

FEDERAL RESERVE BANK
OF NEW YORK

[Circular No. 2520]
October 9, 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. In our Circular No. 2464, dated July 18, 1942, there was set forth the text of Treasury Decision No. 5160, dated July 6, 1942, interpreting the provisions of said section, and stating, 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.

Subsequent to the issuance of such Treasury decision the Board of Governors of the Federal Reserve System inquired of the Commissioner of Internal Revenue concerning the applicability of the "first-in, first-out" rule with regard to the taxation of dividends on Federal Reserve Bank stock. As stated by the Commissioner of Internal Revenue, this rule is applicable, *inter alia*, in ascertaining what particular shares of stock in a corporation are disposed of, in the absence of positive identification thereof, where the seller has several lots of such stock purchased at different dates. The Commissioner has advised the Board of Governors, in effect, that the "first-in, first-out" rule is inapplicable in ascertaining the particular shares of Federal Reserve Bank stock on which dividends have been received, if (1) when a member bank surrenders some of its shares of Federal Reserve Bank stock in reduction of its aggregate holdings, it identifies, by reference to the date they were purchased and paid for, the shares surrendered, and (2) the certificate evidencing the shares on which dividends have been received shows the number of shares purchased and paid for prior to March 28, 1942, and the number and shares purchased and paid for on and after that date. Where the date of the certificate shows that it was issued prior to March 28, 1942, it is apparent that the shares represented by the certificate were purchased and paid for prior to that date.

The Board of Governors has revised its form of "Application for Adjustment in Holdings of Federal Reserve Bank Stock" (Form F. R. 56) so that, when a member bank makes application for cancellation of some of the shares of Federal Reserve Bank stock which it holds, it may identify on the application the particular shares which it desires to be canceled. A copy of the revised application form is enclosed, and additional copies may be obtained upon request. The revised form should be used hereafter in connection with any

application for the cancellation of Federal Reserve Bank stock. Present supplies of the old form may be used where the application is for additional Federal Reserve Bank stock.

In order to facilitate identification for the purpose of determining the taxability of dividends on the shares of Federal Reserve Bank stock held by our member banks, it will be our policy to have not more than two certificates of stock outstanding in the case of each member bank, one to represent stock purchased and paid for prior to March 28, 1942, and the other to represent stock purchased and paid for on or after that date. Whenever a certificate issued on or after March 28, 1942, evidences any shares issued and paid for prior to that date, the certificate will contain an appropriate legend indicating the number of shares represented by the certificate which were purchased and paid for prior to March 28, 1942.

If there have been no changes since prior to March 28, 1942, in the number of shares of Federal Reserve Bank stock purchased and paid for by a member bank, and the member bank hereafter purchases additional shares of Federal Reserve Bank stock, a new certificate will be issued in respect of the additional shares so purchased and paid for. This new certificate will contain a legend indicating that it represents shares which were purchased and paid for on or after March 28, 1942.

If there have been no changes since prior to March 28, 1942, in the number of shares of Federal Reserve Bank stock purchased and paid for by a member bank, and hereafter certain of such shares are to be canceled, the outstanding stock certificate should be forwarded to us and we will issue a new certificate in respect of the shares to be retained. This certificate will contain a legend indicating that it represents shares which were purchased and paid for prior to March 28, 1942.

If a member bank has purchased and paid for shares of Federal Reserve Bank stock on or after March 28, 1942, and the stock certificate evidencing such shares also evidences shares purchased and paid for prior to March 28, 1942, the certificate should be forwarded to us and we will issue two new certificates in lieu thereof. One of the new certificates will contain a legend indicating that it represents shares which were purchased and paid for prior to March 28, 1942, and the other certificate will contain a legend indicating that it represents shares which were purchased and paid for on or after March 28, 1942.

If shares of Federal Reserve Bank stock purchased and paid for by a member bank prior to March 28, 1942, have been canceled on or after that date, the stock certificate issued in respect of the remaining shares should be forwarded to us and we will place thereon a legend indicating that the certificate represents shares which were purchased and paid for prior to March 28, 1942.

It has been suggested by the Commissioner of Internal Revenue that before a member bank surrenders a certificate, it should make, and retain in its files for convenient reference and as permanent evidence in this connection, a photostatic or certified copy of the certificate.

Additional copies of this circular will be furnished upon request.

ALLAN SPROUL,
President.

NOTE: This application should be sent to the Federal Reserve Bank of your district.

APPLICATION FOR ADJUSTMENT IN HOLDINGS OF FEDERAL RESERVE BANK STOCK

(except by mutual savings banks)

(Date of Application)

Under the terms and provisions of the Federal Reserve Act, as amended, this bank hereby makes application for the adjustment shown below in its holdings of the capital stock of the

FEDERAL RESERVE BANK OF _____

The capital and surplus of this bank on date of this application is as follows:

Capital notes or debentures sold to Reconstruction Finance Corporation _____	\$ _____
Capital stock (par value, unless not fully paid in, in which case show amount paid in):	
First preferred _____	_____
Second preferred _____	_____
Common _____	_____
Surplus _____	_____
Reserve for dividends payable in common stock _____	_____
TOTAL _____	_____

Six per cent of the above capital and surplus, including reserve for dividends payable in common stock, amounts to \$ _____, and the number of shares of Federal Reserve Bank stock of the par value of \$100 each which this bank is required to hold is ¹ _____	<i>Number of Shares</i>
--	-------------------------

Federal Reserve Bank stock now held _____

This bank, therefore, hereby makes application for:²

1. Additional Federal Reserve Bank stock _____

or

2. Cancellation of Federal Reserve Bank stock:

 Shares paid for on or after March 28, 1942 _____

 Shares paid for before March 28, 1942 _____

The above action will be reported to the Board of Directors of this bank at its next meeting.

(Legal name of bank)

(City or town and State)

(Charter number)

By _____, President

(SEAL OF BANK)

Attest: _____, Cashier or Secretary

¹If six per cent of the paid-up capital and surplus, including reserve for dividends payable in common stock amounts to a sum not divisible by 100, the bank is required to hold one additional share of stock for any excess or fractional part of \$100.

²Cross out item 2 if application is for an increase in holdings of Federal Reserve Bank stock; cross out item 1 if the application is for a reduction in holdings of Federal Reserve Bank stock.

CERTIFICATE OF ISSUANCE OF FEDERAL RESERVE BANK STOCK

The foregoing application has been approved. Payment on account of the subscription to Federal Reserve Bank stock was made on _____ and _____ shares of Federal Reserve Bank stock were issued as of _____.

(Date) (Date)

(Signature)

(Title of Officer)

CERTIFICATE OF CANCELLATION OF FEDERAL RESERVE BANK STOCK

The foregoing application has been approved. _____ shares of Federal Reserve Bank stock were cancelled and refund made thereon on _____.

(Date)

(Signature)

(Title of Officer)



**THE PROCLAIMED LIST OF CERTAIN
BLOCKED NATIONALS**

**Supplement 3, October 10, 1942
to
Revision III of August 10, 1942**



**UNITED STATES
GOVERNMENT PRINTING OFFICE
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**THE PROCLAIMED LIST OF CERTAIN
BLOCKED NATIONALS**

Supplement 3, October 10, 1942

to

Revision III of August 10, 1942

ADMINISTRATIVE ORDER

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 3 containing certain additions to, amendments to, and deletions from The Proclaimed List of Certain Blocked Nationals, Revision III of August 10, 1942 (7 F.R. 5970), is hereby promulgated.

By direction of the President:

SUMNER WELLES
Acting 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

PERCY L. DOUGLAS
*Acting Coordinator of Inter-
American Affairs*

October 10, 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 the 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; Cía.; 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.
- (4) For an explanation of the use of the symbol following each addition in this supplement see General Notes, Revision III.

PART I
ADDITIONS
ARGENTINA

- Beltrame Ltda. S.A., Antenor.—Cañada de Gómez, Provincia de Santa Fe. III-3.
- Brennecke, Carlos.—General Mitre 588, Rosario. III-3.
- Capello, Marcos Osvaldo.—San Juan 4790, Lanús, F.C.S.; and Perrault 1166 y Moreno 970, Buenos Aires. III-3.
- Delta Compañía Forestal Argentina S.A.—Bernardo de Irigoyen 330, Buenos Aires. III-3.
- Dietz, Guillermo F.—Buenos Aires. III-3.
- Ecke, Rodolfo Federico Francisco.—14 de Julio 636-48, Buenos Aires. III-3.
- Ecke y Cía.—14 de Julio 636-48, Buenos Aires. III-3.
- Elfers, Enrique.—Lavalle 749, Rosario. III-3.
- Establecimientos Sicar, S. de R.L.—Defensa 502 y Palpa 3543, Buenos Aires. III-3.
- Ferloni y Montés.—Bernardo de Irigoyen 645, Buenos Aires. III-3.
- Ferrocarril S. de R.L.—San Lorenzo 1338 y Boulevard 27 de Febrero 799, Rosario; and Perú 79, Buenos Aires. III-3.
- "Hechos".—25 de Mayo 171, Buenos Aires. III-3.
- Heinze, Carlos.—Posadas 1575, Buenos Aires. III-3.
- Hilandería Florida, S. de R.L.—Gerardo V. Romano 560, Villa Martelli, Florida, F.C.C.A. III-3.
- Italia-América, Sociedad Argentina de Empresas Marítimas.—Avenida Presidente Roque Sáenz Peña 680, Buenos Aires. III-3.
- Kaiser, Juan Pablo.—Buenos Aires. III-3.
- Knospe, Germán Carlos.—Buenos Aires. - III-3.
- Lamota, José.—Avenida Montes de Oca 2211, Buenos Aires. III-3.
- Linder, Severino.—Santiago del Estero 466, Buenos Aires. III-3.
- Maldonado y Cía.—Callao 1553, Rosario. III-3.
- Mérida, Juan.—Alsina 1328, Buenos Aires. III-3.
- Michelizzi, Natalio.—Piedras 1073, Buenos Aires. III-3.
- Molinos Fénix S.A.—Córdoba 1411, Rosario; and 25 de Mayo 347, Buenos Aires. III-3.
- Nueva Lubecka, Sociedad Anónima Comercial Rural y Mercantil.—Reconquista 336, Buenos Aires. III-3.
- Ohmstede, Emilio.—General Mitre 588, Rosario. III-3.
- Pozzi, Caimi.—Rincón 226, Buenos Aires. III-3.
- Rola y Cía.—Villa Mercedes, San Luis; and Cañada Verde, Córdoba. III-3.
- Rosenberg Hillegaart, Julio.—Florida 229, Buenos Aires. III-3.

ARGENTINA—Continued

- Salsa, Hijos de Bernardo.—Belgrano 510, Buenos Aires; F. Amegino 330, Avellaneda, B.A.; and General Pico, Gobernación de La Pampa. III-3.
 Schneider, Herbert Luis.—Paraguay 110, Alta Gracia, Provincia de Córdoba. III-3.
 Soquel, Heriberto C.—25 de Mayo 347, Buenos Aires. III-3.
 Speratti Romanelli.—Victoria 3274, Buenos Aires. III-3.
 Storz y Cía., S. de R.L., C. W.—Tucumán 839, Buenos Aires. III-3.
 Stover Argentina S.A.—Perú 347, Buenos Aires. III-3.
 Suárez, Fernando A.—25 de Mayo 11, Buenos Aires. III-3.
 Velden Ltda., S. de R.L.—Florida 229, Buenos Aires. III-3.
 Vicum y Cía. S. de R.L., Carlos.—Malvinas 180, Buenos Aires; and General Martín Rodríguez 324-36, Adrogue, F.C.S. III-3.
 von den Velden, Reinhard Alexander.—Florida 229, Buenos Aires. III-3.
 Wechsberg, Alberto.—Avenida Mitre 4827, Villa Dominico, F.C.S. III-3.
 Wechsberg, Ricardo.—Avenida Mitre 4827, Villa Dominico, F.C.S. III-3.
 Weco y Cía.—Avenida Mitre 4827, Villa Dominico, F.C.S. III-3.
 Werner, Enrique Roberto.—Córdoba 1411, Rosario. III-3.
 Werner, F. R.—Córdoba 1411, Rosario. III-3.

BOLIVIA

- Becerra, Alberto.—La Paz. III-3.
 Gushi, José.—Riberalta. III-3.
 Gushi, Juan.—Riberalta. III-3.
 Hayashida, Angel.—Riberalta. III-3.
 Hinojosa, Jorge.—La Paz. III-3.
 Kishimoto, Kiyugo.—Riberalta. III-3.
 Linale, Nécola.—La Paz. III-3.
 Linale & Weiss.—Avenida Montés 786-794 (Casilla 216), La Paz, and all branches in Bolivia. III-3.
 Nakamura, Kokiguro.—Riberalta. III-3.
 Ortíz, Isaac.—Casilla 354, La Paz. III-3.
 Shimoida, Nobuo.—Jordán 20, Cochabamba. III-3.
 Shimosi, Pedro.—Riberalta. III-3.
 Shiosaki, Juan.—Riberalta. III-3.
 Teruya, Koki.—Riberalta. III-3.
 "TOYO".—Riberalta. III-3.
 Weiss, Federico.—La Paz. III-3.
 Yshiy, Ernesto.—Riberalta. III-3.

BRAZIL

- Casa de Electricidade Electron Ltda.—Rua da Quitanda 60, Rio de Janeiro. III-3.
 Keetman, Wilhelm.—Rua Saccadura Cabra 109, Rio de Janeiro. III-3.
 Keetman e Cia., W.—Rua Saccadura Cabra 109, Rio de Janeiro. III-3.
 Kuhn, Carlos Guilherme.—Santa Cruz, Rio Grande do Sul. III-3.

CHILE

- American Bar.—Cochrane 301, Valparaiso. III-3.
 Bar La Playa.—Errázuriz 642, Valparaiso. III-3.
 Bar Martini.—Plaza Sotomayor 160, Valparaiso. III-3.

CHILE—Continued

- Barria, Elías.—Calle Guillermo Aguilar, Valdivia. III-3.
 Barria, Nicolás.—Picarte 568, Valdivia. III-3.
 Bertolotto, Bernardo.—Barros Arana 333, Temuco. III-3.
 Busch, Adolfo.—Carlos Anwandter 820, Valdivia. III-3.
 Café Río de Janciro.—Puente 548, Santiago. III-3.
 Casa Antofagasta.—Condell 631, Antofagasta. III-3.
 Casa Japonesa.—Condell 625-631, Antofagasta. III-3.
 Cataneo, Domingo.—Bories 858, Punta Arenas. III-3.
 Coronata, Italo.—Barros Arana 709, Concepción. III-3.
 Eller Kittner, Roberto.—A. Varas 854 (Casilla 107), Temuco. III-3.
 Elórtégui Armendaris, Carlos.—Valparaíso. III-3.
 Elórtégui Armendaris, Domingo.—Valparaíso. III-3.
 Elórtégui Armendaris, Juan.—Valparaíso. III-3.
 Elórtégui Armendaris, Pedro.—Valparaíso. III-3.
 Elórtégui Bilbao, Carlos.—Valparaíso. III-3.
 Elórtégui Bilbao, José.—Valparaíso. III-3.
 Elórtégui Bazar.—Valdivia 269, Valparaíso. III-3.
 Fábrica de Pasteles "Fancy".—Carmen 93, Santiago. III-3.
 Farmacia Vienesa.—Colón 2763, Valparaíso. III-3.
 Fasching Stadlhuber, Carlos.—Colón 2763, Valparaíso. III-3.
 Fritzsche F., Rudolf.—Villanelo Alto 505, Viña del Mar. III-3.
 Fugiiike Fugiiike, Yohei.—J. Santos Ossa 563, Antofagasta. III-3.
 García García, Teodoro.—Victoria 2704, Valparaíso. III-3.
 Gómez Henríquez, Alfredo.—García Reyes 37, Santiago. III-3.
 Hartung Drechsler, Enrique.—Aguirre 1203, Santiago. III-3.
 Hauser, Carlos.—Chacabuco 142, Concepción. III-3.
 Hoffman Bernd, Pablo.—Calle Guillermo Gallardo esquina Urmeneta,
 Puerto Montt. III-3.
 Hoffman Provisiones.—Calle Guillermo Gallardo esquina Urmeneta, Puerto
 Montt. III-3.
 Hotel Reina Victoria.—Plaza Sotomayor 160, Valparaíso. III-3.
 Houber Schneider, Emilio.—García Reyes 37, Santiago. III-3.
 Houber y Cía., Ltda., Emilio.—Romero 2455, Santiago. III-3.
 Houber y Gómez Ltda.—García Reyes 37, Santiago. III-3.
 Imperatore, Cayetano.—Errázuriz 675, Punta Arenas. III-3.
 Imperatore, Esteban.—Bories 970, Punta Arenas. III-3.
 Imperatore y Cía., Cayetano.—Errázuriz 675, Punta Arenas. III-3.
 Imprenta Moderna.—Picarte 568, Valdivia. III-3.
 Imprenta Valdivia.—Calle Guillermo Aguilar, Valdivia. III-3.
 Kamae Kamae, Yasuji.—Condell 620, Antofagasta. III-3.
 Kirsten, Enrique.—Ramfrez 919, Osorno. III-3.
 Lavanchy C., Cornelio.—Freire 200, Concepción. III-3.
 Machino Igarashi, Taro.—Paicavi 1190, Concepción. III-3.
 "Madame Ginette".—Barros Arana 709, Concepción. III-3.
 Matas Andreucié, Mateo.—Taltal. III-3.
 Mercería García.—Victoria 2704, Valparaíso. III-3.
 Mizumuma Sotome, Hisashi.—Condell 631, Antofagasta. III-3.
 Molino Frutillar.—Frutillar. III-3.
 Nehls Heinrich, Jorge.—O'Higgins 1211, Valparaíso. III-3.

CHILE—Continued

- Nocera, Cosme.—Bories 663, Punta Arenas. III-3.
 Oestreich y Cía. Ltda., P. (Dr.).—Merced 673, Santiago. III-3.
 Otsu Naka, Jorge.—Matta 734, Antofagasta. III-3.
 Pabst Rudloff, Carlos.—Diego Portales 857, Temuco. III-3.
 Paetz Zaengler, Juan.—Colo-Colo 467, Concepción. III-3.
 Richter y Cía. Ltda.—Frutillar. III-3.
 Saip Dreher, Francisco.—Lincoyán 244, Concepción. III-3.
 Saip Dreher, Pablo.—Lincoyán 244, Concepción. III-3.
 Saip Müller, Pablo.—Lincoyán 244, Concepción. III-3.
 Saip y Cía. Ltda., P.—Lincoyán 244, Concepción. III-3.
 Schlephack, August.—Puente 548 (Casilla 2921), Santiago. III-3.
 Schwencke, Armando.—Calle Esmeralda, La Unión. III-3.
 Seguros Generales "La Genovesa", Cía. de.—Morandé 348, Santiago. III-3.
 Stagno Dell'Orto, Hugo.—Carmen 93, Santiago. III-3.
 Stark Schropp, Otto.—Valparaíso 421, Viña del Mar. III-3.
 Stark y Cía., Otto.—Valparaíso 421, Viña del Mar. III-3.
 Tienda "La Mundial".—Bories 663, Punta Arenas. III-3.
 Wiegand O., Augusto.—Valparaíso. III-3.
 Wurth Meckes, Hermann.—Valparaíso 421, Viña del Mar. III-3.
 Yoshinaga Motonao, Segundo.—Condell 625-631, Antofagasta. III-3.

COLOMBIA

- Bickel, Emil Werner.—Bucaramanga. III-3.
 Buecking, Peter Martin.—Zapatoca. III-3.
 Castillo, Jesús.—Sonsón. III-3.
 Fábrica Nacional de Carteras "El León".—Bucaramanga. III-3.
 Gallenmuller, Anton.—Medellín. III-3.
 Haertel, Robert.—Banco Alemán Antioqueño, oficina 403-404, Bogotá.
 III-3.
 Karpf, Eugen.—Bucaramanga. III-3.

COSTA RICA

- Czaska Strasibka, Alfred William.—San José. III-3.
 Fuscaldo Cosenza, Pedro.—San José. III-3.
 Huehne G., M. E.—San José. III-3.
 Italiana di Mutuo Soccorso, Societá.—San José. III-3.
 Paschka, M. E. Huehne de.—San José. III-3.
 "UFFRA" Union Financière Française, S.A.—San José. III-3.
 Union Financière Française, S.A.—San José. III-3.

CUBA

- El Zafiro.—San Carlos 104, Cienfuegos. III-3.
 Suáz, Camilo.—San Carlos 104, Cienfuegos. III-3.

EL SALVADOR

- Beneficio "El Amate".—San Salvador - San Marcos. III-3.
 Finca "Coatepeque".—Santa Ana. III-3.
 Fisher, Ricardo.—Finca "Coatepeque", Santa Ana. III-3.
 Lassally, Teodoro.—la Avenida Norte 14, San Salvador. III-3.
 Lassally, Reich & Co.—la Avenida Norte 14, San Salvador. III-3.
 Reich, Ernesto.—la Avenida Norte 14, San Salvador. III-3.

PARAGUAY

- Casa Lange.—Presidente Eligio Ayala 200, Asunción. III-3.

PERU

- Famco Trading Company S.A.—Cailloma 840, Lima. III-3.
 Meneses Vásquez, L.—Alfonso Ugarte 1426 (Apartado 2433), Lima. III-3.
 Voisin, Max.—Cailloma 840, Lima. III-3.
 Walther, René Marcel.—Cailloma 840, Lima. III-3.

URUGUAY

- Antola, Fortunato.—Balta Ojeda 3843, Montevideo. III-3.
 Berger, Enrique.—Cerro Largo 800 y Vilardebó 1243, Montevideo. III-3.
 CX 22 Radio Universal.—Soriano 1217, Montevideo. III-3.
 Cappellin, Domingo.—Juan Carlos Gómez 1483, Montevideo. III-3.
 English Transcontinental Co.¹—Cerrito 558, Montevideo, and all branches in Uruguay. III-3.
 Fontana y Cía.—Cerrito 372, Montevideo. III-3.
 Harispuru, Juan José.—Obligado 1207, Montevideo. III-3.
 Harispuru Hermanos.—Paraguay 1337, Montevideo. III-3.
 Hotel Planeta.—Atlántida, Departamento de Canelones. III-3.
 La Hora Oficial.—Convención 1309, Montevideo. III-3.
 Lois, Fructuoso A.—Gonzalo Ramfrez 1731, Montevideo. III-3.
 Luedeke, Bruno.—Garibaldi 2929, Montevideo. III-3.
 Luedeke, Ricardo.—Piedras 326 y C. María de Pena 4086, Montevideo. III-3.
 Michelizzi, Natalio.—Montevideo. III-3.
 Planells, Juan Carlos.—Blvd. España 2275, Apt. 3, Montevideo. III-3.
 Radio Universal CX 22.—Soriano 1217, Montevideo. III-3.
 Von Seidlitz, Eitel Fritz.—Montevideo. III-3.
 Von Seidlitz, Wilhelm.—Montevideo. III-3.
 Wolf, Jorge.—Convención 1309, Montevideo. III-3.

¹Not to be confused with English Transcontinental Ltd., London, England.

VENEZUELA

- Agencia Caballito.—Padre Sierra a Muñoz 9 (Apartado 1082), Caracas. III-3.
 Agencias Interamericanas.—Apartado 440, Maracaibo. III-3.
 Blaschitz, Carlos.—Apartado 106, Caracas. III-3.
 Burkle, Willy.—Esquina de Mercaderes (altos), Caracas. III-3.
 Constructora Industrial, Comp. Anón.—Apartado 106, Caracas. III-3.
 Dauer, Greta.—Municipal a Reducto 57, Caracas. III-3.

VENEZUELA—Continued

- Dorn, Franz.—Piñango a Camino Nuevo 30, Caracas. III-3.
Estaba A., Luis.—Apartado 1912, Caracas. III-3.
Hormann, Werner.—Mercaderes a La Gorda 26, Caracas. III-3.
Hotel Plaza.—Plaza Bolívar, Valencia. III-3.
Kraemer, Hans.—Plaza Bolívar, Valencia. III-3.
León V., Angel Eduardo.—Apartado 587, Maracaibo. III-3.
Restaurant Vienna.—Mercaderes a La Gorda 26, Caracas. III-3.
Restaurant-Café Dorn.—Piñango a Camino Nuevo 30, Caracas. III-3.
Salón Greta's.—Municipal a Reducto 57, Caracas. III-3.
Sittel, Hermann.—Municipal a Reducto 57, Caracas. III-3.
Soriano, Antonio.—Apartado 1183, Caracas. III-3.
Wiese, Gertrud.—Esquina Mercaderes 27, Caracas. III-3.

PART I
AMENDMENTS

ARGENTINA

- Relative to* Frommhold, Humberto.—San Martín 66, Buenos Aires, *see* footnote 1.
- For* Iida y Cía. Ltda., Takashimaya.—Rodríguez Peña 162, Buenos Aires,
- substitute* Iida y Cía. Ltda., Takashimaya.—Balcarce 260, Buenos Aires.
- For* Moro e Hijos (Argentina) Comercial, Industrial y Financiera S.A., Tomás.—Avenida Alvear 4476, Buenos Aires,
- substitute* Moro Sociedad Anónima Comercial, Industrial y Financiera.—Avenida Alvear 4476, Buenos Aires.
- For* Pando, Gonzalo.—Moreno 970, Buenos Aires,
- substitute* Pando, Gonzalo.—Moreno 970, Buenos Aires; and Villa Angela, F. C. Santa Fe.
- For* Takashimaya, Iida y Cía., Ltda.—Rodríguez Peña 162, Buenos Aires,
- substitute* Takashimaya, Iida y Cía., Ltda.—Balcarce 260, Buenos Aires.
- Relative to* Teloni, Gaetano.—San Martín 66, Buenos Aires, *see* footnote 2.

¹ Not to be confused with P. J. Fromhold, 25 de Mayo 347, Buenos Aires.

² Representative in Argentina for Banca Nazionale del Lavoro of Rome, Italy.

BOLIVIA

- For* Valdivia, Miguel.—Potosí,
- substitute* Valdivia, Miguel.—Potosí; and Casilla 876, La Paz.

BRAZIL

- For* Casa Allemã Tecidos, Moveis e Tapeçarias, S.A.—Rua do Ouvidor 158, Rio de Janeiro,
- substitute* Casa Allemã, Tecidos, Modas, Moveis, Tapeçarias S.A.—Rua do Ouvidor 158, Rio de Janeiro.
- Relative to* Fazenda Barra Mansa.—Avanhandava, São Paulo, *see* footnote 1.
- For* Foto Optica Adro.—Rua 15 de Novembro 357, Curitiba,
- substitute* Foto Otica Adro.—Rua 15 de Novembro 357, Curitiba.
- Relative to* Marx, Fritz.—Rua José Maria Lisboa 1008, São Paulo, *see* footnote 2.

¹ Not to be confused with other fazendas of the same name at other places in Brazil.

² Not to be confused with Fritz Marx, owner of "Foto Preuss", Praça Getulio Vargas 2, Rio de Janeiro.

BRAZIL—Continued

- For* Rik, Richard.—Rua Conselheiro Moreira de Barros 213, São Paulo,
substitute Rix, Richard.—Rua Conselheiro Moreira Barros 213, São Paulo.
- For* Schrappe, Max.—Rua Commendador Araujo 731-747, Curitiba, Paraná,
substitute Schrappe, Max.—Rua Commendador Araujo 731-747, Curitiba, Paraná; and Blumenau, Santa Catharina.
- For* Von Zimmermann, Hertz.—Rua Tamoyos 487, Bello-Horizonte, Minas Geraes,
substitute Von Zimmermann, Horst.—Rua Tamoyos 487, Bello-Horizonte, Minas Geraes.

CHILE

- For* Casa Alemana de Automóviles "Mercedes-Benz".—Monjitas 739, Santiago,
substitute Casa Alemana de Automóviles "Mercedes-Benz".—República 47-55 y García Reyes 81, Santiago.
- For* Hagemann, Walter.—Monjitas 739, Santiago,
substitute Hagemann, Walter.—República 47-55 y García Reyes 81, Santiago.
- For* Shigemitsu, Kito.—Avenida Pedro Montt 2139, Valparaiso,
substitute Kito, Shigemitsu.—Avenida Pedro Montt 2139, Valparaiso.

COLOMBIA

- For* Mesa, Alfredo.—Medellín,
substitute Mesa Medina, Alfredo.—Carrera 36a no. 45-47, Medellín.

COSTA RICA

- Relative to* Brenes Gutiérrez, Ramiro (Dr.).—San José, *see* footnote 1.

¹ Not to be confused with Roberto Brenes Gudíño.

ECUADOR

- For* Alemana de Agencias, Cía.—Guayaquil,
substitute Alemana de Agencias, Cía.—Casilla 787, Guayaquil.

PANAMA

- For* Kaufmann, Arno Wilhelm August.—Imperial Hotel, Colón,
substitute Kaufmann, Arno Wilhelm August.—Colón.

PERU

- For* Orihuela, Mariano.—Cuadra 15, Avenida Brasil, Magdalena Bieja, Lima,
substitute Orihuela, M.—Puno 250, Lima.
- For* Zettel, José.—Unión 517, Lima; and Lima 475, Miraflores, Lima,
substitute Zettel, José.—Lima 475, Miraflores, Lima.

PART I
DELETIONS

BRAZIL

Internacional de Capitalização, Cia.—Rua 1° de Março 6, Rio de Janeiro,
and all branches in Brazil.

CHILE

Droste y Cía., Carlos F.—Morandé 536 (Casilla 27), Santiago.
Martinic, Antonio.—O'Higgins 1046, Punta Arenas.
Sahr Christie, Otto.—Casilla 26, Puerto Aysen.

COLOMBIA

Agencia Phillips.—Junín 53-68, Medellín.
Hotel Continental.—Avenida 1 de Mayo, Medellín.

COSTA RICA

Steinvorth, Ernesto.—San José.

ECUADOR

Sánchez Z., Miguel A.—Guayaquil.

NICARAGUA

"Alemania".—Casa Colorada.
"Chale Costa".—El Tamarindo, Paz Centro.
"El Guayabal".—El Tamarindo, Paz Centro.

PARAGUAY

Salum Hermanos.—Estrella 136, Asunción.

VENEZUELA

Téxtil Venezolana, Compañía Anónima.—Caracas.

PART II ADDITIONS

IRAN

- Akhavan, Ahmed.—Tehran. III-3.
Akhavan, Habib.—Tehran. III-3.
Akhavan, Hadji Mohammed Hussein Kashani (Kashani, Hadji Mohammed Hussein Akhavan).—Tehran. III-3.
Akhavan, Morteza Kashani (Kashani, Morteza Akhavan).—Tehran. III-3.

MOROCCO

Tangier International Zone

- Ballweg, Dr. Ernst.—Rif Hotel, Tangier. III-3.
Benadiba, Hoha.—Legazpi 50, Tangier. III-3.
Bendahan, Albert (Jacob Abraham Bendahan).—Legazpi 50, Tangier. III-3.
Bendahan & Benadiba.—Legazpi 50, Tangier. III-3.

PORTUGAL AND POSSESSIONS

Portugal

- Albuquerque, Dr. Augusto Lima.—Lisbon and Caldas da Rainha. III-3.
Almeida, Luiz Fernandes Serzedelo de.—Praca dos Restauradores 13, Lisbon. III-3.
Bartosch, Eduardo Rudolfo.—Rua Fernandes Tomaz 571, Oporto. III-3.
Bartosch Ltda., Eduardo.—Rua Fernandes Tomaz 571, Oporto. III-3.
Bayao, Francisco Ferreira.—Rua Augusta 219, Lisbon. III-3.
Bensabat Saragga, Carlos.—Rua de S. Francisco Sales 2, and Praca Luiz de Camoes 4, Lisbon. III-3.
Best, Emil.—Avenida Palace Hotel, Lisbon. III-3.
Carp, Maurice.—Rua Bartolomeu Dias 120, Lisbon. III-3.
Dionisio, Joao.—Praca dos Restauradores 13, Lisbon. III-3.
Dionisio & Rosados Ltda.—Praca dos Restauradores 13, Lisbon. III-3.
Duerholt, Hans R.—Rua da Madalena 119, Lisbon. III-3.
Fontoura, Armindo.—Ave. da Liberdade 53, Lisbon. III-3.
Freitas, Antonio.—Rua dos Clerigos 82, Oporto. III-3.
Freitas, J. (Jose de Freitas Sampaio e Castro).—Rua dos Clerigos 82, Oporto. III-3.
Gasper, Georg.—Avenida Palace Hotel, Lisbon. III-3.
Lusitana de Exportacoes Ltda., Soc.—Rua Augusta 219, Lisbon. III-3.
Olpe, Fritz.—Avenida Palace Hotel, Lisbon. III-3.
Perianes Palma Ltda., Soc. Comercial.—Ave. da Liberdade 21, Lisbon. III-3.
Portuguesa de Comercio Internacional Ltda. Soc. ("Sopocil").—Rua Ivens 44, Lisbon. III-3.

PORTUGAL AND POSSESSIONS—Continued

Portugal—Continued

- Rosado Jnr., Joaquim Antonio.—Praca dos Restauradores 13, Lisbon. III-3.
 Rosado, Joao Paulo.—Praca dos Restauradores 13, Lisbon. III-3.
 Saragga, Carlos Bensabet.—Rua de S. Francisco Sales 2, and Praca Luiz de Camoes 4, Lisbon. III-3.
 "Sopocil"—Soc. Portuguesa de Comercio Internacional Ltda.—Rua Ivens 44, Lisbon. III-3.
 Transportes Batista Carvalho Ltda.—Rua de Sao Juliao 52, Lisbon. III-3.

Azores

- Corsepius, Gustav A. S.—Horta, Fayal. III-3.
 Majerviez, Johann.—Horta, Fayal. III-3.
 Schroeder, Otto.—Horta, Fayal. III-3.

Madeira

- Dantas & Dantas.—Funchal. III-3.

Mozambique

- Moura, Abel Ribeiro de Castro e.—Rua Gouveia 8-10, Caixa Postal 1037, Lourenço Marques. III-3.
 Moura, Amadeu Ribeiro de Castro e.—Lourenço Marques. III-3.

Portuguese Guinea

- Assad, Aly.—Bissau. III-3.
 Cadillac, Henri.—Bissau. III-3.
 Carbou, Henri.—Bissau. III-3.
 Courrent, Paul.—Bissau. III-3.
 Henedi, Jamil.—Bafata. III-3.
 Joseph & Irmao, Aly.—Farim. III-3.
 Oliveira, Henrique de.—Bissau. III-3.

SPAIN

- "Alvacork"—Francisco Alvarez y Alvarez.—Hernando Colon 24-26, and Jupiter 6, Seville. III-3.
 Alvarez y Alvarez, Francisco ("Alvacork").—Hernando Colon 24-26, and Jupiter 6, Seville. III-3.
 Bachmann, Leon.—Via Augusta 151, Barcelona. III-3.
 Bachmann, Max.—Via Augusta 151, Barcelona. III-3.
 Best, Emil.—Palace Hotel, Madrid. III-3.
 Ceramica de las Cies S.L.—Calvario, Vigo. III-3.
 Comercial Iberica S.A., Soc.—Nicolas Maria Rivero 9, Madrid. III-3.
 Garcia, Manuel.—Paseo de la Industria 14, Barcelona, Goya 46, Madrid, and all branches in Spain. III-3.
 General Mercantil del Atlantico S.A., Cia.—Jose Antonio 27, Madrid. III-3.
 Granell Peris, Fernando.—Costanilla de los Angeles 18, Madrid. III-3.
 Industrias Sanitarias S.A.—Paseo Gracia 48, Barcelona. III-3.
 Jover, Eduardo.—Gerona 24, Barcelona. III-3.

SPAIN—Continued

- Lambarter, Eugenio.—Santa Ana 9, Seville. III-3.
 Marten, Guillermo.—Ave. Jose Antonio 604, Barcelona. III-3.
 Marten, Martin.—Ave. Jose Antonio 604, Barcelona. III-3.
 Navarro Pardo, Justo.—Real 21, Coruna, and at Gijon. III-3.
 Navarro, viuda de Justo.—Real 21, Coruna. III-3.
 Reboredo Isla, Alejandro Garcia.—Garcia Olloqui 2, Vigo, and at Villagarcia. III-3.
 Reboredo Isla, Jose Garcia.—Garcia Olloqui 2, Vigo. III-3.
 Reboredo Isla, Ramon Garcia.—Garcia Olloqui 2, Vigo, and at Villagarcia. III-3.
 Reboredo Hnos., Garcia.—Garcia Olloqui 2, Vigo, and at Villagarcia. III-3.
 Reimann, Juan.—Castellana 13, Madrid. III-3.
 Rueda Blanco, Fernando.—Lauria 118, Barcelona. III-3.
 Sans Magin.—Ave. Gen. Franco 51, Tarragona. III-3.

SWEDEN

- Gevaerts Skandinaviska Generalagentur.—Hamngatan 24, Stockholm. III-3.

SWITZERLAND

- Banque de Paris et des Pays-Bas, Succursale de Geneve.—Rue de Hollande 6, Geneva. III-3.
 Continentale Elektrizitaets - Union A.G.—Freiestr. 90, Basel. III-3.
 Gestion Industrielle et Financiere, Soc. de.—St. Alban Anlage 1, Basel. III-3.
 Gyr-Kalin, Mrs. Pia.—Peterstr. 11, Zürich. III-3.
 Hermann, Dr. Alois.—Peterstr. 11, Zürich. III-3.
 Imperium S.A.—Zürich. III-3.
 Lang, Eugen.—Peterstr. 11, Zürich. III-3.
 Medilabor G.m.b.H.—Peterstr. 11, Zürich. III-3.
 Pediglob-Fusstutzen, Dr. Keller & Gyr, G.m.b.H.—Peterstr. 11, Zürich. III-3.
 Recta Watch Co. Ltd. (Fabrique d'Horlogerie Recta S.A.).—Rue du Viaduc 3, Bienne. III-3.
 Riedweg, Dr. Albert.—Schwanenplatz 8, Lucerne. III-3.
 Schunke, Commendatore Professor Gerhard.—Villa Voltadone, Breganzona. III-3.
 Thomas, Albert.—Rue de la Corraterie 26, Geneva. III-3.
 Traber, Werner.—Blauenstr. 26, and St. Albantal 34-5, Basel. III-3.
 Vaucher, Andre.—Rue du Viaduc 3, Bienne. III-3.
 Vaucher, Maurice.—Rue du Viaduc 3, Bienne. III-3.

TURKEY

- Abeniacar, Abramo Vittorio.—P. O. Box 110, Istanbul. III-3.
 Coskun, J. A.—Mersin. III-3.
 Giras, Giorgio.—Taptas Han 16-20, Galata, Istanbul. III-3.
 Giras, Giorgio ve Osman Nebioglu.—Taptas Han 16-20, Galata, Istanbul, and all branches in Turkey. III-3.
 Nebioglu, Osman.—Taptas Han 16-20, Galata, Istanbul. III-3.

PART II
AMENDMENTS

MOROCCO

Spanish Morocco

Relative to add Almadraba Marroqui,
(owner of S.T. "Paco").

Tangier International Zone

Relative to substitute Bata, Calzados S.A., for Rue de Fez 68, Tangier,
Rue de Foucauld 18, Tangier, and all branches in Tangier.

Relative to delete Carranza, Ramon,
S.T. "Paco".

PORTUGAL

Relative to substitute substitute Polonia, Adao Pacheco, for "Carlos Alberto",
"Carlos Alberto Primeiro" and for "Goncalo Zarco",
"Goncalves Zarco Segundo".

SPAIN

For substitute Aduanas y Transportes Jose Herrero, S.A.—Barcelona,
Aduanas y Transportes Internacionales Jose Herrero S.A.—
Rambla Santa Monica 29, Barcelona.

Relative to substitute Alvarez Gonzalez, Francisco, for Seville,
and Hernando Colon 24-26, Seville.

Relative to substitute Greiner, J.A., for Calle Pecher y Santa, San Feliu de Guixols,
Calle Pecher y Santa Magdalena, San Feliu de Guixols.

Relative to substitute Greiner, C.A. y Hijos S.A., for Calle Pecher y Santa, San Feliu
de Guixols,
Calle Pecher y Santa Magdalena, San Feliu de Guixols.

For substitute Herrero S.A., Jose, Aduanas y Transportes.—Barcelona,
Herrero S.A., Jose - Aduanas y Transportes Internacionales.—
Rambla Santa Monica 29, Barcelona.

For substitute Nortes.—Seville,
Nortes Macanes, Jose.—Rosario 2, Seville.

For substitute Wuelfing, Federico.—Calle Pecher y Santa, San Feliu de
Guixols,
Wirsing, Federico.—Calle Pecher y Santa Magdalena, San Feliu
de Guixols.

SWEDEN

Relative to substitute Axelsson & Co., Torsten, for Kungsgatan 42, Kungsgatan 37.

Relative to substitute Tcbis Film A/B, for Adolf Fredriks Kyrkogatan 5-7, Kungsgatan 15.

SWITZERLAND

Relative to substitute Beyer, Max, for Arbon, Neubrunnenstr. 41, Zürich.

For substitute Buas A.G.—Aeschengraben 24, Basel, Buss A.G.—Aeschengraben 24, Basel.

Relative to add Haniel A.G., Franz and all branches in Switzerland.

PART II
DELETIONS

IRAQ

Baladi, H. & Fils.—5-33 Rewaq St., Baghdad.

MOROCCO

Tangier International Zone

Benhaim, S. M.—Azancot Bldg., Grand Socco, Tangier.

PORTUGAL AND POSSESSIONS

Portugal

Cale, Jose.—Mexilhoeira da Carregacao, Portimao.

Feu Manuel.—Mexilhoeira da Carregacao, Portimao.

Feu Marchena, Caetano.—Mexilhoeira da Carregacao, Portimao.

Feu Marchena, Ernesto.—Mexilhoeira da Carregacao, Portimao.

Feu Marchena, Jose Antonio.—Mexilhoeira da Carregacao, Portimao.

Feu Hnos. Soc. de Resp. Ltda.—Mexilhoeira da Carregacao, Portimao.

Gottlieb, Egon.—Rua do Arsenal 108, Lisbon.

Madeira

Branco, Jose Maria.—Funchal.

TURKEY

Latif, Akif.—Fatih, Tramvay Duragi Yerinde 84, Istanbul.

