

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(3/25) 現在 トーキョーグループ

在沖外資系企業の取扱い 対米回答
46.3.25.

	Talking Paper		List of Firms	List of Firms Under Study
大臣 ⁽²⁾	和	英	/	/
米大使	1	1	/ /	—
米北一	/		/	/
参事官	/		/	/
局長	/		/	/
米北二	2		2	2
米保	/		/	/
佐藤		/	/	/
加藤		/	/	/
藤野		/	/	/
大蔵省	和	英	/	/
通産	/	/	/	/
農林	/		/	/
対策庁				

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昭和46年3月25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。

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. クエスチョ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、復帰時までには法人化することが望ましい。

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懸念を有する者があるようであるが、適法に取得された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、国泉有地の賃借権については、下記5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ので、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。

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。

5. 米大使館ペーパーB、4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おらず、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。

Ⅲ 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。

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Ⅵ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。

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。

Ⅶ 米大使館ペーパーFに關し

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。

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(4) 公認会計士

本土の公認会計士法上、外国において公認会計士の資格を有し、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えて、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。現在沖縄で適法に活動中の外国人公認会計士の日本法上の「外国公認会計士」としての資格承認は、特に問題なく行なわれるであろう。

Ⅶ 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、最惠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。

Ⅳ 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でない。

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。

Ⅴ 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遡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税額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。

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Talking Paper

March 25, 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 will be requested to make application for validation under the Foreign Investment Law immediately after reversion. Individual entrepreneurs will not be required to obtain such validation.

2. In order to carry out smoothly the above-mentioned procedure, pending the decision on such application,

necessary

- 2 -

necessary transitional measures will 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 will not excessively differ from those described in their answers to the GOJ's questionnaire, and

(b) business operations prescribed in the articles of incorporation will 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, there remaining unknown factors

such

such as the detailed nature of their business operations, 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 sales by mail order or by travelling salesmen.

(4) With respect to some business activities, licences or permits under laws other than the 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 in their present form. However, those firms which intend to commence manufacturing in the future may be advised to have their branches made into corporations by the time of reversion.

II. Concerning Embassy Paper B:

1. The private properties of foreign individuals and firms in Okinawa will 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 duly acquired. The treatment after reversion of leases of state and prefectural lands is stated in 5. 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 should 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 welcomes

specific

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 leases 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 in the case 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 carry out smoothly 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" under 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" under Remarks 2, further study is required.

(3)

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 proper. 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, subject to the approval 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) Certified public accountants

The Certified Public Accountants Law of Japan prescribes that those who have the qualifications in a foreign country corresponding to Japanese CPA's and sufficient knowledge of the Japanese Laws and ordinances concerning accounting, will be allowed to practice upon their qualifications having been approved by the Minister of Finance and their names registered with the Japanese Institute of Certified Public Accountants.

No particular problem is foreseen in approving the qualification of foreign certified public accountants under the Japanese Law to those presently operating in Okinawa under the relevant laws and regulations 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.

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 as specified in 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 under the SOFA of contractors in question on an individual basis. In this connection, the GOJ is prepared to study the list of such contractors and related materials currently being prepared by the U.S. side.

IX. Concerning Embassy 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 of activities or property in Okinawa before reversion. This does not mean that the GOJ renounces the right to impose ~~taxes~~^{ation} in accordance with the provisions of the tax laws in Okinawa (including USCAR Ordinances) which will be deemed as having the validity as Japanese tax laws and regulations, in case where ~~taxes~~^{ation} 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.

X. Concerning Embassy Paper J:

1. The GOJ is now giving careful consideration to the integration of the 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 filling of Blue Returns 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 Returns, 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 imposed on income gained in Okinawa prior to reversion is not permissible, since there is no such carry-back

system

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 be also applied with respect to Enterprise Tax and Local Inhabitants Taxes imposed by the local authorities.

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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 ^{will be requested to} ~~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.

-2-

2. In order to ^{carry out smoothly} expedite the above-mentioned procedure, pending the decision on such application, necessary transitional measures ^{will} ~~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 ^{will} ~~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 ^{will} ~~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~~ ^{there remaining unknown factors such} 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 sales by mail order or by travelling salesmen.

(4) With respect to some business activities, licences or permits under laws other than ^{the} 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 ^{in their present form.} 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~~ ^{will} 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 ^{duly acquired} ~~now effective~~. The treatment after reversion of leases of state and prefectural lands ^{is stated} ~~will however be as set forth~~ in ^{5.} ~~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 ^{should} ~~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 welcomes 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 ^{leases} ~~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 ^{in the case} 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 ^{carry out smoothly} ~~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" ^{under} 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" ^{under} ~~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 ^{under} column Remarks 2, the GSI, 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 ^{properly} 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, ^{subject to} ~~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)

Certified

(11) [✓] public accountants

The Certified Public Accountants Law of Japan prescribes that those who have the qualifications in a foreign country corresponding to Japanese CPA's and sufficient knowledge of the Japanese laws and ordinances concerning accounting, will be allowed to practice upon their qualifications having been approved by the Minister of Finance and their names registered ^{with} the Japanese Institute of Certified Public Accountants.

No particular problem is foreseen in approving the qualification of foreign Certified Public Accountants under the Japanese law to those presently operating ~~properly~~ in Okinawa under ~~Okinawa~~ legislation.

(the laws and regulations) in Okinawa

relevant

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 ^{as specified in} ~~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 related materials ^{of such contractors} currently being prepared by the U.S. side, ~~of contractors who desire designation as "Article 14 Contractors."~~

^(V)
Embassy
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 ^{of} ~~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 property in accordance with such laws, the GOJ renounces the right to impose taxation in accordance with the provisions of the ~~tax laws~~ ^{in Okinawa} ~~or the~~ ^{(including} USCAR Ordinances) which will ~~these provisions will, through transitional measures,~~ be deemed as having the validity ^{of} ~~these~~ of Japanese tax laws ~~and regulations,~~ ^{and regulations,}

(V)
(V)
(X)

(V)

X. Concerning Embassy Paper J:

1. The GOJ is now giving careful consideration to the integration of ^{the} 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~~ ^{Returns} Blue ~~Reports~~ 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 ^{Returns} ~~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 ^{prior to reversion} ~~in the previous~~ business year ~~was imposed~~ is not permissible, since there ^(imposed) 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 ^{be} also apply^{ied} with respect to Enterprise Tax and Local Inhabitants Taxes imposed by the local authorities.

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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 will be requested to make application for validation under the Foreign Investment Law immediately after reversion. Individual entrepreneurs will not be required to obtain such validation.

2. In order to carry out smoothly the above-mentioned procedure, pending the decision on such application,

necessary

- 2 -

necessary transitional measures will 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 will not excessively differ from those described in their answers to the GOJ's questionnaire, and

(b) business operations prescribed in the articles of incorporation will 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, there remaining unknown factors

such

such as the detailed nature of their business operations, 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 sales by mail order or by travelling salesmen.

(4) With respect to some business activities, licences or permits under laws other than the 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 in their present form. However, those firms which intend to commence manufacturing in the future may be advised to have their branches made into corporations by the time of reversion.

II. Concerning Embassy Paper B:

1. The private properties of foreign individuals and firms in Okinawa will 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 duly acquired. The treatment after reversion of leases of state and prefectural lands is stated in 5. 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 should 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 welcomes

specific

specific questions from such foreign nationals.

5. With respect to paragraphs 4 and 5 of Embassy Paper B, since ^{the} GOJ studies on state and prefectural lands in Okinawa are not yet completed, no conclusion has been reached as to the treatment of leases 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 in the case 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 carry out smoothly 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" under 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" under Remarks 2, further study is required.

(3)

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 proper. 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, subject to the approval 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) Certified public accountants

The Certified Public Accountants Law of Japan prescribes that those who have the qualifications in a foreign country corresponding to Japanese CPA's and sufficient knowledge of the Japanese Laws and ordinances concerning accounting, will be allowed to practice upon their qualifications having been approved by the Minister of Finance and their names registered with the Japanese Institute of Certified Public Accountants.

No particular problem is foreseen in approving the qualification of foreign certified public accountants under the Japanese Law to those presently operating in Okinawa under the relevant laws and regulations 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.

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 as specified in 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 under the SOFA of contractors in question on an individual basis. In this connection, the GOJ is prepared to study the list of such contractors and related materials currently being prepared by the U.S. side.

IX. Concerning Embassy 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 of activities or property in Okinawa before reversion. This does not mean that the GOJ renounces the right to impose tax^{ation} in accordance with the provisions of the tax laws in Okinawa (including USCAR Ordinances) which will be deemed as having the validity as Japanese tax laws and regulations, in case where tax^{ation} 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.

X. Concerning Embassy Paper J:

1. The GOJ is now giving careful consideration to the integration of the 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 filling of Blue Returns 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 Returns, 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 imposed on income gained in Okinawa prior to reversion is not permissible, since there is no such carry-back

system

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 be also applied with respect to Enterprise Tax and Local Inhabitants Taxes 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 (Pacific International Rice Mills, 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 as Ivano Shokai, Okinawa	A	A

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No.	Name of Firms	Remarks 1	Remarks 2
22	International Dairies (Ryukyus) Ltd.	B	B
24	Okinawa Gear Co.	A	/
25	Koza Lock Co. (Hymen P. Goldwater)	A	/
26	Seven-Up Bottling Co., (Okinawa) Ltd.	A	A
27	Dr. J.R. German Dental Clinic	/	Aa
287 29	Ryukyu Classical Academy	A	/
31	Jorgen Schierbeck and 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	Harillela's	A	/
44	Lyon Associates (Ryukyus), Inc.	A	/

No.	Name of Firms	Remarks 1	Remarks 2
46	Supreme Supply Corporation	A	A
47 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. (dba Okinawa Morning Star)	A	B
53	ANCONCO, Inc.	B	/
54	Shell North West Pacific Ltd., 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 -- Engineering Consultants	A	/
64	Hayama Orchids Garden	A	A
65 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 Company	A	/
77 78	Asia Enterprises	A	/
79	Sax Overseas (HK) Ltd.	A	A
80	Vince Music Service	A	/
82 83	Orient Enterprise Co. (Tung Hing Trading Co.)	A	A
84	Dodge Shoe Company	A	/
85	The Diversey Corporation (Okinawa)	A	A
87 89	American Business Consultants	A	A
90 93	Lawton-Moses Associates	B	B
94	Coral Isle Motors Co., Ltd.	A*	/
95	Pan Ocean, Ltd.	A	A
96 98	International Insurance Underwriters, Inc.	B	B
100 101	Island van & Storage Company	B	B
104	Channing Co., Inc. and Old Republic Life Insurance Co.	B	B
105 106	TKY Construction, Inc.	B	B
107	Charles E. Tuttle Co., Inc. 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
114/115	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	/-
142/144	Payless Motors Ltd.	A	/
145	Shriro Trading Company, Ltd.	A	A
146/147	China Sea Development Corporation	B	/
148	Lucky Food Store	A	A
149	Paccon Corp.	B	/
150	G.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	/
167	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 Dyns Continental Motors	A	/
✓ 177	Pan American World Airways, Inc.	A	B ✓
178	Oriental Mercantile Trading Co.	A	A
179	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
185	MBF Sporting Goods, Inc.	A	/
187	Yonagusuku Beverage Company	A	A
188	P.B. Florence Company (Pan Pacific Co.)	A	A
190	Koza USO	B	B
192	Luen Fung Trading Co.	A	A
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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 (Pacific International Rice Mills, 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 as Ivano Shokai, Okinawa	A	A

- 2 -

No.	Name of Firms	Remarks 1	Remarks 2
22	International Dairies (Ryukyus) Ltd.	B	B
24	Okinawa Gear Co.	A	/
25	Koza Lock Co. (Hymen P. Goldwater)	A	/
26	Seven-Up Bottling Co., (Okinawa) Ltd.	A	A
27	Dr. J.R. German Dental Clinic	/	A
28	Investors Overseas Service	(See Note 1.)	/
29	Ryukyu Classical Academy	A	/
31	Jorgen Schierbeck and 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
47	China Airlines Ltd.	A	C
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. (dba Okinawa Morning Star)	A	B
53	ANCONCO, Inc.	B	/
54	Shell North West Pacific Ltd., 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 -- Engineering Consultants	A	/
64	Hayama Orchids Garden	A	A
65	American Drug Company	A*	B
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 Company	A	/
77	CMC & Associates	A	/
78	Asia Enterprises	A	/
79	Sax Overseas (HK) Ltd.	A	A
80	Vince Music Service	A	/
83	Orient Enterprise Co. (Tung Hing Trading Co.)	A	A
84	Dodge Shoe Company	A	/
85	The Diversey Corporation (Okinawa)	A	A
87	Family Clinic (Medical & Dental)	/	A
89	American Business Consultants	A	A
90	Capital Insurance & Surety Co., Inc.	(See Note 2)	B
93	Lawton-Moses Associates	B	B
94	Coral Isle Motors Co., Ltd.	A*	/
95	Pan Ocean, Ltd.	A	A
96	Daniel R. Buck	A	A
98	International Insurance Underwriters, Inc.	B	B
100	Everett Steamship Corporation, S.A.	A	B
101	Island van & Storage Company	B	B
104	Channing Co., Inc. and Old Republic Life Insurance Co.	B	B
105	The Northern Assurance Co., Ltd. and Bienvenido V. Hernandez	(See Note 3)	B
106	TKY Construction, Inc.	B	B
107	Charles E. Tuttle Co., Inc. Okinawa Branch	A	A
81	A.B.C. Store	A	/
82	Machinato Machine & Repair Shop	A	B

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
114	D.F. Fischer and Sons Ltd.	B	B
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	/
137	De Mauro Construction Corp.	B	/
139	Kenzar Limited	A	A
140	National Cash Register Company	A	/
141	New-Zealand Insurance Co.	(See Note 4)	/
143	Payless Motors Ltd.	A	/
149	Shriro Trading Company, Ltd.	A	A
145	American International Underwriters (Ryubiyus)	(See Note 5)	/
146	China Sea Development Corporation	B	/
147	Lucky Food Store	A	A
148	Paccon Corp.	B	/
149	C.F. Sharp & Company, Inc.	B	B
150	Smart Company	A	/
151	Memorial Studio Co.	A	/
152	Technical Coating & Chemical Corporation Ltd.	A	/
153	House of Li	A	/
154	Rutledge Construction Co., Inc.	B	/
155	Pacific Shirts Company	A	/
156	Three Eagles Co.	A	/
157	Exotic Craft	A	/
158	Lloyd's Industries Ltd.	A	A

No.	Name of Firms	Remarks 1	Remarks 2
159 ² / 160	United of Omaha	B	B
161 ³ / 162	Trans Asia Engineering Associates Inc.	B	/
162 ⁴ / 163	OIG Optical Co.	A	/
164 ⁵ / 165	Merrill Lynch, Pierce, Fenner & Smith S.A.	B	B
165 ⁶ / 166	Asian American Constructors, Inc., & D.R. Kincaid, Inc. (Joint-venture)	B	/
166 ⁷ / 167	Kaiser Cement & Gypsum Corporation	A	B
167 ⁸ / 168	Hong Kong Brocade Center	A	/
168 ⁹ / 169	United Suppliers Co.	A	A
169 ¹⁰ / 170	Bonny & Company	A	/
170	Ryukyu Shokusan Kigyo	A	A
171 ¹ / 172	Gulf Asian Terminals, Inc.	B	/
172	Gulf Sekiyu Seisei Co., Ltd.	B	/
173	Price Waterhouse & Co.	A	A
174	Tele Dyne Continental Motors	A	/
175	Pan American World Airways, Inc.	A	B
176	Oriental Mercantile Trading Co.	A	A
177	AFIA	(See Note 6)	/
178	Kadena Credit Union	B	/
179	Su Clinic	/	A
180	Turco Products Division of Purex Corporation	A	/

No.	Name of Firms	Remarks 1	Remarks 2
181 ² / 182	Fairchild Corporation	B	/
183 ³ / 184	Ishizaki Nojyo Goshi Kaisha	A	A
184	The Flying Tiger Line Inc.	A	C
185 ⁴ / 186	MBF Sporting Goods, Inc.	A	/
187 ⁵ / 188	Yonagusuku Beverage Company	A	A
188 ⁶ / 189	P.B. Florence Company (Pan Pacific Co.)	A	A
189	Air America	A	C
190	Koza USO	B	B
191 ⁷ / 192	Luen Fung Trading Co.	A	A
192	Sea Land Service, Inc.	A	B

Note 1. In the light of the contents of business operations, the licence will ^{for security business} not be issued.

Note 2. The operation was discontinued on September, 1970.

Note 3. A study will be made so that ~~the~~ the business operations may be continued after reversion ~~within the scope~~ as in the present, as it has the licence of foreign insurance business under the firm relevant laws in Japan proper.

Note 4. A study will be made so that the business operations may be

continued after reversion as in the present, as foreign insurance firm ^{each} ~~businesses~~ which is the member of AIU has the licence of foreign insurance firm under (4 firms)

Note 4. the relevant laws in Okinawa.
Note 5. A study ~~is~~ will be made so that the business operations may be continued after reversion as in the present, as it has the licence of foreign insurance firm under the relevant laws in Okinawa.

Note 6. A study will be made so that the business operations may be

continued
~~made~~ after reversion as in the present, as each foreign insurance firm which is the member of AFIA (3 firms) has the licence under foreign insurance firm under the relevant laws in Okinawa.

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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	ORINAWA 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 Ryukyuen Advertising Co.	A	/
10	Davis Distributing Co., Inc.	A	/
11	Far East Marketing Agency (Pacific International Rice Mills, 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	H.G. Booth, doing business as Ivano Shokai, Okinawa	A	A
22	International Dairies (Ryukyus) Ltd.	B	B
24	Okinawa Gear Co.	A	/

No.	Name of Firms	Remarks 1	Remarks 2
25	Koza Lock Co. (Hymen P. Goldwater)	A	/
26	Seven-Up Bottling Co., (Okinawa) Ltd.	A	A
27	Dr. J.R. German Dental Clinic	/	A
28	Investors Overseas Service	(See Note 1.)	
29	Ryukyu Classical Academy	A	/
31	Jorgen Schierbeck and Associates	B	B
32	U.S. Summit Corporation	A*	B
33	Asiatic Trans-Pacific Inc.	A*	B
34	Roger's Limited	A	A
35	Sengwoo Tailors	A	/
36	Charles C. Ehon & Company Ltd.	A	A
37	Loyal Trading Syndicate Ltd.	A	A
38	Esso Standard (Okinawa) Ltd.	B	/
39	Esso Standard Sekiyu (Okinawa) Ltd.	B	/
40	Pacific Sales Company	B	B
41	Arthur J. Bellinger & Associates	A	A
43	Herilela's	A	/
44	Lyon Associates (Ryukyus), Inc.	A	/
46	Supreme Supply Corporation	A	A
48	Lee Choo Motors, Ltd.	A*	B

No.	Name of Firms	Remarks 1	Remarks 2
49	Baxter Trading Company	A	A
51	American Engineering Corp. (Okinawa)	A	/
52	Star-News Publishing Co., Ltd. (dba Okinawa Morning Star)	A	B
53	ANCONCO, Inc.	B	/
54	Shell North West Pacific Ltd., 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 -- Engineering Consultants	A	/
64	Hayama Orchids Garden	A	A
65	American Drug Company	A*	B
66	Iris C. Lee	/	A
67	Y. Higa Enterprises, Ltd.	A	/
68	Bob Leatherware (Chen Po San)	A	/
69	Janny Chen 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. Buensafe)	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	/
81	A.B.C. Store	A	/
82	Machinato Machine & Repair Shop	A	B
83	Orient Enterprise Co. (Tung Hing Trading Co.)	A	A
84	Doge Shoe Company	A	/
85	The Diversy Corporation (Okinawa)	A	A
87	Family Clinic (Medical & Dental)	/	A
89	American Business Consultants	A	A
90	Capital Insurance & Surety Co., Inc.	(See Note 2)	
93	Lawton-Moses Associates	B	B
94	Coral Isle Motors Co., Ltd.	A	/
95	Fan Ocean, Ltd.	A	A

No.	Name of Firms	Remarks 1	Remarks 2
95	Daniel R. Buck	A	A
98	International Insurance Underwriters, Inc.	B	B
100	Everett Steamship Corporation, S.A.	A	B
101	Island van & Storage Company	B	B
104	Channing Co., Inc. and Old Republic Life Insurance Co.	B	B
105	The Northern Assurance Co., Ltd. and Bienvenido V. Hernandez	(See Note 3)	
106	TKY Construction, Inc.	B	B
107	Charles E. Tuttle Co., Inc. Okinawa Branch	A	A
109	Ryukyu Stock Breeding Enterprise (Cheng, Yin T.)	A	A
110	Oyama Veterinary Clinic (Mogens, Hans J.)	A	A
111	Grolier International Inc.	A	A
112	Pacific International Rice Mills, Inc.	A	B
113	Pacific Aircon Inc.	A	A
114	D.F. Fischer and Sons, Ltd.	B	B
115	Overseas Garments Co.	A	A
116	Korean Aircraft Company	A	A
117	Sander Garments	A	A

No.	Name of Firms	Remarks 1	Remarks 2
118	Hansen Tailor	A	A
120	Fino's Leather Fashion	A	A
121	Shirows Poultry Farms	A	A
122	General Real Estate Ltd.	B	/
123	Eyu-Tai Tourist Souvenir Shop	A	A
124	Konsu 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
131	Motobu Quarry (George W. Hall)	A	/
134	Far East Trading Company	A	A
137	De Mauro Construction Corp.	B	/
139	Kenzar Limited	A	A
140	National Cash Register Company	A	/
141	New-Zealand Insurance Co.	(See Note 4)	
143	Payless Motors Ltd.	A	/
144	Shirow Trading Company, Ltd.	A	A
145	American International Underwriters (Ryukyus)	(See Note 5)	

No.	Name of Firms	Remarks 1	Remarks 2
146	China Sea Development Corporation	B	/
147	Lucky Food Store	A	A
148	Paccon Corp.	B	/
149	C.F. Sharp & Company, Inc.	B	B
150	Smart Company	A	/
151	Memorial Studio Co.	A	/
152	Technical Coating & Chemical Corporation Ltd.	A	/
153	House of Li	A	/
154	Rutledge Construction Co., Inc.	B	/
155	Pacific Shirts Company	A	/
156	Three Eagles Co.	A	/
157	Exotic Craft	A	/
158	Lloyd's Industries Ltd.	A	A
159	United of Omaha	B	B
161	Trans Asia Engineering Associates Inc.	B	/
162	OIG Optical Co.	A	/
164	Merrill Lynch, Pierce, Fenner & Smith S.A.	B	B
165	Asian American Constructors, Inc., & D.R. Kincaid, Inc. (Joint-venture)	B	/

No.	Name of Firms	Remarks 1	Remarks 2
166	Kaiser Cement & Gypsum Corporation	A	B
167	Hong Kong Brocade Center	A	/
168	United Suppliers Co.	A	A
169	Bonny & Company	A	/
170	Ryukyu Shokusan Kigyo	A	A
171	Gulf Asian Terminals, Inc.	B	/
172	Gulf Sekiyu Seisei Co., Ltd.	B	/
173	Price Waterhouse & Co.	A	A
174	Tele Dyne Continental Motors	A	/
177	Oriental Mercantile Trading Co.	A	A
178	AFL.	(See Note 6)	
179	Kadena Credit Union	B	/
180	Su Clinic	/	A
181	Turco Products Division of Purex Corporation	A	/
182	Fairchild Corporation	B	/
183	Ishizaki Nojyo Goshi Kaisha	A	A
185	MBF Sporting Goods, Inc.	A	/
186	Yonagusuku Beverage Company	A	A

No.	Name of Firms	Remarks 1	Remarks 2
187	P.B. Florence Company (Pan Pacific Co.)	A	A
190	Koza USC	B	B
191	Luen Fung Trading Co.	A	A
192	Sea-Land Service, Inc.	A	B

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- Note 1. In the light of the contents of business operations, the licence for security business will not be issued.
- Note 2. The operation was discontinued on September, 1970.
- Note 3. A study will be made so that the business operations may be continued after reversion as in the present, as it has the licence of foreign insurance firm under the relevant laws in Japan proper.
- Note 4. A study will be made so that the business operations may be continued after reversion as in the present, as it has the licence of foreign insurance firm under the relevant laws in Okinawa.
- Note 5. A study will be made so that the business operations may be continued after reversion as in the present, as each foreign insurance firm which is the member of AIU (4 firms) has the licence of foreign insurance firm under the relevant laws in Okinawa.
- Note 6. A study will be made so that the business operations may be continued after reversion as in the present, as each foreign insurance firm which is the member of AFIA (3 firms) has the licence of foreign insurance firm under the relevant laws in Okinawa.

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List of Firms

(as of March 25 '71)

No.	Name of Firms	Remarks 1	Remarks 2
通.建 1	SUNABE Corporation	B	/
2	JAMES S. Lee & Company	A	/
運 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	/
10	Davis Distributing Co., Inc.	A	/
11	Far East Marketing Agency (Pacific International Rice Mills, 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 as Ivano Shokai, Okinawa	A	A
農 22	International Dairies (Ryukyus) Ltd.	B	B
24	Okinawa Gear Co.	A	/

No.	Name of Firms	Remarks 1	Remarks 2
25	Koza Lock Co. (Hymen P. Goldwater)	A	/
26	Seven-Up Bottling Co., (Okinawa) Ltd.	A	A
27	Dr. J.R. German Dental Clinic	/	A
28	Investors Overseas Service	(See Note 1.)	
29	Ryukyu Classical Academy	A	/
建 31	Jorgen Schierbeck and Associates	B	B
厚 32	U.S. Summit Corporation	A*	B
運 33	Asiatic Trans-Pacific Inc.	A*	B
34	Roger's Limited	A	A
35	Sangwoo Tailors	A	/
36	Charles C. Shon & Company Ltd.	A	A
37	Loyal Trading Syndicate Ltd.	A	A
通 38	Esso Standard (Okinawa) Ltd.	B	/
通 39	Esso Standard Sekiyu (Okinawa) Ltd.	B	/
農 40	Pacific Sales Company	B	B
41	Arthur J. Dellinger & Associates	A	A
43	Harilela's	A	/
44	Lyon Associates (Ryukyus), Inc.	A	/
46	Supreme Supply Corporation	A	A
運 48	Loo Choo Mootrs, Ltd.	A*	B

No.	Name of Firms	Remarks 1	Remarks 2
49	Baxter Trading Company	A	A
51	American Engineering Corp. (Okinawa)	A	/
運 52	Star-News Publishing Co., Ltd. (dba Okinawa Morning Star)	A	B
通 53	ANCONCO, Inc.	B	/
通 54	Shell North West Pacific Ltd., Okinawa Office	B	/
55	American Clinic	/	A
通 56	Caltex (Asia) Ltd.	B	/
運 58	Susie's Tour & Travel Agency, Inc.	A	B
59	Elsons Goshi-Kaisha	A	/
60	Diamond KO & Co., Ltd.	A	A
61	BJB & Associates -- Engineering Consultants	A	/
64	Hayama Orchids Garden	A	A
厚 65	American Drug Company	A*	B
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	/
通 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 Company	A	/
77	CMC & Associates	A	/
78	Asia Enterprises	A	/
79	Sax Overseas (HK) Ltd.	A	A
80	Vince Music Service	A	/
81	A.B.C. Store	A	/
運 82	Machinato Machine & Repair Shop	A	B
83	Orient Enterprise Co. (Tung Hing Trading Co.)	A	A
84	Doge Shoe Company	A	/
85	The Diversey Corporation (Okinawa)	A	A
87	Family Clinic (Medical & Dental)	/	A
89	American Business Consultants	A	A
90	Capital Insurance & Surety Co., Inc.	(See Note 2)	
運 93	Lawton-Moses Associates	B	B
94	Coral Isle Motors Co., Ltd.	A*	/
95	Fan Ocean, Ltd.	A	A

No.	Name of Firms	Remarks 1	Remarks 2
96	Daniel R. Buck	A	A
大 98	International Insurance Underwriters, Inc.	B	B
運 100	Everett Steamship Corporation, S.A.	A	B
運 101	Island van & Storage Company	B	B
大 104	Channing Co., Inc. and Old Republic Life Insurance Co.	B	B
105	The Nothern Assurance Co., Ltd. and Bienvenido V. Hernandez	(See Note 3)	
建 106	TKY Construction, Inc.	B	B
107	Charles E. Tuttle Co., Inc. Okinawa Branch	A	A
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
島 112	Pacific International Rice Mills, Inc.	A	B
113	Pacific Aircon Inc.	A	A
建 114	D.F. Fischer and Sons, Ltd.	B	B
115	Overseas Garments Co.	A	A
116	Koreasn Artcraft Company	A	A
117	Sander Garments	A	A

No.	Name of Firms	Remarks 1	Remarks 2
118	Hansen Tailor	A	A
120	Pino's Leather Fashion	A	A
121	Shirowa Poultry Farms	A	A
建 122	General Real Estate Ltd.	B	/
123	Ryu-Tai Tourist Souvenir Shop	A	A
124	Konan Shokai	A	A
125	Vens 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	/
農 130	Westpac, Inc.	B	B
131	Motobu Quarry (George W. Hall)	A	/
134	Far East Trading Company	A	A
建 137	De Mauro Construction Corp.	B	/
139	Kenzar Limited	A	A
140	National Cash Register Company	A	/
141	New-Zealand Insurance Co.	(See Note 4)	
143	Payless Motors Ltd.	A	/
144	Shirowa Trading Company, Ltd.	A	A
145	American International Underwriters (Ryukyus)	(See Note 5)	

No.	Name of Firms	Remarks 1	Remarks 2
建 146	China Sea Development Corporation	B	/
147	Lucky Food Store	A	A
建 148	Paccon Corp.	B	/
海.大 149	C.F. Sharp & Company, Inc.	B	B
150	Smart Company	A	/
151	Memorial Studio Co.	A	/
152	Technical Coating & Chemical Corporation Ltd.	A	/
153	House of Li	A	/
建 154	Rutledge Construction Co., Inc.	B	/
155	Pacific Shirts Company	A	/
156	Three Eagles Co.	A	/
157	Exotic Craft	A	/
158	Lloyd's Industries Ltd.	A	A
農.大 159	United of Omaha	B	B
建 161	Trans Asia Engineering Associates Inc.	B	/
162	OIC Optical Co.	A	/
大 164	Merrill Lynch, Pierce, Fenner & Smith S.A.	B	B
建 165	Asian American Constructors, Inc., & D.R. Kincaid, Inc. (Joint-venture)	B	/

No.	Name of Firms	Remarks 1	Remarks 2
通 166	Kaiser Cement & Gypsum Corporation	A	B
167	Hong Kong Brocade Center	A	/
168	United Suppliers Co.	A	A
169	Bonny & Company	A	/
170	Ryukyu Shokusan Kigyo	A	A
通 171	Gulf Asian Terminals, Inc.	B	/
通 172	Gulf Sekiyu Seisei Co., Ltd.	B	/
173	Price Waterhouse & Co.	A	A
174	Tele Dyne Continental Motors	A	/
177	Oriental Mercantile Trading Co.	A	A
178	AFIA	(See Note 6)	
通 179	Kadena Credit Union	B	/
180	Su Clinic	/	A
181	Turco Products Division of Purex Corporation	A	/
通 182	Fairchild Corporation	B	/
183	Ishizaki Nojyo Goshi Kaisha	A	A
185	MBF Sporting Goods, Inc.	A	/
186	Yonagusuku Beverage Company	A	A

No.	Name of Firms	Remarks 1	Remarks 2
187	P.B. Florence Company (Pan Pacific Co.)	A	A
通. 農 190	Koza USO	B	B
191	Iuen Fung Trading Co.	A	A
運 192	Sea-Land Service, Inc.	A	B

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List of Firms under Study

No.	Name of Firm	Remarks 1	Remarks 2
4	E.J. Griffith & Co.		
19	R & C Rug & Carpet Service		
20	Meadow Gold Dairies		
23	Alvic Motors		
30	Charles P. Hagood Attorney at law		
42	Muller & Phipps Intl. Corp.		
45	JHW Incorporated		
50	International Inspection Co. (Ryukyus) Ltd.		
57	Jetco, Inc.		
62	Hawaiian Telephone Company		
63	Ryukyu Audit Bureau		
70	Wong Brothers Promotion Company		
72	Zardol Services (Cesar Miranda)		

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- Note 1. In the light of the contents of business operations, the liscence for security business will not be issued.
- Note 2. The operation was discontinued on September, 1970.
- Note 3. A study will be made so that the business operations may be continued after reversion as in the present, as it has the liscence of foreign insurance firm under the relevant laws in Japan proper.
- Note 4. A study will be made so that the business operations may be continued after reversion as in the present, as it has the liscence of foreign insurance firm under the relevant laws in Okinawa.
- Note 5. A study will be made so that the business operations may be continued after reversion as in the present, as each foreign insurance firm which is the member of AIU (4 firms) has the liscence of foreign insurance firm under the relevant laws in Okinawa.
- Note 6. A study will be made so that the business operations may be continued after reversion as in the present, as each foreign insurance firm which is the member of AFIA (3 firms) has the liscence of foreign insurance firm under the relevant laws in Okinawa.

No.	Name of Firms	Remarks 1	Remarks 2
86	Williams International, Inc.		
88	John P. King Attorney		
91	De Britto Irmaus Compania Limitada		
92	Nakada & Makiya Law Offices		
97	Connell Bros. Company, Ltd.		
99	Far East Broadcasting Co.		
102	Western Pacific Corporation		
103	Manneng Corporation		
108	McClellan and French		
119	Arthur W. Larson, Attorney at Law		
132	VCOS Enterprise (Vicente A. Castino)		
133	Far East Monahan Promotions		
135	Matt N. Masuoka		
136	Iha Castle Motel Co., Ltd.		
138	Kenzar Incorporated		
142	Pacific Architects and Engineers Inc.		

No.	Name of Firms	Remarks 1	Remarks 2
160	Champion Company		
163	Hyukyu Manufacturers & Distributors		
175	Government Employees Finance & Assurance Agency		
188	Interstate Securities Company Inc.		

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List of Firms under Study (as of March 25)

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		
30	Charles P. Hagood Attorney at law		
42	Muller & Phipps Intl. Corp.		
45	JHW Incorporated		
50	International Inspection Co. (Ryukyus) Ltd.		
57	Jetco, Inc.		
62	Hawaiian Telephone Company		
63	Ryukyu Audit Bureau		
70	Wong Brothers Promotion Company		
72	Zardol Services (Cezar Miranda)		

No.	Name of Firms	Remarks 1	Remarks 2
86	Williams International, Inc.		
88	John P. King Attorney		
91	De Britto Irmaus Compania Limitada		
92	Nakada & Makiya Law Offices		
97	Connell Bros. Company, Ltd.		
99	Far East Broadcasting Co.		
102	Western Pacific Corporation		
103	Manneng Corporation		
108	McClellan and French		
119	Arthur W. Larson, Attorney at Law		
132	VCON Enterprise (Vicente A. Castino)		
133	Far East Monahan Promotions		
135	Matt N. Masuoka		
136	Iha Castle Motel Co., Ltd.		
138	Kenzar Incorporated		
142	Pacific Architects and Engineers Inc.		

No.	Name of Firms	Remarks 1	Remarks 2
厚 87 ¹²²	Family Clinic (Medical & Dental)		A
法 88 ³¹⁰	John P. King Attorney		
大 90 ¹⁰³	Capital Insurance & Surety Co., Inc.		
農 91 ²⁰¹	De Britto Irmaus Compania Limitada	A B	B
法 92 ³¹¹	Nakada & Makiya Law Offices		
厚 96 ²⁰³	Daniel R. Buck	A	A
大 97 ³	Connell Bros. Company, Ltd.	(A) A B	A B
耶 99 ³¹²	Far East Broadcasting Co.		
運 100 ⁵	Everett Steamship Corporation, S.A.	(A) B	B
大 102 ⁴	Western Pacific Corporation	(A) A B	A B
建 103 ⁶	Manneng Corporation	(A) B	B
大 105 ¹⁰⁴	The Northern Assurance Co., Ltd. and Bienvenido V. Hernandez		
法 108 ³¹⁸	McClellan and French		
建 114 ²⁰⁸	D.F. Fischer and Sons, Ltd.	B	B
法 119 ²⁰⁷	Arthor W. Larson, Attorney at Law		

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No.	Name of Firms	Remarks 1	Remarks 2
運 132 ¹⁹	VCOM Enterprise (Vicente A. Castino)	A A A	B A
大 133 ²⁰	Far East Monahan Promotions	A B	B
大 136 ³⁰⁸	Matt N. Masuoka	(A) B	B
建 137 ²³	Iha Castle Motel Co., Ltd.	A A B	B
建 139 ²⁴	Kenzar Incorporated	(A) B	B
大 142 ¹⁰⁸	New-Zealand Insurance Co.	B	B
運 143 ³⁰⁶	Pacific Architects and Engineers Inc.	A B	B
大 146 ¹⁰⁷	American International Underwriters (Ryukyus)		
大 161 ³⁴	Champion Company	A B	B
厚 164 ³⁶	Ryukyu Manufacturers & Distributors	(A)	A B
厚 167 ⁴²	Kaiser Cement & Gypsum Corporation	(A) B	B
大 176 ²⁴¹	Government Employees Finance & Assurance Agency	(A) B	B
大 179 ¹¹⁵	AFIA		
大 185 ³²⁹	The Flying Tiger Line Inc.	(A)	C
大 189 ²⁸	Interstate Securities Company Inc.	(A) B	B
大 190 ¹⁰¹	Air America Inc.	(A)	C
大 193 ²⁴⁹	Sea-Land Service, Inc.	(A) A	B

運 15 大 13 大 3
厚 5 法 5
農 4 建 4 耶 2

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List of Firms under Study

No.	Name of Firms	Remarks 1	Remarks 2	ABの評價地 Bに与えられた 業務の内容 L.A.の会社 運送代理業
4	E.J. Griffith & Co.	AB	AB	
19	R & C Rug & Carpet Service	A	A	クリーニング業
20	Meadow Gold Dairies	AB	B	乳製品の製造業
23	Alvic Motors	AB	B	自動車販売修理業
28	Investors Overseas Service			
30	Charles P. Hagood Attorney at law			企業の現況が不明 証券業の免許が不明 見込あり
42	Kuller & Phipps Intl. Corp.	AB	B	内容不明 業務不明
45	JRW Incorporated	AB	AB	建設業
47	China Airlines Ltd.	A	C	
50	International Inspection Co. (Ryukyus) Ltd.	AB	B	業務内容不明
57	Jetco, Inc.	AB	B	運送業
62	Hawaiian Telephone Company			
63	Ryukyu Audit Bureau	A*	B	登記簿
65	American Drug Company	A	B	
70	Wong Brothers Promotion Company	AB	B	職業紹介業
72	Zardol Services (Cezar Miranda)	AB	B	保険業
77	CMC & Associates	A	/	
82	Machinato Machine & Repair Shop	A	B	
86	Williams International, Inc.	AB	AB	保険業

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法 5
郵 2
通 1

No.	Name of Firms	Remarks 1	Remarks 2	ABの評價地 L.A.の会社 業務の内容 L.A.の会社
87	Family Clinic (Medical & Dental)	/	A	
88	John P. King Attorney			
90	Capital Insurance & Surety Co., Inc.	-	-	事業停止中
91	De Britto Irmaus Compania Limitada	AB	B	業務内容不明
92	Nakada & Makiya Law Offices			
96	Daniel R. Buck	A	A	
97	Connell Bros. Company, Ltd.	AB	AB	1. 保険業 2. 林業の所有権
99	Far East Broadcasting Co.			
100	Everett Steamship Corporation, S.A.	A	B	
102	Western Pacific Corporation	AB	AB	保険業
103	Manneng Corporation	AB	B	不動産業 建設業
105	The Northern Assurance Co., Ltd. and Bienvenido V. Hernandez	-	-	復讐後の免許申請 必要
108	McClellan and French			
114	D.F. Fischer and Sons, Ltd.	B	B	
119	Arthor W. Larson, Attorney at Law			

No.	Name of Firms	Remarks 1	Remarks 2
132	VCON Enterprise (Vicente A. Castino)	A	A B 自動車修繕
133	Far East Monahan Promotions	AB	B 職業紹介
136	Matt N. Masuoka	AB	B 自動車修繕
137	Iha Castle Motel Co., Ltd.	AB	/ コレ場至環
139	Kenzar Incorporated	AB	/ 建設業に不動産業
142	New-Zealand Insurance Co.	-	- 復讐後免許申請
143	Pacific Architects and Engineers Inc.	AB	/ 建築業
146	American International Underwriters (Ryukyus)	-	- 業務内容不明
161	Champion Company	AB	B 外国保険業者の 総代理店として 自身免許受付中
164	Ryukyu Manufacturers & Distributors	A	AB 職業紹介業 乗車法上の要件 を満す者あり
167	Kaiser Cement & Gypsum Corporation	A	B
176	Government Employees Finance & Assurance Agency	AB	B 保険業
179	AFIA	-	- 外国保険業者の 総代理店として 自身免許受付中
185	The Flying Tiger Line Inc.	A	C
189	Interstate Securities Company Inc.	AB	B 証券業 保険業
190	Air America Inc.	A	C
193	Sea-Land Service, Inc.	A	B

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List of Firms under Study

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

ABと評価した
もののうち
Bと評価した
業務の内容は
不明
運送代理業
クリーニング業
乳製品製造業
自動車修繕業
企業の実況は
証券業の免許
を待たない
内容不明
建設業務
業務内容不明
運送業

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郵： 2
通： 1

No.	Name of Firms	Remarks 1	Remarks 2	AGの評價の 注、Bは 業務の内容 不明
87	Family Clinic (Medical & Dental)	/	A	
法 88	John P. King Attorney			
90	Capital Insurance & Surety Co., Inc.			事業内容不明
91	De Britto Irmaus Compania Limitada	AB	B	業務内容不明
法 92	Nakada & Makiya Law Offices			
96	Daniel R. Buck	A	A	
97	Connell Bros. Company, Ltd.	AB	AB	1. 保険業 2. 木材の加工
郵 99	Far East Broadcasting Co.			
100	Everett Steamship Corporation, S.A.	A	B	
102	Western Pacific Corporation	AB	AB	保険業
103	Manneng Corporation	AB	B	不動産業、 建設業
105	The Northern Assurance Co., Ltd. and Bienvenido V. Hernandez			外国の免許申請 已済
法 108	McClellan and French			
114	D.P. Fischer and Sons, Ltd.	B	B	
法 119	Arthur W. Larson, Attorney at Law			

No.	Name of Firms	Remarks 1	Remarks 2	
132	VCON Enterprise (Vicente A. Gastino)	A	AB	自動車修繕
133	Far East Monahan Promotions	AB	B	取寄販売業
135	Matt N. Masuoka	AB	B	自動車修繕
137	Iha Castle Motel Co., Ltd.	AB	/	ホテル経営
138	Kenzar Incorporated	AB	/	建設業の修繕業
142	New Zealand Insurance Co.			外国の免許申請 已済
143	Pacific Architects and Engineers Inc.	AB	/	業務内容不明
146	American International Underwriters (Ryukyus)			外国の免許申請 已済
161	Champion Company	AB	B	取寄販売業
164	Ryukyu Manufacturers & Distributors	A	AB	取寄販売業 法律上の要件 已済
168	Kaiser Cement & Gypsum Corporation	A	B	
176	Government Employees Finance & Assurance Agency	AB	B	保険業
179	AFLA			外国の免許申請 已済
185	The Flying Tiger Line Inc.	A	C	外国の免許申請 已済
188	Interstate Securities Company Inc.	AB	B	証券業、 保険業
190	Air America Inc.	A	C	
193	Sea-Land Service, Inc.	A	B	