

FEDERAL RESERVE BANK
OF NEW YORK

[Circular No. 2464]
July 18, 1942

TAXATION OF INCOME FROM FEDERAL RESERVE BANK STOCK

To all Member Banks in the Second Federal Reserve District:

Section 6 of the Public Debt Act of 1942 provides, in effect, that dividends on shares of stock of Federal Reserve Banks issued on or after March 28, 1942, shall not have any exemption from Federal taxes.

There is set forth below the text of Treasury Decision No. 5160, dated July 6, 1942, interpreting the provisions of said section. The decision states, in effect, that Federal Reserve Bank stock is deemed to be issued at the time and to the extent that payment therefor is made to the Federal Reserve Bank, and that the date of issuance of the stock certificate is not determinative if payment is made at an earlier or later date.

(T. D. 5160)

TITLE 26—INTERNAL REVENUE

CHAPTER I

SUBCHAPTER A—PART 19

INCOME TAX

Amending sections 19.22 (b)(4)-2, 19.22 (b)(4)-3, and 19.22 (b)(4)-4 of Regulations 103, to conform to the provisions of section 4 of the Public Debt Act of 1941, as amended by section 6 of the Public Debt Act of 1942.

TREASURY DEPARTMENT,

Office of the Commissioner of Internal Revenue,

Washington, D. C.

To Collectors of Internal Revenue
and others concerned:

In order to conform Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] to the provisions of section 4 of the Public Debt Act of 1941, as amended by section 6 of the Public Debt Act of 1942 (Public Law 510, 77th Congress), approved March 28, 1942, such regulations are amended as follows:

Paragraph 1. The following is inserted immediately preceding section 19.22 (b)(4)-1:

“PUBLIC DEBT ACT OF 1942 (APPROVED MARCH 28, 1942).

* * * * *

“Sec. 6. Section 4 of the Public Debt Act of 1941 (Public, Numbered 7, Seventy-seventh Congress, first session), is hereby amended to read as follows:

“Sec. 4. (a) Interest upon obligations, and dividends, earnings, or other income from shares, certificates, stock, or other evidences of ownership, and gain from the sale or other disposition of such obligations and evidences of ownership issued on or after the effective date of the Public Debt Act of 1942 by the United States or any agency or instrumentality thereof shall not have any exemption, as such, and loss from the sale or other disposition of such obligations or evidences of ownership shall not have any special treatment, as such, under Federal tax Acts now or hereafter enacted; except that any such obligations which the United States Maritime Commission or the Federal Housing Administration had, prior to March 1, 1941, contracted to issue at a future date, shall when issued bear such tax-exemption privileges as were, at the time of such contract, provided in the law authorizing their issuance. For the purposes of this subsection a Territory, a possession of the United States, and the District of Columbia, and any political subdivision thereof, and any agency or instrumentality of any one or more of the foregoing, shall not be considered as an agency or instrumentality of the United States.

“(b) The provisions of this section shall, with respect to such obligations and evidences of ownership, be considered as amendatory of and supplementary to the respective Acts or parts of Acts authorizing the issuance of such obligations and evidences of ownership, as amended and supplemented.

“(c) Nothing contained herein shall be construed to amend or repeal sections 114 and 115 of the Revenue Act of 1941.”

Par. 2. Section 19.22 (b)(4)-2 is amended to read as follows:

“Sec. 19.22 (b)(4)-2. *Dividends from shares and stock of Federal agencies or instrumentalities.* (a) *Issued prior to March 28, 1942.* Section 26 of the Federal Farm Loan Act of July 17, 1916 (39 Stat. 380, 12 U.S.C., 1940 ed., 931), provides that Federal land banks and national farm-loan associations, including the capital and reserve or surplus therein and the income derived therefrom, shall be exempt from taxation, except taxes upon real estate. Section 7 of the Federal Reserve Act of December 23, 1913 (38 Stat. 258, 12 U.S.C., 1940 ed., 531), provides that Federal reserve banks, including the capital stock and surplus therein and the income derived therefrom, shall be exempt from taxation, except taxes upon real estate. Section 5 (h) of the Home Owners' Loan Act of 1933 (48 Stat. 133, 12 U.S.C., 1940 ed., 1464 (h)) provides that shares of Federal savings and loan associations shall, both as to their value and the income therefrom, be exempt from all taxation (except surtaxes, estate, inheritance, and gift taxes) imposed by the United States. Under the above-mentioned provisions, income consisting of dividends on stock of Federal land banks, national farm-loan associations, and Federal reserve banks is not, in the case of stock issued prior to March 28, 1942, subject to the income tax; and income consisting of dividends on share accounts of Federal savings and loan associations is not, in the case of shares issued prior to March 28, 1942, subject to the normal tax on income. For taxability of such income in the case of such stock or shares issued on or after March 28, 1942, see section 6 of the Public Debt Act of 1942 and subsection (b) of this section. For the time at which a stock or share is issued within the meaning of this section, see subsection (b) of this section.

"Regardless of the exemption from income tax of dividends paid on the stock of Federal reserve banks, dividends paid by member banks are treated like dividends of ordinary corporations.

"Dividends on the stock of the central bank for cooperatives, the production credit corporations, production credit associations, and banks for cooperatives, organized under the provisions of the Farm Credit Act of 1933, constitute income to the recipients, subject to both the normal tax and surtax (see section 63 of the Farm Credit Act of 1933 (48 Stat. 267, 12 U.S.C., 1940 ed., 1138c)).

"(b) *Issued on or after March 28, 1942.* By virtue of the provisions of section 6 of the Public Debt Act of 1942, the tax exemption provisions set forth in subsection (a) with respect to income consisting of dividends on stock of the Federal land banks, national farm-loan associations, and Federal reserve banks, or on share accounts of Federal savings and loan associations, are not applicable in the case of dividends on such stock or shares issued on or after March 28, 1942.

"For the purposes of this section, a stock or share is deemed to be issued at the time and to the extent that payment therefor is made to the agency or instrumentality. The date of issuance of the certificate or other evidence of ownership of such stock or share is not determinative if payment is made at an earlier or later date. Where old stock is retired in exchange for new stock of a different character or preference, the new stock shall be deemed to have been issued at the time of the exchange rather than when the old stock was paid for. This paragraph may be illustrated by the following examples:

"*Example (1).* A, the owner of an investment share account, consisting of 10 shares, in a Federal savings and loan association, has a single certificate issued prior to March 28, 1942, evidencing such ownership. In order that A may dispose of half of such shares, the association at his request issues, after March 27, 1942, two five-share certificates in substitution for the 10-share certificate. The shares evidenced by the two new certificates are deemed to have been issued prior to March 28, 1942, the shares having been paid for prior to such date.

"*Example (2).* The X Bank, a member of a Federal reserve bank, owns 50 shares of Federal reserve bank stock, evidenced by a single stock certificate issued prior to March 28, 1942. On December 31, 1942, the X Bank reduces the amount of its capital stock as a result of which it is required to reduce the amount of its Federal reserve bank stock to 40 shares. It surrenders the 50-share certificate to the Federal reserve bank and receives a new 40-share certificate. The 40 shares evidenced by such certificate are deemed to have been issued prior to March 28, 1942. On December 31, 1943, the X Bank increases the amount of its capital stock as a result of which it is required to purchase 10 additional shares of the Federal reserve bank stock. The Federal reserve bank issues a 10-share certificate evidencing ownership of the new shares. Of the 50 shares then owned by the X Bank, 40 were issued prior to March 28, 1942, and 10 were issued after March 27, 1942.

"*Example (3).* A, the owner of a savings share account, in the amount of \$100, in a Federal savings and loan association, has a passbook containing a certificate issued prior to March 28, 1942, evidencing such ownership. Subsequent to March 27, 1942, A deposits \$10,000 in the account. With respect to the \$10,000 deposit, the share is deemed to have been issued after March 27, 1942."

Par. 3. Section 19.22 (b) (4)-3 is amended to read as follows:

"Sec. 19.22 (b) (4)-3. *Interest upon notes secured by mortgages executed to Federal agencies or instrumentalities.* Section 26 of the Federal Farm Loan Act of July 17, 1916 (39 Stat. 380, 12 U.S.C., 1940 ed., 931), and section 210 of such Act, as added by section 2 of the Act of March 4, 1923 (42 Stat. 1459, 12 U.S.C., 1940 ed., 1111), provide that first mortgages executed to Federal land banks, joint-stock land banks, or Federal intermediate credit banks, and the income derived therefrom, shall be exempt from taxation. Accordingly, income consisting of interest on promissory notes held by such banks and secured by such first mortgages is not subject to the income tax."

Par. 4. Section 19.22 (b) (4)-4, as amended by Treasury Decision 5040, approved February 28, 1941, is amended as follows:

A. By inserting after the fifth paragraph of subsection (a) the following new paragraph:

"Section 26 of the Federal Farm Loan Act of July 17, 1916 (39 Stat. 380, 12 U.S.C., 1940 ed., 931), and section 210 of such Act, as added by section 2 of the Act of March 4, 1923 (42 Stat. 1459, 12 U.S.C., 1940 ed., 1111), provide that farm-loan bonds issued by Federal land banks and joint-stock land banks and debentures issued by Federal intermediate credit banks, with the income therefrom, shall be exempt from taxation. Accordingly, interest from such farm-loan bonds or debentures is not subject to the income tax."

B. By inserting "debentures," immediately following "bonds," in the first sentence of subsection (b) and by inserting at the end of subsection (b) the following new paragraph:

"In the case of obligations issued as the result of a refunding operation, as, for example, where a corporation exchanges bonds for previously issued bonds, the refunding obligations are deemed, for the purposes of this section, to have been issued at the time of the exchange rather than at the time the original bonds were issued."

(This Treasury decision is issued under the authority contained in section 6 of the Public Debt Act of 1942 (Public Law 510, 77th Congress) and section 3791 (a) (2) of the Internal Revenue Code, (53 Stat. 467, 26 U.S.C., 1940 ed., 3791 (a) (2)).)

Approved: July 6, 1942

(Signed) JOHN L. SULLIVAN
Acting Secretary of the Treasury

(Signed) GUY T. HELVERING
Commissioner of Internal Revenue.

Additional copies of this circular will be furnished upon request.

ALLAN SPROUL,
President.

**THE PROCLAIMED LIST OF CERTAIN
BLOCKED NATIONALS**

**Supplement 4, July 17, 1942
to
Revision II of May 12, 1942**



**UNITED STATES
GOVERNMENT PRINTING OFFICE
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DEPARTMENT OF STATE
PUBLICATION 1763

**THE PROCLAIMED LIST OF CERTAIN
BLOCKED NATIONALS**

Supplement 4, July 17, 1942

to

Revision II of May 12, 1942

By virtue of the authority vested in the Secretary of State, acting in conjunction with the Secretary of the Treasury, the Attorney General, the Secretary of Commerce, the Board of Economic Warfare, and the Coordinator of Inter-American Affairs, by Proclamation 2497 of the President of July 17, 1941 (6 F.R. 3555), the following Supplement 4 containing certain additions to, amendments to, and deletions from The Proclaimed List of Certain Blocked Nationals, Revision II of May 12, 1942 (7 F.R. 3587), is hereby promulgated.

By direction of the President:

CORDELL HULL
Secretary of State

JESSE H. JONES
Secretary of Commerce

H. MORGENTHAU, JR.
Secretary of the Treasury

MILO PERKINS
*Executive Director,
Board of Economic Warfare*

FRANCIS BIDDLE
Attorney General

NELSON A. ROCKEFELLER
*Coordinator of Inter-American
Affairs*

July 17, 1942.

GENERAL NOTES

- (1) The Proclaimed List is divided into two parts: part I relates to listings in the American republics; part II relates to listings outside the American republics.
- (2) In part I titles are listed in their letter-address form, word for word as written in that form, with the following exceptions:
- If the title includes a full personal name, that is, a given name or initial and surname, the title is listed under the *surname*.
 - Personal-name prefixes such as *de, la, von,* etc., are considered as part of the surname and are the basis for listing.
 - The listing is made under the next word of the title when the initial word or phrase, or abbreviation thereof, is one of the following Spanish forms or similar equivalent forms in any other language:
 - Compañía; Cfa.; Comp.
 - Compañía Anónima; C. A.; Comp. Anón.
 - Sociedad; Soc.
 - Sociedad Anónima; S.A.; Soc. Anón.
- (3) The indication of an address for a name on the list is not intended to exclude other addresses of the same firm or individual. A listed name refers to all branches of the business in the country.



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PART I
ADDITIONS

ARGENTINA

- Arbolito, S. de R.L.—Chacabuco 430, Buenos Aires.
Bergdolt, Alberto.—Piedras 736-44, Buenos Aires.
Bruggemann, Heinrich.—Aguero 1549, Buenos Aires.
Cebal, Antonio.—Congreso 2287, Buenos Aires.
Chiesa, Elio.—Esmeralda 320, Buenos Aires.
Cine Ideal Monroe.—Monroe 3245, Buenos Aires.
Combescot, Jean.—Sarmiento 354, Buenos Aires.
Fábrica de Jabones y Productos Químicos "El Puma".—Estados Unidos 176,
Bahía Blanca.
Fábricas Reunidas de Útiles Sanitarios S.A.—Callao 1063, Buenos Aires.
Fernández Prado, Manuel.—Comodoro Rivadavia.
Frasca, Felice (Dr.).—Bartolomé Mitre 311, Buenos Aires.
Freund, Arturo.—Avenida San Martín 7161, Buenos Aires.
Grieco, José Andrés.—Esmeralda 320, Buenos Aires.
Heines, Sixta.—Bartolomé Mitre 3925, Buenos Aires.
Lynen, Gustavo.—Estados Unidos 176, Bahía Blanca.
Mezger, Alberto.—Chacabuco 430, Buenos Aires.
Moreira, Juan Carlos.—Cangallo 559, Buenos Aires.
Oehley, Max.—Alsina 971, Buenos Aires.
"Rolaf".—Avenida San Martín 7161, Buenos Aires.
Sigmaringo, Eduardo F.—Avenida Presidente Roque Sáenz Peña 501, Buenos
Aires.
Vendemiati, Pablo.—Lavalle 1118, Buenos Aires.
Wagenpfeil, Enrique.—Monroe 3245, Buenos Aires.
Wolters, Juan.—Moreno 970, Buenos Aires.

BOLIVIA

- Carpintero, Juan A.—La Paz.
Casa "Marmo".—Bolívar 646, Oruro.
Christiansen, Walter.—Cochabamba.
Copa Pérez, Marcelino.—Oruro.
Delius, Antonio.—La Paz.
Gross, Margarita Vladislavić de.—Bolívar 95-97, Potosí.
Hubert y Cía.—La Paz and Cochabamba.
"IBUSA" Industrias Bolivianas Unidas S.A.—Casilla 215, La Paz.
Laguna, Martinić y Cía.—Calvo 23-25 (Casilla 70), Sucre.
Marmo, Kimimichi.—Bolívar 646, Oruro.
Sato, Hiroaki.—Eucaliptus and Oruro.
Thames, José.—La Paz.
Vilaseca Ríos, Antonio.—Potosí.

BRAZIL

"CIMA" S.A., Companhia Industrial Mercantil e Agrícola.—Rua Libero Badaró 137, São Paulo.
Metz, Carl.—Rio de Janeiro.

CHILE

Acción Chilena.—Huérfanos 1039, Santiago.
Agrícola "Porvenir", Soc.—Independencia 601, Valdivia.
Aninat, Armando.—Quilpué.
Artuffo, Esteban.—Huérfanos 2566, Santiago.
Blunck, Gualterio.—Huérfanos 972, Santiago.
Bosco Hermanos.—Esmeralda 1132, Valparaíso.
Buchholz, Gustavo.—Higuera 133, Cerro Alegre, Valparaíso.
"Casa Cotroneo".—Ecuador 133, Viña del Mar.
Central de Homeopatía Hahnemann.—Santo Domingo 1022, Santiago.
Cigarrería Richter.—Camilo Henríquez 524, Valdivia.
Club Alemán Plaza.—Camilo Henríquez 540, Valdivia.
Club Alemán Unión.—Independencia 451, Valdivia.
D'Assurances Générales, Cie.—Prat 221, Santiago.
Demelt von Bach, Guillermo.—San Francisco esquina San José (Casilla 1697), Puerto Varas.
Deutscher Verein Plaza.—Camilo Henríquez 540, Valdivia.
Deutscher Verein Unión.—Independencia 451, Valdivia.
Dufour, Emile.—Agustinas 711, Santiago.
Echeverría, Renard y Cia. Ltd.—Santiago.
"El Radio Expreso".—Huérfanos 2566, Santiago.
"Estación de Servicio Londres".—San Ignacio 224, Valparaíso.
Exss, Gustavo.—San José de la Mariquina.
Fábrica Calzado Weiss.—Pérez Rosales 1390, Valdivia.
Ferrero C., Santiago.—Chacabuco 2621, Valparaíso.
Fischer, Ottmar.—Picarte 1129, Valdivia.
Gandulfo Baumann, Salvador.—Cochrane 819, Valparaíso.
Gantz S., Guillermo.—Casilla 17, La Unión.
Hahn B., Reinaldo.—Agustinas 972, oficina 339, y Avenida Larraín 6478, Santiago.
"Havastele" Agencia Noticiosa.—Agustinas 711, Santiago.
Hochstetter y Cia., Ltda.—Santo Domingo 1022, Santiago.
Hoffmann Thater, Otto.—Pérez Rosales 786, Valdivia.
Hoffmann Thater, Pablo.—Portal Fernández Concha 960, dept. 218 Santiago.
Holzapfel, Clemente.—Casilla 33, Valdivia.
Hübner, George.—Berger 2076, Chorrillos, Viña del Mar.
Imprenta "Artuffo".—Huérfanos 2566, Santiago.
Industrial Kunstmann S.A., Soc.—Picarte 449, Valdivia.
Industrial y Comercial Hoffmann, S.A.—Valdivia.
Keller R., Carlos.—Morandé 720, Santiago.
Kunstmann Munninch, Victor.—Picarte 449, Valdivia.
Laquaniti G., Alberto.—Ecuador 133 (Casilla 233), Viña del Mar.
Librería Médica Universal.—Huérfanos 972, Santiago.
Ludwig, Carlos (Dr.).—Casilla 227, Puerto Montt.
Maderera "Valdivia" S.A., Cia.—Arauco 22, Valdivia.
Martens B., Ernesto.—Independencia 623, Valdivia.

CHILE—Continued

- Mayenberger, Alfonso.—Huérfanos 972, Santiago.
 Mayenberger, Hermann.—Huérfanos 972, Santiago.
 Mücke Hoffmann, Francisco.—Casilla 18, Ancud.
 Neef Rave, Arturo.—Prat 769 y Balmaceda s/n, Valparaíso.
 Oettinger Stegmaier, Adolfo.—Picarte 449, Valdivia.
 Osterloh y Cía., O.—Prat 834, Valparaíso.
 Pitto, Solari y Cía., Ltda.—Avenida Uruguay 152 (Casilla 4070), Valparaíso.
 Pohl y Cía., Alberto.—Villarica s/n, Loncoche.
 Raddatz Raddatz, Otto.—Salvador 19 (Casilla 5D), Puerto Varas.
 Raible W., Otto.—Luis Beltrán 1832, Santiago.
 Rathje, Ricardo.—Yungay 251, Valdivia.
 Renftel, Kurt.—Nueva York 80, Santiago.
 Richter, Hellmuth.—Camilo Henríquez 524, Valdivia.
 Rosende S., Germán.—Huérfanos 1294, Santiago.
 Saelzer Boettinger, Jorge.—Valdivia.
 Saelzer, Hermann.—Valdivia.
 Saelzer y Schwarzenberg, Ltda.—San Carlos 115 y Pérez Rosales 600, Valdivia; Ramírez esquina Bulnes y Ramírez 914, Osorno; and all branches in Chile.
 Scassi-Buffa, Odoardo.—Arlegui 155, Viña del Mar, and all branches in Chile.
 Schiappacasse, Benedetto.—21 de Mayo 1254, Tocopilla.
 Schmidt Romforth, Heriberto.—Errázuriz 391, piso 1°, Valparaíso.
 Schüller, Carlos.—Libertad 9, Valdivia.
 Schüller, Pablo.—Valdivia.
 Schutz y Cía., Ltda., A.—Maipú esquina M. Pérez, Valdivia, and all branches in Chile.
 Schwarzenberg Thater, Pablo.—Valdivia.
 Soto Carrasco, Heriberto.—Dieciocho 346 (Casilla 1084), Santiago.
 Spann, Herman.—Quinta "El Progreso," La Cruz; and Independencia 2085 (Casilla 3157), Valparaíso.
 Specht y Cía., Ltda., Hugo.—J. R. Gutiérrez 282, Santiago.
 Suplemento Ilustrado del Diario "El Radio Expreso".—Huérfanos 2566, Santiago.
 Talleres Gráficos del Diario Alemán.—Unión Literaria 1925, Santiago.
 "Trabajo".—Rosas 1281, Santiago.
 Transportes Fluviales S.A.—Yungay 231, Valdivia.
 Vega Blantlot, Roberto.—Huérfanos 1039, Santiago.
 Venezian de Sanctis, Sergio.—Errázuriz 401, Valparaíso.
 Vuillemin, Rémy.—Prat 221, Santiago.
 Vuillemin & Eberhard Ltda.—Prat 221, Santiago.
 Weiss, Alfredo.—General Lagos 1394, Valdivia.
 Weiss e Hijos, Alfredo.—Picarte 398, Valdivia.
 Wendler, Otto.—Picarte 483, Valdivia.
 Werkmeister, Federico.—Avenida Pratt 470, Valdivia.
 Werkmeister y Cía.—Avenida Pratt 470 (Casilla 97), Valdivia.
 Westkusten Beobachter.—Nueva York 80, Santiago.
 Wulle Krapht, Juan.—Quinta "El Progreso," La Cruz; and Independencia 2085 (Casilla 3157), Valparaíso.
 Zárate Martínez, Luis.—San Ignacio 224, Valparaíso.
 Ziegele y Cía., A.—Picarte 46 (Casilla 59-D), Valdivia

COLOMBIA

- Bieler, Werner.—Medellín.
 Club de Ventas de Artículos "Delta".—Medellín.
 Croce, Giovanni Roberto.—Carretera del Sur (Charquito), Bogotá.
 Croce, Fábrica de Materiales de Construcción de Giovanni Roberto.—Carretera del Sur (Charquito), Bogotá.
 Eggers, Christian.—Bogotá.
 Hotel Tivoli-Natili.—Paseo Bolívar, 20 de Julio, Progreso, Barranquilla.
 Industria de Sombreros Italo-Colombiana.—Calle Obando, Carrera Alondra, Barranquilla.
 "ISIC" Industria de Sombreros Italo-Colombiana.—Calle Obando, Carrera Alondra, Barranquilla.
 Lacorazza, José.—Plaza de San Nicolás, Barranquilla.
 Lacorazza, Romualdo.—Plaza de San Nicolás, Barranquilla.
 Lacorazza Hermanos.—Plaza de San Nicolás, Barranquilla.
 Massazza, Giametto.—Calle 59 No. 52-53, Medellín.
 Natili, Antimo.—Barranquilla.
 Schultze, Erich.—Carrera 37 No. 26-01, Bogotá.
 Varani, Atilio.—Paseo Bolívar, 20 de Julio, Progreso, Barranquilla.
 Varani, Ernesto.—Paseo Bolívar, 20 de Julio, Progreso, Barranquilla.

COSTA RICA

- Almacén Feoli, S.A.—San José.
 Brenes Torres, Rodolfo.—San José.
 Domínguez F., Germán.—Aserri.
 Garage del Correo.—San José.
 Iezzi, Alfredo.—San José.
 La Casa Ursus.—San José.
 Royo, Emilio.—28 Miles and Puerto Limón.
 Schroeder, Ricardo.—Puerto Limón.

CUBA

- Gómez Varela, Ramón.—10 de Octubre 13 (bajos), Habana.

DOMINICAN REPUBLIC

- Langa, Antonio.—Ciudad Trujillo.

ECUADOR

- Dirani B., Humberto.—Chile 8 (Apartado 111), Quito.

GUATEMALA

- Albrecht, Jorge y Fritz.—San Felipe Retalhuleu.
 Feddersen, Teodoro.—Senahú, Alta Verapaz.
 Finca "El Zapote".—San Rafael Pie de la Cuesta, San Marcos.
 Mahler, Herederos de Max.—San Rafael Pie de la Cuesta, San Marcos.

HONDURAS

Schweinfurth, Werner.—Tegucigalpa.
Vives Monjil, Enrique (Dr.).—Tegucigalpa.

PARAGUAY

Bernardes, Manuel.—Asunción.
Bodega Alemana.—Presidente Franco 160, Asunción.
Casa Nobilis.—Palma 158, Asunción.
Doljak, Antonio.—Palma 158, Asunción.
Doljak y Cía.—Palma 158, Asunción.
Egusquiza, J.—Asunción.
El Nacionalista.—Asunción.
Laug, Otto.—Presidente Franco 160, Asunción.
Salum Hermanos.—Estrella 136, Asunción.

PERU

Agrícola Tanguche, Ltda., Soc.—Trujillo.
Agro-Química Peruana Ltda., Cía.—Junín 312, Lima; and Tingo María, Departamento de Huanuco.
Alvarez, Víctor M.—Copacabana 510, Lima.
Asca, Armando.—Iquitos 1129, Lima.
Berry, G. Harold.—Lampa 836, Lima.
Nagatsuna, Hideo.—Junín 312 y Montero Rosas 1154-B, Lima.
Ogura Hermanos.—Paruro 883, Lima.

URUGUAY

Avenatti, Vittorio.—Rivera.
Bergengruen, Paul Rudolf.—21 de Setiembre 3077, Montevideo.
Bongoll, Guillermo.—Bequeló 2332, Montevideo.
Cominotti, Pietro.—Carmelo.
de Santis, Doménico.—Paysandú.
Frick, Carlos.—Durazno.
Frick-Davie, Carlos (Dr.).—Plaza Libertad 1356, Montevideo.
Lamenza, Emilio.—San José.
Magerl, Arturo.—Estancia "La Estiria", Trinidad, Departamento de Flores.
Piccinino, Carminantonio Donato.—Florida.
Popelka, Victor.—Salto.
Putti, Guido.—Mercedes.
Rainusso, Emilio.—La Paz.
Rauhut, Rodolfo.—Camino Propios 2499, Montevideo.
Schering, Productos Farmacéuticos.—Yi 1227, Montevideo.
Schmidt, Guillermo.—Paysandú 935, piso 3, Montevideo.
Solaro, Stéfano.—Salto.

VENEZUELA

- Comercial de Crédito, Cía. Anón.—Apartado 69, Caracas.
de Egilegor, Manuel.—Punceres a Escalinatas 15 y 19 (Apartados 447 y 474), Caracas.
Domus.—Gradillas a Sociedad 4, Caracas.
Essig, Julius.—Torre a Veroes 11, Caracas.
Hotel Cervantes.—Punceres a Escalinatas 15 y 19 (Apartados 447 y 474), Caracas.
Industrias del Hierro.—Puerto Cabello.
Joyería Florencia.—Torre a Veroes 11, Caracas.
Marquez, Cesar A.—Apartado 827, Caracas.
Spitzer, Isodoro.—Apartado 1705, Caracas.
Tillich, Georg.—Apartado 645, Caracas.

PART I
AMENDMENTS

ARGENTINA

Relative to A.E.G., Compañía Argentina de Electricidad S.A.—Bernardo de Irigoyen 330, Buenos Aires, and all branches in Argentina, see footnote 1.

¹ Not to be confused with C.A.D.E., Compañía Argentina de Electricidad S.A., Balcarce 184 Buenos Aires.

BOLIVIA

For substitute Elsner y Cía., Juan.—La Paz, and all branches in Bolivia.

Relative to Nachtmann, Anna K.—La Paz, see footnote 1.

For substitute Schmidt, Willie.—Casilla 102, Oruro, Schmidt, Willy.—Casilla 102, Oruro.

¹ Not to be confused with A. Nachmann & Company, Comercio 407 (Casilla 950), La Paz.

BRAZIL

For substitute Branco, Alrain Vidal.—Florianópolis, Santa Catharina, and all branches in Brazil.

For substitute Cardoso, Emilio (Jr.).—Florianópolis, Santa Catharina, and all branches in Brazil.

For substitute Charutos Dannemann, Cia. de.—Rua Portugal 1, Bahia; and Rio de Janeiro, Dannemann, Companhia de Charutos.—Rua Portugal 1, Bahia; and Rio de Janeiro, and Charutos Dannemann Cia. de.—Rua Portugal 1, Bahia; and Rio de Janeiro.

For substitute Cunha, Orlando.—Florianópolis, Santa Catharina, and all branches in Brazil.

For substitute do Krappe, Leo G. Sezefredo.—Florianópolis, Santa Catharina, and all branches in Brazil.

For substitute Machinas Alnorma Ltda., Soc. de.—Rua São Pedro 89, Rio de Janeiro, "Alnorma", Soc. de Machinas Ltda.—Rua São Pedro 89, Rio de Janeiro.

BRAZIL—Continued

- For* Machinas de Escrever Olympia Ltda.—Rua Theóphilo Ottoni 86 (Caixa Postal 2754), Rio de Janeiro,
substitute Olympia, Machinas de Escrever Ltda.—Rua Theóphilo Ottoni 86 (Caixa Postal 2754), Rio de Janeiro.
- For* Marelli Motores S.A.—Rua Luiz de Camões 22, Rio de Janeiro,
substitute Motores Marelli S.A.—Rua Camerino 91-93, Rio de Janeiro.
- For* Mimósa Photo Stubbe Stuebing e Cia., Ltda.—Rua General
substitute Câmara 106, Rio de Janeiro,
 Mimósa Photo.¹—Rua General Câmara 106, Rio de Janeiro, and
 Photo Mimósa.¹—Rua General Câmara 106, Rio de Janeiro.
- For* Sabbá e Cia., Perez.—Manáos,
substitute Peres, Sabbá e Cia.—Rua Guilherme Moreira 221, Manáos, Amazonas.
- For* Sapaco, S.A.—Avenida Agua Branca 524, São Paulo, and all
substitute branches in Brazil,
 Sapaco para Commercio e Industria, Cia.—Batatuba, São Paulo;
 Avenida Agua Branca 524, São Paulo; and all branches in
 Brazil.

¹ Owned by J. G. Stuebing.

COLOMBIA

- For* Almacén Bremen.—Manizales,
substitute Almacén Bremen.—Pereira.
- Relative to* Oficina Técnica Industrial Comercial.—Medellín, and
 “OTICO” Oficina Técnica Industrial Comercial.—Medellín, *see*
 footnote 1.

¹ Not to be confused with Oficina Técnica Industrial, Alberto Walliser, Medellín.

COSTA RICA

- Relative to* Almacén Romolus.—San José, *see* footnote 1.
- For* do Prado, Edgar.—Apartado 1830, San José,
substitute Prado Pérez, Edgardo.—Apartado 1830, San José.
- Relative to* Feoli y Cía., S.A.—San José, *see* footnote 2.
- For* Rojas, Rafael.—San José,
substitute Rojas Matamoras, Rafael.—San José.

¹ Not to be confused with Rómulo Artavia, Apartado 653, San José, or his shipping mark “Romulo”.

² Not to be confused with Feoli e Hijos, Nicolás.

MEXICO

- For* Agencia Comercial y Marítima.—Pasaje América 213, México,
 D.F., and all branches in Mexico,
substitute Agencia Comercial y Marítima.—Edificio Boker, 16 de Septiembre 58, México, D.F., and all branches in Mexico.
- For* Castro, Antonio.—Antanas 39, México, D.F.,
substitute Castro, Antonio.—Sullivan 15-2, México, D.F.

MEXICO—Continued

- Relative to* El Centro Mercantil.—Avenida Madero y Mejía, Ciudad Juárez,
see footnote 1.
- For* Heynen, Eversbusch & Co.—Pasaje América 213, México, D.F.,
and all branches in Mexico,
- substitute* Heynen, Eversbusch & Co.—Edificio Boker, 16 de Septiembre
58, México, D.F., and all branches in Mexico.
- For* Kasai Uyehala, Moriji.—Colonia Morelos, Agua Prieta,
- substitute* Kasai Furuya, Reikichi.—Calle 4a y Avenida 4a, Agua Prieta.

¹ Not to be confused with El Centro Mercantil, S.A., Plaza de la Constitución y Avenida 16 de Septiembre (Apartado 902), México, D.F.

PERU

- For* Agrícola La Colmena S.A., La Cía.—Ica, Nazca, and Lima,
- substitute* Agrícola La Colmena S.A., La Cía.—Banco del Herrador 569,
Lima; Ica; and Nazca.
- For* Endo, S.—Hacienda Cartavio,
- substitute* Endo, S.—Trujillo.

URUGUAY

- Relative to* Diez Abella, Wellington.—Yi 1227 y Segundo Vázquez 1134,
Montevideo, see footnote 1.

¹ Distributor for Schering, Productos Farmacéuticos, in Uruguay.

PART I
DELETIONS

ARGENTINA

- Chingotto, Vicente.—Pavón 730, Avellaneda.
I.F.A., Sociedad Anónima Industria Frigorífica Argentina.—Defensa 533,
Buenos Aires.
Industria Frigorífica Argentina, S.A.—Defensa 533, Buenos Aires.

BOLIVIA

- Bustillos y Cía.—Casilla 167, Potosí.

BRAZIL

- Azeredo, J. R.—Rua da Alfândega 104, Rio de Janeiro.
Bedrikow, Adolpho.—Rua 15 de Novembro 233, São Paulo.
Industrias Refrigeração Polonor, S. A.—Rua Barra Funda 698, São Paulo.
Institutos Terapêuticos Reunidos "Labofarma", S. A.—Rua Glicério 497,
São Paulo, and all branches in Brazil.
"Labofarma", S.A., Institutos Terapêuticos Reunidos.—Rua Glicério 497,
São Paulo.
Machado e Cia., P.—Rua Pessoa Anta 111-117 (Caixa Postal 185), Fortaleza,
Ceará; and Cratheus, Ceará.
Rubino, Onorato.—Rua Evaristo da Veiga 67, Rio de Janeiro.

CHILE

- Editorial "Cultura".—Huérfanos 1165, Santiago.
Fuentes Parra, Francisco Javier.—Huérfanos 1165, Santiago.
Librería Cultura.—Huérfanos 1165, Santiago.

COLOMBIA

- Cardone, Gayetano.—Barranquilla.
Cardone, Vicente.—Barranquilla.
Cardone Hermanos.—Carrera Mercado, Real y Comercio, Barranquilla.
"COTENAL" Compañía de Tejidos Nacionales S. A.—Carrera 7a No. 39-76,
Bogotá.
Tejidos Nacionales S. A., Cía. de.—Carrera 7a No. 39-76, Bogotá.

CUBA

- Bisutería, S.A.—Neptuno 204, Habana.

HONDURAS

- Berlioz, Jorge.—Tegucigalpa.
Empresa Espinosa.—Tegucigalpa.
Espinosa Valladares, Salvador.—Tegucigalpa.

MEXICO

- Alt Heidelberg.—Nuevo León 16, México, D.F.
Drogas Tacuba, S.A.—Calzada México-Tacuba 701, México, D.F.
Electromotor, S.A.—Avenida Isabel la Católica 43, México, D.F.
Faber, Hans.—Nuevo León 16, México, D.F.
Isaías y Knapp, Francisco.—Tuxtla Gutiérrez, Chiapas.
Negociación Papelera Mercurio, S.A.—Alamo 140 (Apartado 574), México,
D.F.
Ordóñez y Cía., Sucr.—Tuxtla Gutiérrez, Chiapas.
Restaurant Alt Heidelberg.—Nuevo León 16, México, D.F.

NICARAGUA

- Delgadillo, V. M.—Avenida Primera 508, Managua.
Delgadillo y Cía., Víctor M.—Avenida Primera 508, Managua.

PERU

- Nacional de Sombreros Ltda., Cía.—Unión (Mercaderes) 484, Lima.
Parva Domus S.A.—Lampa 420 y Calle Tingo María, Lima.
Quiroz & Ruiz.—Abancay 281, Lima.

PART II ADDITIONS

IRAN

Habachian, H. M. Ismail.—Tabriz.
Terdjimanian, V. K.—Timcheh Sadr Azam, Tehran.
Zendjandji, Hadji Mohammed.—Serai Amir, Tabriz.

IRAQ

Habba, Sadiq.—Baghdad.

PORTUGAL AND POSSESSIONS

Portugal

Agencia Comerciale Francesa - A. Vincent Ltda.—Rua Ivens 56, Lisbon.
Almeida, Fernando de.—Travessa dos Fieis de Deus 128, Lisbon.
Azinhais, Eurico.—Largo da Graca 63, and Rua da Penha de Franca 246,
Lisbon.
Beja, Jose dos Santos.—Rua da Barroca 109, Lisbon.
Beja, Palmira Martins.—Rua da Barroca 109, Lisbon.
Carp, M., Ltda.—Rua Bartolomeu Dias 120, Lisbon, and all branches in
Portugal.
Civil do Sobralinho Ltda., Soc.—S. Pedro de Alverca, Vila Franca de Xira.
Correia, J. M.—Rua Filipe Folque 42, and Praca D. Pedro IV (or Rossio)
59, Lisbon.
Grebler, Albert.—Lisbon.
Hentze, Richard.—c/o Schuette & Cia. Ltda., Praca Luiz de Camoes 36⁴.
Lisbon.
Industrial Tejo, Soc.—Praca do Municipio 20, Lisbon.
Jahncke, Bernard.—Rua do Cais de Santarem 24, Lisbon.
Maissa, Elio Francisco.—Rua do Ouro 87, and Ave. Elias Garcia 31, Lisbon.
Martins & Filhos Ltda., Antonio Gomes.—Lordelo do Ouro, Oporto.
Meiners, Jorge.—Rua da Prata 198, Lisbon.
Mendes, J., & Co.—Olhao.
Moraes Ltda., Eduardo de.—Calcada do Sacramento 14, Lisbon.
Moura & Leitao Ltda.—Rua da Assuncao 99, Lisbon.
Neto, Abel de Oliveira.—Rua Viriato 11, Lisbon.
Pereira & Martins Ltda.—Rua da Barroca 109, and Praca dos Restauradores
13, Lisbon.
Popescu, Giorgi.—Hotel Metropole, Lisbon.
Popescu, Pascal.—Hotel Metropole, Lisbon.
Productora Algarvia Ltda.—Olhao.
Russo, Enrico.—Ave. Elias Garcia 153, Lisbon.
Schaub, Friedrich.—Lisbon.

PORTUGAL AND POSSESSIONS—Continued

Portugal—Continued

- Solacolu, Mircea.—Hotel Metropole, Lisbon.
 Sousa, Pedro Jesus de.—Vila Real de Santo Antonio.
 Tobis Portuguesa.—Alameda das Linhas de Torres 156, Lisbon.
 Turci, Captain Edmondo.—Lisbon.
 Von Ratibor, Prince Ernst.—Estoril.
 Von Ratibor, Princess Ernst.—Estoril.
 Warren, William.—Travessa do Navegantes 10, Cascaes.

Mozambique

- Lobo, Braz Xavier.—Ave. Paiva Manso, Lourenço Marques.
 Requadt, August.—Chanculo, nr. Lourenço Marques.
 Requadt, Wilhelm.—Chanculo, nr. Lourenço Marques.

SPAIN AND POSSESSIONS

Spain

- Andreani, Attilio.—Ave. Jose Antonio 65, Madrid.
 Capilla Hurtado, Jose.—Calle Sagunto 37, Valencia, and Calle Arquitecto, Grao-Valencia.
 Carandini, Carlos.—Ronda Universidad 31, Barcelona.
 Carandini, C. y G. Ltda.—Ronda Universidad 31, Barcelona.
 Ehlis, Hans.—Paseo de Gracia 105, and Calle Pintor Fortuny 4, Barcelona, and at San Cugat del Valles, Barcelona.
 Especialidades Terapeuticas, S.A. (S.A.E.T.).—Calle Provenza 427, Barcelona.
 Ferrero, Cecilia.—Hotel New York, Madrid.
 Frischkorn, Johann.—Hotel Nacional, and Morejon 2, Madrid.
 Hentze, Richard.—Calle Angel Guimara 3, Barcelona.
 Industrias Electroliticas Jose Capilla Hurtado.—Calle Arquitecto Alfaro, Grao-Valencia.
 Lettieri, Gino.—Quintana 5, Madrid.
 Lettieri, Marcelo.—Quintana 5, Madrid.
 Meessen, Nicolas.—Ayala 112, Madrid, and Puerto 10, Malaga.
 Mey, Reinhard A.—Calle Sagunto 37, Valencia.
 Nacional Suiza de Seguros.—Via. Layetana 21-23, Barcelona, and Hernando Colon 13, Seville.
 Oggerin, Helmuth.—Madrid.
 S.A.E.T. - S.A. Especialidades Terapeuticas.—Calle Provenza 427, Barcelona.
 S.U.P.R.E. - S.A. Suministros para Relojeria.—Calle Cururulla 2, Barcelona.
 Santos, Hijos de Sabino.—Ayala 10, Madrid, and Mansilla de Las Mulas, Leon.
 Scherer Huber, Adolfo.—Calle de Mallorca 193, Barcelona.
 Suministros para Relojeria S.A. (S.U.P.R.E.).—Calle Cucurulla 2, Barcelona.
 Turci, Captain Edmondo.—Ritz Hotel, Madrid.

SPAIN AND POSSESSIONS—Continued

Canary Islands

Espinosa, Antonio.—San Francisco 1, Santa Cruz, Teneriffe.

SWEDEN

Bahner, Ludwig.—Lund.

Bore, Omsesidigt, Forsakringsbolaget.—Kungsgatan 48, Stockholm.

Enhornings Kemisk-Tekniska A/B.—Kungsgatan 4B, Stockholm.

Internat A/B.—Lund.

Moll, August.—Stuarts-gatan 6, Gothenburg.

Schaffer & Budenberg A/B.—Klara Sodra Kyrkogatan 18, Stockholm.

Skandinaviska Travaruagenturen Ake Wettergren.—Kungstradgardsgatan 20, Stockholm.

Strafoder A/B.—Karlavagen 43, Stockholm.

Stromdahl, Axel Rudolf.—Karlavagen 43, Stockholm.

Svenska Lyxstrumpfabriken A/B.—Lund.

Svenska Torrelement A/B.—Vollmar Yxkullsgatan 15A, Stockholm.

SWITZERLAND

Beatus A.G. Zurich (Beatus S.A. Zurich).—Stampfenbachstr. 69, and Todistr. 36, Zürich.

Deutsche Hilfsvereins-Stiftung.—Alban-Vorstadt 12, Basel.

Grebler, Albert.—La Chaux de Fonds.

Gretener, Th.—Bahnhofstr. 16, Dietikon.

Heimoz, Marcel.—Place Centrale 25, Lausanne.

Industrielle de Mecanique Horlogere S.A. a Puteaux (Seine) Succursale de Moutier, Cie.—Ave. Belle Vue 12, Moutier.

In-Und Auslândische-Werte A.G. fur.—Am Platz 13, Schaffhausen.

Lista A.G., Tabakextrakt-und-Nikotinfabrik.—Liestal.

Martini & Rossi.—Rue de Montchoisi 42, Geneva.

Oerlikon (Werkzeugmaschinenfabrik Oerlikon Bührle & Co.).—Birchstr. 155, Zürich.

Poli, Sergio.—Ruelle du Grand Pont 6, Lausanne.

Spagnoli, Jacques.—Mousquines 2, Lausanne.

Stocker, Ernst.—Splugenstr. 9, Zürich.

Straub, F. & Meier, C.—Schwarzwaldalle 29, Basel.

TURKEY

Albohor, M.—Agopyan Han 5, Voyvoda Cad., Istanbul.

Assouad, Victor.—P.O. Box 9, Iskenderum (Alexandretta).

Frank, Hans ve Seriki.—Agopyan Han 5, Voyvoda Cad., Istanbul.

Issakides, Aristides.—Sultanhamam, Ihsaniye Han 5-6, Istanbul.

Muhendis Tarnopol (Tarnopol Muhendis).—Hezaren Cad. 69, Galata, Istanbul, and all branches in Turkey.

Sark Ticaret Aristides Issakides.—Sultanhamam, Ihsaniye Han 5-6, Istanbul.

Tarnopol, Alexander (Isak).—Hezaren Cad. 69, Galata, Istanbul.

Tarnopol, Muhendis (Muhendis Tarnopol).—Hezaren Cad. 69, Galata, Istanbul, and all branches in Turkey.

Thilmany, R.—Agopyan Han 5, Voyvoda Cad., Istanbul.

Tubino, Ricardo.—Istanbul.

PART II
AMENDMENTS

PORTUGAL AND POSSESSIONS

Portugal

- For substitute* Garagem Grandella (Guilherme Pereira, Jnr.),
Garagem Grandella.
- For substitute* Mendes Correia Jnr., Joaquim, Rua Filipe Folque 42,
Correia, Joaquim Mendes, Rua Filipe Folque 42 and Praca D.
Pedro IV (or Rossio) 59.
- In relation to substitute* Mendes Ltda., for Rossio 59,
Praca D. Pedro IV (or Rossio) 59.
- For substitute* Pereira Jnr., Guilherme - Garagem Grandella,
Pereira Jnr., Guilherme.
- For substitute* Thobe, Hans Carl Walter, Rua Fonte da Luz 147, Foz do Douro,
Thobe, Walter (Hans Carl Walter Thobe), Ave. da Boa Vista,
Oporto.
- For substitute* Vincent, A. Ltda.,
Vincent, A. Ltda. (Agencia Comercial Francesa).

Mozambique

- In relation to substitute* East African Trading Society, for Caixa Postal 47,
Caixa Postal 487.

SPAIN

- In relation to substitute* C.I.M.S.A. - Comercial Industrial Mediterranea S.A., for Paseo
de Gracia 46, Barcelona; and Ave. Jose Antonio 67, Madrid,
Almagro 26, Madrid.
- In relation to substitute* Comercial Industrial Mediterranea S.A. (C.I.M.S.A.), for Paseo
de Gracia 46, Barcelona; and Ave. Jose Antonio 67, Madrid,
Almagro 26, Madrid.
- In relation to add* Comercial Maritima de Transportes, S.A., Cia.,
s.s. "Ellen" (ex "Nere Ametza") and s.s. "San Eduardo".
- In relation to substitute* Lohse, Juan, for Calle Fuenterrabia 42, San Sebastian,
Via. Layetana 53, Barcelona; and Calle Fuenterrabia 42, San
Sebastian.

SWEDEN

- In relation to* Nordiska Travaruagenturen, Ake Wettergren for Kungstradgardsgatan 20,
substitute Regeringsgatan 22.
- For* Orion Forsaljnings Svenska A/B,
substitute Svenska Orion Forsaljnings A/B.

SWITZERLAND

- In relation to* La Soudiere Suisse,
add and Albangraben, Basel.

TURKEY

- In relation to* Zandonati de R., for Bornova Kazakoglu S. 22,
substitute Bornova Kurtulus Cad. 1, and Kurtulus 854 neu S. 35.

PART II
DELETIONS

IRAQ

Bata Shoe Co.—Baghdad.

**Société Anonyme Egyptienne de Chaussures Bata, Alexandrie Dept., Iraq.—
Baghdad.**

PORTUGAL

Burguette, Antonio Serrao.—S. Pedro de Alverca, Vila Franca de Xiva.

Dias, Ventura Henriques.—Rua do Comercio 42, Lisbon.

Vallet & Bohm.—Rua da Alfandega 108, Lisbon.

SWEDEN

Weibull, W. A/B.—Landskrona.

TURKEY

Metaxas, N. Z.—Frenkyan Han, Galata, Istanbul.

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