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MINISTERIAL ORDINANCES

Ministry of Finance Ordinance No. 70

July 18, 1951

Under the proviso to Article 5 paragraph 1 of the Bonded Manufacturing Warehouse Law (Law No. 45 of 1927), the Ministry of Finance Ordinance designating Foreign Goods Dutiable on its Component Materials in accordance with provision of the proviso to Article 5 paragraph 1 of the Bonded Manufacturing Warehouse Law shall be amended partially as follows:

Minister of Finance

IKEDA Hayato

Ministry of Finance Ordinance for Partial Amendment to the Ministry of Finance Ordinance designating Foreign Goods Dutiable on its Component Materials in accordance with provision of the proviso to Article 5 paragraph 1 of the Bonded Manufacturing Warehouse Law

The Ministry of Finance Ordinance designating Foreign Goods Dutiable on its Component Materials in accordance with provisions of the proviso to Article 5 paragraph 1 of the Bonded Manufacturing Warehouse Law (Ministry of Finance Ordinance No. 39 of 1927) shall be amended partially as follows:

Items (6) and (7) of paragraph 1 shall be amended as follows:

(6) Deleted.

(7) Deleted.

Item (8) of the same paragraph shall be amended as follows:

(8) Artificial fibers and fabrics consisting of artificial fibers, silk, cotton (including combination of them)

Items (20) and (21) of the same paragraph shall be amended as follows:

(20) Deleted.

(21) Deleted.

Supplementary Provision:

This Ministerial Ordinance shall come into force as from the day of its promulgation.

Ministry of Transportation Ordinance

No. 64

July 18, 1951

In accordance with the provisions of Article 31 of the Road Transportation Law (Law No. 183 of 1951), Motor Carrier Business Accounting Regulations shall be fixed as follows:

Minister of Transportation
YAMAZAKI Takeshi

Motor Carrier Business Accounting
Regulations

(Purpose)

Article 1. This Ministerial Ordinance has for its object to establish the standard of motor carrier business accounting, and to contribute to the true and just representation of operation results as well as financial status of the business.

(Duty of Observance)

Article 2. The accounting of motor carrier business shall be kept in conformity with this Ministerial Ordinance; provided, however, that this shall not apply in cases where motor carrier business is managed by local public bodies, or under special circumstances where the permission of the Minister of Transportation has been obtained.

(Business Year)

Article 3. The business year of motor carrier business shall be one year of six months.

(Basic Principles of Accounting)

Article 4. The accounting of motor carrier business shall conform to the standards enumerated in the following items:

- (1) To represent true contents of operation result and financial status of the business;
- (2) To prepare accurate accounting books in accordance with the principles of regular book-keeping in connection with all transactions;
- (3) To clearly distinguish capital transactions from profit and loss transactions;
- (4) To apply, each term successively, the principles and procedures of definite accounting dealings, and not to alter these principles and procedures without reason;
- (5) To record and adjust, each term, the entire revenue and the entire expenses involved

therewith, belonging to that term, in accordance with the fact of such occurrences.

(Motor Carrier Business Fixed Assets)

Article 5. The amounts expended for the acquisition of such tangible fixed assets as motor vehicles, buildings, etc., as well as goodwill and other intangible fixed assets which are necessary for the motor carrier business shall be summed up as motor carrier business fixed assets (hereinafter referred to as "business fixed assets").

2 The interests on the borrowings appropriated for the amount necessary for the acquisition of business fixed assets of motor carrier business before the commencement of traffic may be included in the price of business fixed assets.

(Depreciation of Business Fixed Assets)

Article 6. The depreciation of business fixed assets shall be effected by fixed ratio system and fixed amount system, with regard to tangible fixed assets and intangible fixed assets, respectively.

2 The price of business fixed assets shall be entered by indirect method and direct method, with regard to tangible fixed assets and intangible fixed assets, respectively.

(Addition or Betterment of Business Fixed Assets)

Article 7. In cases where the addition or betterment of business fixed assets has been made, the amounts expended therefor shall be included in the price of such fixed assets; provided, however, the book price of former assets removed as the result of addition or betterment as well as the expenses required for removal thereof shall be accounted for in the expenses for removing the fixed assets.

2 Of former assets which have been removed as provided for in the proviso of the preceding paragraph as regards those article which could be used, they shall be transferred to stored goods at the book price of the former assets as the time of the removal.

(Stored Goods)

Article 8. The price exceeding the acquired price shall not be attached to the stored goods for business use of motor carrier business.

2 The receipt and supply of stored goods for business use shall be accounted for by either actual purchasing price method or average purchasing price method, which shall, besides, be applied continuously; provided, however, this shall not apply under special circumstances where the permission of the Minister of Transportation has been obtained.

(Organization Expenses)

Article 9. Besides the organization expenses fixed in Article 286 of the Commercial Code,

the amounts expended as the necessary expenses for the commencement of business may be accounted for in the deferred account in assets of balance sheet as organization expenses.

2 The deferred account referred to in the preceding paragraph shall be amortized at each account settlement period at the rate of more than the uniform amount, in five years or less after the commencement of business.

(Temporary Heavy Loss)

Article 10. Any temporary heavy loss arising from natural calamity or other special circumstances may be accounted for in the deferred account in the assets of the balance sheet, after obtaining the permission of the Minister of Transportation.

2 As to the amortization of deferred accounts referred to in the preceding paragraph, the provisions of paragraph 2 of the preceding Article shall apply mutatis mutandis.

(Revenue and Expenditure Relative to Each Business)

Article 11. In cases where a motor carrier manages two or more kinds of motor carrier business or other businesses, the revenue and expenses relative to these businesses shall be divided in conformity with appropriate standards and summed up for respective business.

(Capital Expenditure Relative to Each Business)

Article 12. In cases where a motor carrier manages two or more kinds of motor carrier business or other businesses, the capital expenditure relative to these businesses shall be divided in conformity with appropriate standards and summed up for respective business.

(Expenses Relative to Both Revenue Expenditure and Capital Expenditure)

Article 13. Those expenses which are relative to both revenue expenditure and capital expenditure of motor carrier business which are not severable shall be summed up as business expenses.

(Capital Surplus)

Article 14. The capital reserve (excepting valuation profit of current assets) provided for in Article 288-(2) of the Law for Partial Amendments to the Commercial Code (Law No. 167 of 1950), revaluation reserve provided for in Article 102 of the Assets Revaluation Law (Law No. 110 of 1950) and surplus which accrue from sources except other net profit shall be accounted for as capital reserve.

(Business Report)

Article 15. Motor carriers shall prepare the Summary of Business Operation and various Financial Statements in conformity with the forms of attached business reports as to the

business concerned at the end of each business year.

(Presentation of Business Reports)

Article 16. Motor carriers shall, within the lapse of two months or less of the business year concerned, present one copy each of the business report prepared under the provisions of the preceding Article to the Chief of Land Transportation Bureau having jurisdiction as well as the Minister of Transportation through the Chief of Land Transportation Bureau having jurisdiction.

2 Any motor carrier who has his route or business area within the area of jurisdiction of two or more Land Transportation Bureau, shall present one copy each of the business report summarizing the affected business, in accordance with the preceding paragraph mutatis mutandis, to the Chief of Land Transportation Bureau having jurisdiction as well

as the Minister of Transportation.

Supplementary Provisions:

- 1 This Ministerial Ordinance shall come into force as from the day of its promulgation and shall apply as from the business year following the one to which May 31, 1951 belongs; provided, however, the provisions of Article 14 shall come into force as from the day of the enforcement of the Law for the Partial Amendments to the Commercial Code (Law No. 167 of 1950) and shall apply as from the business year following the one to which the day belongs.
- 2 The Accounting Regulations of Motor Carrier Business (Ministry of Transportation Ordinance No. 43 of 1951) shall be abolished.
- 3 The previous instances shall still apply until the last day of the business year to which May 31, 1951 belongs.

Attached Sheet

Business Report of Motor Carrier Business

Part I Summary of Business Operation

From , 195 to , 195

Name of Carrier

1. General Affairs

The matters applied for the administrative office during the corresponding term with regards the motor carrier business, as well as the outline of instructions thereof, commercial register, commencement or abandonment of subsidiary business, alteration of business year, law suit and other matters of importance concerning general affairs will be entered. Further, with a carrier other than an individual, the matters concerning conferences or general meetings, etc. will be entered in addition to the respective matters as mentioned above.

2. Facilities

Increase or decrease in the number of vehicles during the corresponding term, new establishment, addition, betterment or abolition of business offices, garages or other buildings, as well as the outline of construction work, increase or decrease, etc., of land in connection with an exclusive motor road will be entered.

3. Transportation

As regards the number of business days, route kilometerage opened for traffic, route kilometerage in suspense, business area, traffic volume of passengers or goods, total incomes, total expenditures, etc., the main causes of increase or decrease therein will be entered in comparison with the last term as well as the term before last; with a specific motor carrier business, the specific passengers or shippers and the scope of goods handled will be entered.

4. Accounting

Such matters concerning accounting in the corresponding term as the increase or decrease of capital, investment, debentures, borrowings, the amount of depreciation of fixed assets such as vehicles will be entered.

Remark:

With a carrier other than an individual, outline of proceedings of the conference or general meeting, etc. at which the corresponding settlement of accounts was approved will be attached.

Part II Financial Statements

Form No. 1

Loss and Profit Account

	From	, 195	to	, 195	Name of Carrier
I. Operating Income of Motor Carrier Business					
1 Passenger Traffic Income (or Freight Traffic Income)			× ×		
2 Miscellaneous Traffic Incomes			× ×	× ×	
Operating Expenses of Motor Carrier Business					
1 Transportation			× ×		
2 General Administrative Expenses			× ×	× ×	
Operating Profit of Motor Carrier Business (or Operating Loss of Motor Carrier Business)				× × ×	
II. Operating Incomes of Such and Such Business				× ×	
Operating Expenses of Such and Such Business				× ×	
Operating Profit of Such and Such Business (or Operating Loss of Such and Such Business)				× × ×	
Operating Profit of Entire Business (or Operating Loss of Entire Business)					× × × ×
III. Non-operating Profit					× × × ×
Total Current Profit (or Total Current Loss)					× × × ×
IV. Non-operating Expenses					× × × ×
Current Net Profit (or Current Net Loss)					<u>× × × × ×</u>

Form No. 2

Surplus Account (or Loss Account)

	From	, 195	to	, 195	Name of Carrier
(1) Surplus Profit (or Loss)					
I. Undisposed Surplus Profit for Previous Period (or Undisposed Loss for Previous Period)					× × ×
II. Appropriated Amount of Undisposed Surplus Profit for Previous Period (or Appropriated Amount of Loss for Previous Period)					
1 Profit Reserve (or Amount Transferred from Optional Reserve)					× ×
2 Taxes (or Amount Transferred from Capital Reserve)					× ×
3 Dividends (or Amounts Transferred from Profit Reserve)					× ×
4 Officers' Bonus (or Amounts Transferred from Capital Reserve)					× ×
5 Optional Reserve (or Amounts Transferred from Revaluation Reserve)					× ×
6					× × × × ×

Profit Surplus Carried Forward to Next Period (or Loss Carried over to next period)			xxx
III. Increase in the Surplus Profit Carried forward from the Previous Period (or Decrease of Loss Carried over from)			
1 Profit from Sale of Fixed Assets	xx		
2 Profit from Insurance	xx		
3 Amendments of Profit or Loss in the Preceding Period	xx		
4	xx	xxx	
IV. Decrease in the Profit Surplus Brought over from the Previous Period (or Increase in the Loss Brought over from the Previous Period)			
1 Fixed Assets Sales Loss	xx		
2 Temporary Loss	xx		
3 Amendments of loss or profit in previous period	xx		
4	xx	xxx	
Earned Surplus at the End of Period (or Uncovered Losses at the End of Period)			xxxx
V. Current Net Profit (or Current Net Loss)			xxxx
Surplus of Undisposed Profit for Current Period (or Current Undisposed Loss)			<u>xxxxx</u>

Notes:

1. As regards optional reserve, entries shall be made with respective denomination.
 2. As regards legal reserve and optional reserve, the amount Brought from the preceding period, the disposed amount during the present period and the balance at the end of the current period shall be entered in the margin or on separate sheet.
- As to the Amount carried over into the current period and the amount disposed during the current period, the reason and item thereof shall be additionally entered.

(2) Capital Surplus

I. Capital Reserve			
Balance Brought over from Previous Period		xxx	
Amount Set Aside during the Period		xxx	
Amount Appropriated during the Period		xxx	
Balance at the End of the Period			xxxx
II. Revaluation Reserve			
Balance Brought over from the Previous Period		xxx	
Amount Set Aside during the Period		xxx	
Amount Appropriated during the Period		xxx	
Balance at the End of the Period			xxxx
III.			xxxx
Capital Reserve Carried Forward to Next Period			<u>xxxxx</u>

Notes:

As for the Amount Set Aside during the Period and the Amount Appropriated during the Period, the causes and items thereof shall be entered in the margin or on separate sheet.

Form No. 3

Surplus Profit Appropriation Statement
(or Loss Disposition Statement)

		Name of Carrier
I. Undivided Earned Surplus at the End of the Period (or Unrecovered Losses at the End of the Period)		x x x x
II. Appropriation of Earned Surplus (or Covered Amount of Losses)		
1 Legal Reserve (or Amount Transferred from Optional Reserve)	x x x	
2 Unpaid Taxes (or Amounts Transferred from Capital Reserve)	x x x	
3 Undivided Dividends (or Amounts Transferred from Profit Reserve)	x x x	
4 Unpaid Officers' Bonus (or Amounts Transferred from Capital Reserve)	x x x	
5 Optional Reserve (or Amounts Transferred from Revaluation Reserve)	x x x	
6	x x x	x x x x
III. Earned Surplus Carried over to the Next Period (or Losses Carried over to the Next Period)		<u>x x x x x</u>

Notes:

As regards undivided dividends, they shall be entered in the margin or on the Attached Sheet, separately for each description of shares.

Form No. 4

Balance Sheet

	Date		Name of Carrier
	Assets		
I. Current Assets			
1 Cash on Hand		x x x	
2 Deposit Money		x x x	
3 Notes and Bills Receivable	x x		
Provisions for Unpaid Loans	<u>x x</u>	x x x	
4 Short Term Loans		x x x	
5 Accrued Revenue	x x		
Provisions for Unpaid Revenue	<u>x x</u>	x x x	
6 Securities		x x x	
7 Stock Goods		x x x	
8 Payment in Advance		x x x	
9 Pre-paid Expenses		x x x	

10			xxx	
11 Other Current Assets			xxx	
Short Term Claims to Shareholders, Officers and Employees		xx		
Short Term Claims to Affiliated Com- panies		xx		
.....		xx	xxx	
Total Current Assets				xxxxx
II. Fixed Assets				
(1) Motor Carrier Business Fixed Assets				
1 Tangible Fixed Assets				
a. Vehicles		xx		
Provisions for Depreciation		xx	xx	
b. Buildings		xx		
Provisions for Depreciation		xx	xx	
c. Structures		xx		
Provisions for Depreciation		xx	xx	
d. Mechanical Equipments		xx		
Provisions for Depreciation		xx	xx	
e. Tools, Apparatus and Fixtures		xx		
Provisions for Depreciation		xx	xx	
f. Land			xx	
g.			xx	
Total Tangible Fixed Assets				xxx
2 Intangible Fixed Assets				
a. Goodwill			xx	
b. Surface Rights			xx	
c.			xx	
Total Intangible Fixed Assets				xxx
Motor Carrier Business Fixed Assets				xxx
(2) Such and Such Business Fixed Assets				
(3) Construction Work in Process				
1 Motor Carrier Business			xx	
2 Such and Such Business			xx	
Total Construction Work in Process				xxx
(4) Investments				
1 Securities of Affiliated Companies			xx	
2 Investment Securities			xx	
3 Investment			xx	
4 Long Term Loans			xx	
5			xx	
Total Investments				xxx
Total Fixed Assets				xxxxx
III. Deferred Accounts				
1 Pre-paid Expenses			xxx	
2 Organization Expenses			xxx	
3 Discount on Bonds			xxx	

4 Share-Issuing Expenses	xxx	
5	xxx	
Total Deferred Accounts		xxxx
Total Assets		<u>xxxxx</u>

Liabilities

IV. Current Liabilities

1 Notes and Bills Payable	xx	
2 Short Term Borrowings	xx	
3 Accounts Payable	xx	
4 Accrued Expenses	xx	
5 Advances	xx	
6 Deposits Received	xx	
7 Revenues Received in Advance	xx	
8	xx	
9 Provisions		
Provisions for Tax	xx	
Provisions from Retiring Allowances	xx	
.....	xx	xx
10 Other Current Liabilities		
Short Term Liabilities from Shareholders, Officers and Employees	xx	
Short Term Liabilities from Affiliated Companies	xx	
.....	xx	xx
Total Current Liabilities		xxx

V. Fixed Liabilities

1 Debentures	xx	
2 Borrowing on Such and Such Foundation Mortgage	xx	
3 Long Term Borrowings	xx	
4 Other Fixed Liabilities		
Long-term Liabilities from Shareholders, Officers and Employees	xx	
Long-term Liabilities from Affiliated Companies	xx	
.....	xx	xx
Total Fixed Liabilities		xxx

Total Liabilities		xxxxx
-------------------	--	-------

Capital

VI. Capital

1 Number of Shares with Limited Issue (Number of Shares xxx)	
2 Number of Shares not yet Issued (Number of Shares xxx)	
3 Number of Shares Issued (Number of Shares xxx)	

Par-Value Shares
 (Number of Shares × × ×)
 Non Par-Value Shares
 (Number of Shares × × ×)

4 Present Capital

Par-Value Shares			
Ordinary Shares	× ×		
Preferred Shares	× ×		
.....	× ×	× ×	
Non Par-Value Shares			
Ordinary Shares	× ×		
Preferred Shares	× ×		
.....	× ×	× ×	
Amounts Transferred from Reserves			× ×
.....			× ×
Total Capital			× × ×

VII. Surplus

(1) Capital Surplus

1 Capital Reserve		× ×	
2 Revaluation Reserve		× ×	
3		× ×	
Total Capital Reserve		× × ×	

(2) Earned Surplus

1 Earned Reserve		× ×	
2 Optional Reserve		× ×	
3 Undivided Earned Surplus at the End of the Period (or Uncovered Losses at the End of the Period)			
Earned Surplus at the End of the Period (or Loss at the End of the Period)	× ×		
Current Net Profit (or Current Net Loss)	× ×	× ×	
Total Earned Surplus		× × ×	

Total Surplus × × ×

Total Capital × × × ×

Total Liabilities and Capitals × × × × ×

Notes:

1. The estimated unpaid amount of credits other than bills and notes receivable as well as accrued revenues but corresponding these shall be entered as provisions for unpaid amounts in the form of deduction from corresponding categories.
2. When bills and notes receivable have been discounted, these shall be excluded from the category of bills and notes receivable, and entered in the margin as the discounted amount of bills and notes receivable.
3. As regards the securities, investments and long-term loans to the affiliated companies, the balance at the end of previous period, the amount of increase or decrease for the current period, the balance at the end of the current period and the reasons of increase of decrease therefor shall be entered in the margin or on the Attached Sheet separately for each affiliated company.
4. The items of provisions shall be entered in the margin or on the Attached Sheet.

5. As regards the debentures, their date of issue, total amount of issue, amount of redemption, unredeemed balance, price of issue and other chief items (rate of interest, mortgage, term of redemption, etc.), etc., in connection with the contract for issuing the debentures shall be entered in detail, separately for each description in the margin or on the Attached Sheet.
6. The borrowings on foundation mortgages shall be entered separately for each category.
7. As to the long-term loans, long-term liabilities of affiliated companies, the balance at the end of the previous period, amount of increase or decrease for the present period, balance at the end of the current period as well as the details of the expenditure, chief matters, etc., of contracts for borrowing shall be entered in the margin or on the Attached Sheet, separately for each lender.
8. As to the number of shares issued, the date of issue, number of shares, the par value of a share and the total amount of issue shall be entered in the margin or on the Attached Sheet, separately for each description of shares.
9. As regards the amount transferred to reserves, the items therefor shall be entered in the margin or on the Attached Sheet.
10. The items of optional reserves shall be entered in the margin or on the Attached Sheet.

Form No. 5

Detailed Statement of Motor Carrier Business Operating Revenue

	From	, 195	to	, 195	Name of Carrier
I. Passenger Revenues					
1 Passenger Fare				x x x	
2 Baggage Rates				x x x	
3 Mail Rates				x x x	x x x x
(Freight Revenues)					
1 Rates				x x x	
2				x x x	x x x x
Transportation Revenues					
II. Miscellaneous Transportation Revenues					
Miscellaneous Passenger Revenues					
Miscellaneous Loans				x x x	
Storages				x x x	
Advertisement Charge				x x x	
Miscellaneous Commissions				x x x	
.....				x x x	x x x x
(Miscellaneous Freight Revenues)					
Miscellaneous Loans				x x x	
Freight Storage				x x x	
Loading and Unloading Charges				x x x	
Vehicle Demurrages				x x x	
Miscellaneous Commissions				x x x	
.....				x x x	x x x x
Operating Revenues					x x x x x

Notes:

1. Main items in regard to "Miscellaneous Loans" and "Miscellaneous Commissions" shall be entered in the margin or on the Attached Sheet.
2. With an individual, this Form may be omitted.

Detailed Statement of Motor Carrier Business Operating Expenses

From , 195 to , 195

Name of Carrier

I. Transportation Expenses

(1) Running Expenses

Personnel Expenses

Salaries	xx	
Allowances	xx	
Bonus	xx	
Retirement Allowances	xx	
Legal Welfare Expenses	xx	
Recreation and Welfare Expenses	xx	
.....	xx	
Total		xxx

Other Expenses

Travelling Allowances	xx	
Clothing Expenses	xx	
Water, Light and Gas	xx	
Consumable Supplies	xx	
Fuel Expenses		
Gasoline	xx	
Gas Oil	xx	
Charcoal	xx	
Fire Wood	xx	
.....	xx	
Total	xx	

Oil and Grease	xx	
.....	xx	
Miscellaneous Expenses	xx	

Total		xxx
-------	--	-----

Total of Running Expenses		xxxx
---------------------------	--	------

(Loading and Unloading Expenses)

Personnel Expenses

Salaries	xx	
Allowances	xx	
Bonus	xx	
Retirement Allowances	xx	
Legal Welfare Expenses	xx	
Recreation and Welfare Express	xx	
.....	xx	
Total		xxx

Other Expenses

Travelling Allowances	xx	
Clothings Expenses	xx	
Water, Light and Gas	xx	
Consumable Supplies	xx	

.....	xx		
Miscellaneous Expenses	xx		
Total		xxx	
Total of Loading and Unloading Expenses			xxxx
(2) Repairing Expenses			
1 Vehicle Repairing Expenses			
Personnel Expenses			
Salaries	xx		
Allowances	xx		
Bonus	xx		
Retirement Allowances	xx		
Legal Welfare Expenses	xx		
Recreation and Welfare Expenses	xx		
.....	xx		
Total		xxx	
Other Expenses			
Travelling Expenses	xx		
Clothings Expenses	xx		
Water, Light and Gas	xx		
Consumable Supplies	xx		
Power	xx		
Parts and Accessories	xx		
Materials	xx		
Tire and Tubes	xx		
Repairing Ordered with other Companies	xx		
.....	xx		
Miscellaneous Expenses	xx		
Total		xxx	
Total of Vehicle Repairing Expenses		xxxx	
2 Other Repairing Expenses			
Repair of Buildings		xxx	
Repair of Structures		xxx	
Repair of Machinery and Equipment		xxx	
Repair of Tools, Utensils, and Fixtures		xxx	
.....		xxx	
Total of Other Repairing Expenses		xxxx	
Total of Repairing Expenses			xxxx
(3) Various Fixed Assets Expenses			
1 Depreciation			
Vehicles	xx		
Buildings	xx		
Structures	xx		
Machinery and Equipment	xx		
Tools, Utensils, and Fixtures	xx		
.....	xx		
Total		xxx	

2	Damage Insurance			
	Vehicles	xx		
	Buildings	xx		
	.....	<u>xx</u>		
	Total		xxx	
3	Rent for Facilities			
	Rent for Land	xx		
	Rent for Houses	xx		
	Rent for Various Facilities	xx		
	Total		xxx	
4	Assessment on Facilities			
	Fixed Assets Taxes	xx		
	Motor Vehicle Taxes	xx		
	.....	<u>xx</u>		
	Total		xxx	
5	.....		<u>xxx</u>	
	Total of Various Fixed Assets Expenses			xxxx
(4)	Administration			
	Personnel Expenses			
	Salaries	xx		
	Allowances	xx		
	Bonus	xx		
	Retirement Allowances	xx		
	Legal Welfare Expenses	xx		
	Recreation and Welfare Expenses	xx		
	.....	<u>xx</u>		
	Total		xxx	
	Other Expenses			
	Travelling Expenses	xx		
	Clothings Expenses	xx		
	Water, Light, Gas	xx		
	Consumable Supplies	xx		
	Postage and Carriage	xx		
	Conference	xx		
	Entertainment	xx		
	Accidents	xx		
	Various Commissions	xx		
	.....	xx		
	Miscellaneous Expenses	xx		
	Total		xxx	
	Total of Administrative Expenses			xxxx
	Total of Transportation Expenses			xxxx
II.	General Administrative Expenses			
	Personnel Expenses			
	Remuneration	xx		

Salaries	xx		
Allowances	xx		
Bonus	xx		
Retirement Allowances	xx		
Legal Welfare Expenses	xx		
Recreation and Welfare Expenses	xx		
.....	xx		
Total		xxx	
Other Expenses			
Travelling Expenses	xx		
Clothings Expenses	xx		
Water, Light, Gas	xx		
Consumable Supplies	xx		
Postage and Carriage	xx		
Conference	xx		
Entertainment	xx		
Various Commissions	xx		
Contribution	xx		
Various Burdens	xx		
Advertisement	xx		
Books and Printing	xx		
Repairing Expenses	xx		
Insurance	xx		
Rents	xx		
Depreciation			
Buildings	xx		
Tools, Fixtures	xx		
.....	xx		
Total		xx	
Public Assessments			
Enterprise Tax (Additional Value	xx		
Tax)			
.....	xx		
Total		xx	
.....		xx	
Miscellaneous Expenses	xx		
Total		xxx	
Total of General Administrative Ex-			xxxx
penses			
Total of Operating Expenses			xxxxx

Notes:

1. Main items in regard to "Miscellaneous Expenses" will be stated in the margin or on the Attached Sheets.
2. With an individual, this Form may be omitted.

Detailed Statement of Non-Operating Incomes

	From	, 195 to	, 195	Name of Carrier
1 Interest Income				
.....			<u>xxx</u>	
Total				xxxxx
2 Interest on Securities				
.....			<u>xxx</u>	
Total				xxxxx
3 Dividends Income				
.....			<u>xxx</u>	
Total				xxxxx
4 Profit from Sales of Current Assets				
.....			<u>xxx</u>	
Total				xxxxx
5 Miscellaneous Revenues				
Sales of Disused Articles			xxx	
Disposal of Unclaimed Lost Article			xxx	
Various Commissions			xxx	
.....			<u>xxx</u>	
Total				xxxxx
Total of Non-Operating Incomes				<u>xxxxxx</u>

Notes:

1. Main items in regard to "Interest Income", "Interest on Securities", "Dividends Income" and "Profit from Sales of Current Assets" will be itemized in respective item.
2. With an individual, this Form may be omitted.

Detailed Statement of Non-Operating Expenses

	From	, 195 to	, 195	Name of Carrier
1 Interest and Discount Paid				
.....			<u>xxx</u>	
Total				xxxxx
2 Interest on Debenture and Mortgage Bond Paid				
.....				xxxxx
3 Loss from Sales of Current Assets				
.....			<u>xxx</u>	
Total				xxxxx
4 Various Amortizations				
Amortization of Organization Expenses			xxx	
Amortization of Discount on Bonds			xxx	
Amortization of Share-issuing Expenses			xxx	
Amortization of Unpaid Loans			xxx	
.....			<u>xxx</u>	
Total				xxxxx
5 Miscellaneous Expenses				
.....			<u>xxx</u>	
Total				xxxxx
Total of Non-Operating Expenses				<u>xxxxxx</u>

Notes:

1. Main items in regard to "Interest and Discount Paid" "Interest on Debenture and Mortgage Bond Paid", "Loss from Sales of Current Assets" and "Miscellaneous Expenses" will be itemized in respective item.
2. With an individual, this Form may be omitted.

Form No. 9

Recapitulation of Public Assessments

	From	, 195	to	, 195	Name of Carrier
I. National Tax					
Corporation Tax				xx	
Revaluation Tax				xx	
Stamp Duty				xx	
.....				<u>xx</u>	
Total					xxx
II. Local Tax					
Prefectural Tax					
Enterprise Tax (Additional Value Tax)				xx	
Motor Vehicle Tax				xx	
.....				<u>xx</u>	
Total				xx	
City, Town and Village Tax					
Inhabitant's Tax				xx	
Fixed Assets Tax				xx	
.....				<u>xx</u>	
Total				xx	
Total of Local Tax					xxx
Total of Taxes					xxxx
III. Public Imposts					
Shares in Road Improvement				xxx	
Shares in Road Damage				xxx	
.....				<u>xxx</u>	
Total of Public Imposts					xxxx
Total of Public Assessments					<u>xxxxx</u>

Notes:

With an individual, this Form may be omitted.

Form No. 10

Recapitulation of Fixed Assets of Motor Carrier Business

	From	, 195	to	, 195	Name of Carrier
I. Tangible Fixed Assets					
1 Vehicles					
Unsettled Amounts in the Previous Period				xx	
Settled Amounts in the Current Period					
Increased Amounts				xx	
Decreased Amounts				xx	
Depreciated Amounts				xx	<u>xx</u>
Unsettled Amounts in the Current Period					xxx
2 Buildings					
Unsettled Amounts in the Previous Period				xx	

Settled Amounts in the Current Period			
Increased Amounts	xx		
Decreased Amounts	xx		
Depreciated Amounts	<u>xx</u>	<u>xx</u>	
Unsettled Amounts in the Current Period			xxx
3 Structures			
Unsettled Amounts in the Previous Period		xx	
Settled Amounts in the Current Period			
Increased Amounts	xx		
Decreased Amounts	xx		
Depreciated Amounts	<u>xx</u>	<u>xx</u>	
Unsettled Amounts in the Current Period			xxx
4 Machinery Equipments			
Unsettled Amounts in the Previous Period		xx	
Settled Amounts in the Current Period			
Increased Amounts	xx		
Decreased Amounts	xx		
Depreciated Amounts	<u>xx</u>	<u>xx</u>	
Unsettled Amounts in the Current Period			xxx
5 Tools, Utensils, Fixtures			
Unsettled Amounts in the Previous Period		xx	
Settled Amounts in the Current Period			
Increased Amounts	xx		
Decreased Amounts	xx		
Depreciated Amounts	<u>xx</u>	<u>xx</u>	
Unsettled Amounts in the Current Period			xxx
6 Land			
Unsettled Amounts in the Previous Period		xx	
Settled Amounts in the Current Period			
Increased Amounts	xx		
Decreased Amounts	<u>xx</u>	<u>xx</u>	
Unsettled Amounts in the Current Period			xxx
7			<u>xxx</u>
Total of Tangible Fixed Assets			xxxx
II. Intangible Fixed Assets			
1 Goodwill			
Unsettled Amounts in the Previous Period		xx	
Settled Amounts in the Current Period			
Increased Amounts	xx		
Decreased Amounts	xx		
Depreciated Amounts	<u>xx</u>	<u>xx</u>	
Unsettled Amounts in the Current Period			xxx
2 Surface Right			
Unsettled Amounts in the Previous Period		xx	
Settled Amounts in the Current Period			
Increased Amounts	xx		
Decreased Amounts	xx		

Depreciated Amounts	× ×	× ×	
Unsettled Amounts in the Current Period			× × ×
3			× × ×
Total of Intangible Fixed Assets			× × × ×
Total of Fixed Assets			× × × × ×

Notes:

1. Main items as well as reasons in regard to the increased or decreased amounts in the "Settled Amounts in Current Period" will be entered in the margin or on the Attached Sheet.
2. With an individual, this Form may be omitted.

NOTIFICATIONS

**Attorney-General's Office Notification
No. 267**

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following persons who have the Nationality of Canada have renounced the Japanese Nationality:

Attorney-General
OHASHI Takeo

NISHIKAWA Masanori
Born on December 22, 1926

NISHIKAWA Reiko
Born on December 22, 1928

Permanent Domicile: No. 825, Kami-kokawa, Kokubu-machi, Aira-gun, Kagoshima-ken
Domicile: Katsuyama-machi, Kokura-shi, Fukuoka-ken

KUMAGAI Fusako
Born on March 6, 1937

KUMAGAI Kiichi
Born on March 13, 1939

Permanent Domicile: No. 3-2, Aza Hosono, Maiya-machi, Toyoma-gun, Miyagi-ken
Domicile: R. R. 2, Vernon, B. C., Canada

MORI Manabu
Born on January 9, 1948

MORI Mamoru
Born on November 16, 1950

Permanent Domicile: No. 1520, Mitsunoshomachi, Mitsugi-gun, Hiroshima-ken
Domicile: No. 25, 4-chome, Shinohara Minamimachi, Nada-ku, Kobe-shi, Hyogo-ken

**Attorney-General's Office Notification
No. 268**

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following persons who

have the Nationality of Canada have renounced the Japanese Nationality:

Attorney-General
OHASHI Takeo

SHIMIZU Reiko
Born on February 17, 1947

Permanent Domicile: No. 11, 1-chome, Minamisaiwai-cho, Nishi-ku, Yokohama-shi, Kanagawa-ken

Domicile: No. 337, Oaza Ota, Ota-shi, Gumma-ken

YOSHIDA Aiko
Born on May 14, 1921

Permanent Domicile: No. 687, Inabado-cho, Matsubara-dori, Karasumaru-higashi-iru, Shimokyo-ku, Kyoto-shi, Kyoto-Fu

Domicile: No. 687, Inabado-cho, Matsubara-dori, Karasumaru-higashi-iru, Shimokyo-ku, Kyoto-shi, Kyoto-Fu

**Attorney-General's Office Notification
No. 269**

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following persons who have the Nationality of Canada have renounced the Japanese Nationality:

Attorney-General
OHASHI Takeo

YOSHIMURA George
Born on March 10, 1925

Permanent Domicile: No. 517, Oaza Maita, Nakashioda-mura, Chiisagata-gun, Nagano-ken

Domicile: No. 325, Hokke, Ichikawa-shi, Chiba-ken

FUJINO Hanae
Born on March 9, 1932

Permanent Domicile: No. 155, Oaza Inabe, Inaemura, Echi-gun, Shiga-ken

Domicile: c/o Peers Club, Imade-kawa-kado, Karasumaru-dori, Kamikyo-ku, Kyoto-shi, Kyoto-Fu

**Attorney-General's Office Notification
No. 270**

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following persons who have the Nationality of United States of America have renounced the Japanese Nationality:

Attorney-General

OHASHI Takeo

TASHIMA Midori

Born on March 1, 1919

Permanent Domicile: No. 341, Oaza Mirozu, Esumi-mura, Nishi-muro-gun, Wakayama-ken

Domicile: No. 341, Oaza Mirozu, Esumi-mura, Nishi-muro-gun, Wakayama-ken

NISHIMOTO Takao

Born on May 24, 1922

Permanent Domicile: No. 7409, Mita-mura, Takata-gun, Hiroshima-ken

Domicile: No. 22-7, 3-chome, Miyayama-cho, Nada-ku, Kobe-shi, Hyogo-ken

HORIMOTO Ichiro

Born on February 11, 1922

HORIMOTO Susumu

Born on July 24, 1923

Permanent Domicile: No. Ko-1558-1, Jigozen-mura, Saeki-gun, Hiroshima-ken

Domicile: P.O. Box 204, Rt.1, Acampo, California, U.S.A.

**Attorney-General's Office Notification
No. 271**

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following person who has the Nationality of Canada has renounced the Japanese Nationality:

Attorney-General

OHASHI Takeo

ITO Akira

Born on May 21, 1925

Permanent Domicile: No. 1133, Oaza Fukushima, Ina-machi, Kami-ina-gun, Nagano-ken

Domicile: No. 191, 6-chome, Gotanda, Shinagawa-ku, Tokyo-To

**Attorney-General's Office Notification
No. 272**

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following person who has the Nationality of China has renounced the Japanese Nationality:

Attorney-General

OHASHI Takeo

TAKEMOTO Koko

Born on November 18, 1930

Permanent Domicile: No. 8509-3, Oaza Unoma, Hokugo-mura, Higashi-usuki-gun, Miyazaki-ken

Domicile: No. 26, 1-chome, Yamasaka-cho, Higashi-sumiyoshi-ku, Osaka-shi, Osaka-Fu

**Attorney-General's Office Notification
No. 273**

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following persons who have the Nationality of United States of America have renounced the Japanese Nationality:

Attorney-General

OHASHI Takeo

UEMURA Shizu

Born on May 15, 1909

Permanent Domicile: No. 820, Oaza Nagarekawa, Miyuki-mura, Ukiha-gun, Fukuoka-ken

Domicile: No. 1882, Motto Smith Drive, Honolulu, T.H., U.S.A.

UEMURA Tome

Born on September 8, 1915

Permanent Domicile: No. 820, Oaza Nagarekawa, Miyuki-mura, Ukiha-gun, Fukuoka-ken

Domicile: No. 2524, Ferdinand Avenue, Honolulu, T.H., U.S.A.

UEMURA Yukuma

Born on April 4, 1904

UEMURA Yoshino

Born on January 29, 1910

Permanent Domicile: No. 820, Oaza Nagarekawa, Miyuki-mura, Ukiha-gun, Fukuoka-ken

Domicile: No. 3073, Puiwa Lane, Honolulu, T.H., U.S.A.

**Attorney-General's Office Notification
No. 274**

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following persons who have the Nationality of United States of America have renounced the Japanese Nationality:

Attorney-General

OHASHI Takeo

TOMITA Tomie

Born on August 5, 1915

Permanent Domicile: No. 89, Oaza Katashida, Nakayama-mura, Shimo-mashiki-gun, Kumamoto-ken

Domicile: Kailua, Kona, T.H., U.S.A.

SAKAI Yoshie

Born on September 26, 1918

Permanent Domicile: No. 1421-12, Otsu, Jigozen-mura, Saeki-gun, Hiroshima-ken

Domicile: No. 1818, Home Rule Street, Honolulu, T.H., U.S.A.

SAKAI Yuichi

Born on May 9, 1923

Permanent Domicile: No. 1421-12, Otsu, Jigozen-mura, Saeki-gun, Hiroshima-ken

Domicile: No. 1818, Kealia Drive, Honolulu, T.H., U.S.A.

SANTO Tsuyoshi

Born on September 28, 1915

Permanent Domicile: No. 354, Oaza Shimizu, Kamogawa-mura, Kikuchi-gun, Kumamoto-ken

Domicile: Kapoho, T.H., U.S.A.

TORIGOE Toichi

Born on December 11, 1921

TORIGOE Ryoichi

Born on January 26, 1924

Permanent Domicile: No. 2328, Oaza Furue, Furuta-machi, Hiroshima-shi, Hiroshima-ken

Domicile: No. 1111-B, 1st Avenue, Honolulu, T.H., U.S.A.

TORIGOE Sadako

Born on March 8, 1926

Permanent Domicile: No. 2328, Oaza Furue, Furuta-machi, Hiroshima-shi, Hiroshima-ken

Domicile: No. 2845-A-1, Henry Street, Honolulu, T.H., U.S.A.

TORIGOE Shoichi

Born on May 27, 1928

TORIGOE Satoru

Born on July 17, 1930

Permanent Domicile: No. 2328, Oaza Furue, Furuta-machi, Hiroshima-shi, Hiroshima-ken

Domicile: No. 1111, 1st Avenue, Honolulu, T.H., U.S.A.

NAKAMURA Takeshi

Born on March 27, 1921

Permanent Domicile: No. 124, Higashino-mura, Kamo-gun, Hiroshima-ken

Domicile: No. 3321, Monsarrat Avenue, Honolulu, T.H., U.S.A.

NAKAMURA Akira

Born on December 17, 1923

NAKAMURA Osamu

Born on February 12, 1926

NAKAMURA Michiko

Born on April 6, 1928

NAKAMURA Manabu

Born on August 20, 1930

NAKAMURA Tomoko

Born on November 12, 1932

Permanent Domicile: No. 124, Higashino-mura, Kamo-gun, Hiroshima-ken

Domicile: No. 2139, Kamehameha Avenue, Honolulu, T.H., U.S.A.

Attorney-General's Office Notification

No. 275

July 18, 1951

According to the provisions of the Article 20-(2) paragraph 2 of the Old Nationality Law, the following persons who have the Nationality of United States of America have renounced the Japanese Nationality, on December 4, 1941:

Attorney-General

OHASHI Takeo

SONODA Mitsuko

Born on March 21, 1922

Permanent Domicile: No. 1906 Oaza Namazu, Oshima-mura, Kami-mashiki-gun, Kumamoto-ken

Domicile: P.O. Box 163, R. 2, Kent, King, Washington, U.S.A.

KAMO Tetsuo

Born on December 10, 1917

KAMO Naruto

Born on March 7, 1919

KAMO Hiroshi

Born on March 6, 1923

Permanent Domicile: No. 47-17, Kukushi, Minami-saigo-mura, Mikata-gun, Fukui-ken

Domicile: P.O. Box 32, R. 2, Kent, King, Washington, U.S.A.

HORITA Kazuo

Born on December 23, 1921

HORITA Tomiho

Born on May 9, 1924

Permanent Domicile: No. 179-32, Kiyama, Yamura, Mikata-gun, Fukui-ken

Domicile: No. 710, S. 18th Avenue, Tacoma, Washington, U.S.A.

MUKAI Kameto

Born on December 26, 1919

Permanent Domicile: No. 1915, Oaza Yaguchi, Kuchita-mura, Asa-gun, Hiroshima-ken

Domicile: P.O. Box 188, Eatonville, Washington, U.S.A.

YAMAMOTO Kaneo

Born on July 21, 1920

Permanent Domicile: No. 1151, Oaza Keki, Higura-mura, Asa-gun, Hiroshima-ken

Domicile: R. 2, Kent, King, Washington, U.S.A.

TATSUMI George

Born on February 24, 1921

Permanent Domicile: No. 1726, Oaza Kiyozaki, Kameyama-mura, Inukami-gun, Shiga-ken

Domicile: No. 160, 11th Avenue, Seattle, Washington, U.S.A.

KIMURA Tsuyuko

Born on July 12, 1931

Permanent Domicile: No. 1652, Oaza Tononyu, Shiroki-mura, Oshima-gun, Yamaguchi-ken

Domicile: P.O. Box 236, Auburn, King, Washington, U.S.A.

YAMAGUCHI Mineko

Born on August 10, 1911

Permanent Domicile: No. 88, Oaza Keki, Hiura-mura, Asa-gun, Hiroshima-ken
Domicile: No. 170, 15th Avenue, Seattle, Washington, U.S.A.

ITABASHI Masako

Born on September 27, 1917

Permanent Domicile: No. 1519-1, Oaza Kawajiri, Mikawa-mura, Sera-gun, Hiroshima-ken
Domicile: Auburn, King, Washington, U.S.A.

DEMISE Yataro

Born on August 16, 1923

Permanent Domicile: Midorii-mura, Asa-gun, Hiroshima-ken
Domicile: Kent, King, Washington, U.S.A.

KANAMORI Shigetada

Born on February 26, 1916

Permanent Domicile: No. 1013, Oaza Heta, Okiura-mura, Oshima-gun, Yamaguchi-ken
Domicile: No. 1419, Plum St., Seattle, Washington, U.S.A.

MASUDA Tsunetoshi

Born on March 30, 1918

MASUDA Masanobu

Born on March 18, 1921

MASUDA Kazuto

Born on April 1, 1923

Permanent Domicile: No. 2971, Oaza Koike, Iino-mura, Kami-mashiki-gun, Kumamoto-ken
Domicile: Auburn, King, Washington, U.S.A.

WADA Masao

Born on December 21, 1921

Permanent Domicile: No. 217, Oaza Arita-mura, Nishi-muro-gun, Wakayama-ken.
Domicile: Wapato, Yakima, Washington, U.S.A.

FUKAMI Marie

Born on August 22, 1919

FUKAMI Toshio

Born on June 22, 1923

Permanent Domicile: No. 636, Oaza Omachi, Kosa-machi, Kami-mashiki-gun, Kumamoto-ken

Domicile: P.O. Box 427, R. 2, Kent, King, Washington, U.S.A.

KUMAGAI Joe

Born on March 31, 1920

KUMAGAI Rei

Born on January 12, 1922

Permanent Domicile: No. 3455, Oaza Nishikimi, Iwakuni-shi, Yamaguchi-ken
Domicile: Auburn, King, Washington, U.S.A.

NAKANO Shizuo

Born on May 6, 1921

Permanent Domicile: No. 1468, Oaza, Suda-mura, Chikujogun, Fukuoka-ken
Domicile: Wapato, Yakima, Washington, U.S.A.

Attorney-General's Office Notification

No. 276

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following persons who have the Nationality of Canada have renounced the Japanese Nationality:

Attorney-General

OHASHI Takeo

NISHIMURA Mikiko

Born on June 20, 1927

Permanent Domicile: No. 1338-2, Yasaka-machi, Hikone-shi, Shiga-ken

Domicile: c/o Kinki Civil Affairs Region Dormitory, No. 7, 2-chome, Dōjima Naka-machi, Kita-ku, Osaka-shi, Osaka-Fu

ITO Midori

Born on October 18, 1932

Permanent Domicile: No. 743, Shimizu, Shimizu-shi, Shizuoka-ken

Domicile: No. 56, 3-chome, Iriarai, Ota-ku, Tokyo

Attorney-General's Office Notification

No. 277

July 18, 1951

According to the provisions of Article 10 of the Nationality Law, the following persons who have the Nationality of Brazil have renounced the Japanese Nationality:

Attorney-General

OHASHI Takeo

AGUINA Tokuzo

Born on January 1, 1924

AGUINA Matsuo

Born on November 20, 1922

Permanent Domicile: No. 2858, Aza Sakimoto-bu, Motobu-machi, Kunjan-gun, Okinawa-ken
Domicile: No. 4800, Kowada, Chigasaki-shi, Kanagawa-ken

Ministry of Finance Notification

No. 975

July 18, 1951

The Notification for Decision of Classification, etc. of Liquors (Ministry of Finance Notification No. 135 of April, 1943) in accordance with the provision of Article 16 paragraph 1 of the Liquor Tax Law Enforcement Regulations shall be partially amended as follows:

Minister of Finance

IKEDA Hayato

In the Attached Table No. 1,		
"Daiginjo Hananoi	ditto	Kabushiki Kaisha Nishioka Honten"
shall be added next to		
"Tokusen Hakushika	ditto	Goshi Kaisha Hakushika Jozo Honten",
"Daiginzo Yotsume Masamune	ditto	YOSHIMURA-Gihei"
shall be added next to		
"Tokubetsu Daiginjo Tokusen Horan	ditto	WAKIMURA Koei",
"HARA Yoshiro"	shall be amended as	"Hara Shuzo Kabushiki Kaisha",
"Daiginjo Sengiku"	as	"Tokusen Sengiku"
"Daiginjo Kinshimasamune"	as	"Tokkyu Daiginzo Kinshimasamune",
"Tokusen Furisode"	as	"Tokugin Furisode",
"Tokusen Kanematsu-himekomatsu	ditto	Nankai Shuzo Yugen Kaisha"
shall be added next to		
"Daiginjo Inazuchi-masamune	ditto	Daikoku Shuzo Yugen Kaisha",
"Tokusen Keicho	ditto	Heiwa Shuzo Goshi Kaisha"
shall be amended as		
"Tokusen Kinkoban Keicho	ditto	Heiwa Shuzo Goshi Kaisha
Daigintomisekai	ditto	Keika Shuzo Yugen Kaisha
Daiginjo Shotoku	ditto	Kyoei Shuzo Kabushiki Kaisha
Wakatake	ditto	Otsuki Shuzo Kabushiki Kaisha
Tokusen Bairin	ditto	Bairin Shuzo Kabushiki Kaisha",
"Tokusen Aimon Ozeki"	shall be amended as	"Aimon Ozeki",
"Tokkyu Izumi"	as	"Hoosen Masamune",
"Kimmonjukai	ditto	Jukai Shuzo Kabushiki Kaisha
Daiginrairaku	ditto	Ibaragi Shuzo Kabushiki Kaisha
Tokusen Kamimusubi	ditto	HASEGAWA Kinji
Homon Azumataka	ditto	Saeki Shuzo Kabushiki Kaisha
Daigin Sakaeyama	ditto	NIWA Eiji"
shall be added next to		
"Hatsuboshi	ditto	OKAMOTO Katsumi",
"Tokusen Ume-no-yado"	shall be amended as	"Tokujo Ume-no-yado
		Tokujo Tenkaichi",
"Tokusen Kikutsukasa	ditto	Kikutsukasa Jozo Kabushiki Kaisha"
shall be added next to		
"Tokusen Chukan	ditto	Tsunoi Shuzo Kabushiki Kaisha",
"Tokusen Tsuki-no-sato	ditto	Konan Jozo Kabushiki Kaisha"
shall be amended as		
"Daiginjo Tsuki-no-sato	ditto	Tsuki-no-sato Shuzo Kabushiki Kaisha",
"Tokusen Mifuku	ditto	Mifuku Shuzo Kabushiki Kaisha
Daiginjo Hagi-no-tsuyu	ditto	Kakushiki Kaisha Fukui Yahei Shoten"
shall be added next to		
"Tokusen Unkaku	ditto	Otsu Shuzo Yugen Kaisha",
"Otokoyama	ditto	YAMAZAKI Yokichi"
shall be added next to		
"Homon Kimigasode	ditto	Tanabe Shuzo Kabushiki Kaisha",
"Takarabune Nami-no-oto		"Takarabune Nami-no-oto
Kimmon Tsubakiyama		Kimmon Tsubakiyama
Daiginzo Hootensho	shall be amended as	Daiginzo Hootensho
Tokusen Kimmon-hozan		Tokusen Kimmon Hozan
Daiginjo Kachiki"		Daiginjo Kachiki
		Meiyo Uragasumi",
"Tokusen Iwategawa		"Tokusen Iwategawa
Tokusen Eikan Asabiraki"	as	Tokusen Eikan Asabiraki
		Kimmon Kambu",
"Tokugin Oku-no-matsu"	as	"Homon Oku-no-matsu
		Daiginjo Daihichi",

"Ginjo Hanaharu		"Ginjo Hanaharu
Kimmon Sakaegawa	as	Kimmon Sakaegawa
Tokugin Suehiro"		Tokugin Suehiro
"Kimmon Yumegokoro	ditto	Tokusen Kaorutaka",
Kimmon Homare		Yama Shuzo Kabushiki Kaisha"
shall be added next to		
"Tokugin Gakki Masamune	ditto	Shirakawa Shuzo Kabushiki Kaisha",
"Kimmon Yoshinozakura	ditto	Nihon Shuzo Kogyo Kabushiki Kaisha"
shall be added next to		
"Tokusei Hachizuru	ditto	Hachinohe Shurui Kabushiki Kaisha",
"Daiginjo Fukurokuju		"Daiginjo Fukurokuju
Kimpo Katsuhira	shall be amended as	Kimpo Katsuhira
Daiginjo Akitayama"		Daiginjo Akitayama
		Daiginjo Koganei
		Homon Shinsei",
"Daiginjo Shiragiku	ditto	SUZUKI Yoemon
Daigin Uimago	ditto	SATO Hisakichi"
shall be added next to		
"Daigin Fuji	ditto	KATO Tomisaburo",
"Daiginjo Hanagoromo	ditto	Kabushiki Kaisha Suzuki Shimbei Shoten"
shall be added next to		
"Tokusen Kiyomasa	ditto	Tanaka Shuzo Goshi Kaisha",
"Takasago"	shall be amended as	"Tokusen Takasago",
"Yutoshō Seikyo"	as	"Kimmon Seikyo",
"SUMIYOSHI Kaneichi"	as	"Kansaibijin Shuzo Kabushiki Kaisha",
"Tokkyu Yawatagawa"	as	"Tokusen Yawatagawa",
"Meiyo Einsen	ditto	HORIMOTO Yoshito"
shall be added next to		
"Kinkan Chiyo-no-haru	ditto	Hiroshima Meijo Kabushiki Kaisha",
"Tokugin Semmachi	ditto	KOBAYASHI Yasumasa"
shall be added next to		
"Sakaematsu	ditto	WAKABAYASHI Yasuaki",
"Kimmon Horeiji Botan"	shall be amended as	"Horeiji Botan",
"Tokusen Tosazuru"	as	"Senju Tosazuru"
"Tokugin Shiragiku	ditto	SENDO Kikutaro"
shall be added next to		
"Kimpai Tokusen Kikusui	ditto	Goshi Kaisha Haruta Shuzojo",
"Daigin Kuni-no-kotobuki	ditto	Hino Shuzo Kabushiki Kaisha
Iso-no-sawa	ditto	Takagi Shuzo Kabushiki Kaisha"
shall be added next to		
"Tsukushi no homare	ditto	Aoki Shuzo Kabushiki Kaisha"
"Minamikaoru Shuzo Kabushiki Kaisha"		
shall be amended as		
"Bishonen Shuzo Kabushiki Kaisha".		
In the Attached Table No. 2,		
"Bessen Meishu Shochikubai"	shall be amended as	"Shinseishu Shochikubai",
"Shinshun ditto"	as "Shinshun	Osaka-Fu & Hyogo-ken",
	Tokusen Shirobotan	
"Chiyoda ditto"	as	"Chiyoda Osaka-Fu",
"Tokusen Shirobotan	ditto	Daiichi Shuzo Kabushiki Kaisha" shall be deleted,
"Tokusen Meiwa"	shall be amended as	"Tokusen Shin-nippon"
"Tokusen Miya-no-haru	Mie-ken	MİYAZAKI Yoshitaro"
as "Miya no haru	Mie-ken	Kabushiki Kaisha Miyazaki Honten",
"Ginsen	ditto	Hokuriku Hakko Kogyo Kabushiki Kaisha"
shall be added next to		
"Hyakuraku	Toyama-ken	Wakazuru Shuzo Kabushiki Kaisha",

**Ministry of Finance Notification
No. 976**

July 18, 1951

In accordance with the provision of Article 3-(2) item (2) of the National Savings Association Law Enforcement Regulation (Ministry of Finance Ordinance No. 33 of 1941), the following debenture shall be designated:

Minister of Finance
IKEDA Hayato

Debenture issued according to the Law for the Issuance, etc. of Debentures by Banks (Law No. 40 of 1950)

**Ministry of Finance Notification
No. 977**

July 18, 1951

In accordance with the provision of Article 3 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the detail of the "First Time Installmental Savings with Premiums of the Sorachi Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: First Time Installmental Savings with Premiums of the Sorachi Credit Association
2. Conditions:
 - (1) Term of contract: One year
 - (2) Amount of prestation: ¥6,000 per contract
 - (3) Amount and times of installment: ¥500 and 12 times
 - (4) Right of drawing:

Drawing shall be held twice and one right of the respective drawing shall be given to each contract.

Right of the first drawing to be given to those contracts which have been paid their installments up to the sixth and rights of the second drawing to be given to those contracts which have been paid the whole installments, shall make one set respectively.

3. Period for Handling:

From: July 20, 1951
To: August 31, 1951
4. Premiums: 1,000 rights of drawing shall make one set with following premiums:

Grade	Premiums	Number of winnings
First Prize	¥10,000	1
Second "	1,000	2
Third "	500	3
Fourth "	100	10
Fifth "	50	100
Total		116

- (2) The second drawing:

Grade	Premiums	Number of winnings
First Prize	¥20,000	1
Second "	1,000	3
Third "	500	5
Fourth "	100	50
Fifth "	50	941
Total		1,000

5. Date of Drawing:

The first drawing: February 9, 1952
The second drawing: August 9, 1952
6. Starting Date of Payment of Premiums:

The day 5 days after the settlement of winnings

**Ministry of Finance Notification
No. 978**

July 18, 1951

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the details, etc. of the "Fourth Nikoniko Time Savings of the Ogaki Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Fourth Nikoniko Time Savings of the Ogaki Credit Association
2. Conditions:
 - (1) Term of contract: 6 months
 - (2) Amount of savings: ¥1,000 per contract
 - (3) Interest: None
3. Period for Handling:

From: July 20, 1951
To: August 20, 1951
4. Premiums: One right of drawing shall be given to each contract and 4,000 rights of drawing make one set with the following premiums:

Grade	Premiums	Number of winnings
Special Prize	¥10,000	1
First "	1,000	2
Second "	100	20
Third "	40	200
Fourth "	20	3,777
Total		4,000

5. Date of Drawing: August 25, 1951
6. Starting Date of Payment of Premiums:

September 1, 1951
7. Stamp Duties on Certificates of Savings:

Certificates of savings shall be designated under the provision of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Ministry of Finance Notification
No. 979

July 18, 1951

In accordance with the provision of Article 3 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the detail of the "First Koun Time Installmental Savings with Premiums of the Shirakawa Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: First Koun Time Installmental Savings with Premiums of the Shirakawa Credit Association
2. Conditions:
 - (1) Term of contract: One year
 - (2) Amount of prestation: ¥36,000 per contract
 - (3) Amount and times of installment: ¥3,000 and 12 times
 - (4) Right of drawing:

Drawing shall be held twice and one right of the respective drawing shall be given to each contract.

Right of the first drawing to be given to those contracts which have been paid their installments up to the sixth and rights of the second drawing to be given to those contracts which have been paid the whole installments, shall make one set respectively.

3. Period for Handling:
From: July 20, 1951
To: September 10, 1951
4. Premiums: 100 rights of drawing shall make one set with following premiums:

Grade	Premiums	Number of winnings
First Prize	¥5,000	1
Second "	1,000	2
Third "	100	20
Total		23

- (2) The second drawing:

Grade	Premiums	Number of winnings
First Prize	¥3,000	10
Second "	500	5
Third "	200	85
Total		100

5. Date of Drawing:
The first drawing: April 15, 1952
The second drawing: October 15, 1952
6. Starting Date of Payment of Premiums:
The day 5 days after the settlement of winnings

Ministry of Finance Notification
No. 980

July 18, 1951

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the details, etc. of the "Second Time Savings with Premiums of the Hekikai Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Second Time Savings with Premiums of the Hekikai Credit Association
2. Conditions:
 - (1) Term of contract: 6 months
 - (2) Amount of savings: ¥1,000 per contract
 - (3) Interest: None
3. Period for Handling:
From: July 20, 1951
To: September 19, 1951
4. Premiums: One right of drawing shall be given to each contract and 8,000 rights of drawing make one set with the following premiums:

Grade	Premiums	Number of winnings
Special Prize	¥20,000	1
First "	2,000	4
Second "	500	20
Third "	100	80
Fourth "	50	200
Fifth "	18	7,695
Total		8,000

5. Date of Drawing: September 27, 1951
6. Starting Date of Payment of Premiums:
October 5, 1951
7. Stamp Duties on Certificates of Savings:
Certificates of savings shall be designated under the provision of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Ministry of Finance Notification
No. 981

July 18, 1951

In accordance with the provision of Article 3 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the detail of the "Second Time Savings with Premiums of the Toyooka Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Second Time Savings with Premiums of the Toyooka Credit Association
2. Conditions:
 - (1) Term of contract: One year
 - (2) Amount of prestation: ¥6,000 per contract

(3) Amount and times of installment: ¥500 and 12 times

(4) Right of drawing:

Drawing shall be held twice and one right of the respective drawing shall be given to each contract.

Right of the first drawing to be given to those contracts which have been paid their installments up to the sixth and rights of the second drawing to be given to those contracts which have been paid the whole installments, shall make one set respectively.

3. Period for Handling:

From: July 20, 1951

To: September 20, 1951

4. Premiums: 1,000 rights of drawing shall make one set with following premiums:

(1) The first drawing:

Grade	Premiums	Number of winnings
First Prize	¥5,000	1
Second "	500	2
Third "	50	30
Fourth "	30	310
Total		343

(2) The second drawing:

Grade	Premiums	Number of winnings
Special Prize	¥15,000	1
First "	5,000	2
Second "	1,000	3
Third "	500	40
Fourth "	50	200
Fifth "	30	754
Total		1,000

5. Date of Drawing: The day to be fixed by the competent agent in the month following the completion of set.

6. Starting Date of Payment of Premiums:

The day 5 days after the settlement of winning

Ministry of Finance Notification

No. 982

July 18, 1951

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the details, etc. of the "Sixth Shinko Time Savings of the Tokyo-To Credit Association" shall be determined as follows:

Minister of Finance

IKEDA Hayato

1. Name: Sixth Shinko Time Savings of the Tokyo-To Credit Association

2. Conditions:

(1) Term of contract: 6 months

(2) Amount of savings: ¥1,000 per contract

(3) Interest: None

3. Period for Handling:

From: July 20, 1951

To: September 20, 1951

4. Premiums: One right of drawing shall be given to each contract and 10,000 rights of drawing make one set and the following premiums shall be given to per 10 sets; provided that the Special Prize and the First Prize are chosen from among the Second Prize:

Grade	Premiums	Number of winnings
Special Prize	¥200,000	1
First "	30,000	1
Second "	5,000	8
Third "	500	100
Fourth "	100	300
Fifth "	50	3,000
Sixth "	20	96,590
Total		100,000

5. Date of Drawing: September 26, 1951

6. Starting Date of Payment of Premiums: October 2, 1951

7. Stamp Duties on Certificates of Savings:

Certificates of savings shall be designated under the provision of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Ministry of Finance Notification

No. 983

July 18, 1951

In accordance with the provision of Article 3 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the detail of the "Reserve Savings of the Miyazaki-ken Agricultural Co-operative Association" shall be determined as follows:

Minister of Finance

IKEDA Hayato

1. Name: Reserve Savings of the Miyazaki-ken Agricultural Co-operative Association

2. Conditions:

(1) Kind of savings: Time installment savings

(2) Term of contract: One year

(3) Amount of prestation: ¥2,400 per contract

(4) Amount and times of installment: ¥200 and 12 times

(5) Right of drawing:

One right of drawing shall be given to each contract which have been paid the whole installments.

3. Period for Handling:
From: July 20, 1951
To: August 31, 1951
4. Premiums: 1,000 rights of drawing shall make one set with the following premiums:
- | Grade | Premiums | Number of winnings |
|---------------|---------------------------|--------------------|
| Special Prize | ¥4,000 or a travel coupon | 3 |
| First " | ¥1,000 | 4 |
| Second " | 200 | 8 |
| Third " | 50 | 30 |
| Fourth " | 20 | 955 |
| Total | | 1,000 |
5. Date of Drawing: The day to be fixed by the comptent agent in the month following the completion of set.
6. Starting Date of Payment of Premiums:
The day 5 days after the settlement of winnings.

**Ministry of Education Notification
No. 31**

July 18, 1951

As to the approval of the net price of a text-book by the Minister of Education in accordance with the provision of Article 11 of the Law of Provisionary Measures concerning the Publication of Text-books (Law No. 132 of 1948), the following standards shall apply:

Minister of Education
AMANO Teiyu

- I. The net price of a text book shall be the aggregation of the following parts:
- (1) Manufacturing cost
 - (2) Working expenses
 - (3) Supply commission
 - (4) Packing and transportation charges
 - (5) Charge for publication or royalty (including compilation charge)
- II. As to the accounting of manufacturing cost of the text-books compiled by the Ministry of Education, the Regulations for Accounting of Manufacturing Cost of Text-books compiled by the Ministry of Education (Ministry of

Education Ordinance No. 26 of 1949) shall apply and of the text-books authorized by the Ministry of Education, the said Regulations shall apply mutatis mutandis.

III. The working expenses, supply commission and packing and transportation charges shall be in accordance with the amount as mentioned in each of the following items respectively:

- (1) As for the working expenses, the amount equivalent to 38 per cent of the manufacturing cost;
- (2) As for the supply commission, the amount equivalent to 32 per cent of the manufacturing cost;
- (3) As for the packing and transportation charges, the amount computed by multiplying the manufacturing cost prescribed by each kind of book-binding in the annexed Table by the total number of the whole pages.

IV. As for the computation of the charge for publication of the text-books compiled by the Ministry of Education, the Regulation for Computation of Charge for Publication of Text-books compiled by the Ministry of Education (Ministry of Education Ordinance No. 27 of 1949) shall apply, and as for the computation of royalty (including compilation charge) of the text-book authorized by the Ministry of Education, the said Regulation shall apply mutatis mutandis.

Annexed Table

Style of Book-binding		Size	
		A-5	B-6
Ordinary Book-binding	35lbs.	2.0 <i>sen</i>	1.4 <i>sen</i>
	55lbs.	2.2 "	1.5 "
Full Cloth Book-binding		2.7 "	1.8 "
Special Book-binding		2.7 "	2.0 "

Ministry of Postal Services Notification No. 246

July 18, 1951

The following post office was removed on May 16, 1951, in accordance with the provision of Article 13 paragraph 4 of the Ministry of Postal Services Establishment Law (Law No. 244 of 1948):

Minister of Postal Services
SATO Eisaku

Name	Former location	New location
Nagasaki-ogawa Post Office	Ogawa-machi, Nagasaki-shi	Sakura-machi, Nagasaki-shi

Ministry of Postal Services Notification No. 247

July 18, 1951

The following post office shall be established on July 21, 1951, in accordance with the provisions of Article 13 paragraph 4 of the Ministry of Postal Services Establishment Law (Law No. 244 of 1948), as post office of which head is special postmaster. However, mail collection and delivery service shall not be handled:

Minister of Postal Services
SATO Eisaku

Name	Location
Koto-oshima Post Office	8-chome, Oshima-machi, Koto-ku, Tokyo-To (within the postal district of Edogawa Post Office)

Ministry of Postal Services Notification
No. 248

July 18, 1951

In accordance with the provision of Article 3 of the Mail Regulations (Ministry of Communications Ordinance No. 34 of 1947) and Article 5 of the Foreign Mail Regulations (Ministry of Postal Services Ordinance No. 13 of 1950), the following special date-stamp shall be used in commemoration of the 20th Anniversary of Enforcement of the National Park Law:

Minister of Postal Services
SATO Eisaku

1. Post office using of date-stamp

Tokyo Central, In Supreme Court, Kasumigaseki, Kanda, Nihombashi, Kyobashi, Azabu, Shitaya, Ome, Yokohama, Kanagawa, Yokohama-naka, Odawara, Urawa, Chichibu, Maebashi, Chiba, Mito, Utsunomiya, Nikko, Kofu, Yoshida, Nagano, Matsumoto, Karuizawa, Omachi, Niigata, Nagoya Central, Nagoya-higashi, Nagoya-naka, Tsu, Yamada, Kimoto, Toba, Shizuoka, Fujinomiya, Gotemba, Gifu, Takayama, Kanazawa, Fukui, Toyama, Osaka Central, Osaka-higashi, Kyoto Central, Nagaoya, Kobe Central, Nara, Otsu, Wakayama, Shingu, Hiroshima, Hiroshima-ekimae, Ujina, Kure, Onomichi, Tottori, Yonago, Matsue, Okayama, Tamano, Kojima, Yamaguchi, Matsuyama, Imabaru, Tokushima, Naruto, Takamatsu, Marugame, Sakaide, Zentsuji, Tadotsu, Kotohira, Kochi, Kumamoto, Kumamoto-tsuboi, Nagasaki, Nagasaki-motohakata, Shimabara, Hakata, Fukuoka, Nishi-fukuoka, Oita, Saga, Miyazaki, Kobayashi, Kagoshima, Kagoshima-higashi, Sendai, Fukushima, Aizu-wakamatsu, Kitakata, Morioka, Aomori, Hirosaki, Aomori-ken Towada-ko, Yamagata, Yonezawa, Tsuruoka, Nagai, Akita, Odate, Sapporo, Hakodate, Otaru, Asahikawa, Muroran, Kushiro, Obihiro, Abashiri, Kitami, Kucchian, Tomakomai, Bihiro and Date Post Offices

2. Period for use of date-stamp

From: July 20, 1951
To: July 29, 1951

3. Way of use of date-stamp

The use of such date-stamps shall apply to the acceptance of fully prepaid letters, and single and reply-paid post cards, when deposited for mailing at the post office window for the commemoration purposes. Application shall also be complied with for cancellation with such date-stamps of post cards issued by the Ministry of Postal Services (as for post cards with an old postage rate, only those affixed with postage stamps amounting to not less than the equivalent of the balance between the old and the existing rate) and postage stamps of not less than 2 yen affixed for souvenir purposes.

4. Form of date-stamp

Form of the date-stamp shall be as follows: Names of post office shall be used separately. However, in case there are two or more post office using the date-stamp in the same administrative city, the stamp shall bear the name of the city instead of the each post office.



Ministry of Labor Notification
No. 14

July 18, 1951

Ministry of Labor Notification No. 17 of 1949 (Notification for determination of the Municipalities, Towns and Villages to be designated by the Minister of Labor in accordance with the provision of Article 38-(3) paragraph 1 item (1) of Unemployment Insurance Law (Law No. 146 of 1947) shall be all amended as follows, and shall apply as from August 1, 1951. However,

as for the area of "old Omigawa-machi" and "Toyoma-mura" in Omigawa-machi, Katori-gun, Chiba-ken "Oami-machi" Sambu-gun, Chiba-ken, "old Mizunami-machi" in Mizunami-toki-machi, Toki-gun, Gifu-ken, "old Kawanishi-mura" in Seika-mura, Soraku-gun, Kyoto-Fu, "old Shingu-

machi and old Koshibe-mura" in Shingu-machi and "old Mitsu-machi" in Mitsu-machi, Ibo-gun, Hyogo-ken, "old Tsukumi-machi" in Tsukumi-shi, Oita-ken shall apply as from April 1, 1951:

Minister of Labor

HORI Shigeru

Prefecture	City & County	Town & Village
Hokkaido	Sapporo-gun	Kotoni-machi, Toyohira-machi, Ebetsu-machi
	Kamiiso-gun	Kamiiso-machi
	Kameda-gun	Kameda-mura
	Oshiyoro-gun	Shioya-mura
	Kamikawa-gun	Shibetsu-machi, Kagura-mura, Kamui-mura, Higashi-takasu-mura, Furen-mura, Tayoro-mura
Aomori	Kushiro-gun	Kushiro-mura
	Sorachi-gun	Sunakawa-machi, Akahira-machi
	Higashi-tsugaru-gun	Tsutsui-mura, Hamatate-mura, Harabetsu-mura, Ono-mura
	Nishi-tsugaru-gun	Maido-mura
Iwate	Minami-tsugaru-gun	Onoe-machi, Nakago-mura
	Naka-tsugaru-gun	Toyoda-mura, Fujishiro-mura, Watoku-mura, Komagoshi-mura
	Sannohe-gun	Tomesaki-mura, Ichikawa-mura, Kami-naganawashiro-mura
	Kesen-gun	Sakari-machi, Ofunado-machi, Akasaki-mura, Yonezaki-mura
Miyagi	Kami-hei-gun	Kasshi-mura
	Kunohe-gun	Osanai-mura
	Ninohe-gun	Ishikiridokoro-mura
	Natori-gun	Masuda-machi, Uriage-machi, Iwanuma-machi
Akita	Miyagi-gun	Matsushima-machi, Hirose-mura, Takajo-mura, Shichigahama-mura
	Oshika-gun	Watanoha-machi, Onagawa-machi, Inai-mura, Hebita-mura
	Momou-gun	Yamoto-machi, Akai-mura
	Shita-gun	Sambongi-machi
	Toda-gun	Fudodo-machi, Kitaura-mura
	Kami-gun	Nakaniida-machi
	Shibata-gun	Funaoka-machi, Tsukinoki-machi
	Katta-gun	Fukuoka-mura
	Kurihara-gun	Ichinohazama-mura, Tamazawa-mura, Shibahime-mura
	Toyome-gun	Ishimori-machi, Toyome-machi, Takarae-mura, Ishikoshi-mura
Yamagata	Motoyoshi-gun	Shikaori-mura, Niitsuki-mura, Matsuiwa-mura
	Katsuno-gun	Osaruzawa-machi
Fukushima	Shinobu-gun	Iisaka-machi, Noda-mura, Sasaya-mura, Hirano-mura, Amarume-mura
	Date-gun	Date-machi, Yuno-machi
	Kita-aizu-gun	Hitomi-mura, Monden-mura
	Kawanuma-gun	Nippashi-mura
	Iwaki-gun	Uchigo-machi, Yumoto-machi, Nakoso-machi, Nishiki-machi, Yoshima-mura, Akai-mura, Kawabe-mura, Yamada-mura
	Asaka-gun	Fukuyama-machi, Hiwada-machi, Nagamori-machi
	Iwase-gun	Kagamiishi-mura, Nishifukuro-mura, Hamada-mura
	Futaba-gun	Futaba-machi

	Adachi-gun	Takeshita-mura, Yui-mura
Ibaragi	Naka-gun	Katsuta-machi
	Taga-gun	Taga-machi, Toyoura-machi, Hidaka-mura, Kushigata-mura
	Inashiki-gun	Ami-machi
Tochigi	Kawachi-gun	Yokogawa-mura, Hiraishi-mura, Shiroyama-mura, Kunimoto-mura, Toyosato-mura
	Ashikaga-gun	Yamabe-machi, Mikuriya-machi, Kitago-mura, Mie-mura
	Shimo-tsuga-gun	Omiya-mura, Mizuho-mura, Tomiyama-mura, Fukiage-mura, Minagawa-mura, Oya-mura, Hozumi-mura
	Aso-gun	Tanuma-machi, Kuzu-machi, Akami-machi
	Kami-tsuga-gun	Kikusawa-mura, Kita-oshihara-mura
	Nasu-gun	Nishi-nasuno-machi, Kaneda-mura, Karino-mura, Mukada-mura, Nozaki-mura, Sakai-mura
	Shioya-gun	Izumi-mura, Kataoka-mura
Gumma	Seta-gun	Ogo-machi, Keigaya-mura, Minami-tachibana-mura, Kise-mura, Kita-tachibana-mura
	Gumma-gun	Kuragano-machi, Motosoja-mura
	Kita-gumma-gun	Toyoaki-mura, Kanashima-mura, Furumaki-mura
	Tone-gun	Kawada-mura, Tonami-mura, Usune-mura
	Kanra-gun	Ichinomiya-machi
	Tano-gun	Shin-machi, Kanna-mura
	Azuma-gun	Hara-machi
	Ora-gun	Koizumi-machi, Rokugo-mura
	Usui-gun	Haraichi-machi, Toyooka-mura
	Yamada-gun	Omama-machi, Aioi-mura
	Sawa-gun	Miyago-mura, Toyouke-mura
	Nitta-gun	Hosen-mura
Saitama	Kita-adachi-gun	Toda-machi, Warabi-machi, Ageo-machi, Okegawa-machi, Konosu-machi, Shiki-machi, Owada-machi, Yamato-machi, Yatsuka-machi, Katayagi-mura, Kita-motojuku-mura, Katayama-mura
	Osato-gun	Mikajiri-mura
	Iruma-gun	Toyooka-machi
	Kita-saitama-gun	Shimo-oshi-mura
	Kita-katsushika-gun	Komatsu-mura
Chiba	Chiba-gun	Oihama-machi, Ninomiya-machi, Owada-machi, Maku-hari-machi, Honda-mura, Shirai-mura, Sarashina-mura, Kotehashi-mura
	Ichihara-gun	Yahata-machi, Goi-machi, Anegasaki-machi, Chigusa-mura
	Imba-gun	Chiyoda-machi, Shirai-machi, Sakura-machi, Shisui-machi, Ajiki-machi, Asahi-mura, Kozu-mura, Habu-mura, Nakazato-mura, Honno-mura
	Higashi-katsushika-gun	Gyotoku-machi, Minami-gyotoku-machi, Urayasu-machi, Kamagaya-mura
	Chosei-gun	Honno-machi, Chonan-machi, Ichinomiya-machi, Niiharu-mura, Toyoda-mura, Togo-mura, Gogo-mura, Toyosaka-mura, Yatsumi-mura
	Katori-gun	Omigawa-machi, Kurimoto-machi, Tsunomiya-mura
	Sambu-gun	Oami-machi
	Unakami-gun	Iioka-machi, Funaki-mura, Shiishiba-mura, Toyooka-mura
	Sosa-gun	Yokaichiba-machi
	Kimitsu-gun	Showa-machi, Kimitsu-machi, Aohori-machi, Futtsu-machi, Onuki-machi, Sanuki-machi

	Isumi-gun	Okitsu-machi, Katsuura-machi, Otsuki-machi, Kuniyoshi-machi, Onjuku-machi, Choja-machi, Naniwamura, Tokai-mura
Tokyo	Kita-tama-gun	Showa-machi, Koganei-machi, Higashi-murayama-machi, Kodaira-machi, Kokubunji-machi, Fuchu-machi, Chofu-machi, Tanashi-machi, Hoya-machi, Shindai-machi, Yamato-mura, Tama-mura, Haijima-mura, Nishifu-mura, Murayama-mura, Komae-mura
	Minami-tama-gun	Hino-machi, Asakawa-machi, Machida-machi, Yokoyama-mura, Yui-mura, Nanao-mura, Kasumi-mura, Kawaguchi-mura, Motohachioji-mura, Tadao-mura
	Nishi-tama-gun	Fussa-machi, Yoshino-mura, Mita-mura, Nishi-tamura
Kanagawa	Kamakura-shi	
	Chigasaki-shi	
	Ashigara-shimo-gun	Sakawa-machi, Kozu-machi, Yumoto-machi
	Koza-gun	Ebina-machi, Yamato-machi
	Ashigara-kami-gun	Yamakita-machi
Niigata	Naka-gun	Hatano-machi, Oiso-machi, Ono-machi
	Miura-gun	Zushi-machi
	Kita-kambara-gun	Nigorigawa-mura, Sasaki-mura, Nakaura-mura, Ijiminomura, Matsugazakihama-mura, Kuji-mura
	Naka-kambara-gun	Kameda-machi, Koai-mura, Kanazu-mura, Shinsekimura
	Nishi-kambara-gun	Sakaiwa-mura, Mineoka-mura, Iwamuro-mura, Urushiyama-mura, Wano-mura, Yoroigo-mura
	Minami-kambara-gun	Ozaki-mura, Oshima-mura, Honjoji-mura, Fukushima-mura
	Koshi-gun	Miyauchi-machi
	Kita-uonuma-gun	Horinouchi-machi, Shirokawa-mura, Chiyoda-mura, Kawai-mura, Kawaguchi-mura, Yunotani-mura, Yabukami-mura
	Minami-uonuma-gun	Shiosawa-machi, Ueda-mura, Ikasawa-mura, Omakimura
	Naka-uonuma-gun	Nakajo-mura, Kawaji-mura
Toyama	Kariha-gun	Takada-mura, Tajiri-mura, Kita-sabaishi-mura, Nishinakadori-mura, Arahama-mura
	Naka-kubiki-gun	Arai-machi, Yachiho-mura, Kanaya-mura, Kasugamura, Arita-mura, Sango-mura, Tsuari-mura, Shindo-mura, Wada-mura, Hida-mura, Yoneyama-mura, Ofuke-mura
	Nishi-kubiki-gun	Aomi-machi, Yamatogawa-mura, Nishiumi-mura, Onomura, Imai-mura
	Iwafune-gun	Iwafune-machi, Senami-machi, Saberi-mura
	Sado-gun	Kawasaki-mura, Kamo-mura
	Nehi-gun	Nenaka-machi
	Imizu-gun	Daimon-machi, Horioka-mura
	Shimo-niikawa-gun	Shimo-nogata-machi, Michishita-mura
	Higashi-tonami-gun	Fukuno-machi, Higashi-nojiri-mura
	Naka-niikawa-gun	Mizuhashi-machi
Ishikawa	Himi-gun	Kubo-mura
	Nishi-tonami-gun	Hanyu-mura
	Ishikawa-gun	Matsuo-machi, Nonoichi-machi, Oshino-mura, Go-mura
	Nomi-gun	Neagari-machi
	Hakui-gun	Chirihama-mura
Fukui	Suzu-gun	Iida-machi
	Enuma-gun	Nango-mura, Miki-mura
	Yoshida-gun	Morita-machi, Matsuoka-machi, Higashi-fujishimamura, Naka-fujishimamura

	Sakai-gun	Harue-machi, Maruoka-machi, Ashihara-machi, Kana-zu-machi, Isobe-mura, Honjo-mura, Kado-mura, Oshima-mura
	Asuha-gun	Yashiro-mura, Asozu-mura, Rokujo-mura, Shimo-mon-ju-mura, Togo-mura, Sako-mura
	Tsuruga-gun	Higashigo-mura, Awano-mura, Nakanogo-mura,
	Imadachi-gun	Sabae-machi, Awatabe-machi, Shimmei-machi, Kitashinjo-mura, Minami-nakayama-mura, Ajimano-mura, Kita-hino-mura
	Nyu-gun	Tachimachi-mura, Yoshikawa-mura
	Ono-gun	Tomida-mura, Shimoshō-mura, Osoha-mura
	Nanjo-gun	Ojiho-mura
Yamanashi	Naka-koma-gun	Shikishima-machi, Ryuo-mura
	Higashi-yatsushiro-gun	Isawa-machi
	Nishi-yamanashi-gun	Koun-mura, Sumiyoshi-mura
	Minami-tsuru-gun	Takara-mura, Higashi-katsura-mura, Kasei-mura
	Minami-koma-gun	Masuhō-machi, Shimoyama-mura, Toyooka-mura, Mutsumai-mura
	Nishi-yatsushiro-gun	Ichikawadaimon-machi, Takada-mura, Daido-mura, Okochi-mura, Tomisato-mura
	Higashi-yamanashi-gun	Kusakabe-machi, Kanoiwa-machi, Ofuji-mura
	Kita-tsuru-gun	Enkyo-machi, Nanaho-mura, Nigioka-mura
Nagano	Kami-minochi-gun	Amori-mura
	Suwa-gun	Shimo-suwa-machi, Chino-machi, Osaji-mura, Kawagishi-mura, Minato-mura, Miyakawa-mura
	Shimo-ina-gun	Kanae-mura, Matsuo-mura, Igara-mura, Takagi-mura
	Kami-ina-gun	Nishi-haruchika-mura
	Sarashina-gun	Shiosaki-mura
	Hanishina-gun	Yashiro-machi, Hanyu-machi
	Kita-azumi-gun	Tokiwa-mura, Matsukawa-mura
	Kita-saku-gun	Iwamurada-machi, Mitsuoka-mura
	Minami-saku-gun	Nakagomi-machi, Usuda-machi
	Nishi-chikuma-gun	Agematsu-machi
	Chiisagata-gun	Kangawa-mura, Kamishina-mura
Gifu	Inaba-gun	Naka-machi, Unuma-machi, Sohara-machi, Kagamishima-mura, Atsumi-mura, Kagami-mura, Akutami-mura
	Hashima-gun	Kasamatsu-machi, Shimo-haguri-mura, Yatsurugimura, Yanaizu-mura
	Motosu-gun	Hozumi-machi, Godo-mura
	Yamagata-gun	Takatomi-machi
	Ampachi-gun	Goto-machi, Sumimata-machi, Minami-hirano-mura, Miki-mura, Maki-mura, Musubu-mura
	Yoro-gun	Takada-machi, Hirohata-mura, Kasago-mura, Obata-mura
	Fuwa-gun	Tarui-machi, Akasaka-machi, Miyashiro-mura, Arasaki-mura, Aohaka-mura
	Ibi-gun	Ono-machi, Yamato-mura, Kitakata-mura, Toyokimura, Tomiaki-mura, Saigun-mura, Kiyomizu-mura, Yagi-mura, Ojima-mura
	Toki-gun	Tokitsu-machi, Izumi-machi, Mizunamitoki-machi, Akiyo-mura
	Kani-gun	Imawatari-machi, Hiromi-machi, Himeji-mura
	Ena-gun	Osashima-machi, Sakashita-machi, Higashino-mura, Ochiai-mura
	Gunjo-gun	Aioi-mura, Kuchimyogata-mura, Kawai-mura
	Kamo-gun	Koi-machi, Sakahogi-mura
	Mugi-gun	Mino-machi, Koganeta-mura, Nakauchi-mura

Shizuoka	Atami-shi	Ajiro-machi, Usami-machi
	Tagata-gun	Shimizu-mura
	Sunto-gun	Fujimi-machi, Takaoka-machi, Harada-mura, Fujimoto-mura, Motoyoshihara-mura, Shibatomi-mura
	Fuji-gun	Sodeshi-machi
	Ibara-gun	Udo-mura
Aichi	Abe-gun	Narumi-machi, Idaka-mura, Tempaku-mura, Nisshin-mura, Togo-mura, Toyoaki-mura
	Aichi-gun	Moriyama-machi, Komaki-machi, Shinano-machi, Asahi-machi, Kozoji-machi, Shidami-mura
	Higashi-kasugai-gun	Nishi-biwajima-machi, Shinkawa-machi, Yamada-mura
	Nishi-kasugai-gun	Odaka-machi, Ueno-machi, Arimatsu-machi, Taketoyomachi, Akuhi-machi, Ofu-machi
	Chita-gun	Futagawa-machi
	Atsumi-gun	Iwazu-machi, Fukuoka-machi
	Nukata-gun	Imaise-machi, Okoshi-machi
	Nakajima-gun	Chiryu-machi, Takahama-machi, Fujimatsu-mura, Yosami-mura
	Hekikai-gun	Kosakai-machi, Ichinomiya-mura
	Hoi-gun	Heisaka-machi
	Hazu-gun	Kochino-machi, Fuso-mura
Mie	Niwa-gun	Chisato-mura, Togo-mura, Nagashino-mura
	Minami-shidara-gun	Funatsuki-mura, Yana-mura
	Yana-gun	Shironami-mura, Fukaya-mura, Tado-mura, Nagashima-mura
	Kuwana-gun	Mie-gun
		Kusu-machi, Asahi-mura, Kawagoe-mura, Oyachi-mura, Mie-mura, Kanzaki-mura, Kawarada-mura
		Isshi-gun
		Hisai-machi, Kumode-mura, Matsugasaki-mura, Yonenosho-mura
		Ano-gun
		Katada-mura, Ano-mura, Suguri-mura
		Kawage-gun
	Isshinden-machi, Kurima-mura	
	Iinami-gun	
	Hanaoka-machi, Minato-mura, Matsuo-mura, Isedera-mura, Izawa-mura, Kushida-mura, Nishi-kurobe-mura	
	Take-gun	
	Auga-machi	
	Watarai-gun	
	Futami-machi, Obata-machi, Tamaru-machi, Shigomura, Misono-mura, Kita-mura	
	Shima-gun	
	Toba-machi	
	Ayama-gun	
	Shimagahara-mura, Marubashira-mura	
	Naga-gun	
	Hanagaki-mura, Inago-mura	
	Minami-muro-gun	
	Tomari-mura, Arii-mura, Udono-mura, Mifune-mura	
	Kita-muro-gun	
	Aiga-machi	
Shiga	Kurimoto-gun	Seta-machi, Oikami-mura
	Sakata-gun	Maibara-machi
	Higashi-asai-gun	Torahime-machi
	Kanzaki-gun	Takebe-mura
	Gamo-gun	Nakano-mura
Kyoto	Koga-gun	Kibukawa-machi, Kashiwagi-mura
	Uji-shi	
	Otokuni-gun	Muko-machi, Nagaoka-machi, Kuze-mura, Oyamazaki-mura
	Tsuzuki-gun	Tanabe-machi, Ide-machi
	Soraku-gun	Seika-mura
Osaka	Naka-gun	Arayama-mura, Tamba-mura, Yoshihara-mura
	Yosa-gun	Miyazu-machi, Yoshizu-mura
	Kaizuka-shi	
	Moriguchi-shi	
	Neyagawa-shi	
	Tondabayashi-shi	

	Kita-kawachi-gun	Kono-machi, Mizumoto-machi, Matsuta-machi, Kado- ma-machi, Niwakubo-machi
	Naka-kawachi-gun	Tatetsu-machi, Tamagawa-machi, Tatsumi-machi, Ka- mi-mura, Yada-mura
	Minami-kawachi-gun	Mikkaichi-machi, Sayama-machi, Kokubu-machi, Do- myoji-machi, Fujiidera-machi, Shiki-mura, Takawa- shi-mura, Hikisho-mura
	Izukita-gun	Fukuizumi-machi, Izumi-machi, Takaishi-machi, Tada- oka-machi
	Izunami-gun	Kumatori-mura, Hineno-mura
	Toyono-gun	Minoo-machi, Shonai-machi
	Mishima-gun	Mashita-machi, Ajiu-mura
Hyogo	Ashiya-shi	
	Muko-gun	Ryogen-mura
	Shikama-gun	Itohiki-mura, Yagi-mura
	Innami-gun	Yoneda-machi
	Kako-gun	Befu-machi, Arai-mura, Ahe-mura
	Ibo-gun	Shingu-machi, Mitsu-machi
	Akaho-gun	Sakoshi-machi
	Hikami-gun	Ikusato-mura
	Taka-gun	Shigeharu-mura, Hino-mura, Hiensho-mura
	Kato-gun	Takino-machi
Nara	Soekami-gun	Ichinomoto-machi, Obitoke-machi, Higashiichi-mura
	Yamanobe-gun	Tambaichi-machi, Nikaido-mura, Asawa-mura
	Ikoma-gun	Ikoma-machi, Ikaruga-machi, Fushimi-machi, Kata- giri-machi, Tomio-mura, Yata-mura, Heijo-mura
	Kita-katsuragi-gun	Shinjo-machi, Oji-machi
	Minami-katsuragi- gun	Gose-machi
	Takaichi-gun	Yagi-machi, Imai-machi, Unebi-machi, Takatori-machi
	Shiki-gun	Miwa-machi, Yanagimoto-machi, Sakurai-machi, Oda- mura, Kawahigashi-mura, Daifuku-mura, Makimuke- mura, Kaguyama-mura
	Yoshino-gun	Yoshino-machi, Kamiichi-machi, Oyodo-machi
	Uchi-gun	Gojo-machi, Nohara-machi
	Uda-gun	Uda-machi, Haibara-machi
Wakayama	Arita-gun	Hiro-mura, Tasugawa-mura, Minami-hiro-mura
	Hidaka-gun	Matsubara-mura, Yukawa-mura
	Nishi-muro-gun	Shinjo-mura
	Higashi-muro-gun	Koza-machi, Takaike-machi, Nishimukai-mura
Tottori	Tohaku-gun	Agei-machi, Saigo-mura, Yashiro-mura
	Yatsukami-gun	Funaoka-mura, Kuninaka-mura
	Hino-gun	Ebi-machi, Kurosaka-machi
	Seihaku-gun	Tonoe-machi, Agarimichi-mura, Amaruko-mura, Wata- ri-mura, Iwao-mura, Hietsu-mura
Shimane	Ohara-gun	Hinobori-mura
	Iishi-gun	Mitoya-machi
Okayama	Mitsu-gun	Ono-mura, Shiraishi-mura, Makiishi-mura
	Jodo-gun	Samban-mura
	Wake-gun	Honjo-mura
	Kojima-gun	Fukuda-machi
	Tsukubo-gun	Kibi-machi, Senoo-machi, Hayashima-machi, Chaya- machi
	Asakuchi-gun	Nishiachi-machi, Tsurashima-machi, Funao-machi, Na- gao-machi
	Oda-gun	Kanenoura-machi
	Shizuki-gun	Yoshii-machi, Nishi-ebara-mura
	Atetsu-gun	Kamiichi-machi, Miyoshi-mura, Ishiganisato-mura

Hiroshima	Mitsugi-gun Futami-gun Numakuma-gun	Mukaijima-machi, Mukaijima-higashi-mura Tokaichi-machi Minomi-machi
Yamaguchi	Asa-gun Yoshiki-gun Tsuno-gun	Asa-machi Ogori-machi Tomita-machi, Fukukawa-machi
Tokushima	Myoto-gun Miyoshi-gun Mima-gun Oe-gun Awa-gun Naka-gun Itano-gun	Minami-inoue-mura, Nii-mura, Kami-hachiman-mura, Kokufu-mura Tsuji-machi, Minawa-mura, Samachino-mura, Hashi- kura-mura, Yamashiro-tani-mura Ebara-machi, Anabuki-machi, Iwakura-mura, Mishima- mura Kawashima-machi, Ushinoshima-mura, Moriyama-mu- ra, Nishio-mura Hayashi-machi, Kakishima-mura, Donari-mura Sakano-machi, Nakanoshima-mura, Minobayashi-mura Bando-machi, Banzai-machi, Kitashima-machi, Otsu- mura, Horie-mura, Matsushige-mura, Kawanouchi- mura, Ojin-mura
Kagawa	Kita-gun Kagawa-gun Shodo-gun Ayauta-gun Nakatado-gun Mitoyo-gun Okawa-gun	Mure-mura, Maeda-mura, Kawazue-mura, Hayashi- mura, Ido-mura, Shimo-takaoka-mura Kozai-machi, Futsushozan-machi, Tsuruuchi-mura, Ka- mi-kasai-mura, Danshi-mura, Ichinomiya-mura, Enza- mura, Tahimura Ikeda-machi, Fuchizaki-mura, Onude-mura, Yotsumi- mura Utazu-machi, Kawazu-mura, Matsuyama-mura, Fuchu- mura, Iino-mura, Doki-mura Tadotsu-machi, Zentsuji-machi, Tatsukawa-mura Toyohama-machi, Takamuro-mura, Kunida-mura, To- kiwa-mura, Onohara-mura, Motoyama-mura, Ichino- tani-mura, Kuwayama-mura Ishida-mura, Soda-mura, Tomita-mura, Kanazaki-mura
Ehime	Nii-gun Uma-gun	Nakahagi-machi, Izumikawa-machi, Sumino-machi, Habu-machi, Kozato-machi Matsuhaku-mura
Kochi	Nagaoka-gun Takaoka-gun Hata-gun	Gomen-machi, Inabu-mura Onogo-mura Shimoda-machi, Higashiyama-mura, Gudo-mura, Ya- tsuka-mura
Fukuoka	Tobata-shi Tsukushi-gun Onga-gun Miike-gun Kurate-gun Kaho-gun Kasuya-gun Tagawa-gun Yame-gun	Ono-machi, Kasuga-mura, Osa-mura, Naka-mura Katsuki-machi, Mima-ki-machi, Okagaki-machi, Ashiya- machi, Nakama-machi, Onga-mura Takada-machi Koyanose-machi, Miyata-machi, Otake-machi, Ueki- machi, Tsurugi-mura Futase-machi, Inatsuki-machi, Kofukuro-machi, Katsu- rakawa-machi, Usui-machi, Oguma-machi, Yamada- machi, Honami-mura, Shonai-mura, Kaita-mura, Chinzei-mura, Daibu-mura, Kami-honami-mura Umi-machi, Shime-machi, Okawa-mura, Seto-mura, Shikanoshima-mura, Tataru-mura Kawasaki-machi, Soeda-machi, Itoda-machi, Kaneda- machi, Akaike-machi, Kaharu-machi, Oto-mura, Hojo-mura, Magarikane-mura, Iigane-mura Hainuzuka-machi, Okayama-mura

	Miyako-gun	Kanda-machi, Obase-mura
	Chikujo-gun	Yoshitomi-machi
	Asakura-gun	Tatsuishi-mura, Miwa-mura
Saga	Saga-gun	Takagise-mura, Hyogo-mura, Kose-mura, Kita-kawa-soe-mura, Honjo-mura, Kase-mura, Nabeshima-mura, Kubota-mura, Higashi-yoka-mura, Nishi-yoka-mura, Nikita-mura
	Kanzaki-gun	Mitagawa-mura, Nishigo-mura, Niyama-mura, Shirotamura
	Ogi-gun	Ogi-machi, Ushizu-machi, Kita-taku-machi, Higashitaku-mura
	Higashi-matsuura-gun	Hamazaki-machi, Opizuka-mura, Kagami-mura, Kurimura
	Kinoshima-gun	Kitakata-machi, Omachi-machi, Asahi-mura, Ryuumura, Nakadori-mura, Higashi-kawanobori-mura, Tachibana-mura
	Fujitsu-gun	Hama-machi, Shioda-machi, Kashima-mura, Nogomimura, Furueda-mura, Gochoda-mura
	Miyaki-gun	Tajiro-machi, Kizato-mura, Fumoto-mura, Asahi-mura
	Nishi-matsuura-gun	Higashi-yamashiro-machi, Yamashiro-machi, Higashiarita-machi, Arita-machi, Niri-mura, Oyama-mura, Matsuura-mura
Nagasaki	Nishi-sonoki-gun	Mogi-machi
	Kita-matsuura-gun	Sasa-machi, Emukae-machi, Imafuku-machi, Tsukinokawa-machi, Shimmikuriya-machi, Kamishisa-machi, Shikamachi-machi, Sechiharu-machi, Minamidaira-mura, Kosasa-mura, Yoshii-mura
Kumamoto	Uto-gun	Uto-machi, Shiranuhi-mura
Oita	Tsukumi-shi	
	Oita-gun	Tsuruzaki-machi, Higashi-wasada-mura
	Shimoke-gun	Imazu-machi, Wada-mura
	Hayami-gun	Toyooka-machi, Hide-machi, Kizuki-machi, Yasakamura, Oga-mura
	Kita-amabe-gun	Sakanoichi-machi, Ozai-mura
	Usa-gun	Nagasu-machi, Yanagigaura-machi, Usa-machi, Yakan-machi, Toyokawa-mura
Miyazaki	Minami-naka-gun	Hosoda-machi
Kagoshima	Kagoshima-gun	Taniyama-machi
	Kawanobe-gun	Kaseda-machi
	Aira-gun	Hayato-machi, Kiyomizu-mura

**Ministry of Construction Notification
No. 720**

July 18, 1951

In regard to the enterprise of Omiya northern part land replotting of Omiya city planning, by Ministry of Construction Notification No. 299 of April 25, 1949, the date of completion was amended as fiscal year 1951 on March 31, 1951.

Minister of Construction
NODA Uichi

**Ministry of Construction Notification
No. 721**

July 18, 1951

In accordance with the provision of Article 1

of the City Planning Law, Gobo-cho, Hidaka-gun, Wakayama Prefecture shall be designated.

Minister of Construction
NODA Uichi

GOVERNMENT MATTERS

ECONOMIC STABILIZATINO BOARD

**Decision of President of Economic
Stabilization Board on Appeal**

July 10, 1951

The following decision is made by the President of the Economic Stabilization Board after deliberation in the Allocation Council on the appeal filed by Uchi, the representative of Kyokuto

Boeki Koshi (Far Eastern Trading Company), No. 2-9, Kanda Awaji-cho, Chiyoda-ku, Tokyo-To on May 23, 1951.

Text

The appeal submitted is recognized to be reasonable. The Minister of International Trade and Industry is to accept the Kyokuto Boeki Koshi as a registered seller on Designated Daily Necessities.

Reason

The appeal is summerlized as follows:

The applicant who had been a registered seller of Designated Daily Necessities filed an application for re-registration as provided for in the Regulation for Distribution of Designated Daily Necessities dated February 24, 1951 (hereinafter referred to as Regulation), but the application was rejected on May 22, 1951.

The applicant was not satisfied with this decision for the following reasons:

- (1) The applicant is not convinced that he does not meet the qualifications enumerated in Article 5 of the Regulation.
- (2) The Ministry of International Trade and Industry says that the applicant is not acceptable as a SPC, but the applicant himself is innocent of any offence.

On the other hand Ministry of International Trade and Industry has rejected the application for registration because the applicant cannot be considered an acceptable seller for the following reasons:

- (a) According to Monthly Report of Special Deposit Account for October, 1950, a considerable sum was deposited into his accounts with Tokyo Bank and Banque de L'Indo-Chine while the reports to the Ministry on the business done for October and November state that business was not started yet. Thus the Ministry considered the reports are untrue.
- (b) The applicant reported in his report for February, 1951 that he bought sugar from Yarasu Shokai. The said sugar must have been carried over to March because there was no description about the selling of sugar in the report but nothing is mentioned also in the March report. On the other hand Yarasu Shokai did not deal in sugar at all in February-March according to their reports.
- (c) Much has been talked about the way of business of the applicant, besides, new registration was not given for not few of the customers of the applicant.

Upon survey and deliberation on the applicant's reasons, it revealed that:

For (1): The applicant seems to have met the qualifications mentioned in each item of Article 5 paragraph 1 of the Regulation.

For (2): No fact was found for rejection of his argument.

On the other hand deliberation on the Ministry's reasons revealed that:

For (a): The business has never been started by the applicant in October to November. The statement of deposit in the October report was found to be error later and due correction has been made at that times.

For (b): Contract was mistreated as buying and entered in the report accordingly. The contract was cancelled later. The cancellation has been confirmed by an officer of Tokyo International Trade and Industry Bureau.

For (c): No fact to prove the tangible infringement was found.

In conclusion, it is not proper to refuse the registration for these reasons. Thus the appeal is recognized to be reasonable, therefore the decision was made as stated above.

President of Economic
Stabilization Board

PUBLIC NOTICES

ATTORNEY-GENERAL'S OFFICE

Factory Foundation

July 18, 1951

Whereas Hodogaya Kagaku Kogyo K. K. (Hodogaya Chemical Mfg. Co., Ltd.), No. 3, Shiba Toranomom, Minato-ku, Tokyo, has applied for registration of preservation of ownership of the land, buildings, machineries and implements belonging to Tokyo Factory of the Hodogaya Kagaku Kogyo K. K. located at No. 7-2, 3-chome, Oji, Kita-ku, Tokyo, for the purpose of creating a factory foundation, any person who has a claim over the movable property that is to be included in the aforesaid foundation or any creditor of seizure, provisional seizure or provisional disposition of the abovementioned property, shall file his claim with this Office within 32 days from the day of publication of this notice.

The inventory of the said foundation is available at this Office for the inspection of the interested parties.

Kita Branch Office,
Tokyo Legal Affairs Bureau

July 18, 1951

Whereas Nihon Kako Seishi Co., Ltd., No. 2, Kamijujo-machi, Kita-ku, Tokyo, has applied for registration of preservation of ownership of

the lands, buildings, machineries and implements belonging to the said company's Oji factory located at the same place, for the purpose of creating a factory foundation, any person who has a claim over the movable property that is to be included in the foundation or any creditor of seizure, provisional seizure, provisional disposition thereof shall file his or her claim with this Office within 32 days from the day of publication of this notice.

This inventory of foundation is available at this Office for the inspection of the interested parties.

Kita Branch Office,
Tokyo Legal Affairs Bureau

July 18, 1951

Whereas Daito Match Kogyo K. K. (c/o Nihon Seimei Bldg.) 42-1, Nishi-machi, Ikuta-ku, Kobe-shi, has applied for registration of alteration of established factory foundation with intent to make newly an addition to the said foundation, the structures, machineries and implements, etc. located at Ko-475, Aza Higashinocho, Shirahama-machi, Himeji-shi belonging to the same company, any person who has a claim over the movable property that is to be included in the aforesaid foundation or any creditor of seizure, provisional seizure or provisional disposition of the abovementioned property, shall file his claim with this Office within thirty-two days from the day of publication of this notice.

The inventory of the said foundation is available at this office for the inspection of the interested parties.

Shikama Branch Office,
Kobe District Legal Affairs Bureau

July 18, 1951

Whereas Kenze Akita Seishi K. K., 13, Aza Kaneike-machi, Yusawa-machi, Ogachi-gun, Akita-ken, has applied for registration of preservation of ownership of the land, buildings, structures, machineries and implements, etc. belonging to the factory of the same company located at the aforesaid place and 23-2, Aza Kitaaramachi, Yusawa-machi, Ogachi-gun, Akita-ken for the purpose of creating a factory foundation, any person who has a claim over the movable property that is to be included in the aforesaid foundation or any creditor of seizure, provisional seizure or provisional disposition of the abovementioned property, shall file his claim with this Bureau within thirty-two days from the day of publication of this notice.

The inventory of the said foundation is avail-

able at this Bureau for the inspection of the interested parties.

Yusawa Branch Bureau,
Akita District Legal Affairs Bureau

MINISTRY OF FINANCE

Approval for Report on Conclusion of Special Liquidation

July 18, 1951

As the report on conclusion of special liquidation of the following company has been approved in accordance with the provision of Article 31 paragraph 1 of the Cabinet Order concerning Liquidation of Property in Japan belonging to the Companies which have their Head Offices in the Areas Formerly Occupied by Japan (Cabinet Order No. 291 of 1949), notice shall be given under the provision of Article 31 paragraph 3:

Minister for Foreign Affairs
YOSHIDA Shigeru
Minister of Finance
IKEDA Hayato
Minister of International
Trade and Industry
TAKAHASHI Ryutaro

Name of Company Outside Japan
(South Sea Mandatory Islands)
Akiyama Sangyo K. K.
(Akiyama Industrial Co., Ltd.)

COMPANIES AND OTHERS

Notice re Dissolution

July 17, 1951

Notice is hereby given that the undermentioned company was dissolved on June 17, 1951, in accordance with the decision made at the regular stockholders' general meeting held on the said day. Accordingly, the creditors to this company are requested to report their claims within two months from the day of publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Kanatsu Chikusan K. K.
Liquidators: Kiyomi Mizuno
Shigeo Sato
Eitaro Amano
96-5, Kanatsu-cho, Sakai-gun, Fukui-ken

Notice re Calling for Claims

July 13, 1951

Notice is hereby given that the undermentioned company was dissolved on June 28, 1951, in accordance with the decision made with the unanimous consent of the entire members at the members, general meeting held on the said day.

Accordingly, the creditors to this company are requested to report their claims by September 30, 1951.

Failing any claim to be submitted by the aforesaid period, it shall be excluded from the liquidation.

Gomei Kaisha Koshii Eigyo-sho
Liquidator: Chojiro Yokota
c/o Yokota Office, 46, Kita-ogi-cho,
Kita-ku, Osaka

Notice re Dissolution

July 14, 1951

Notice is hereby given that the undermentioned company was dissolved on June 12, 1951, in accordance with the decision made at the special stockholders' general meeting held on the said day. Accordingly, the creditors to this company are requested to report their claims within two months from the day following publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

K. K. Fuse Seizai-sho
Liquidators: Terukazu Murata
Narakichi Imai
14, 1-chome, Nagado, Fuse-shi

Notice re Dissolution

July 3, 1951

Notice is hereby given that the undermentioned company was dissolved on July 3, 1951, in accordance with the decision made at the general meeting held on the said day. Accordingly, the creditors to this company are requested to report their claims within two months from the day following publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Osaka Kinzoku Zakka Boeki K. K.
Representative Liquidator:
Kaoru Honjo
545, Kawanishi-cho, Higashi-ku, Osaka

Notice re Dissolution

July 18, 1951

Notice is hereby given that the undermentioned company was dissolved on June 30, 1951, in accordance with the decision made at the members' general meeting held on the said day. Accordingly, the creditors to this company are requested to report their claims within two months from the day of publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Yugen Kaisha Shirasago-shoten
Liquidator: Kyuichi Shirasago
41, Nakashima, Kabe-machi, Asa-gun,
Hiroshima-ken

Notice re Dissolution

July 18, 1951

Notice is hereby given that the undermentioned company was dissolved on May 16, 1951, in accordance with the decision made at the special stockholders' general meeting held on the said day. Accordingly, the creditors to this company are requested to report their claims within two months from the day of publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Kikkawa Kensetsu Kogyo K. K.
Liquidator: Shoichi Tanaka
896, Ushida-cho, Hiroshima-shi

Notice re Dissolution

July 1, 1951

Notice is hereby given that the undermentioned company was dissolved on June 26, 1951, in accordance with the decision made at the members' general meeting held on the said day. Accordingly, the creditors to this company are requested to report their claims within two months from the day of publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Sankyo Yushutsu Hanamushiro
Yugen Kaisha
Liquidator: Takao Abeno
266-2, Kaya, Tsunogo-mura,
Numakuma-gun, Hiroshima-ken

Notice re Calling for Claims

July 18, 1951

This Commission dissolved on July 11, 1951 pursuant to the provisions of Article 2 of the Cabinet Order concerning Abolishment of the Holding Company Liquidation Commission Ordinance.

It is hereby requested that creditors of this Commission report their claims to the liquidation office of this Commission by August 14, 1951. In case no reports are made by the said date, such claims shall be excluded from liquidation.

This notice has been made in accordance with the provisions of Article 9 of the Cabinet Order concerning Dissolution of the Holding Company Liquidation Commission.

Liquidator of the Holding Company
Liquidation Commission
NODA Iwajiro
1, 2-chome, Uchisaiwai-cho,
Chiyoda-ku, Tokyo
Tel: (57) 3781-2, 2185

Notice re Capital Reduction

June 20, 1951

Notice is hereby given that at the members' general meeting of the undermentioned company held on June 30, 1951, it was decided that the amount of the capital of ¥400,000 should be reduced to ¥200,000.

Any creditor who has objection to the aforesaid decision is requested to notify the company to that effect within two months from the day following publication of this notice.

Kyoei Shoji Yugen Kaisha
Representative Director:
Rokuzo Nakaoka
1281, Shobara, Shobara-cho, Hiba-gun,
Hiroshima-ken

Notice re Dissolution

June 20, 1951

Notice is hereby given that the undermentioned company was dissolved on March 20, 1951, in accordance with the decision made at the special stockholders' general meeting held on the same day. Accordingly, the creditors to this company are requested to report their claims within two months from the day following publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Kanemaru Nosan Kako K. K.
Liquidator: Bunsaku Suzuki
311-2, Nimaibashi, Gotemba-machi,
Sunto-gun, Shizuoka-ken

Notice re Dissolution

July 18, 1951

Notice is hereby given that the undermentioned company was dissolved on June 30, 1951, in accordance with the decision made at the stockholders' general meeting held on the said day.

Accordingly, the creditors to this company are requested to report their claims within two months from the day following publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Rokkyo Shoji K. K.
Representative Liquidator:
Takeaki Murano

Notice re Resolution at 56th Regular Stockholders' General Meeting

January 20, 1951

To: Stockholders;

Notice is hereby given that at the regular stockholders' general meeting held on January 18, 1951, the resolution was made as follows:

K. K. Kinema Kan
President & Director:
Otozo Nishimura
33, Asahi-cho, Yonago-shi

Matters resolved

Bill No. 1.

Re: Recognition of business report for the 56th term, inventory, balance sheet, loss and profit statement and disposal of loss.

Bill No. 2.

Re: Removal of Head Office and revision of the articles of incorporation.

The head office removed to 1080, 3-chome, Shin-machi, Kurayoshi-cho, Tohaku-gun from 33, Asahi-cho, Yonago-shi.

The above were all recognized and adopted without any amendment.

Notice re Resolution at Stockholders' General Meeting

To: Stockholders;

Notice is hereby given that at the regular stockholders' general meeting held on June 30, 1951, resolution was made as follows:

Hoshi Seiyaku K. K.
President & Director:
Shin-ichi Hoshi
326, 1-chome, Nishi-osaki, Shina-
gawa-ku, Tokyo

Bill No. 1.

Re: Recognition of Business Report (commencing December 1, 1950, and ending May 30, 1951), Balance Sheet, Inventory, Loss and Profit Statement and Disposal of Loss.

Recognized and adopted without any amendment.

Bill No. 2.

Re: Recognition of assets revaluation of the company and the total amount thereof in accordance with the Assets Revaluation Law.

Recognized and adopted without any amendment.

Bill No. 3.

Re: Presentation of the reward for meritorious services to Hajime Hoshi, ex-president.

Recognized and adopted, and all the matters such as the amount, the period, and the method shall be left to the discretion of the board of directors.

Bill No. 4.

Re: Election of an auditor and directors.

The following persons have been elected and appointed:

Directors:

Tadaichi Wakamatsu, Kan-ichi Negishi, Shizuo Shinohara, Hiroshi Ogihara, Yasuyoshi Nagahata, Magoyasu Miyanaga and Ryoji Uchiyama

Auditor:

Hideo Noguchi

(Balance sheet abridged.)

Notice of Sale of Dissolved Organizations' Properties (280th Sale)

1. Properties for sale:

(Items (1) through (16) will be sold each in a lot.)

(1) Building: wooden cement-tiled 1-storied 1 unit	52.00 <i>tsubo</i>	(BC-193)
Land	444.53 "	(LC-43-(1), (2))
(2) Truck (34, DODGE)	1	(MC-13-158)
(3) Motor-car (36, CHEVROLET)	1	(MC-13-152)
(4) " (38, ")	1	(MC-13-289)
(5) Truck (38, TOYODA)	1	(MC-13-159)
(6) Motor-car (34, HARLEY)	1	(MC-13-292)
(7) Desk, etc.	5 descriptions	(M-13-289)
(8) Mending cloth	667 yds.	(M-13-290)
(9) Common battery switchboard, etc.	2 descriptions	(M-13-189)
(10) Old cotton, etc.	4 "	(M-13-219)
(11) Aluminum tablewares, etc.	2 "	(M-13-130)
(12) Desk, etc.	9 "	(M-13-291)
(13) Radio receiving set (All-wave)	1	(M-13-292)
(14) Desk, etc.	5 descriptions	(M-13-293)
(15) Chair, etc.	2 "	(M-13-196 & 197)
(16) Bench, etc.	5 "	(M-13-294)

2. Location:

- (1) 31 & 14, 4-chome, Inatsuke Nishi-machi, Kita-ku, Tokyo-To
- (2) through (6) & (16) c/o Miyakawa-gumi warehouse, 17, Minami-cho, Shiba-takanawa, Minato-ku, Tokyo-To
- (7) through (15) c/o Kyojokai warehouse, 17, Kawada-cho, Ichigaya, Shinjuku-ku, Tokyo-To

3. Date of preview:

10 a.m., July 20, at the locations of respective property

4. Time-limit for bids (applications for purchase):

5 p.m., July 27

5. Place of bids (applications for purchase):

This Sales Commission or Special Investigation Section, General Affairs Bureau, Tokyo Metropolitan Government

6. Security money:

- | | | | |
|---------------------|---------------------|--------------------------|-------------|
| (1) ¥60,000 | (2), (8) ¥100 each | (3), (7), (13) ¥300 each | (4) ¥30,000 |
| (5) ¥ 5,000 | (6), (11) ¥500 each | (9), (12) ¥800 each | (10) ¥ 700 |
| (14), (16) ¥50 each | (15) ¥600 | | |

7. In case purchasers have been decided, names thereof will be notified in the Official Gazette and also will be informed to all the bidders or applicants.

8. Please apply to this Sales Commission or Special Investigation Section, General Affairs Bureau, Tokyo Metropolitan Government for the instructions for bids (applications for purchase) and particulars of sale.

Sales Commission of Dissolved Organizations' Properties
Within Premises of Imperial Palace,
Chiyoda-ku, Tokyo-To
(Former Privy Council Building)