MOORE, JR.  
Lt. Col., FD  
Commanding.

*Benjamin S. Schilling Jr.*  
BENJAMIN S. SCHILLING, JR.  
1st. Lt., Inf.  
Accountant.

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RG 260  
Entry Finance Division  
File 980.91 R 20018 Monthly  
Box 445 1945-46

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/6

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**CONFIDENTIAL****SCHEDULE 2**

EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP DETACHMENT

POSTAGE STAMPS HELD IN RESERVE

28 FEBRUARY 1945

| NO. OF<br>BOXES | CODE      | M | AMOUNT              |
|-----------------|-----------|---|---------------------|
| 5               | TA600     | M | 90,000.00           |
| 5               | TB600     | M | 120,000.00          |
| 7               | TC600     | M | 210,000.00          |
| 7               | TD600     | M | 252,000.00          |
| 5               | TE600     | M | 240,000.00          |
| 5               | TF600     | M | 300,000.00          |
| 14              | TU600     | M | 1,008,000.00        |
| 5               | TH600     | M | 450,000.00          |
| 6               | TJ600     | M | <u>900,000.00</u>   |
|                 |           | M | <u>3,570,000.00</u> |
|                 | ODD BOXES |   |                     |
| 1               | TA210     | M | 6,500.00            |
| 1               | TP280     | M | 11,200.00           |
| 1               | TC270     | M | 13,500.00           |
| 1               | TD210     | M | 12,600.00           |
| 1               | TY280     | M | 22,400.00           |
| 1               | TP60      | M | 6,000.00            |
| 1               | TO60      | M | 7,200.00            |
| 1               | TH250     | M | 37,500.00           |
| 1               | TJ240     | M | <u>60,000.00</u>    |
|                 | TOTAL     | M | <u>9,746,700.00</u> |

*W. S. Moore*  
 W. S. MOORE, JR.  
 Lt. Col., FD.  
 Commanding.

*Benjamin S. Schilling Jr.*  
 BENJAMIN S. SCHILLING, JR.  
 1st Lt., Inf.,  
 Accountant.

|       |                        |
|-------|------------------------|
| RG    | 260                    |
| Entry | Finance Division       |
| File  | FED Central Files      |
| Box   | 980.91 Reports Monthly |
|       | 14153 1945-46          |

|                      |
|----------------------|
| DECLASSIFIED         |
| Authority NND 775059 |
| By BT NARA Date 7/5  |

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EXHIBIT A

EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP DETACHMENT

BALANCE SHEET

28 FEBRUARY 1945 AND 31 JANUARY 1945

RG  
260  
Entry  
Finance Division File  
File No. 91 Report Monthly  
Ran

DECLASSIFIED  
Authority AND 775-059  
By EST NARA Date 7/6

|                                     | 28 FEBRUARY<br>1945       | 31 JANUARY<br>1945        | 28 FEBRUARY<br>1945                     | 31 JANUARY<br>1945                    |
|-------------------------------------|---------------------------|---------------------------|---|---------------------------------------|
| <b>ASSETS</b>                       |                           |                           | <b>LIABILITIES</b>                      |                                       |
| CASH:                               |                           |                           | CURRENCY MADE AVAILABLE TO BRANCH       | M 4,147,616,000.00 M 4,147,616,000.00 |
| On Hand                             | M 313,779.72              | M 297,602.00              | POSTAGE STAMPS MADE AVAILABLE TO BRANCH | 3,746,700.00 3,746,700.00             |
| Held In Reserve                     | <u>M 726,512,000.00</u>   | <u>M 726,512,000.00</u>   | DEPOSITS - PROPERTY CONTROL             | 16,177.72                             |
| TOTAL CASH                          | M 726,825,779.72          | M 726,809,602.00          | SUSPENSE                                | 77.00 77.00                           |
| POSTAGE STAMPS - HELD IN RESERVE    | M 3,746,700.00            | M 3,746,700.00            |   |                                       |
| ADVANCES TO ARMED FORCES:           |                           |                           | <b>TOTAL LIABILITIES</b>                | M 4,151,378,951.72 M 4,151,362,777.00 |
| U. S. Army                          | M 3,260,848,000.00        | M 3,260,848,000.00        |   |                                       |
| U. S. Navy                          | 580,000.00                | 580,000.00                |   |                                       |
| First French Army                   | <u>M 156,400,000.00</u>   | <u>M 156,400,000.00</u>   |   |                                       |
| TOTAL ADVANCES TO ARMED FORCES      | M 3,417,828,000.00        | M 3,417,828,000.00        |   |                                       |
| MILITARY GOVERNMENT CURRENT ACCOUNT | M 2,978,475.00            | M 2,978,475.00            |   |                                       |
| TOTAL ASSETS                        | <u>M 4,151,378,951.72</u> | <u>M 4,151,362,777.00</u> |   |                                       |

*[Signature]*  
W. S. MOORE, JR.  
Lt. Col., FD.  
Commanding.

*[Signature]*  
Benjamin S. Schilling  
Benjamin S. Schilling, Jr.  
1st Lt., Inf.  
Accountant.

337695

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RG 360  
Entry Economic Division  
File FED CIVIL FUND  
No. 91 Received Monthly

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

CONFIDENTIAL

EXHIBIT "B"

EUROPEAN CIVIL AFFAIRS CURRENCY SECTION<sup>2</sup> GERMANY

12TH ARMY GROUP DETACHMENT

ACQUIRED ENEMY FUNDS

REPORTED TO 28 FEBRUARY 1945

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY  | PARTICULARS  | AMOUNT      |
|-----------------------------------|--|--|-------------|
| REPORTED TO 31 JANUARY 1945       |  |  | M 47,378.77 |
| 28 JANUARY<br>1945                | M. G. Winsor, Major, FD, Finance Officer,<br>71st Finance Disbursing Section | Found by OIG, G-2 Document Section while screening<br>captured enemy documents | 324.50      |
|                                   |  | TOTAL  | M 47,703.27 |

NOTE: In addition to the above, L. E. Lewis, Lt. Col., FD, Finance Officer, 104th Infantry Division has advised under date of 12 February 1945 that 303 Russian Rubles were received from an Enlisted Man who found the currency in an air raid shelter in Lammersdorf, Germany. The funds have not been entered in the memo account as it is the understanding of this Detachment that it is to maintain records only for German Marks acquired.

*W. S. Moore Jr.*  
W. S. MOORE, JR.  
Lt. Col., FD.  
Commanding.

*Benjamin S. Schilling Jr.*  
BENJAMIN S. SCHILLING, JR.  
1st Lt., Inf.,  
Accountant.

CONFIDENTIAL

337696

RG E-60  
Entry F-60  
File No. 9 Record Monthly  
F-60 Finance Division  
E-60 Comptroller's Office  
By P-1 MARA Date 7/5/57

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EXHIBIT "B"  
EUROPEAN CIVIL AFFAIRS COMMAND GERMANY - GERMANY  
U. S. ARMY BRANCH  
ACQUIRED ENEMY FUNDS  
REPORTED TO 30 APRIL 1945

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY   | PARTICULARS  | AMOUNT                         |
|-----------------------------------|---|--|--------------------------------|
| 1 APRIL 1945                      | L. E. Sittin, Major, 45th Finance Disbursing Section        | Found in various places by men of 257th Engr. Battalion  | FORWARD M 453,133.94           |
| 2 APRIL 1945                      | Gordon K. Smith, Lt. Col., 103rd Infantry Division          | Found in house formerly used as German canteen<br>Pay funds taken from German paymaster              | 770.60<br>1,297.12<br>1,026.20 |
| 4 APRIL 1945                      | A. B. Dinnall, Lt. Col., 5th Infantry Division              | Funds taken from German paymaster  | 4,784.00                       |
| 4 APRIL 1945                      | George S. Zimmer, Lt. Col., 98th Finance Disbursing Section | Pay funds of German company  | 8,854.00                       |
| 4 APRIL 1945                      | B. Jeffrey, Lt. Col., 80th Infantry Division                | Found in strong box in German vehicle<br>Given to En. Sq by civilian who received funds from evacuee | 21,715.00<br>2,429.00          |
| 6 APRIL 1945                      | R. H. Shuck, Lt. Col., 89th Infantry Division               | Taken from German paymaster<br>Found in German Army Headquarters Building                            | 4,261.50<br>3,907.00           |
| 7 APRIL 1945                      | B. Jeffrey, Lt. Col., 80th Infantry Division                | Found in vicinity of Kassel, Germany   | 7,073.00                       |
| 9 APRIL 1945                      | M. M. Jacobs, Capt., XII Corps                              | Funds of German Battalion taken from PW  | 970.00                         |
| 10 APRIL 1945                     | H. W. Grandall, Col., XIII Corps                            | Taken from Nazi State School in Herford, Germany   | 3,261.00                       |
|                                   |   | TOTAL - GERMAN CURRENCY  | M 513,492.36                   |

~~OTHER CURRENCIES~~

REPORTED TO 31 MARCH 1945

2 APRIL 1945  
NO DATE

Gordon K. Smith, Lt. Col., 103rd Infantry Division  
J. R. Tucker, Lt. Col., 2nd Infantry Division

|   |       |
|---|-------|
| RUSSIAN RUBLES  | 308   |
| GREEK DRACHMAS  | 5,000 |
| TAKEN FROM GERMAN PW  |       |
| U.S. DOLLARS  | 30    |
| FOUND IN LIVING QUARTERS OF ESTABLISHMENT IN KOMMERN, GERMANY |       |
| U.S. DOLLARS  | 50    |
| TOTAL - OTHER CURRENCIES                                      |       |
| RUSSIAN RUBLES  | 308   |
| GREEK DRACHMAS  | 5,000 |
| U.S. DOLLARS  | 80    |

Entered as Acquired Enemy Funds under authority of  
Commanding General, 12th Army Group.

*Robert B. Kelso*  
ROBERT B. KELSO,  
1st Lt., CAC,  
Cochlear.

*Benjamin S. Schilling*  
BENJAMIN S. SCHILLING, Jr.  
1st. Lt., Inf.,  
Accountant.

337697

63  
337698

|                                    |                       |
|------------------------------------|-----------------------|
| RG                                 | 260                   |
| Entry                              | Finance Division      |
| File                               | No. 91 Record Monthly |
| Authority AND BY EST NARA Date 7/5 |                       |
| DECLASSIFIED                       |                       |

EXHIBIT "B"  
CURRENCY SECTION FOR GERMANY, U. S. ARMY BRANCH  
ACQUIRED ENEMY FUNDS  
REPORTED TO 31 MAY 1945

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY                                       | PARTICULARS   | AMOUNT           |
|-----------------------------------|---|---|------------------|
| GERMAN CURRENCY                   |   |   |                  |
| 21 APRIL 1945                     | G E Turner Lt Col 42nd Infantry Division          | Found in safe in German Ordnance Depot believed to be pay funds                           | \$ 2,439.692.41  |
| 21 APRIL 1945                     | A V Larkin Lt Col 14th Armored Division           | Found near abandoned Germany Army vehicle   | 26,238.72        |
| 22 APRIL 1945                     | A B Dinnell Lt Col 5th Infantry Division          | Funds taken from PW believed to be stolen funds   | 4,387.00         |
| 22 APRIL 1945                     | C Praska, Capt VIII Corps                         | Funds taken from PW representing company funds  | 1,617.00         |
| 22 APRIL 1945                     | " "   | Found in German Ptry CP   | 1,701.00         |
| 24 APRIL 1945                     | C W Schadt Major 70th Infantry Division           | Found in tunnel near Sulzbeck, Germany  | 15,970.00        |
| 24 APRIL 1945                     | " "   | Taken from civilian Agent of Sicherheitsdienst representing stolen funds                  | 4,700.00         |
| 24 APRIL 1945                     | C R Hill Capt VII Corps                           | Captured from German Maintenance Co   | 13,035.98        |
| 25 APRIL 1945                     | C W Schadt Major 70th Infantry Division           | Found in abandoned pillbox  | 527.00           |
| 25 APRIL 1945                     | " "   | Found in woods near Saarbrucken, Germany  | 441.00           |
| 25 APRIL 1945                     | F R Hargy Lt Col 9th Infantry Division            | Found in abandoned enemy vehicle  | 1,591.00         |
| 26 APRIL 1945                     | R S Nichols Capt Fifteenth U S Army               | Taken from captured German mail representing personal effects of deceased German soldiers | 179.37           |
| 26 APRIL 1945                     | James H Conings Lt Col 95th Infantry Division     | Captured from two German Paymasters   | 11,007.60        |
| 27 APRIL 1945                     | W B Gayce Lt Col 69th Infantry Division           | Found in German paymaster vehicle   | 43,371.00        |
| 27 APRIL 1945                     | J P Bellamy Lt Col 7th Armored Division           | Found in medical collecting station   | 290.00           |
| 27 APRIL 1945                     | R J Plympton Major 99th Infantry Division         | Taken from PW who claimed to be German Paymaster  | 8,666.00         |
| 27 APRIL 1945                     | " "   | Taken from captured German Paymaster  | 9,016.50         |
| 28 APRIL 1945                     | E V Durenkamp Capt XII Corps                      | Taken from PW representing pay funds  | 14,104.00        |
| 28 APRIL 1945                     | C R Hill Capt VII Corps                           | Found in possession of Hungarian PW's believed to be payroll funds                        | 14,111.00        |
| 28 APRIL 1945                     | " "   | Taken from German Paymaster   | 3,663.00         |
| 30 APRIL 1945                     | H M Jacobs Capt XX Corps                          | Found during search of documents  | 7.00             |
| 1 MAY 1945                        | S R Gerard Major Fifth Disturbing Section         | Found in building at abandoned air-field  | 789.00           |
| 1 MAY 1945                        | G L Ratman Lt Col 4th Armored Division            | Captured from German Paymaster  | 113,811.00       |
| 9 MAY 1945                        | E O King Capt XIII Corps                          | Captured from German Paymaster  | 10,260.00        |
| 9 MAY 1945                        | R J Plympton Major 99th Infantry Division         | Captured from PW representing unit funds  | 10,000.00        |
| 10 MAY 1945                       | B Jeffrey Lt Col 80th Infantry Division           | Found in abandoned enemy equipment  | 5,160.00         |
| TOTAL GERMAN CURRENCY             |   |   | \$ 2,628,714.37  |
| OTHER CURRENCIES                  |   |   |                  |
| RUSSIAN RUBLES                    |   |   |                  |
| GREEK DRACHMAS                    |   |   |                  |
| U. S. DOLLARS                     |   |   |                  |
| 18 JANUARY 45                     | S D Hoffren Major 18th Finance Disturbing Section | Found in Englebert Factory at Aachen, Germany   | .25              |
| 18 APRIL 1945                     | E V Durenkamp Capt XII Corps                      | Found in billet area  | 5.000.           |
| 18 APRIL 1945                     | A W Widmer Lt Col 63rd Infantry Division          | Funds abandoned by German Forces  | 9.               |
| 28 APRIL 1945                     | C R Hill Capt VII Corps                           | Found in possession of Hungarian PW's believed to be payroll funds                        | 1-3-0            |
|                                   |   |   | 7.15             |
|                                   |   |   | 1,370.           |
|                                   |   |   | HUNGARIAN PENGOS |
|                                   |   |   | 1,000.           |

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EXHIBIT "B"  
CURRENCY SECTION FOR GERMANY, U. S. ARMY BRANCH  
ACQUIRED ENEMY FUNDS  
REPORTED TO 31 MAY 1945

|       |                       |
|-------|-----------------------|
| RG    | 260                   |
| Entry | Finance Division      |
| File  | EEA Central Bank      |
|       | TO: 91 Report Monthly |

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY | PARTICULARS            | AMOUNT |
|-----------------------------------|-------------|------------------------|--------|
| <u>OTHER CURRENCY</u>             |             |                        |        |
|                                   |             | TOTAL OTHER CURRENCIES |        |
|                                   |             | RUSSIAN RUBLES         | 300.   |
|                                   |             | GREEK DRACHMAS         | 5,000. |
|                                   |             | U S DOLLARS            | 89.    |
|                                   |             | SWISS FRANCS           | 7.40   |
|                                   |             | ENGLISH POUNDS         | 100.0  |
|                                   |             | HUNGARIAN PENGES       | 2,370. |

*Kurt L. Walitschek*  
KURT L. WALITSCHEK  
Major, QMC  
Deputy Chief

*Benjamin S. Schilling*  
BENJAMIN S. SCHILLING, Jr.  
1st Lt., Infantry  
Accountant

337699

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~~CONFIDENTIAL~~EUROPEAN CIVIL AFFAIRS CURRENT SECTION - GERMANY  
12TH ARMY GROUP DETACHMENT

File Nr. 230.91

APO 653  
6 April 1945

SUBJECT: Balance Sheet and Report, 31 March 1945.

TO : Commanding Officer, European Civil Affairs  
Currency Section - Germany, Headquarters Detachment,  
APO 757, U. S. Army.

1. The following exhibits and schedules are attached hereto:

Exhibit "A" - Balance Sheet, 31 March 1945 and  
28 February 1945.Exhibit "B" - Acquired Enemy Funds Reported to  
31 March 1945.

Schedule 1 - Cash Held in Reserve, 31 March 1945.

Schedule 2 - Postage Stamps Held in Reserve,  
31 March 1945.

2. Following comments relating to the Balance Sheet are submitted:

~~ARMED~~

CASH ON HAND - M 303,519.22

Cash on hand represents currency from opened boxes and other receipts  
and was held in the vaults of the Chase National Bank, Paris, together with unopened  
boxes.

CASH HELD IN RESERVE - M 907,932,000.00

POSTAGE STAMPS HELD IN RESERVE - M 3,560,700.00

Cash and Postage Stamps Held in Reserve represent unopened boxes held  
in the vaults of Chase National Bank and Lloyd's Bank in Paris and the Bank of France  
in Verdun. The detail thereof held at 31 March 1945 is set forth in the accompanying  
Schedules 1 and 2.As mentioned hereinafter, 130 boxes of currency totaling M 921,200,000.00  
were received from the Bank of England in London on 13 March 1945. Arrangements had  
previously been made with the Bank of France at Verdun to provide sufficient vault  
space for the currency, and accordingly the boxes were placed therein upon arrival  
in Verdun on 20 March 1945. Inasmuch as this Section has no representative in Verdun,  
physical count of the currency at 31 March 1945 was not made. The advisability of  
placing this currency under permanent military guard was raised by the CPA, 12th Army  
Group, and therefore the Commanding General, Advance Section, Communications Unit  
was asked to determine if such a guard was deemed necessary. No reply has been re-  
ceived at the date of this report.The small vault space available at Chase National Bank and Lloyd's Bank  
made it necessary to store the boxes of currency and postage stamps solidly therein  
without providing passageways, and it was therefore impracticable to physically count  
the boxes. However on 4 April 1945, the Commanding Officer and the Counter Inspector  
inspected the vaults and determined that the outward appearance of the boxes indicated that  
they had not been disturbed.

ADVANCES TO ARMED FORCES - M 3,377,028,000.00

On 21 March 1945, currency in the amount of M 130,000,000.00 was de-  
livered to the First French Army under authorization of the CPA, 6th Army Group.

MILITARY GOVERNMENT CURRENT ACCOUNT - M 2,769,675.00

As set forth in report of this Detachment for February, 1945, it was  
directed that separate current accounts be maintained for 12th Army Group and 6th  
Army Group. The necessary information was received in March and the separate ac-  
counts initiated as of 1 March 1945.During the month of March this Detachment was advised that loans in the  
amount of M 750,000.00 had been made by a sub-accountant and in accordance with SHAEF

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~~CONFIDENTIAL~~RG 360  
Entry Finance Division  
File FED Central Files  
Box 160.91 Record Monthly  
4/15/1945-4/16/1945DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

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directives the loans were taken on the books of this Section and the Military Government Current Account credited. Details of this transaction are given hereinafter under the caption "Loans to Commercial Institutions".

On 17 March 1945 there was issued N 750,000.00 to the Ninth Army for Military Government purposes under authorization of the CPA, 12th Army Group.

The foregoing transactions are summarized as follows:

12th ARMY GROUP

|  |                                  |
|--|----------------------------------|
| Balance, 1 March 1945  | N 2,141,000.00                   |
| INCREASE - Currency issued<br>to Ninth Army                                      | <u>200,000.00</u> N 2,741,000.00 |
| DECREASE - Loans to Commercial<br>Institutions from Military<br>Government funds | <u>16,510.00</u>                 |
| Balance, 31 March 1945   | N 1,932,480.00                   |

6th ARMY GROUP

|   |                       |
|---|-----------------------|
| Balance, 1 March 1945 and 31 March 1945 | <u>N 1,477.00</u>     |
| TOTAL                                   | <u>N 2,769,677.00</u> |

Both the 6th Army Group and the 12th Army Group have advised this Headquarters that four detachments holding funds aggregating N 33,750.00 were transferred from the 12th Army Group to the 6th Army Group. However, neither of the notifications conformed to the procedure prescribed by instructions of Financial Branch, G-5, SHAEF which had been given to this Detachment. In view of the detailed nature of these instructions it was deemed advisable to determine if the notifications received constituted sufficient authorization for this Detachment to make the transfer entry. At the date of this report, final determination had not been made and the entry has been held in abeyance.

LOANS TO COMMERCIAL INSTITUTIONS - N 750,000.00

Under date of 16 March 1945, there was received from the 12th Army Group the following advance vouchers for advances made by sub-accountants to "Bacheller - Bergwerke - Vervain":

|                            |                     |
|----------------------------|---------------------|
| 17 January 1945 - Kehlheim | N 370,000.00        |
| 21 February 1945 - Alsdorf | <u>418,300.00</u>   |
| TOTAL                      | <u>N 788,300.00</u> |

In accordance with SHAEF directives, the loans were entered on the books of this Detachment and the 12th Army Group Military Government Current Account was credited.

We have been informed that the supporting papers to the Advance vouchers are being forwarded to us by the 12th Army Group.

POSTAGE STAMPS ISSUED - N 156,000.00

As set forth in the February report, the Economic Policies Section, G-5, SHAEF authorized the issuance of 4 boxes of postage stamps, totaling N 156,000.00, when requested by the First U. S. Army. Under date of 19 March 1945, the AGO, G-5, First U. S. Army authorized delivery to the Acting Director of the Mainpost for the Regierungsbereich Aachen, and delivery was made on 17 March 1945. A receipt was obtained from the Reichspost official and countersigned by the VTB officer of the Aachen Military Government Detachment.

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RG 360  
Entry Finance Division  
File FED Central Files  
Box 40-27 P-006 monthly  
415-1945-56

|                      |
|----------------------|
| DECLASSIFIED         |
| Authority NND 775059 |
| By BT NARA Date 7/5  |

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MUTILATED CURRENCY - M 5,183.50

On 26 March 1945, the Central Disbursing Service in Paris submitted certificates of destruction of mutilated Allied Military Marks in the amount of M 5,183.50, and requested reimbursement therefor. The certificates were retained by this Headquarters and reimbursement made to the Central Disbursing Office.

OVERDRAFT BASE AVAILABLE TO BRANCH - M 4,468,816,000.00

A summary of this account follows:

|  |                           |
|--|---------------------------|
| Balance, 1 March 1945                          | M 4,477,116,000.00        |
| Received from Bank of England<br>15 March 1945 | <u>371,220,000.00</u>     |
| TOTAL  | <u>M 4,468,816,000.00</u> |

The currency received from the Bank of England on 15 March 1945 was transported to Verdun under escort of personnel of this Section and placed in vaults of the Bank of France, Verdun.

POSTAGE STAMPS MADE AVAILABLE TO BRANCH - M 3,746,700.00

There was no change in this account during the month of March 1945.

DEPOSITS - PROPERTY CONTROL - M 16,177.72

This account represents currency deposited with this Detachment subject to the orders of the Property Control Section and there was no change during the month of March 1945.

In addition to the currency deposits, there was received four Stadt Frankfurt am Main, 67, 1926, bonds each with a par value of 5,000 Gold Marks. They were not entered in the accounts but are held as a safekeeping item subject to Property Control Section disposition.

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The report of this Detachment for February, 1945 showed that M 77.00 were held in suspense pending receipt of information as to the proper disposition. During March, 1945, it was determined that the funds were properly POW funds and accordingly on the 26 March 1945, M 77.00 together with a 20 Mark Reichsbankredit - Kasinanzuschlaen was paid over to the Master Provost Marshal, POW Division.

b. The activities of the Detachment during the month of March, 1945 are summarized below:

a. One 1½ ton personnel carrier was received from European Civil Affairs Division. This brought the number of vehicles up to the authorized 7/3 and 1 for the 12th Army Group Detachment.

b. Lt. Schilling and 3 enlisted men of this Headquarters and Capt. Bradburn of the Head Office escorted a shipment of currency from London to Verdun.

c. Lt. Kales and enlisted driver of this Detachment delivered Postage Stamps to Aachen and currency to Ninth U. S. Army Headquarters.

d. Currency for the First French Army was delivered to Belfort by Lt. Kales and enlisted personnel of this Detachment and Headquarters Detachment. During the course of this trip, one 1½ ton personnel carrier broke down and it was exchanged for another vehicle at the Ordnance Depot in Paris.

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~~CONFIDENTIAL~~

RG 360  
Entry Finance Division  
File FED Central File  
Box 90-91 Report Monthly  
415

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

337702

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Information pertaining to personnel is as follows:

a. The following enlisted men were assigned to the Section as drivers:

Cpl. Anthony Picarra  
Pfc. Francis H. Estadt

Pfc. Estadt joined the unit when the 1½ ton personnel carrier was received from European Civil Affairs Division. Cpl. Picarra has been placed on I/S with the European Civil Affairs Reception and Training Battalion until such time as the vehicle authorized the Headquarters Detachment is received.

b. Lt. Schilling was granted leave in the United Kingdom. From leave status he reported to London to act as escort officer for currency shipment from London to Verdun.

c. 1/5 John W. Roper was promoted to 1/4, and Pfc. Oscar R. King, Jr. and Ferdinand Tremiti were promoted to 1/5.

d. Assigned personnel and their duty status at 31 March 1945 are as follows:

12TH ARMY GROUP DETACHMENT

Lt. Col. William S. Moore, Jr.  
1st. Lt. Robert B. Kelso  
1st. Lt. Benjamin S. Schilling, Jr.  
M/Sgt. Andrew L. Durbin  
1/4 John W. Roper  
Cpl. Elmer F. Clemson  
Pfc. Francis H. Estadt  
Pfc. John H. McLean  
Pfc. Arnoldo Rivero

HEADQUARTERS DETACHMENT

Capt. Kurt Walitschek  
1st. Lt. Lewellyn A. Jennings  
S/Sgt. Howard A. Boland  
1/5 Oscar R. King, Jr.  
1/5 Kent L. Mullenix  
1/5 Ferdinand Tremiti  
Pfc. Paul H. Johnson

EUROPEAN CIVIL AFFAIRS RECEPTION AND TRAINING BATTALION

Cpl. Anthony Picarra

5. At 31 March 1945, the Detachment had its Headquarters at the Guaranty Trust Company, Place de la Concorde, Paris.

For the Commanding Officer:

*Benjamin S. Schilling, Jr.*  
BENJAMIN S. SCHILLING, JR.  
1st. Lt., Inf.,  
Accountant.

Distribution:

- 2 - ECA Currency Section - Germany  
Headquarters Detachment.  
1 - CFA, 12th Army Group.

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~~CONFIDENTIAL~~

RG 260  
Entry Finance Division  
File 930.91 Reports Monthly  
Box 4153 17945-46494

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| DECLASSIFIED         |
| Authority NND 775059 |
| By BT NARA Date 7/6  |

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**CONFIDENTIAL**EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY  
U. S. ARMY

EIC 21 930 91

APO 653  
14 May 1945

SUBJECT: Balance Sheet and Report, 30 April 1945.

TO : Commanding Officer, Currency Section (Germany) Headquarters Branch  
G-5, SHAEF, APO 757 - U. S. Army.

1. The following exhibits and schedules are attached hereto:

Exhibit "A" - Balance Sheet, 30 April 1945 and 31 March 1945.

Exhibit "B" - Acquired Enemy Funds reported to 30 April 1945.

Schedule 1 - Cash Held in Reserve, 30 April 1945.

Schedule 2 - Postage Stamps Held in Reserve, 30 April 1945.

2. Following comments relating to the Balance Sheet are submitted:

**ASSETS**

CASH ON HAND - M 299,979.19

Cash on hand represents currency from opened boxes and other receipts. Of this amount, M 16,459.97 was held at Frankfurt am Main and the remainder in the vaults of Lloyds Bank, Paris.

CASH HELD IN RESERVE - M 899,484,000.00

POSTAGE STAMPS HELD IN RESERVE - M 3,560,700.00

Cash and Postage Stamps Held in Reserve represents unopened boxes held in the vaults of Chase National Bank and Lloyds Bank in Paris and the Bank of France in Verdun. The detail of cash held at 30 April 1945, showing the amounts in Paris and Verdun, is set forth in the accompanying Schedule 1, and the detail of Postage Stamps held at 30 April 1945, all of which were in Paris, is set forth in the accompanying Schedule 2.

Inasmuch as the entire personnel of this Detachment were in Frankfurt am Main on 30 April 1945, it was not possible to physically check the boxes of Cash and Postage Stamps on that date.

ADVANCES TO ARMED FORCES - M 3,564,436,000.00

U. S. Army - M 3,260,848,000.00

There was no change in this account during the month. Verification of the balance at 28 February 1945, M 3,260,848,000.00 has been received from the Fiscal Director, ETOUSA.

U. S. Navy - M 580,000.00

There was no change in this account during the month. Verification of the balance at 31 March 1945, M 580,000.00, has been received from the Commander of U. S. Naval Forces in Europe.

French Army - M 295,600,000.00

There was no change in this account during the month. Statements of advances made to 31 March 1945 have been sent to Direction Generale, "Intendance" with request for verification but at the date of this report no verifications have been received.

Belgian Army - M 3,400,000.00

On 16 April 1945, M 3,400,000.00 were issued to the authorized Belgian Liaison Officer for the pay and administration of Belgian Prisoners of War. Statement of this advance was sent to the designated agency under date of 4 May 1945.

Page 1

**CONFIDENTIAL**

RG 260  
Entry Finance Division  
File FED Central Files  
Box 130.91 Reports Monthly  
4/15/1945-46

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

337704

**CONFIDENTIAL**

Polish Army - M 4,008,000.00

The following advances were made during the month to the authorized Polish Liaison Officer for the pay and administration of Polish Prisoners of War:

|          |                       |
|----------|-----------------------|
| 16 April | M 1,160,000.00        |
| 18 April | 2,320,000.00          |
| 28 April | <u>528,000.00</u>     |
| TOTAL    | <u>M 4,008,000.00</u> |

Statement of these advances was sent to the designated agency under date of 4 May 1945.

MILITARY GOVERNMENT CURRENT ACCOUNT - M 2,778,268.00

The transactions in this account during the month are summarized as follows:

**12TH ARMY GROUP**

|   |                                 |
|---|---------------------------------|
| Balance, 1 April 1945                                 | M 1,932,200.00                  |
| INCREASE - Issue to F.O. 1050,<br>12th Army Group     | <u>25,000.00</u> M 1,957,200.00 |
| DECREASES - Transfer of detachments to 6th Army Group | M 33,750.00                     |
| Excess funds turned in by F.O. 1002, 3rd Army.        | 16,307.00 <u>50,057.00</u>      |
| Balance, 30 April 1945                                | <u>M 1,907,143.00</u>           |

**6TH ARMY GROUP**

|  |                               |
|--|-------------------------------|
| Balance, 1 April 1945  | M 837,475.00                  |
| INCREASE - Transfer of detachments from 12th Army Group              | <u>33,750.00</u> M 871,225.00 |
| DECREASE - Specimen notes of new series Reichsmarks turned in by CFA | <u>100.00</u>                 |
| Balance, 30 April 1945   | <u>M 871,125.00</u>           |
| TOTAL - 12th Army Group and 6th Army Group                           | <u>M 2,778,268.00</u>         |

The issue of M 25,000.00 to F.O. 1050, 12th Army Group was made under Requisition for Funds approved by CFA, 12th Army Group.

As set forth in the report of this Detachment for the month of March 1945, notification had been received of the transfer of four detachments holding funds aggregating M 33,750.00, from the 12th Army Group to the 6th Army Group, but the form of notification was not that prescribed by Financial Branch, G-5, SHAEF. Under date of 26 April 1945, the instructions of Financial Branch, G-5, SHAEF, were changed to permit the transfer entries to be made under the form of notification which had been received.

LOANS TO COMMERCIAL INSTITUTIONS - M 788,800.00

There was no change in this account during the month. As stated in the report for the month of March, 1945, advance vouchers were held at 31 March 1945 for these loans. During April, the applications for the loans were received from the 12th Army Group and the CFA, 12th Army Group, has informed us that the SHAEF authority to make the loan will be forwarded.

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**CONFIDENTIAL**

RG 260  
 Entry Finance Division  
 File FED Central File  
 Box 930.91 Reports Monthly  
 4/15 1945

DECLASSIFIED  
 Authority NND 175059  
 By BT NARA Date 7/5

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POSTAGE STAMPS ISSUED - M 186,000.00

MUTILATED CURRENCY - M 5,183.50

There was no change in these accounts during the month.

CURRENCY MADE AVAILABLE TO BRANCH - M 4,467,776,000.00

**LIABILITIES**

A summary of this account is as follows:

|                           |                           |
|---------------------------|---------------------------|
| Balance, 1 April 1945     | M 4,468,816,000.00        |
| Less - Currency issued to |                           |
| Headquarters Branch       | 1,040,000.00              |
| Balance, 30 April 1945    | <u>M 4,467,776,000.00</u> |

Currency was issued to the Headquarters Branch to enable it to obtain Reichsmarks requested by the British War Office.

POSTAGE STAMPS MADE AVAILABLE TO BRANCH - M 3,746,700.00

There was no change in this account during the month.

CAPTURED OR CONFISCATED FUNDS - M 52.97

On 20 April 1945, M 52.97 was turned into this Headquarters by an Officer who stated the funds were obtained from a safe in the Finance Headquarters of the German Army in Frankfurt am Main.

DEPOSITS - PROPERTY CONTROL - M 16,177.72

There was no change in this account during the month. Attention is invited to footnote on Balance Sheet concerning German Municipal Bonds held as a safekeeping item.

3. The activities of the Detachment during the month of April, 1945 are summarized below:

a. On 10 April 1945, under orders of SHAEF all members of the Detachment were ordered to Frankfurt am Main in connection with the receipt and custody of currency and financial assets taken in Germany. These duties have required nearly all of the time of the Detachment.

b. When the members of the Detachment left Paris, the keys to the storage vaults were turned over to Lt. Col. Harriman and Capt. Ashley, Financial Branch, G-5, SHAEF. Transactions during the month which required the issue of unopened boxes of currency were made by these officers and officers of the Headquarters Branch acting as agents for this Detachment.

c. Information pertaining to personnel is as follows:

a. Lt. Col. Henry D. Cragon succeeded Lt. Col. William S. Moore, Jr., as Commanding Officer of the Detachment. Lt. Col. Cragon assumed command on the afternoon of 3 May 1945 immediately upon receipt of orders from European Civil Affairs Division, dated 29 April 1945.

b. Cpl. Anthony Ficarra was released from the European Civil Affairs Reception and Training Battalion and joined the unit in Frankfurt am Main.

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**CONFIDENTIAL**

RG 260  
 Entry Finance Division  
 File FED Central Files  
 Box 90.91 Reports Monthly  
 415: 1945-46

DECLASSIFIED  
 Authority NND 975059  
 BY BT NARA Date 7/5

337706

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- c. Pfc. John H. Molson and Arnoldo Rivera were promoted to Tec 5.
- d. Cpl. Elmer V. Glensom was granted furlough to the United States for 45 days.
- e. Assigned personnel and their duty status as 30 April 1945 are as follows:

**ARMY GROUP DETACHMENT**

Lt. Col. Henry D. Moore  
 Capt. Kurt Wallenbach  
 1st Lt. Robert E. Kelsay  
 1st Lt. Benjamin S. Schilling, Jr.  
 2/Sgt Andrew J. Murphy  
 T/4 John W. Roper  
 Cpl. Elmer V. Glensom (Furlough)  
 Cpl. Anthony Picarre  
 Tec 5 John H. Molson  
 Tec 5 Arnoldo Rivera  
 Tec 5 Ferdinand Trindl  
 Pfc. Francis X. Letrait

**HEADQUARTERS DETACHMENT**

1st Lt. Lorraine A. Jennings  
 2/Sgt Edward J. Boland  
 Tec 5 Oscar F. King, Jr.  
 Tec 5 Kent J. Wallenbach  
 Pfc. Paul M. Lammert

5. At 30 April 1945, the Detachment had its Headquarters at the Reichsbank, Frankfurt am Main, Germany.

6. Attention is invited to the signature of Lt. Kelsay as cashier in the place of the signature of the Commanding Officer. This departure from the prescribed procedure was necessary as Lt. Col. Moore, the Commanding Officer, during the month of April departed for his new station prior to the completion of this report.

For the Commanding Officer:

*Benjamin S. Schilling*  
**BENJAMIN S. SCHILLING, JR.**  
 1st Lt., Inf.,  
 Headquarters.

**Distribution:**

- 2 - Currency Section (Germany), SHAPE.  
 1 - GFA, 12th Army Group.

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RG 360  
 Entry 260  
 Finance Division  
 FED Central Files  
 File AD 21 Record Monthly  
 Box 415 1945-46

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 By BT NARA Date 7/5

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Entry  
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File  
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## EXHIBIT "A"

CURRENCY SECTION FOR GERMANY  
U. S. ARMY BRANCH

## BALANCE SHEET

31 MAY 1945 AND 30 APRIL 1945

|                                     | 31 MAY<br>1945     | 30 APRIL<br>1945   | 31 MAY<br>1945     | 30 APRIL<br>1945   |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>ASSETS</b>                       |                    |                    |                    |                    |
| CASH:                               |                    |                    |                    |                    |
| On Hand                             | M 296,627.85       | M 299,979.19       | M 4,292,441,480.73 | M 4,467,776,000.00 |
| Held in Reserve                     | M 321,200,000.00   | M 369,434,000.00   | M 186,000.00       | M 3,746,700.00     |
| TOTAL CASH                          | M 621,826,627.85   | M 669,433,979.19   |                    |                    |
| POSTAGE STAMPS - HELD IN RESERVE    | M -                | M 3,560,700.00     |                    |                    |
| ADVANCES TO ARMED FORCES:           |                    |                    |                    |                    |
| U. S. Army                          | M 3,399,218,000.00 | M 3,260,848,000.00 |                    |                    |
| U. S. Navy                          | M 580,000.00       | M 580,000.00       |                    |                    |
| French Army                         | M 526,316,000.00   | M 295,600,000.00   |                    |                    |
| Belgian Army                        | M 5,800,000.00     | M 3,400,000.00     |                    |                    |
| Netherlands Army                    | M 870,000.00       | M -                |                    |                    |
| Polish Army                         | M 34,655,000.00    | M 4,000,000.00     |                    |                    |
| TOTAL ADVANCES TO ARMED FORCES      | M 3,967,669,000.00 | M 3,564,496,000.00 |                    |                    |
| MILITARY GOVERNMENT CURRENT ACCOUNT | M 2,502,103.62     | M 2,773,268.00     |                    |                    |
| LOANS TO COMMERCIAL INSTITUTIONS    | M 782,800.00       | M 788,800.00       |                    |                    |
| POSTAGE STAMPS ISSUED               | M 186,000.00       | M 186,000.00       |                    |                    |
| INFILTRATED CURRENCY                | M 22,130.00        | M 5,189.50         |                    |                    |
| TOTAL ASSETS                        | M 4,292,664,661.47 | M 4,471,538,930.69 | TOTAL LIABILITIES  | M 4,292,664,661.47 |
|                                     |                    |                    |                    | M 4,471,538,930.69 |

NOTE: The above statement reflects only currency transactions. In addition the following bonds were received which are held as safekeeping items subject to the directions of Property Control Section:

4 Stadt Frankfurt am Main 67, 1926, bonds each with a par value of 5,000 Gold Marks.

Kurt J. Walitschek  
KURT J. WALITSCHKE  
Major, QMC  
Deputy Chief

Benjamin S. Schilling Jr.  
1st Lt., Infantry  
Accountant

CONFIDENTIAL

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|--------------|-----------------------|
| RG           | 260                   |
| Entry        | Finance Division      |
| File         | FEOD Control Rpt      |
| Ref.         | No. 71 Report Monthly |
| By           | BT                    |
| Declassified | Authority AND 775-057 |
| Date         | 1/15                  |

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## EXHIBIT "B"

CURRENCY SECTION FOR GERMANY

U. S. ARMY BRANCH

ACQUIRED ENEMY FUNDS

REPORTED TO 31 MAY 1945

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY                                       | PARTICULARS   | AMOUNT       |
|-----------------------------------|---|---|--------------|
| REPORTED TO 30 APRIL 1945         |   | GERMAN CURRENCY   |              |
| 18 JANUARY 45                     | S D Hoffman Major 18th Finance Disbursing Section | Found in Englebert Factory at Aachen, Germany                       | \$ 16,320.00 |
| 25 MARCH 1945                     | E J Gorench Lt Col 11th Armored Division          | Captured payroll funds  | 24,930.00    |
| 26 MARCH 1945                     | J H Wieschmann Lt Col 6th Armored Division        | Taken from PW representing company funds                            | 896.50       |
| 28 MARCH 1945                     | Gordon K Smith Lt Col 103rd Infantry Division     | Found in abandoned Germany Army vehicle                             | 45,526.70    |
| 31 MARCH 1945                     | G E Turner Lt Col 42nd Infantry Division          | Found in concrete dugouts   | 4,550.00     |
| 4 APRIL 1945                      | E C Thalke Major 38th Finance Disbursing Section  | Captured by PW Team from CP of German Regiment                      | 1,127.03     |
| 10 APRIL 1945                     | J J Long Jr Lt Col 100th Infantry Division        | Taken from German Hospital Commandant                               | 6,496.00     |
| 10 APRIL 1945                     | C W Schudt Major 70th Infantry Division           | Found in abandoned storage  | 516.00       |
| 10 APRIL 1945                     | " " "   | Found in town of Oberwesel, Germany                                 | 605.00       |
| 10 APRIL 1945                     | " " "   | Found in town of Volkling, Germany                                  | 116.00       |
| 12 APRIL 1945                     | E W Darenkamp Capt XII Corps                      | Found in empty building in Heisenheim, Germany                      | 43,190.00    |
| 12 APRIL 1945                     | W A Gayer Lt Col 94th Infantry Division           | Captured from elements of German division                           | 287,000.00   |
| 12 APRIL 1945                     | " " "   | Found in bivouac area   | 387.00       |
| 12 APRIL 1945                     | " " "   | Found in billet area  | 36,006.59    |
| 13 APRIL 1945                     | E W Darenkamp Capt XII Corps                      | Found in billet area  | 86,573.31    |
| 14 APRIL 1945                     | C W Schudt Major 70th Infantry Division           | Found abandoned in St. Gear, Germany                                | 629.00       |
| 16 APRIL 1945                     | H M Jacobs Capt XX Corps                          | Found at rear of Courthouse at Kirchheimbolanden, Germany           | 2,996.00     |
| 16 APRIL 1945                     | G E Turner Lt Col 42nd Infantry Division          | Found in pillbox  | 4,420.00     |
| 16 APRIL 1945                     | " " "   | Taken from PW representing mess funds                               | 1,600.00     |
| 17 APRIL 1945                     | S H Smith Lt Col 4th Infantry Division            | Found in Headquarters Building of German unit                       | 1,490.75     |
| 17 APRIL 1945                     | Gordon K Smith Lt Col 103rd Infantry Division     | Taken from PW representing funds stolen from German Finance Officer | 10,000.00    |
| 18 APRIL 1945                     | A W Widmer Lt Col 69th Infantry Division          | Funds abandoned by German Forces                                    | 1,205,446.63 |
| 19 APRIL 1945                     | R N Shuck Lt Col 83rd Infantry Division           | Taken from PW representing company funds                            | 1,128.00     |
| 20 APRIL 1945                     | Ross H Routh Lt Col APO 45                        | Taken from German PW representing pay funds                         | 874.00       |

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Entry  
Finance Division  
FD  
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No. 91 Recd At Montabue

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By EST NARA Date 7/15

EXHIBIT #3a  
RUSSIAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY  
12TH ARMY GROUP DETACHMENT  
ACQUIRED MONEY FUNDS  
REPORTED TO 31 MARCH 1945

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY  | PARTICULARS   | AMOUNT       |
|-----------------------------------|--|---|--------------|
| 13 MARCH 1945                     | G. Pranks, Capt., FD, Disbursing Officer, VIII Corps                                       | Determined by I.G. to be in illegal possession of RM  | M 270,535.93 |
| 13 MARCH 1945                     | L. E. Lewis, Lt. Col., FD, Finance Officer, 104th Inf. Div.                                | Found in bunker   | 258.00       |
| 14 MARCH 1945                     | M. N. Levenick, Lt. Col., FD, Finance Officer, 5th Arm. Div.                               | Found in abandoned house  | 1,496.00     |
| 14 MARCH 1945                     | L. S. Osborne, Capt., FD, Finance Officer, 163rd Finance Disbursing Section                | Found during an attack  | 1,362.00     |
| 15 MARCH 1945                     | P. C. Wagner, Lt. Col., FD, Finance Officer, 1st Inf. Div.                                 | Payroll taken from POW  | 1,000.00     |
| 15 MARCH 1945                     | C. R. Bowyer, Lt. Col., FD, Finance Officer, 8th Infantry Division                         | Found in vicinity of Knapsack, Germany  | 7,178.00     |
| 15 MARCH 1945                     |  | Found in Stotzheim, Germany   | 783.00       |
| 16 MARCH 1945                     | Chas. S. McCormick, Jr., Lt. Col., FD, Disbursing Officer, 78th Finance Disbursing Section | Found in German occupied billets  | 2,000.00     |
| 16 MARCH 1945                     | E. C. Cooper, Lt. Col., FD, Finance Officer, 90th Infantry Division                        | Found in foxhole<br>Turned into G-2 by German POW as funds of 276th Volks Grenadier Division        | 51,226.00    |
| 20 MARCH 1945                     | Do.  | Found in schoolhouse  | 3,000.00     |
| 23 MARCH 1945                     | E. C. Thalke, Maj., FD, Finance Officer, 38th Finance Disbursing Section                   | Funds of NSDAP seized by CIC Detachment<br>Funds of Welfare of War Victims seized by CIC Detachment | 2,975.00     |
| 24 MARCH 1945                     | Joseph Marshall, Maj., FD, Finance Officer, 6th Finance Disbursing Section                 | Found in enemy territory  | 500.76       |
|                                   |  |   | 67.71        |
|                                   |  |   | 760.00       |
|                                   |  | TOTAL - GERMAN CURRENCY   | M 923,422.40 |

OTHER CURRENCIES

REPORTED TO 25 FEBRUARY 1945

8 MARCH 1945 H. G. Winsor, Maj., FD, Finance Officer, 71st Finance Disbursing Section

Found by OIC, G-2 Document Section while screening captured enemy documents

|                   |       |
|-------------------|-------|
| RUSSIAN RUBLES    | 303   |
| ROUMANIAN LEI     | 5     |
| GREEK DRACHMAS    | 5,000 |
| HUNGARIAN FORINTS | 300   |
| GREEK DRACHMAS    | 5,000 |

*James Schilling Jr.*  
JOSEPH S. SCHILLING, JR.  
1st Lt., Infantry  
Accountant

W. S. MORSE, JN.  
Lt. Col., F. D.  
Commanding

337710

RG  
 RG 260  
 Entry Finance Division  
 FEDEV GERMANY Funds  
 File No. 91 Record Monthler  
 DECLASSIFIED BY TBT NARA Date 7/5

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EXHIBIT "B"

## EUROPEAN CIVIL AFFAIRS CURRENCY SECTION - GERMANY

12TH ARMY GROUP DISPATCH

ACQUIRED ENEMY FUNDS

REPORTED TO 31 MARCH 1945

| DATE OF<br>NOTIFICATION<br>LETTER | RECEIVED BY  | PARTICULARS  | AMOUNT             |
|-----------------------------------|--|--|--------------------|
| <u>GERMAN CURRENCY</u>            |  |  |                    |
| REPORTED TO 28 FEBRUARY 1945      |  |  |                    |
| 1 MARCH 1945                      | Chas. S. McCormick, Jr., Lt. Col., FD, Disbursing Officer, 78th Finance Disbursing Section | Found among abandoned German Army equipment                                  | M 47,703.27 145.00 |
| 1 MARCH 1945                      | T. J. Fleming, Capt., FD, Finance Officer, 70th Finance Disbursing Section                 | Found in leather bag on road   | 3,307.00           |
| 6 MARCH 1945                      | L. R. Harris, Lt. Col., FD, Finance Officer, 30th Infantry Division                        | Found in German Company Command Post   | 1,681.00           |
| 6 MARCH 1945                      | O. R. Bowyer, Lt. Col., FD, Finance Officer, 8th Infantry Division                         | Found in abandoned building  | 898.50             |
| 7 MARCH 1945                      | M. N. Levenick, Lt. Col., FD, Finance Officer 5th Armored Division                         | Found in Tonisberg, Germany, Post Office                                     | 529.89             |
| 8 MARCH 1945                      | H. G. Winsor, Major, FD, Finance Officer 71st Finance Disbursing Section                   | Found in Vluyn, Germany, Post Office   | 629.73             |
| 9 MARCH 1945                      | M. N. Levenick, Lt. Col., FD, Finance Officer 5th Armored Division                         | Found by CIC, G-2 Document Section, while screening captured enemy documents | 582.12             |
| 9 MARCH 1945                      | B. Jeffrey, Lt. Col., FD, Finance Officer, 80th Infantry Division                          | Found in abandoned house   | 3,995.00           |
| 10 MARCH 1945                     | C. C. Green, Capt., FD, Disbursing Officer, XIX Corps.                                     | Found in abandoned German vehicle  | 820.00             |
| 10 MARCH 1945                     | M. N. Levenick, Lt. Col., FD, Finance Officer, 5th Armored Division                        | Found in abandoned German personnel truck                                    | 9,444.05           |
| 11 MARCH 1945                     | J. H. Weichmann, Lt. Col., FD, Finance Officer, 6th Armored Division                       | Found in abandoned German vehicle  | 135.00             |
| 12 MARCH 1945                     | M. N. Levenick, Lt. Col., FD, Finance Officer 5th Armored Division                         | Found in abandoned mill  | 3,174.00           |
| 13 MARCH 1945                     | A. S. Dwinell, Lt. Col., FD, Finance Officer 5th Infantry Division                         | Found in abandoned German field jacket                                       | 780.00             |
|                                   |  | Found in air raid shelter  | 83.00              |
|                                   |  | Found in abandoned German personnel truck                                    | 151,968.47         |
|                                   |  | Found scattered in vicinity of Kempen, Germany                               | 4,376.00           |
|                                   |  | Found in yard of abandoned residence   | 110.00             |
|                                   |  | Found in abandoned enemy tank  | 50.00              |
|                                   |  | Found in bag near roadside   | 12.30              |
|                                   |  | Found in German supply train   | 36,735.60          |
|                                   |  | Captured at Fort Berny, Metz, France   | 2,676.00           |
|                                   |  | FORWARD  | M 270,535.93       |

337711

CURRENCY SECTION FOR GERMANY  
U. S. ARMY BRANCH

File No. 930.91

KLW/DJE

SHAEF  
G-5 Fin Br  
APO 757  
11 June 45

SUBJECT: Balance Sheet and Report, 31 May 1945.

TO : Commanding Officer, Currency Section (Germany), Headquarters Branch,  
G-5, SHAEF, APO 757, U. S. Army.

1. The following exhibits and schedules are attached hereto:

Exhibit "A" - Balance Sheet, 31 May 1945 and 30 April 1945.  
Exhibit "B" - Acquired Enemy Funds Reported to 31 May 1945.  
Schedule 1 - Cash Held in Reserve, 31 May 1945.

2. Following comments relating to the Balance Sheet are submitted:

ASSETS

## CASH ON HAND - M 296,627.85

Cash on hand represents currency from opened boxes and other receipts and was held in Frankfurt am Main as of 31 May 1945; the cash was counted by the Deputy Chief and the Cashier.

## CASH HELD IN RESERVE - M 321,200,000.00

Cash Held in Reserve represents unopened boxes held in the vaults of Bank of France, Verdun, and the Reichsbank Building, Frankfurt am Main. The detail of cash held at 31 May 1945, showing the amount in Verdun and Frankfurt, is set forth in the accompanying Schedule 1. During the month, the boxes held in the Bank of France, Verdun, were physically checked by the Deputy Chief. As of 31 May 1945, the boxes held in Frankfurt am Main were physically checked by the Deputy Chief and Cashier.

ADVANCES TO ARMED FORCES - M 3,967,669,000.00  
U. S. Army - M 3,399,248,000.00

There was an increase of M 138,400,000.00 in this account during the month, representing advances made to the Finance Department, U. S. Army. Verification of the balance at 30 April 1945, M 3,260,848,000.00, has been received from the Fiscal Director, ETOUSA.

## U. S. Navy - M 580,000.00

There was no change in this account during the month. Verification of the balance at 31 March 1945, M 580,000.00, has been received from the Commander of the U. S. Naval Forces in Europe.

## French Army - M 526,316,000.00

There was an increase of M 230,716,000.00 in this account during the month, representing advances of M 185,920,000.00 to the First French Army and advances of M 44,796,000.00 for the pay and administration of POW. Statements of advances made to 30 April 1945 have been sent to Direction Generale d'Intendance with request for verification but at the date of this report no verifications have been received.

## Belgian Army - M 5,800,000.00

There was an increase of M 2,400,000.00 in this account during the month, representing advances for pay and administration of POW. Statement of advance made during April 1945 was sent to designated agency on 4 May 1945, requesting verification but at date of this report verification has not been received.

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RG 260  
Entry Finance Division  
File FED Central File  
Box 190.21 Recd Monthly  
4150 17945-9644

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| By BT NARA Date 7/5  |  |

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Netherlands Army - M 870,000.00

On the 5th, 15th and 24th of May 1945, a total of M 870,000.00 were issued to the authorized Dutch Liaison Officer for the pay and administration of Dutch ex-Prisoners of War. Statement of these advances was sent to the designated agency under date of 4 June 1945.

Polish Army - M 34,855,000.00

There was an increase of M 30,847,000.00 in this account during the month, representing advances for pay and administration of PW. Statement of advances made to 30 April 1945 were mailed to Chief of Pay and Supply Section, Polish Ministry of Nat'l. Defense, but at date of this report verification has not been received.

MILITARY GOVERNMENT CURRENT ACCOUNT - M 2,502,103.62

The transactions in this account during the month are summarized as follows:

12TH ARMY GROUP

Balance, 1 May 1945

M 1,907,143.00

INCREASE - Transfer of Detachment from 6TH ARMY GROUP

14,866.80 M 1,922,009.80

DECREASES - Excess funds turned in by Fin O 1050, 12th Army Group

M 115,000.00

- Transfer of Detachments to 6th Army Group

19,950.00

- Excess funds turned in by Sub-Accountant of Detachment 1202

24,434.00 159,384.00

Balance, 31 May 1945

M 1,762,625.80

6TH ARMY GROUP

Balance, 1 May 1945

M 871,125.00

INCREASES - Transfer of Detachments from 12th Army Group

19,950.00

- Captured Funds reported by CFA, 6th Army Group

20,950.00 M 912,025.00

DECREASES - Transfer of Detachment to 12th Army Group

M 14,866.80

- Excess fund turned in by CFA, 6th Army Group

151,000.38

- Excess funds turned in by Sub-Accountant of Detachment 11763

6,677.00 172,547.18

Balance 31 May 1945

M 739,477.82

TOTAL - 12th Army Group and 6th Army Group

M 2,502,103.62

LOANS TO COMMERCIAL INSTITUTIONS - M 788,800.00

There was no change in this account during the month. SHAFF authority to make the loan was received during May, 1945, from the CFA, 12th Army Group.

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RG E60  
Entry Finance Division  
File FED Central File  
Box 80.91 Report Monthly  
44153 17945-96

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## POSTAGE STAMPS ISSUED - M 186,000.00

There was no change in this account during the month.

## MUTILATED CURRENCY - M 22,130.00

During the month mutilated currency in the amount of M 3,637.00 and certificates of destruction of mutilated currency in the amount of M 13,309.50 were received from the 18th Finance Disbursing Section. Reimbursement for these amounts was made to the Disbursing Section.

On 31 May 1945, mutilated currency or certificates of destruction has been received in the following types of currency:

|                       |                    |
|-----------------------|--------------------|
| Allied Military Marks | M 19,989.00        |
| Reichsmarks           | 2,045.00           |
| Rentenmarks           | 102.00             |
| <b>TOTAL</b>          | <b>M 22,130.00</b> |

LIABILITIES

## CURRENCY MADE AVAILABLE TO BRANCH - M 4,292,441.480.78

A summary of this account is as follows:

|  |  |
|--|--|
| Balance, 1 May 1945  | M 4,467,776,000.00                         |
| Less - Currency issued<br>to Headquarters Branch             | <u>M 568,027,519.22</u> M 3,899,748,480.78 |
| Plus - Issues to various<br>Armies by Headquarters<br>Branch | M 302,693,000.00                           |
| <b>Balance 31 May 1945</b>                                   | <b>M 4,292,441,480.78</b>                  |

To facilitate the issuance of currency in the Paris Area, all stocks of currency held in Paris were turned over to the Headquarters Branch under date of 7 May 1945. Since that date vouchers covering issues by the Headquarters Branch for use in the U. S. Army Zone have been sent to the U. S. Army Branch and entered on the records of that Branch.

## POSTAGE STAMPS MADE AVAILABLE TO BRANCH - M 186,000.00

All Postage Stamps stored in Paris, aggregating M 3,560,700.00, were turned over to Headquarters Branch, Currency Section (Germany). There were no other changes in this account during the month.

## CAPTURED OR CONFISCATED CURRENCY - M 21,062.97

There was an increase of M 20,950.00 in this account during the month representing funds received by GFA, 6th Army Group and reported by him to this Section in accordance with applicable SHAEF instructions.

## DEPOSITS - PROPERTY CONTROL - M 16,177.72

There was no change in this account during the month. Attention is invited to footnote on Balance Sheet concerning German Municipal Bonds held as a safekeeping item.

a. The activities of the Detachment during the month of May, 1945, have been centered around the receipt and custodianship of currency and financial assets taken in Germany and these duties are requiring nearly all of the time of the Detachment.

b. The internal organization of the Detachment now provides for three main Sections; namely, the Custodial Section, the Currency Section, and the Accounting Section.

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RG 260  
Entry Finance Division  
File FED Central File  
Box RD. 91 Record Monthly  
475-1945-46

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By PCT NARA Date 7/5

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REPRODUCED AT THE NATIONAL ARCHIVES  
c. On 19 May 1945, Major Walitschek supervised the moving of 50 boxes of Allied Military Marks from Verdun to Frankfurt. The amounts are shown in the accompanying Schedule 1.

d. Information pertaining to personnel is as follows:

a. Capt Kurt L Walitschek QMC was promoted to Major and designated Deputy Chief by Lt Col Oregon for all matters pertaining to the receipt, issue and custody of Allied Military Marks and Stamps.

b. WO1G Augustus Morvay was attached on indefinite duty as Administrative Officer.

c. 1st Lt Robert W Roman was assigned

d. M Sgt Russell J Nelson was assigned to this organization.

e. S Sgt Bernard J Abadie and Tec 5 Henry I Sperling were attached on indefinite duty from EOA Reception and Training Bn.

f. Cpl Elmer F Clemson was relieved from assignment to this organization.

g. Assigned and attached personnel and their duty status as of 31 May 1945 are as follows:

U. S. ARMY BRANCH DETACHMENT

Lt Col Henry D Oregon  
Maj Kurt L Walitschek  
1st Lt Robert W Roman  
1st Lt Robert B Kelse  
1st Lt Benjamin S Schilling Jr  
WO1G Augustus Morvay  
M Sgt Andrew L Durbin  
M Sgt Russell Nelson  
S Sgt Bernard J Abadie  
Tec 4 John W Roper  
Cpl Anthony Ficarra  
Tec 5 John H McLean  
Tec 5 Arnoldo Rivero  
Tec 5 Henry I Sperling  
Tec 5 Ferdinand Tremiti  
Pfc Francis H Estadt

HEADQUARTERS DETACHMENT

1st Lt Lewellyn A Jennings  
S Sgt Howard J Baland  
Tec 5 Oscar R King Jr  
Tec 5 Kent L Mullineux  
Pfc Paul N Lamanan

5. On 31 May 1945, the Detachment had its Headquarters at the Reichsbank, Frankfurt am Main, Germany.

*Kurt L Walitschek*

KURT L WALITSCHEK  
Major, QMC  
Deputy Chief

Distribution:

2 - Currency Section (Germany), SHAPE  
1 - GFA, 12th Army Group

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| RG    | 260                                   |
| Entry | Finance Division                      |
| File  | EO Central File                       |
| Box   | AO. 91 Report Monthly<br>415: 1945-46 |

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| Authority NND 775059 |
| By BT NARA Date 7/5  |

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S E C R E T

**SECRET**

CURRENCY SECTION (GERMANY)  
 SCHEDULE OF FUNDS CONFISCATED OR ACQUIRED  
 AS AT CLOSE OF BUSINESS 30 JUNE 1945

Reported to US Branch

| Date of<br>Notification<br>Letter | Received by                               | Particulars                                | Amount<br>Marks |
|-----------------------------------|---|--|-----------------|
|                                   |   | Previously reported                        | 2,628,714.37    |
| 8 Nov 1944                        | C.O. Walston, Capt,<br>26th Service Gp.   | Taken from PWs by<br>resistance groups     | 129.00          |
| 8 Nov 1944                        | - do -                                    | Taken from un-<br>known PW                 | 382.00          |
| 24 Nov 1944                       | Hq, 9th US Army,<br>APO 339               | Found with cap-<br>tured documents         | 14.10           |
| 5 Dec 1944                        | E.H. Jemison, Major,<br>21st Fin Disb Sec | Found in coalpile<br>in CP                 | 336.00          |
| 25 Dec 1944                       | 52nd Fin Disb Sec,<br>APO 350             | Taken from cap-<br>tured enemy spies       | 412.50          |
| 28 Jan 1945                       | 71st Fin Disb Sec,<br>APO 339             | Found while screen-<br>ing enemy documents | 324.50          |
| 11 Mar 1945                       | Hq, 6th Armd Div,<br>APO 256              | Found in bag along<br>roadside             | 12.30           |
| 18 Mar 1945                       | F.E. Barr, Lt Col,<br>9th Armd Div        | Found in abandoned<br>artillery battery    | 9,480.00        |
| 28 Mar 1945                       | J.P. Bellamy, Lt<br>Col, 7th Armd Div     | Found in homes of<br>former Nazi party     | 2,055.00        |
| 29 Mar 1945                       | K.C. Barnes, Lt Col,<br>76th Inf Div      | Captured payroll<br>funds                  | 21,000.00       |
| 2 Apr 1945                        | - do -                                    | Captured naval<br>payroll funds            | 7,551.60        |
| 6 Apr 1945                        | R.M. St. Clair, Lt<br>Col, 10th Armd Div  | Found in wooden<br>cart                    | 1,800.00        |
| 7 Apr 1945                        | M.N. Levenick, Lt<br>Col, 5th Armd Div    | Captured payroll<br>funds                  | 4,451.00        |
| 7 Apr 1945                        | E.H. Andrew, Major,<br>46th Fin Disb Sec  | Confiscated from<br>enemy agent            | 23.00           |
| 9 Apr 1945                        | M.N. Levenick, Lt<br>Col, 5th Armd Div    | Found in building;<br>believed payroll     | 1,309.00        |
| 11 Apr 1945                       | R.C. Eubank, Lt Col,<br>84th Inf Div      | Captured payroll<br>funds                  | 41,862.00       |
| 15 Apr 1945                       | K.C. Barnes, Lt Col,<br>76th Inf Div      | Found abandoned<br>in civilian home        | 1,788.89        |
| 18 Apr 1945                       | J.H. Wiechmann, Lt<br>Col, 6th Armd Div   | Found in office<br>of Todt orgn.           | 5,076.50        |
|                                   |   | TOTAL                                      | 2,726,721.76    |

**SECRET**

RG 360  
 Entry Finance Division  
 File FEO Central File  
 Box 930.91 Records Monitoring  
 44153 1945-66

|                      |
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| DECLASSIFIED         |
| Authority NND 775059 |
| By BT NARA Date 7/3  |

337716

E C R E T

| Date of<br>Notification<br>Letter | Received by                              | Particulars  | Amount<br>Marks |
|-----------------------------------|--|--|-----------------|
|                                   |  | Total carried fwd:                                       |                 |
| 19 Apr 1945                       | M.N. Levenick, Lt<br>Col, 5th Armd Div   | Captured enemy<br>payroll funds                          | 762.00          |
| 20 Apr 1945                       | J.H. Wiechmann, Lt<br>Col, 6th Armd Div  | Found in abandoned<br>German truck                       | 8,398.00        |
| 21 Apr 1945                       | A.L. Toups, Lt Col,<br>APO 78            | Found in captured<br>enemy vehicle                       | 3,501.00        |
| 21 Apr 1945                       | G. Rawson, Capt,<br>71st Fin Disb Sec    | Captured payroll<br>funds                                | 4,964.00        |
| ? Apr 1945                        | M.N. Levenick, Lt<br>Col, 5th Armd Div   | Found abandoned<br>in German barracks                    | 378.00          |
| 24 Apr 1945                       | E.C. Gorsuch, Lt Col,<br>11th Armd Div   | Found in abandoned<br>enemy vehicle                      | 2,680.00        |
| 24 Apr 1945                       | L.R. Harris, Lt Col,<br>30th Inf Div     | Captured payroll<br>funds                                | 4,000.00        |
| 25 Apr 1945                       | J.H. Wiechmann, Lt<br>Col, 6th Armd Div  | Found in abandoned<br>enemy vehicle                      | 420.00          |
| 25 Apr 1945                       | P.C. Wagner, Lt Col,<br>1st Inf Div      | Captured company<br>funds                                | 5,609.00        |
| 26 Apr 1945                       | J.H. Wiechmann, Lt<br>Col, 6th Armd Div  | Found in abandoned<br>German vehicle                     | 1,808.00        |
| 28 Apr 1945                       | R.C. Eubank, Lt Col,<br>84th Inf Div     | Taken from PW;<br>believed payroll                       | 6,000.00        |
| 28 Apr 1945                       | R. Rawson, Capt,<br>71st Fin Disb Sec    | Found while screen-<br>ing enemy documents               | 109.00          |
| 28 Apr 1945                       | - do -                                   | Found while censoring<br>mail in civilian post<br>office | 1,951.00        |
| 28 Apr 1945                       | - do -                                   | Found in German<br>military hospital                     | 61,276.74       |
| 28 Apr 1945                       | H.J. Schubert, Lt<br>Col, 87th Inf Div   | Found and believed<br>postoffice petty<br>cash           | 2,301.00        |
| 28 Apr 1945                       | - do -                                   | Found in safe  | 364.00          |
| 29 Apr 1945                       | M.N. Levenick, Lt<br>Col, 5th Armd Div   | Found in destroyed<br>enemy vehicle                      | 1,980.00        |
| 29 Apr 1945                       | - do -                                   | Captured payroll<br>funds                                | 553.00          |
| 29 Apr 1945                       | - do -                                   | - do -   | 5,380.00        |
| 30 Apr 1945                       | R.M. St. Clair, Lt<br>Col, 10th Armd Div | Found in drawer in<br>enemy headquarters                 | 267.00          |
| 30 Apr 1945                       | - do -                                   | Found in abandoned<br>German scout car                   | 939.00          |
|                                   |  | TOTAL  | 2,840,362.50    |

- 2 -

RG 260  
 Entry Finance Division  
 File FED Central Files  
 Box 415 1945-46

DECLASSIFIED  
 Authority NND 775057  
 By FST NARA Date 7/5

337717

S E C R E T

| Date of<br>Notification<br>Letter | Received by                                   | Particulars  | Amount<br>Marks |
|-----------------------------------|---|--|-----------------|
|                                   |   | Total carried fwd:                                 | 2,840,362.50    |
| 30 Apr 1945                       | J.W. Wiechmann, Lt Col, 6th Armd Div          | Taken from cash box in office of Todt organization | 500.00          |
| 30 Apr 1945                       | C.S. McCormick, Jr, Lt Col, 78th Fin Disb Sec | Captured payroll funds                             | 5,271.00        |
| 30 Apr 1945                       | - do -  | Captured funds; source unknown                     | 85,436.00       |
| 30 Apr 1945                       | - do -  | Captured funds                                     | 764.00          |
| 30 Apr 1945                       | - do -  | Found in office of NSV                             | 1,523.00        |
| 1 May 1945                        | G.H. Zimmer, Lt Col, 98th Fin Disb Sec        | Taken from PW, believed payroll                    | 6,883.00        |
| 2 May 1945                        | F.R. Hargy, Lt Col, 9th Inf Div               | German naval funds taken from PW                   | 5,445.00        |
| 2 May 1945                        | - do -  | Found in abandoned enemy vehicle                   | 840.00          |
| 2 May 1945                        | - do -  | Found in enemy ambulance                           | 15,807.00       |
| 2 May 1945                        | - do -  | Taken from German PW                               | 3,546.00        |
| 3 May 1945                        | E.W. Darenkamp, Capt, Hd, XII Corps           | Captured payroll funds                             | 68,524.00       |
| 4 May 1945                        | R.P. Olsen, Lt Col, 92nd Fin Disb Sec         | Captured unit, battery funds                       | 531.82          |
| 4 May 1945                        | J.M. Lydick, Major, 71st Fin Disb Sec         | Found while screening enemy documents              | 100.00          |
| 5 May 1945                        | M.N. Levenick, Lt Col, 5th Armd Div           | Captured payroll funds                             | 5,655.00        |
| 6 May 1945                        | R.N. Shuck, Lt Col, 83rd Inf Div              | Captured from German paymaster                     | 4,800.00        |
| 6 May 1945                        | G.R. Gretzen, Lt Col, 8th Armd Div            | Taken from German army paymaster                   | 370.00          |
| 6 May 1945                        | R.C. Eubank, Lt Col, 84th Inf Div             | Found in enemy hospital barges on Elbe river       | 53,196.00       |
| 7 May 1945                        | F.R. Hargy, Lt Col, 9th Inf Div               | Found in abandoned German baggage                  | 1,604.00        |
| 7 May 1945                        | J.P. Bellamy, Lt Col, 7th Armd Div            | Confiscated Nazi party funds                       | 677.00          |
| 7 May 1945                        | - do -  | Taken from enemy vehicle                           | 2,084.50        |
| 7 May 1945                        | C.R. Hill, Capt, VII Corps                    | Found in abandoned building                        | 186.00          |
|                                   |   | TOTAL  | 3,104,105.82    |

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RG 260  
 Entry Finance Division  
 File FEO Central File  
 Box 91 Report Monthly  
 415 1945-9644

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| DECLASSIFIED         |
| Authority NND 775059 |
| By BT NARA Date 7/5  |

337718

S E C R E T

| Date of<br>Notification<br>Letter | Received by                              | Particulars  | Amount<br>Marks |
|-----------------------------------|--|--|-----------------|
|                                   |  | Total Carried fwd:   | 3, 104,105.82   |
| 8 May 1945                        | D.E. Woods, Capt,<br>123rd Fin Distr Sec | Captured from German<br>army paymaster                               | 3,850.00        |
| 8 May 1945                        | R.C. Eubank, Lt Col,<br>84th Inf Div     | - do -   | 37,885.00       |
| 8 May 1945                        | - do -                                   | Captured near Elbe<br>river. No other<br>information.                | 29,756.00       |
| 8 May 1945                        | R.M. St. Clair, Lt<br>Col, 10th Armd Div | Taken from German<br>army paymaster                                  | 913.40          |
| 8 May 1945                        | - do -                                   | Taken from person<br>of German officer<br>killed trying to<br>escape | 100,000.00      |
| 8 May 1945                        | R.J. Plympton, Maj,<br>99th Inf          | Captured from Ger-<br>man army paymaster                             | 8,485.80        |
| 9 May 1945                        | J.P. Bellamy, Lt<br>Col, 7th Armd Div    | Captured payroll<br>funds  | 10,683.00       |
| 9 May 1945                        | E.E. Barr, Lt Col,<br>9th Armd Div       | Found in German<br>headquarters                                      | 11,612.00       |
| 9 May 1945                        | W.E. Johnson, Lt<br>Col, 82nd AB Div     | Found in German<br>vehicle   | 34,646.00       |
| 10 May 1945                       | - do -                                   | Confiscated from<br>post exchange of<br>German field hosp-<br>ital   | 1,088.00        |
| 10 May 1945                       | A.B. Dwinnel, Lt<br>Col, 5th Inf Div     | Found in burned<br>building  | 24,800.00       |
| 11 May 1945                       | A.W. Widmer, Lt Col,<br>63rd Inf Div     | Taken from captured<br>German paymasters                             | 30,100.00       |
| 11 May 1945                       | Finance Officer,<br>26th Inf Div, APO 26 | - do -   | 2,500.00        |
| 11 May 1945                       | - do -                                   | Taken from PW,<br>believed Co funds                                  | 7,398.00        |
| 12 May 1945                       | E.C. Gorsuch, Lt<br>Col, 11th Armd Div   | Found in German<br>staff car   | 24,340.00       |
| 13 May 1945                       | R.P. Olsen, Lt Col,<br>VII Corps         | Taken from PW  | 8,983.13        |
| 13 May 1945                       | C.S. Ritz, Capt,<br>56th Fin Disb Sec    | Abandoned in Zella-<br>Mehlis, Germany                               | 17,563.50       |
| 14 May 1945                       | A.B. Dwinnell, Lt<br>Col, 5th Inf Div    | Found in German<br>military hospital                                 | 1,217.00        |
| 14 May 1945                       | A.L. Toups, Lt Col,<br>APO 78            | Captured from PWs;<br>believed payroll                               | 143,501.00      |
| 14 May 1945                       | L.C. Grimes, Lt Col,<br>3rd Inf Div      | Found in abandoned<br>truck  | 19,797.40       |
|                                   |  | TOTAL  | 3,623,225.05    |

RG 260  
Entry Finance Division  
File FEA Central Files  
Box 90-91 Record Monthly  
445-1945-46-47

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by BT NARA Date 7/5

337719

S E C R E T

| Date of<br>Notification<br>Letter | Received by                                  | Particulars  | Amount<br>Marks |
|-----------------------------------|--|--|-----------------|
|                                   |  | Total Carried Fwd: 3,623,225.05                                  |                 |
| 15 May 1945                       | G.K. Smith, Lt Col,<br>103rd Inf Div         | Found in coach of<br>enemy military<br>train                     | 15,900.00       |
| 15 May 1945                       | - do -                                       | Taken from PW,<br>believed stolen                                | 2,459.00        |
| 15 May 1945                       | G.L. Eatman, Lt Col,<br>4th Armd Div         | Found in captured<br>enemy vehicle                               | 16,502.00       |
| 15 May 1945                       | K.C. Barnes, Lt Col,<br>76th Inf Div         | - do -   | 12,895.00       |
| 17 May 1945                       | L.R. Harris, Lt Col,<br>30th Inf Div         | Taken with enemy<br>documents from PW                            | 340.00          |
| 18 May 1945                       | A.B. Dwinell, Lt<br>Col, 5th Inf Div         | Found in suitcase<br>along roadside                              | 120,315.00      |
| 18 May 1945                       | E.W. Darenkamp, Capt,<br>Hq, XII Corps       | Taken from captured<br>German paymaster                          | 47,468.00       |
| 18 May 1945                       | J.M. Lydick, Major,<br>71st Finance Disb Sec | Confiscated from<br>Gestapo agents                               | 12,000.00       |
| 18 May 1945                       | E.O. Cooper, Lt Col,<br>90th Inf Div         | Captured from<br>Todt organization                               | 966.00          |
| 18 May 1945                       | - do -                                       | Captured at Sinzen-<br>dorf, Germany                             | 26,595.00       |
| 18 May 1945                       | - do -                                       | Found in abandoned<br>German jeep                                | 8,610.00        |
| 18 May 1945                       | - do -                                       | Found in oxcart  | 106,950.00      |
| 18 May 1945                       | - do -                                       | Found in abandoned<br>German vehicle                             | 1,731.00        |
| 18 May 1945                       | L.R. Harris, Lt Col,<br>30th Inf Div         | Taken from German<br>finance clerk                               | 9,820.00        |
| 19 May 1945                       | E.W. Darenkamp,<br>Capt, Hq, XII Corps       | Taken from PW; said<br>to be payroll funds                       | 3,015.00        |
| 20 May 1945                       | E.F. Clark, Capt,<br>22nd Fin Disb Sec       | Payroll and Co funds<br>found in truck carrying<br>PWs           | 15,735.00       |
| 21 May 1945                       | E.W. Darenkamp,<br>Capt, XII Corps           | Taken from PW,<br>believed stolen                                | 29,450.00       |
| 21 May 1945                       | A.S. Hinkle, Major,<br>16th Armd Div         | Found in abandoned<br>enemy vehicle                              | 337,510.00      |
| 21 May 1945                       | - do -                                       | Found in Pilsen,<br>Czechoslovakia,<br>believed to be<br>payroll | 4,516,850.08    |
| 21 May 1945                       | - do -                                       | Found in abandoned<br>German vehicle                             | 20,000.00       |
|                                   |  | TOTAL  | 8,928,336.13    |

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RG 260  
Entry Finance Division  
File FEO Central File  
Box 930.91 Reports Monthly  
4452 1945-46

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| DECLASSIFIED         |
| Authority NND 775057 |
| By BT NARA Date 7/5  |

337720

## SECRET

| <u>Date of<br/>Notification<br/>Letter</u> | <u>Received by</u>                           | <u>Particulars</u>  | <u>Amount<br/>Marks</u> |
|--|--|---|-------------------------|
| Total Carried Fwd: 8,928,336.13            |  |   |                         |
| 23 May 1945                                | M.M. Jacobs, Capt,<br>XX Corps               | Found in box along-<br>side road  | 7,856.00                |
| 23 May 1945                                | F.E. Barr, Lt Col,<br>9th Armd Div           | AM Marks taken<br>from captured PW  | 2,200.00                |
| 24 May 1945                                | A.B. Dwinnell, Lt<br>Col, 5th Inf Div        | Taken from SS Off-<br>icers by Czech  | 11,047.00               |
| 24 May 1945                                | G.K. Smith, Lt Col,<br>103rd Inf Div         | Found in German<br>horsedrawn train   | 2,323.70                |
| 24 May 1945                                | - do -                                       | Found in abandoned<br>house   | 38,015.00               |
| 24 May 1945                                | L.R. Harris, Lt Col,<br>30th Inf Div         | Found in abandoned<br>Nazi Hq building  | 14,550.80               |
| 25 May 1945                                | R.J. Plympton, Lt<br>Col, 99th Inf Div       | From sales of Wehr-<br>macht goods taken<br>from various firms                | 78,996.00               |
| 25 May 1945                                | W. Knobloch, Lt<br>Col, 42nd Fin Disb<br>Sec | Taken from safe in<br>Bingenheim,<br>Germany                                  | 179,700.00              |
| 25 May 1945                                | J.N. Rebori, Maj,<br>Hq, 3rd Army            | Found in case in<br>German staff car  | 4,503.00                |
| 25 May 1945                                | M.M. Jocols, Capt,<br>XX Corps               | Todt orgn. funds<br>except MK 6500<br>found. Turned<br>over by PW             | 45,466.00               |
| 25 May 1945                                | - do -                                       | Found on ground<br>near Tann, Ger-<br>many                                    | 12,300.00               |
| 25 May 1945                                | E.O. Cooper, Lt Col,<br>90th Inf Div         | Found in woods near<br>Hoff, Germany  | 22,912.00               |
| 26 May 1945                                | F.E. Barr, Lt Col,<br>9th Armd Div           | AM Marks taken from<br>captured PW  | 1,600.00                |
| 27 May 1945                                | J.P. Bellamy, Lt<br>Col, 7th Armd Div        | Believed public<br>funds; found scat-<br>tered around cap-<br>tured enemy bus | 1,900.00                |
| 27 May 1945                                | - do -                                       | German Home Guard<br>funds  | 1,240.00                |
| 27 May 1945                                | C.R. Hill, Capt,<br>Hq, VII Corps            | Found in steel box<br>buried in bivouac<br>area                               | 12,150.00               |
| 27 May 1945                                | R.J. Plympton, Lt<br>Col, 99th Inf Div       | Proceeds of sale of<br>Wehrmacht goods  | 92,768.00               |
| 27 May 1945                                | O.R. Bowyer, Lt<br>Col, 8th Inf Div          | Result of shakedown<br>of military person-<br>nel                             | 18,913.00               |
| TOTAL                                      |  |   | 9,476,776.63            |

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RG 260  
Entry Finance Division  
File EED Central File  
Box 900.91 Receipts Monthly  
475 17945-464

DECLASSIFIED  
Authority NND 775057  
By TBT NARA Date 7/5

337721

S E C R E T

| <u>Date of<br/>Notification<br/>Letter</u> | <u>Received by</u>                   | <u>Particulars</u>                               | <u>Amount<br/>Marks</u> |
|--|--------------------------------------|--|-------------------------|
|  |                                      | Total carried fwd: 9,476,776.63                  |                         |
| 27 May 1945                                | J.P. Bellamy, Lt Col, 7th Armd Div   | Captured enemy payroll funds                     | 1,306.00                |
| 27 May 1945                                | - do -                               | Found in strongbox taken from Xzech              | 4,895.00                |
| 27 May 1945                                | - do -                               | Found in safe; believed payroll                  | 4,834.00                |
| 28 May 1945                                | A.B. Dwinnell, Lt Col, 5th Inf Div   | Found in burned house                            | 40,908.00               |
| 28 May 1945                                | Finance Officer, 26th Inf Div        | Found at Aigen, Austria                          | 954.00                  |
| 28 May 1945                                | - do -                               | Captured unit personnel funds                    | 5,000.00                |
| 28 May 1945                                | - do -                               | Found at Aigen, Austria                          | 820.07                  |
| 29 May 1945                                | H.C. Ritze, Major, 86th Inf Div      | Captured from German paymaster                   | 3,279.00                |
| 29 May 1945                                | - do -                               | Captured with column of German guards and Pws    | 24,955.65               |
| 30 May 1945                                | P.A. Sloan, Capt, 82nd AB Div        | Turned in by EM who won it playing poker         | 14,030.00               |
| 1 Jun 1945                                 | H.C. Anderson, Lt Col, 65th Inf Div  | Found in street of Regensburg, Germany           | 105.00                  |
| 1 Jun 1945                                 | E.O. Cooper, Lt Col, 90th Inf Div    | Captured payroll funds                           | 3,240.00                |
| 2 Jun 1945                                 | F.E. Barr, Lt Col, 9th Armd Div      | Found in strongbox in German barracks            | 6,706.00                |
| 3 Jun 1945                                 | A.B. Dwinnell, Lt Col, 5th Inf Div   | Taken from foreman of Todt organization          | 4,697.00                |
| 3 Jun 1945                                 | J.P. Voliva, Maj, 7th Air Depot Gp   | Found in abandoned building on Air Strip R-10    | 424.00                  |
| 3 Jun 1945                                 | W.C. Dykins, Capt, Hq, XXII Corps    | Taken from captured enemy agent                  | 400.00                  |
| 4 Jun 1945                                 | E.H. Jemison, Maj, 21st Fin Disb Sec | Found in German troop Kaserne                    | 25,145.00               |
| 4 Jun 1945                                 | Finance Officer, 26th Inf Div        | Confiscated canteen funds of German unit         | 648.39                  |
| 6 Jun 1945                                 | - do -                               | Picked up by officers and EM of 114th Medical Bn | 2,761.00                |
|  |                                      | TOTAL  | 9,621,884.74            |

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RG 260  
 Entry Finance Division  
 File FED Central File  
 Box 90.91 Records Material  
 416: 1945-46

DECLASSIFIED  
 Authority NND 775059  
 By DT NARA Date 5/5

337722

S E C R E T

| Date of<br>Notification<br>Letter | Received by                             | Particulars   | Amount<br>Marks      |
|-----------------------------------|---|---|----------------------|
|                                   |   | Total carried fwd:  | 9,621,884.74         |
| 6 Jun 1945                        | Finance Officer,<br>26th Inf Div        | Captured German<br>military funds   | 729,779.00           |
| 7 Jun 1945                        | S.D. Hoffman, Maj,<br>18th Fin Disb Sec | Taken from SS<br>spy  | 3,424.00             |
| 7 Jun 1945                        | Finance Officer,<br>26th Inf Div        | Captured German<br>military funds   | 471,239.20           |
| 7 Jun 1945                        | - do -                                  | - do -  | 3,131.40             |
| 8 Jun 1945                        | J.N. Rebori, Maj,<br>Hq, 3rd Army       | Source unknown,<br>received from G-5<br>XII Corps                                     | 29,827.65            |
| 8 Jun 1945                        | R.J. Plympton, Lt<br>Col, 99th Inf Div  | Captured from Ger-<br>man paymaster   | 7,746.81             |
| 9 Jun 1945                        | W.H. Lord, Major,<br>16th Fin Disb Sec  | Taken from enemy<br>agents  | 5,340.00             |
| 9 Jun 1945                        | Finance Officer,<br>Hq, VII Corps       | Captured payroll<br>funds   | 24,905.00            |
| 9 Jun 1945                        | J.T. Wanat, Maj,<br>20th Armd Div       | - do -  | 7,524.00             |
| 9 Jun 1945                        | - do -                                  | Captured from two<br>SS officers  | 11,482.00            |
| 9 Jun 1945                        | - do -                                  | Found in barn near<br>Trostburg, Germany  | 25,470.00            |
| 11 Jun 1945                       | J.N. Rebori, Maj,<br>Hq, 3rd Army       | Found in Aigen,<br>Austria  | 2.00                 |
| 11 Jun 1945                       | M.P. Patteson, Lt<br>Col, Com Zone      | Taken from German<br>air corps personnel  | 23,451.19            |
| 11 Jun 1945                       | J.P. Bellamy, Lt<br>Col, 7th Armd Div   | Found in CP at<br>Deckow  | 322,595.00           |
| 13 Jun 1945                       | S.D. Hoffman, Maj,<br>18th Fin Disb Sec | Represents unauthor-<br>ized sales of Wehr-<br>macht vehicles taken<br>from civilians | 132,115.00           |
| 13 Jun 1945                       | - do -                                  | Represents illegal<br>sale of Wehrmacht<br>property                                   | 298,121.49           |
| 19 Jun 1945                       | - do -                                  | Confiscated from<br>German officer who<br>secured them<br>illegally                   | 500.00               |
|                                   |   | TOTAL   | <u>11,718,538.48</u> |

RG 360  
Entry Finance Division  
File FED Central File  
Box 980.91 Receipt Monthly  
415 1945-46

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 1/5

337723

S E C R E T

Date of  
Notification:

Letter

Received by

Particulars

Amount

OTHER CURRENCIES

|                      |  |            |
|----------------------|--|------------|
| Previously reported: | Russian Rubles                                       | 308.00     |
|                      | Greek Drachmas                                       | 5,000.00   |
|                      | US Dollars   | 189.00     |
|                      | Swiss Francs   | 7.40       |
|                      | English Pounds                                       | 1-0-0      |
|                      | Hungarian Pengoes                                    | 2,370.00   |
| 7 Apr 1945           | Taken from German<br>enemy agents                    |            |
|                      | US Dollars   | 80.00      |
| 28 Apr 1945          | G. Rawson, Capt,<br>71st Fin Disb Sec                |            |
|                      | Found in German<br>military hospital                 |            |
|                      | Italian Lire   | 3,121.00   |
| 28 Apr 1945          | - do -   |            |
|                      | Found in German<br>hospital                          |            |
|                      | Czech A Moravian<br>Kronen                           | 111.00     |
|                      | Norwegian Krone                                      | 1.00       |
|                      | Russian Rubles                                       | 21.00      |
|                      | Hungarian Pengoes                                    | 30.00      |
|                      | Danish Krone   | 10.00      |
|                      | Polish Zlotych                                       | 110.00     |
| 28 Apr 1945          | - do -   |            |
|                      | Confiscated in<br>Civilian post office<br>in Germany |            |
|                      | Hungarian Pengoes                                    | 3,240.00   |
|                      | Yugoslavian Kuna                                     | 3,700.00   |
|                      | Polish Zlotych                                       | 1,298.00   |
| 7 May 1945           | J.P. Bellamy, Lt<br>Col, 7th Armd Div.               |            |
|                      | Captured in enemy<br>vehicle near<br>Obertiefenbach  |            |
|                      | US Dollars   | 142.01     |
|                      | English Pounds                                       | 423-14-3   |
|                      | British Military<br>Pounds                           | 3-4-0      |
|                      | Gibraltar Pounds                                     | 1-0-0      |
|                      | Egyptian notes                                       | 55-0-0     |
|                      | Egyptian piastres                                    | 95         |
|                      | Indian Rupee   | 1.00       |
|                      | Iraq Dinar   | 25         |
|                      | Canadian Dollars                                     | 31.75      |
|                      | Italian Lire   | 191,092.50 |
| 9 May 1945           | - do -   |            |
|                      | Captured payroll<br>funds                            |            |
|                      | Italian Lire   | 1,100.00   |
| 18 May 1945          | A.B. Dwinnell, Lt<br>Col, 5th Inf Div                |            |
|                      | Confiscated from<br>Gestapo secretary                |            |
|                      | Czech Kronen   | 62,571.00  |
| 18 May 1945          | C.W. Scheidt, Maj,<br>70th Inf Div                   |            |
|                      | Found on bunk<br>of Rhine River                      |            |
|                      | Finnish Marks  | 70.00      |
| 18 May 1945          | A.B. Dwinnell, Lt<br>Col, 5th Inf Div                |            |
|                      | Received from<br>unknown PW                          |            |
|                      | Polish Zlotych                                       | 17,185.00  |

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RG 260  
 Entry Finance Division  
 File FED Central File  
 Box 950.91 Records Maintained  
 4/16 1945-46

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337724

S E C R E T

| Date of<br>Notification<br>Letter | Received by                              | Particulars  | Amount   |
|-----------------------------------|--|--|--|
| 18 May 1945                       | A.B. Dwinnell, Lt<br>Col, 5th Inf Div    | Found in suitcase<br>on road<br>Czech Kronen   | 33,525.00  |
| 18 May 1945                       | D.E. Woods, Capt,<br>123rd Fin. Disb Sec | Confiscated from<br>office of German<br>paymaster<br>British Pounds<br>Italian Lire<br>Russian Rubles<br>Russian Kow (coin)<br>Albanian Lek<br>Albanian Lek (coin)<br>Albanian Frangas<br>Jugoslavian Kuna<br>Jugoslavian Dinars<br>Units Polish<br>currency | 0-10-0<br>61,109.10<br>1,718.00<br>4,110<br>1,448.00<br>78.10<br>1,090<br>155,398.00<br>17,753.00<br>2,416 |
|                                   |  | Units currency be-<br>lieved Greek   | 106,950.00   |
|                                   |  | Units unidentified<br>currency   | 3,160  |
| 19 May 1945                       | A.B. Dwinnell, Lt<br>Col, 5th Inf Div    | Captured from Ger-<br>man paymaster<br>Czech Kronen  | 230,000  |
| 21 May 1945                       | A.S. Hinkle, Maj,<br>16th Armd Div       | Confiscated from<br>SS trooper<br>US Dollars   | 200.00   |
| 21 May 1945                       | - do -                                   | Found in German<br>military vehicle<br>Czech Kronen  | 22,360.00  |
| 21 May 1945                       | - do -                                   | Taken at Pilsen,<br>Czechoslovakia<br>Czech Kronen   | 5,061,585.00   |
| 24 May 1945                       | G.K. Smith, Lt Col,<br>103rd Inf Div     | Found in house<br>in Austria<br>Italian Lire   | 878,320.00   |
| 24 May 1945                       | A.B. Dwinnell, Lt<br>Col, 5th Inf Div    | Received from<br>unknown PW<br>Czech Kronen  | 90,300.00  |
| 15 May 1945                       | J.N. Rebori, Maj,<br>3rd Army Hq         | Found in briefcase<br>in German staff car<br>Polish Zlotych  | 723.00   |
| 28 May 1945                       | A.B. Dwinnell, Lt<br>Col, 5th Inf Div    | Found in basement<br>of burned house<br>Czech Kronen   | 96,000.00  |
| 29 May 1945                       | H.C. Ritze, Major,<br>86th Inf Div       | Captured from col-<br>umn of German guards<br>with Allied PWs<br>Brazilian Reis<br>Canadian Dollars<br>Egyptian Pounds<br>British Pounds<br>British Military<br>Pounds<br>Iceland Kronurs and<br>Aurars  | 27,100.00<br>3.27<br>80,692<br>70-3-42<br>4-4-6<br>92.52   |

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RG 260  
 Entry Finance Division  
 File FED Central Files  
 Box 90.91 Receipts Monitoring  
 415 14745-46.74

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337725

**S E C R E T**

Date of  
Notification  
Letter

Received byParticularsAmount

(Continued from previous page)

|            |                                     |  |              |
|------------|-------------------------------------|--|--------------|
|            |                                     | Italian Military Lire                    | 154,101.00   |
|            |                                     | Italian Lire                             | 29,022.80    |
|            |                                     | Newfoundland Dollars                     | 5.40         |
|            |                                     | Palestine Pounds                         | 36,800.00    |
|            |                                     | British South African Pounds             | 0-0-5        |
|            |                                     | Trinidad BWI Dollars                     | 2.00         |
|            |                                     | British West African Pounds              | 0-11-0       |
|            |                                     | US Dollars                               | 18.14        |
|            |                                     | Scotland Pounds                          | 4-0-0        |
|            |                                     | Swiss Francs                             | 1.00         |
|            |                                     | Eire Pounds                              | 0-10-9       |
|            |                                     | Malta Pounds                             | 1-9-6        |
|            |                                     | Denmark Kroners                          | 58.50        |
|            |                                     | Albanian Frangas                         | 5,660.00     |
|            |                                     | Albanian Lek (coin)                      | 713.55       |
|            |                                     | Bohemian and Moravian Koruns             | 905.00       |
|            |                                     | Bulgarian Leva                           | 500.00       |
|            |                                     | Bulgarian Greba                          | 43.00        |
|            |                                     | Croatian Kuna                            | 241,513.00   |
|            |                                     | Cyprus Pounds                            | 8-10-0       |
|            |                                     | Czech Kronen                             | 6,524.00     |
|            |                                     | Czech Halierovs                          | 6,300.00     |
|            |                                     | Greek Drachma                            | 1,414,249.00 |
|            |                                     | Greek (Isole Bonie)                      | 25,931.00    |
|            |                                     | Hungarian Pengoes                        | 93,404.00    |
|            |                                     | Hungarian Fillero                        | 670.00       |
|            |                                     | Mexican Pesos                            | 40.00        |
|            |                                     | Jugoslavian Dinara                       | 29,825.50    |
|            |                                     | Polish Zlotty                            | 26,276.00    |
|            |                                     | Polish Groszy                            |              |
|            |                                     | Denomination unknown                     |              |
|            |                                     | 290                                      |              |
|            |                                     | 303                                      |              |
|            |                                     | 706                                      |              |
|            |                                     | 288                                      |              |
|            |                                     | 244                                      |              |
|            |                                     | 10                                       |              |
|            |                                     | Portugese Escudo                         | 1.00         |
|            |                                     | Roumanian Lei                            | 466,949.00   |
|            |                                     | Syrie et Libian Lirire notes             | 131.00       |
|            |                                     | Syrie et Libian Piastre coins            | 415.00       |
|            |                                     | Russian Rubles                           | 35,210.00    |
|            |                                     | Russian Koneeks                          | 95.          |
|            |                                     | Serbian Dinara                           | 62,750.00    |
|            |                                     | Serbian Ahhap coin                       | 93.          |
|            |                                     | Turkey Kurus                             | 250.00       |
|            |                                     | Ukraine Karbowaney (German issue)        | 25,881.00    |
| 4 Jun 1945 | O.C. Cullruth, Maj,<br>45th Inf Div | Taken from adviser<br>to Gen. Kesselring |              |
|            |                                     | US Blue Seal Notes                       | 60,000.00    |
| 6 Jun 1945 | Finance Officer,<br>26th Inf Div    | Taken from German<br>Commandant          |              |
|            |                                     | Czech Korun                              | 16,560.00    |
| 7 Jun 1945 | - do -                              | Taken as German<br>military funds        |              |
|            |                                     | Czech Crowns                             | 2,550.00     |

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RG 360  
Entry Finance Division  
File FED Central File  
Box 415 1943-46

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337726

S E C R E T

| Date of<br>Notification<br>Letter | Received by                                 | Particulars  | Amount               |
|-----------------------------------|---|--|----------------------|
| 7 Jun 1945                        | C.S. McCormick, Jr,<br>Lt Col, 9th Armd Div | Taken from<br>German PW<br>Hungarian Pengas                                  | 9,340.00             |
| 7 Jun 1945                        | S.D. Hoffman, Maj,<br>18th Fin Disb Sec     | Taken from SS spy<br>US Dollars<br>Swiss Francs                              | 50.00<br>50.00       |
| 8 Jun 1945                        | J.N. Rebori, Maj,<br>Hq, 3rd Army           | Left in Finance Off-<br>ice by unknown person<br>Jugoslavic Dineras          | 12,680.00            |
| 11 Jun 1945                       | - do -                                      | Found at Aigen,<br>Austria<br>Czech Crowns<br>Rumanian Lei<br>Polish Zlotych | 15<br>2,700.00<br>50 |
| 11 Jun 1945                       | M.P. Patteson, Lt<br>Col, CDO, Com Z        | Taken from German<br>air corps personnel<br>Czech Crowns                     | 74,078.00            |
| 14 Jun 1945                       | J.N. Rebori, Maj,<br>HQ, 3rd Army           | Captured at Passan<br>Hungarian Pengas                                       | 102,400.00           |
| 19 Jun 1945                       | S.D. Hoffman, Maj,<br>20th Armd Div         | Confiscated from<br>German officers<br>US Dollars                            | 2,000.00             |

TOTAL OTHER CURRENCIES

|  |              |
|--|--------------|
| Albanian Lek and Frangas                             | 8,989.65     |
| Brazilian Reis                                       | 27,100.00    |
| British Military Pounds                              | 7-8-6        |
| British S. African Pence                             | 5            |
| British West African Shillings                       | 11           |
| Bulgarian Gieba and Leva                             | 543.00       |
| Canadian Dollars                                     | 35.02        |
| Cyprus Pounds  | 8-10-0       |
| Czech, Bohemian and Moravian<br>Crowns and Halierovs | 5,703,384.00 |
| Danish Kroner  | 68.50        |
| Egyptian Pounds, Piastres and Mils                   | 136.64       |
| Eire Shillings and Pence                             | 10-9         |
| English Pounds                                       | 496-7-7½     |
| Finnish Marks  | 70.00        |
| Gibraltar Pounds                                     | 1-0-0        |
| Greek Drachmae                                       | 1,500,180.00 |
| Hungarian Pengoes and Fillers                        | 213,824.00   |
| Iceland Crowns                                       | 92.52        |
| Indian Rupees  | 1.00         |
| Iraq Dinars  | 25.00        |
| Italian Lire   | 1,163,765.40 |
| Italian Military Lire                                | 154,101.00   |
| Maltese Pounds                                       | 1-9-6        |
| Mexican Pesos  | 40.00        |
| Newfoundland Dollars                                 | 5.40         |
| Norwegian Kroner                                     | 1.00         |
| Palestine Pounds and Mils                            | 36,800.00    |
| Polish Zloty   | 42,642.00    |
| Portuguese Escudos                                   | 1.00         |
| Rumanian Lei   | 469,649.00   |
| Russian Rubles and Koncecks                          | 41,770.00    |

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 415 1945-46

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S E C R E T

TOTAL OTHER CURRENCIES (Continued)

|                                     |            |
|-------------------------------------|------------|
| Scottish Pounds                     | 4-0-0      |
| Serbian Dinars                      | 62,750.93  |
| Swiss Francs                        | 65.80      |
| Syrian Livres and Piastres          | 131.415    |
| Trinidad and B.W. Indies Dollars    | 2.00       |
| Turkish Kurces                      | 250.00     |
| Ukrainian Karbowaney (German issue) | 25,881.00  |
| US Dollars                          | 2,668.15   |
| US Blue Seal Dollars                | 60,000.00  |
| Yugoslav Dinars and Kuna            | 460,369.50 |
| <br><u>Undetermined Units</u>       |            |
| Believed Greek                      | 106,950    |
| Polish                              | 4,257      |
| Unidentified                        | 3,160      |

*Ridderstokken**Regina Schilling Jr.*1st Lt Infantry  
Accountant

RG 260  
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337728

**S U P P L E M E N T A R Y**  
**C U R R E N C Y S E C T I O N F O R G E R M A N Y**  
**U. S. ARMY BRANCH**

File Nr. 930.91

B443/bjs

SHAEF  
G-5 Fin Br  
APO 757  
7 July 45

**S U B J E C T:** Balance Sheet and Report, 30 June 45.

**T O :** Corresponding Officer, Currency Section (Germany), Headquarters Branch, G-5, SHAEF, APO 757, U.S. Army.

1. The following exhibits and schedules are attached hereto:

Exhibit "A" - Balance Sheet, 30 June 45 and 31 May 45.  
 Exhibit "B" - Acquired Enemy Funds Reported to 30 June 45.  
 Schedule I - Cash Held in Reserve, 30 June 1945.  
 Schedule II - Postage Stamps Held in Reserve, 30 June 45.

2. Following comments relating to the Balance Sheet are submitted:

~~AMERICAN~~  
CASH ON HAND - M 13,403,733.57

Cash on hand represents currency from opened boxes and other receipts and was held in Frankfurt am Main as of 30 June 45; the cash was counted by the Cashier and a representative from the Accounting Section.

CASH HELD IN RESERVE - M 710,020,000.00  
 POSTAGE STAMPS HELD IN RESERVE - M 7,082,700.00

Cash and Postage Stamps Held in Reserve represents unopened boxes held in the vaults of the Reichsbank Building at Frankfurt am Main. The detail of cash held at 30 June 45 is set forth in the accompanying Schedule I, and the detail of Postage Stamps held at 30 June 45 is set forth in the accompanying Schedule II. As of 30 June 45, the boxes of Cash and Postage Stamps held were physically checked by the Cashier and a representative of the Accounting Section.

ADVANCES TO ARMED FORCES - M 4,073,710,053.00  
 U. S. Army - M 3,407,333,053.00

There was an increase of M 8,065,053.00 in this account during the month, representing net advances made to the Finance Department, U.S. Army. Verification of the balance at 31 May 45, M 3,599,316,000.00 has been received from the Fiscal Director, FECUSA.

U. S. Navy - M 580,000.00

There was no change in this account during the month. Verification of the balance at 31 March 45, M 580,000.00, has been received from the Commander of the U.S. Naval Forces in Europe.

French Army - M 670,832,000.00

There was an increase of M 189,056,000.00 in this account during the month, representing advances to the First French Army for pay of personnel. Statements of advances made to 31 May 45 have been sent to Direction Generale d'Intendance with request for verification but at the date of this report no verifications have been received.

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**S U P P L E M E N T A R Y**

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ADVANCES TO ALLIED GOVERNMENTS - M 87,336,763.00

Czechoslovakian Government - M 20,000.00

During the month M 20,000.00 was issued to the authorized Czechoslovakian Liaison Officer for the pay and relief of Czech Nationals in Germany. Statement of this advance was sent to the designated agency under date of 6 July 45.

French Government - M 44,540,000.00

This account was not reflected on the report of 31 May 45. In compliance with instructions from SHAEF a new account separating the advances to French Army for pay purposes and to the French Government for the pay and administration of ex-Prisoners-of-War was opened. This account reflects those issued made in the latter case. Statement of advances was sent to the Directeur du Service, under date of 6 July 45.

Belgian Government - M 4,012,888.00

This account was in prior reports designated "Belgian Army." As all advances to date have been made for the pay and administration of ex-Prisoners-of-War the account was changed to "Belgian Government" in compliance with instructions from SHAEF. There was a decrease of M 1,797,112.00 in the account during the month representing returns of unexpended balances on hand by the Belgian Liaison Officer. Statement of advances made to 31 May 45 was sent to the Belgian Ministry of National Defense, requesting verification, but at date of this report verification has not been received.

Netherlands Government - M 658,875.00

This account was, in prior reports, designated "Netherlands Army." As all advances to date have been made for the pay and administration of ex-Prisoners-of-War the account was changed to "Netherlands Government" in compliance with instructions from SHAEF. There was a decrease of M 311,125.00 in this account during the month representing returns of unexpended balances on hand by Dutch Liaison Officer. Statement of advances made to 31 May 45 was sent to the Paymaster General, Netherland Ministry of War, requesting verification but at date of this report verification has not been received.

Polish Government - M 36,105,000.00

This account was, in prior reports, designated "Polish Army." As all advances to date have been made for the pay and administration of ex-Prisoners-of-War, the account was changed to "Polish Government" in compliance with instructions from SHAEF. There was an increase of M 3,250,000.00 in this account during the month. Statement of advances made to 31 May 45 has been sent to Chief of Pay and Supply Section, Polish Ministry of National Defense requesting verification, but at the date of this report verification has not been received.

MILITARY GOVERNMENT CURRENT ACCOUNT - M 1,669,931.07

The transactions in this account during the month are summarized as follows:

## 12TH ARMY GROUP

|                                  |                |
|----------------------------------|----------------|
| Balance, 1 June 45               | M 1,762,625.00 |
| DTOMFAS - Transfer from 6th Army |                |
| Group of Detachments of 7th Army | 582,718.70     |
| - Captured Funds reported -      |                |
| by GFA, 12th Army Group          | 223,249.67     |
| - Transfer of Detachment from    |                |
| 5th Army Group                   | 3,000.00       |
|                                  | M 2,571,594.17 |

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RG 260  
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## 12TH ARMY GROUP (Cont'd)

|   |                       |
|---|-----------------------|
| DEPOSITS - Transfer of Detachments<br>to 6th Army Group                                       | M 15,109.18           |
| - Credit for repayment<br>from RG Funds of property control<br>funds held by Currency Section | 16,177.72             |
| - Closing out of Account of<br>Fiscal Officer 1051, 9th Army                                  | 509,920.00            |
| - Excess funds turned in by<br>Sub-Accountant of Detachment 8142                              | 96,942.00             |
| - Excess funds turned in by<br>Fiscal Officer 1002, G-5 Section,<br>3d Army                   | 364,437.50            |
| - Excess funds turned in by<br>Detachment 8142  | 34,945.00             |
| - Excess funds turned in by<br>Sub-Accountant of Detachment 8142                              | 39,000.00             |
| BALANCE, 30 June 45   | <u>M 1,195,062.77</u> |

## 6TH ARMY GROUP

|  |                          |
|--|--------------------------|
| BALANCE, 1 June 45   | M 732,477.22             |
| INCREASE - Transfer of detachments<br>from 12th Army Group               | M 15,109.18 M 754,587.00 |
| DECREASES - Transfer of detachments<br>under 7th Army to 12th Army Group | M 582,718.70             |
| - Transfer of detachment<br>to 12th Army Group                           | M 3,000.00 M 585,718.70  |
| BALANCE 30 JUNE 45   | <u>M 162,666.00</u>      |
| TOTAL - 12th Army Group & 6th Army Group                                 | <u>M 1,663,931.07</u>    |

LOANS TO COMMERCIAL INSTITUTIONS - M 788,800.00

There was no change in this account during the month.

POSTAGE STAMPS ISSUED - M 636,000.00

There was an increase of M 450,000.00 during the month representing issue made to the President of Reichspostdirektion, Frankfurt am Main under authority granted by PFT Officer, G-5, EHAFF.

MUTILATED CURRENCY - M 57,077.00

During the month mutilated currency in the amount of M 23,561.50 and certificates of destruction of mutilated currency in the amount of M 11,445.50 were received from the 18th Finance Disbursing Section. Reimbursement for these amounts was made to the Disbursing Section.

On 30 June 45 mutilated currency or certificates of destruction had been received in the following types of currency:

|                       |                    |
|-----------------------|--------------------|
| Allied Military Marks | M 53,566.00        |
| Reichsmarks           | 3,240.00           |
| Rentenmarks           | 271.00             |
| TOTAL                 | <u>M 57,077.00</u> |

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RG 260  
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## CONFIDENTIAL

LIABILITY

CURRENCY MADE AVAILABLE TO BRANCH - M 4,891,776,000.00

A summary of this account is as follows:

|   |   |
|---|---|
| Balance, 1 June 45  | M 4,292,441,436.78                      |
| Less - Excess funds of<br>Armies received by HQ<br>Branch for account of<br>U. S. Army Branch | <u>10,918,237.00</u> M 4,281,523,243.78 |
| Plus - Issues to various<br>Armed by HQ Branch for<br>account of US Army Branch               | M 190,050,000.00                        |
| Currency received from<br>HQ Branch   | <u>420,202,756.22</u> M 10,252,756.22   |
| Balance 30 June 45  | <u>M 4,891,776,000.00</u>               |

As set forth in report for May 1945 stocks of currency held in Paris were turned over to the Headquarters Branch. When that Branch moved to the Frankfurt area in June, the remaining stocks of currency, totalling M 420,202,756.22, were turned back to the U.S. Army Branch.

POSTAGE STAMPS MADE AVAILABLE TO BRANCH - M 7,710,700.00

Postage stamps aggregating M 3,560,700.00 which had been turned over to the Headquarters Branch in May were returned to this Branch in June. In addition, a shipment totalling M 3,970,000.00 was received from the United States on 28 June 45.

CAPTURED OR CERTIFIED CURRENCY - M 244,357.64

There was an increase of M 223,354.67 in this account during the month representing M 105.00 turned in by Headquarters Branch and M 223,249.67 reported by the CFA, 12th Army Group in accordance with applicable SHAEF instructions.

## DEPOSITS - PROPERTY CONTROL

This account was closed out during the month as a result of refund made from Military Government Funds by the Fifteenth Army in accordance with instructions from the 12th Army Group. Attention is invited to footnote on Balance Sheet concerning German Municipal Bonds held as a safekeeping item.

a. In accordance with current SHAEF directives a memorandum account for invalid currency was opened during the month. Under date of 13 June 45, the 7th Armored Division certified that the following invalid currency was destroyed:

German Marks M 507,013,749,279,837.09

In view of the amount involved, special permission was obtained from SHAEF to permit the destruction of the currency by the 7th Armored Division instead of turning it in to the CFA.

b. The activities of the Detachment during the month are summarized as follows:

a. Currency which had been stored in the Bank of France, Verdun, was moved to the Section's Headquarters in Frankfurt am Main under the supervision of Major Walitschek.

b. Excess funds from sub-accountants and Finance Officers were received and several exchanges of small denomination Allied Military Marks for large Reichsmark notes were made.

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CONFIDENTIAL

RG R60  
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File PEO Central File  
Box RD 21 Receipt Monthly  
4153-1945-9674

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a. When the Headquarters Branch moved from Paris to Frankfurt, currency and postage stamps which this section had turned over to the Headquarters Branch last month were brought forward and returned to this Branch.

b. At 30 June 45, Major Walitschek, accompanied by two U.S. civilians, was on a survey trip to determine facilities available for printing additional German currency.

c. Information pertaining to personnel is as follows:

a. The following officers were assigned during the month:

1st Lt Philip Chaffin  
1st Lt Gustave Moletain

b. 1st Lt Lowellyn A Jennings was relieved from Assignment on 18 June 45.

c. The four enlisted men formerly on Detached Service with the Headquarters Branch were returned to this Branch.

d. During the month 12 enlisted men were assigned and 9 enlisted men were attached.

e. Assigned and attached personnel as of 30 June 45 is as follows:

Lt Col Henry D Oregon  
Maj Kurt L Walitschek  
1st Lt Robert W Bowman  
1st Lt Philip Chaffin  
1st Lt Gustave Moletain  
1st Lt Robert J Palao  
1st Lt Benjamin S Schilling Jr  
CMSG Augustus Morvay  
35 Enlisted Men

f. At 30 June 45 the Detachment had its Headquarters at the Reichskanz, Frankfurt am Main, Germany.

*Kurt L Walitschek*  
KURT L WALITSCHEK  
Major, QMC  
Deputy Chief

Distribution:  
2 - Currency Section (Germany), SHAEF  
1 - GFA, 12th Army Group

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~~CONFIDENTIAL~~

RG 260  
Entry Finance Division  
File 930.91 Receipt Monthly  
Box 415 1945-46

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337733

*J. H. S.*  
and  
**HEADQUARTERS**  
**UNITED STATES FORCES EUROPEAN THEATER**  
**G-5 DIVISION, FINANCIAL BRANCH**  
**Currency Section**

GE-FIN-319.1-4

FILE NO. 930.91

REPORT FOR MONTH OF JULY 1945ANNEX A

The following is a report on the activities of the Currency Section handling German currency. All amounts are stated in terms of marks as no distinction is made between Allied Military Marks and indigenous German currency.

Up to 13 July 1945, the Currency Section was known as the U. S. Army Branch, SHAEF Currency Section (Germany). At that date SHAEF was dissolved and the Currency Section became the Currency Section, Financial Branch, G-5 Division, USFET. No differentiation has been made as between the two Currency Sections except that, as a matter of accounting procedure, the books of the U. S. Army Branch Currency Section were closed as of 13 July 1945 and the books of the USFET Currency Section were opened as of 14 July 1945 showing that all assets and liabilities of the U. S. Army Branch Currency Section had been taken over.

The following exhibits are submitted:

- Exhibit A - Balance Sheet, 31 July 1945
- Exhibit B - Schedule of Cash Receipts for the Period from 14 July 1945 to 31 July 1945
- Exhibit C - Schedule of Cash Disbursements for the Period from 14 July 1945 to 31 July 1945
- Exhibit D - Cash Held in Unopened Boxes and In Reserve, 31 July 1945
- Exhibit E - Postage Stamps on Hand, 31 July 1945

Comments and explanatory notes pertaining to the attached exhibits follow:

CASH

Cash on hand, M 1,000,250,683.79 represents currency held at the Headquarters of the Currency Section in Frankfurt-am-Main. Of this total, M 20,398,209.00 was in transit to Stuttgart to be deposited in the Reichsbank. The remaining cash on hand was verified by physical count by personnel other than those charged with the custody of the currency.

Cash in bank, M 11,912,000.00, consists of deposits made in the Reichsbank, Frankfurt-am-Main. Bank statement as of 31 July 1945 was obtained and reconciled by personnel other than those authorized to make deposits and withdrawals from the bank account.

Cash held in Reserve at Bank of England, M 1,811,600,000.00, represents unopened boxes of Allied Military Marks stored in the Bank of England and subject to the control of the Currency Section. The detail of the currency is shown in the accompanying Exhibit D. Exhibit D shows also the unopened boxes of Allied Military Marks held by the Currency Section in its Headquarters at Frankfurt-am-Main. The total of these boxes is M 918,544,000.00 and is included in the amount shown as "Cash on Hand" in the Balance Sheet.

POSTAGE STAMPS

Postage stamps on hand, M 6,163,200.00, consists of unopened boxes of Allied Military Stamps held at the Headquarters of the Currency Section in Frankfurt-am-Main. The amount was verified by physical count by personnel other than those charged with the custody of the stamps. The accompanying Exhibit E sets forth the detail of stamps held.

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|-------|---------------------------------------|
| RG    | 260                                   |
| Entry | Finance Division<br>FED Central Files |
| File  | 930.91 Reports Monthly<br>915-1945-46 |
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| By JA NARA Date 7/16  |

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ADVANCES TO ARMED FORCES

ADVANCES TO ALLIED GOVERNMENTS

These accounts represent net advances made to the various armed forces for their requirements and to the various Governments for care and repatriation of their nationals.

LOANS TO COMMERCIAL INSTITUTIONS

Under authority of SHAEF, M 788,800.00 was advanced to the Eschweiler Bergwerks Verein, a coal mining company which is located in what is now the British Zone of Occupation. This matter has been discussed with the British authorities with a view toward having the British Currency Section take over this account in exchange for an equal amount of currency.

MUTILATED CURRENCY

The total of this account, M 1,876,941.00 represents mutilated currency or certificates of destruction redeemed by the Currency Section.

CASH LOSSES

This amount represents cash stolen while in transit from England to France.

CURRENCY AND POSTAGE STAMPS MADE AVAILABLE

These accounts show the total Allied Military Marks and Allied Military Stamps made available to the Section for its operations.

MILITARY GOVERNMENT CURRENT ACCOUNT

Receipts from and advances to Military Government Detachments and Sub-Accountants were entered in this account. At 31 July 1945 the account showed a credit balance of M 40,358.30 representing excess of receipts over advances.

CAPTURED OR CONFISCATED CURRENCY

This account represents captured or confiscated German currency received by Military Government Detachments and turned in by them to the Currency Section.

SUSPENSE

During the latter part of July, the U. S. Army Central Disbursing Officer remitted a large quantity of currency to be credited to the U. S. Army account. As much of the currency as can be counted each day has been deposited with the Reichsbank, Frankfurt-am-Main, and the deposits credited to a suspense account until the entire sum can be counted and deposited. At that time a receipt for the full amount will be issued and the total transferred from the suspense account to the U. S. Army account.

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| RG    | 260                                   | DECLASSIFIED          |
| Entry | Finance Division<br>FED Central Files | Authority NND 765 872 |
| File  | 980.91 Reports Monthly<br>H1G 1945-46 | By JA NAPA Date 7/16  |
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337735

~~CONFIDENTIAL~~CURRENCY SECTION FOR GERMANY  
U. S. ARMY BRANCH

ECS/bja

SHAEF  
G-5 FIN BR  
APO 757  
16 July 45

SUBJECT: Balance Sheet and Report, 13 July 45

TO : Commanding Officer, Currency Section (Germany), Headquarters Branch, G-5, SHAEF, APO 757, U.S. Army.

1. In accordance with instructions relative to the dissolution of SHAEF, a report of this Branch as of 13 July 45 is submitted. This report is the final report of this Branch, and the accounts shown on Exhibit "A" will be taken over by G-5 Division, Financial Branch, Currency Section, USFET, as of 14 July 45.

2. The following exhibits and schedules are attached hereto:

Exhibit "A" - Balance Sheet, 13 July 45 and 30 June 45

Schedule I - Cash Held in Reserve, 13 July 45

Schedule II - Postage Stamps Held in Reserve, 13 July 45.

The report on Acquired Enemy Funds which usually accompanies these reports has been omitted as the total reported to 13 July 45 remains the same as the total reported to 30 June 45.

3. Comments relating to the Balance Sheet follow:

ASSETS  
CASH ON HAND - M 75,847,546.50

Cash on hand represents currency received in the course of Branch transactions and was held in Frankfurt am Main. Certification of balance on hand at 13 July 45 was made by representatives of the department having physical custody of the cash.

CASH HELD IN RESERVE AT BRANCH HEADQUARTERS - M 764,284,000.00

This account represents cash in unopened boxes held at the Branch Headquarters in Frankfurt am Main. The detail thereof is set forth in the accompanying Schedule I. As of 13 July 45, the balance was certified by representatives of the department having physical custody of the cash.

CASH HELD IN RESERVE AT BANK OF ENGLAND - M 1,811,600,000.00

In view of the dissolution of the Headquarters Branch, the stocks of currency were apportioned to the various zones. This Branch received M 1,811,600,000.00, the detail of which is shown in the accompanying Schedule I.

POSTAGE STAMPS HELD IN RESERVE - M 6,169,200.00

This account represents postage stamps in unopened boxes held in Frankfurt am Main. The detail thereof is set forth in the accompanying Schedule II. Certification of balance on hand at 13 July 45 was made by representatives of the department having physical custody of the cash.

ADVANCES TO ARMED FORCES - M 4,057,339.942.50

U. S. Army - M 3,385,927.942.50

During the period of this report there was a net decrease in this

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account of M 21,405,110.50, representing a return of excess funds by the Central Disbursing Officer in the amount of M 29,405,110.50 and an advance to the 142nd Finance Disbursing Section of M 8,000,000.00.

Verification of the balance at 31 May 45, M 3,399,248,000.00 has been received from the Fiscal Director, ETOUSA.

U. S. Navy - M 580,000.00

There was no change in this account for the period 1st to 13th July 45. Verification of the balance at 31 May 45, M 580,000.00, has been received from the Commander of the U S Naval Forces in Europe.

French Army - M 670,832,000.00

There was no change in this account during the period of this report. Statements of advances made to 30 June 45 have been sent to Direction Generale d'Intendance with request for verification but at the date of this report no verifications have been received.

ADVANCES TO ALLIED GOVERNMENTS - M 93,094,149.00

Statements of advances made to 30 June 45 have been sent to the designated authorities of the Government concerned with request for verification but at the date of this report none of the verifications have been received.

Belgian Government - M 4,012,888.00

There was no change in this account since 30 June 45.

Czechoslovakian Government - M 28,000.00

On 6 July 45, M 8,000.00 was advanced to the authorized Czech liaison officer making total advances of M 28,000.00 at 13 July 45.

French Government - M 44,540,000.00

There was no change in this account during the period of this report.

Netherlands Government - M 408,255.00

This account decreased by M 250,620.00, representing return of excess funds on 10 July 45.

Polish Government - M 44,105,000.00

There was an increase of M 6,000,000.00 in this account during the period 1st to 19th July 45 representing advances made to authorized representatives for pay and administration of Prisoners of War.

MILITARY GOVERNMENT CURRENT ACCOUNT - M 608,848.61

The transactions in this account during the period of this report are summarized below:

## 12TH ARMY GROUP

|  |                     |
|--|---------------------|
| Balance, 1 July 45                                   | M 1,495,062.77      |
| DECREASE - Excess funds turned in by sub-accountants | M 1,005,032.46      |
| Balance, 13 July 45                                  | <u>M 489,989.31</u> |

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RG 260  
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| By JA NAPA Date 7/16  |

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## CONFIDENTIAL

## 6TH ARMY GROUP

|   |              |
|---|--------------|
| Balance, 1 July 45                                  | M 168,868.30 |
| Decrease - Excess funds turned in by sub-accountant | 50,000.00    |
| Balance, 13 July 45                                 | M 118,868.30 |
| TOTAL - 12th Army Group & 6th Army Group            | M 608,913.61 |

LOANS TO COMMERCIAL INSTITUTIONS - M 765,600.00

There was no change in this account during the period of this report.

POSTAGE STAMPS ISSUED - M 1,555,500.00

The transactions in this account are summarized as follows:

|   |                       |
|---|-----------------------|
| Balance, 1 July 45                      | M 626,000.00          |
| Issued to Reichspost Director, Munich   | 221,000.00            |
| Issued to Reichspost Director, Nurnberg | 605,500.00            |
| Balance, 13 July 45                     | <u>M 1,555,500.00</u> |

MUTILATED CURRENCY - M 1,833,277.00

On 13 July 45, due to the dissolution of SHAEF, mutilated currency in the amount of M 1,776,200.00 was taken over from the Headquarters Branch. This currency represented partial recovery of M 3,600,000.00 which was lost or stolen in transit from England to the continent. The remainder, M 1,833,200.00, carried as Cash Losses on the books of the Headquarters Branch was also taken over by this Branch and is shown on Exhibit "A" under the caption "Cash Losses."

The mutilated currency received from the Headquarters Branch increased the total of mutilated currency to 13 July 45 to M 1,833,277.00, consisting of the following types of currency:

|                       |                       |
|-----------------------|-----------------------|
| Allied Military Marks | M 1,829,766.00        |
| Reichsmarks           | 3,240.00              |
| Rentenmarks           | 271.00                |
| Total                 | <u>M 1,833,277.00</u> |

CASH LOSSES - M 1,833,200.00

As set forth in the preceding paragraph, this amount represents unrecovered portion of currency lost or stolen and was taken over from the Headquarters Branch because of the dissolution of SHAEF.

LIABILITIES

CREDIT LINE AVAILABLE TO BRANCH - M 6,806,976,000.00

A summary of this account is as follows:

|   |                           |
|---|---------------------------|
| Balance, 1 July 45  | M 4,801,776,000.00        |
| Transferred from the British Branch,  |                           |
| Currency Section  | 100,000,000.00            |
| Stocks of Headquarters Branch in Bank of England apportioned to this Branch | 1,811,600,000.00          |
| Cash losses and mutilated currency taken over from Headquarters Branch      | 3,600,000.00              |
| Balance, 13 July 1945   | <u>M 6,806,976,000.00</u> |

POSTAGE STAMPS BANK AVAILABLE TO BRANCH - M 7,718,700.00

CAPTURED OR CONFISCATED CURRENCY - M 244,357.64

There was no change in these accounts for the period 1st to 13th July 45.

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## CONFIDENTIAL

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| By JA NARA Date 7/16  |

337738

## COMMERICAL

4. On 12 July 45, invalid currency which had been received was destroyed. A summary of the types of currency follows:

## GERMAN MARKS

|                      |                                 |
|----------------------|---------------------------------|
| Previously reported  | M 507,013,749,879,837.09        |
| Destroyed 12 July 45 | <u>116,652,302.00</u>           |
| TOTAL                | <u>M 507,013,565,532,729.09</u> |

## DEUTSCHE REICHSCONIGERIN

|                      |                 |
|----------------------|-----------------|
| Destroyed 12 July 45 | <u>2,405.00</u> |
|----------------------|-----------------|

## REICHSPFENNIGREICHSCONIGERIN

|                      |                  |
|----------------------|------------------|
| Destroyed 12 July 45 | <u>24,771.00</u> |
|----------------------|------------------|

Certificates of destruction, properly authenticated, are held for all of the above listed currency.

5. The activities of the branch during the period of this report is summarized below:

- a. 1st Lt Philip Chaffin delivered shipments of postage stamps to Hanover and Marburg.

- b. Excess funds from sub-accountants and Finance Officers were received and several exchanges of small denomination Allied Military Marks for large Reichsmark notes were made.

- c. Information pertaining to personnel is as follows:

- a. HQG Augustus Norway was relieved from attachment to the Section.

- b. Capt Thomas B Benson was assigned on 6 July 45.

- c. Two enlisted men were relieved and 11 enlisted men were assigned during the period 1st to 13th July 45.

- d. Assigned and attached personnel as of 13 July 45 is as follows:

Lt Col Henry D Oregon  
 Maj Kurt L Walitschek  
 Capt Thomas B Benson  
 1st Lt Robert W Bowman  
 1st Lt Philip Chaffin  
 1st Lt Gustave Holstein  
 1st Lt Robert E Nelson  
 1st Lt Benjamin S Schilling Jr  
 44 Enlisted Men

- e. At 13 July 45 the Branch had its Headquarters at the Reichsbank, Frankfurt am Main, Germany.

*Kurt Walitschek*  
 KURT L WALITSCHEK  
 Major QM  
 Deputy Chief

Distribution:

- 2 - Currency Section (Germany), USAFFE  
 1 - GFA, 12th Army Group

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## COMMERICAL

RG 260  
 Entry Finance Division  
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 Authority NND 765 072  
 By JA NARA Date 7/16

337739

~~RESTRICTED~~**FINANCE**

File Nr. 930.91

HEADQUARTERS  
U.S. ARMY IN EUROPEAN THEATER  
G-5 Division  
Financial Branch

GE-FIN 319-1-4

**REPORT FOR MONTH OF SEPTEMBER 1945****ANNEX A**

The following is a report on the activities of the Currency Section handling German currency. All amounts are stated in terms of marks as no distinction is made between Allied Military Marks and indigenous German currency.

The following exhibits are submitted:

- Exhibit A - Balance Sheet, 30 September 1945 and 31 August 1945
- Exhibit B - Schedule of Cash Receipts for Month of September 1945
- Exhibit C - Schedule of Cash Disbursements for Month of September 1945
- Exhibit D - Cash in Unopened Boxes Held at Frankfurt-am-Main and in Reserve at Bank of England, 30 September 1945
- Exhibit E - Postage Stamps on Hand, 30 September 1945
- Exhibit F - Statement of Allied Military Marks Transactions to 30 September 1945

Comments and explanatory notes pertaining to these exhibits follow:

**CASH**

Cash on hand, M 1,257,021,587.00, represents currency held at the Headquarters of the Currency Section in Frankfurt-am-Main and consisted of the following:

|                       |                           |
|-----------------------|---------------------------|
| Unopened boxes        | M 798,440,000.00          |
| Other currency:       |                           |
| Allied Military Marks | 393,672,100.00            |
| German indigenous     | 64,709,388.00             |
| TOTAL                 | <u>M 1,257,021,587.00</u> |

Unopened boxes indicate boxes of Allied Military Marks which have not been opened since their receipt by the Currency Section from the U. S. Bureau of Printing and Engraving. The accompanying Exhibit D shows the detail of all unopened boxes held at 30 September 1945.

Cash in bank, M 185,754,336.62, was on deposit at the following banks:

|                       |                         |
|-----------------------|-------------------------|
| Reichsbank, Frankfurt | M 23,934,336.62         |
| Reichsbank, Stuttgart | 100,000,000.00          |
| Reichsbank, Darmstadt | 29,920,000.00           |
| Stadtbank Berlin      | 31,900,000.00           |
| TOTAL                 | <u>M 185,754,336.62</u> |

Cash in reserve, M 1,811,600,000.00, consisted entirely of unopened boxes of Allied Military Marks stored in the Bank of England and subject to the control of the Currency Section. The detail of the boxes is shown in Exhibit "D".

**POSTAGE STAMPS ON HAND**

Postage stamps on hand consisted of unopened boxes of Allied Military Stamps held by the Currency Section at its Headquarters, Frankfurt-am-Main, subject to disposition as determined by the Military Government Postal authorities. The detail of the boxes is set forth in the accompanying Exhibit "E".

**SEPTEMBER 1945**~~RESTRICTED~~

RG 260  
Entry Finance Division  
File 930.91 Reports Monthly  
Box 415 1945-96

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| DECLASSIFIED          |
| Authority NND 765 872 |
| By JA NARA Date 7/16  |

337740

~~RESTRICTED~~~~RESTRICTED FINANCE~~LOANS TO ALLIED FORCESALLIED GOVERNMENT

This account represents advances made to the Allied Forces for their combat expenses and to cover the cost of repatriation of their nationals.

ALLIED GOVERNMENT

The Military Government Current Account shows the net result of advances to and proceeds from the Military Government Detachments.

ALLIED GOVERNMENT

The Military Government War Crimes Commission represents reimbursement made to U. S. Army Finance Officers for confidential expenditure vouchers of War Crimes Commission Officers.

ALLIED GOVERNMENT

Military Government Civilian Services and Supply represents reimbursement made to U. S. Army Finance Officers for disbursement vouchers for services and supplies obtained by the U. S. Army in Germany.

LOANS TO COMMERCIAL INSTITUTIONS

Under authority of SHAPE, M 1,269,800.00 was advanced to the Eschweiler Bergwerke Verein, a coal mining company, which is now located in the British Zone of Occupation. Negotiations have been instituted to effect the transfer of this account to the British in return for the amount of currency involved.

POSTAGE STAMPS ISSUED

Postage stamps are issued under direction of the Military Government Postal officers. This account shows the Mark face value of Postage Stamps so issued to 30 September 1945.

MUTILATED CURRENCY

The total of this account indicates the amount of mutilated currency or certificates of destruction redeemed by the Currency Section.

CASH LOSSES

This amount represents cash stolen while in transit from England to France.

CURRENCY AND POSTAGE STAMPS MADE AVAILABLE

These accounts show the total Allied Military Marks and Allied Military Stamps made available to the Section for its operations.

CAPTURED OR CONFISCATED CURRENCY

This account represents captured or confiscated German currency received by Military Government Detachments and turned in by them to the Currency Section.

~~SEPTMBER 1945~~~~RESTRICTED~~

RG 260  
Entry Finance Division  
File FED Central File  
Box 980.91 Reports Monthly  
415 : 1945-46

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Authority NND 765 072  
By JA NAPA Date 7/16

337741

**RESTRICTED****FINANCE**

HEADQUARTERS  
U. S. FORCES EUROPEAN THEATER  
Office of Military Government (U. S. Zone)  
Financial Branch

GE-FIN 319.1-4

File No. 930-91

## ANNEX A

REPORT FOR MONTH OF OCTOBER, 1945

The following is a report on the financial transactions of the Currency Section handling German currency. All amounts are stated in terms of marks as no distinction is made between Allied Military Marks and indigenous German currency.

The following exhibits are submitted:

- Exhibit A - Balance Sheet, 31 October 1945 and 30 September 1945
- Exhibit B - Schedule of Cash Receipts for Month of October 1945
- Exhibit C - Schedule of Cash Disbursements for Month of October 1945
- Exhibit D - Cash in Unopened Boxes Held at Frankfurt-am-Main and in Reserve at Bank of England, 31 October 1945
- Exhibit E - Postage Stamps on Hand, 31 October 1945
- Exhibit F - Statement of Allied Military Marks Transactions to 31 October 1945

Comments and explanatory notes pertaining to these exhibits follow:

CASH

Cash on hand, M 1,516,428,888.00, represents currency held at the Headquarters of the Currency Section in Frankfurt-am-Main and consisted of the following:

|                       |                           |
|-----------------------|---------------------------|
| Unopened boxes        | M 860,972,000.00          |
| Other currency:       |                           |
| Allied Military Marks | 592,127,500.00            |
| German indigenous     | <u>69,269,388.00</u>      |
| <b>TOTAL</b>          | <b>M 1,516,428,888.00</b> |

Unopened boxes indicate boxes of Allied Military Marks which have not been opened since their receipt by the Currency Section from the U. S. Bureau of Printing and Engraving. The accompanying Exhibit "D" shows the detail of all unopened boxes held at 31 October 1945.

Cash in bank, M 141,866,866.68 was on deposit at the following banks:

|                          |                         |
|--------------------------|-------------------------|
| Reichsbank, Frankfurt,   |                         |
| Account A                | M 6,208,489.92          |
| Reichsbank, Stuttgart    | 64,834,843.27           |
| Stadtkontor Bank, Berlin | 31,900,000.00           |
| Reichsbank, Darmstadt    | 12,876,660.16           |
| Reichsbank, Munich       | <u>26,052,873.33</u>    |
| <b>TOTAL</b>             | <b>M 141,866,866.68</b> |

Cash in reserve, M 1,811,600,000.00 consisted entirely of unopened boxes of Allied Military Marks stored in the Bank of England and subject to the control of the Currency Section. The detail of the boxes is shown in Exhibit "D".

CASH IN BANK - NOT SUBJECT TO WITHDRAWAL

Included in the gold, silver, foreign currency and other valuables held by the currency Section for the Commanding General, USFET, was German indigenous

**OCTOBER 1945****RESTRICTED**

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Entry Finance Division  
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| Authority NND 765 872 |
| By JA NARA Date 7/16  |

337742

**RESTRICTED****FINANCE**

currency in the amount of M 2,759,401,200.00 taken from the Kersers salt mine. Authorization was received from the War Department to deposit this currency in the Reichsbank, Frankfurt, to the credit of the Financial Branch not subject to withdrawal. In compliance therewith the currency was deposited in the Reichsbank, Frankfurt, Account B and entered on the books of the Currency Section.

POSTAGE STAMPS ON HAND

Postage stamps on hand consisted of unopened boxes of Allied Military Stamps held by the Currency Section at its Headquarters, Frankfurt-am-Main, subject to disposition as determined by the Military Government Postal authorities. The detail of the boxes is set forth in the accompanying Exhibit "E".

ADVANCES TO ARMED FORCESADVANCES TO ALLIED GOVERNMENTS

These accounts represent net advances made to the various armed forces for their requirements and to the various governments for care and repatriation of their nationals.

MILITARY GOVERNMENT

The Military Government Current Account shows the net result of advances to and receipts from Military Government Detachments.

Military Government - War Crimes Commission represents reimbursement made to U. S. Army Finance Officers for confidential expenditure vouchers of War Crimes Commission officers.

Military Government - Civilian Services and Supply represents reimbursement made to U. S. Army Finance Officers for disbursement vouchers for services and supplies obtained by the U. S. Army in Germany.

LOANS TO COMMERCIAL INSTITUTIONS

Under authority of SHAEF, M 1,269,800.00 was advanced to the Eschweiler Bergwerks Verein, a coal-mining company. The company is located in the British Zone of Occupation and for this reason the account was transferred to the British for the amount of currency involved on 9 October 1945.

POSTAGE STAMPS ISSUED

Postage stamps are issued under direction of the Military Government Postal officers. This account shows the face value of Postage Stamps so issued to 31 October 1945.

MUTILATED CURRENCY

The total of this account indicates the amount of mutilated currency or certificates of destruction redeemed by the Currency Section.

CASH LOSSES

This amount represents cash stolen while in transit from England to France.

CURRENCY AND POSTAGE STAMPS MADE AVAILABLE

These accounts show the total currency and postage stamps made available to the Section for its operations. During the month the currency made available increased M 2,759,401,200.00 as explained above under caption "Cash in Bank - Not Subject to Withdrawal".

**OCTOBER 1945****RESTRICTED**

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| RG    | 260                                    | DECLASSIFIED          |
| Entry | Finance Division<br>FED Central File # | Authority NND 765 072 |
| File  | 80.91 Reports Monthly                  | By JA NAPA Date 7/16  |
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337743

**RESTRICTED****FINANCE**CAPTURED OR CONFISCATED CURRENCY

This account represents captured or confiscated German currency received by Military Government Detachments and turned in to the Currency Section.

FINES AND FORFEITURES

This account represents fines and forfeitures received by Military Government Courts and turned in to the Currency Section.

CASH - OVER AND SHORT

During the month the Reichsbank, Stuttgart, reported an overage of M 450.00 in deposits made. The source of this overage could not be determined.

SUSPENSE

The balance of this account consists of the following items:

Receipt from Sub-accountant-held pending determination of proper credit to be made. M 7,620.00

Amount credited by Reichsbank, Stuttgart - held pending explanation of item. 50.00

Portion of receipt from U. S. Army Finance officer - held pending completion of count of entire receipt. 1,241,500.00

M 1,242,170.00

**OCTOBER 1945****RESTRICTED**

|       |                                       |
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| RG    | 260                                   |
| Entry | Finance Division<br>FED Central Files |
| File  | 980.91 Reports Monthly                |
| Box   | 415 1945-46                           |

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| By JA NARA Date 7/16  |

**337744**

~~CONFIDENTIAL~~  
GENERAL CIVIL ADMINISTRATIVE REPORT  
22nd ARMY GROUP DIVISIONS

File Nr. 930.91

170 650  
2 March 1945

SUBJ: Balance Sheet and Report, 23 February 1945.  
TO: Commanding Officer, European Civil Affairs  
Currency Section - Germany, Headquarters Command  
AC 757, U. S. Army.

1. The following exhibits and addenda are attached hereto:

Exhibit "A" - Balance Sheet, 20 February 1945 and  
21 January 1945.

Exhibit "B" - Acquired Money Funds Report to  
23 February 1945.

Addenda 1 - Currency held in Reserve,  
23 February 1945.

Addenda 2 - Postage Stamps held in Reserve,  
23 February 1945.

2. Following comments relating to the Balance Sheet are submitted:

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BALANCE SHEET - 23 FEBRUARY 1945

Cash on hand represent currency from acquired banks and other receipts and was held in the vaults of the Chase National Bank, Berlin, together with unopened boxes.

During the month of February, 1945, there was an increase in this account of U. S. \$17,775.72, the explanation of which is given hereinunder under the caption "Reserve - Property Control".

CASH HELD IN BANKS - U. S. \$12,000.00

POSTAGE STAMPS HELD IN BANKS - U. S. \$1,000.00

Cash and Postage Stamps held in reserve in payment received bank held in the vaults of Chase National Bank and Marine Bank, Berlin. The detail thereof held on 23 February 1945 is set forth in the accompanying Addenda 1 and 2.

No small vault space available made it necessary to move the boxes of money and postage stamps daily, though without disturbing the boxes, and it can therefore be considered to physically count the boxes. However, on the morning of 1 March 1945, the Commanding Officer and the Cashier inspected the vaults and determined that the outward appearance of the boxes indicated that they had not been disturbed.

AWARDING TO ARMED FORCES - U. S. \$17,775.720.00

There was no change in this account during the month.

MILITARY GOVERNMENT CURRENT ACCOUNT - U. S. \$770,175.50

There was no change in this account during the month. Heretofore, no distinction was made between the 1st Armd Group and the 2d Armd Group in the Military Government Current Account. However, under date of 9 February 1945, this Regiment was advised that Financial

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~~CONFIDENTIAL~~

RG 360  
Entry FEO Central Files  
File AD 91 Records Monthly  
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337745

~~CONFIDENTIAL~~

Brough, C-3, SHAEF, had directed that separate current accounts for the 12th Army Group and the 6th Army Group should be maintained. In order to initiate the required change, the CPA of the Army Groups were requested to furnish the balance in their current accounts at 1 February 1945 and any transfers made to the date of the transmitting letter. At the date of this report, the requested information has not been received and the distribution of the Military Government Current Account between Army Groups has not been accomplished.

~~CONFIDENTIAL~~

CURRENCY MADE AVAILABLE TO BRANCH - U 4,147,616,000.00  
POSTAGE STAMPS MADE AVAILABLE TO BRANCH - U 9,746,700.00

There was no change in those accounts during the month of February, 1945.

DISCLOSURE - PROPERTY CONTROL - U 16,177.72

During the month, there was received from the Currency Section for Germany, 21st Army Group French, property control items aggregating - U 16,177.72 which had been taken in an area previously under 21st Army Group control but now under 12th Army Group control. The detail of the items is as follows:

|  |             |
|--|-------------|
| Funds of Germanic Gangelt  | U 14,491.00 |
| Silver coins found in garden at Gangelt  | 732.00      |
| Currency taken from savings boxes issued by<br>Brotdeponie Geilenkirchen - Holzwick<br>found in a private house. | 134.72      |
| <b>TOTAL U 16,177.72</b>   |             |

These funds are held as safeguarding items under the discretion authority of the Property Control Section.

DISCLOSURE - U 77.00

In the report of this Detachment for the month ended 31 January 1945, it was stated that report on these funds was expected from the Civil Affairs Detachment which had originally received the money. This report was received during February but the information given was not sufficient to determine the proper disposition of the currency. Therefore, further information was requested through the CPA, 12th Army Group, and pending the receipt of the additional information, the funds remain in suspense.

3. The activities of the Detachment during the month of February, 1945 are summarized below:

a. The auditors inspected the accounting records and completed an audit for the month ended 31 December 1944. No changes were suggested by them.

b. As mentioned hereinafter, the enlisted personnel assigned to this Section joined the unit during the month. Insofar as the available time allowed, a series of discussions were instituted which were designed to provide the personnel with a comprehensive knowledge of the duties of the Currency Section and a basic knowledge of the purposes and functions of Military Government of a particular reference to financial matters. In addition, instruction in elementary German language was started.

c. Under date of 31 February 1945, the Economic Policies Section, C-3, SHAEF, requested that 4 boxes of postage stamps, alleged to be used concerning 1 March 1945, be delivered to a Reichspost official to be named by C-3, 1st U. S. Army. This Headquarters called the CPA, 12th Army Group, to determine

Page 2

~~CONFIDENTIAL~~

RG 360  
Entry Finance Division  
File FED Central Files  
Box AD 91 Report Monthly  
14152 1945-46

DECLASSIFIED  
Authority NND 775059  
By BT NARA Date 7/5

337746

The duration of the strike and were informed that the strike was not to be concluded until further notification.

4. Information pertaining to personnel to be as follows:

a. During the month, three enlisted men of the Aviation previously on duty at the USAF Personnel and Training Battalion joined the Aviation on duty.

b. The enlisted men were assigned to the Aviation to replace the personnel men transferred during the last week.

c. Assigned personnel of USAF Personnel and their duty status on 22 February 1970 are as follows:

22 Feb 1970

Lt. Col. William G. Jones, Jr.  
 1st Lt. Robert V. Kuhn  
 1st Lt. Benjamin A. Schilling, Jr.  
 1/Cgt. Anthony L. Burton  
 Cpl. Edward P. Gleason  
 Spec. 3 John F. Herce  
 Spec. 3 John R. McLean  
 Pvcs. Arnold Rivers

Personnel Transferred

Capt. Kurt Wallenbach  
 1st Lt. Franklin A. Jennings  
 1/Cgt. Edward J. Roland  
 Spec. 3 Scott L. Holloman  
 Spec. 3 Gary R. King, Jr.  
 Pvcs. Paul E. Johnson  
 Pvcs. Ferdinand Kreutz

d. At 00 February 1970 the Detachment had the following at USAF Personnel and Training, Plaza de la Constitución, Mexico City, Mexico.

The USA Consul's Office

*Raymond S. Schilling Jr.*  
 RAYMOND S. SCHILLING, JR.  
 AMB. U.S. MEXICO  
 1st Lt., USAF  
 USAF

Page 3  
CONFIDENTIAL

RG 260  
 Entry FEB Central Files  
 File FD-31 Records Monthly  
 Box 415 1975-96

DECLASSIFIED  
 Authority NND 775059  
 By BT NARA Date 7/15

337747

## OFFICE OF MILITARY GOVERNMENT FOR GERMANY (U.S.)

Finance Division  
AFO 742

G-2 IN 319.1-4

File Nr. 930.91

## ANNEX A

U.S. ZONE FINANCIAL REPORT FOR MONTH OF NOVEMBER, 1945

The following is a report on the financial transactions of the Currency Branch handling German currency. All amounts are stated in terms of marks as no distinction is made between Allied Military marks and indigenous German currency.

The following exhibits are submitted:

- Exhibit A - Balance Sheet, 30 November 1945 and 31 October 1945
- Exhibit B - Schedule of Cash Receipts for Month of November 1945 and Cash Balance, 30 November 1945
- Exhibit C - Schedule of Cash Disbursements for Month of November 1945
- Exhibit D - Cash in Unopened Boxes, 30 November 1945
- Exhibit E - Statement of Allied Military Marks Transactions to 30 November 1945

CASH

Cash on hand, M 3,931,522,322.50, represents currency held at the Headquarters of the Currency Branch in Frankfurt-an-Main and consisted of the following:

|                |                    |
|----------------|--------------------|
| Unopened boxes | M 2,829,788,000.00 |
| Other currency | 1,101,734,322.50   |
| TOTAL          | M 3,931,522,322.50 |

Unopened boxes indicate boxes of Allied Military marks which have not been opened since their receipt by the Currency Branch from the U.S. Bureau of Printing and Engraving. The accompanying Exhibit "B" shows the detail of unopened boxes held at 30 November 1945.

During the month currency which was held in reserve at the Bank of England at 31 October 1945 was brought to Frankfurt-an-Main and is included in the amount of cash on hand at 30 November 1945.

Cash in bank, M 143,367,177.74, was on deposit at the following banks:

|                                  |                  |
|----------------------------------|------------------|
| Stadtbanker Bank, Berlin         | M 31,940,305.00  |
| Reichsbank, Darmstadt            | 12,908,924.91    |
| Reichsbank, Frankfurt, Account A | 6,249,555.07     |
| Reichsbank, Munich               | 27,414,370.65    |
| Reichsbank, Stuttgart            | 64,620,023.21    |
| TOTAL                            | M 143,367,177.74 |

CASH IN BANK NOT SUBJECT TO WITHDRAWAL

Included in the gold, silver, foreign currency and other valuables held by the Currency Branch for the Commanding General, USAG, was German indigenous currency in the amount of M 2,759,401,200.00 taken from the Wackers salt mine. Authorization was received from the War Department to deposit this currency in the Reichsbank, Frankfurt, to the credit of the Finance Division not subject to withdrawal. In compliance therewith the currency was deposited in the Reichsbank, Frankfurt, Account B and entered on the books of the Currency Branch.

-1-

RG 260  
Entry Finance Division  
File FED Central File  
Box 930.91 Reports Monthly  
415-1945-46

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| DECLASSIFIED          |
| Authority NND 765 872 |
| By JA NARA Date 7/16  |

337748

ADVANCES TO ARMED FORCES  
ADVANCES TO ALLIED GOVERNMENTS

These accounts represent not advances made to the various armed forces for their requirements and to the various governments for care and repatriation of their nationals.

The account of the U.S. Navy showed at 30 November 1945 a credit balance of \$ 220,000.00 indicating an excess of funds returned by over advances made to the Navy.

MILITARY GOVERNMENT

Military Government War Crimes Commission represents reimbursement made to U.S. Army Finance Officers for confidential expenditure vouchers of War Crimes Commission Officers.

Military Government Civilian Services and Supply represents reimbursement made to U.S. Army Finance Officers for disbursement vouchers for services and supplies obtained by the U.S. Army in Germany.

POSTAGE STAMPS ISSUED

Postage stamps are issued under direction of the Military Government Postal Officers. This account shows the face value of Postage Stamps so issued to 30 November 1945.

MUTILATED CURRENCY

The total of this account indicates the amount of mutilated currency or certificates of destruction redeemed by the Currency Branch.

COUNTERFEIT AND ALIENED CURRENCY HELD

Under USFET directives the Currency Branch is permitted to reimburse Finance Officers for counterfeits accepted by them in good faith. During the month \$ 100.00 of such currency were redeemed.

CASH LOSSES

This account represents cash stolen while in transit from England to France.

CURRENCY AND POSTAGE STAMPS MADE AVAILABLE

These accounts show the total currency and postage stamps made available to the Branch for its operations.

MILITARY GOVERNMENT CURRENT ACCOUNT

This account shows the excess of receipts from Military Government Detachments over advances made to the detachments.

QUOTED AND CONFISCATED CURRENCY

This account represents captured or confiscated German currency received by Military Government Detachments and turned in to the Currency Branch.

FINES AND FORFEITURES

This account represents fines and forfeitures received by Military Government Courts and turned in to the Currency Branch.

-2-

|       |                                       |                       |
|-------|---------------------------------------|-----------------------|
| RG    | 260                                   | DECLASSIFIED          |
| Entry | Finance Division<br>FEA Central Files | Authority NND 765 072 |
| File  | 780.91 Reports Monthly                | By JA NAPA Date 7/16  |
| Box   | 415                                   | 1945-46               |

337749

CASH OVER AND SHORT

This account represents an overage in deposits made with Reichsbank, Stuttgart. The source of the overage could not be determined.

SUBTOTAL

The balance of this account consists of the following items:

Portion of receipt from U.S. Army Finance Officer - held pending completion of count of entire receipt.      U 98,348.90

Deposits in bank accounts by unidentified depositors - held pending determination of source of receipt.      U 13,221.55

Court fines deposited directly to account of Currency Branch - held pending return of funds to depositors for compliance with current directives which require deposit with U.S. Army Finance Officer.      21.00  
 TOTAL      U 233,393.65

LWS: Difference between bank statement and duplicate deposit ticket - held pending correction by bank.      0.00  
 REMAINDER      U 233,393.65

-3-

|       |                                       |                       |
|-------|---------------------------------------|-----------------------|
| RG    | 260                                   | DECLASSIFIED          |
| Entry | Finance Division<br>FED Central Files | Authority NND 765 072 |
| File  | 980.91 Reports Monthly                | By JA NARA Date 7/16  |
| Box   | 415                                   | 1945-46               |

337750

D r a f tFOREIGN EXCHANGE DEPOSITORYDepository and Restitution Operations

*the*  
*uncovered in Germany,*

The first distribution of monetary gold to invaded countries pursuant to agreements reached in the 18 power Paris Conference on Reparations held during December 1945 was executed in accordance with orders issued by the Tripartite Gold Commission. Approximately \$ 146,000,000 in gold bullion and coin of the stocks held in the Foreign Exchange Depository and known to have been looted by the Nazis was distributed, or set aside for five European nations. This was a major operation requiring the cooperation during most of the month of entire staff of F.E.D. plus additional U.S. Army Officers for security purposes and a large squad of DP laborers.

The manifold activities connected with the checking, weighing, sealing, packing and shipment of over 130 tons of bullion, together with the urgency of the entire operation left little time for investigation of pending claims. Additional documentary evidence in support of a claim to large silver stocks by the German firm Degussa was received during the month and this data is now ~~being~~ being studied. Direct claims by certain individuals including the Rothschild family were forwarded to the Restitution Control Branch for disposition inasmuch as the F.E.D. is authorized to accept claims only from accredited Restitution Missions.

Currency Operation.

During the month the records of the Currency Section was under audit by the Audit Office, Chief of Staff, OMGUS, which investigation continues. Normal operations including denominational RM exchanges for Land Central Banks, advances of RM per instructions of Central Disbursing Office, processing of PW Military Payment Orders, also Court Fines and Confiscations continued meanwhile. Special transactions are enumerated as follows.

- Completed*
1. Received first batch of PW Military Payment Orders from French Zone for processing and payment.
  2. Approximately 3,700,000 Italian Lire representing unidentified PW funds held by F.E.D. ~~were~~ returned by air transport to the U.S. Claims Officer in Rome for proper disposition.
  3. Single and half mark notes aggregating 2,000,000 RM were delivered to LCB Stuttgart in exchange for like amount notes larger denominations.
  4. Pursuant to request from Theater Fiscal Director, EUCOM, a report was submitted tabulating payments made during October 1947 to German banks in various zones in reimbursement of PW Military Payment Orders and Certificates of Credit aggregating over 42,000,000 RM.

*7/8/65*

RG 260  
 Entry Finance Division  
 FED Central Files  
 File 910.94 Reports-Monthly  
 Box 400

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 Authority NND 775059  
 By BT NARA Date 7/5

337751

## OFFICE OF MILITARY GOVERNMENT FOR GERMANY (U.S.A.)

Finance Division

60

742

File Nr. 930.91

G-2 IN 919.1-4

## U.S. 20TH FINANCIAL REPORT FOR MONTH OF JANUARY 1946

The following is a report on the financial transactions of the Currency Branch handling German currency. All amounts are stated in terms of marks as no distinction is made between Allied Military marks and indigenous German currency.

The following exhibits are submitted:

- Exhibit A - Balance Sheet, 31 January 1946 and 31 December 1945
- Exhibit B - Schedule of Cash Receipts for month of January 1946 and Cash Balance, 31 January 1946
- Exhibit C - Schedule of Cash Disbursements for month of January 1946
- Exhibit D - Cash in Unopened Boxes, 31 January 1946
- Exhibit E - Statement of Allied Military Marks Transactions to 31 January 1946

There is also submitted as Annex A a statement of receipts and disbursements of German currency by the U.S. Army from 1 September 1944 to 30 November 1945 compiled from monthly reports of the Fiscal Director.

## CASH

Cash on hand, M 3,090,062,133.90 represents currency held at the Headquarters of the Currency Branch in Frankfurt-am-Main and consists of the following:

|                |                    |
|----------------|--------------------|
| Unopened boxes | M 3,778,360,000.00 |
| Other currency | 1,311,694,133.90   |
| Total          | M 3,090,062,133.90 |

Unopened boxes indicate boxes of Allied Military marks which have not been opened since their receipt by the Currency Branch from the U.S. Bureau of Printing and Engraving. The accompanying Exhibit "F" shows the detail of unopened boxes held at 31 January 1946.

Cash in bank, M 146,111,346.24, was on deposit at the following banks:

|                                  |                         |
|----------------------------------|-------------------------|
| Staatskantor Bank, Berlin        | M 31,943,305.00         |
| Reichsbank, Bamberg              | 12,708,924.91           |
| Reichsbank, Frankfurt, Account A | 6,926,007.07            |
| Reichsbank, Munich               | 27,471,294.99           |
| Reichsbank, Stuttgart            | 64,052,314.21           |
| <b>Total</b>                     | <b>M 146,111,346.24</b> |

## CASH IN BANK - NOT SUBJECT TO WITHDRAWAL

Included in the gold, silver, foreign currency and other valuables held by the Currency Branch for the Commanding General, USAG, was German indigenous currency in the amount of M 2,759,461,200.00 taken from the Markov Salt Mine. Authorization was received from the War Department to deposit this currency in the Reichsbank, Frankfurt to the credit of the Finance Division not subject to withdrawal. In compliance therewith the currency was deposited in the Reichsbank, Frankfurt, Account A, and entered on the books of the Currency Branch.

ADVANCES TO ARMY FORCES  
ADVANCES TO ALLIED GOVERNMENT

These accounts represent net advances made to the various armed forces for their requirements and to the various governments for care and repatriation of their nationals.

The account of the U.S. Navy showed at 31 January 1946 a credit balance of M 1,625,000.00 indicating an excess of funds returned over advances.

- 1 -

RG 260  
Entry Finance Division  
File 930.91 Report Monthly  
Box 416 1945-46

|                       |
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| DECLASSIFIED          |
| Authority NND 765 072 |
| By JA NAPA Date 7/16  |

337752

MILITARY GOVERNMENT

Military Government - War Crimes Commission represents reimbursement made to U.S. Army Finance Officers for confidential expenditure vouchers of War Crimes Commission officers.

Military Government - Civilian Services and Supply represents reimbursement made to U.S. Army Finance Officers for disbursement vouchers for services and supplies obtained by the U.S. Army in Germany.

POSTAGE STAMPS ISSUED

Postage stamps are issued under direction of the Military Government Postal officers. This account shows the face value of Postage Stamps so issued to 31 January 1946.

March

MUTILATED CURRENCY

The total of this account indicates the amount of mutilated currency or certificates of destruction redeemed by the Currency Branch.

COUNTERFEIT AND ALTERED CURRENCY RECEIVED

This account represents counterfeit and altered currency redeemed from U.S. Army Finance Officers in compliance with WISOF directives.

CASH STOLEN

This account represents cash stolen while in transit from England to France.

CURRENCY AND POSTAGE STAMPS MADE AVAILABLE

These accounts show the total currency and postage stamps made available to the Branch for its operations.

MILITARY GOVERNMENT - CURRENT ACCOUNT

This account shows the excess of receipts from Military Government Detachments over advances made to the Detachments.

CAPTURED AND CONFISCATED CURRENCY

*Military British  
British Army's Rec*  
The total of this account indicates the amount of captured or confiscated German currency received by Military Government Detachments and turned in to the Currency Branch.

FINES AND FORFEITURES

This account represents fines and forfeitures received by Military Government Courts and turned in to the Currency Branch.

CASH OVER AND SHORT

This account represents small cash overages and shortages, the source of which could not be determined.

DISBURSE

This account was cleared during the month as the outstanding items were determined to be turn-in of funds by Military Government Detachments.

RG 260  
Entry Finance Division  
File FED Central Files  
Box 180.21 Reports Monthly  
415; 1945-46

|                       |
|-----------------------|
| DECLASSIFIED          |
| Authority NND 765 072 |
| By JA NARA Date 716   |

337753

OFFICE OF MILITARY GOVERNMENT FOR GERMANY (US)  
 Finance Division  
 APO 757

GE-FIN 319.1-4

U.S. ZONE FINANCIAL REPORT FOR MONTH OF MARCH 1946.

The following is a report on the financial transactions of the Currency Branch handling German currency. All amounts are stated in terms of marks as no distinction is made between Allied Military Marks and indigenous German currency.

The following exhibits are submitted:

- Exhibit A - Balance Sheet, 31 March 1946 and 28 February 1946
- Exhibit B - Schedule of Cash Receipts for month of March 1946 and Cash Balances, 31 March 1946
- Exhibit C - Schedule of Cash Disbursements for month of March 1946
- Exhibit D - Cash in Unopened Boxes, 31 March 1946
- Exhibit E - Statement of Allied Military Mark transactions to 31 March 1946

There is also submitted as Annex A a statement of receipts and disbursements of German currency by the U.S. Army from 1 September 1944 to 31 January 1946 compiled from monthly reports of the Fiscal Director.

CASH

Cash on hand, M 5,693,248,284.80 represents currency held at the Headquarters of the Currency Branch in Frankfurt-am-Main and consists of the following:

|                |                         |
|----------------|-------------------------|
| Unopened Boxes | M 3,578,368,000.00      |
| Other currency | <u>2,114,880,284.80</u> |
|                | M 5,693,248,284.80      |

Unopened boxes indicate boxes of Allied Military Marks which have not been opened since their receipt by the Currency Branch from the U.S. Bureau of Printing and Engraving. The accompanying Exhibit "D" shows the detail of unopened boxes held at 31 March 1946.

Cash in bank, M 152,860,162.04 on deposit at the following banks:

|                                  |                      |
|----------------------------------|----------------------|
| Stadtkontor Bank, Berlin         | M 31,933,805.00      |
| Reichsbank, Darmstadt            | 12,908,924.91        |
| Reichsbank, Frankfurt, Account A | 15,757,174.87        |
| Reichsbank, Munich               | 27,364,942.35        |
| Reichsbank, Stuttgart            | <u>64,895,314.91</u> |
|                                  | M 152,860,162.04     |

CASH IN BANK - NOT SUBJECT TO WITHDRAWAL

Included in the gold, silver, foreign currency and other valuables held by the Currency Branch for the Commanding General, USFET, was German indigenous currency in the amount of M 2,759,401,200.00 taken from the Merkers Salt Mine.

- 1 -

|   |                       |
|---|-----------------------|
| RG 260  | DECLASSIFIED          |
| Entry Finance Division<br>File FED Central Files  | Authority NND 765 072 |
| Box 930.91 Reports Monthly<br>4/15/1945-4/16/1946 | By JA NAPA Date 716   |

337754

Authorization was received from the War Department to deposit this currency in the Reichsbank, Frankfurt to the credit of the Finance Division not subject to withdrawal. In compliance therewith the currency was deposited in the Reichsbank, Frankfurt, Account B, and entered on the books of the Currency Branch.

ADVANCES TO ARMED FORCES  
ADVANCES TO ALLIED GOVERNMENTS

These accounts represent net advances made to the various armed forces for their requirements and to the various governments for care and repatriation of their nationals.

The account of the U.S. Navy showed at 31 March 1946 a credit balance of M 2,525,000.00 indicating an excess of funds returned over advances.

MILITARY GOVERNMENT

Military Government - War Crimes Commission represents reimbursement made to U.S. Army Finance Officers for confidential expenditure vouchers of War Crimes Commission officers.

Military Government - Civilian Services and Supply represents reimbursement made to U.S. Army Finance Officers for disbursement vouchers for services and supplies obtained by the U.S. Army in Germany.

POSTAGE STAMPS ISSUED

Postage stamps are issued under direction of the Military Government Postal officers. This account shows the face value of Postage Stamps so issued to 31 March 1946.

MUTILATED CURRENCY

The total of this account indicates the amount of mutilated currency or certificates of destruction redeemed by the Currency Branch.

COUNTERFEIT AND ALTERED CURRENCY REDEEMED

This amount represents counterfeit and altered currency redeemed from U.S. Army Finance Officers in compliance with USFET directives.

CASH LOSSES

This amount represents cash stolen while in transit from England to France.

CURRENCY AND POSTAGE STAMPS MADE AVAILABLE

These accounts show the total currency and postage stamps made available to the Branch for its operations.

MILITARY GOVERNMENT - CURRENT ACCOUNT

This account shows the excess of receipts from Military Government Detachments over advances made to the Detachments.

- 2 -

|       |                                       |                       |
|-------|---------------------------------------|-----------------------|
| RG    | 260                                   | DECLASSIFIED          |
| Entry | Finance Division<br>FED Central Files | Authority NND 765 072 |
| File  | 980.91 Reports Monthly                | By JA NARA Date 7/16  |
| Box   | 415                                   | 1945-46               |

337755

**MILITARY GOVERNMENT CURRENT ACCOUNT BRITISH DETACHMENTS**

This account represents funds turned in by British Military Government Detachments while in operation in the American zone under the Twelfth Army Group.

**MISCELLANEOUS RECEIPTS**

This account represents funds turned in by unknown Military Government Detachment subsequent to closing of Sub-Accountants Accounts.

**CAPTURED AND CONFISCATED CURRENCY**

The total of this account indicates the amount of captured or confiscated German currency received by Military Government Detachments and turned in to the Currency Branch.

**FINES AND FORFEITURES**

This account represents fines and forfeitures received by Military Government Courts and turned in to the Currency Branch.

**CASH OVER AND SHORT**

This account represents small cash overages and shortages, the source of which could not be determined.

**SUSPENSE**

The balance of this account consists of the following items:

Deposit in bank by a Military Government Detachment of money received from the sale of captured enemy material. The credit is being held in suspense pending the opening of an account with the Supply Accounting Branch of the Economics Division                          RM                    2,987.25

The receipt of funds from the U.S. Austrian Currency Section is being held in suspense pending complete information concerning the source of the funds                          7,003,193.00

Total                          RM                    7,006,180.25

LESS: Two War Department Forms 38 representing turn in of funds by Military Government Detachments. These funds are in process of collection from the Fiscal Director, U.S. Army                          23,220.00

Remainder                          RM                    6,982,960.25

|       |   |                      |
|-------|---|----------------------|
| RG    | 260                                     | DECLASSIFIED         |
| Entry | Finance Division<br>FED Central Files   | Authority NND 765072 |
| File  | 780.91 Reports Monthly<br>415 : 1945-46 | By JA NARA Date 7/16 |
| Box   |   |                      |

337756

OFFICE OF MILITARY GOVERNMENT FOR GERMANY (US)  
 Foreign Exchange Depository, Finance Division  
 Currency Section  
 APO 757

Aug

FINANCE DIVISION REPORT FOR MONTH OF JULY 1946

In compliance with War Department cable No. W-44757, dated 5 August 1945, the following Report and Exhibits, reflecting the transactions of the Currency Section, Finance Division, OMEGUS, for the month of July 1946 and the status of such transactions at 31 July 1946, is submitted: Aug

Aug

I - EXHIBITS

- A - Balance Sheet - 31 July 1946 and 30 June 1946 Aug 31 July  
 B - Statement of Cash Receipts for Month of July 1946 Aug  
 C - Statement of Cash Disbursements for Month of July 1946 Aug  
 D - Statement of Currency Issued, Redeemed, Destroyed and Outstanding for Month of July and at 31 July 1946. Aug Aug

II - BALANCE SHEET COMMENTS1. CASH ON HAND - M 5,695,127,107.00\*

This consists of Allied Military Mark and German Reichsmark currency held in the vaults of the Currency Section in Frankfurt/Main, Germany, as follows:

|   |                                      |
|---|--------------------------------------|
| A. U.S. printed Allied Military Marks in unopened boxes - (new currency)            | M 3,587,368,000.00                   |
| B. U.S., British and Russian printed Allied Military Marks - (used currency) (Note) | 2,519,747,725.50<br>2,059,489,719.86 |
| C. German indigenous currency   | 6,269,388.00                         |
| Total   | M 5,695,127,107.00                   |
| (Note: Detailed Verification in Process)  |                                      |

In addition to the above currency on hand, there is also an amount of M 1,909,207,289.71 representing Allied Military Mark currency which has been received from U.S. Army Disbursing Officers, but the detailed count and verification of which has not yet been completed by the Currency Section.

864/331,017.00  
 out { Starting August 1, 1946, a special deposit account "Special Deposit - Central Disbursing Officer" will be opened to which these funds will be credited when verified. }

2. CASH IN BANKS - M 156,644,910.98\*

These accounts represent bank deposits maintained by the Currency Section in the following German banks:

|                                  |                  |
|----------------------------------|------------------|
| Berliner Stadtkontor, Berlin     | M 31,820,340.50  |
| Reichsbank, Darmstadt            | 12,908,944.91    |
| Reichsbank, Frankfurt, Account A | 21,750,940.21    |
| Reichsbank, Munich               | -27,140,070.35   |
| Reichsbank, Stuttgart            | 64,895,314.91    |
| Total Cash in Banks              | M 156,644,910.98 |

(1)

RG 260  
 Entry Finance Division  
 FED Central Files  
 File 180.91 Reports Monthly  
 Box 415 1945-46

|                       |
|-----------------------|
| DECLASSIFIED          |
| Authority NND 765 072 |
| By JA NARA Date 7/16  |

337757

3. CASH IN BANKS \* RESTRICTED DEPOSIT - M 2,759,401,200.00: ✓

This represents indigenous German currency found by the Allied Forces in the Workers Salt Mine, Germany, and deposited with the Reichsbank, Frankfurt/Main, in accordance with authorization received from the War Department. This currency is physically held for safekeeping by the Foreign Exchange Depository.

The source and purpose of this account is being investigated with a view to possible adjustment.

4. ADVANCES TO ARMED FORCES - U.S. ARMY - M 130,483,096.28: ✓

This represents a net balance of advances made to U.S. Army Disbursing Officers.

5,031,814.50

5. ADVANCES TO ARMED FORCES - U.S. NAVY - CR 4,106,514.50: ✓

This credit balance represents the excess of Allied Military Mark currency returned by U.S. Navy Disbursing Officers over the amount of advances originally made to them.

6. ADVANCES TO ARMED FORCES - FRENCH ARMY - M 670,938,650.00: ✓

This represents the total amount of Allied Military Mark currency advances to the French Armed Forces.

7. ADVANCES TO ALLIED GOVERNMENTS - M 151,651,879.65: ✓

These accounts represent the amount of advances to date of Allied Military Mark currency to authorized representatives of Allied Governments.

361,154.00

8. ADVANCES TO ALLIED MILITARY MISSIONS - M 291,154.00: ✓

These accounts represent the amount of advances to date of Allied Military Mark currency to authorized representatives of Allied Military Missions. Repayment agreements are held whereby these Military Missions will repay these advances on demand, in U.S. dollars at the rate of 10 marks equals \$ 1.00.

9. MILITARY GOVERNMENT - M 44,848,034.92. ✓

a. The account War Crimes Commission represents reimbursement made to U.S. Army Disbursing Officers for confidential expenditure vouchers paid by them for War Crimes Commission Officers.

b. Civilian Services and Supplies: This account represents reimbursement made to U.S. Army Disbursing Officers for disbursement vouchers paid by them for services and supplies procured by the U.S. Army in Germany. In addition to the amount shown on the Balance Sheet, there are also held vouchers said to total M 21,722,137.46, the verification of which has not been completed.

37,722,137.46 ←

10. MILITARY GOVERNMENT - BELGIAN DETACHMENT - M 1,420.50: ✓

This account was set up to substantiate spearhead deposit initiated for the purpose of rectifying intercountry account with OCALA Belgium.

11. POSTAGE STAMPS ISSUED - M 12,695,700.00: ✓

This account reflects the face value of German postage stamps issued through Military Government Postal Officers.

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12. MUTILATED CURRENCY - M 3,352,661.50

3,826,175.00 ✓

This account represents the total amount of mutilated and unusable currency which has been taken out of circulation and destroyed, as evidenced by destruction certificates. Of this amount 3,344,029.50 consisted of AMM and 8,618.00 consisted of Indigenous German Reichsmarks.

3,817,557.00

13. CONTERFEIT AND ALTERED CURRENCY - M 1,400.00 ✓

3,300.00 ✓

This account represents altered Allied Military Mark currency redeemed from U.S. Army Disbursing Officers in compliance with USEFET directives. In addition to the amount shown, there is also carried in Cash on Hand, pending adjustment, an amount of 1,000 altered Allied Military Marks and 400 counterfeit Allied Military Marks.

14. CASH LOSSES - M 1,823,800.00 ✓

This amount represents U.S. Allied Military Mark currency lost while in transit from England to France in 1945.

15. CURRENCY MADE AVAILABLE - ALLIED MILITARY MARKS - M 6,806,976,000.00 ✓

This account represents the total amount of Allied Military Mark currency made available to and received by the Currency Section, from the U.S. Printing and Engraving Bureau.

16. CURRENCY MADE AVAILABLE - REICHSMARKS - M 2,759,401,200.00 ✓

This account represents the amount of German indigenous currency found by the Allied Forces in the Merkers Salt Mine; see Item 3 above.

17. POSTAGE STAMPS AVAILABLE - M 12,695,700.00 ✓

This account represents the amount of German postage stamps made available to the Currency Section, for distribution through Military Government Postal Officers. All of the subject postage stamps which were made available, have been issued.

18. MILITARY GOVERNMENT - U.S. DETACHMENTS - M 27,892,800.00 ✓

27,842,998.75 ✓

This account shows the excess of returns of mark currency from Military Government Detachments, over the amount of advances originally made to them.

This excess was received upon the termination of sub-accountants, at which time all of their funds on hand were deposited, in lump sums, to the credit of the Currency Section.

Neither a breakdown of these deposits nor the sub-accountants records were received by the Currency Section and it is not possible to adjust this account until such information is obtained.

19. MILITARY GOVERNMENT - BRITISH DETACHMENTS - M 115,076.00 ✓

This account represents mark currency turned in by British Military Government Detachments while operating in U.S. occupied territory under the 12th Army Group.

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20. CAPTURED AND CONFISCATED CURRENCY - M 6,189,996.05 ✓  
*6-20,612.05*

This account represents the amount of captured and confiscated Allied Military Mark currency and German indigenous currency turned in to the Currency Section.

21. FINES AND FORFEITURES - M 10,032,666.59 ✓  
*11,364,844.09*

This account represents the net amount of fines and forfeitures collected by Military Government Courts and received by the Currency Section thru U.S. Army Disbursing Officer channels.

*22. Prisoners of War Funds.*

22. PROCEEDS FROM DEDUCTIONS FOR MEALS - M 10,632.50 ✓

23

This account represents proceeds from deductions, from wages, for meals furnished indigenous employees. These funds are held pending receipt of instructions as to their disposition.

24. PROCEEDS FROM SALE OF ENEMY MATERIAL - M 22,075.35 ✓

This account represents proceeds collected by Military Government Detachments from the sale of enemy materials. These funds are held pending receipt of instructions as to their disposition.

*25. Special Deposit - Central Disbursing O.*

26. UNCLAIMED FUNDS - OWNER KNOWN - M 721.80 ✓ *117,145.90*

27

This account represents the amount of unclaimed funds received by the Currency Section, the supporting records for which indicate that the name of the owner is known, but not his whereabouts.

28. UNCLAIMED FUNDS - OWNER UNKNOWN - M 37,385.94 ✓

29

This account represents miscellaneous unclaimed amounts turned in to the Currency Section in cases where the ownership thereof is not known.

28. CASH OVER AND SHORT - M 491.99 ✓

28

This account represents small cash overages and shortages, the source of which could not be determined.

*1,858,791.50*

27. SUSPENSE - M 1,778,791.50 ✓

29

The balance of this account consists of the following items:

a. Debit M 20,195.00

War Department Form No. 38, representing currency turned in to the Currency Section by a Military Government Detachment, the full explanation of which has not been determined.

b. Credit M 237,689.50

This represents the amount of interest paid by the Berliner Stadtkontor on the balance of the deposit account maintained by the Currency Section in that bank. The proper disposition of this item is being considered by the Finance Division.

c. CREDIT M 1,560,488.00

This represents an amount turned in to the Currency Section by the Central Disbursing Officer, the full explanation of which has not yet been received.

*809.*

d. CREDIT M 800.00

This amount represents a collection by a Military Government Detachment which was derived from the rental of land by Gartners.

e. CREDIT M 79,500.00

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337760

OFFICE OF MILITARY GOVERNMENT FOR GERMANY (US)  
 Foreign Exchange Depository, Finance Division  
 Currency Section  
 APO 757

FINANCE DIVISION REPORT FOR MONTH OF SEPTEMBER 1946

In compliance with War Department cable No. W-44757, dated 5 August 1945, the following Report and Exhibits, reflecting the transactions of the Currency Section, Finance Division, OMGUS, for the month of September 1946 and the status of such transactions at 30 September 1946, is submitted:

I - EXHIBITS

- A - Balance Sheet - 30 September 1946 and 31 August 1946
- B - Statement of Cash Receipts for Month of September 1946
- C - Statement of Cash Disbursements for Month of September 1946
- D - Statement of Currency Issued, Redeemed, Destroyed and Outstanding for Month of September and at 30 September 1946.

II - BALANCE SHEET COMMENTS

1. CASH ON HAND - M 6,269,053,217.00:

This consists of Allied Military Mark and German Reichsmark currency held in the vaults of the Currency Section in Frankfurt/Main, Germany, as follows:

|  |                           |
|--|---------------------------|
| A. U.S. printed Allied Military Marks in unopened boxes - (New currency) (Reserve)     | M 3,578,368,000.00        |
| B. U.S., British and Russian printed Allied Military Marks - (Used currency) (Reserve) | 2,470,000,000.00          |
| C. U.S., British and Russian printed Allied Military Marks - (Used currency)           | 157,415,829.00            |
| D. German indigenous currency  | <u>63,269,388.00</u>      |
| Total  | <u>M 6,269,053,217.00</u> |

In addition to the above currency on hand, there is also an amount of M 1,265,181,541.50 representing Allied Military Mark currency which has been received from U.S. Army Disbursing Officers, but the detailed count and verification of which has not yet been completed by the Currency Section.

2. CASH IN BANKS - M 174,347,147.51:

These accounts represent bank deposits maintained by the Currency Section in the following German banks:

|                                  |                         |
|----------------------------------|-------------------------|
| Berliner Stadtkontor, Berlin     | M 31,820,340.50         |
| Reichsbank, Darmstadt            | 12,908,944.91           |
| Reichsbank, Frankfurt, Account A | 38,733,146.34           |
| Reichsbank, Munich               | 25,989,400.85           |
| Reichsbank, Stuttgart            | <u>64,895,314.91</u>    |
| Total Cash in Banks              | <u>M 174,347,147.51</u> |

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3. CASH IN BANKS - RESTRICTED DEPOSIT - M 2,759,401,200.00:

This represents indigenous German currency found by the Allied Forces in the Merkers Salt Mine, Germany, and deposited with the Reichsbank, Frankfurt/Main, in accordance with authorization received from the War Department. This currency is physically held for safekeeping by the Foreign Exchange Depository.

4. ADVANCES TO ARMED FORCES - U.S. ARMY - M 130,483,096.28:

This represents a net balance of advances made to U.S. Army Disbursing Officers.

5. ADVANCES TO ARMED FORCES - U.S. NAVY - CR 5,031,814.50:

This credit balance represents the excess of Allied Military Mark currency returned by U.S. Navy Disbursing Officers over the amount of advances originally made to them.

6. ADVANCES TO ARMED FORCES - FRENCH ARMY - M 670,938,650.00:

This represents the total amount of Allied Military Mark currency advances to the French Armed Forces.

7. ADVANCES TO ALLIED GOVERNMENTS - M 151,636,406.65:

These accounts represent the amount of advances to date of Allied Military Mark currency to authorized representatives of Allied Governments.

On 25 September 1946, a representative of the Belgian Government paid in full the 15,473.00 mark balance in its advance account. A summary of the Belgian account is as follows:

| DATE               | ITEM      | AMOUNT              |
|--------------------|-----------|---------------------|
| April 22, 1945     | Advance   | M 3,400,000.00      |
| May 5, 1945        | Advance   | <u>2,400,000.00</u> |
|                    | Total     | M 5,800,000.00      |
| June 9, 1945       | Repayment | M 1,787,112.00      |
| July 21, 1945      | Repayment | 3,671,390.00        |
| August 21, 1945    | Repayment | 326,025.00          |
| September 25, 1946 | Repayment | <u>15,473.00</u>    |
|                    | Total     | M 5,800,000.00      |

8. ADVANCES TO ALLIED MILITARY MISSIONS - M 361,154.00:

These accounts represent the amount of advances to date of Allied Military Mark currency to authorized representatives of Allied Military Missions. Repayment agreements are held whereby these Military Missions will repay these advances on demand, in U.S. dollars at the rate of 10 marks equals \$ 1.00.

With the change over on 16 September 1946, to the use of Military Payment Certificates the Military Missions no longer desire to obtain advances of marks from the Currency Section. On 25 September 1946, cable No. CC-4321, from COMGUS to AGWAR, raised the question of the further method of financing the Missions and also requested instructions as to the disposition of the dollar reimbursement agreement now held by the Currency Section.

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9. MILITARY GOVERNMENT - M 44,848,034.92:

- a. The account War Crimes Commission represents reimbursements made to U.S. Army Disbursing Officers for confidential expenditure vouchers paid by them for War Crimes Commission Officers.
- b. Civilian Services and Supplies: This account represents reimbursement made to U.S. Army Disbursing Officers for disbursement vouchers paid by them for services and supplies procured by the U.S. Army in Germany. In addition to the amount shown on the Balance Sheet, there are also held vouchers said to total 39,477,164.46, the verification of which has not been completed. This account requires a detailed analysis in order to properly segregate and classify these expenditures according to their nature and purpose.

10. MILITARY GOVERNMENT - BELGIAN DETACHMENT - M 1,420.50:

This account was set up to substantiate spearhead deposit initiated for the purpose of rectifying intercountry account with CCALA Belgium.

11. POSTAGE STAMPS ISSUED - M 12,695,700.00:

This account reflects the face value of German postage stamps issued through Military Government Postal Officers.

12. MUTILATED CURRENCY - M 4,872,686.50:

This account represents the total amount of mutilated and unusable currency which has been taken out of circulation and destroyed, as evidenced by destruction certificates. Of this amount 4,864,068.50 consisted of Allied Military Marks and 8,618.00 consisted of Indigenous German Reichsmarks.

13. COUNTERFEIT AND ALTERED CURRENCY - M 3,300.00:

This account represents counterfeit and altered Allied Military Mark currency redeemed from U.S. Army Disbursing Officers in compliance with USFET directives.

14. CASH LOSSES - M 1,823,800.00:

This amount represents U.S. Allied Military Mark currency lost while in transit from England to France in 1945.

15. CURRENCY MADE AVAILABLE - ALLIED MILITARY MARKS - M 6,806,976,000.00:

This account represents the total amount of Allied Military Mark currency made available to and received by the Currency Section from the U.S. Printing and Engraving Bureau.

16. CURRENCY MADE AVAILABLE - REICHSMARKS - M 2,759,401,200.00:

This account represents the amount of German indigenous currency found by the Allied Forces in the Merkers Salt Mine; see Item 3 above.

17. POSTAGE STAMPS AVAILABLE - M 12,695,700.00:

This account represents the amount of German postage stamps made available to the Currency Section for distribution through Military Government Postal Officers. All of the subject postage stamps which were made available have been issued.

(3)

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**18. MILITARY GOVERNMENT - U.S. DETACHMENTS - M 28,164,206.02:**

This account shows the excess of returns of mark currency from Military Government Detachments over the amount of advances originally made to them.

This excess was received upon the termination of sub-accountants, at which time all of their funds on hand were deposited, in lump sums, to the credit of the Currency Section.

All of the books records and accounts of former Military Government sub-accountants have now been received by the Currency Section, since these are in effect subsidiary records pertaining to Currency Section operations in Germany, these records will be analysed with a view to their eventual incorporation onto the Currency Section books. Part of this analysis work has been completed.

**19. MILITARY GOVERNMENT - BRITISH DETACHMENTS - M 115,076.00:**

This account represents mark currency turned in by British Military Government Detachments while operating in U.S. occupied territory under the 12th Army Group.

**20. CAPTURED AND CONFISCATED CURRENCY - M 5,990,644.88:**

This account represents the amount of captured and confiscated Allied Military Mark currency and German indigenous currency turned in to the Currency Section.

**21. FINES AND FORFEITURES - M 12,247.500.09:**

This account represents the net amount of fines and forfeitures collected by Military Government Courts and received by the Currency Section thru U.S. Army Disbursing Officer channels.

**22. PRISONER OF WAR FUNDS - M 220,648.98:**

This account consisting of German Reichsmark coins turned in by the Prisoner of War Information Bureau, represents monies taken from German prisoners of war at various U.S. enclosures. It is unidentified as to individual ownership. In addition to this amount which has already been verified, there are an additional 57 boxes of various currencies from the same source, which when verified will be credited to this account.

**23. PROCEEDS FROM DEDUCTIONS FOR MEALS - M 10,632.50:**

This account represents proceeds from deductions, from wages, for meals furnished indigenous employees. These funds are held pending a determination of instructions as to their disposition.

**24. PROCEEDS FROM SALE OF ENEMY MATERIAL - M 3,187.25:**

This account represents proceeds collected by Military Government Detachments from the sale of enemy material. These funds are held pending a determination of instructions as to their disposition.

**25. SPECIAL DEPOSIT - CENTRAL DISBURSING OFFICER - M 587,534,690.71:**

This account consists of Allied Military Marks deposited by Army Finance Disbursing Officers to the credit of the Central Disbursing Officer. In addition to this balance, there are 876 boxes said to contain M 1,265,181,541.50 now being verified; when verified this amount will also be credited to this Special Deposit account.

On 26 September 1946, M 931,048.00 was charged to this account representing a transfer of funds from the Central Disbursing Officer to the Currency Section covering Court Fines and other collections.

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26. UNCLAIMED FUNDS - OWNER KNOWN - M 211,175.00:

This account represents the amount of unclaimed funds received by the Currency Section, the supporting records for which indicate that the name of the owner is known, but not his whereabouts.

27. UNCLAIMED FUNDS - OWNER UNKNOWN - M 37,385.94:

This account represents miscellaneous unclaimed amounts turned in to the Currency Section in cases where the ownership thereof is not known.

28. CASH OVER AND SHORT - M 100,095.49:

This account represents overages and shortages, the source of which could not be determined.

An inventory of Cash on Hand was started on 18 September 1946, as of 16 July 1946, and completed on 20 September 1946, and as a result of this physical inventory an overage of cash on hand amounting to M 99,603.50 was discovered and has been credited to this account. The source of this overage is unknown but is being investigated. It has been determined that the overage arose prior to 9 April 1946.

29. SUSPENSE - M 1,785,856.00:

The balance of this account consists of the following items:

a. Debit M 20,195.00:

War Department Form No. 38, representing currency turned in to the Currency Section by a Military Government Detachment, the full explanation of which has not been determined.

b. Credit M 237,689.50:

This represents the amount of interest paid by the Berliner Stadtkontor on the balance of the deposit account maintained by the Currency Section in that bank. It has been determined by the Allied Control Council that this interest is to be refunded to the Berliner Stadtkontor and specific instructions authorizing the Currency Section to make this refund will be received.

c. Credit M 1,560,488.00:

This represents an amount turned in to the Currency Section by the Central Disbursing Officer, the full explanation of which has not yet been received.

d. Credit M 809.00:

This amount represents a collection by a Military Government Detachment which was derived from the Rental of Land by Gardners.

e. Credit M 7,064.50:

This amount represents proceeds from the sale of dining room equipment previously requisitioned by the U.S. Army, and the matter of its refund to the Central Disbursing Officer, from whom received, is pending.

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