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The amounts due to Vulcaan and Franz. Haniel & Cie. represent moneys owing to those firms for coal cargoes which had been shipped on consignment to La Cooperative in Montreal.

In general, the accounting records of Domestic Fuel Corporation pertain strictly to transactions in the purchase, shipping and distribution of coal and appear to have no especial significance so far as this investigation is concerned. As shown by the balance sheets, the business of the company has been carried on at a loss until the original capitalization of \$50,000.00 has shrunk to about \$21,000. The company's bank accounts with Brown Bros., Harriman & Company and with the Bank of Manhattan are blocked.

RIBERNA FUEL & CHARTERING COMPANY

This company, which is owned by the Deutsches Kohlen Depot of Hamburg, has been inactive for the past several years. Its only assets consist of a credit balance of about \$2000.00 on the books of the Domestic Fuel Corporation.

SEAMLESS STEEL EQUIPMENT CORPORATION

Certificate of incorporation for this company was filed at Albany, New York, on November 19, 1926. The capitalization of the company is \$50,000 divided into 500 shares of \$100 each. At the first directors meeting on November 19, 1926, the following officers were elected:

Cornelis Lievensse	President
Chas. B. Karlson	Vice President
P. Kamminga	Secretary-Treasurer

The directors were Mr. Lievensse, Mr. Kamminga, Mr. H. J. Kouwenhoven and Mr. J. H. Groeninger. On January 31, 1927,