

Prior to September 14, 1937, the 250 shares held by Franz Haniel & Cie, G.m.b.H., and Riberna Del Plata Cia. Sudamericana de. Com. S.A., were held by the Deutsches Kohlen Depot G.m.b.H. of Hamburg. Riberna Del Plata Cia. Sudamericana de. Com. S.A., is said to be a subsidiary of Deutsches Kohlen Depot G.m.b.H.

Domestic Fuel Corporation was engaged in the importation of coal from Germany, Belgium and Wales, a large part of the imports being sold in Canada to a company known as La Cooperative Catholique des Consommateurs de Combustible, Limitee, of Montreal. This company appears to be owned by the Holland American Trading Corporation.

The bookkeeping entries for the Domestic Fuel Corporation pertain almost entirely to purchases and sales of fuel, payment of shipping charges, storage, etc., and are of no especial significance. At the present time the company has an outstanding credit of over a million dollars which has been sequestered in Canada as enemy-alien property. This credit represents amounts due from the La Cooperative Catholique des Consommateurs de Combustible, Limitee, for coal sent to Canada on consignment prior to the outbreak of the war.

Another associated company is the SEAMLESS STEEL EQUIPMENT CORPORATION which was incorporated November 19, 1926, for the purpose of dealing in manufactures of steel. Mr. Lievens is the president of this company and the nominal owner of all outstanding stock. Strangely enough, he claims that he does not know the actual ownership of the company but believes that it is divided equally between Bank voor Handel en Scheepvaart, N.V., and the Press und Walswerke, A.G., of Reichelbel, Dusseldorf, Germany. The capitalisation of the company is fifty thousand dollars, a check for which amount was received in 1926 from the Union Banking Corporation which in turn debited this amount to the Bank voor Handel en Scheepvaart, N.V.

An examination of Seamless Steel's books shows that the company was engaged largely in the purchase and sale of steel products which were imported from the Press und Walswerke, A.G. Another source of income was the company's agency for Rheinmetall-Borsig, A.G., Berlin-Fegal. The agency agreement started in 1930 and is still in effect although during the past two years there have been no shipments of merchandise from Rheinmetall-Borsig. Mr. Charles V. Karlson, Vice-President of Seamless Steel, is an engineer and handled most of the sales and installations which were made under the agency agreement with Rheinmetall-Borsig. Mr. Karlson resigned from Seamless Steel some time ago. The books of Seamless Steel indicate that frequent merchandise purchases were made both from Press und Walswerke A.G., and from Rheinmetall-Borsig, A.G.