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Military Government

Weekly

Information Bulletin



OFFICE OF THE DIRECTOR
OFFICE OF MILITARY GOVERNMENT (U. S. ZONE)
UNITED STATES FORCES EUROPEAN THEATER

REPORTS AND INFORMATION BRANCH

NO. 30 — 23 FEBRUARY 1946

MILITARY GOVERNMENT

WEEKLY

INFORMATION BULLETIN

OFFICE OF THE DIRECTOR
OFFICE OF MILITARY GOVERNMENT (U. S. ZONE)
UNITED STATES FORCES EUROPEAN THEATER

REPORTS AND INFORMATION BRANCH

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MILITARY GOVERNMENT LETTERS AND INSTRUCTIONS ISSUED RECENTLY

Review of Cases of Detention by Security Review Boards 11 February 1946
AG 013.3 GEC-AGO

Control Council Legislation (Law No. 12, Amendment of Income Tax, Corporation Tax and Excess Profits Tax Laws; Law No. 13, Amendment of Property Tax Laws; Law No. 14, Amendment of Motor Vehicle Tax Laws; Law No. 15, Amendment of Turnover Tax Law) 12 February 1946
GEC-337 CONL

Pre-Censorship of Communications Carried by Civilian Travelers 15 February 1946
AG 311.7 GBI-AGO

Military Government Regulations, Title 23, amended by adding thereto "Military Government in Germany, United States Zone, Amendment to Military Government Ordinance No. 2 Military Government Courts" 15 February 1946
AG 014.1 GEC-AGO

Military Government Regulations, Title 23, amended by adding thereto Regulation No. 1 under Military Government Law No. 2, "German Courts" 15 February 1946
AG 014.1 GEC-AGO

No Bread and Circuses for Germany

BY BENNO FRANK



Many who studied the warped German mentality during the active combat days and in the present re-orientation period visualize the entertainment field as one of the most significant and vital for turning the German mind to civilized ways of thought. For here the appeal is almost universal: Music, films, and the theater capture the imaginations of the intellectual and non-intellectual, the young and the old, men and women; in fact, when one speaks to Germans in these terms he is speaking to them in a language which they cannot misunderstand. Music and the theater have always played an important part in the cultural life of Germany, and this the nazis well realized when they perverted these media to fit into their vicious propaganda program.

Information Control personnel are assisting anti-nazi Germans to bring the theater, music and the cinema back to their normal place in the German scene, to free them from the taint left by the nazis, and to use these media as expressions of democratic culture as the world knows it.

Mr. Frank, at present Deputy Director of the Film, Theater and Music Control Branch of ICD, was born in Germany where he held a leading position in the Wiesbaden theater. Emigrating to the United States and becoming a citizen, Mr. Frank lectured on dramatic art at Columbia University. During the war he served as both an enlisted man and officer. While with the Publicity and Psychological Warfare Detachment of the 12th Army Group he was in charge of operations of Radio Lorient, designed to lower morale of German troops holding out in Lorient. Last November Mr. Frank was civilianized to take his present position with ICD.

It is not the mission of Information Control Division's Film, Theater and Music Branch to entertain the Germans or to provide escape. They are to develop their own entertainment under American supervision as an instrument in democratizing and civilizing German cultural life. It is desirable, for instance, that both American music and classics which were prohibited by the nazis be revived and played; simultaneously, peculiarly nazi and militaristic music which served to stimulate extreme nationalism must be forgotten.

These things the Germans must do for themselves. In all of the information media the task of re-educating Germans is a German task. It is American policy to guide, supervise and control but not to perform operational tasks. As Brigadier General Robert A. McClure, Director of the Division, has stated:

"We are going to make the Germans work for us, rather than us working for the Germans, insofar as is practicable. They will do the leg work and much of the operating work that we are doing today, but we do not expect to relinquish our controls or our standards."

In order to understand the importance of ICD's Film-Theater-Music program, it is necessary to know a little of the traditional position of entertainment in this country.

THE HISTORICAL BACKGROUND

Theater and music have had a great tradition in Germany for centuries, because in the historical development of small states within Germany wealthy and

independent sovereigns promoted an elaborate theatrical and musical culture in many small towns as a means of presenting the cultural achievements of their principality to the outside world. (From this practice stems the well-known German proverb "Show me your theater and I'll tell you what kind of a country you have.")

This historical background explains why the German theater did not centralize itself in Berlin, the capital, as occurred in other European countries, but that equally important theaters have continued to exist throughout all the provinces of Germany. In general, most of the German theaters were highly subsidized by municipalities, provinces or the State. To cite but one example, the Weimar theater, serving a town of only 30 thousand inhabitants, received a yearly subsidy from the city government of 1¼ million marks. Only a few privately owned theaters existed, mostly in larger cities such as Berlin,

Hamburg and Munich. The system of subsidies is explained by the fact that as a rule the theater in Germany was not considered purely an entertainment medium, but rather a "moral institution" — the name given to it by the great German poet and playwright, Schiller.

These circumstances created within Germany a theatrical profession of unusually high artistic standards and great integrity, and led to the early establishment of theater guilds. By 1871, democratic theater guilds were in existence in Germany and a theater Congress convened in Berlin shortly thereafter to plan and discuss the problems of the German theater and its members. These unions combined the features of the American Theater Equity with the standards of

integrity of such an institution as the American Medical Association.

With the rise of nazism, theater and music guilds were abolished and the field as a whole came under the strict jurisdiction of the Reichskulturkammer, headed by Goebbels. This spelled the end of a democratic theater in Germany. Every person employed in the fields of theater and music, from the director down, had to be approved by the Reichstheaterkammer or the Reichsmusikkammer. Despite their efforts, the nazis did not succeed in molding the theater and music into successful propaganda instruments. The German public, accustomed to high standards and integrity of these media, did

not respond to propagandistic performances unless they were of immediate dramatic value (which, in general, they were not). The great feat of the nazi regime was the elimination of the leaders in theater and music — the most prominent, articulate, and liberal per-

sonalities.

Some eight months before the defeat of Germany, a state of total war was decreed by the nazi government, and on Hitler's orders all theaters were closed for the first time in their history. By the time the Allies entered Germany, most of the formerly prominent troupes from the provincial theaters were dissolved and the members scattered throughout the country. Many of the theater buildings were destroyed.

With the beginning of the licensing phase of the Information Control Division's mission, individuals in the fields of theater and music were permitted to resume their activities without the assistance of the organizations which, prior to 1933, had governed the German

When Rome was well along in her decline and the economic life of its citizens completely disorganized, the authorities sought to prevent riots by panaceas to divert the people from their problems and engender gratefulness toward their rulers. The formula was "Bread and Circuses." Bread was doled out to satisfy immediate physical hunger. Circuses — consisting of chariot races, games, or unequal combats between men and beasts — provided mental escape and release for the pent-up energies and emotions of the masses. All stimuli to serious thought was scrupulously avoided.

theater. The re-establishment of these institutions is being permitted, however, and it is expected that they will be of great assistance in the slow re-educational process.

IMPLEMENTING THE MISSION

Arrangements have been made just recently for an inter-Allied music library to supply Germany with the better known musical works of America, Britain, Russia and France. A similar plan is being completed for the establishment of an inter-Allied dramatic library to which each nation will contribute a number of its most important plays for distribution in Germany. Over 15 American plays have so far been cleared for presentation in Germany, including "Thunder Rocks," "Our Town," "Men in White," "The Patriots," "Three Men on a Horse," "The Skin of Our Teeth," "On Borrowed Time," "Time of Your Life," "Ah, Wilderness," and "Abe Lincoln in Illinois." Many others will be forthcoming. At present, some 165 theaters are licensed.

Since many German theaters are publicly subsidized and not solely dependent upon box office income as are American theaters, a number of plays of artistic value though of limited public appeal may find their way to production. On the other hand, such tax-supported theaters may become subject to political control. It seems desirable, therefore, to encourage both the growth of strong theater guilds as counter-balancing influences to the political power behind the city and Land governments, and the establishment of private theaters.

In the field of music, American works are of great interest to German orchestras. The city orchestras of Frankfurt, Wiesbaden, Stuttgart, Munich, Berlin, Heidelberg and others have requested American music, and in March several performances of American works will be given throughout Germany. An increasing number of the prominent musical works of contemporary American

composers is being made available through the offices of the Division.

A fairly good stock of American films is available for distribution at the 412 motion picture theaters now open in the Zone. Furthermore, hundreds of German films have been screened and so far eight were approved for general circulation. It is desirable that some German film production begin soon. Heretofore only American films have been exhibited, but arrangements have been completed for exchange on a quadripartite basis. Several American films are now being prepared for showing throughout the Russian, British and French Zones. A number of 16 mm. films for use in the schools is also being prepared.

Bavaria's first newsreel theater has been opened in Nürnberg. All of the German films have been carefully screened to insure absence of nazi or militarist material. Principles according to which German films are to be selected have been agreed upon with the other occupying powers to insure uniform policy throughout Germany.

The German newsreel, "Welt im Film" (World in Film), produced as a British-American project, was supplemented recently by the addition of Russian and French clips, and at the same time British-American newsreel shots were made available for use in Russian and French zone newsreels. It is expected that a continuing supply of Russian and French material will be available. Reception of "Welt im Film" has been increasingly good, with newsreel theaters in Berlin usually sold out. Subjects filmed for one of the recent newsreels included: Press conference of Minister President Geiler of Greater Hesse, installation of the Frankfurt radio tower, a black market raid in Frankfurt, an Allied Control Council meeting, the rebuilding of Berlin University, and the arrival of German refugees at the Anhalter station in Berlin. Besides domestic coverage, a balanced presentation of general world news, in-

cluding "projections" of American life and of our Allies, is also included.

CURRENT ACTIVITIES

Theatrical and musical life continues to be active throughout the Zone and in Berlin. Sergio Celibidache, a Rumanian national, long a Berlin resident, was given the first license to conduct a symphony orchestra in Berlin. The Hessische Landestheater in Frankfurt opened recently with a production of Goethe's "Iphigenie auf Tauris," and the Circus Krone opened in Munich with Oberbürgermeister Scharnagl delivering an address from the ring. In Frankfurt a Beethoven festival featuring "Fidelio" under the direction of Bruno Vondenhoff was presented. In Bremen, Lessing's "Nathan der Weise" was produced; and the American play "Thunder Rock" was favorably received in Berlin.

As in other fields, Germans engaged in theatrical and musical activities are beginning to show greater activity in organizing democratic trade associations. In Frankfurt the "Genossenschaft der deutschen Bühnengehörigen" (Association of German Theater Personnel) has

been organized, and similar unions of musicians, actors and artists are re-establishing themselves in other cities. It is expected that these organizations will assist in many of the functions of organization and denazification now being performed by Information Control. The German Music Rights Association (STAGMA) in the U.S. Zone has once more begun the task of collecting fees for the performance of all copyrighted works in Germany, opening the way for playing of additional American and Allied music.

The program of Film-Theater-Music control is satisfactorily progressing into the phase in which Germans themselves will be responsible for a democratic and humanized orientation in these arts. Entertainment policies will continue under American supervision because it is felt that such control is necessary to lead the German people back to mental and spiritual health and to eradicate the poisonous influences which Hitler and Goebbels left as their last testament. The old Roman practice of obscuring realities with "bread and circuses" for the population is definitely not being followed.

The Control Council Rules

NEW TAXES FOR GERMANY

When March comes bustling in this year, it will bring more than just windy storms for the Germans. At that time they will have to file their first income tax returns under the new tax laws recently passed by the Allied Control Council. The tax laws will affect all four zones of Germany, as provided by the Potsdam Agreement.

The worker, the businessman, the professional, will all have to dig deeper into their savings or profits to pay the new tax rates. Taxes are upped on income, excess profits, property, motor vehicles and business turnover. However, the German who remembers the inflationary period following World War I, will recognize the wisdom of the increase if he realizes that one of the main purposes of it is to drain off the excess purchasing power which can cause a repeat performance.

The secondary objective of the program is to supply the German government with revenue to meet public expenditures. Along with these goals, the new tax laws have invalidated certain discriminatory policies inspired by nazi ideology.

The new laws are not intended as the final definitive tax law for Germany. They serve only as an interim tax plan until a long range policy is developed.

NAZI TAXATION

When the nazis came to power, Germany had a tax structure of great flexibility and comprehensiveness. Developed at a time when the country had to raise revenue for reparation payments,

it covered a wide field of potential tax sources. The tax structure of Weimar was utilized by the nazis as an instrument of social, economic and political policy as well as a governmental income source. Provisions pertaining to depreciation were liberalized to encourage expenditure for capital equipment as a means of stimulating employment. Taxes were reduced for families with many children in an effort to stimulate the birth rate. Agricultural land taxes and turnover taxes on food-stuffs were reduced to encourage agricultural production, the aims of taxation being to make Germany self-sufficient in time of war.

After the outbreak of the war, taxation was used also to curb private and public spending considered not essential to the war effort. Income and consumption taxes were greatly increased.

TAXES FOR PEACE

The Control Council's new laws have changed the purpose of taxation from preparing for war to preparing for peace. Here is how it works. Rates are increased and allowances and exemptions reduced. The emergency increase of 25 percent in the tax on wages and salaries, which was enacted last October, is to be continued and is extended to professional income as well. School teachers, doctors, lawyers, nurses and persons in similar occupations will now be affected by a 25 percent rise in their taxes.

Landlords, farmers and businessmen will be required to pay 35 percent more income tax. Recipients of dividends and interest payments will find their tax bill

about 60 percent higher than it was under the nazis. Farmers who do not keep books will find their income tax increased by one-third. Income of farmers and foresters who do not keep records is calculated as a fixed percentage of the value of their land. This percentage has now been raised from 1/18th to 1/12th of the value of their property.

The rates of income tax existing at the close of hostilities have now been increased for unmarried persons by 25 percent on salaries, wages and professional earnings, and by 35 percent on other types of income. Exemption from income tax liability of RM 600 per year is granted to married persons without children and to all over 65 years whether married or single. An additional RM 400 per year may be exempted from tax liability for each child. The income tax is thus amended to permit an equal exemption for each child instead of a larger exemption for each additional child, thus tending to nullify the nazi policy of encouraging large families. In the future, income tax payers who are married less than five years will pay the same rates as those married more than five years without children. Income from social insurance, pensions and relief, where these still exist, remain tax free.

Last year the income tax payments were based on 1943 declarations, and the property tax payments were based on assessments made as long ago as 1935. The new income and property taxes will put assessments on a 1946 basis and will apply retroactively to 1 January of this year. The new laws became effective 22 February 1946 at 1800 hours. Returns are to be made by 10 March for the calendar year ending the previous 31 December. Quarterly payments of the income and corporation taxes will become due on the 10th of April, July, October and January.

Reductions in allowances and exemptions have been made in order to simplify and tighten the tax laws, to increase revenue, and to curtail the numerous tax favors which the nazis used to achieve their objectives.

Interest payments, insurance premiums, and payments to building and loan associations to obtain loans are also no longer deductible from gross income in the computation of income tax.

CORPORATION LEVY UPPED

Corporation taxes were formerly from 30 to 55 percent of yearly income including surtaxes on incomes above specified levels. The tax revision ordered by Military Government in October, 1945, added a surtax of 6½ percent to the then existing rates. This revision expired December 1945.

The present interim plan removes the surtax but makes up for it by increasing the total rate, which was already high. The new corporation tax rates are increased on the average by approximately 20 percent. Here are the new rates applicable to total net income:

Incomes (RM)	Yearly Tax Rate
Up to 50,000	35%
50,000 to 100,000	45%
100,000 to 500,000	69%
Above 500,000	65%

Entirely separate from the corporate income tax is the collection of the excess profits tax provided for by the new plan. When profits exceed predetermined income levels, the firm will become subject to an additional tax calculated on the basis of the German wartime tax system. The present system retains the same rates, adding only a provision that the aggregate sum of income tax, corporation tax and excess profits tax shall not exceed 90 percent of total net corporate income.

It is not expected that many firms will be subject to the excess profits tax at the present time. Inclusion of the pro-

vision, however, is an indication to the German people that high profits will be taxed at the highest rates.

Turnover taxes were much used in Germany, even before the nazi regime, and are included prominently in the Control Council interim plan. Similar to sales taxes, but more inclusive, turnover taxes may cover each transfer of goods from the raw material through the entire fabrication of the product, as well as each transfer of the finished article.

Because substantial price rises in basic commodities are considered undesirable, the rates of the turnover tax, which are levied on all transactions, are increased only 50 percent. The new rate will be 3 percent instead of 2 percent. Exemptions from the turnover tax formerly granted parent-subsidiary companies are now abolished, thus tending to reduce the dominance of "Big Business" in Germany.

The property tax under the nazis was levied against residents of Germany only if their property exceeded RM 10,000 for unmarried persons or RM 20,000 for married persons. A further RM 10,000 was exempt for each minor child, or for certain reasons of age, inability to earn a living, or very low income. The tax was at a flat rate of one half of 1 percent a year.

EXEMPTIONS LOWERED

With economic activity and willingness to work at a low ebb, the property tax will become a more important source of revenue during the interim period. Instead of the small flat rate, property owners will now pay from 1 to 2½ percent, depending on the amount of property they own. Only persons and corporations with property valued at more than 500,000 RM will pay the highest rate. Owners of farms valued at less than 50,000 RM will pay a property tax at the rate of 1½ percent. Non-farm property of

similar value, however, is taxed at only 1 percent. Instead of the former exemptions for each child, only a single RM 10,000 personal exemption will now be permitted.

As part of their utilization of tax policy for ultimate war goals, the nazis revised the motor vehicle tax law so as to give preference to passenger vehicles. Our own war conversion experience demonstrates the comparative ease with which production of this type of car can be transferred to all-out war effort. After 1 April 1933 passenger cars used on public roads in Germany were not subject to the vehicle tax. This increased the demand for, and encouraged larger production of such vehicles.

The new rates give preference to heavy type vehicles, and particularly to new passenger vehicles. From the point of view of revenue, however, the motor vehicle tax is rather unimportant, yielding only about 1 percent of the Reich's total tax collection in the fiscal year.

It must always be borne in mind that the present tax revisions are but temporary measures. A long-range tax system has still to be evolved. Such a system cannot be viewed solely as a revenue raising measure. It will have to be integrated with problems of the permitted standard of living, decentralization of the German governmental structure, and the deindustrialization of Germany.

Probably the most important aspect of the interim program is the fact that the current tax policy repudiates the principles of nazi war financing. Deductions are not to be allowed for war damage claims, war contract losses, debt cancellations or tax certificates which might in future be voided. The plan should make clear to the Germans that they will have to pay for their war. Losses suffered through the nazi regime will have to be accepted.

USFET ORDERS

REVIEW OF DETENTION CASES

The immediate establishment of a procedure for the semi-judicial review of certain cases of persons held in detention has been ordered by USFET.

In a directive, "Review of Cases of Detention by Security Review Boards," addressed to the Commanding Generals and OMG directors in Germany, it is stipulated that this procedure shall be established immediately to apply to the cases of those persons held in detention in the various military districts who do not fall within the following excepted categories:

- a. Those suspected of war crimes, including active members of organizations indicted as criminal.
- b. Those charged with violation of specific Military Government enactments or German law.
- c. Those under sentence imposed by a lawfully constituted court.
- d. Those (other than Germans) who are subject to U.S. military law.
- e. Those held as prisoners of war.
- f. German General Staff Corps officers.

Any persons whose cases, on review, are determined to be entitled to release shall be promptly discharged from custody.

The responsibility for supervision of the Security Review Board procedure devolves upon Military Government authorities except that personnel for Military Government Security Review Boards will be detailed by appropriate army headquarters and by Headquarters

USFET, in the case of Counter Intelligence Corps personnel, upon request of the Director of the Office of Military Government for the Land concerned.

Army Day Ceremonies

It is desired that measures be taken to honor all soldiers of World Wars I and II on Army Day, 6 April, USFET announced in a recent cable.

Ceremonies, parades or other suitable functions, including addresses to troops by local commanders, radio programs and so forth are encouraged.

At the option of major commanders concerned, the day also may be declared a holiday. Minimum personnel shall be maintained in offices to transact essential business.

Radio Responsibility

Financial responsibility and the establishment of consistent employment practices for radio broadcast stations within the U.S. Zone were delegated to the responsible civil government authorities effective 31 January, in accordance with USFET directions.

Control of the stations will be continued by U.S. officials until such time as competent German broadcasting authorities are established to which operations may be transferred.

The carrying out of this directive was accomplished by ordering the Minister Presidents of the three Länder to assume

full financial responsibility for the stations in their respective areas, including payment of all indigenous and displaced persons personnel and other personnel not specifically otherwise provided for by Military Government.

The Minister Presidents will be required to submit fiscal plans for approval which will indicate if any German agency is attempting to exercise radio control above Land level. The German agencies will not be permitted to organize above the Land level, and this directive is intended to prevent the centralization of radio network on a zonal basis. Information Control Division will determine whether or not excessive control is being exercised and will take proper steps to remedy such a situation should it be found to exist.

Technicians Eligible for Discharge

USFET reports that the following specification serial numbers, possessors of which were heretofore held essential and not eligible for discharge from the service, have been removed from the list of scarce categories (Par. 8 of War Department Circular No. 382, 1945): SSN 067, Dental Laboratory Technician; SSN 264, X-ray Technician; SSN 366, Orthopedic Mechanic; and SSN 858, Medical Laboratory Technician.

Medical Department personnel of SSN listed above will be separated according to the principle of priority of release for those with highest points and longest length of service, but regardless of point score or length of service will not be separated until: (a) qualified replacements are available; (b) their services are no longer needed, or (c) their separation is mandatory as follows: (1) by 30 April 1946, the following will be separated from the army or aboard ship returning

home: (i) all enlisted men (except volunteers) with 45 points as of 2 September 1945 or with 30 months service as of 30 April 1946; (ii) all enlisted WAC (except volunteers) with 24 months service as of 30 April 1946; (2) by 30 June 1946, the following will be separated from the army or aboard ship returning home: (i) all enlisted men (except volunteers) with 40 points as of 2 September 1945 or with 24 months service as of 30 June 1946; (ii) all enlisted WAC (except volunteers) with 24 months service as of 30 June 1946.

Mail Censorship

Civilian travelers not authorized normal use of US Army Postal facilities who are granted permits to leave the US Zone may carry only censored communications, a USFET directive states. Uncensored communications will be confiscated at all sea and air port and frontier crossings and the traveler subject to MG court trial. Communications for pre-censorship may be submitted in person or by mail to designated CCD offices in each of the three Länder and in Berlin.

MG Courts Going Civilian

Civilian Military Government officials of United States citizenship now are permitted to serve on Military Government courts, as the result of a recent USFET amendment to Military Government Ordinance No. 2.

The amendment now makes possible the utilization of qualified legal experts from civilian life as Military Government court officers on courts of original jurisdiction and review and is designed to speed up the civilianization of Military Government.

MILLS OF DEATH



It would appear that the lesson for Bavarians in the concentration camp film, "Mills of Death," has been largely lost. The editor of the SÜD-DEUTSCHE ZEITUNG, finding Munich theaters two-thirds empty during the run, scolded Bavarians for failing to attend. Within a week he received 252 letters in reply, all but 13 of which expressed a favorable reaction to the film. The editorial which appeared in the newspaper is given below.

For one week the most staggering film of the world has been shown in Munich theaters. As a rule these are sold out even when plays which are out of date are presented. Yet when the "Mills of Death" was shown, barely one-third of the seats were taken. This film was decidedly not a box-office success.

From this slight interest in a documentary film which is unique in its gruesome genuineness, one cannot help drawing certain conclusions. "See for yourself," said an American interested in the attendance, "people are running away from the mirror which is held up to them. They are numb and indifferent. They shrink from looking at the facts which are the source of their present misery. Do they fear reality, or is it their feeling of guilt as accomplices that makes them refuse to read their bill of indictment?"

It is difficult to answer questions like these.

I asked a number of people why they had failed to see the film. The wife of a tradesman replied that she saw so much misery around her every day that she wanted to be spared these horrors. A

factory owner: "I did not see it because I have never had anything to do with these things." A young lady: "I was afraid I would not be able to sleep if I went. My nerves are weak."

With allowances for over-sensitiveness, we still must say that this is not the right attitude for a people resolved to learn from the mistakes it has made. If it is true that the majority of the people had nothing to do with these monstrosities and did not know their extent, that very majority ought have the courage to look at the plain truth, to impress those pictures upon their mind as an eternal memorial of shame, to realize how through a rash, thoughtless 'Yes' on their part such things became possible.

(Given below are quotations from various letters received by the editor in reply.)

"As regards your article about the small attendance at the film, 'Mills of Death,' I can only say that this is gladdening news. Nobody should have gone to see it. Our Messrs. Liberators and Co. are defiling us and starving us with all their Christian and neighborly love. Let the Jews and the concentration camp fellows go and see the film. They are a most fitting audience. There is only one thing that we have to repeat again and again, namely, that under Hitler the people were better off, and, therefore, the old conditions must come back again etc."

"Would you like to know why we did not see the 'Mills of Death?' Tell your

American friend that we are not at all callous or numb. Tell him what is constantly forgotten abroad, or what is intentionally overlooked abroad, that, for seven long years, the concentration camps housed only Germans. The number of Germans murdered and tortured there ran into hundreds of thousands. They have all died and left hundreds of thousands of relatives behind and they surely did not want to see the film. They have suffered enough as it is. ... Miss Huber's fiance died in a gas chamber. She would get a fit or a nervous breakdown if she went to see the reconstruction of his death...."

"I went to see the film, 'Mills of Death.' What shocked me most was not the film itself but an incident which I cannot get out of my mind any more. When, at the beginning of the performance, the commentator declared that approximately 20 million people had been killed, a man at my left said calmly and yet ironically, so that everyone could hear him, 'Twenty million, that seems somewhat exaggerated.' That was all he had to say. I don't know whether he was surprised in the further course of the performance or not, and I will not think about it any further. I sat still and fought the tears of rage in my eyes, for I, too, had learned to face death with indifference. But that sentence, 'It seems somewhat exaggerated,' haunts me day and night. Sometimes I think there is no room for me and some others in a world in which brutality around us seems a part of good style."

Fragebogen

(The following letter was written by a resident of Bayerischzell, LK Toelz, to the Editor of the Süddeutsche Zeitung, in answer to a request from the latter that he fill out a Fragebogen in connection with certain articles he had previously submitted for publication.)

I thank you very much but I am so sorry that I cannot make use of your offer for reasons of principle.

I am an old pacifist and have never been a member of the nazi party or any of its affiliated organizations. For 10 years I was forbidden to follow my profession. The Gestapo was always after me and caused me heavy financial losses. Besides, I suffered losses of RM 70,000 through bombings, so you can imagine my depressed state.

With the many Jewish friends that I have, quite a number of whom are in London, nobody will doubt my anti-fascist attitude. Yet I want to tell you that I have filled in enough Fragebogen. I would rather forego the publication of that series of articles I sent you than fill another Fragebogen and another and yet another. Whatever step a man takes today he has to keep filling in Fragebogen. If I want a flat or a shop, or raw material, or a motorcar, or machinery, or wish to travel, to obtain a license, to withdraw some money from my bank account, or to acquire membership in some club, I must fill in a Fragebogen, and sometimes they ask you to swear some kind of an oath too. One gets sick and tired of that. The other day an industrialist told me he had filled in 16 Fragebogen altogether, whereas another acquaintance of mine wrote in a letter that he had just completed making out his 66th! Yet they say this is no paper war! The Allies maintain they have found all the nazi files and records. They know even the persons in America who were nazis. Why, then, can't they ascertain once and forever, whether a man was a nazi or not? And if not, they could, at least, give us some sort of a pass which states that we are not nazis. That should be done everywhere and with every office. It would save us the trouble of swearing additional oaths.

There is another angle to this, too. If all the Germans must bear the guilt of the war, why do the Allies divide us by Fragebogen? I have been preparing a

book on this highly interesting topic for months. The whole world is aware of the fact that the German anti-fascists, the SPD, the KPD, the Bayerische Volkspartei, etc., struggled desperately against the nazis. All the concentration camp inmates interned for political reasons, the conspirators of 20 July 1944, the pacifists, those of Dr. Gerngross's organization, and many others should be exempt from the German war guilt.

Student Wolf

The Frankfurter Rundschau publishes each day a selection of letters from its readers in a column called "Freie Aussprache." The contributions to this German "B Bag" cover the whole field of controversy, rumor, and simple griping. For the most part, the editors of the newspaper refrain from commenting on the letters submitted, but if worthy of note they usually evoke some response from other readers. Thus, on the 8th of February, two letters were published which made an interesting contrast. The first was written by a former German soldier who had occasion to pass one of the prison camps maintained for Russian PWs by the German Army in 1941. In it he gives a vivid description of the frightful conditions which he observed and which were common to all concentration camps. The second letter was written in November of last year by a German soldier who was interned in a Russian PW camp. In it he stated that he had plenty to eat, that his work was not hard and that he was at liberty to circulate in the area at will. "You would never recognize me," he wrote, "I've grown so fat... Tomorrow is Sunday and we will be free to go to town and see the girls..."

This letter was read with a jaundiced eye by a student in Giessen who immediately sent off a long reply to the Frankfurter Rundschau in which he rises to the defense of the German people. The letter is interesting in that it displays the

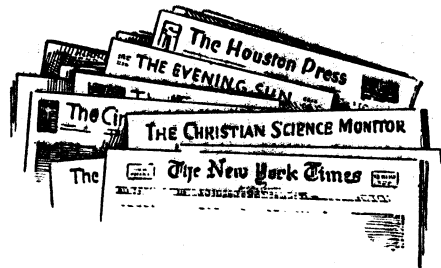
errors of reasoning and the obsessive self-pity which characterizes large segments of the German populace. The editors printed the entire text in the issue of the 19th of February and accompanied it with an editorial in which the main points made by the student are answered. Inasmuch as the letter is, in some respects, a typical German "reaction," it is summarized here.

The Giessen student starts with the assertion that his opinions are shared by a large number of Germans, particularly in student circles. The reason they are not more freely expressed is that people are afraid to say what they really think but he feels that he must tell the "truth" regardless of the consequences to himself. After striking this heroic pose, the student laments the fact that it seems to be the custom now for Germans to debase and vilify Germany. He does not intend to do likewise for he is a German in the "deepest sense of the word, though no nazi or militarist."

The student Wolf is particularly indignant that the Russians should be held up as examples to the German people. He asserts that there is actually no difference between Russian and German, that both fought with the same savagery on the Eastern Front. "Hate was universal and boundless on both sides. Far be it from me to justify the acts of the Third Reich. I condemn everything it did during the past twelve years. It is our duty to recognize the sins which were committed and to suffer, as Germans, for them. However, so long as the wounds of war are still open, we must not worship our enemies. So long as there are occupation troops in the land, we must obey but not love. The enemy of last year is the victor today, and we are the vanquished..."

It seems to be symptomatic in Germany at present to insinuate, as Wolf has done, that the greatest sin committed by Germany during the past twelve years

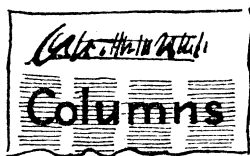
(Continued on page 19)



A Columnist Reports On

THE BRITISH ZONE

During a recent tour of the British Zone, **Drew Middleton** of **New York Times** filed several stories about his observations there. One story takes up the



views of British intelligence officers, industrial and economic experts, and many Germans who say Allied deindustrialization of the Ruhr will create a dangerous situation there next winter and in the long run will contribute to general European unrest rather than tranquility. Such a policy, say many Germans, will result in poverty and thus create a breeding ground for future mass expressions of German fascism. It is the feeling of the British that a higher level of industry should be allowed than that represented by the 5,800,000 tons of steel ingots yearly now fixed by the Allied Control Council. Any regrowth of Germany's war potential would be prevented by constant inspection of the plants, the British say.

Another **Middleton** dispatch concerns British plans for a long occupation of Germany. Those plans reflect the British position that there is no need to hurry the solution of some of the problems that vex American Military Government... and that an extended occupation is a welcome alternative to the miseries of war. What apparently impressed Middleton most was the way the British are making themselves thoroughly "at home" and the light emphasis put on fraternization

which he attributes to: (1) the two weeks leave granted every soldier every three or four months, (2) the rule against inviting German women to officers' messes and the infrequency of "private establishments," (3) rancor acquired during the past six years.

Some British fear the "Yanks will pull out." Denazification was launched later than the American program, admit British officials — many of them new business men and civil servants who reflect the Socialist views of their government — but they think their work will be just as effective in the end and cause less disturbance. Mr. Middleton says the British are astute, relations between them and the Germans smooth, they let the Germans know who's boss, and they go in for considerable military pomp and ceremony.

INTERNATIONALIZATION PLAN

Seeking to meet American and British objections to internationalization of the Ruhr industrial area, says a **New York Herald Tribune** dispatch, the French government has proposed that all profits — available in cash or goods — resulting from Allied management of the Ruhr be set aside for the benefit of Germany's economy. The plan was designed to insure that Germany would retain enough industrial ballast to prevent her from becoming a weakened agrarian state... and get all the Ruhr coal she requires

for peaceful purposes ... and for her steel needs. Deliveries from the Ruhr would be regulated by the customs service with which the French propose to ring the area.

FRENCH ATTEMPT OPPOSED

It has been disclosed by a survey of opinion among American officials in Berlin, the **New York Herald Tribune** says, that there is strong opposition to French attempts "to detach the Ruhr and Rhineland and to place (them) under permanent international control." Views similar to those of his compatriots are believed to be shared by Robert D. Murphy, chief American political adviser in Germany.

JEWISH REPRESENTATION

From the Viennese Jewish community organization comes the announcement, says a **New York Times** story, that Austrian Chancellor Leopold Figl has agreed to meet with organization representatives and to grant Austrian Jews representation in the Ministry that deals with the restitution of their stolen property. Official figures supplied by the organization reveal that Austrian Jews lost money and property totaling 3,000,000,000 marks or, at the official rate nearly 900,000,000 dollars. These figures are based on the seizures officially recorded in the files of Jewish property offices.

WD PLANS REORGANIZATION

With President Truman's service unification proposals still up in the air and with compromise legislation, which would meet many of the Navy's objections to the Army's unification proposals, under consideration, the War Department has made tentative plans for a sweeping reorganization of the Army, reports **The New York Times**.

Changes predicted by military sources, the **Times** says, are: A separate air force, or virtually a completely autonomous air force within the War Department structure; elimination of the Army Service Forces and merger of their functions with those of the War Department General Staff; transformation of the Army Ground Forces into a tactical Army Group Command; and probable elimination of the Eastern and Western Defense Commands and changes in the Army Service Commands.

RAW MATERIALS FOR EX-ENEMIES

Regarding the government plan to supply Germany and Japan with raw materials for certain industries, the **Worcester Telegram** agrees "this appears to be the only solution to a difficult problem (namely, fostering democracy and preventing disease and unrest among starving and unemployed people). Occupation could not succeed in the midst of completely shattered economics. There is no sentimental nonsense in sending these materials. The country is sending the materials because it has to in the face of the realities of the occupation problem."

SEARCH FOR "MISSING" SOLDIERS

Senator Mead, chairman of the Senate War Investigating Committee, is reported by **The New York Times** as saying that "the military forces of all Allied governments have joined teams of the U.S. Army in combing the war areas of Europe and the Pacific for the 20,000 Ground Force and Air Force men listed as missing. The Senator wants the word 'missing' eliminated from every case history... and the search continued "well beyond the departure of our military from both Europe and the Far East."

ARMY PAY

Representative Joseph E. Talbot is reported by the *New York Herald Tribune* to have urged the House Military Affairs Committee "to increase Regular Army pay and provide greater opportunity for advancement" on the grounds that "replacements could be supplied if Army Service were made more attractive."

Random Comments

Paul Mallon: ... "I do not see how the youth would benefit by being drafted for one year as much as if the training system were put into the colleges and National Guard."

Edgar Mowrer: ... "In a tug-of-war between ourselves and the Russians, the Russians would walk away with Germany."

George Sokolsky: "Merger Bill ... as it now stands, a plan for Army to absorb Navy. Perhaps three or four years from now ... right time to take up this question."

Danton Walker: "GIs ... gripe over 'favoritism' shown Harry Hopkin's son ... in getting his British wife here from overseas."

Washington Background: "German money is beginning to lose its value ... even (on black market) the mark is deteriorating. Germans ... pockets bulging with marks and nothing to buy."

SOVIET MAKES CHARGES

Monitoring by the War Department's foreign broadcast intelligence service discloses, the *Baltimore Sun* reports, "that General McNarney's command in Germany is under Soviet attack — along with the Far Eastern commands of General MacArthur and Lt. General Hodge — for alleged fostering of 'Fascist' elements."



Under particular attack by the Russians is "what the British and American

authorities have been telling the Germans via the radio transmitters which — in the case of the American zone — are run by General McNarney's information control staff." Radio information disseminated by the Americans and British, alleges Moscow, tends to encourage the "Fascist residue" in Germany, "particularly through the U.S. broadcasts of the Nürnberg trial."

ARMY SIMPLIFICATION APPROVED

Approval is voiced by a *New York Sun* editorial of the action whereby the "USFET Mission to France has become the Western Base Section."



This matter of simplifying the Army establishment in liberated countries was planned before any pressure was brought to bear, says the editorial, so that, while this action is bound to be generally pleasing, it should not be regarded by anyone as being impelled by their protests or as proof of overstaffing and duplication of activities in former rear areas. In the paper's opinion a big step forward has been taken in freeing "many men from duplicating jobs" and helping possibly "reduce these complaints which stem from the fact the Army is seldom thrifty in its use of manpower. Another advantage of the change is that it will permit turning back properties taken over for office space and billets."

(Continued from page 16)

was to lose the war, to be vanquished. Thus, in attempting to explain the general indifference on the part of the public to the Nürnberg trials, he states that it is considered by the majority of the people that these are simply one of the normal acts of a conqueror to try and to punish the leaders of the former enemy. Here again, the insinuation seems to be that the leaders are worthy of punishment because they engaged in a war which they couldn't win.

Station List

Military Government Elements

UNIT	LOCATION	OFFICE OF MILITARY GOVERNMENT	DIRECTOR OR COMMANDING OFFICER
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UNITED STATES FORCES EUROPEAN THEATER

Office of Mil Govt for Germany (U.S.) Berlin			Lt Gen Lucius D. Clay
Office of Mil Govt (U.S. Zone) Frankfurt			Maj Gen C L Adcock

LAND WURTTENBERG-BADEN

Office of Mil Govt for Württemberg- Baden	Stuttgart		Col W W Dawson
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1st Mil Govt Bn (Sep) (APO 758)

Hq 1st Mil Govt Bn (Sep) Stuttgart			Col W W Dawson
Hq & Sv Co 1st Mil Govt Bn (Sep) Stuttgart			Lt Wm E Snodgrass
Mobile Maint Plat., Hq & Sv Co 1st Mil Govt Bn (Sep) Zuffenhausen			Capt E Thompson
Hq 1st Mil Govt Med Gp Stuttgart			

Württemberg

E-1	Stuttgart	Württemberg	Col W W Dawson
F-10	Stuttgart	SK Stuttgart	Maj R H Stimson
F-11	Ulm	SK-LK Ulm	Maj J Owen
G-20	Aalen	LK Aalen	Maj M Hoover
G-21	Böblingen	LK Böblingen	Capt W A Becker
G-22	Crailsheim	LK Crailsheim	Maj T Taylor
G-23	Esslingen	LK Esslingen	Lt Col J I Taylor
G-24	Gmünd	LK Gmünd	Capt J N Krajnak
G-25	Göppingen	LK Göppingen	Maj J A Holbrook
G-26	Schwäbisch Hall	LK Hall	Capt H A Wyatt
G-27	Heidenheim	LK Heidenheim	Maj B V Bloom
G-28	Heilbronn	LK Heilbronn	Maj M W Terry
G-29	Ludwigsburg	LK Ludwigsburg	Capt H K Manson
G-30	Waiblingen	LK Waiblingen	Maj H W Freeman
H-50	Backnang	LK Backnang	Capt V J Manno
H-52	Künzelsau	LK Künzelsau	Capt W L Strauss
H-53	Leonberg	LK Leonberg	Capt R S Deetz
H-54	Bad Mergentheim	LK Mergentheim	Capt R Forrest
H-55	Nürtingen	LK Nürtingen	Maj S A Warren
H-56	Ohringen	LK Ohringen	1st Lt M Korson
H-58	Vaihingen	LK Vaihingen	Capt J G Cox

Landesbezirk North Baden

Co E	Durlach	Landesbezirk	1st Lt H Oakes
E-7	Karlsruhe	North Baden	Col C Lisle
F-16	Mannheim	SK-LK Mannheim	Maj L L Lewis
G-43	Heidelberg	SK-LK Heidelberg	Lt Col I L Harlow
G-46	Pforzheim	SK-LK Pforzheim	1st Lt N Semaschko
G-47	Karlsruhe	SK-LK Karlsruhe	Maj W T Neel
H-87	Bruchsal	LK Bruchsal	Maj E V Le Blanc
H-89	Buchen	LK Buchen	Maj J A McGuinness
H-90	Mosbach	LK Mosbach	Capt W J Melchers
H-91	Tauberbischofsheim	LK Tauberbischofsheim	1st Lt J Zecca
H-92	Sinsheim	LK Sinsheim	Capt H D Peterson

LAND GREATER HESSE

Office of Mil Govt
for Land Greater Hesse
Wiesbaden

Col J R Newman

2d Mil Govt Bn (Sep)
(APO 758)

Hq 2d Mil Gvt Bn (Sep) Wiesbaden
Hq Co 2d Mil Gvt Bn (Sep) Wiesbaden
Sv Co 2d Mil Gvt Bn (Sep) Oberursel

Col J R Newman
1st Lt K M Burke
Capt B Sturdevan

Regierungsbezirk Wiesbaden

E-5	Wiesbaden	RB Wiesbaden	Col J R Newman
E-6	Frankfurt	SK Frankfurt	Lt Col F E Sheehan
F-15	Wiesbaden	SK Wiesbaden	Lt Col F A Sansome
G-41	Wetzlar	LK Wetzlar	Maj M Baymen
H-77	Dillenburg	LK Dillkreis & LK Biedenkopf	Maj D B Bernstein
H-78	Gelnhausen	LK Gelnhausen & LK Schlüchtern	Capt W F Johnston
H-79	Hanau	SK-LK Hanau	Maj T Turner Jr
H-80	Weilburg	LK Limburg & LK Oberlahn	1st Lt H L Edburg
H-81	Hofheim	LK Maintaunus	Maj J C Nelson
H-83	Rüdesheim	LK Rheingau & LK Untertaunus	Maj J G Gavin
H-86	Bad Homburg	LK Usingen & LK Obertaunus	Capt O Kuntzleman

Regierungsbezirk Kassel

Co C	Kirchhain	RB Kassel	1st Lt J F Owen
E-4	Kassel	RB Kassel	Lt Col A Skarry
F-14	Kassel	SK-LK Kassel & LK Melsungen	Lt Col R Bard
G-38	Fritzlar	LK Fritzlar-Homburg & LK Ziegenhain	Capt G De Nubla
G-39	Marburg	SK-LK Marburg	Maj L S Williams
G-40	Fulda	SK-LK Fulda & LK Hünfeld	Maj C F Russe
G-48	Korbach	LK Waldeck & LK Frankenberg	Capt H R Dichtenmueller
H-65	Eschwege	LK Eschwege & LK Witzzenhausen	Capt W B Getmann
H-67	Hersfeld	LK Hersfeld & LK Rotenburg	Capt R W Godwin
H-68	Hofgeismar	LK Hofgeismar & Lk Wolfhagen	Capt S B Borda
ML-1 (Sp)	Kassel	Liaison	1st Lt M Rogin

Regierungsbezirk Hessen

E-3	Darmstadt	RB Hessen	Lt Col R W Copeland
F-12	Darmstadt	SK-LK Darmstadt & LK Gross Gerau	Lt Col L G Kelly
F-13	Offenbach	SK-LK Offenbach	Capt E J Emerick
G-31	Bensheim	LK Bergstrasse & LK Erbach	Maj A C Leggatt
G-32	Büdingen	LK Büdingen	1st Lt T A Norris
G-33	Dieburg	LK Dieburg	Capt J M Nutt Jr
G-34	Friedberg	LK Friedberg	Maj R J Willard
G-35	Giessen	SK-LK Giessen	Maj D M Easterday
H-62	Lauterbach	LK Lauterbach & LK Alsfeld	Capt H Nickelsberg
DP-20	Darmstadt		1st Lt A J Peyser

LAND BAVARIA

Office of
Mil Govt for
Bavaria Munich

Brig Gen W J Muller

**3d Mil Govt Regt
(APO 403)**

Hq 3d Mil Govt Munich
Hq Co Munich
Sv Co Munich
R & T Co Munich
3d MG Med Det Munich
3d MG Med Sec Munich

Col C C Morgan
Capt J W Preston
Capt S V Lesnescki
2nd Lt W T Lyons
Lt Col E R Jenney
Maj M J Kanner

Regierungsbezirk Mainfranken

Co A Würzburg		
E-202 Würzburg	RB Mainfranken	Lt Col M E Henderson
F-210 Würzburg	SK-LK Würzburg	Lt Col M E Henderson
G-220 Aschaffenburg	SK-LK Aschaffenburg	Lt Col J B Bradford
G-221 Schweinfurt	SK-LK Schweinfurt	Maj C M Emerick
H-250 Bad Kissingen	LK Kissingen	Lt Col J B Thomson
H-251 Kitzingen	LK Kitzingen	Capt M A Potter
I-330 Alzenau	LK Alzenau	Capt J B Lynn
I-331 Brückenau	LK Brückenau	Capt K L Ellis
I-332 Ebern	LK Ebern	Maj H P Clark Jr
I-333 Gemünden	LK Gemünden	Capt R W Jones
I-334 Gerolzhofen	LK Gerolzhofen	1st Lt Coter
I-335 Hammelburg	LK Hammelburg	Capt J M Simon
I-336 Hassfurt	LK Hassfurt	Maj E G Emery
I-337 Hofheim	LK Hofheim	Capt J R Ellis Jr
I-338 Karlstadt	LK Karlstadt	Capt E F Smith
I-339 Königshofen	LK Königshofen	Capt W E Brayden
I-340 Lohr	LK Lohr	Capt L F Girolani
I-341 Marktheidenfeld	LK Marktheidenfeld	Capt Elmer E Kelly
I-342 Mellrichstadt	LK Mellrichstadt	Maj M B Voorhees
I-343 Miltenberg	LK Miltenberg	Lt L K Owens
I-344 Neustadt Saale	LK Neustadt a. d. Saale	Capt D J Huffman
I-345 Obernburg	LK Obernburg	Capt E F Warnke
I-346 Ochsenfurt	LK Ochsenfurt	Maj B H Logan
		Capt H A Storm

Regierungsbezirk Ober & Mittelfranken

Co B Ansbach		
E-203 Ansbach	RB Ober and Mittelfranken	Capt G N Hultzen
F-211 Nürnberg	SK-LK Nürnberg	Col E M Haight
G-228 Ansbach	SK-LK Ansbach	Lt Col C Klise
G-229 Fürth	SK-LK Fürth	Lt Col W R Whitaker Jr
H-261 Dinkelsbühl	LK Dinkelsbühl	Maj J D Cofer
H-262 Eichstadt	LK Eichstadt	Lt Col J W Hall
H-263 Feuchtwangen	LK Feuchtwangen	Maj W T Stoats
H-264 Gunzenhausen	LK Gunzenhausen	1st Lt D J Smith
H-265 Hersbruck	LK Hersbruck	Maj H W Zurn
H-266 Hilpoltstein	LK Hilpoltstein	Maj H R Glaser
H-267 Weissenburg	LK Weissenburg	Maj H T Lund
H-268 Rothenburg	LK Rothenburg	Capt J J Carr
H-269 Schwabach	LK Schwabach	Maj R C Anderson
H-270 Scheinfeld	LK Scheinfeld	Maj R E Stringer
H-271 Windsheim	LK Uffenheim	Maj H C Kauffmann
H-272 Lauf	LK Lauf	Maj E I Paul
H-273 Neustadt a. d. Aisch	LK Neustadt a. d. Aisch	Maj E N Humphrey
Co C Bamberg		Maj F K Hinchey
G-222 Bamberg	SK-LK Bamberg	1st Lt A E Leidy
G-223 Bayreuth	SK-LK Bayreuth	Maj H L Woodall
		Lt Col C J Reilly

OFFICE OF
MILITARY GOVERNMENT

DIRECTOR OR
COMMANDING OFFICER

UNIT	LOCATION		
G-224	Erlangen	LK Erlangen	Lt Col F Robie
G-225	Coburg	SK-LK Coburg	Maj S Klein
G-226	Kronach	LK Kronach	Capt J F Begley
G-227	Hof	SK-LK Hof	Maj B P White
G-247	Lichtenfels	LK Lichtenfels	Lt Col J R Case
H-252	Ebermannstadt	LK Ebermannstadt	Capt J J Bianchi
H-253	Hochstadt	LK Hochstadt a. d. Aisch	Maj R G Hanford
H-254	Kulmbach	LK Kulmbach	Lt Col P B Lamson
H-255	Pegnitz	LK Pegnitz	Maj M F Skinner
H-256	Munchberg	LK Munchberg	Maj A C Abbott
H-258	Rehau	LK Rehau	Maj R H Dodds
H-259	Wunseidel	LK Wunseidel	Maj D H Alexander
H-260	Forcheim	LK Forcheim	Maj R J Nelson
I-347	Naila	LK Naila	1st Lt W P Morris
I-348	Stadtsteinach	LK Stadtsteinach	1st Lt H F Casademont

Regierungsbezirk Niederbayern & Oberpfalz

Co D	Regensburg		1st Lt H D Gross
E-204	Regensburg	RB Niederbayern & Oberpfalz	Lt Col G D Hastings
F-212	Regensburg	SK-LK Regensburg	Maj C G Doyle
G-230	Weiden	SK Weiden & LK Neustadt a. d. Wald	Maj J C Robertson Jr
G-244	Amberg	SK-LK Amberg	Maj J H Mattox
H-274	Cham	LK Cham	Capt L S Gagliardi
H-275	Burglengenfeld	LK Burglengenfeld	Capt E Fichter
H-276	Parsberg	LK Parsberg	Capt R E Boyd
H-277	Tirschenreuth	LK Tirschenreuth	Maj F P Murray
H-278	Neunburg	LK Neunburg vorm Wald	Capt S P Himic
H-279	Eschenbach	LK Eschenbach i. d. Opf.	Capt W R Baylies
I-349	Kemnath	LK Kemnath	1st Lt E Slopak
I-350	Nabburg	LK Nabburg	Capt F N Shanbacker
I-351	Oberviechtach	LK Oberviechtach	Capt R A Berry
I-352	Riedenberg	LK Riedenberg	Capt B J Tutuska
I-353	Vohenstrauß	LK Vohenstrauß	Capt F Traynhem
I-354	Roding	LK Roding	Capt C R Buechert
I-355	Waldmünchen	LK Waldmünchen	1st Lt F Henky
I-356	Beilngries	LK Beilngries	1st Lt R W Crowley
I-357	Neumarkt	LK Neumarkt i. d. Opf.	Capt W N Blanton
I-358	Sulzbach-Rosenburg	LK Sulzbach-Rosenburg	Capt A J Dann
G-243	Passau	SK-LK Passau	Maj W Wickersham
G-245	Landshut	SK-LK Landshut	Maj H J Mrachek
G-246	Straubing	SK-LK Straubing	Maj H T Olsen
H-301	Deggendorf	LK Deggendorf	1st Lt O A Childs
H-302	Eggenfelden	LK Eggenfelden	Maj E W Manning
H-303	Grafenau	LK Grafenau	Capt S Perlman
H-304	Kelheim	LK Kelheim	Capt C T Hutson
H-305	Landau	LK Landau a. d. Isar	1st Lt H Fueglein
H-306	Pfarrkirchen	LK Pfarrkirchen	Capt A V Di Giwni
H-307	Zweisel	LK Regen	Capt A R Sphar
H-308	Vilshofen	LK Vilshofen	Capt W J Fitzpatrick
H-309	Vilsbiburg	LK Vilsbiburg	Capt F Harris
H-310	Wolfstein	LK Wolfstein	Capt R W Douglass
I-375	Bogen	LK Bogen	Capt A G Albert
I-377	Dingolfing	LK Dingolfing	Capt E M Martocci
I-378	Griesbach	LK Griesbach	Capt A S Gallant
I-379	Kötzting	LK Kötzting	Capt J W Fleishman
I-380	Mainburg	LK Mainburg	Capt J W Leidy
I-381	Mallersdorf	LK Mallersdorf	Capt S Jacobs
I-382	Rottenburg	LK Rottenburg	1st Lt E A Russo
I-383	Viechtach	LK Viechtach	Capt A L Corcelius
I-385	Wegscheid	LK Wegscheid	Capt H Walter

Regierungsbezirk Oberbayern

Co F	Munich		1st Lt W M Ellis
E-205	Munich	RB Oberbayern	Lt Col R F Brooks
F-213	Munich	SK-LK Munich	Lt Col E Keller Jr
G-236	Partenkirchen	LK Garmisch-Partenkirchen	Lt Col C H Heyl

UNIT	LOCATON	OFFICE OF MILITARY GOVERNMENT	DIRECTOR OR COMMANDING OFFICER
G-237	Ingolstadt	SK-LK Ingolstadt	Maj L H Norins
G-238	Munich	LK Munich	Maj M T Mawrence
H-286	Fürstenfeldbruck	LK Fürstenfeldbrück	Capt J J McBride
H-287	Landsberg	LK Landsberg	Capt M L Matt
H-288	Pfaffenhofen	LK Pfaffenhofen	Capt J E Thayer
H-289	Starnberg	LK Starnberg	Maj M W Nitz
H-290	Weilheim	LK Weilheim	Capt R J O'Dowd
H-291	Wolfratshausen	LK Wolfratshausen	Maj P L Steers
I-362	Aichach	LK Aichach	Capt L R Day
I-364	Schrobenhausen	LK Schrobenhausen	1st Lt R C Wiggins
I-367	Dachau	LK Dachau	Capt V A Burke
I-368	Schöngau	LK Schöngau	Maj C A Rein
Co E	Wasserburg		Capt D E Brown
G-231	Freising	LK Freising	Maj E Boney
G-232	Miesbach	LK Miesbach	Lt Col J Kelly
G-233	Traunstein	LK Traunstein	Maj C J Bischoff
G-234	Altötting	LK Altötting	Maj R L Montague
G-235	Rosenheim	SK-LK Rosenheim	Capt R H Necel
H-280	Erding	LK Erding	Maj C C Brown
H-281	Laufen	LK Laufen	1st Lt D L Price
H-282	Mühlhof	LK Mühlhof	Capt W M Forys
H-283	Wasserburg	LK Wasserburg	1st Lt A L Klinger
H-284	Bad Tölz	LK Tölz	Capt V Thom
H-285	Aibling	LK Aibling	Maj E J Newmeyer
H-311	Berchtesgaden	LK Berchtesgaden	Capt W Caruso
I-361	Ebersberg	LK Ebersberg	1st Lt C C Smith Jr

Regierungsbezirk Schwaben

Co G	Augsburg		Capt O Meirhenry
E-206	Augsburg	RB Schwaben	Lt Col C M Avery
F-214	Augsburg	SK-LK Augsburg	Lt Col R A Norton
G-239	Dillingen	LK Dillingen	Maj Darragh
G-240	Weissenborn	LK Neu Ulm	Capt J M Latimer
G-241	Sonthofen	LK Sonthofen	Maj J E Rhea
G-242	Kempten	SK-LK Kempten	Capt B M Ziegler
H-292	Donauwörth	LK Donauwörth	Capt L A Proper
H-293	Günzberg	LK Günzberg	Capt M Glossop
H-294	Markt Oberdorf	LK Markt Oberdorf	Capt B M Green
H-295	Memmingen	LK Memmingen	Lt Col R F Wagner
H-296	Mindelheim	LK Mindelheim	Maj E C Bunker
H-297	Neuberg	LK Neuberg a. d. Donau	Capt H E Reeves
H-298	Nördlingen	LK Nördlingen	Capt S H Brown
H-299	Füssen	LK Füssen	Capt S D Lubin
H-300	Krumbach	LK Krumbach	Capt C E Witney
I-369	Illertissen	LK Illertissen	Capt F E Kettunen
I-370	Kaufbeuren	LK Kaufbeuren	1st Lt R E Lee
I-372	Wertingen	LK Wertingen	Capt J S Woodward
I-373	Friedberg	LK Friedberg	Capt L Sims
I-374	Schwabmünchen	LK Schwabmünchen	Capt L E Smith Jr

U. S. SECTOR, BERLIN DISTRICT

Office of Mil Govt (U. S. Sector Berlin)	Berlin	U. S. Sector, Berlin District (APO 755)	Col F L Howley
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BREMEN PORT COMAND (APO 751)

Office of Mil Govt (Bremen Port Command)	Bremen	Bremen Port Command	Lt Col C H Scott
Office of Mil Govt for Bremen	Bremen	SK Bremen	Lt Col J M Shamel
Office of Mil Govt for Wesermünde	Wesermünde	SK Wesermünde	Lt Col L S Diggs