

# 琉球大学学術リポジトリ

## 外資系企業等の取扱い（対内調整）(4)

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対米回答案(3/23現在  
トキニングパーパー案)

秘  
無期限

本文は条約課(257)に収録

(案)

トキંગ.ペーパー

附

日本政府は、1970年7月31日付けのトキંગ.ペーパーで、復帰後の沖縄における外国人及び外資

系企業の取扱いに関する基本的な考え方を明らかにした。日本政府は、クエスチョナリへの回答の形で

受け取った資料の検討を終えたので、1970年12月4日付けの米大使館ペーパーの具体的な質問に対し、

次のとおり回答する。なお、問題によっては、資料が不十分のものもあるので、追加資料の入手につき、米側の

協力を要請する。

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I 米大使館ペーパー A. ~~トキંગ.ペーパー~~ に關し、

日本政府の方針は、次のとおりである。

1. 各企業には、復帰後すみやかに日本の外資法に基づき認可を受けるため申請をしよう。

ただし、個人営業者は、外資法上の認可を必要としない。

2. 上記の手続きを円滑に進めるため、外資法上の申請が処理されるまでの間は、関係企業が事業を継続しよう必要を経過措置をとる。

3. クエスチョナリに対する各企業からの回答を検討した結果、次の結論が得られた。

(1) 別添の企業リスト中、備考欄1にAと記入されている企業については、復帰後、申請に基づきすみ

やかに外資法上の認可が与えられる見込みである。  
ただし、認可申請時次の2条件を満たす必要がある。

(a) 申請時の事業規模又は内容がクエスチョナリ  
の回答と著しく異なっていないこと。

(b) 定款に定める事業が現に行なっている事  
業に比して著しく不同でないこと。

(2) 別添の企業リスト中、備考欄1にBと記入されてい  
る企業については、事業の内容が不明であること等  
により、現時点で問題がないと直ちに判断するこ  
とができないため、さらに調査をすすめる必要が  
ある。

(3) 別添の企業リスト中、アルファベットに星印を附して  
ある企業については、販売方法について若干の制限

(本土における通信販売、訪問販売等の制限)を課す

ることがある。

(4) 若干の業種については、外資法以外の法律に  
基づく免許、許可等が必要であるが、この点に

関する検討の結果は、下記Vのとおり。

(5) 製造業を営んでいる支店については、現在従事  
している事業の範囲内で法人化する事が望ましい。

輸出入販売又はサービス業を営んでいる支店につい  
ては、支店のまま業務を継続してもかまわないが、

将来製造業に進出しようという意思のある企業は、  
復帰時までには法人化する事が望ましい。

II 米大使館 ペーパー B に関し、

1. 復帰後の沖縄における外国人及び外国企業の  
私有財産は、本土の外国人及び外国企業の場合と  
同じく、日本の法令の下で尊重されることになる。

2. 沖縄の外国人のうちには、土地及び家屋の所  
有権及び賃借権の復帰後の取扱いについて異  
念を有する者があるようであるが、本土の法令上、  
外国人がかかる私権を享有するに制限は  
課されていないので、問題はない。ただし、国所有地の  
賃借権については、下記 5 のとおり。

3. 外国投資家から技術援助契約、受益証券、社  
債及び貸付金債権について元本、果実等の外貨  
支払の保証を得るためには、かかる契約や債権  
について外資法上の認可を受けなくてはならない。

ので、復帰後そのための申請をしてもらう。日本政  
府としては、特に困難な問題に予想していないので、  
かかる認可はすみやかに与えられるであろう。

4. その他の私有財産に関し、沖縄の外国人が復  
帰後の取扱いについて異念を有する場合には、  
日本政府は、具体的な質問が寄せられることを歓迎  
する。

(5. 米大使館 ペーパー B. 4 及び 5 に関し、沖縄にある  
国所有地の私人及び私企業への賃借を復帰後  
継続するためには、日本政府又は沖縄県との間で  
新たな契約を締結する必要がある。日本政府  
による沖縄の国所有地調査は終了しており、  
復帰後の取扱いについてもまた結論を得て  
いないが、早急に検討を終えるべく努力中である。)

(沖縄に於ける、大蔵省作成の調査がある  
が、国所有地の取扱いについても触れられていない  
ことが調査結果から読み取れる。)  
なお調整中

あるので、日本政府の方針は、進って知らせることに  
いたしたい。

Ⅲ 米大使館へメールに關し。

1. 外資法に基づき認可を得た投資については、  
その元本及び果實を米ドルに交換し、自由に外国へ送

金するところが同法に基づき保証されるので、特別な  
規則を制定するところも、特別な行政措置を講ずる

ことも必要がない。

2. 帰還後の沖縄における外国企業の資産は、日  
本における円建て資産に切り替えられる。かかる

資産の本国送金については、上記1.のとおり、外資法  
に基づき保証が与えられる。

IV 米大使館 パーパー D に関し.

日本政府は、通商及び金融に関する法令の  
沖縄への適用について暫定期間を設ける必要か

ありとけ現在考えていない。ただし、上記 I. 2. に従  
べた如く、必要に応じ経過措置をとる考えである。

V 米大使館 パーパー E に関し.

1. 若干の業種については、外資法以外の法律に基  
づく免許、許可等が必要であるので、外資法の場合

と同様、帰国後方みやかにその申請をしてもらう。  
(自由取業資格については、下記 VII のとおり。)

2. 上記の手続を円滑に進めるため、各業法上の  
申請が処理されるまでの間は、関係企業が事業を

継続しうよう必要を経過措置をとる。

3. ケーススタディに対する各企業からの回答を検討  
した結果、次の結論が得られた。

(1) 別添の企業リスト中、備考欄 2 に A と記入され  
ている企業については、帰国後、申請に基づき方みや

やかに各業法上の免許、許可等が与えられる見込み  
である。ただし、関係企業による事業の内容が申請

時においても、クエスチョナリイの回答と著しく異なつていないことを条件とする。

(2) 別添の企業リスト中、備考欄 2. に B と記入されている企業については、さらに検討を要する。

(3) 別添の企業リスト中、備考欄 2. に C と記入されている航空企業については、方では日米航空交渉において明らかにしたとおり、日本政府としては、カテゴリー 2 を認める意向はない。

Ⅳ 米大使館 パーポー F に関し。

復帰後における外国人自由職業者の取扱いは、次のとおりとする方向で必要を準備を進めている。

(1) 弁護士

復帰後 0 年間、(沖縄県内において)従前とありの業務を行なうことを認める。この資格は、最高裁判所の承認を受けた者に与えることとする。また、本土の法令による司法試験の受験資格を与える。

(2) 医師及び歯科医師

復帰後 0 年間、沖縄県内において、従前とありの業務を行なうことを認めることとし、本土の法令による国家試験又は国家試験予備試験の受験資格を与える。

(3) 獣医師

沖縄の法令により獣医師の免許を受けている者は、



復帰後もその業務を行なうことを認める。

(4) 公認会計士  
 本土の公認会計士法上、外国の資格を有し、かつ、時の関係法令について相当の知識を有する者は、大蔵大臣による資格の承認を得て、日本公認会計士協会に登録すれば、日本で業務を行なえることになつてゐる。

現在沖縄で活動中の外国人公認会計士の資格承認は、特に問題なく行なわれるであらう。

Ⅳ 米大使館ペーパーGに關し、

復帰後の沖縄には、日米友好通商航海条約をはじめ、日本が多数の国と締結している通商航海条約又は通商協定がそのまま適用されることになり、従つて、復帰後の沖縄においては、これらの条約又は協定の相手国国民は、これらの条約又は協定の定めるところに従ひ、最惠国待遇又は内国民待遇を受けることになるのは當然である。さきにも述べた日本政府の見解は、このことを述べたものである。

~~また、日本政府が沖縄在住の外国人に対して与へようとする待遇の中には、これらの条約又は協定が保障する以上のものが含まれてゐる地域に日本と通商航海条約等を締結してゐる国の国民に對し~~

(復帰後には最惠国待遇に關し)  
 復帰後には在り方のこと、条約相手国国民に對し

~~上州新田等取掛いたる旨を針江あき地~~  
申添充子

(地位協定 14条関係)

Ⅳ 米大使館ペーパーHに關し

(安保課にて作成中)

Ⅹ 米大使館ペーパー I に関し、

復帰前の沖縄における活動や財産については、日本政府は、復帰後に新たに日本税法によつて溯及

課税する意図を有しないことを確認する。同時に、このことは、復帰前の沖縄で琉球税法又は布令により

課税されるべきであった外国企業の活動や財産について、これらの法令の規定に従つた課税が完了<sup>適正</sup>

していない場合には、日本政府が復帰後において、琉球税法又は布令の規定（必要を經過措置と

して、日本税法の規定としての効力を与えられることとする。）に従つて課税する権利を放棄する

ことを意味するものではないことを申し添える。

Ⅹ 米大使館ペーパー J に関し、

1. 沖縄と本土の税制一体化については、現在慎重に検討を進めているところであり、また結論を得て

いないが、結論を得次第、復帰後の沖縄における税制の概要を適当な経路を通じて、沖縄の外国

企業に知らせる用意がある。

2. 同 J の 1 及び 2 の質問<sup>書</sup>については、現在、次のような方向で検討を進めているところである。

(1) 沖縄の法人税法の規定により、欠損金の繰越控除の対象となりうる青色申告に係る欠損金で、繰越

控除の適用を受けていないものは、原則として、本土復帰後、本土の法人税法の規定による欠損金の

繰越控除に準じて控除する。沖縄の所得税法の規定による純損失の繰越控除の対象となりうる

青色申告に係る純損失も上記と同称である。

(2) 復帰後の事業年度において生じた欠損金を復帰前の沖縄の所得に係る法人税額に繰戻すこと

については、沖縄の法人税法に欠損金の繰戻し制度がないことから認め難い。沖縄の所得に係る

所得税額の繰戻しについても、同称である。

トーキング・ペーパー

昭和46年3月23日

日本政府は、1970年7月31日付けのトーキング・ペーパーで、復帰後の沖縄における外国人及び外資系企業の実態に関する基本的な考え方を明らかにした。日本政府は、クエスチョネアへの回答の形で受け取った資料の検討を終えたので、1970年12月4日付けの米大使館ペーパーの具体的質問に対し、次のとおり回答する。なお、問題によつては、資料が不十分なものもあるので、追加資料の入手につき、米側の協力を要請する。

I 米大使館ペーパーAに関し、

日本政府の方針は、次のとおりである。

- 1 各企業には、復帰後すみやかに日本の外資法に基づく認可を受けるための経過立法による申請をさせる。ただし、個人営業者は、外資法上の認可を必要としない。
- 2 上記の手続を円滑に進めるため、外資法上の申請が処理されるまでの間は、関係企業が事業を継続しうるよう必要な経過措置をとる。
- 3 クエスチオネアに対する各企業からの回答を検討した結果、次の結論が得られた。
  - (1) 別添の企業リスト中、備考欄ノにAと記入されている企業については、復帰後、申請に基づきすみやかに外資法上の認可が与えられる見込みである。ただし、認可申請時点で次の2条件を満たす必要がある。
    - (a) 申請時の事業規模又は内容がクエスチオネアの回答と著しく異なっていないこと。

- (b) 定款に定める事業が現に行なっている事業に比して著しく広汎でないこと。
  - (2) 別添の企業リスト中、備考欄ノにBと記入されている企業については、事業の内容が不明であること等により、現時点で問題がないと直ちに判断することができないため、さらに調査をすすめる必要がある。
  - (3) 別添の企業リスト中、アルファベットに星印を付してある企業については、販売方法について若干の制限（本土における通信販売、訪問販売等の制限）を課することがある。
  - (4) 若干の業種については、外資法以外の法律に基づく免許、許可等が必要であるが、この点に関する検討の結果は、下記Vのとおり。
  - (5) 製造業を営んでいる支店については、

現在従事している事業の範囲内で法人化することが望ましい。輸出入販売又はサービス業を営んでいる支店については、支店のまま業務を継続してもかまわないが、将来製造業に進出しようという意思のある企業は、復帰時までに法人化することが望ましい。

■ 米大使館ペーパーBに関し、

- 1 復帰後の沖縄における外国人及び外国企業の私有財産は、本土の外国人及び外国企業の場合と同じく、日本の法令の下で<sup>並</sup>尊重されることになる。
- 2 沖縄の外国人のうちには、土地及び家屋の所有権及び賃借権の復帰後の取扱いについて懸念を有する者があるようであるが、現に有している土地及び家屋の所有権及び賃借権については問題はない。ただし、国県有地の賃借権については、下記のとおり。
- 3 外国投資家が技術援助契約、受益証券、社債、貸付金債権及び経営に影響を及ぼすことがない株式取得について元本、果実等の外貨支払の保証を得るためには、かかる契約や債権について外資法上の認可を受けておく必要があるため、復帰後そのための申請をさせる。日本政府としては、特に困

難な問題は予想していないので、かかる認可はすみやかに与えられるであろう。

※ その他の私有財産に関し、沖縄の外国人が復帰後の取扱いについて懸念を有する場合には、日本政府は、具体的な質問が寄せられることを歓迎する。

△ 米大使館ペーパーB、#及び5に関し、日本政府による沖縄の国県有地調査は終了してからず、国県有地の賃貸契約の復帰後の取扱いについてはまだ結論を得ていないが、早急に検討を終えるべく努力中であるので、日本政府の方針は、おつて知らせることといたしたい。

#### Ⅱ 米大使館ペーパーCに関し

1 外資法に基づく認可を得た投資については、その元本及び果実を外貨に交換し、自由に外国へ送金することが同法によつて保証される。個人営業にかかる利潤及び清算代金の送金については所要の確認を受ければ自動的に認められる。

2 復帰後の沖縄における外国企業の資産は、日本における円建て資産に切り替えられる。かかる資産の本国送金については、上記1のとおり、外資法に基づく保証が与えられる。

#### ~~Ⅲ 米大使館ペーパーDに関し~~

~~日本政府は、D項において問題とされている条項に関する法令の沖縄への適用について暫定期間を設ける必要があるとは現在考えていない。ただし、上記12に述べた如く、必要に応じ経過措置はとる考えである。~~

#### Ⅳ 米大使館ペーパーDに関し

日本政府は、D項において問題とされている事項に関する法令の沖縄への適用について暫定期間を設ける必要があるとは現在考えていない。ただし、上記I.2に述べたごとく、必要に応じ経過措置はとる考えである。

#### V 米大使館ペーパーEに関し、

- 1 若干の業種については、外資法以外の法律に基づく免許、許可等が必要であるので外資法の場合と同様、復帰後すみやかにその申請をさせる。(自由職業資格については、下記Ⅶのとおり。)
- 2 上記の手続を円滑に進めるため、各業法上の申請が処理されるまでの間は、関係企業が事業を継続しうるよう必要な経過措置をとる。
- 3 クエスチヨネアに対する各企業からの回答を検討した結果、次の結論が得られた。
  - (1) 別添の企業リスト中、備考欄2にAと記入されている企業については、復帰後申請に基づきすみやかに各業法上の免許許可等が与えられる見込みである。ただし、関係企業による事業の内容が、申請時においてもクエスチヨネアの回答と著しく異なっていないことを条件とする。



(2) 別添の企業リスト中、備考欄2KBと記入されている企業については、さらに検討を要する。

(3) 別添の企業リスト中、備考欄2KCと記入されている航空企業については、すでに日米航空交渉において明らかにしたとおり、日本政府としてはカボタージュを認める意向はない。

4. なお、各企業は復帰後、日本の企業と同様、日本の独占禁止法の適用を受けるが、その際業務内容によつては許可、届出等の義務を課されることがある。

#### Ⅵ 米大使館ペーパーFに関し

復帰後における外国人自由職業者の取扱いは、次のとおりとする方向で必要な準備を進めている。

##### (1) 弁護士

沖縄の法令による外国人弁護士であつて、現に一定期間以上沖縄においてその業務に従事している者は、最高裁判所の承認を受けることを条件として復帰後一定期間、沖縄地域において、従前どおりの業務を行なうことができるものとする。

##### (2) 医師及び歯科医師

復帰後一定期間、沖縄県内において従前どおりの業務を行なうことを認めるとともに、本土の現行法令による国家試験又は国家試験予備試験の受験資格が与えられる。

##### (3) 獣医師

沖縄の法令により獣医師の免許を受けている者は、復帰後もその業務を行なうことを認める。

(4) 公認会計士

本土の公認会計士法上、外国の資格を有し、かつ、日本の関係法令について相当の知識を有する者は、大蔵大臣による資格の承認を得て、日本公認会計士協会に登録すれば、日本で業務を行なえることになっている。現在沖縄で活動中の外国人公認会計士の資格承認は、特に問題なく行なわれるであろう。

Ⅵ 米大使館ペーパーGに関し

復帰後の沖縄には、日米友好通商航海条約をはじめ、日本が多数の国と締結している通商航海条約又は通商協定がそのまま適用されることになる。

従つて、復帰後の沖縄においては、これらの条約又は協定の相手国国民は、これらの条約又は協定の定めるところに従い、最恵国待遇又は内国民待遇を受けることになるのは当然である。

Ⅶ 米大使館ペーパー H に関し、

わが方としては、復帰後の沖縄における地位協定第 14 条に定める契約者（いわゆる「14 条業者」）の候補者の取扱いについては、同条に定める協議手続に従い、必要な資料を得て各契約者毎に検討を行なわなければ、当該契約者が復帰後地位協定の下で活動することを認めうるか否かは明らかにできない。

なお、わが方は、予め沖縄復帰前に前述の契約者の適格性につき日米間で各契約者毎に協議を行なう必要があると考えるので、現在米側において作成中の「14 条業者」の候補者たる業者のリスト、関係資料等の提示があれば日本側としてもこれを検討する用意はある。

Ⅷ 米大使館ペーパー I に関し、

復帰前の沖縄における活動や財産については、日本政府は、復帰後に新たに日本税法によつて適及課税する意図を有しないことを確認する。同時に、このことは、復帰前の沖縄で琉球の税法（布令を含む）により課税されるべきであつた外国企業の活動や財産について、これらの法令の規定に従つた適正な課税が行なわれていない場合には、日本政府が復帰後において、日本の法律としての効力が与えられることとなろう琉球の税法（布令を含む）の規定に基づいて課税する権利を放棄することを意味するものではないことを申し添える。

X 米大使館ペーパーJに関し、

1 沖縄と本土の税制一体化については、現在慎重に検討を進めているところであり、まだ結論を得ていないが、結論を得次第、復帰後の沖縄における税制の概要を適当な経路を通じて、沖縄の外国企業に知らせる用意がある。

2 同Jの1及び2の質問点については、現在、次のような方向で検討を進めているところである。

(1) 沖縄の法人税法の規定により、欠損金の繰越控除の対象となりうる青色申告に係る欠損金で、繰越控除の適用を受けていないものは、原則として、本土復帰後、本土の法人税法の規定による欠損金の繰越控除に準じて控除する。沖縄の所得税法の規定による純損失の繰越控除の対象となりうる青色申告に係る純損失も上記と同様とする。

(2) 復帰後の事業年度において生じた欠損金を復帰前の沖縄の所得に係る法人種類に繰戻すことについては、沖縄の法人税法には欠損金の繰戻し制度がないことから認め難い。沖縄の所得に係る所得税額の繰戻しについても、同様である。

(3) 地方公共団体が課する事業税および住民税についても(1)および(2)と同様である。

(DRAFT)

Talking Paper

March 23, 1971

The Government of Japan (GOJ) made clear its basic position concerning the treatment after reversion of foreign nationals and foreign firms in Okinawa by its Talking Paper of July 31, 1970. Examination is now completed of the data concerning such nationals and firms provided in response to the questionnaire from the GOJ and the GOJ hereby replies, as follows, to the questions specified in the Talking Paper of the U.S. Embassy dated December 4, 1970. In respect of certain matters, the GOJ wishes to request U.S. cooperation in obtaining additional information.

I. Concerning Embassy Paper A:

The GOJ policies are as follows:

1. Each individual firm shall make application, in accordance with the transitional legislation, for approval under the Foreign Investment Law as soon as reversion takes place. Firms owned by individuals will not be required to obtain such approval.

2.

- 2 -

2. Pending the decision on such application, necessary transitional measures shall be taken under which the firms concerned will be allowed to continue their business operation in the meantime.

3. The following conclusions concerning individual firms have been reached upon examination of answers to the GOJ questionnaire:

(1) With respect to those firms in the attached list marked "A" under Remarks 1., it is expected that the application for continuation of business will promptly be approved in accordance with the provisions of Foreign Investment Law, provided that:

(a) the size and contents of business operations at the time of application shall not excessively differ from those described in their answers to the GOJ's questionnaire, and

(b) that business operations prescribed in the articles of association shall not excessively be wider in scope than the actual operations.

(2) With respect to those firms in the attached list marked "B" under Remarks 1, further study is required before arriving at favorable conclusions at the present stage, due to the fact that, among other things, the detailed contents of

of their business operations remain unknown.

(3) With respect to those firms in the attached list with asterisk (\*) on the alphabetical symbol under Remarks 1, certain restrictions might be placed upon methods of sale, e.g. restrictions in Japan proper on sale by mail order or by travelling salesmen.

(4) With respect to some business firms, licences or permits under laws other than Foreign Investment Law will be required. Results of studies in this regard are as shown in V below.

(5) With respect to branches engaged in manufacturing, it is advisable, that they should be made into a corporation within the scope of their present business operations. With respect to those branches engaged in import and export sales operations or services, continuation of such operations will be approved. However, these firms which intend to commence manufacturing in the future may be advised to have their branches be made into a corporation by the time of reversion.

## II. Concerning Embassy Paper B:

1. The private properties of foreign individuals and firms in Okinawa shall be protected after reversion under the Japanese laws and regulations as in the case of such properties in Japan proper.

2. Although there seems to be some concern about the treatment after reversion of ownership and lease on lands and houses, no problem is expected with respect to the ~~(since Japanese laws ownership and lease on land and houses effective as of and regulations in mainland impose restrictions foreign the reversion day~~ ~~nationals enjoying such private rights.)~~

The treatment after reversion of lease of state and prefectural lands will be as set forth below.

3. Those foreign investors desiring assurance that capitals and fruits accruing from technical assistance contracts, securities, debentures, bonds (and stock acquisition not detrimental to the business operation) be paid in foreign currency will apply after reversion for the validation of such contracts or rights contained therein in accordance with the Foreign Investment Law. Since no specific difficulty is foreseen on this matter, such approval will promptly be given.

4. If foreign nationals in Okinawa have concern over the treatment of private property rights, the GOJ welcomes specific questions from such foreign nationals.

5. With respect to paragraphs 4 and 5 of Embassy Paper B, study is still underway whether or not lessees (individuals or private business firms) of state and prefectural lands in Okinawa, are required to conclude new contracts with the GOJ or with Okinawa Prefectural Government in order to have such lease continued after reversion. Since GOJ studies on state and prefectural lands in Okinawa are not yet completed, conclusions regarding the treatment thereof after reversion is still pending, but efforts are being made to expedite examination and it is expected that the GOJ policies on the matter will be communicated in the near future.

III. Concerning Embassy Paper C:

1. With respect to the investment approved in accordance with the Foreign Investment Law, conversion into foreign currency as well as free remittance to foreign countries of capital and fructus accruing therefrom are guaranteed under the said law. Remittance of profits, or funds generated through liquidation, of business firms owned by individuals will automatically be approved as soon as necessary confirmation is obtained.

2. Assets owned by foreign business firms will be converted into yen based assets after reversion. Free remittance of such assets to the home country is guaranteed, as mentioned in 1. above, by the Foreign Investment Law of Japan.

IV. Concerning Embassy Paper D:

At the present time the GOJ does not consider it necessary to institute transitional periods in applying to Okinawa Japanese laws and regulations concerning <sup>the matters mentioned</sup> ~~commerce~~ <sub>in Embassy Paper D as</sub> and finance. As stated in I. 2. above, however, the GOJ will be prepared to take transitional measures as necessary.

V. Concerning Embassy Paper E:

1. Some business firms will be required to apply for licences or permits under laws other than Foreign Investment Law promptly after reversion, as in the case of application for approval under the said Foreign Investment Law. *(The treatment of professionals is as set forth in VI) below.*

2. In order to expedite the above-mentioned procedure, transitional measures will be taken so that business firms concerned would be able to continue their operation, pending the completion of the proceedings concerning the application.

3. The following conclusions have been reached as a result of studies on the answers to the GOJ questionnaire.

(1) Among the firms in the attached list, these firms marked "A" in Remarks 2 are expected to be granted licences or permits without delay under the relevant business laws after reversion, provided that the contents of their business operations at the time of application are not excessively different from these described in the answers to the GOJ questionnaire.

(2) With respect to those firms marked "B" in the column Remarks 2, further study is required.

(3)

(3) With respect to those firms engaged in air transportation in the attached list marked "C" in the column Remarks 2, the GOJ, as it has already made clear on the occasion of the Japan-U.S. civil aviation talks, has no intention to approve cabotage.

4. The Anti-monopoly Law of Japan will be applied to each individual firm in Okinawa after reversion, as is applied to firms in mainland Japan. In this connection, it is noted that licences or registrations are required depending upon the content of the business operation concerned.



VI. Concerning Embassy Paper F:

With respect to the treatment of foreign professionals in Okinawa after reversion, necessary preparations are under way along the following lines:

(1) Lawyers

Foreign nationals who are qualified lawyers under laws and regulations in Okinawa and who have been practising for more than a given period of time shall be allowed to continue their practice, pending the approval to that effect by the Supreme Court of Japan, within Okinawa for a given period of time after reversion.

(2) Doctors and dentists

Doctors and dentists will be allowed, for a given period of time after reversion, to continue their practice within Okinawa and be qualified to take the National Medical Examination, or the Preparatory Examination for National Medical Examination, in accordance with the provisions of laws and regulations of Japan.

(3) Veterinarians

Those veterinarians licenced under the pertinent laws

laws in Okinawa will be allowed to continue their practice after reversion.

(4) Public accountants

The Law on the public accountants of Japan prescribes that those who are qualified as public accountants under foreign laws and who have fair knowledge about the relevant Japanese laws will be allowed to practice, so long as they have their qualification under foreign laws approved by the Minister of Finance, and have their names registered by the Japan Public Accountants Association.

No particular problem is expected concerning the qualification of foreign public accountants presently operating in Okinawa.

VII. Concerning Embassy Paper G:

Treaties of commerce and navigation or commerce agreements to which Japan is a party including the Treaty of Friendship, Commerce and Navigation between Japan and the United States will be applied to Okinawa upon reversion without modification.

It goes without saying that nationals of countries which are parties to these treaties or agreements should be accorded most-favored-nation treatment or national treatment in accordance with the provisions of these treaties or agreements.

VIII. Concerning Embassy Paper H:

With respect to the treatment of those contractors who wish to be designated as contractors as provided for in Article 14 of the Status of Forces Agreement (so-called "Article 14 Contractors") in Okinawa after reversion, it is not possible to decide whether or not the contractors in question would be authorized to operate under the SOFA, until studies on each contractor based upon necessary information be conducted in accordance with procedures as set forth in the said Article.

The GOJ takes the view that consultations should be held between the Governments of Japan and the U.S. prior to reversion with a view to judging the eligibility of contractors in question on an individual basis. In this connection, the GOJ is prepared to study the list, currently being compiled by the U.S. side, of contractors who desire designation as "Article 14 Contractors", and related materials.

IX. Concerning U.S. Paper I:

The GOJ confirms that it has no intention to impose after reversion any retroactive taxes under Japanese tax laws and regulations in respect to activities or property before reversion in Okinawa. This does not mean that in case where taxes which <sup>should</sup> have been imposed on activities or property of foreign firms in Okinawa prior to reversion under the tax laws in Okinawa (including USCAR Ordinances) have not been collected, the GOJ renounces rights to impose taxes in accordance with the GRI tax law ~~or~~ USCAR Ordinances. (These GRI tax laws and USCAR Ordinances will, through transitional measures, be deemed as a part of the Japanese tax laws or regulations.)

X. Concerning Embassy Paper J:

1. The GOJ is now giving careful consideration to the integration of taxation systems of Japan and Okinawa, and is prepared upon reaching conclusion, to <sup>inform foreign</sup> firms in Okinawa, through appropriate channels, of the outlines of proposed tax treatment within Okinawa after reversion.

2. With respect to paragraphs 1 and 2 of Embassy Paper J, studies are being conducted in the following direction:

(1) With respect to the business losses based upon the filing of the Blue Report for which a carry-over should

have

have been approved, but has not actually been applied, under the GRI Corporation Tax Law, the GOJ will in principle permit a carry-over thereof after reversion in accordance with regulations of the Japanese Corporation Tax Law. Same treatment will be made with respect to net losses presented in Blue Reports, carry-over of deduction of which are permitted under the GRI Income Tax Law.

(2) The carry-back of losses incurred in the first business year following reversion to the income gained in Okinawa in the previous business year on which the Corporation Tax for that year was imposed is not permissible, since there is no such carry-back system in the GRI Corporation Tax Law. The same applies to the carry-back of income tax upon income gained in Okinawa.

(3) Paragraphs (1) and (2) above will also be applied with respect to Corporation Tax and Inhabitants Tax imposed by the local municipalities.

(DRAFT)

Talking Paper

March 23, 1971

The Government of Japan (GOJ) made clear its basic position concerning the treatment after reversion of foreign nationals and foreign firms in Okinawa by its Talking Paper of July 31, 1970. Examination is now completed of the data concerning such nationals and firms provided in response to the questionnaire from the GOJ and the GOJ hereby replies, as follows, to the questions specified in the Talking Paper of the U.S. Embassy dated December 4, 1970. In respect of certain matters, the GOJ wishes to request U.S. cooperation in obtaining additional information.

I. Concerning Embassy Paper A:

The GOJ policies are as follows:

1. Each individual firm shall make application, in accordance with the transitional legislation, for approval under the Foreign Investment Law as soon as reversion takes place. Firms owned by individuals will not be required to obtain such approval.

2.

- 2 -

2. Pending the decision on such application, necessary transitional measures shall be taken under which the firms concerned will be allowed to continue their business operation in the meantime.

3. The following conclusions concerning individual firms have been reached upon examination of answers to the GOJ questionnaire:

(1) With respect to those firms in the attached list marked "A" under Remarks 1., it is expected that the application for continuation of business will promptly be approved in accordance with the provisions of Foreign Investment Law, provided that:

(a) the size and contents of business operations at the time of application shall not excessively differ from those described in their answers to the GOJ's questionnaire, and

(b) that business operations prescribed in the articles of association shall not excessively be wider in scope than the actual operations.

(2) With respect to those firms in the attached list marked "B" under Remarks 1, further study is required before arriving at favorable conclusions at the present stage, due to the fact that, among other things, the detailed contents

of

of their business operations remain unknown.

(3) With respect to those firms in the attached list with asterisk (\*) on the alphabetical symbol under Remarks 1, certain restrictions might be placed upon methods of sale, e.g. restrictions in Japan proper on sale by mail order or by travelling salesmen.

(4) With respect to some business firms, licences or permits under laws other than Foreign Investment Law will be required. Results of studies in this regard are as shown in V below.

(5) With respect to branches engaged in manufacturing, it is advisable that they should be made into a corporation within the scope of their present business operations. With respect to those branches engaged in import and export sales operations or services, continuation of such operations will be approved. However, these firms which intend to commence manufacturing in the future may be advised to have their branches be made into a corporation by the time of reversion.

II. Concerning Embassy Paper B:

1. The private properties of foreign individuals and firms in Okinawa shall be protected after reversion under the Japanese laws and regulations as in the case of such properties in Japan proper.

2. Although there seems to be some concern about the treatment after reversion of ownership and lease on lands and houses, no problem is expected with respect to the

~~(since Japanese laws~~  
ownership and lease on land and houses effective as of  
~~and regulations in mainland impose restrictions foreign~~  
the reversion day  
~~nationals enjoying such private rights.)~~

The treatment after reversion of lease of state and prefectural lands will be as set forth below.

3. Those foreign investors desiring assurance that capitals and fruits accruing from technical assistance contracts, securities, debentures, bonds (and stock acquisition not detrimental to the business operation) be paid in foreign currency will apply after reversion for the validation of such contracts or rights contained therein in accordance with the Foreign Investment Law. Since no specific difficulty is foreseen on this matter, such approval will promptly be given.

4. If foreign nationals in Okinawa have concern over the treatment of private property rights, the GOJ welcomes specific questions from such foreign nationals.

5. With respect to paragraphs 4 and 5 of Embassy Paper B, study is still underway whether or not lessees (individuals or private business firms) of state and prefectural lands in Okinawa, are required to conclude new contracts with the GOJ or with Okinawa Prefectural Government in order to have such lease continued after reversion. Since GOJ studies on state and prefectural lands in Okinawa are not yet completed, conclusions regarding the treatment thereof after reversion is still pending, but efforts are being made to expedite examination and it is expected that the GOJ policies on the matter will be communicated in the near future.

### III. Concerning Embassy Paper C:

1. With respect to the investment approved in accordance with the Foreign Investment Law, conversion into foreign currency as well as free remittance to foreign countries of capital and fructus accruing therefrom are guaranteed under the said law. Remittance of profits, or funds generated through liquidation, of business firms owned by individuals will automatically be approved as soon as necessary confirmation is obtained.

2. Assets owned by foreign business firms will be converted into yen based assets after reversion. Free remittance of such assets to the home country is guaranteed, as mentioned in 1. above, by the Foreign Investment Law of Japan.

### IV. Concerning Embassy Paper D:

At the present time the GOJ does not consider it necessary to institute transitional periods in applying to Okinawa Japanese laws and regulations concerning ~~commerce~~ <sup>the matters mentioned</sup> ~~and finance.~~ <sup>in Embassy Paper D as</sup> As stated in I. 2. above, however, the GOJ will be prepared to take transitional measures as necessary.

V. Concerning Embassy Paper E:

1. Some business firms will be required to apply for licences or permits under laws other than Foreign Investment Law promptly after reversion, as in the case of application for approval under the said Foreign Investment Law. *(The treatment of professionals is as set forth in VI below.)*

2. In order to expedite the above-mentioned procedure, transitional measures will be taken so that business firms concerned would be able to continue their operation, pending the completion of the proceedings concerning the application.

3. The following conclusions have been reached as a result of studies on the answers to the GOJ questionnaire.

(1) Among the firms in the attached list, these firms marked "A" in Remarks 2 are expected to be granted licences or permits without delay under the relevant business laws after reversion, provided that the contents of their business operations at the time of application are not excessively different from these described in the answers to the GOJ questionnaire.

(2) With respect to those firms marked "B" in the column Remarks 2, further study is required.

(3)

(3) With respect to those firms engaged in air transportation in the attached list marked "C" in the column Remarks 2, the GOJ, as it has already made clear on the occasion of the Japan-U.S. civil aviation talks, has no intention to approve cabotage.

4. The Anti-monopoly Law of Japan will be applied to each individual firm in Okinawa after reversion, as is applied to firms in mainland Japan. In this connection, it is noted that licences or registrations are required depending upon the content of the business operation concerned.

VI. Concerning Embassy Paper F:

With respect to the treatment of foreign professionals in Okinawa after reversion, necessary preparations are under way along the following lines:

(1) Lawyers

Foreign nationals who are qualified lawyers under laws and regulations in Okinawa and who have been practising for more than a given period of time shall be allowed to continue their practice, pending the approval to that effect by the Supreme Court of Japan, within Okinawa for a given period of time after reversion.

(2) Doctors and dentists

Doctors and dentists will be allowed, for a given period of time after reversion, to continue their practice within Okinawa and be qualified to take the National Medical Examination, or the Preparatory Examination for National Medical Examination, in accordance with the provisions of laws and regulations of Japan.

(3) Veterinarians

Those veterinarians licenced under the pertinent laws

laws in Okinawa will be allowed to continue their practice after reversion.

(4) Public accountants

The Law on the public accountants of Japan prescribes that those who are qualified as public accountants under foreign laws and who have fair knowledge about the relevant Japanese laws will be allowed to practice, so long as they have their qualification under foreign laws approved by the Minister of Finance, and have their names registered by the Japan Public Accountants Association.

No particular problem is expected concerning the qualification of foreign public accountants presently operating in Okinawa.



VII. Concerning Embassy Paper G:

Treaties of commerce and navigation or commerce agreements to which Japan is a party including the Treaty of Friendship, Commerce and Navigation between Japan and the United States will be applied to Okinawa upon reversion without modification.

It goes without saying that nationals of countries which are parties to these treaties or agreements should be accorded most-favored-nation treatment or national treatment in accordance with the provisions of these treaties or agreements.

VIII. Concerning Embassy Paper H:

With respect to the treatment of those contractors who wish to be designated as contractors as provided for in Article 14 of the Status of Forces Agreement (so-called "Article 14 Contractors") in Okinawa after reversion, it is not possible to decide whether or not the contractors in question would be authorized to operate under the SOFA, until studies on each contractor based upon necessary information be conducted in accordance with procedures as set forth in the said Article.

The GOJ takes the view that consultations should be held between the Governments of Japan and the U.S. prior to reversion with a view to judging the eligibility of contractors in question on an individual basis. In this connection, the GOJ is prepared to study the list, currently being compiled by the U.S. side, of contractors who desire designation as "Article 14 Contractors", and related materials.

IX. Concerning U.S. Paper I:

The GOJ confirms that it has no intention to impose after reversion any retroactive taxes under Japanese tax laws and regulations in respect to activities or property before reversion in Okinawa. This does not mean that in case where taxes which <sup>should</sup> have been imposed on activities or property of foreign firms in Okinawa prior to reversion under the tax laws in Okinawa (including USCAR Ordinances) have not been collected, the GOJ renounces rights to impose taxes in accordance with the GRI tax law <sup>or</sup> USCAR Ordinances. (These GRI tax laws and USCAR Ordinances will, through transitional measures, be deemed as a part of the Japanese tax laws or regulations.)

X. Concerning Embassy Paper J:

1. The GOJ is now giving careful consideration to the integration of <sup>the</sup> taxation systems of Japan and Okinawa, and is prepared upon reaching conclusion, to <sup>inform foreign</sup> firms in Okinawa, through appropriate channels, of the outlines of proposed tax treatment within Okinawa after reversion.

2. With respect to paragraphs 1 and 2 of Embassy Paper J, studies are being conducted in the following direction:

(1) With respect to the business losses based upon the filing of the Blue Report for which a carry-over should

have

have been approved, but has not actually been applied, under the GRI Corporation Tax Law, the GOJ will in principle permit a carry-over thereof after reversion in accordance with regulations of the Japanese Corporation Tax Law. Same treatment will be made with respect to net losses presented in Blue Reports, carry-over of deduction of which are permitted under the GRI Income Tax Law.

(2) The carry-back of losses incurred in the first business year following reversion to the income gained in Okinawa in the previous business year on which the Corporation Tax for that year was imposed is not permissible, since there is no such carry-back system in the GRI Corporation Tax Law. The same applies to the carry-back of income tax upon income gained in Okinawa.

(3) Paragraphs (1) and (2) above will also be applied with respect to Corporation Tax and Inhabitants Tax imposed by the local municipalities.

(DRAFT)

Talking Paper

March 23, 1971

The Government of Japan (GOJ) made clear its basic position concerning the treatment after reversion of foreign nationals and foreign firms in Okinawa by its Talking Paper of July 31, 1970. Examination is now completed of the data concerning such nationals and firms provided in response to the questionnaire from the GOJ and the GOJ hereby replies, as follows, to the questions specified in the Talking Paper of the U.S. Embassy dated December 4, 1970. In respect of certain matters, the GOJ wishes to request U.S. cooperation in obtaining additional information.

I. Concerning Embassy Paper A:

The GOJ policies are as follows:

1. Each individual firm shall make application, in accordance with <sup>a</sup> ~~the transitional~~ legislation, for <sup>validation</sup> ~~approval~~ under the Foreign Investment Law <sup>immediately after</sup> ~~as soon as~~ reversion. ~~takes place.~~ Individuals will not be required to obtain such ~~approval.~~ <sup>validation</sup>

for transitional adjustments

entrepreneurs 2.

In order to expedite the above-mentioned procedure,

2. Pending the decision on such application, necessary transitional measures shall be taken under which the firms concerned will be allowed to continue their business operation<sup>s</sup> in the meantime.

3. The following conclusions concerning individual firms have been reached upon examination of answers to the GOJ questionnaire:

(1) With respect to those firms in the attached list marked "A" under Remarks 1., it is <sup>the aforementioned validations</sup> expected that ~~the application for continuation of business~~ will promptly be <sup>approved</sup> ~~approved~~ <sup>under the</sup> ~~in accordance with the provisions of~~ Foreign Investment Law, <sup>upon application after reversion,</sup> provided that:

(a) the size and contents of business operations at the time of application shall not excessively differ from those described in their answers to the GOJ's questionnaire, and

(b) ~~that~~ business operations prescribed in the articles of <sup>incorporation</sup> ~~association~~ shall not excessively be wider in scope than the actual operations.

(2) With respect to those firms in the attached list marked "B" under Remarks 1., ~~further study is required before arriving at favorable conclusions at the present stage, due to the fact that, among other things, the detailed contents~~

in as much as the detailed nature of <sup>of</sup> their business operations remain unknown, no judgement can be given at this time that there be no difficulties, and further <sup>studies are</sup> ~~studies are~~ necessary.

of their business operations remain unknown.

(3) With respect to those firms in the attached list with asterisk (\*) on the alphabetical symbol under Remarks 1, certain restrictions <sup>mark</sup> might be placed upon methods of sale, <sup>e.g.</sup> restrictions in Japan proper on sale by mail order or by travelling salesmen.

(4) With respect to some business <sup>activities</sup> ~~firms~~, licences or permits under laws other than Foreign Investment Law will be required. Results of studies in this regard are as shown in V below.

(5) With respect to branches engaged in manufacturing, it is advisable that they should be made into corporations within the scope of their present business operations. ~~With respect to those branches engaged in import and export sales operations or services,~~ <sup>(in service industries) may continue?</sup> ~~continuation of~~ such operations ~~will be approved.~~ However, these firms which intend to commence manufacturing in the future may be advised to have their branches be made into corporation by the time of reversion.

II. Concerning Embassy Paper B:

1. The private properties of foreign individuals and firms in Okinawa shall be <sup>respected</sup> ~~protected~~ after reversion under the Japanese laws and regulations as in the case of such properties <sup>(of foreign individuals and firms)</sup> in Japan proper.

2. Although there seems to be some concern about the treatment after reversion of ownership and lease <sup>of</sup> ~~on~~ lands and houses, no problem is expected ~~with respect to the~~ <sup>(since Japanese laws</sup>

~~ownership and lease on land and houses effective, as of~~ <sup>now</sup> ~~and regulations in mainland impose restrictions foreign~~ ~~the reversion day,~~ ~~nationals enjoying such private rights.)~~

The treatment after reversion of lease <sup>of</sup> state and prefectural lands will be as set forth <sup>(however)</sup> ~~below~~ <sup>(in V.)</sup>.

3. Those foreign investors desiring assurance that <sup>principals of</sup> ~~capitals~~ and fruits accruing from technical assistance contracts, <sup>beneficiary certificates</sup> ~~securities~~, debentures, <sup>(claimable assets)</sup> ~~bonds~~ and stock acquisition <sup>affecting</sup> ~~not detrimental to the business operation~~ be paid in foreign

currency <sup>shall</sup> will apply after reversion for the validation of

such contracts or rights ~~contained therein in accordance~~ <sup>under</sup> with the Foreign Investment Law. Since no specific difficulty is foreseen on this matter, such <sup>validation</sup> ~~approval~~ will promptly be given.

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4. If foreign nationals in Okinawa have concern <sup>about</sup> ~~over~~ the treatment of <sup>other</sup> private property rights, the GOJ welcomes specific questions from such foreign nationals.

5. With respect to paragraphs 4 and 5 of Embassy Paper B, ~~study is still underway whether or not lessees (individuals or private business firms) of state and prefectural lands in Okinawa, are required to conclude new contracts with the GOJ or with Okinawa Prefectural Government in order to have such lease continued after reversion.~~ Since GOJ studies on state and prefectural lands in Okinawa are not yet completed, <sup>of law and funds</sup> ~~conclusions regarding the treatment thereof after reversion is still pending, but~~ efforts are being made to expedite examination and it is expected that the GOJ policies on the matter will be communicated in the near future.

Δ no conclusion has been reached as to the treatment of leasing of state and prefectural lands. \*

III. Concerning Embassy Paper C:

1. With respect to the investment <sup>validated under</sup> ~~approved in accordance~~ with the Foreign Investment Law, conversion into foreign currency as well as free remittance to foreign countries of <sup>(principals) fruits</sup> ~~capital and fructus~~ <sup>(the investment)</sup> accruing therefrom are guaranteed under the said law. Remittance of profits, or funds generated through liquidation, <sup>individual entrepreneurs</sup> of ~~business firms owned by individuals~~ will automatically be approved <sup>upon</sup> ~~as soon as necessary~~ <sup>proof</sup> ~~confirmation is obtained.~~

2. Assets owned by foreign business firms will be converted into yen based assets after reversion. Free remittance of such assets to the home country is guaranteed, as mentioned in 1. above, <sup>under</sup> ~~by~~ the Foreign Investment Law of Japan.

IV. Concerning Embassy Paper D:

At the present time the GOJ does not consider it necessary to institute transitional periods in applying <sup>the</sup> ~~to Okinawa~~ Japanese laws and regulations <sup>relevant to</sup> ~~concerning~~ <sup>the matters</sup> ~~and finance~~. As stated in I. 2. above, however, the GOJ will be prepared to take transitional measures as necessary.

with which Embassy paper D <sup>V</sup> is concerned.

V. Concerning Embassy Paper E:

1. Some business firms will be required to apply for licences or permits under laws other than <sup>the</sup> Foreign Investment Law <sup>immediately</sup> promptly after reversion, as in the case of application for approval under the ~~said~~ Foreign Investment Law. (~~The~~ Treatment of professionals is set forth in VI below.)

2. In order to expedite the above-mentioned procedure, transitional measures will be taken so that business firms concerned would be able to continue their operation, pending the completion of the proceedings concerning the application.

3. The following conclusions have been reached as a result of studies on the answers to the GOJ questionnaire.

(1) Among the firms in the attached list, these firms marked "A" in Remarks 2 are expected to be granted licences or permits without delay under the relevant business laws after reversion, provided that the contents of their business operations at the time of application are not excessively different from these described in the answers to the GOJ questionnaire.

(2) With respect to those firms marked "B" in the column Remarks 2, further study is required.

(3)

(3) With respect to those firms engaged in air transportation in the attached list marked "C" in the column Remarks 2, the GOJ, as it has already made clear on the occasion of the Japan-U.S. civil aviation talks, has no intention to approve cabotage.

4. The Anti-monopoly Law of Japan will be applied to each individual firm in Okinawa after reversion, as is applied to <sup>all</sup> firms in mainland Japan. In this connection, it is noted that licences or registrations <sup>may be</sup> are required depending upon the content of the business operations concerned.

VI. Concerning Embassy Paper F:

With respect to the treatment of foreign professionals in Okinawa after reversion, necessary preparations are under way along the following lines:

(1) Lawyers

Foreign nationals who are qualified lawyers under <sup>the relevant</sup> laws and regulations in Okinawa and who have been practicing <sup>longer than</sup> for ~~more than~~ a given period of time <sup>will</sup> ~~shall~~ be allowed to continue their practice, <sup>as in the present</sup> pending the approval to that effect by the Supreme Court of Japan, within Okinawa for a ~~given~~ <sup>to be determined</sup> period of time <sup>to be determined</sup> after reversion.

(2) Doctors and dentists

Doctors and dentists will be allowed <sup>to be determined</sup> for a ~~given~~ <sup>as in the present</sup> period of time after reversion, to ~~continue~~ their practice within Okinawa and be qualified to take the National Medical Examination or the Preparatory Examination for <sup>the</sup> National Medical Examination <sup>under the relevant</sup> ~~in accordance with the provisions of~~ laws and regulations of Japan.

(3) Veterinarians

Those veterinarians licenced under the pertinent laws

laws in Okinawa will be allowed to ~~continue their~~ practice after reversion.

(4) Public accountants

The Law on the <sup>A</sup> Public <sup>A</sup> Accountants of Japan prescribes that those who are qualified as public accountants under foreign laws and who have fair <sup>and regulations</sup> knowledge about the relevant Japanese laws will be allowed to practice, so long as they have their qualification <sup>under</sup> foreign laws approved by the Minister of Finance and have their names registered by the Japan Public Accountants Association.

No particular problem is <sup>foreseen</sup> ~~expected~~ concerning the qualification <sup>of</sup> foreign public accountants presently operating in Okinawa.

VII. Concerning Embassy Paper G:

Treaties of commerce and navigation or commerce agreements to which Japan is a party including the Treaty of Friendship, Commerce and Navigation between Japan and the United States will be applied to Okinawa upon reversion without modification.

It goes without saying that nationals of countries which are parties to these treaties or agreements should be accorded most-favored-nation treatment or national treatment in accordance with the provisions of these treaties or agreements.

VIII. Concerning Embassy Paper H:

With respect to the treatment of those contractors who wish to be designated as contractors as provided for in Article 14 of the Status of Forces Agreement (so-called "Article 14 Contractors") in Okinawa after reversion, it ~~is not~~ <sup>will be</sup> possible to decide whether or not the contractors in question would be authorized to operate under the <sup>(said Article of the)</sup> SOFA, until studies on each contractor based upon necessary information be <sup>completed</sup> ~~conducted in accordance with procedures set forth in the said SOFA.~~

The GOJ takes the view that consultations should be held between the Governments of Japan and the U.S. prior to reversion with a view to judging the eligibility of contractors in question on an individual basis. In this <sup>(and related materials)</sup> connection, the GOJ is prepared to study the list, currently being <sup>prepared</sup> ~~submitted~~ by the U.S. side, of contractors who desire designation as "Article 14 Contractors" ~~and related materials.~~



IX. Concerning U.S. Paper I:

The GOJ confirms that it has no intention to impose after reversion any retroactive <sup>(taxation)</sup> taxes under Japanese tax laws and regulations in respect to activities or property before reversion in Okinawa. This does not mean that in case where <sup>(taxation)</sup> taxes which have been imposed on activities or property of foreign firms in Okinawa prior to reversion under the tax laws in Okinawa (including USCAR Ordinances) <sup>(imposed properly in accordance with such laws)</sup> have not been collected, the GOJ renounces rights to impose <sup>(taxation)</sup> taxes in accordance with <sup>(the provisions of)</sup> the GRI tax law <sup>or the</sup> USCAR Ordinances. (These <sup>(provisions)</sup> GRI tax laws and USCAR Ordinances will, through transitional measures, be deemed as <sup>(those of)</sup> ~~part of the~~ Japanese tax laws or regulations.) <sup>(having the validity)</sup>

X. Concerning Embassy Paper J:

1. The GOJ is now giving careful consideration to the integration of taxation systems of Japan and Okinawa, and is prepared, upon reaching conclusion, to <sup>inform foreign</sup> firms in Okinawa, through appropriate channels, of the outlines of proposed tax treatment within Okinawa after reversion.

2. With respect to paragraphs 1 and 2 of Embassy Paper J, studies are being conducted in the following <sup>(manner)</sup> direction:

(1) With respect to the business losses based upon the filing of the Blue Report for which a carry-over <sup>(should)</sup> ~~could~~ have

have been approved, but has not actually been applied, under the GRI Corporation Tax Law, the GOJ will in principle permit a carry-over thereof after reversion in accordance with <sup>(the provisions)</sup> regulations of the Japanese Corporation Tax Law. Same treatment will be made with respect to net losses presented in Blue Reports, carry-over of deduction of which <sup>(is)</sup> are permitted under the GRI Income Tax Law.

(2) The carry-back of losses incurred in the first business year following reversion to the <sup>(amount of corporation tax on)</sup> income gained in Okinawa in the previous business year ~~on which the Corporation Tax~~ for that year was imposed is not permissible, since there is no such carry-back system in the GRI Corporation Tax Law. The same applies to the carry-back of income tax upon income gained in Okinawa.

(3) Paragraphs (1) and (2) above will also ~~be~~ applied with respect to <sup>(Enterprise)</sup> ~~Corporation~~ Tax and Inhabitants Tax imposed by the local <sup>(Local)</sup> ~~municipalities~~. <sup>(Authorities)</sup>

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Talking Paper

March 23, 1971

The Government of Japan (GOJ) made clear its basic position concerning the treatment after reversion of foreign nationals and foreign firms in Okinawa by its Talking Paper of July 31, 1970. Examination is now completed of the data concerning such nationals and firms provided in response to the questionnaire from the GOJ and the GOJ hereby replies, as follows, to the questions specified in the Talking Paper of the U.S. Embassy dated December 4, 1970. In respect of certain matters, the GOJ wishes to request U.S. cooperation in obtaining additional information.

I. Concerning Embassy Paper A:

The GOJ policies are as follows:

1. Each individual firm shall make application, in accordance with a legislation for transitional adjustment, for validation under the Foreign Investment Law immediately after reversion. Individual entrepreneurs will not be required to obtain such validation.

2.

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2. In order to expedite the above-mentioned procedure, pending the decision on such application, necessary transitional measures shall be taken under which the firms concerned will be allowed to continue their business operations in the meantime.

3. The following conclusions concerning individual firms have been reached upon examination of answers to the GOJ questionnaire:

(1) With respect to those firms in the attached list marked "A" under Remarks 1., it is expected that the aforementioned validations will promptly be given under the Foreign Investment Law upon application after reversion, provided that:

(a) the size and contents of business operations at the time of application shall not excessively differ from those described in their answers to the GOJ's questionnaire, and

(b) business operations prescribed in the articles of incorporation shall not excessively be wider in scope than the actual operations.

(2)

(2) With respect to those firms in the attached list marked "B" under Remarks 1, in as much as the detailed nature of their business operations remain unknown, no judgement can be given at this time that there be no difficulties, and further studies are necessary.

(3) With respect to those firms in the attached list with asterisk (\*) on the alphabetical symbol under Remarks 1, certain restrictions may be placed upon methods of sales, e.g. restrictions in Japan proper on sale by mail order or by travelling salesmen.

(4) With respect to some business activities, licences or permits under laws other than Foreign Investment Law will be required. Results of studies in this regard are as shown in V below.

(5) With respect to branches engaged in manufacturing, it is advisable that they should be made into corporations within the scope of their present business operations. Those branches engaged in import and export sales operations or in service industries may continue such operations. However, those firms which intend to commence manufacturing in the future may be advised to have their branches be made into corporations by the time of reversion.

II. Concerning Embassy Paper B:

1. The private properties of foreign individuals and firms in Okinawa shall be respected after reversion under the Japanese laws and regulations as in the case of such properties of foreign individuals and firms in Japan proper.
2. Although there seems to be some concern about the treatment after reversion of ownership and leases of lands and houses, no problem is expected with respect to the ownership and leases of lands and houses now effective. The treatment after reversion of leases of state and prefectural lands will however be as set forth in V. below.
3. Those foreign investors desiring assurances that principals of and fruits accruing from technical assistance contracts, beneficiary certificates, debentures, claimable assets and stock acquisition not affecting business management be paid in foreign currency shall apply after reversion for the validation of such contracts or rights under the Foreign Investment Law. Since no specific difficulty is foreseen on this matter, such validation will promptly be given.

4. If foreign nationals in Okinawa have concern about the treatment of other private property rights, the GOJ welcome specific questions from such foreign nationals.

5. With respect to paragraphs 4 and 5 of Embassy Paper B, since GOJ studies on state and prefectural lands in Okinawa are not yet completed, no conclusion has been reached as to the treatment of leasing of state and prefectural lands. Efforts are being made to expedite examination and it is expected that the GOJ policies on the matter will be communicated in the near future.

III. Concerning Embassy Paper C:

1. With respect to the investment validated under the Foreign Investment Law, conversion into foreign currency as well as free remittance to foreign countries of principals and fruits accruing from the investment are guaranteed under the said law. Remittance of profits or funds generated through liquidation of individual entrepreneurs will automatically be approved upon necessary proof.

2. Assets owned by foreign business firms will be converted into yen based assets after reversion. Free remittance of such assets to the home country is guaranteed, as mentioned in 1. above, under the Foreign Investment Law of Japan.

IV. Concerning Embassy Paper D:

At the present time the GOJ does not consider it necessary to institute transitional periods in applying to Okinawa the Japanese laws and regulations relevant to the matters with which Embassy paper D is concerned. As stated in I. 2. above, however, the GOJ will be prepared to take transitional measures as necessary.

V. Concerning Embassy Paper E:

1. Some business firms will be required to apply for licences or permits under laws other than the Foreign Investment Law immediately after reversion as in the case of the Foreign Investment Law. (Treatment of professionals is set forth in VI. below.)

2. In order to expedite the above-mentioned procedure, transitional measures will be taken so that business firms concerned would be able to continue their operations, pending the completion of the proceedings concerning the application.

3. The following conclusions have been reached as a result of studies on the answers to the GOJ questionnaire.

(1) Among the firms in the attached list, those firms marked "A" in Remarks 2 are expected to be granted licences or permits without delay under the relevant business laws after reversion, provided that the contents of their business operations at the time of application are not excessively different from those described in the answers to the GOJ questionnaire.

(2) With respect to those firms marked "B" in the column Remarks 2, further study is required.

(3)

(3) With respect to those firms engaged in air transportation in the attached list marked "C" in the column Remarks 2, the GOJ, as it has already made clear on the occasion of the Japan-U.S. civil aviation talks, has no intention to approve cabotage.

4. The Anti-monopoly Law of Japan will be applied to each individual firm in Okinawa after reversion, as is applied to all firms in mainland Japan. In this connection, it is noted that licences or registrations may be required depending upon the contents of the business operations concerned.

VI. Concerning Embassy Paper F:

With respect to the treatment of foreign professionals in Okinawa after reversion, necessary preparations are under way along the following lines:

(1) Lawyers

Foreign nationals who are qualified lawyers under the relevant laws and regulations in Okinawa and who have been practicing longer than a period of time to be determined will be allowed to practice as in the present, pending the approval to that effect by the Supreme Court of Japan, within Okinawa after reversion for a period of time to be determined.

(2) Doctors and dentists

Doctors and dentists will be allowed for a period of time to be determined, to practice as in the present within Okinawa after reversion and be qualified to take the National Medical Examination or the Preparatory Examination for the National Medical Examination under the relevant laws and regulations of Japan.

(3) Veterinarians

Those veterinarians licenced under the pertinent laws in Okinawa will be allowed to practice after reversion.

(4)

(4) Public accountants

The Law on the Public Accountants of Japan prescribes that those who are qualified as public accountants under foreign laws and who have fair knowledge about the relevant Japanese laws and regulations will be allowed to practice, so long as they have their qualifications under foreign laws approved by the Minister of Finance and have their names registered by the Japan Public Accountants Association.

No particular problem is foreseen concerning the qualifications of foreign public accountants presently operating in Okinawa.

VII. Concerning Embassy Paper G:

Treaties of commerce and navigation or commerce agreements to which Japan is a party including the Treaty of Friendship, Commerce and Navigation between Japan and the United States will be applied to Okinawa upon reversion without modification.

It goes without saying that nationals of countries which are parties to these treaties or agreements should be accorded most-favored-nation treatment or national treatment in accordance with the provisions of these treaties or agreements.

VIII. Concerning Embassy Paper H:

With respect to the treatment of those contractors who wish to be designated as contractors as provided for in Article 14 of the Status of Forces Agreement (so-called "Article 14 Contractors") in Okinawa after reversion, it will not be possible to decide whether or not the contractors in question would be authorized to operate under the said Article of the SOFA, until studies on each contractor based upon necessary information be completed.

The GOJ takes the view that consultations should be held between the Governments of Japan and the U.S. prior to reversion with a view to judging the eligibility of contractors in question on an individual basis. In this connection, the GOJ is prepared to study the list and related materials, currently being prepared by the U.S. side, of contractors who desire designation as "Article 14 Contractors."

IX. Concerning U.S. Paper I:

The GOJ confirms that it has no intention to impose after reversion any retroactive taxation under Japanese tax laws and regulations in respect to activities or property before reversion in Okinawa. This does not mean that in case where taxation which should have been imposed on activities or property of foreign firms in Okinawa prior to reversion under the tax laws in Okinawa (including USCAR Ordinances) have not been imposed properly in accordance with such laws, the GOJ renounces rights to impose taxation in accordance with the provisions of the GRI tax laws or the USCAR Ordinances. (These provisions will, through transitional measures, be deemed as having the validity <sup>of</sup> those of Japanese tax laws or regulations.)



X. Concerning Embassy Paper J:

1. The GOJ is now giving careful consideration to the integration of taxation systems of Japan and Okinawa, and is prepared, upon reaching conclusion, to inform foreign firms in Okinawa, through appropriate channels, of the outlines of proposed tax treatment within Okinawa after reversion.

2. With respect to paragraphs 1 and 2 of Embassy Paper J, studies are being conducted in the following manner:

(1) With respect to the business losses based upon the filing of the Blue Report for which a carry-over could have been approved under the GRI Corporation Tax Law, but has not actually been applied, the GOJ will in principle permit a carry-over thereof after reversion in accordance with the provisions of the Japanese Corporation Tax Law. Same treatment will be made with respect to net losses presented in Blue Reports, carry-over of deduction of which is permitted under the GRI Income Tax Law.

(2) The carry-back of losses incurred in the first business year following reversion to the amount of corporation tax on income gained in Okinawa in the previous business year was imposed is not permissible, since there is

is no such carry-back system in the GRI Corporation Tax Law. The same applies to the carry-back of income tax upon income gained in Okinawa.

(3) Paragraphs (1) and (2) above will also apply with respect to Enterprise Tax and Local Inhabitants Tax imposed by the local authorities.

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List of Firms

| No. | Name of Firms  | Remarks 1 | Remarks 2 |
|-----|--|-----------|-----------|
| 1   | SUNABE Corporation   | B         | /         |
| 2   | JAMES S. Lee & Company   | A         | /         |
| 3   | OKINAWA Maritime Co., Ltd.   | B         | B         |
| 5   | FAMILY CLINIC (Medical Clinic)   | /         | A         |
| 6   | ATKINS, Kroll & Co., Ltd.  | A         | A         |
| 7   | Adventist Medical Center   | /         | A         |
| 8   | The Ryukyuan Advertising Co.   | A         | /         |
| 9   | Trans World Airlines, Inc.   | /         | C         |
| 10  | Davis Distributing Co., Inc.   | A         | /         |
| 11  | Far East Marketing Agency<br>(Pacific International Rice Mills,<br>Inc.) | A         | A         |
| 12  | Okinawa Plywood Corporation  | A         | A         |
| 13  | The Keystone Photo Service   | A         | /         |
| 14  | Sarani Inc.  | A         | /         |
| 15  | Ben Steel Co.  | A         | /         |
| 16  | Eustaquio Dental Clinic  | /         | A         |
| 17  | American Bottling Co., Inc.  | A         | A         |
| 18  | Mercy Dental Clinic  | /         | A         |
| 21  | R.G. Booth, doing business<br>as Ivano Shokai, Okinawa                   | A         | A         |

| No. | Name of Firms                            | Remarks 1 | Remarks 2 |
|-----|--|-----------|-----------|
| 22  | International Dairies<br>(Ryukyus) Ltd.  | B         | B         |
| 24  | Okinawa Gear Co.                         | A         | /         |
| 25  | Koza Lock Co.<br>(Hymen P. Goldwater)    | A         | /         |
| 26  | Seven-Up Bottling Co.,<br>(Okinawa) Ltd. | A         | A         |
| 27  | Dr. J.R. German<br>Dental Clinic         | /         | A         |
| 29  | Ryukyu Classical Academy                 | A         | /         |
| 31  | Jorgen Schierbeck and<br>Associates      | B         | B         |
| 32  | U.S. Summit Corporation                  | A*        | B         |
| 33  | Asiatic Trans-Pacific Inc.               | A*        | B         |
| 34  | Roger's Limited                          | A         | A         |
| 35  | Sangwoo Tailors                          | A         | /         |
| 36  | Charles C. Shon & Company Limited        | A         | A         |
| 37  | Loyal Trading Syndicate Limited          | A         | A         |
| 38  | Esso Standard (Okinawa) Ltd.             | B         | /         |
| 39  | Esso Standard Sekiyu (Okinawa) Ltd.      | B         | /         |
| 40  | Pacific Sales Company                    | B         | B         |
| 41  | Arthur J. Dellinger & Associates         | A         | A         |
| 43  | Harilela's                               | A         | /         |
| 44  | Lyon Associates (Ryukyus), Inc.          | A         | /         |

| No. | Name of Firms  | Remarks 1 | Remarks 2 |
|-----|--|-----------|-----------|
| 46  | Supreme Supply Corporation                                   | A         | A         |
| 48  | Loo Choo Motors, Ltd.  | A*        | B         |
| 49  | Baxter Trading Company                                       | A         | A         |
| 51  | American Engineering Corp. (Okinawa)                         | A         | /         |
| 52  | Star-News Publishing Co., Ltd.<br>(dba Okinawa Morning Star) | A         | B         |
| 53  | ANCONCO, Inc.  | B         | /         |
| 54  | Shell North West Pacific Ltd.,<br>Okinawa Office             | B         | /         |
| 55  | American Clinic  | /         | A         |
| 56  | Caltex (Asia) Ltd.   | B         | /         |
| 58  | Susie's Tour & Travel Agency, Inc.                           | A         | B         |
| 59  | Elsons Goshi-Kaisha  | A         | /         |
| 60  | Diamond KO & Co., Ltd.                                       | A         | A         |
| 61  | BJB & Associates --<br>Engineering Consultants               | A         | /         |
| 64  | Hayama Orchids Garden  | A         | A         |
| 66  | Iris C. Lee  | /         | A         |
| 67  | Y. Higa Enterprises, Ltd.                                    | A         | /         |
| 68  | Bob Leatherware (Chen Po San)                                | A         | /         |
| 69  | Janny Chan Co.   | A         | /         |
| 71  | Island Plastic MFG. Co                                       | A         | /         |
| 73  | Aluminum Company of America                                  | B         | /         |

| No. | Name of Firms   | Remarks 1 | Remarks 2 |
|-----|---|-----------|-----------|
| 74  | Manatestco (P.A. Buenafe)                                 | A         | /         |
| 75  | Mandarin House Garments Company                           | A         | /         |
| 76  | Oriental Plastic Manufacturing<br>Company                 | A         | /         |
| 78  | Asia Enterprises  | A         | /         |
| 79  | Sax Overseas (HK) Ltd.                                    | A         | A         |
| 80  | Vince Music Service                                       | A         | /         |
| 83  | Orient Enterprise Co.<br>(Tung Hing Trading Co.)          | A         | A         |
| 84  | Dodge Shoe Company  | A         | /         |
| 85  | The Diversey Corporation (Okinawa)                        | A         | A         |
| 89  | American Business Consultants                             | A         | A         |
| 93  | Lawton-Moses Associates                                   | B         | B         |
| 94  | Coral Isle Motors Co., Ltd.                               | A*        | /         |
| 95  | Pan Ocean, Ltd.   | A         | A         |
| 98  | International Insurance<br>Underwriters, Inc.             | B         | B         |
| 101 | Island van & Storage Company                              | B         | B         |
| 104 | Channing Co., Inc. and<br>Old Republic Life Insurance Co. | B         | B         |
| 106 | TKY Construction, Inc.                                    | B         | B         |
| 107 | Charles E. Tuttle Co., Inc.<br>Okinawa Branch             | A         | A         |

| No. | Name of Firms                                    | Remarks 1 | Remarks 2 |
|-----|--|-----------|-----------|
| 109 | Ryukyu Stock Breeding Enterprise (Cheng, Yin T.) | A         | A         |
| 110 | Oyama Veterinary Clinic (Magens, Hans J.)        | A         | A         |
| 111 | Grolier International Inc.                       | A         | A         |
| 112 | Pacific International Rice Mills, Inc.           | A         | B         |
| 113 | Pacific Aircon Inc.                              | A         | A         |
| 115 | Overseas Garments Co.                            | A         | A         |
| 116 | Korean Artcraft Company                          | A         | A         |
| 117 | Sander Garments                                  | A         | A         |
| 118 | Hansen Tailor                                    | A         | A         |
| 120 | Pino's Leather Fashion                           | A         | A         |
| 121 | Shirowa Poultry Farms                            | A         | A         |
| 122 | General Real Estate Ltd.                         | B         | /         |
| 123 | Ryu-Tai Tourist Souvenir Shop                    | A         | A         |
| 124 | Konan Shokai                                     | A         | A         |
| 125 | Vans Brother Cap Factory                         | A         | A         |
| 126 | Peter's Company                                  | A         | A         |
| 127 | Helen M. Patterson                               | A*        | /         |
| 128 | Comfort Shoes & Leather Crafts                   | A         | /         |
| 129 | Vanson Company (Cheng Lau Sung)                  | A         | /         |
| 130 | Westpac, Inc.                                    | B         | B         |

| No. | Name of Firms                                 | Remarks 1 | Remarks 2 |
|-----|---|-----------|-----------|
| 131 | Motobu Quarry (George W. Hall)                | A         | /         |
| 134 | Far East Trading Company                      | A         | A         |
| 135 | ABC Store                                     | A         | /         |
| 138 | De Mauro Construction Corp.                   | B         | /         |
| 140 | Kenzar Limited                                | A         | A         |
| 141 | National Cash Register Company                | A         | /         |
| 144 | Payless Motors Ltd.                           | A         | /         |
| 145 | Shriro Trading Company, Ltd.                  | A         | A         |
| 147 | China Sea Development Corporation             | B         | /         |
| 148 | Lucky Food Store                              | A         | A         |
| 149 | Paccon Corp.                                  | B         | /         |
| 150 | C.F. Sharp & Company, Inc.                    | B         | B         |
| 151 | Smart Company                                 | A         | /         |
| 152 | Memorial Studio Co.                           | A         | /         |
| 153 | Technical Coating & Chemical Corporation Ltd. | A         | /         |
| 154 | House of Li                                   | A         | /         |
| 155 | Rutledge Construction Co., Inc.               | B         | /         |
| 156 | Pacific Shirts Company                        | A         | /         |
| 157 | Three Eagles Co.                              | A         | /         |
| 158 | Exotic Craft                                  | A         | /         |
| 159 | Lloyd's Industries Ltd.                       | A         | A         |

| No. | Name of Firms   | Remarks 1 | Remarks 2 |
|-----|---|-----------|-----------|
| 160 | United of Omaha   | B         | B         |
| 162 | Trans Asia Engineering Associates Inc.                                  | B         | /         |
| 163 | OIC Optical Co.   | A         | /         |
| 165 | Merrill Lynch, Pierce, Fenner & Smith S.A.                              | B         | B         |
| 166 | Asian American Constructors, Inc., & D.R. Kincaid, Inc. (Joint-venture) | B         | /         |
| 168 | Hong Kong Brocade Center  | A         | /         |
| 169 | United Suppliers Co.  | A         | A         |
| 170 | Bonny & Company   | A         | /         |
| 171 | Ryukyu Shokusan Kigyo   | A         | A         |
| 172 | Gulf Asian Terminals, Inc.  | B         | /         |
| 173 | Gulf Sekiyu Seisei Co., Ltd.  | B         | /         |
| 174 | Price Waterhouse & Co.  | A         | A         |
| 175 | Tele Dyne Continental Motors  | A         | /         |
| 177 | Pan American World Airways, Inc.  | A         | B         |
| 178 | Oriental Mercantile Trading Co.   | A         | A         |
| 180 | Kadena Credit Union   | B         | /         |
| 181 | Su Clinic   | /         | A         |
| 182 | Turco Products Division of Purex Corporation                            | A         | /         |

| No. | Name of Firms                           | Remarks 1 | Remarks 2 |
|-----|---|-----------|-----------|
| 183 | Fairchild Corporation                   | B         | /         |
| 184 | Ishizaki Nojyo Goshi Kaisha             | A         | A         |
| 186 | MBF Sporting Goods, Inc.                | A         | /         |
| 187 | Yonagusuku Beverage Company             | A         | A         |
| 188 | P.B. Florence Company (Pan Pacific Co.) | A         | A         |
| 191 | Koza USO                                | B         | B         |
| 192 | Luen Fung Trading Co.                   | A         | A         |

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List of Firms under Study

| No. | Name of Firms                                  | Remarks 1 | Remarks 2 |
|-----|--|-----------|-----------|
| 4   | E.J. Griffith & Co.                            |           |           |
| 19  | R & C Rug & Carpet Service                     |           |           |
| 20  | Meadow Gold Dairies                            |           |           |
| 23  | Alvic Motors                                   |           |           |
| 28  | Investors Overseas Service                     |           |           |
| 30  | Charles P. Hagood<br>Attorney at law           |           |           |
| 42  | Muller & Phipps Intl. Corp.                    |           |           |
| 45  | JHW Incorporated                               |           |           |
| 47  | China Airlines Ltd.                            |           |           |
| 50  | International Inspection Co.<br>(Ryukyus) Ltd. |           |           |
| 57  | Jetco, Inc.                                    |           |           |
| 62  | Hawaiian Telephone Company                     |           |           |
| 63  | Ryukyu Audit Bureau                            |           |           |
| 65  | American Drug Company                          |           |           |
| 70  | Wong Brothers Promotion<br>Company             |           |           |
| 72  | Zardol Services (Cezar Miranda)                |           |           |
| 77  | CMC & Associates                               |           |           |
| 82  | Machinato Machine & Repair Shop                |           |           |
| 86  | Williams International, Inc.                   |           |           |

- 2 -

| No. | Name of Firms  | Remarks 1 | Remarks 2 |
|-----|--|-----------|-----------|
| 87  | Family Clinic (Medical<br>& Dental)                                |           |           |
| 88  | John P. King Attorney  |           |           |
| 90  | Capital Insurance &<br>Surety Co., Inc.                            |           |           |
| 91  | De Britto Irmaus Compania<br>Limitada                              |           |           |
| 92  | Nakada & Makiya Law<br>Offices                                     |           |           |
| 96  | Daniel R. Buck   |           |           |
| 97  | Connell Bros. Company,<br>Ltd.                                     |           |           |
| 99  | Far East Broadcasting Co.  |           |           |
| 100 | Everett Steamship Corporation,<br>S.A.                             |           |           |
| 102 | Western Pacific Corporation  |           |           |
| 103 | Manneng Corporation  |           |           |
| 105 | The Northern Assurance Co.,<br>Ltd. and Bienvenido V.<br>Hernandez |           |           |
| 108 | McClellan and French   |           |           |
| 114 | D.F. Fischer and Sons, Ltd.  |           |           |
| 119 | Arthor W. Larson, Attorney<br>at Law                               |           |           |

| No. | Name of Firms                                      | Remarks 1 | Remarks 2 |
|-----|--|-----------|-----------|
| 132 | VCON Enterprise<br>(Vicente A. Castino)            |           |           |
| 133 | Far East Monahan Promotions                        |           |           |
| 136 | Matt N. Masuoka                                    |           |           |
| 137 | Iha Castle Motel Co., Ltd.                         |           |           |
| 139 | Kenzar Incorporated                                |           |           |
| 142 | New-Zealand Insurance Co.                          |           |           |
| 143 | Pacific Architects and<br>Engineers Inc.           |           |           |
| 146 | American International<br>Underwriters (Ryukyus)   |           |           |
| 161 | Champion Company                                   |           |           |
| 164 | Ryukyu Manufacturers &<br>Distributors             |           |           |
| 167 | Kaiser Cement & Gypsum<br>Corporation              |           |           |
| 176 | Government Employees<br>Finance & Assurance Agency |           |           |
| 179 | AFIA   |           |           |
| 185 | The Flying Tiger Line Inc.                         |           |           |
| 189 | Interstate Securities<br>Company Inc.              |           |           |
| 190 | Air America Inc.                                   |           |           |
| 193 | Sea-Land Service, Inc.                             |           |           |

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 計 192

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| MIT/<br>No. | No. | Name of Firms  | 通<br>産 | 備考     |        |        |        |        |        |        |        |        |        |        | 備考<br>之 |
|-------------|-----|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
|             |     |  |        | 文<br>部 | 運<br>輸 | 農<br>林 | 公<br>取 | 厚<br>生 | 建<br>設 | 勞<br>務 | 法<br>務 | 大<br>蔵 | 郵<br>政 | 自<br>治 |         |
|             |     |  |        | a      | b      | c      | d      | e      | f      | g      | h      | i      | j      | k      |         |
| 222         | 1   | SUNABE Corporation   | B      |        |        |        |        |        |        |        |        |        | B      |        | /       |
| 85          | 2   | JAMES S. Lee & Company   | A      |        |        |        |        |        |        |        |        |        |        |        | /       |
| 123         | 3   | OKINAWA Maritime Co., Ltd.   |        |        | B      |        |        |        |        |        |        |        |        |        | B       |
| 86          | 4   | E.J. Griffith & Co.  | A      |        | B(A)   |        |        |        |        |        |        | A      |        |        |         |
| 219         | 5   | FAMILY CLINIC<br>(Medical Clinic)  |        |        |        |        |        |        |        |        |        |        |        |        | A       |
| 220         | 6   | ATKINS, Kroll & Co., Ltd.  | A      |        | (A)    |        |        |        |        |        |        |        |        |        | A       |
| 221         | 7   | Adventist Medical Center   |        |        |        |        |        |        |        |        |        |        |        |        | A       |
| 81          | 8   | The Ryukyuan Advertising<br>Co.  | A*     |        | A*     |        |        |        |        |        |        |        |        |        | /       |
| 218         | 9   | Trans World Airlines, Inc.   |        |        |        |        |        |        |        |        |        |        |        |        | C       |
| 246         | 10  | Davis Distributing Co.,<br>Inc.  | A      |        |        |        |        |        |        |        |        |        |        |        | /       |
| 99          | 11  | Far East Marketing Agency<br>(Pacific International<br>Rice Mills, Inc.) | (A)    |        | (A)    |        |        |        |        |        |        |        |        |        | A       |
| 90          | 12  | Okinawa Plywood Corporation  | (A)    |        | A      |        |        |        |        |        |        |        |        |        | A       |
| 91          | 13  | The Keystone Photo Service   | A      |        |        |        |        |        |        |        |        |        |        |        | /       |
| 92          | 14  | Sarani Inc.  | A      |        |        |        |        |        |        |        |        |        |        |        | /       |
| 93          | 15  | Ben Steel Co.  | A      |        |        |        |        |        |        |        |        |        |        |        | /       |
| 125         | 16  | Eustaquio Pental Clinic  |        |        |        |        |        |        |        |        |        |        |        |        | A       |

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| No. | Name of Firms  | 通産  | 文運農公厚建勞法大卸自 |   |   |   |   |   |   |   |   |   | 備考1 | 文運農公厚建勞法大卸自 |   |   |   |   |   |   |   |   |   | 備考2 |   |
|-----|--|-----|-------------|---|---|---|---|---|---|---|---|---|-----|-------------|---|---|---|---|---|---|---|---|---|-----|---|
|     |  |     | a           | b | c | d | e | f | g | h | i | j |     | k           | a | b | c | d | e | f | g | h | i |     | j |
| 94  | (17) American Bottling Co., Inc.                         | (A) |             | A |   |   |   |   |   |   |   |   | A   |             | A |   |   |   |   |   |   |   |   |     | A |
| 124 | (18) Mercy Dental Clinic                                 |     |             |   |   |   |   |   |   |   |   |   | /   |             |   |   | A |   |   |   |   |   |   |     | A |
| 95  | (19) R & C Rug & Carpet Service                          | (A) |             |   |   | B |   |   |   |   |   |   | AB  |             |   |   | A |   |   |   |   |   |   |     | A |
| 227 | (20) Meadow Gold Dairies                                 | (A) |             | B |   |   |   |   |   |   |   |   | AB  |             | B |   |   |   |   |   |   |   |   |     | B |
| 96  | (21) R.G. Booth, doing business as Ivano Shokai, Okinawa | (A) |             | A |   |   |   |   |   |   |   |   | A   |             | A |   |   |   |   |   |   |   |   |     | A |
| 97  | (22) International Dairies (Ryukyus) Ltd.                |     |             | B |   |   |   | A |   |   |   |   | AB  |             | B |   |   |   | A |   |   |   |   | AB  |   |
| 98  | .23 Alvic Motors   | A   |             | B |   |   |   |   |   |   |   |   |     |             | B |   |   |   |   |   |   |   |   |     | B |
| 99  | .24 Okinawa Gear Co.                                     | A   |             |   |   |   |   |   |   |   |   |   | A   |             |   |   |   |   |   |   |   |   |   |     | / |
| 100 | (25) Koza Lock Co. (Hymen P. Goldwater)                  | A   |             |   |   |   |   |   |   |   |   |   | A   |             |   |   |   |   |   |   |   |   |   |     | / |
| 101 | .26 Seven-Up Bottling Co., (Okinawa) Ltd.                | (A) |             | A |   |   |   |   |   |   |   |   | A   |             | A |   |   |   |   |   |   |   |   |     | A |
| 207 | (27) Dr. J.R. Garman Dental Clinic                       |     |             |   |   |   |   |   |   |   |   |   | /   |             |   |   | A |   |   |   |   |   |   |     | A |
| 204 | (28) Investors Overseas Service                          |     |             |   |   |   |   |   |   |   |   |   |     |             |   |   |   |   |   |   |   |   |   |     |   |
| 126 | (29) Ryukyu Classical Academy                            | (A) | A           |   |   |   |   |   |   |   |   |   | A   |             |   |   |   |   |   |   |   |   |   |     | / |
| 225 | 30 Charles P. Hagood Attorney at law                     |     |             |   |   |   |   |   |   |   |   |   |     |             |   |   |   |   |   |   |   |   |   |     | / |
|     | 31 Jorgen Schierbeck and Associates                      |     |             |   |   | B |   |   |   |   |   |   | B   |             |   |   | B |   |   |   |   |   |   |     | B |

備考 企業の現況が、証券業の免許が与えられた見込は、ない。

| No. | Name of Firms                   |     | 運 厚 |   |   |   |   |   |   |   |   |    | 備考<br>ノ | 運 厚 |   |   |   |   |   |   |   |   |   | 備考<br>之 |    |   |
|-----|---------------------------------|-----|-----|---|---|---|---|---|---|---|---|----|---------|-----|---|---|---|---|---|---|---|---|---|---------|----|---|
|     |                                 |     | a   | b | c | d | e | f | g | h | i | j  |         | k   | a | b | c | d | e | f | g | h | i |         | j  | k |
| 88  | (32) U.S. Summit Corporation    | (A) |     |   |   |   |   |   |   |   |   |    | A*      |     |   |   |   |   |   |   |   |   |   |         | B* | B |
| 226 | (33) Asiatic Trans-Pacific Inc. | (A) |     |   |   |   |   |   |   |   |   | A* |         |     |   |   |   |   |   |   |   |   |   |         | B  | B |

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| No.   | Name of Firms                                    | A   | 通 文運農公厚建勞法大卸自 |   |     |   |   |   |   |   |   |   |   | 備考 / | 文運農公厚建勞法大卸自  |   |   |   |   |   |   |   |   |   |   | 備考之          |
|-------|--|-----|---------------|---|-----|---|---|---|---|---|---|---|---|------|--------------|---|---|---|---|---|---|---|---|---|---|--------------|
|       |  |     | a             | b | c   | d | e | f | g | h | i | j | k |      | a            | b | c | d | e | f | g | h | i | j | k |              |
| 50    | (34) Roger's Limited                             | A   |               |   | (A) |   |   |   |   |   |   |   |   |      | A            |   |   |   |   |   |   |   |   |   |   | A            |
| 301   | 35 Sangwoo Tailors                               | A   |               |   |     |   |   |   |   |   |   |   |   |      | A            |   |   |   |   |   |   |   |   |   |   | /            |
| 303   | 36 Charles C. Shon & Company Limited             |     |               |   | A   |   |   |   |   |   |   |   |   |      | A            |   |   |   |   |   |   |   |   |   |   | A            |
| 51    | (37) Loyal Trading Syndicate Limited             | A   |               |   | (A) |   |   |   |   |   |   |   |   |      | A            |   |   |   |   |   |   |   |   |   |   | A            |
| 52    | (38) Esso Standard (Okinawa) Ltd.                | B   |               |   |     |   |   |   |   |   |   |   |   |      | B            |   |   |   |   |   |   |   |   |   |   | /            |
| 53    | (39) Esso Standard Sekiyu (Okinawa) Ltd.         | B   |               |   |     |   |   |   |   |   |   |   |   |      | B            |   |   |   |   |   |   |   |   |   |   | /            |
| 232   | 40 Pacific Sales Company                         | B   |               |   | B   |   |   |   |   |   |   |   |   |      | B            |   |   |   |   |   |   |   |   |   |   | B            |
| 117   | 41 Arthur J. Dellinger & Associates              |     |               |   |     |   |   |   |   |   |   |   | A |      | A            |   |   |   |   |   |   |   |   |   |   | A            |
| ✓ 236 | 42 Muller & Phipps Intl. Corp.                   | A   |               |   | B   |   |   |   |   |   |   |   |   |      |              |   |   |   |   |   |   |   |   |   |   | B            |
| 235   | 43 Harilela's                                    | A   |               |   |     |   |   |   |   |   |   |   |   |      | A            |   |   |   |   |   |   |   |   |   |   | /            |
| 118   | (44) Lyon Associates (Ryukyus), Inc.             | A   |               |   |     |   |   |   |   |   |   |   | A |      | A            |   |   |   |   |   |   |   |   |   |   | /            |
| ✓ 243 | 45 JHW Incorporated                              | A   |               |   | (A) |   |   |   |   |   |   |   |   |      | <del>A</del> |   |   |   |   |   |   |   |   |   |   | <del>A</del> |
| 54    | 46 Supreme Supply Corporation                    | (A) |               |   | A   |   |   |   |   |   |   |   |   |      | A            |   |   |   |   |   |   |   |   |   |   | A            |
| ✓ 55  | 47 China Airlines Ltd.                           | (A) |               |   |     |   |   |   |   |   |   |   |   |      |              |   |   |   |   |   |   |   |   |   |   | C            |
| 56    | 48 Loo Choo Motors, Ltd.                         | (A) |               |   | A*  |   |   |   |   |   |   |   |   |      | A*           |   |   |   |   |   |   |   |   |   |   | B            |
| 234   | 49 Baxter Trading Company                        | A   |               |   | (A) |   |   |   |   |   |   |   |   |      | A            |   |   |   |   |   |   |   |   |   |   | A            |
| ✓ 57  | (50) International Inspection Co. (Ryukyus) Ltd. | A*  |               |   | B   |   |   |   |   |   |   |   |   |      |              |   |   |   |   |   |   |   |   |   |   | B            |
| 233   | (51) American Engineering Corp. (Okinawa)        | A   |               |   |     |   |   |   |   |   |   |   |   |      | A            |   |   |   |   |   |   |   |   |   |   | /            |

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| No.       | Name of Firms   | 通<br>產 | 文運農公厚建勞法大郎自 |   |   |   |   |    |   |   |   |   |   | 備<br>考<br>/ | 文運農公厚建勞法大郎自 |     |   |   |   |   |   |   |   |   |   | 備<br>考<br>之 |   |
|-----------|---|--------|-------------|---|---|---|---|----|---|---|---|---|---|-------------|-------------|-----|---|---|---|---|---|---|---|---|---|-------------|---|
|           |   |        | a           | b | c | d | e | f  | g | h | i | j | k |             | l           | a   | b | c | d | e | f | g | h | i | j |             | k |
| 58 (52)   | Star-News Publishing Co., Ltd. (dba Okinawa Morning Star) | A      | A           |   |   |   |   |    |   |   |   |   |   |             | A           | B   |   |   |   |   |   |   |   |   |   |             | B |
| 231 (53)  | ANCONCO, Inc.   | B      |             |   |   |   |   |    |   |   |   |   |   |             | B           |     |   |   |   |   |   |   |   |   |   |             | / |
| 230 54    | Shell North West Pacific Ltd.                             | B      |             |   |   |   |   |    |   |   |   |   |   |             | B           |     |   |   |   |   |   |   |   |   |   |             | / |
| 302 55    | American Clinic   | //     |             |   |   |   |   |    |   |   |   |   |   |             |             |     |   | A |   |   |   |   |   |   |   |             | A |
| 41 56     | Caltex (Asia) Ltd.  | B      |             |   |   |   |   |    |   |   |   |   |   |             | B           |     |   |   |   |   |   |   |   |   |   |             | / |
| 229 (57)  | Jetco, Inc.   | (A)    | B           |   |   |   |   |    |   |   |   |   |   |             |             | B   |   |   |   |   |   |   |   |   |   |             | B |
| 59 (58)   | Susie's Tour & Travel Agency, Inc.                        | (A)    | A           |   |   |   |   |    |   |   |   |   |   |             | A           | B   |   |   |   |   |   |   |   |   |   |             | B |
| 60 59     | Elsons Goshi-Kaisha                                       | A      |             |   |   |   |   |    |   |   |   |   |   |             | A           |     |   |   |   |   |   |   |   |   |   |             | / |
| 208 60    | Diamond KO & Co., Ltd.                                    | A      | ((A)        |   |   |   |   |    |   |   |   |   |   |             | A           | (A) |   |   |   |   |   |   |   |   |   |             | A |
| 119 61    | BJB & Associates -- Engineering Consultants               |        |             |   |   |   |   | A  |   |   |   |   |   |             | A           |     |   |   |   |   |   |   |   |   |   |             |   |
| 244 (62)  | Hawaiian Telephone Company                                |        |             |   |   |   |   |    |   |   |   |   |   |             |             |     |   |   |   |   |   |   |   |   |   |             |   |
| 1201 (63) | Ryukyu Audit Bureau                                       |        |             |   |   |   |   |    |   |   |   |   |   |             |             |     |   |   |   |   |   |   |   |   |   |             |   |
| 61 64     | Hayama Orchids Garden                                     | (A)    | A           |   |   |   |   |    |   |   |   |   |   |             | A           | A   |   |   |   |   |   |   |   |   |   |             | A |
| 65        | American Drug Company                                     | (A*)   |             |   |   |   |   | A* |   |   |   |   |   |             | A*          |     |   | B |   |   |   |   |   |   |   |             | B |
| (66)      | Iris C. Lee   |        |             |   |   |   |   |    |   |   |   |   |   |             |             |     |   | A |   |   |   |   |   |   |   |             | A |
| (67)      | Y. Higa Enterprises, Ltd.                                 | A      |             |   |   |   |   |    |   |   |   |   |   |             | A           |     |   |   |   |   |   |   |   |   |   |             | / |
| (68)      | Bob Leatherware (Chen Po San)                             | A      |             |   |   |   |   |    |   |   |   |   |   |             | A           |     |   |   |   |   |   |   |   |   |   |             | / |
| (69)      | Janny Chan Co.  | A      |             |   |   |   |   |    |   |   |   |   |   |             | A           |     |   |   |   |   |   |   |   |   |   |             | / |

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| No.    | Name of Firms                                 | 通   | 文 | 運 | 農 | 公 | 厚 | 建 | 法            | 大 | 郵 | 自 | 備   | 考            |
|--------|---|-----|---|---|---|---|---|---|--------------|---|---|---|-----|--------------|
|        |   |     | 文 | 運 | 農 | 公 | 厚 | 建 | 法            | 大 | 郵 | 自 | 備   | 考            |
| ✓ (70) | Wong Brothers Promotion Company               | A   |   |   |   |   |   | B |              |   |   |   |     | B            |
| (71)   | Island Plastic MFG. Co.                       | A   |   |   |   |   |   |   |              |   |   |   | A   |              |
| ✓ (72) | <del>Zardok Services</del><br>Cezar Miranda   | (A) |   |   |   |   |   |   | B            |   |   |   |     | B            |
| .73    | Aluminum Company of America                   | B   |   |   |   |   |   |   |              |   |   |   |     | B            |
| .74    | Manatestco (P.A. Buenafe)                     | (A) |   |   |   |   | A |   |              |   |   |   |     |              |
| .75    | Mandarin House Garments Company               | A   |   |   |   |   |   |   |              |   |   |   |     |              |
| .76    | Oriental Plastic Manufacturing Company        | A   |   |   |   |   |   |   |              |   |   |   |     |              |
| ✓ (77) | CMC Associates                                | (A) |   |   |   |   |   |   |              |   |   |   |     |              |
| .78    | Asia Enterprises                              | A   |   |   |   |   |   |   |              |   |   |   |     |              |
| (79)   | Sax Overseas (HK) Ltd.                        | A   |   |   | A |   |   |   |              |   |   |   |     | A            |
| (80)   | Vince Music Service                           | A   | A |   |   |   |   |   |              |   |   |   |     | A            |
| 81     | A.B.C. Store                                  | A   |   |   |   |   |   |   |              |   |   |   |     | A            |
| ✓ 82   | Machinato Machine & Repair Shop               | A   |   | A |   |   |   |   |              |   | B |   |     | B            |
| (83)   | Orient Enterprise Co. (Tung Hing Trading Co.) | A   |   |   | A |   |   |   |              |   |   |   |     | A            |
| (84)   | Dodge Shoe Company                            | A   |   |   |   |   |   |   |              |   |   |   |     | A            |
| .85    | The Diversey Corporation (Okinawa)            | A   |   |   | A |   |   |   |              |   |   |   |     | A            |
| ✓ (86) | Williams International, Inc.                  | A   |   |   | A |   |   |   |              |   |   |   |     | A            |
| (87)   | Family Clinic (Medical & Dental)              | A   |   |   | A |   |   |   | (B保)<br>(A保) |   |   |   | A B | (B保)<br>(A保) |

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| No.   | Name of Firms  | 通   | 文 | 運  | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 備考 | 文  | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 備考 |
|-------|--|-----|---|----|---|---|---|---|---|---|---|---|----|----|---|---|---|---|---|---|---|---|---|----|
| 88    | John P. King Attorney  |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| (89)  | American Business Consultants                                | A   |   |    |   |   |   |   |   |   |   |   | A  |    |   |   |   |   |   |   |   |   |   |    |
| (90)  | The Capital Insurance & Surety Co., Inc.                     |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| ✓ 91  | De Britto Irmaos Compania Limitada                           | A   |   | B  |   |   |   |   |   |   |   |   |    | B  |   |   |   |   |   |   |   |   |   | B  |
| 92    | Nakada & Makiya Law Offices                                  |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| 93    | Lawton-Moses Associates                                      |     |   | B  |   |   |   |   |   |   |   |   | B  | B  |   |   |   |   |   |   |   |   |   | B  |
| 94    | Coral Isle Motors Co., Ltd.                                  | A*  |   | A* |   |   |   |   |   |   |   |   | A* |    |   |   |   |   |   |   |   |   |   |    |
| 95    | Pan Ocean, Ltd.  | A   |   | A  |   |   |   |   |   |   |   |   | A  | A  |   |   |   |   |   |   |   |   |   | A  |
| ✓ 96  | Daniel R. Buck   | (A) |   |    |   |   |   |   |   |   |   |   |    |    |   | A |   |   |   |   |   |   |   | A  |
| ✓ 97  | Connell Bros. Company, Ltd.                                  | (A) |   | BA |   |   |   | B |   |   |   |   |    | BA |   |   |   |   | B |   |   |   |   | B  |
| 98    | International Insurance Underwriters, Inc.                   |     |   |    |   |   |   | B |   |   |   |   | B  |    |   |   |   |   |   |   |   |   |   | B  |
| 99    | Far East Broadcasting Co.                                    |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| ✓ 100 | Everett Steamship Corporation                                | (A) |   | A  |   |   |   |   |   |   |   |   |    | B  |   |   |   |   |   |   |   |   |   | B  |
| (101) | Island van & Storage Company                                 | (A) |   | B  |   |   |   |   |   |   |   |   |    | B  |   |   |   |   |   |   |   |   |   | B  |
| ✓ 102 | Western Pacific Corporation                                  | (A) |   | A  |   |   |   | B |   |   |   |   |    | A  |   |   |   |   |   |   |   |   |   | B  |
| ✓ 103 | Manneng Corporation  | (A) |   |    |   |   |   | B |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| (104) | Channing Co., Inc. and Old Republic Life Insurance Co.       |     |   |    |   |   |   |   |   |   |   |   | B  |    |   |   |   |   |   |   |   |   |   | B  |
| (105) | The Northern Assurance Co., Ltd. and Bienvenido V. Hernandez |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |

事業廢止手続中

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59

| No. | Name of Firms   | 通 | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 部 | 備考 | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 部 | 備考 |
|-----|---|---|---|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|---|----|
| 106 | TKU Construction, Inc.                                    | B |   |   |   |   | B |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   | B  |
| 107 | Charles E. Tuttle Co., Inc.<br>Okinawa Branch             | A |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   | /  |
| 108 | Maclellan and French                                      |   |   |   |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |   |    |
| 109 | Okinawa Stock Breeding<br>Enterprise                      |   |   |   | A |   |   |   |   |   |   |   | A  | A |   |   |   |   |   |   |   |   |   | A  |
| 110 | Oyama Veterinary Clinic                                   |   |   |   | A |   |   |   |   |   |   |   | A  | A |   |   |   |   |   |   |   |   |   | A  |
| 111 | Grollie International Inc.                                | A |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   | /  |
| 112 | Pacific International Rice<br>Mills, Inc.                 |   |   |   | A |   |   |   |   |   |   |   | A  | B |   |   |   |   |   |   |   |   |   | B  |
| 113 | Pacific Aircon Inc.                                       | A |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   | /  |
| 114 | D.F. Fischer and Sons, Ltd.                               |   |   |   |   |   | B |   |   |   |   |   | B  |   |   | B |   |   |   |   |   |   |   | B  |
| 115 | Overseas Germents Co.<br>(Leu Kam Chuin<br>Liow Shinn KE) | A |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   | /  |
| 116 | Korean Artcraft Company                                   | A |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   | /  |
| 117 | Sander Garments   | A |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   | /  |
| 118 | Hansen Tailor   | A |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   | /  |
| 119 | Arthor W. Lapson,<br>Attorney at Law                      |   |   |   |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |   | /  |
| 120 | Pino's Leather Fashion                                    | A |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   | /  |
| 121 | Shirowa Poultry Farms                                     |   |   |   | A |   |   |   |   |   |   |   | A  | A |   |   |   |   |   |   |   |   |   | A  |
| 122 | General Real Estate Ltd.                                  |   |   |   |   |   | B |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   | /  |
| 123 | Ryu-Tai Tourist Souvenir<br>Shop                          | A |   |   | A | A |   |   |   |   |   |   | A  | A |   |   |   |   |   |   |   |   |   | A  |

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| No.            | Name of Firms                        | 通            | 文 | 運 | 農  | 公  | 厚 | 建 | 方 | 法 | 大 | 部 | 備考           | 文 | 運 | 農  | 公 | 厚 | 建 | 方 | 法 | 大 | 部 | 備考           |
|----------------|--------------------------------------|--------------|---|---|----|----|---|---|---|---|---|---|--------------|---|---|----|---|---|---|---|---|---|---|--------------|
| 124            | Konan Shokai                         | A            |   |   | A  |    |   |   |   |   |   |   | A            |   |   | A  |   |   |   |   |   |   |   | A            |
| (125)          | Vans Brother Cap Factory             | A            |   |   |    |    |   |   |   |   |   |   | A            |   |   |    |   |   |   |   |   |   |   | /            |
| (126)          | Peter's Company                      | A            |   |   |    |    |   |   |   |   |   |   | A            |   |   |    |   |   |   |   |   |   |   | /            |
| 127            | Helen M. Patterson                   | A*           |   |   |    |    |   |   |   |   |   |   | A*           |   |   |    |   |   |   |   |   |   |   | /            |
| 128            | Comfort Shoes & Leather Crafts       | A            |   |   |    |    |   |   |   |   |   |   | A            |   |   |    |   |   |   |   |   |   |   | /            |
| (129)          | Vanson Company (Cheng Lau Sung)      | A            |   |   |    |    |   |   |   |   |   |   | A            |   |   |    |   |   |   |   |   |   |   | /            |
| 130            | Westpac, Inc.                        | B            |   |   | B  |    |   |   |   |   |   |   | B            |   |   | B  |   |   |   |   |   |   |   | B            |
| 131            | Motobu Quarry (George W. Hall)       | A            |   |   |    |    |   |   |   |   |   |   | A            |   |   |    |   |   |   |   |   |   |   | /            |
| (132)          | Veon Enterprise (Vicente A. Castino) | A            |   |   | A* | A  |   |   |   |   |   |   |              |   |   | BA |   |   |   |   |   |   |   | /            |
| (133)          | Far East Monahan Promotions          | A            |   |   |    |    |   |   |   | B |   |   |              |   |   |    |   |   |   |   |   |   |   | B            |
| (134)          | Far East Trading Company             | (A)          |   |   | A  | A  |   |   |   |   |   |   | A            |   |   | A  | A |   |   |   |   |   |   | A            |
| <del>135</del> | <del>ABC Store</del>                 | <del>A</del> |   |   |    |    |   |   |   |   |   |   | <del>A</del> |   |   |    |   |   |   |   |   |   |   | <del>/</del> |
| ✓ 135 136      | Matt N. Masuoka                      | (A)          |   |   | B  |    |   |   |   | B |   |   |              |   |   | B  |   |   |   |   |   |   |   | B            |
| ✓ (136) 137    | Iha Castle Motel Co., Ltd.           | A            |   |   | A  | AB |   |   |   |   |   |   |              |   |   |    |   |   |   |   |   |   |   | /            |
| (137) 138      | Demauro Construction Corp.           |              |   |   |    |    |   |   |   | B |   |   | B            |   |   |    |   |   |   |   |   |   |   | /            |
| ✓ (138) 139    | Kenzar Incorporated                  | (A)          |   |   |    | B  |   |   |   |   |   |   |              |   |   |    |   |   |   |   |   |   |   | /            |
| 139 140        | Kenzar Limited                       | A            |   |   | A  |    |   |   |   |   |   |   | A            |   |   | A  |   |   |   |   |   |   |   | A            |
| 140 141        | The National Cash Register Company   | A            |   |   |    |    |   |   |   |   |   |   | A            |   |   |    |   |   |   |   |   |   |   | /            |
| (141) 142      | The New-Zealand Insurance Co.        |              |   |   | B  |    |   |   |   |   |   |   |              |   |   | B  |   |   |   |   |   |   |   | /            |

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|-----|---|-----|---|---|----|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|---|---|----|
| 142 | Pacific Architects and Engineers Inc.         | A   |   |   |    |   |   | B |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |   |   |    |
| 143 | Payless Motors Ltd.                           | A   |   |   |    |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 144 | Shriro Trading Company, Ltd.                  | A   |   |   | AA |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| 145 | American International Underwriters (Ryukyus) |     |   |   |    |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |   |   |    |
| 146 | China Sea Development Corporation             |     |   |   |    |   |   | B |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   |   |    |
| 147 | Lucky Food Store                              | (A) |   |   | A  |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| 148 | Paccon Corp.                                  |     |   |   |    |   |   | B |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   |   |    |
| 149 | C.F. Sharp & Company, Inc.                    |     |   |   | B  |   |   |   |   | B |   |   |   | B  |   | B |   |   |   |   |   | B |   |   |   | B  |
| 150 | Sharp Company                                 | A   |   |   |    |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 151 | Memorial Studio Co.                           | A   |   |   |    |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 152 | Technical Coating & Chemical Corporation Ltd. | A   |   |   |    |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 153 | House of Li                                   | A   |   |   |    |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 154 | Rutledge Construction Co., Inc.               |     |   |   |    |   |   | B |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   |   |    |
| 155 | Pacific Shirts Company                        | A   |   |   |    |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 156 | Three Eagles Co.                              | A   |   |   |    |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 157 | Exotic Craft                                  | A   |   |   |    |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 158 | Lloyd's Industries Ltd.                       | (A) |   |   | A  |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| 159 | United of Omaha                               | B   |   |   | B  |   |   |   |   | B |   |   |   | B  |   | B |   |   |   |   |   | B |   |   |   | B  |

代理保險業  
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(代理店)

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| No.                   | Name of Firms   | 通   | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 備考<br>1 | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 備考<br>2 |
|-----------------------|---|-----|---|---|---|---|---|---|---|---|---|---|---------|---|---|---|---|---|---|---|---|---|---|---------|
| 164 <del>165</del>    | Merrill Lynch, Pierce, Fenner & Smith S.A.                              |     |   |   |   |   |   |   |   |   | B |   | B       |   |   |   |   |   |   |   |   | B |   | B       |
| 165 <del>166</del>    | Asian American Constructors, Inc., & D.R. Kincaid, Inc. (Joint-venture) |     |   |   |   |   |   | B |   |   |   |   | B       |   |   |   |   |   |   |   |   |   |   | /       |
| ✓ 166. <del>167</del> | Kaiser Cement & Gypsum Corporation                                      | A   |   |   |   |   |   |   |   |   |   |   | A       |   | B |   |   |   |   |   |   |   |   | B       |
| 166. <del>168</del>   | Hong Kong Brocade Center  | A   |   |   |   |   |   |   |   |   |   |   | A       |   |   |   |   |   |   |   |   |   |   | /       |
| ①68. <del>169</del>   | United Suppliers Co.  | A   |   |   | A |   |   |   |   |   |   |   | A       |   | A |   |   |   |   |   |   |   |   | A       |
| 169. <del>170</del>   | Bonny & Company   | A   |   |   |   |   |   |   |   |   |   |   | A       |   |   |   |   |   |   |   |   |   |   | /       |
| 170. <del>171</del>   | Ryukyu Shokusan Kigyo   |     |   |   | A |   |   |   |   |   |   |   | A       |   | A |   |   |   |   |   |   |   |   | A       |
| ①71. <del>172</del>   | Gulf Asian Terminals, Inc.  | B   |   |   |   |   |   |   |   |   |   |   | B       |   |   |   |   |   |   |   |   |   |   | /       |
| ①72. <del>173</del>   | Gulf Sekiyu Seisei Co., Ltd.  | B   |   |   |   |   |   |   |   |   |   |   | B       |   |   |   |   |   |   |   |   |   |   | /       |
| 173. <del>174</del>   | Price Waterhouse & Co.  |     |   |   |   |   |   |   |   | A |   |   | A       |   |   |   |   |   |   |   |   | A |   | A       |
| 174. <del>175</del>   | Tele Dyne Continental Motors  | A   |   |   |   |   |   |   |   |   |   |   | A       |   |   |   |   |   |   |   |   |   |   | /       |
| ✓ ①75. <del>176</del> | Government Employees Finance & Assurance Agency                         | (A) |   |   |   |   |   |   |   |   | B |   |         |   |   |   |   |   |   |   | B |   |   | B       |
| ✓ 176. <del>177</del> | Pan American World Airways, Inc.  |     |   |   | A |   |   |   |   |   |   |   | A       |   | ⓑ |   |   |   |   |   |   |   |   | B       |
| 177. <del>178</del>   | Oriental Mercantile Trading Co.   | (A) |   |   | A |   |   |   |   |   |   |   | A       |   | A |   |   |   |   |   |   |   |   | A       |
| 178. <del>179</del>   | AFIA  |     |   |   |   |   |   |   |   |   |   |   |         |   |   |   |   |   |   |   |   |   |   |         |

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| No.   | Name of Firms                                    | 通   | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 自 | 備考 | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 自 | 備考 |
|-------|--|-----|---|---|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|---|---|----|
| 179   | 180 Kadena Credit Union                          | B   |   |   |   |   |   |   |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   |   |    |
| 180   | 181 Su Clinic                                    |     |   |   |   |   |   |   |   |   |   |   |   | /  |   |   | A |   |   |   |   |   |   |   |   | A  |
| (181) | 182 Turco Products Division of Purex Corporation | A   |   |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   | /  |
| 182   | 183 Fairchild Corporation                        | B   |   |   |   |   |   |   |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   |   | /  |
| 183   | 184 Ishizaki Nojyo Goshi Kaisha                  | (A) |   | A |   |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| (184) | 185 The Flying Tiger Line Inc.                   | (A) |   |   |   |   |   |   |   |   |   |   |   | A  |   | C |   |   |   |   |   |   |   |   |   | C  |
| (185) | 186 MBF Sporting Goods, Inc.                     | A   |   |   |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   | /  |
| 186   | 187 Yonagusuku Beverage Company                  |     |   | A |   |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| (187) | 188 P.B. Florence Company                        | A   |   | A |   |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| (188) | 189 Interstate Securities Company Inc.           | (A) |   |   |   |   |   |   |   |   | B |   |   |    |   |   |   |   |   |   |   |   | B |   |   | B  |

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要調査

Remarks 1

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2.

| No. | Name of Firms   | (A) | 通産省 文部省 農林省 厚生省 建設省 労働省 大蔵省 郵政省 |   |   |   |   |   |   |   |   |   |   | 備考 |   |  |         |
|-----|---|-----|---------------------------------|---|---|---|---|---|---|---|---|---|---|----|---|--|---------|
|     |   |     | a                               | b | c | d | e | f | g | h | i | j | k |    | l |  |         |
| 94  | .17 American Bottling Co., Inc.                         | (A) |                                 | A |   |   |   |   |   |   |   |   |   |    |   |  | A       |
| 124 | .18 Mercy Dental Clinic                                 |     |                                 |   |   |   |   |   |   |   |   |   |   |    |   |  | A       |
| 95  | .19 R & C Rug & Carpet Service                          | (A) |                                 |   |   | B |   |   |   |   |   |   |   |    |   |  | A B     |
| 227 | .20 Meadow Gold Dairies                                 | (A) |                                 |   |   | B |   |   |   |   |   |   |   |    |   |  | B       |
| 96  | .21 R.G. Booth, doing business as Ivano Shokai, Okinawa | (A) |                                 |   |   | A |   |   |   |   |   |   |   |    |   |  | A       |
| 97  | .22 International Dairies (Ryukyus) Ltd.                |     |                                 |   |   | B |   |   |   | A |   |   |   |    |   |  | B       |
| 98  | .23 Alvic Motors  | A   |                                 |   |   | B |   |   |   |   |   |   |   |    |   |  | B       |
| 99  | .24 Okinawa Gear Co.                                    | A   |                                 |   |   |   |   |   |   |   |   |   |   |    |   |  | A       |
| 100 | .25 Koza Lock Co. (Hymen P. Goldwater)                  | A   |                                 |   |   |   |   |   |   |   |   |   |   |    |   |  | A       |
| 101 | .26 Seven-Up Bottling Co., (Okinawa) Ltd.               | (A) |                                 |   |   | A |   |   |   |   |   |   |   |    |   |  | A       |
| 207 | .27 Dr. J.R. Garman Dental Clinic                       |     |                                 |   |   |   |   |   |   |   |   |   |   |    |   |  | A       |
| 204 | .28 Investors Overseas Service                          |     |                                 |   |   |   |   |   |   |   |   |   |   |    |   |  |         |
| 126 | .29 Ryukyu Classical Academy                            | (A) | A                               |   |   |   |   |   |   |   |   |   |   |    |   |  | A       |
| 225 | .30 Charles P. Hagood Attorney at law                   |     |                                 |   |   |   |   |   |   |   |   |   |   |    |   |  |         |
| 31  | Jorgen Schierbeck and Associates                        |     |                                 |   |   |   |   |   |   |   |   |   |   |    |   |  | A B B B |

注：企業の現況が証券の発行に有利か否かは不明。

要調査

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| No.            | Name of Firms                 | (A) | 運 厚 |   |   |   |   |   |   |   |   |    | Remarks 1 | 運 厚 |   |   |   |   |   |   |   |   |   | 備 考 2 |    |   |
|----------------|-------------------------------|-----|-----|---|---|---|---|---|---|---|---|----|-----------|-----|---|---|---|---|---|---|---|---|---|-------|----|---|
|                |                               |     | a   | b | c | d | e | f | g | h | i | j  |           | k   | a | b | c | d | e | f | g | h | i |       | j  | k |
| <del>38</del>  | 32 U.S. Summit Corporation    | (A) |     |   |   |   |   |   |   |   |   | A* | A*        |     |   |   |   |   |   |   |   |   |   | B     | A* | B |
| <del>226</del> | 33 Asiatic Trans-Pacific Inc. | (A) |     |   |   |   |   |   |   |   |   | A* | A*        |     |   |   |   |   |   |   |   |   |   | B     |    | B |



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| No.   | Name of Firms                                  | A   | 文運農公厚建勞法大卸自 |   |   |   |   |   |   |   |   |   |   | 備考 | 文運農公厚建勞法大卸自 |   |   |   |   |   |   |   |   |   |   | 備考 | 要調査 |
|-------|--|-----|-------------|---|---|---|---|---|---|---|---|---|---|----|-------------|---|---|---|---|---|---|---|---|---|---|----|-----|
|       |  |     | a           | b | c | d | e | f | g | h | i | j | k |    | a           | b | c | d | e | f | g | h | i | j | k |    |     |
| 50    | 34 Roger's Limited                             | A   | (A)         |   |   |   |   |   |   |   |   |   |   | A  | (A)         |   |   |   |   |   |   |   |   |   |   | A  |     |
| 301   | 35 Sangwoo Tailors                             | A   |             |   |   |   |   |   |   |   |   |   |   | A  |             |   |   |   |   |   |   |   |   |   |   | /  |     |
| 303   | 36 Charles C. Shon & Company Limited           |     | A           |   |   |   |   |   |   |   |   |   |   | A  | A           |   |   |   |   |   |   |   |   |   |   | A  |     |
| 51    | 37 Loyal Trading Syndicate Limited             | A   | (A)         |   |   |   |   |   |   |   |   |   |   | A  | (A)         |   |   |   |   |   |   |   |   |   |   | A  |     |
| 52    | 38 Esso Standard (Okinawa) Ltd.                | B   |             |   |   |   |   |   |   |   |   |   |   | B  |             |   |   |   |   |   |   |   |   |   |   | /  |     |
| 53    | 39 Esso Standard Sekiyu (Okinawa) Ltd.         | B   |             |   |   |   |   |   |   |   |   |   |   | B  |             |   |   |   |   |   |   |   |   |   |   | /  |     |
| 232   | 40 Pacific Sales Company                       | B   | B           |   |   |   |   |   |   |   |   |   |   | B  | B           |   |   |   |   |   |   |   |   |   |   | B  |     |
| 117   | 41 Arthur J. Dellinger & Associates            |     |             |   |   |   |   |   | A |   |   |   |   | A  |             |   |   |   |   |   | A |   |   |   |   | A  |     |
| ✓ 236 | 42 Muller & Phipps Intl. Corp.                 | A   | B           |   |   |   |   |   |   |   |   |   |   |    | B           |   |   |   |   |   |   |   |   |   |   | B  | 農   |
| 235   | 43 Harilela's                                  | A   |             |   |   |   |   |   |   |   |   |   |   | A  |             |   |   |   |   |   |   |   |   |   |   | /  |     |
| 118   | 44 Lyon Associates (Ryukyus), Inc.             | A   |             |   |   |   |   | A |   |   |   |   |   | A  |             |   |   |   |   |   |   |   |   |   |   | /  |     |
| 243   | 45 JHW Incorporated                            | A   | (A)         |   |   |   |   | B |   |   |   |   |   | A  | (A)         |   |   |   |   | B |   |   |   |   |   | A  | 建   |
| 54    | 46 Supreme Supply Corporation                  | (A) | A           |   |   |   |   |   |   |   |   |   |   | A  | A           |   |   |   |   |   |   |   |   |   |   | A  |     |
| ✓ 55  | 47 China Airlines Ltd.                         | (A) |             |   |   |   |   |   |   |   |   |   |   |    | C           |   |   |   |   |   |   |   |   |   |   | C  | 運   |
| 56    | 48 Loo Choo Motors, Ltd.                       | (A) | A*          |   |   |   |   |   |   |   |   |   |   | A* | B           |   |   |   |   |   |   |   |   |   |   | B  |     |
| 234   | 49 Baxter Trading Company                      | A   | (A)         |   |   |   |   |   |   |   |   |   |   | A  | (A)         |   |   |   |   |   |   |   |   |   |   | A  |     |
| ✓ 57  | 50 International Inspection Co. (Ryukyus) Ltd. | A*  | B           |   |   |   |   |   |   |   |   |   |   |    | B           |   |   |   |   |   |   |   |   |   |   | B  | 運   |
| 233   | 51 American Engineering Corp. (Okinawa)        | A   |             |   |   |   |   |   |   |   |   |   |   | A  |             |   |   |   |   |   |   |   |   |   |   | /  |     |

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| No. | Name of Firms   | 油 文 運 農 公 厚 建 勞 法 大 郎 自 |   |              |   |   |   |   |   |   |   | 備<br>考<br>1  | 文 運 農 公 厚 建 勞 法 大 郎 自 |              |   |   |   |   |   |   |   |              | 備<br>考<br>2  | 受<br>油<br>稅 |
|-----|---|-------------------------|---|--------------|---|---|---|---|---|---|---|--------------|-----------------------|--------------|---|---|---|---|---|---|---|--------------|--------------|-------------|
|     |   | a                       | b | c            | d | e | f | g | h | i | j |              | k                     | a            | b | c | d | e | f | g | h | i            |              |             |
| 52  | Star-News Publishing Co., Ltd. (dba Okinawa Morning Star) | A                       |   | A            |   |   |   |   |   |   |   | A            |                       | B            |   |   |   |   |   |   |   | B            |              |             |
| 231 | ANCONCO, Inc.   | B                       |   |              |   |   |   |   |   |   |   | B            |                       |              |   |   |   |   |   |   |   |              |              |             |
| 230 | Shell North West Pacific Ltd., Okinawa Office             | B                       |   |              |   |   |   |   |   |   |   | B            |                       |              |   |   |   |   |   |   |   |              |              |             |
| 302 | American Clinic   |                         |   |              |   |   |   |   |   |   |   |              |                       |              |   | A |   |   |   |   |   |              | A            |             |
| 41  | Caltex (Asia) Ltd.  | B                       |   |              |   |   |   |   |   |   |   | B            |                       |              |   |   |   |   |   |   |   |              |              |             |
| 229 | <del>Jetco, Inc.</del>                                    | <del>(A)</del>          |   | <del>B</del> |   |   |   |   |   |   |   | <del>A</del> |                       | <del>B</del> |   |   |   |   |   |   |   | <del>B</del> |              |             |
| 59  | Susie's Tour & Travel Agency, Inc.                        | (A)                     |   | A            |   |   |   |   |   |   |   | A            |                       | B            |   |   |   |   |   |   |   |              | B            |             |
| 60  | Elsons Goshi-Kaisha                                       | A                       |   |              |   |   |   |   |   |   |   | A            |                       |              |   |   |   |   |   |   |   |              | B            |             |
| 208 | Diamond KO & Co., Ltd.                                    | A                       |   | ((A)         |   |   |   |   |   |   |   | A            |                       | (A)          |   |   |   |   |   |   |   |              | A            |             |
| 119 | BJB & Associates -- Engineering Consultants               |                         |   |              |   |   |   | A |   |   |   | A            |                       |              |   |   |   |   |   |   |   |              |              |             |
| 244 | <del>Hawaiian Telephone Company</del>                     |                         |   |              |   |   |   |   |   |   |   |              |                       |              |   |   |   |   |   |   |   |              |              |             |
| 120 | <del>Ryukyū Audit Bureau</del>                            |                         |   |              |   |   |   |   |   |   |   |              |                       |              |   |   |   |   |   |   |   |              |              |             |
| 61  | Hayama Orchids Garden                                     | (A)                     |   | A            |   |   |   |   |   |   |   | A            |                       | A            |   |   |   |   |   |   |   |              | A            |             |
| 65  | <del>American Drug Company</del>                          | <del>(A)</del>          |   | <del>A</del> |   |   |   |   |   |   |   | <del>A</del> |                       | <del>A</del> |   |   |   |   |   |   |   |              | <del>A</del> |             |
| 66  | Iris C. Lee   |                         |   |              |   |   |   |   |   |   |   |              |                       |              |   | A |   |   |   |   |   |              | A            |             |
| 67  | Y. Higa Enterprises, Ltd.                                 | A                       |   |              |   |   |   |   |   |   |   | A            |                       |              |   |   |   |   |   |   |   |              |              |             |
| 68  | Bob Leatherware (Chen Po San)                             | A                       |   |              |   |   |   |   |   |   |   | A            |                       |              |   |   |   |   |   |   |   |              |              |             |
| 69  | Janny Chan Co.  | A                       |   |              |   |   |   |   |   |   |   | A            |                       |              |   |   |   |   |   |   |   |              |              |             |

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| No. | Name of Firms                                 | 通   | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 自 | 備 | 格 | 2 |
|-----|---|-----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 70  | Wong Brothers Promotion Company               | A   |   |   |   |   |   |   |   |   |   |   |   |   |   | B |
| 71  | Island Plastic MFG. Co.                       | A   |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 72  | Zardol Services (Cezar Miranda) 保險代理          |     |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 73  | Aluminum Company of America                   | B   |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 74  | Manatestco (P.A. Buenafe)                     | (A) |   |   |   |   | A |   |   |   |   |   |   |   |   | / |
| 75  | Mandarin House Garments Company               | A   |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 76  | Oriental Plastic Manufacturing Company        | A   |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 77  | CMC Associates                                | (A) |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 78  | Asia Enterprises                              | A   |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 79  | Sax Overseas (HK) Ltd.                        | A   |   |   | A |   |   |   |   |   |   |   |   |   |   | / |
| 80  | Vince Music Service                           | A   |   | A |   |   |   |   |   |   |   |   |   |   |   | A |
| 81  | <del>A.B.C. Store</del>                       |     |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 82  | Machinato Machine & Repair Shop               | A   |   | A |   |   |   |   |   |   |   |   |   |   |   | B |
| 83  | Orient Enterprise Co. (Tung Hing Trading Co.) | A   |   |   | A |   |   |   |   |   |   |   |   |   |   | A |
| 84  | Dodge Shoe Company                            | A   |   |   |   |   |   |   |   |   |   |   |   |   |   | / |
| 85  | The Diversey Corporation (Okinawa)            | A   |   |   | A |   |   |   |   |   |   |   |   |   |   | / |
| 86  | Williams International, Inc.                  | A   |   |   |   |   |   |   |   |   |   |   |   |   |   | A |
| 87  | Family Clinic (Medical & Dental)              |     |   |   | A |   |   |   |   |   |   |   |   |   |   | A |

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| No. | Name of Firms  | 通   | 文 | 運  | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 備考 | 文  | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 備考 |
|-----|--|-----|---|----|---|---|---|---|---|---|---|---|----|----|---|---|---|---|---|---|---|---|---|----|
| 88  | John P. King Attorney  |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| 89  | American Business Consultants                                | A   |   |    |   |   |   |   |   |   |   |   | A  |    |   |   |   |   |   |   |   |   |   | A  |
| 90  | Capital Insurance & Surety Co., Inc.                         |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| 91  | De Britto Irmãos Companhia Limitada                          | A   |   | B  |   |   |   |   |   |   |   |   |    |    | B |   |   |   |   |   |   |   |   | B  |
| 92  | Nakada & Makiya Law Offices                                  |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| 93  | Lawton-Moses Associates                                      |     |   | B  |   |   |   |   |   |   |   |   | B  |    | B |   |   |   |   |   |   |   |   | B  |
| 94  | Coral Isle Motors Co., Ltd.                                  | A*  |   | A* |   |   |   |   |   |   |   |   | A* |    |   |   |   |   |   |   |   |   |   |    |
| 95  | Pan Ocean, Ltd.  | A   |   | A  |   |   |   |   |   |   |   |   | A  |    | A |   |   |   |   |   |   |   |   | A  |
| 96  | Daniel R. Buck   | (A) |   |    |   |   |   |   |   |   |   |   | A  |    | A |   |   |   |   |   |   |   |   | A  |
| 97  | Connell Bros. Company, Ltd.                                  | (A) |   | BA |   |   |   | B |   |   |   |   |    | BA |   | B |   |   |   |   |   |   |   |    |
| 98  | International Insurance Underwriters, Inc.                   |     |   |    |   |   |   | B |   |   |   |   | B  |    |   |   |   |   |   |   |   |   |   | B  |
| 99  | Far East Broadcasting Co.                                    |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| 100 | Everett Steamship Corporation                                | (A) |   | B  |   |   |   |   |   |   |   |   |    | B  |   |   |   |   |   |   |   |   |   | B  |
| 101 | Island van & Storage Company                                 | (A) |   | B  |   |   |   |   |   |   |   |   | B  |    | B |   |   |   |   |   |   |   |   | B  |
| 102 | Western Pacific Corporation                                  | (A) |   | A  |   |   |   | B |   |   |   |   |    | A  |   | B |   |   |   |   |   |   |   |    |
| 103 | Manneng Corporation  | (A) |   |    |   |   |   | B |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |
| 104 | Channing Co., Inc. and Old Republic Life Insurance Co.       |     |   |    |   |   |   | B |   |   |   |   | B  |    |   |   |   |   |   |   |   |   |   | B  |
| 105 | The Northern Assurance Co., Ltd. and Bienvenido V. Hernandez |     |   |    |   |   |   |   |   |   |   |   |    |    |   |   |   |   |   |   |   |   |   |    |

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Remarks

| No.            | Name of Firms  | 通 | 文運農公厚建勞法大部 |  |    |   | 備 | 文運農公厚建勞法大部 |   |   |  | 備 |
|----------------|--|---|------------|--|----|---|---|------------|---|---|--|---|
| 106            | TKU Construction, Inc.   | B |            |  | B  |   | B |            |   | B |  | B |
| 107            | Charles E. Tuttle Co., Inc.<br>Okinawa Branch                  | A |            |  |    |   | A |            |   |   |  | A |
| <del>108</del> | <del>McClellan and French</del>                                |   |            |  |    |   |   |            |   |   |  |   |
| 109            | Ryukyu<br>Okinawa Stock Breeding<br>Enterprise (Cheng, Yin T.) |   |            |  | A  |   | A |            | A |   |  | A |
| 110            | Yama Veterinary Clinic (Magers, Hans J.)                       |   |            |  | A  |   | A |            | A |   |  | A |
| 111            | Grothe International Inc.                                      | A |            |  |    |   | A |            |   |   |  | A |
| 112            | Pacific International Rice<br>Mills, Inc.                      |   |            |  | A  |   | A |            | B |   |  | B |
| 113            | Pacific Aircon Inc.  | A |            |  |    |   | A |            |   |   |  | A |
| 114            | D.F. Fischer and Sons, Ltd.<br>Overseas Garments Co.           |   |            |  |    |   |   |            |   |   |  |   |
| 115            | Low Shinn-Ko<br>( <del>Low Shinn-Ko</del> )                    | A |            |  |    |   | A |            |   |   |  | A |
| 116            | Korean Artcraft Company  | A |            |  |    |   | A |            |   |   |  | A |
| 117            | Sander Garments  | A |            |  |    |   | A |            |   |   |  | A |
| 118            | Hansen Tailor  | A |            |  |    |   | A |            |   |   |  | A |
| 119            | Arthur W. Layson,<br>Attorney at Law                           |   |            |  |    |   |   |            |   |   |  |   |
| 120            | Pino's Leather Fashion   | A |            |  |    |   | A |            |   |   |  | A |
| 121            | Shirowa Poultry Farms  |   |            |  | A  |   | A |            | A |   |  | A |
| 122            | General Real Estate Ltd.                                       |   |            |  |    | B | B |            |   |   |  |   |
| 123            | Ryu-Tai Tourist Souvenir<br>Shop                               | A |            |  | AA |   | A |            | A |   |  | A |

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| No. | Name of Firms                                       | 通   | 文運農公厚建方法大部 |    |   |    | 備考 | 文運農公厚建方法大部 |    |   |   | 備考 |
|-----|---|-----|------------|----|---|----|----|------------|----|---|---|----|
| 124 | Konan Shokai  | A   |            | A  |   |    | A  |            | A  |   |   | A  |
| 125 | Vans Brother Cap Factory                            | A   |            |    |   |    | A  |            |    |   |   | A  |
| 126 | Peter's Company                                     | A   |            |    |   |    | A  |            |    |   |   | A  |
| 127 | Helen M. Patterson                                  | A*  |            |    |   |    | A* |            |    |   |   | A  |
| 128 | Comfort Shoes & Leather Crafts                      | A   |            |    |   |    | A  |            |    |   |   | /  |
| 129 | Vanson Company (Cheng Lau Sung)                     | A   |            |    |   |    | A  |            |    |   |   | /  |
| 130 | Westpac, Inc.                                       | B   |            | B  |   |    | B  |            | B  |   |   | B  |
| 131 | Motobu Quarry (George W. Hall)                      | A   |            |    |   |    | A  |            |    |   |   | /  |
| 132 | <del>VEN</del> Vcon Enterprise (Vicente A. Castino) | A   |            | A* |   |    |    |            | BA |   |   | /  |
| 133 | <del>Far East Monahan Promotions</del>              | A   |            |    |   | B  |    |            |    |   | B | /  |
| 134 | Far East Trading Company                            | (A) |            | A  | A |    | A  |            | A  | A |   | A  |
| 135 | ABC Store   | A   |            |    |   |    | A  |            |    |   |   | /  |
| 136 | <del>Matt N. Masuoka</del>                          | (A) |            | B  |   | B  |    |            | B  |   | B | B  |
| 137 | <del>Iha Castle Motel Co., Ltd.</del>               | A   |            | A  |   | AB |    |            |    |   |   | /  |
| 138 | <del>De Mauro</del> De Mauro Construction Corp.     |     |            |    |   | B  |    |            |    |   | B | /  |
| 139 | <del>Kenzar Incorporated</del>                      | (A) |            |    |   | B  |    |            |    |   |   | /  |
| 140 | Kenzar Limited                                      | A   |            | A  |   |    | A  |            | A  |   |   | A  |
| 141 | <del>THE</del> National Cash Register Company       | A   |            |    |   |    | A  |            |    |   |   | /  |
| 142 | <del>The</del> New Zealand Insurance Co.            |     |            | B  |   |    |    |            | B  |   |   | /  |

假使後免許申請  
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| No. | Name of Firms                                 | 通   | 文 | 運  | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 自 | 備考 | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 自 | 備考 |
|-----|---|-----|---|----|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|---|---|----|
| 143 | Pacific Architects and Engineers Inc.         | A   |   |    |   |   |   | B |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |   |   |    |
| 144 | Payless Motors Ltd.                           | A   |   |    |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 145 | Shriro Trading Company, Ltd.                  | A   |   | AA |   |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| 146 | American International Underwriters (Ryukyus) |     |   |    |   |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |   |   |    |
| 147 | China Sea Development Corporation             |     |   |    |   |   |   | B |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   |   |    |
| 148 | Lucky Food Store                              | (A) |   | A  |   |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| 149 | Paccon Corp.                                  |     |   |    |   |   |   | B |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   |   |    |
| 150 | C.F. Sharp & Company, Inc.                    |     |   |    | B |   |   |   | B |   |   |   |   | B  |   | B |   |   |   |   |   |   |   |   |   | B  |
| 151 | Smart Sharp Company                           | A   |   |    |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 152 | Memorial Studio Co.                           | A   |   |    |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 153 | Technical Coating & Chemical Corporation Ltd. | A   |   |    |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 154 | House of Li                                   | A   |   |    |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 155 | Rutledge Construction Co., Inc.               |     |   |    |   |   |   | B |   |   |   |   |   | B  |   |   |   |   |   |   |   |   |   |   |   |    |
| 156 | Pacific Shirts Company                        | A   |   |    |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 157 | Three Eagles Co.                              | A   |   |    |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 158 | Exotic Craft                                  | A   |   |    |   |   |   |   |   |   |   |   |   | A  |   |   |   |   |   |   |   |   |   |   |   |    |
| 159 | Lloyd's Industries Ltd.                       | (A) |   |    | A |   |   |   |   |   |   |   |   | A  |   | A |   |   |   |   |   |   |   |   |   | A  |
| 160 | United of Omaha                               | B   |   |    | B |   |   |   | B |   |   |   |   | B  |   | B |   |   |   |   |   |   |   |   |   | B  |

此係保險公司  
理店之代理  
免許及...  
(查保可交許不為)





要調査

Remarks

Remarks

要調査

| No.   | Name of Firms   | 通   | 文運農公厚建労法大部 |   |  |  |   | 備考 | 文運農公厚建労法大部 |   |  |   |   | 備考 |
|-------|---|-----|------------|---|--|--|---|----|------------|---|--|---|---|----|
| 165   | Merrill Lynch, Pierce, Fenner & Smith S.A.                              |     |            |   |  |  | B |    |            |   |  |   | B |    |
| 166   | Asian American Constructors, Inc., & D.R. Kincaid, Inc. (Joint-venture) |     |            |   |  |  | B |    |            |   |  |   |   |    |
| ✓ 167 | Kaiser Cement & Gypsum Corporation                                      | (A) |            | B |  |  |   |    |            |   |  | B |   |    |
| 168   | Hong Kong Brocade Center  | A   |            |   |  |  |   | A  |            |   |  |   |   |    |
| 169   | United Suppliers Co.  | A   |            | A |  |  |   | A  |            | A |  |   | A |    |
| 170   | Bonny & Company   | A   |            |   |  |  |   | A  |            |   |  |   |   |    |
| 171   | Ryukyu Shokusan Kigyo   |     |            | A |  |  |   | A  |            | A |  |   | A |    |
| 172   | Gulf Asian Terminals, Inc.  | B   |            |   |  |  |   | B  |            |   |  |   |   |    |
| 173   | Gulf Sekiyu Seisei Co., Ltd.  | B   |            |   |  |  |   | B  |            |   |  |   |   |    |
| 174   | Price Waterhouse & Co.  |     |            |   |  |  | A |    |            |   |  | A | A |    |
| 175   | Tele Dyne Continental Motors  | A   |            |   |  |  |   | A  |            |   |  |   |   |    |
| ✓ 176 | Government Employees Finance & Assurance Agency                         | (A) |            |   |  |  | B |    |            |   |  | B | B |    |
| 177   | Pan American World Airways, Inc.  |     |            | A |  |  |   | A  |            | B |  |   | B |    |
| 178   | Oriental Mercantile Trading Co.   | (A) |            | A |  |  |   | A  |            | A |  |   | A |    |
| 179   | AFIA  |     |            |   |  |  |   |    |            |   |  |   |   |    |

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| No.   | Name of Firms                                | 通   | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 自 | 備 | 文 | 運 | 農 | 公 | 厚 | 建 | 勞 | 法 | 大 | 郵 | 自 | 備 |
|-------|--|-----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 180   | Kadena Credit Union                          | B   |   |   |   |   |   |   |   |   |   |   |   | B |   |   |   |   |   |   |   |   |   |   |   |   |
| 181   | Su Clinic                                    |     |   |   |   |   |   |   |   |   |   |   |   |   | A |   |   |   |   |   |   |   |   |   |   | A |
| 182   | Turco Products Division of Purex Corporation | A   |   |   |   |   |   |   |   |   |   |   |   | A |   |   |   |   |   |   |   |   |   |   |   |   |
| 183   | Fairchild Corporation                        | B   |   |   |   |   |   |   |   |   |   |   |   | B |   |   |   |   |   |   |   |   |   |   |   |   |
| 184   | Ishizaki Nojyo Goshi Kaisha                  | (A) | A |   |   |   |   |   |   |   |   |   |   | A | A |   |   |   |   |   |   |   |   |   |   | A |
| ✓ 185 | <del>The Flying Tiger Line Inc.</del>        | (A) |   |   |   |   |   |   |   |   |   |   |   |   | C |   |   |   |   |   |   |   |   |   |   | C |
| 186   | MBF Sporting Goods, Inc.                     | A   |   |   |   |   |   |   |   |   |   |   |   | A |   |   |   |   |   |   |   |   |   |   |   |   |
| 187   | Yonagusuku Beverage Company                  |     | A |   |   |   |   |   |   |   |   |   |   | A | A |   |   |   |   |   |   |   |   |   |   | A |
| 188   | P.B. Florence Company (Pan Pacific Co.)      | (A) | A |   |   |   |   |   |   |   |   |   |   | A | A |   |   |   |   |   |   |   |   |   |   | A |
| ✓ 189 | Interstate Securities Company Inc.           | (A) |   |   |   |   |   |   |   |   |   | B |   |   |   |   |   |   |   |   |   |   |   | B |   | B |

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| No. | Name of Firms         | 通   | 文運農公厚建勞法大卸自 | 通 | 文運農公厚建勞法大卸自 | 通 |
|-----|-----------------------|-----|-------------|---|-------------|---|
| 190 | Air America Inc.      | (A) |             |   |             | C |
| 191 | Koza USO              | B   | B           |   |             | B |
| 192 | Luen Fung Trading Co. | (A) | A           |   |             | A |
| 193 | Sea Land Service Inc. | (A) | B           |   |             | B |

Understudy 5/