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vol. 2
file 15

REPORT ON EXAMINATION
JAPANESE EVACUATION SECTION
OF
THE CUSTODIAN'S OFFICE
VANCOUVER, B.C.

OCTOBER 20, 1943

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*This Report rec'd
with letter Oct 25/43.
A. Henderson*

P. S. ROSS & SONS
CHARTERED ACCOUNTANTS

MONTREAL

TORONTO

WINNIPEG

CALGARY

VANCOUVER

P. S. ROSS & SONS

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P. S. Ross & Sons

CHARTERED ACCOUNTANTS

MAJ. GEN. J. G. ROSS, C.M.G.,
J. W. ROSS, LL.D.,
S. R. CAMPBELL,
J. A. GRANT,
W. L. GATEHOUSE,
G. M. HAWTHORN,
I. A. ROSS,
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G. M. SMITH,

G. E. HOULT,
S. B. PECKHAM,
W. G. JEPHCOTT,
H. S. HAWTHORNE,
F. E. H. GATES,
J. A. ROSS,
F. A. COFFEY,
G. G. HARRIS.

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING
360 ST. JAMES STREET

MONTREAL, QUE.

October 20, 1943.

The Secretary of State of Canada,
Ottawa,
Ont.

Sir:

Pursuant to instructions received from the Deputy Custodian under date of July 20, 1943, we beg to report having made an examination of the books of account and other records maintained by the Evacuee Section of the Custodian's Office located in Vancouver, British Columbia. This examination covered the period commencing with the taking over of real property, securities, chattels and personal effects of persons of the Japanese race as they were evacuated up to July 31, 1943. The period was approximately sixteen months.

Upon our arrival at the Vancouver office we discussed with the Director and the Comptroller the nature of the activities of the Evacuee Section and made a survey of the records and documents kept by the Evacuee Section for the purpose of determining the scope of our present examination.

Resulting from these discussions and survey the following observations were made:

1. Approximately 21,600 persons of the Japanese race were evacuated from that part of British Columbia designated as the protected area. These persons were, if they so desired, permitted to take with them to their new locations any cash and securities they owned and a limited amount of personal belongings. They were required to turn over all their other assets to the Custodian, who would deal with such assets for the accounts of the

individual owners.

2. The recording of the assets coming in to the possession of the Custodian as a result of the aforementioned evacuation required the opening of approximately 14,500 individual files.
3. The disposal of certain classes of assets, such as fishing vessels, fishing nets and gear, automobiles and trucks had been almost finished. Sales of some of the farm equipment and chattels had been made and a number of small businesses had been liquidated.

The sale of approximately 769 agricultural properties to The Director, The Veterans' Land Act had been arranged and the necessary work to complete the sale of such properties was in progress. The Director, The Veterans' Land Act was engaged in the survey of a number of other properties with a view to their purchase.

A catalogue comprising 464 properties in Greater Vancouver had been prepared and circulated offering the properties listed therein for sale. The properties listed in this catalogue were divided into three groups - A, B and C. Tenders received on properties in Group A consisting of 167 properties were under consideration. We understand the date for receiving tenders on the 297 properties in the groups B and C would be announced in the near future.

4. Numerous requests had been and were being received, through the British Columbia Security Commission, from evacuees requesting shipment to them, at their expense, of various household and personal effects, presently in storage under the control of the Custodian's office.
5. It was contemplated that within a comparatively short period of time the chattels remaining under the Custodian's control would be sold.

From the foregoing it seemed apparent to us that progressive

action was being taken to dispose of all assets of the evacuated persons which came under the Custodian's control.

In view of these circumstances we considered it advisable not to extend our interim examination to include a verification of the individual accounts of evacuees but to defer such verification until the assets held for their accounts now in course of liquidation had been sold.

Consequently our interim examination embraced:

1. A full detailed audit of the administration expenses of the Evacuee Section from its inception to July 31, 1943.
2. An examination of the accounts controlling Trust Funds consisting of the receipts from sales of assets and rentals from properties and disbursements to or for accounts of evacuated persons.
3. Review of the accounting system to satisfy ourselves that the internal check and control was adequate.

Administration Expenses:

We have made a complete examination of the administrative expenses incurred up to July 31, 1943, a period of approximately sixteen months. There is submitted herewith as Exhibit "A" a statement setting out in detail the expenses to July 31, 1943 which may be summarized as follows:

Advances from Custodian of Enemy Property, Trust Account No. 2, (Enemy Section) for purposes of paying expenses pending reimbursement from Public Funds	\$306,000 00
Accumulated expenses to July 31, 1943	<u>302,858 51</u>
Unexpended balance at July 31, 1943	<u>\$ 3,141 49</u>

In connection with our audit of the foregoing expenditures we make the following comments:

It would appear that during the first three or four months of the period covered by our audit, the accounting records were somewhat of a temporary nature and there was no well defined system. Subsequently a study was made of the accounting requirements and a suitable system, designed

the use which could be made of such information in verifying the accounts of the individual evacuees.

From the files examined it appeared that the information thereon was in chronological sequence and that in order to obtain information relating to a specific item a perusal of the whole file was necessary.

In order that these files may present a clearer record of the assets of each individual place under the control of the Custodian and the administration and disposition of such assets it would seem to us essential that statements giving adequate detail are placed on the file showing what has happened to each asset or class of assets.

Insofar as the documents and letters on the files refer to one subject only, they should be collated by such subjects and attached to or follow immediately after the statements to which they refer. In addition the statements should refer, by way of index, to the date of other correspondence or data on the file which by reason of the same covering more than one subject cannot be conveniently arranged under any particular subject heading but remains filed in chronological sequence.

It is appreciated that this re-arrangement of the information on files will entail a lot of work; its accomplishment may be achieved more expeditiously by allocating certain files to particular persons whose responsibility it would be to arrange such files in the suggested order and to see they are maintained in such order.

Any statements required for the files showing the proceeds from sale with other relevant detail should be prepared by the accounting division and signed as being in accordance with the evacuee's account.

Where a complete statement of the Custodian's account with the evacuee can be prepared it may be desirable for you to consider issuing such a statement to the evacuee showing the balance of cash held by the Custodian for his account with a view to having the evacuee sign the statement in approval thereof and returning it for your files.

We trust the foregoing suggestions will be found helpful to you. Should you desire any further information in respect to the matters contained in this letter or any other matters we trust you will not hesitate either to write us or to discuss the same with Mr. J. I. Watters of our Vancouver Office.

We take this opportunity of thanking you and your staff for the courtesies and co-operation extended to us during our recent examination.

Yours faithfully,

(Signed) P. S. Ross & Sons

to meet the needs as then determined, installed as from September 1, 1942. This system has been functioning efficiently since that date. However although certain difficulties were experienced by us in our audit of the transactions of the period prior to September 1, 1942 we have been able to substantiate to our satisfaction the expenditures made throughout the whole period to July 31, 1943.

The expenses of the "Evacuee" Section have been kept, as far as possible, separate from the expenses of the "Enemy" Section of the Vancouver office. In view of the accounting staff performing all accounting functions for both sections, the expenses of the accounting office for salaries, rent and light have been apportioned three fourths to the Evacuee Section and one fourth to the Enemy Section. The salary of the Director, who is responsible for the activities of the whole office, has been paid half by the Evacuee Section and half by the Enemy Section. One fifth of the basic charge for the telephone switchboard and \$50.00 per month of the salary of the Manager of the Title Investigation Office have been paid by the Enemy section and the remainder of these expenses have been borne by the Evacuee Section.

These apportionments, which were approved by Mr. G. W. McPherson some time ago, appear to us to be equitable.

We have made certain suggestions to the Director and Comptroller in connection with the accounting records which they have agreed to adopt and which we believe will improve the records and facilitate subsequent verification.

As a result of our examination, we are of the opinion that the statement of expenses appended hereto as Exhibit "A", a summary of which is given above, correctly sets forth the expenses of the Evacuee Section of the Custodian's Vancouver office for the period from its inception to July 31, 1943 and accordingly we recommend the reimbursement of the sum of \$306,000.00 to the Custodian of Enemy Property, No. 2 Trust Account.

Trust Funds:

Trust Funds includes monies received from the sale of assets, rentals from properties and chattels, interest from mortgages and sundry other sales relating to assets under the control of the Custodian as the result of the evacuation of people of the Japanese race.

These monies which are deposited in a separate bank account designated "No. 4 account" are held for the persons whose assets have been sold or administered. Individual accounts have been maintained in which is recorded at the credit of these persons details of amounts realized from the administration and/or sale of assets and at their debit amounts paid out for their respective accounts and cash paid to them.

Detail verification of these accounts was not made at the time of our visit because we felt it would be desirable to wait until the liquidation of assets, which was in active progress, was completed. Then the Custodian's Office in Vancouver will be holding only cash balances for a large number of the evacuees and possibly many of these cash balances will have been paid over to such persons. Consequently in making an audit of the individual accounts after all assets have been sold it would be necessary to make only one examination of the files relating to such accounts. This procedure seemed desirable also from the point of view of providing an opportunity to have the information on the files rearranged in the manner suggested later in this report under the caption "Files of Evacuated Persons".

We have, however, examined into the procedure followed with respect to the recording of the proceeds from the sale of assets and the income derived from interest bearing securities and the rentals from real estate and the due depositing of all incoming monies. We also examined into the control and internal check over such items and have satisfied ourselves that the same is adequate. We further have tested the correctness of the Trust Funds by checking in detail the bank account for the month of July 1943 and have reconciled the balance of the bank account in the name

of the Custodian of Enemy Property, Account No. 4 at July 31, 1943, which has further been confirmed by certificate received direct from the bankers, namely the Royal Bank of Canada.

We have prepared from the records a preliminary statement of the Trust Fund Account at July 31, 1943 showing the Receipts and Disbursements during the period ended that date. This statement is appended hereto as Exhibit "B". We would point out that the classification of items on this statement may be subject to amendment at the time verification of the accounts is made.

Fishing Vessels:

It would appear from Order in Council P. C. 6247 that the majority of the boats owned by persons of the Japanese race within waters adjacent to the West Coast of Canada which were seized by order of the Minister of Fisheries had been sold prior to August 1, 1942 by a committee known as the Japanese Fishing Vessel Disposal Committee. We are informed that the proceeds from such sales were paid to the original owners by the Committee.

As of August 1, 1942 the unsold vessels under the control of the aforesaid Disposal Committee were to have been turned over to the Custodian, but between that date and the actual date the boats were turned over, the Disposal Committee made further sales. As a consequence, the Custodian received from the Disposal Committee (a) 171 vessels; (b) cash in the amount of \$11,133.34 representing the proceeds from some of the sales of boats made subsequent to August 1, 1942 after deducting therefrom the Committee's charges on the other boats sold; (c) accounts receivable totalling \$64,920.00, due by Governmental Departments, being the uncollected sale prices of certain other boats sold to the Army, Navy and Airforce since August 1, 1942.

We understand the records of the Japanese Fishing Vessel Disposal Committee have been examined by representatives of the Treasury Department. We had exhibited to us a statement certified by representatives

of that Department in respect of items (b) and (c) above but we have not had exhibited to us a list of the 171 boats, certified to by the Disposal Committee as being all of the unsold boats at the time they were turned over to the Custodian.

Of the 171 boats taken over from the Disposal Committee by the Custodian, 17 boats belonged to persons whose affairs were under the control of the Enemy Section of the Vancouver Office, two boats were released by the Custodian and the remaining 152 boats were sold by the Custodian for accounts of evacuees. The net proceeds from the sale of these boats after deducting expenses for reconditioning, towing, wharfage, insurance, appraisals etc. were deposited in the Trust Funds account and credited to the accounts of the individual owners.

In addition to the foregoing the Custodian realized an aggregate amount of \$72,903.08 from the sale of 71 additional boats and scows belonging to persons of the Japanese race. The net proceeds from these sales also have been credited to the accounts of the owners and the funds deposited in the Trust Funds account.

The amount of \$11,133.34 received by the Disposal Committee was deposited in a separate Trust Funds bank account, designated as No. 5 account. The Custodian has collected and deposited in the No. 5 bank account \$58,820.00 of the Accounts Receivable taken over from the Disposal Committee leaving a balance of \$6,100.00 due from the Royal Canadian Air Force, which when received will also be deposited in No. 5 bank account.

Certain monies have been paid out of the No. 5 bank account to the former owners of the boats or placed to their credit in the Trust Funds Accounts of the Evacuee Section with the result that at July 31, 1943 there remained in No. 5 bank account an amount of \$37,456.64. We were informed that when the balance of \$6,100.00, referred to above, is received the balance in the No. 5 bank account will be transferred to the Trust Funds Account of the Evacuee Section designated as No. 4 Account, and the accounts of the former owners credited with the net proceeds from the sale of their respective vessels.

Automobiles and Trucks:

Up to July 31, 1943, 403 automobiles and trucks belonging to persons of the Japanese race evacuated from the protected area came under the control of the Custodian and had been sold for an aggregate amount of \$147,501.74.

We understand, although the majority of these cars were seized by the police, that the Custodian's Office investigating the affairs of the evacuated persons found certain cars which had not been turned over to, or seized by the police and were thus taken possession of by the Custodian.

The proceeds from the cars and trucks sold, after deducting expenses for storage, insurance, watchmen's wages and appraisal fees incurred by the Custodian-prorated on an equitable basis to such cars and trucks to which these expenses were applicable, have been credited to the individual accounts of the former Japanese owners and the monies deposited in the Trust Funds account, designated No. 4.

Fishing Nets and Gear:

A considerable quantity of fishing nets and fishing gear came under the custody of the Vancouver office as the result of the evacuation of fishermen of Japanese origin from the protected area, principally from Steveston, Prince Rupert, and other places along the British Columbia coast within the protected area.

We understand that at the time the Custodian's Office took possession of these nets, tags bearing the record number, the name of the owner, and the appraised value were attached thereto. In a number of instances, we were informed, these tags became detached from the nets thus making it difficult for the persons charged with the disposal of these nets to make definite reports to the accounting office in respect of the owner's account to be credited with proceeds from the sale. We understand that the services of an independent qualified person were used to establish the value of the individual nets and such valuations served as the basis for

*They were not all tagged
or tagged then.*

making sales. At July 31, 1943 there remained unsold a comparatively small quantity of nets in poor condition, or portions of nets, suitable for making repairs to other nets.

The Director informs us that every effort will be made during the current fishing season to sell the remaining nets and fishing gear now in storage.

The aggregate amount realized from the sale of nets and gear to July 31, 1943 amounted to \$91,365.46. The full proceeds from the sale of nets have been credited to the personal accounts of the owners.

Chattels:

The household and personal effects of evacuees which they could not take with them to their new abode were, in a large number of instances, removed to central storage places or stored by the evacuees themselves, in most cases in some part of the dwelling being vacated. We noticed from some of the files examined by us that the evacuees recorded on the registration form only a general description of the items turned over to the Custodian.

An inventory record was made by the clerks charged with the responsibility of taking into custody the chattels stored in one or other of the several buildings used as storehouses, and in the cases where chattels were left in the custody of the tenant of the property vacated by the evacuee, a receipt signed by the tenant for such articles was obtained, except in those cases where the chattels were stored in a room which was locked or by other means made inaccessible to the tenant.

We visited some of the places in Vancouver and Steveston used for storing chattels and we noticed that in numerous instances the evacuees had packed belongings in cartons which were not covered or tied, and also that many other articles were in a damaged and much used condition, consequently the inventory of the articles made by the person taking them into storage is, of necessity, of a very indefinite nature.

But we could do with confirmation

We understand that many requests have been received from evacuees to have shipped to them at their present address certain articles which, in some cases, have necessitated the unpacking of a carton or other container in order to locate the particular thing or things requested. We were also informed that the storage places have on a number of occasions been broken into and containers ransacked, and as a result the belongings of one evacuee mixed with those of another, thus destroying means of identification of ownership with the office records.

A number of sales of articles such as refrigerators, washing machines, etc. have been made by the Custodian's Office with the consent of the owners and many articles have been shipped to the owners upon their requests, and with the approval of the British Columbia Security Commission at the expense of the person making the request.

We were informed that in the near future the chattels then on hand will be sold by public auction. This would appear to be desirable so as to relieve the Custodian's Office of the responsibility of maintaining safe custody of numerous articles of little value, many of which, it could be seen by inspection, would rapidly deteriorate and probably become worthless if kept for a protracted period of time.

Real Estate:

From the real estate records maintained in the accounting office it has been determined that at July 31, 1943 the Custodian was vested with 2,026 properties, having an aggregate assessed value of \$3,241,402.00.

The properties may be grouped as follows:

(a) 769 agricultural properties sold to
The Director, The Veterans' Land
Act

Total
Assessed
Value

\$1,239,907.00

	Total Assessed Value
(b) 372 properties now being surveyed in which the Director, The Veterans' Land Act may be interested	\$ 416,998.00
(c) 464 commercial, residential or unimproved properties situated in Greater Vancouver, advertised for sale on June 19, 1943 in respect of which tenders have been called	1,176,543.00
(d) 421 other properties located throughout the protected area in respect of which no steps have yet been taken towards disposal	407,954.00

We attach hereto as Exhibit "C" a schedule of these properties grouped by districts.

Definite information is not obtainable as to how many more properties may become vested in the Custodian which, up to this time, have not been declared by the evacuees or reported to the Custodian by other persons having knowledge of Japanese ownership.

In respect of the 769 properties under sale to The Director, The Veterans' Land Act for an aggregate amount of \$850,000.00 the Vancouver office was actively engaged in compiling the necessary details relating to each property so that titles to such properties could be transferred and sale price received at the earliest date possible. We understand there are mortgages upon a number of the properties included in this group which in some cases amount to more than the price to be paid for such properties. In these cases, we are informed, it is the intention of the Custodian's Office to ask The Director, The Veterans' Land Act, if he would be prepared to increase the purchase price sufficiently to cover the encumbrances or otherwise to permit him to negotiate directly with the mortgagees for the purpose of possibly effecting a compromise settlement. Failing settlement on either of these bases the properties affected would be withdrawn from the sale.

We are informed that adjustments in respect of rentals, insurance and taxes are to be made as of January 1, 1943.

We prepared and gave to the Director a suggested form of statement, which in our opinion should be compiled in respect of each property sold in order that a complete record of the transaction would be available for the files of the evacuees as well as serve the basis of settlement with the purchaser.

Securities:

The securities held in safekeeping for evacuees as shown by the records were verified by personal inspection. A list of these securities is attached hereto. (Exhibit "D")

At the time of our inspection the securities held for evacuees were in the same safety deposit boxes as securities held for enemy accounts. It would seem to us desirable to have the evacuees' securities kept by themselves in a separate safety deposit box.

Files of Evacuated Persons:

We were informed that there were approximately 14,500 files concerning evacuated individuals. We inspected a number of these files and noticed the information generally was in chronological sequence thus making an examination of the whole file necessary in order to gather information on one subject or with reference to particular assets. Statements giving adequate information relating to sales of assets did not appear to be in the files examined.

We discussed these matters with the Director and as a result it is suggested that a statement giving complete information in respect of the sale or other disposition of each particular asset belonging to each evacuee should be prepared and placed on the files of the persons concerned. To these statements should be attached such documents and letters as relate to each statement and reference made by way of index to the date of any other correspondence on the file which deals with more subjects than the one to which the statement relates. Such correspondence should remain on file

Do this

*This was suggested to
be under way.*

*I don't agree that
this is necessary -
is desirable*

in chronological sequence for reference. We feel it is very desirable to have the files rearranged in this manner and believe the results to be obtained warrant the expenditure of time and effort required to put the files in the suggested order.

It seems to us that in making the verification of the accounts of the individual Japanese Evacuees these files must form the basis of such verification and therefore if the files are in good order such examination will be greatly expedited.

General:

We are pleased to report that the books and records examined by us were well kept. We also wish to take this opportunity of expressing our appreciation of the courtesies and co-operation of those with whom we came in contact in facilitating our interim examination.

Respectfully submitted,

P. S. Ross Sons

Traveling, Hotel and Living Expenses	10,520 31	10,520 31
Registration Division		
Property Protection Division		
Office Personnel		
Freight and Storage - Investigation Division	179 82	
Freight and Storage - Radio and Camera	2,425 97	
Insurance - Protection Division	125 26	15,123 97
Insurance - Radio and Camera		52 80
Appraisals - Radio and Camera		
Furniture, Stationery and Office Supplies	10,170 79	15,086 78
Office Equipment	2,425 97	
Office General Expenses	2,425 97	
Postage and Radio Station	2,425 97	
Telephones	361 50	
Telegrams	273 10	
Legal Fees and Other Settlement	725 02	10,200 00
Registration Expenses - Powell St. Branch		715 00
Accountable Advances		2,425 97
Cost of Organization of System		1,425 00
Advertising		
Advisory Committee Expenses	2,425 97	302,000 00
Expenses - Japanese Properties	1,425 00	
Bank Deposits		2,425 97
Balance - July 31, 1945		20 00
Expenses by -		
Traveling Expenses		2,425 97
Cost in Royal Bank of Canada, August 31, 1945		2,425 97

Exhibit "A"DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.JAPANESE EVACUATION SECTIONSTATEMENT OF RECEIPTS AND DISBURSEMENTS
ADMINISTRATION ACCOUNT NO. 3
FOR THE PERIOD MARCH 1942 TO JULY 31, 1943Receipts:Advances from Custodian of Enemy Property
Trust Account No. 2 \$306,000 00Disbursements:

Office Rent	\$ 10,520 33		
Light	481 01	\$ 11,001 34	
Salaries	163,611 95		
Salaries - Registration Division	8,246 50		
Unemployment Insurance	1,250 55	173,109 00	
Inspections - Agents' reports and expenses		30,783 64	
Travelling, Hotel and living expenses - Registration Division	1,461 64		
Property Protection Division	21,888 91		
Office Personnel	6,556 89	29,907 44	
Freight and Storage - Protection Division	15,402 01		
Freight and Storage - Radios and Cameras	179 82		
Insurance - Protection Division	2,436 69		
Insurance - Radios and Cameras	125 25	18,143 77	
Appraisals - Radios and Cameras		53 00	
Printing, Stationery and Office Supplies	10,170 79		
Office Equipment	8,684 93	18,855 72	
Office General Expenses	3,492 79		
Postage and Excise Stamps	2,327 89		
Telephones	2,822 04		
Telegrams	301 80		
Legal Fees and Claim Settlement	473 50		
Registration Expenses - Powell St. Branch	782 07	10,200 09	
Accountable Advances		715 00	
Cost of Organization of System		3,678 40	
Advertising		1,499 06	
Advisory Committees' Expenses - Greater Vancouver Properties	3,761 02		
Rural Properties	1,151 03	4,912 05	302,858 51
			3,141 49
Balance - July 31, 1943			
represented by -		55 00	
Petty Cash Fund		3,086 49	33,141 49
Cash in Royal Bank of Canada, Account No. 3			

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

PRELIMINARY STATEMENT OF RECEIPTS AND DISBURSEMENTS
TRUST FUNDS ACCOUNT NO. 4
TO JULY 31, 1943

Receipts:

Proceeds realized from assets -		
Real Estate	\$ 63,501 94	
Cars and Trucks	147,501 74	
Fishing Vessels and Scows	138,446 61	
Fishing Nets and Gear	91,365 46	
Small Businesses, farm implements, chattels, etc.	70,511 75	
Life Insurance Policies surrendered	7,769 70	
Accounts and Bills Receivable collected	27,029 88	
Post-dated cheques collected	32,408 32	\$578,535 40
Cash and Bank balances turned over by Evacuated Persons		31,868 59
Remittances of balances due by Companies to Evacuated Persons	34,235 95	
Tax refunds from Dominion and Provincial Governments	9,814 72	
Death claim paid by Life Insurance Companies	4,553 84	
Transfer of balances in favour of former internees	36,187 72	84,792 23
Rentals from Properties collected by Custodian's Office	\$ 92,629 97	
Agents	124,008 55	216,638 52
Rentals from Chattels, etc., and Interest from sundry sources	10,142 71	226,781 23
		21,254 51
Other Cash received - not classified		943,231 96

Disbursements:

Real Estate under administration -	58,392 76	
Municipal Taxes	12,610 14	
Fire Insurance Premiums	3,785 77	74,788 67
Repairs and Maintenance		36,131 53
Liabilities of Evacuated Persons		78,994 39
Payment of Liens on and repairs to other assets		\$189,914 59 \$943,231 96

Carried Forward

Department of the Secretary of State
Office of the Custodian
Vancouver, B. C.
Japanese Evacuation Section
Preliminary Statement of Receipts and Disbursements
Trust Funds Account No. 4
to July 31, 1943

Brought Forward \$189,914 59 \$943,231 96

Disbursements: (Continued)

Payment to Evacuated Persons and transfer
to Enemy Section of balances due to
Internees

293,416 84 483,331 43

Excess of Receipts over Disbursements to July 31, 1943
being -

459,900 53

Cash in Royal Bank of Canada
Trust Account No. 4
Savings Account No. 16795

59,900 53
400,000 00 \$459,900 53

Exhibit "C"

<u>District</u>	<u>Total Assessed Value Land and Improvements</u>
North and West Vancouver	\$ 32,816 50
Burnaby	21,611 83
New Westminster and Points	168,647 50
City of Vancouver South of False Creek	458,765 00
Vancouver Island	167,509 85
Other Islands	67,378 60
Coast	56,971 41
City of Vancouver North of False Creek	746,029 00
Eburne	5,644 00
Steveston	125,439 00
Richmond	199,709 00
Maple Ridge	495,000 00
Mission	178,731 00
Delta	117,691 00
Matsqui	119,978 00
Surrey	148,900 00
Dewdney	6,896 00
Chilliwack	5,250 00
Pitt Meadows	70,000 00
Sumas	1,485 00
Langley	46,950 00
	<hr/>
	\$3,241,402 69

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

SUMMARY OF PROPERTIES UNDER CONTROL AT JULY 31, 1943

District	No. of Parcels	No.	Improved Properties Assessed Value		Unimproved Land Assessed Value		Total Assessed Value Land and Improvements
			Land	Buildings	No.	Value	
North and West Vancouver	30	16	\$ 9,641 50	\$ 19,210 00	14	\$ 3,965 00	\$ 32,816 50
Burnaby	27	13	5,421 83	12,830 00	14	3,360 00	21,611 83
New Westminster and Points	117	62	62,742 50	97,085 00	35	8,820 00	168,647 50
City of Vancouver South of False Creek	233	191	199,800 00	250,010 00	42	8,955 00	458,765 00
Vancouver Island	202	142	719 85	131,165 00	60	35,625 00	167,509 85
Other Islands	53	44	263 60	61,565 00	9	5,550 00	67,378 60
Coast	64	47	188 41	51,160 00	17	5,623 00	56,971 41
City of Vancouver North of False Creek	208	193	257,847 00	481,917 00	15	6,365 00	746,029 00
Burns	4	1	600 00	1,500 00	3	3,544 00	5,644 00
Steveston	53	46	36,789 00	83,450 00	7	5,200 00	125,439 00
Richmond	158	123	94,081 00	90,796 00	35	14,832 00	199,709 00
Maple Ridge	295	283	186,985 00	308,015 00	12		495,000 00
Mission	138	130	76,534 00	102,197 00	8		178,731 00
Delta	108	84	35,274 00	82,417 00	24		117,691 00
Nanaimo	76	65	42,467 00	77,511 00	11		119,978 00
Nanaimo	174	97	63,940 00	84,960 00	77		148,900 00
Surrey	4	2	4,146 00	2,750 00	2		6,896 00
Swainson	1	1	2,750 00	1,500 00	-		5,250 00
Chilliwack	41	41	37,500 00	32,500 00	-		70,000 00
Pitt Meadows	1	1	885 00	600 00	-		1,485 00
Sumas	39	36	23,100 00	23,850 00	3		46,950 00
Langley							
	2,026	1,636	\$1,142,675 69	\$1,996,988 00	388	\$101,739 00	\$3,241,403 69

Exhibit "C"

Total Assessed Value
Land and Improvements

District

Vancouver

and Points

ver South

nd

ver North

ak

\$ 32,828 50
21,611 83
158,647 50

458,765 00

187,509 85
87,378 80
56,971 41

766,029 00

5,644 00
125,439 00
190,709 00

485,000 00
178,781 00
117,881 00
119,978 00
148,900 00
5,896 00
1,250 00
75,000 00
1,485 00
66,950 00

\$5,241,402 69

Exhibit "D"

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

LIST OF SECURITIES HELD AT JULY 31, 1943 FOR ACCOUNT OF EVACUEES

File Envelope
No. No.

514	101	Wakabayashi, Tosaku War Savings Certificates Nos. A8782533, A8432082 2 Certificates of \$5.00 each	\$ 10 00
514	100	Adachi, Eigi War Savings Certificates Nos. A8783532, A8432083 2 Certificates of \$5.00 each	10 00
575	269	Hikida, Yoshikazu (Roy) War Savings Certificates Nos. A4510922, A3862497, A3479082, A2687425 A2016134, A4950970, A5437410, A5723243 A6248451, A6846931, A7250511, A7715568 A8234526 13 Certificates of \$5.00 each (Certificates in name of Roy Y. Hikida)	65 00
610	14	Hoshino, Toshio War Savings Certificate No. A6847485	5 00
625	142	Masuda, George War Savings Certificate No. TA1440733	5 00
837	235	Kuboto, George Dominion of Canada 3% Victory Loan Bonds due March 1, 1954 - Nos. A661211-2 March 1943 Coupon attached	200 00
1042	306	Shikatani, Hideo Receipt No. 1052 for Yen 1000 issued by Japan & Canada Trust Savings Co.	
1100	307	Nishimoto, Simon War Savings Certificates Nos. TA978145, TA978153, TA978163, TA1203752 TA98249 5 Certificates of \$5.00 each	25 00
1336	343	Shimizu, Shotaro British Columbia Packers - 35 shares Cert. Nos. V1067-8-9 for 10 shares each and V1070 for 5 shares Tip Top Tailors Cert. 1453 for 15 shares Above Certificates in name of Tom Shimizu and endorsed	

Department of the Secretary of State
Office of the Custodian
Vancouver, B.C.
Japanese Evacuation Section
List of Securities Held at July 31, 1943
for Account of Evacuees

File Envelope
No. No.

1352	334	Oda, Kyuya Pacific Co-operative Union - 5 shares Certificates 6955-59 Inc.	
1354	347	Obata, Mrs. Saturo Tami Quit Claim deed from Den Yasamoto	
1528	372	Mochida, Heisaku Deed of Land dated July 2, 1943	
1574	342	Izumi, Naojiro Certificate of title No. 73218	
1845	114	Sugiman, Tatsuro War Savings Certificates Nos. A7378762, A7183199 2 Certificates of \$5.00 each	\$ 10 00
1870	18	Ito, Masao War Savings Certificate No. A3511166	5 00
1907	203	Kobayashi, Seichi War Savings Certificates Nos. A6822265, A7872139 2 Certificates of \$5.00 each	10 00
2236	314	Tehara, Gentaro War Savings Certificates No. A283177 in name of Heijiro Tehara No. A340742 in name of Shozo Miyauchi 2 Certificates of \$5.00 each	10 00
2258	234	Kuboto, Saburo Dominion of Canada 2nd Victory Loan Bond 3% due March 1, 1954 No. B100512 (March 1943 Coupon attached)	500 00
2290	122	Nakata, Takeo War Savings Certificate No. A2596130	5 00
2396	268	Shimada, Tokuzo War Savings Certificates Nos. B1140754, B1255544, B1390944, B1495583 B1633556, B1795999, B1948182, B2084666 B266168, B328364, B413980, B707150 B547688, B820073, B992397, B213744 16 Certificates of \$10.00 each	160 00

Department of the Secretary of State
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Japanese Evacuation Section
List of Securities Held at July 31, 1943
for Account of Evacuees

File Envelope
No. No.

2685	4	Inouye, Kazuvoshi War Savings Certificates Nos. A1923470, A2696811 2 Certificates of \$5.00 each	\$ 10 00
2879	341	Yahiro, Mrs. Kin Pacific Co-operative Union Cert. 7361 for 1 share of \$10.00	
3489	146	Nishimura, Shigeru War Savings Certificates - twelve Certificates for \$5.00 each removed August 4, 1943	60 00
3716	300	Obokata, G. War Savings Certificate No. A4439238	5 00
4208	333	Kubota, Takijiro Pacific Co-operative Union Shares Nos. 6755-6 for \$10.00 each	
4618	332	Kamimura, Kintaro Pacific Co-operative Union Share No. 6693 for \$10.00 each	
4821	339	Uchimaru, Kesaguma Pacific Co-operative Union Shares Nos. 7305-6 for \$10.00 each	
4838	368	Oka, Takuma Dominion of Canada 1st Victory Loan Bond 3% due June 15, 1951 No. K4A504542 (June 1943 coupon attached)	100 00
5104	104	Takeda, Heitaro War Savings Certificates Nos. A8432081, A8782534 2 Certificates of \$5.00 each	10 00
5241	145	Nakashima, Toshio War Savings Certificates Nos. A6847548, A6258503, A5723294, A5437460 A4951024, A4511012, A3862499, A3479255 8 Certificates of \$5.00 each	40 00
5261	308	Kusumoto, Tom K. War Savings Certificate No. E287224	100 00
5419	260	Nakashima, Teizo Dominion of Canada 4th Victory Loan Bonds 3% due 1957 Nos. A353516, A353517, A353518 A353519, A353520, A353521 6 Bonds of \$100.00 each	600 00

Department of the Secretary of State
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List of Securities Held at July 31, 1943
for Account of Evacuees

File Envelope
No. No.

5445	335	Okuma, Yoichi Pacific Co-operative Union - 30 shares Nos. 6962-4 inc. for \$10.00 each	
6803	99	Kawaguchi, Mrs. Yoshigoro Sealed envelope said to contain Japanese money - amount not stated	
6892	373	Maeno, Kenichi Dominion of Canada 4th Victory Loan Bond 3% due May 1, 1957	\$ 100 00
7346	346	Farukawa, Kota Certificate of title	
7349	331	Iwase, Toshio Pacific Co-operative Union - 1 Share No. 6630 for \$10.00	
8117	2	Ohashi, Masao War Savings Certificates Nos. TA2617943, TA2299119 2 Certificates of \$5.00 each	10 00
8180	279	Kitamura, Yoshio War Savings Certificates Nos. B1948092, B2084574, B1795910 3 Certificates of \$10.00 each	30 00
8698	336	Omura, Shogo Pacific Co-operative Union - 100 Shares Nos. 6965 to 6974 inc.	
9085	365	Yamanaka, Hirokichi Dominion of Canada 4th Victory Loan Bond 3% due May 1, 1957 No. E029291	1,000 00
9210	294	Howe Sound Fisheries Limited Dominion of Canada 3rd Victory Loan Bonds 3% due November 1, 1956, No. E106677 for \$1,000.00 and Nos. C009847-51 for \$5,000.00 each Dominion of Canada 4th Victory Loan Bonds 3% due May 1, 1957 Nos. E064615-6 for \$1,000.00 each and B0039468-9 for \$500.00 each	26,000 00 3,000 00
9211	296	Burrard Fish Co. Ltd. Dominion of Canada 3rd Victory Loan Bond 3% due November 1, 1956, No. E106676 May 1943 coupon attached	1,000 00

Department of the Secretary of State
Office of the Custodian
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Japanese Evacuation Section
List of Securities Held at July 31, 1943
for Account of Evacuees

File Envelope
No. No.

9212	295	Canadian Saltery Co. Ltd. Dominion of Canada 3rd Victory Loan Bond 3% due November 1, 1956, No. E106675	\$1,000 00
9217	297	Fukuyama, Senkichi Dominion of Canada 3rd Victory Loan Bond 3% due November 1, 1956, No. E106711	1,000 00
9220	293	Sugeyama, Iwakichi Dominion of Canada 3rd Victory Loan Bond 3% due November 1, 1956, No. E141121	1,000 00
9340	338	Nakashima, Fusato Pacific Co-operative Union - 8 Shares Nos. 6928 to 6935 of \$10.00 each	
9364	330	Endo, Torashichi S. Pacific Co-operative Union - 4 Shares Nos. 6347 to 6350 of \$10.00 each	
9407	364	Takahashi, Koichi Dominion of Canada 4th Victory Loan Bonds 3% due May 1, 1957 Nos. A353510-5, A906886-91 12 Bonds of \$100.00 each	1,200 00
9416	340	Umetsu, Mrs. K. Pacific Co-operative Union - 3 Shares Nos. 7307 to 7309 of \$10.00 each	
10107	366	Nishikawa, Tomijiro Dominion of Canada 4th Victory Loan Bonds 3% due May 1, 1957 Nos. A353526-7 of \$100.00 each and H0255432 for \$50.00	250 00
10362	357	Tanaka, Horomi Deed of Land	
10711	363	Nimi Terogoro Dominion of Canada 4th Victory Loan Bonds 3% due May 1, 1957 Nos. A353522-5 of \$100.00 each and H0255431 for \$50.00 Eikka Co-operative Trade Association Share No. 41 of \$1.00	450 00
10763	361	Yamacks, Seitaro Dominion of Canada 4th Victory Loan Bonds 3% due May 1, 1957 Nos. E029292-3 for \$1,000.00 each and A353528-9 for \$100.00 each	2,200 00

Department of the Secretary of State
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Japanese Evacuation Section
List of Securities Held at July 31, 1943
for Account of Evacuees

File Envelope
No. No.

11385	298	Kuraoko, K. War Savings Certificate No. A6965521	\$ 5 00
11556	98	B. C. Purchasers Co-operative Association Certificates in names of following persons: Cert.	
		No.	
		12 Tomekuhi, Maikawa	400 shares
		18 Hatsutaro, Nishimura	300 "
		11 Sannosuje, Maikawa	1,000 "
		25 Union Fish Co.	500 "
		29 Y. Asano	10 "
		72 Maikawa Ltd.	10 "
		73 Maikawa Stores Ltd.	10 "
		89 H. Mishimura	10 "
		111 Union Fish Co. Ltd.	10 "
		126 Y. Asano	400 "
		160 Maikawa Ltd.	100 "
		161 T. Maikawa Stores Ltd.	100 "
			<u>2,850 shares</u>
11633	362	Nakamura, Chosuke Dominion of Canada 4th Victory Loan Bonds 3% due May 1, 1957 Nos. B0040742-4 for \$500.00 each and A353505-9 for \$100.00 each	2,000 00
11993	102	Hatanaka, Ihino War Savings Certificates Nos. A8432077, A8782538 2 Certificates of \$5.00 each	10 00
12267	323	Kusakai, Jubei War Savings Certificates Nos. TA1974076, A5505039 2 Certificates of \$5.00 each	10 00
12271	321	Mukai, Gorojuje War Savings Certificates Nos. TA1974075, A5505038 2 Certificates of \$5.00 each	10 00
12276	337	Shoji, George Yasugo Pacific Co-operative Union - 2 Shares Nos. 7182 and 7183 of \$10.00 each	
12459	299	Tokai, K. War Savings Certificate No. A6965540	5 00

Department of the Secretary of State
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Vancouver, B. C.
Japanese Evacuation Section
List of Securities Held at July 31, 1943
for Account of EvacueesFile Envelope
No. No.

12597	324	Yamashita, Zenzo 4 Certificates in Japanese language said to be 2 Japanese Government Bonds, 1938 Issue of yen 100 each 1 Hypothec Bank of Japan Bond of yen 10 each Bill of Exchange No. 44148, Yokohama Specie Bank - yen 336.84	
12736	326	Kitamura, Misakao, Mrs. T. Major Oil Investments Ltd. Cert. 1450 for 1/40 of 1 unit.	
13213	283A	Inoue, Hisako, Mrs. Dominion of Canada 1st Victory Loan Bond 3% due June 15, 1951, No. B046906 \$ 500 00 (June 1943 coupon attached) Oriental Development Company 2,000 00 6% Bonds due March 1953, Nos. 287-288 Grouped Income Shares Series "A" - 20 shares Certificates Nos. 15 and 16 for 10 shares each Gouvernement Imperial du Japon Loan of 1910 Francs 12,000 Sealed envelope said to contain 27 bonds of Gouvernement Imperial du Japon, Loan of 1910, for 500 Francs each.	
13565	316	Maikawa Limited - 200 shares	
13712	108	Omoto, Yoshitaro War Savings Certificates Nos. B2084644, B1948161, B1795978 30 00 3 Certificates of \$10.00 each	
13803	62	Okino, Otaji Dominion of Canada 1st Victory Loan Bond 3% due June 15, 1951, No. H249503 50 00 War Savings Certificates Nos. A7530284, 7070829, TA2378275 A6110734, A5612269, TA1399277, A4639552, A4182030, TA291726, A3183030, A2511279, A1899099, A1489225, A1242759, A1035387, A1019146, A588024, A373056 140 00 18 Certificates of \$5.00 each	
13824	81	Godo, Moichi Dominion of Canada 1st Victory Loan Bond 3% due June 15, 1951, No. K4A517855 100 00 (June 1943 coupon attached)	
12832	322	Shimoda, Toraiichi War Savings Certificate withdrawn August 20, 1943 5 00	

Department of the Secretary of State
Office of the Custodian
Vancouver, B.C.
Japanese Evacuation Section
List of Securities Held at July 31, 1943
for Account of Evacuees

File Envelope
No. No.

14167	35	Ogino, Ryugo Dominion of Canada 1st Victory Loan Bond 3% due June 15, 1951, No. H205999 (June 1943 coupon attached)	\$ 50 00
14264	31	Abe, Isamu War Savings Certificates Nos. TA857083, 1507719, 6072580, 1208565 5744203, 3457329, 461815, 2589211 6766521, 7262715 10 Certificates of \$5.00 each	50 00
14369	37	Minecka, Tsuguo Dominion of Canada 1st Victory Loan Bonds 3% due June 15, 1951, Nos. H015850-H015851 War Savings Certificates Nos. C69187 for \$25.00, B492954-5, TB406439 for \$10.00 each, A843952, TA2087182 for \$5.00 each River Fish Company Ltd. - 6 shares Nos. 275, 156, 569, 760-762	100 00 65 00
14392	222	Yokoma, Toshiharu War Savings Certificates Nos. A880245, 8141994, 762446, 1015529 1250105, 1570014, 1966989, 2591029, 3295507, 3748345, 4283487, 4723029, 5186320, 5699899, 6102497, 6802642, 7649976, 7258607 18 Certificates of \$5.00 each Sealed envelope said to contain 12 cents	90 00 12

P. S. Ross & Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

MAJ. GEN. J. G. ROSS, C.M.G.,
J. W. ROSS, LL.D.,
S. R. CAMPBELL,
J. A. GRANT,
W. L. GATHEHOUSE,
G. W. HARTHORN,
I. A. ROSS,
H. I. ROSS,
G. H. SMITH,
G. E. HOULT,
S. B. PEACOCK,
W. G. JEPHCOTT,
H. S. HAWTHORNE,
F. E. W. GATES,
J. A. ROSS,
F. A. COFFEY,
G. G. HARRIS.

ROYAL BANK BUILDING
360 ST. JAMES STREET

Centre No. 1, MONTREAL, QUE.

October 20, 1943.

C O P Y

F. G. Shears, Esq.,
Director,
Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Dear Sir:-

Arising from our recent examination of the books and records of the Japanese Evacuation Section of the Office of the Custodian certain matters came to our attention which were discussed verbally with you and in connection with which we offered certain suggestions.

The matters and suggestions referred to are as follows:-

1. Vouchers:

Considerable time was expended in our recent examination by us as well as your staff in locating invoices or receipts covering payments from Account No. 3. This difficulty arose from the method used in filing the documents in support of payments. Numerous instances came to our notice where there were no supporting invoices attached to the cheque requisitions but these invoices were subsequently located in other files dealing with the subjects such as insurance, cars, fishing vessels, etc.

In order that the records in the Accounting Department may be complete at all times all documents supporting a payment should be attached to the relative cheque requisition in such a manner as not to be easily separated therefrom and instructions should be given that such invoices are not to be separated from cheque requisitions. The Comptroller should also see that the supporting details are attached to the requisition before signing cheques for payment.

If it is found necessary to have information relating to any of these payments filed elsewhere than on the cheque requisition file, additional copies of the invoice should be obtained from the issuing company and marked duplicate and the cheque number and date of payment recorded thereon so as to prevent duplicate payments.

In view of the fact that all transactions are dealt with on a cash basis, it would seem to us desirable that the paid cheques, after the bank account as per the books has been reconciled with the bank statement (which should be done at least at the end of each month), be attached to and filed with the cheque requisitions in cheque order sequence. In making up the bank reconciliations the date of issue and cheque number should be shown

opposite all amounts representing outstanding cheques. The adoption of these suggestions will give you a complete record of each payment made and will facilitate the verification thereof at a subsequent date.

2. Payrolls:

The monthly and half-monthly payrolls examined by us were made up by the Comptroller. The employees were listed thereon in alphabetical order and showed the full salary, various deductions for unemployment insurance, income tax, victory loan or war savings certificate instalment and the net amount payable. The Comptroller also made up similar payrolls for the Enemy Section of the Custodian's office.

Cheques were drawn on No. 3 Account for the total of the payrolls of the Evacuees' Section and on No. 1 Account for the total of payrolls of the Enemy Section and later a separate cheque for the portion of the accounting and other salaries payable by the Enemy Section was drawn on the No. 1 Account and deposited in the No. 3 Account to the credit of salaries of the Evacuees' Section.

We suggest that the employees be grouped on the payroll according to the division of the office in which they are engaged and in addition to the information now given on the payroll the amount of unemployment insurance payable by the Custodian's office as an expense of the Evacuees' Section be shown against each employee's name. Then the portion of the accounting and other salaries payable by the Enemy Section can be deducted from the total salaries of the accounting and other groups affected shown on the Evacuees' Section payroll and corresponding items added to the Enemy Section payroll, thus obviating the necessity of drawing a second cheque on the Enemy Section bank account. The compilation of the payrolls in this suggested manner, which involves no additional work, will give a ready and accurate analysis by divisions of the total salaries paid.

It would also seem desirable that these payrolls be made up by a confidential clerk in the Comptrollers' Office, possibly in typewritten form rather than handwritten. This point, however, is not important. Similarly the salary cheques could be typed out after the payroll has been compiled. The Comptroller need then only compare the cheques with the payroll before signing them.

We are of the opinion that by the adoption of these suggestions a clearer and more informative payroll record will result and also the Comptroller will be relieved of detail work, thus enabling him to devote the time required in its performance to other matters in the accounting office of greater importance.

3. Apportionment of Expenses:

Certain expenses, such as salaries, telephone, light and rent are apportioned between the Evacuees' Section and the Enemy Section. The basis of such apportionment up to July 31, 1943 was, we believe, equitable.

However, with the changing conditions in the Custodian's office we suggest that you keep this matter before you and should any changes in the basis appear necessary you will arrange to have the same put into effect.

4. Files:

We reviewed a number of the files of individual evacuees taken at random for the purpose of ascertaining the information contained thereon and

REPORT ON EXAMINATION
JAPANESE EVACUATION SECTION
OF
THE CUSTODIAN'S OFFICE
VANCOUVER, B. C.

JUNE 14, 1947

--00000--

P. S. ROSS & SONS
CHARTERED ACCOUNTANTS

MONTREAL

TORONTO

WINNIPEG

CALGARY

VANCOUVER

*This Report rec'd with
letter June 17/47.
A. Thomson*

P. S. NORR & SONS

PRINTERS AND PUBLISHERS
100-102, WATERLOO STREET
MONTREAL, QUEBEC

MONTREAL, QUEBEC

JUNE 14, 1947

The Secretary of State of Canada,
Ottawa,
Quebec

SIR:

Having upon inspection received through the Assistant Secretary
General of the Department of State, to wit: as a contribution of the work of
the Japanese Evacuation Section of the Office of the Secretary of State,
I have the honor to acknowledge the receipt of the same and to inform you that the same
has been forwarded to the Japanese Evacuation Section of the Office of the Secretary of State,
Ottawa, for their consideration and action.

REPORT ON EXAMINATION
JAPANESE EVACUATION SECTION
OF
THE CUSTODIAN'S OFFICE
VANCOUVER, B.C.

As the Japanese Evacuation Section of the Department of State, to wit: as a contribution of the work of
the Japanese Evacuation Section of the Office of the Secretary of State, I have the honor to acknowledge the receipt of the same and to inform you that the same
has been forwarded to the Japanese Evacuation Section of the Office of the Secretary of State,
Ottawa, for their consideration and action.

JUNE 14, 1947

The conditions which existed at that time, and it is important
that the same be kept in mind. It is important that the same be kept in mind.
It is important that the same be kept in mind. It is important that the same be kept in mind.
It is important that the same be kept in mind. It is important that the same be kept in mind.

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This lack of definite information has resulted in the
creation of a number of errors which have been made in the past. It is important that the same be kept in mind.
It is important that the same be kept in mind. It is important that the same be kept in mind.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVERROYAL BANK BUILDING
360 ST. JAMES STREET

MONTREAL, QUE.

June 14, 1947

The Secretary of State of Canada,
Ottawa,
Ont.

Sir:

Acting upon instructions received through the Assistant Deputy Custodian of Enemy Property, we have made an examination of the books of account and other records maintained in the Japanese Evacuation Section of the office of the Custodian, Vancouver, covering the period of approximately four and three quarter years, commencing as from the date of the evacuation of persons of the Japanese race early in March, 1942, and ending December 31, 1946.

An interim examination of these records up to July 31, 1943 was made previously by us upon which we reported under date of October 20, 1943. In that report, we described the circumstances and uncertainty surrounding the Custodian's office taking custody of and control over the various classes of property from the evacuated persons.

The conditions, which existed at that time, made it impracticable for that office to prepare, immediately prior to the evacuation of these people, a complete inventory as to description and ownership of the property and effects they were leaving behind and over which the Custodian's office was to take control.

This lack of definite information has precluded us from obtaining a satisfactory basis upon which to conduct an audit of the assets taken over and realized. Consequently, we have been obliged to restrict

our present examination to the verification of the cash received and paid out by the Custodian's office.

There is appended hereto a copy of our report dated October 20, 1943 (excluding the exhibits then given), referred to above, which should be read in conjunction with this report.

We also attach hereto the following exhibits:

Exhibit 1 - Statement of Administration Funds and Expenditures for the period from March, 1942 to December 31, 1946.

Exhibit 2 - Statement of Trust Funds for the period from March, 1942 to December 31, 1946.

Exhibit 3 - Summary of Assets under Administration at December 31, 1946.

Exhibit 4 - Schedule of Securities on Hand - December 31, 1946.

Exhibit 5 - Schedule of Balances Receivable under Agreements of Sale as at December 31, 1946.

Exhibit 6 - Schedule of Properties under Administration as at December 31, 1946.

Administration Funds and Expenses

The administration expenses of the Evacuee Section incurred from its inception early in 1942 to December 31, 1946, amounting to \$764,961.33, have been paid out of monies obtained from the following sources:

Advances from Japanese Enemy section of the Vancouver office derived from:

Enemy assets	\$421,000.00	
Advances from Ottawa office	<u>304,500.00</u>	\$725,500.00
Interest on savings bank balances - Trust Accounts		<u>41,339.44</u>
		<u>\$767,339.44</u>

The unexpended balance at December 31, 1946 amounted to \$2,358.11.

A statement is appended hereto, as Exhibit 1, giving the details of the funds received and disbursed on administration account up to December 31, 1946.

At the time of our interim examination in 1943 we made a complete audit of the administration account for the period up to July 31, 1943; therefore, our present examination has embraced the period from that date to December 31, 1946.

The correctness of the advances from the Enemy Section has been confirmed by reference to the records of that section. The interest received on savings bank deposits during the period under review amounting to \$41,839.44 has been included as administration funds. The deposits, upon which this interest has been earned, form part of the accumulated proceeds from realization of assets of evacuated persons.

We have compared the paid salary cheques with the payrolls, and have seen the approval of the Director of the Vancouver office to all salary changes. Vouchers duly approved, supporting all other payments, have been examined. We have received, direct from the bank, a certificate confirming the bank balances at December 31, 1946, which balances have been reconciled with the relative balances shown by the records.

The amount of \$7,319.54 shown on Exhibit 1, under the caption of "Office Equipment", represents the net expenditure for office furniture and fixtures, including typewriters, after crediting thereto cash received from sales of certain of such equipment not further required by reason of diminishing activities of the office. We have seen an inventory of the office equipment still in use and are informed that its present realizable value is not less than the aforementioned amount.

Fidelity bonds, of varying amounts ranging from \$1,000.00 to \$20,000.00, are carried on those employees whose duties involve the handling of cash and securities and the signing of cheques. These bonds, issued by the Canadian Surety Company, have been inspected by us.

Trust Funds and Accounts

There is appended hereto, as Exhibit 2, a statement of cash receipts and disbursements of the trust accounts for evacuated persons covering the period from about March 15, 1942 to December 31, 1946 of which the following is a summary.

Cash received	\$5,697,449.72
Cash payments	<u>4,616,955.96</u>
Balance December 31, 1946	<u>\$1,080,493.76</u>

The total cash received represents monies turned in by evacuated persons to the Custodian's office, the revenue from the administration of and the proceeds from the sales of various assets taken over from them, the details of which are reflected in the statement attached as Exhibit 2.

We have reconciled the total cash received with the deposits shown on the bank statements and, by means of extensive test checks, have satisfied ourselves that the amounts so received have been credited to the individual accounts of the persons concerned; more than 7,000 of these accounts have been opened at various times during the period up to December 31, 1946.

Realization of Assets:

Shortly after the Custodian's office took control of assets of these evacuated people, the services of competent persons were engaged to appraise the real estate, fishing vessels, nets and gear, scows, motor vehicles and sundry equipment; subsequently, these assets were advertised for sale. The tenders received were compared with the related appraisals and such tenders, as were considered satisfactory, were accepted and sales effected; the proceeds received have been credited to accounts of the former owners and the direct expenses of making the sales have been charged to such accounts.

For the purposes of considering tenders and authorizing the sales of real estate, two independent advisory committees were duly appointed, one to deal with properties in Greater Vancouver and the other with rural and other properties outside of Greater Vancouver. Except for a group of rural properties sold to the Director, The Veterans Land Act, we have vouched the authorizations of these committees against the sales prices of the respective properties.

There have been approximately 32 sales of properties in Greater Vancouver for which we have seen only the authorization of one member of that advisory committee, who we are informed, was delegated to approve such sales on behalf of the said committee.

During the period under review, 59 sales of real estate were made under agreements of sale whereby the unpaid balance of the sale price, generally not exceeding 60% thereof, was payable by instalments on stated dates, usually within a period of two years, with interest at five percent per annum. As at December 31, 1946, there were outstanding balances amounting to \$35,827.73 of which \$9,237.50 was overdue and not received at the date of this report. Full details of these unpaid balances are shown on Exhibit 5.

The deeds or agreements of sale, pertaining to the properties sold, have been executed by either the Deputy Custodian or the Assistant Deputy Custodian.

At December 31, 1946, there were 58 properties still under the administration of the Custodian's office, approximately half of which are owned by incorporated or unincorporated societies or trusts and the remainder by private individuals. A schedule of these properties is appended as Exhibit 6. We are informed that, in the opinion of legal advisors to the Custodian, the terms of the Order-in-Council authorizing the disposal, by sale, of assets are not sufficiently wide to include the properties owned by societies and trusts. We understand that efforts have

been made, with little success, to have the officers of these societies take steps towards disposing of their properties.

In respect to those unsold properties belonging to private individuals, we are informed that no offers could be obtained for the majority of them and that the present policy is to obtain the consent of the owner before effecting a sale.

In respect to the group of properties sold to the Director, The Veterans Land Act, we have seen the minutes of the Rural Advisory Committee recommending the acceptance of the offer made by the said Director which, we are informed, was approved by the then Secretary of State.

From time to time, sales of household effects and miscellaneous equipment have been made by auction. We have made a test examination of the auctioneer's sales reports with the related entries in the cash receipts book and in the accounts of the respective owners.

During the course of our examination of certain of the individuals' files, we noticed that the proceeds from an auction conducted at Mission, B.C., amounting to approximately \$325.00 had not been reported or paid by the auctioneer to the Custodian's office. The information on file indicates that the auctioneer died shortly after the date of the sale leaving no assets. Consequently, the individual owners of the articles sold have not been given credit for the amounts realized from the sale thereof.

The administration of the majority of the real estate properties, which came under the control of the Custodian's office, was placed with various recognized real estate agents who remitted to that office, usually monthly, the cash collected less expenses paid by them and their commissions, together with a detailed statement and vouchers of such receipts and expenses. Test checks of the details of these statements, picked at random, have been made to satisfy ourselves that they have been properly incorporated in the books of account.

Repatriation:

Those persons desiring repatriation to Japan, were required under the regulations relating thereto, to turn over to the Treasury Department all cash, securities and any other negotiable documents, having a cash value, which they possessed.

In view of the Custodian's office holding balances due to many of these persons, the procedure followed has been for the Comptroller of the Custodian's office to be present with the officers of the Treasury Department at the time such assets were turned over to them and to receive from those officers such cash, securities, etc. The Comptroller also obtained a copy of the official receipts given by the Treasury Department showing the details of the assets surrendered by the Repatriates as well as the balance, as shown by the Custodian's records, payable to them.

The monies so received by the Comptroller and the proceeds from the sale or collection of the other securities or negotiable documents have been deposited in the Trust Bank account and duly credited to the accounts of the persons from whom received. As soon as possible after the actual departure of these repatriates from Canada, the Custodian's office has paid over to the Treasury Department the total amount held for such persons; we are informed that these amounts have been converted into Japanese currency for payment to the repatriated persons after their arrival in Japan.

Up to December 31, 1946 an aggregate amount of \$1,070,174.14 had been received either directly from the repatriates or from the conversion of securities etc., turned over by them. Amounts aggregating \$916,474.74 have been paid over to the Treasury Department to the same date and additional balances due to repatriates have been paid in 1947.

We have, by means of test examination, satisfied ourselves as to the adequacy of the procedure and control over these transactions.

Settlement of Accounts:

The amounts paid out of the trust bank accounts throughout the period under review, comprising over 25,000 cheques, represent the settlement of the direct liabilities of the evacuated persons and monthly instalment payments to them. Many of the cheques issued during 1946 were in settlement of the final balances due to such persons.

The total cheques drawn on the trust bank accounts as recorded in the cash disbursements record have been reconciled with the withdrawals shown by the bank statements. The cheques together with properly approved requisitions have been checked in detail for certain months, selected by us throughout the period, to the cash disbursements record and followed through to the accounts of the individuals to whom or on whose behalf the payments were made.

The bank balances reflected by the records at December 31, 1946, representing the Custodian's liability in respect of cash held for evacuated persons amounting to \$1,080,493.76, are as follows:

Current account	\$ 176,318.76
Savings account	900,000.00
Property suspense account	<u>4,175.00</u>
	<u>\$1,080,493.76</u>

These balances have been reconciled with the respective balances held by the Royal Bank of Canada, Main Branch, Vancouver, which has confirmed directly to us, the balances so held.

The balances as shown in the individual accounts of the evacuated persons at December 31, 1946, have been listed and checked and the total amount of such balances agreed with the total of the cash balances shown above. There were 2,433 of these balances at the close of 1946.

Some of the cheques which the Custodian's office issued during 1946, in payment of final balances due to evacuated persons, were returned with letters from the individuals complaining about the amounts realized from the sale of their assets. The cheques so returned, aggregating \$16,710.96, have been redeposited in the trust bank account and credited to the accounts of their owners. These amounts are included in the list of outstanding balances referred to in the previous paragraph.

Among the outstanding balances at December 31, 1946 were the following credits carried in suspense accounts pending the determination of the persons to whom the amounts are payable.

Proceeds from sale of:	
Chattels	\$4,982.69
Fishing nets and gear	5,319.43
Refunds of:	
Meter Deposits -	
B. C. Electric Company	473.21
Saving Deposits -	
Japan & Canada Trust	9,242.17
Savings Company	
Sundry sources	<u>708.31</u> \$20,725.81

It would appear from information given to us, that due to the ownership of certain chattels and fishing nets not being known, (for the reasons given in our report of October 20, 1943) it has not been possible to give credit to the owners for the proceeds obtained from the sale of such items. In respect of the deposits returned by the B. C. Electric Company, unclaimed deposits received from Japan & Canada Trust Savings Company and money received from sundry other sources, we understand the Custodian's office has not been able to locate or identify the persons to whom the items are payable from the limited information given by those remitting the money. It would appear probable that these suspense items will remain unallocated until claims are received from the owners.

The balance in the Property Suspense Account comprises various amounts, received from sales of properties, which are held in suspense pending the completion of the respective transactions at which time the cash

will be transferred to the current bank account and credited to the accounts of the proper owners.

It would appear from information given to us that the efforts of the Custodian's office are directed towards the discharge of the Custodian's liability by the paying out of final balances due to evacuated individuals.

There were debit balances on some of the accounts at December 31, 1946 for sundry disbursements amounting to \$644.47. Of this amount, items totalling \$28.65 have been collected to date in 1947; \$234.00 will be recovered by charges to Administration Account, and the remainder of \$381.82, it is expected, will be recovered out of the proceeds of assets still to be sold.

The Custodian's office, in addition to the cash balances commented upon above, also held in safekeeping for evacuees securities of various types including certificates for refundable portions of income tax, a summary of which is attached hereto as Exhibit 4.

These securities are kept under double custody in a safety deposit box at the Royal Bank of Canada, Main Branch, Vancouver, and are recorded in a register, maintained for the purpose, showing full details in respect thereof. We verified, by personal inspection, the securities on hand at the time of commencing our examination and traced the movement of securities between that date and December 31, 1946, to the various records for the purpose of determining the correctness of the securities on hand as at the last mentioned date.

At the time of settling an account of an evacuated person by issuing to him a cheque for the balance of cash held, any securities held in safekeeping are also sent to him.

Controlled Companies

At December 31, 1946, there were five incorporated companies, formerly operated by evacuated persons which are in process of liquidation by F. S. Ross & Sons, on behalf of the Custodian. The assets held by these companies at the aforementioned date, totalling approximately \$33,000.00, are not reflected in the accounts of the Custodian's office, but, when the liquidations are completed, the amounts available for the shareholders of such companies will be transferred to the Custodian's office.

Files

During the period from March, 1942 to December 31, 1946, approximately 15,700 individual files have been opened in connection with evacuated persons, which contain all the information received by the Custodian's office concerning each person and the various types of assets owned by him and presumably turned over to the said office. A substantial number of these files, picked at random, have been scrutinized by us and the information therein relating to the realization of such assets has been compared with the entries pertaining thereto in the ledger accounts of the respective individuals. We also have test checked the entries in these accounts to the books of original entry.

In certain instances we noticed letters on file from individuals enquiring about the realization of certain of their assets and also memoranda indicating that investigation showed the items in question either had been abandoned or could not be traced. There were also other letters complaining about the amounts realized.

We have been informed that a considerable quantity of clothing and bedding, found upon inspection to be unsaleable, was donated for shipment to war areas for relief purposes. We also are informed that a

large quantity of fish netting was removed and used by the Military Pacific Command for camouflage purposes and an additional quantity discarded as being of no value. No record was kept of the ownership of any of these items.

* * * * *

We wish to point out that, for the reasons given in this report and in the one dated October 20, 1943, we are not able to give any statement as to the nature or value of the assets taken over by the Custodian and not disposed of for the benefit of the owners except those items shown on the schedules attached hereto as Exhibits 4, 5 and 6. We also wish to point out that our work has been largely confined to examining the accounting records and reviewing the system of internal control over the cash received and paid out by the Custodian's office. The records examined by us have been well maintained and neatly kept.

We desire to express our appreciation of the assistance and co-operation given by the officers and staff of the Vancouver office during the conduct of our examination.

Respectfully submitted,

A. J. Harrison

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

ADMINISTRATION ACCOUNT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD FROM MARCH 15, 1942 TO DECEMBER 31, 1946

Receipts:

Advances from Japanese Enemy Section of the Vancouver office derived from -		
Enemy assets	\$421,000 00	
Advances from Ottawa office	304,500 00	\$725,500 00
Interest on savings bank balances - Trust Accounts		41,839 44
		767,339 44

Disbursements:

Office rent	\$ 35,166 82		
Light	1,821 99	36,988 81	
Salaries	500,189 04		
Salaries - Registration Division	8,246 50		
Unemployment insurance	3,246 00		
Workmen's compensation insurance	231 58	511,913 12	
Inspections - agents' reports and expenses		37,609 25	
Travelling, hotel and living expenses -			
Registration Division	1,461 64		
Property Protection Division	46,130 71		
Office personnel	8,130 86	55,723 21	
Freight and storage - Protection Division	40,051 47		
Insurance - Protection Division	4,966 84	45,018 31	
Office equipment		7,319 54	
Office general expenses	5,380 12		
Printing, stationery and office supplies	20,255 10		
Postage and excise stamps	6,706 19		
Telephone	8,249 13		
Telegrams	422 39		
Legal fees and claim settlement	656 80		
Audit fees and expenses	4,109 61		
Registration expenses - Powell Street branch	782 07	46,561 41	
Cost of organization of system		3,678 40	
Advertising		681 55	
Advisory Committees' expenses -			
Greater Vancouver Properties	16,270 43		
Rural Properties	3,217 30	19,487 73	764,981 33
Balance - December 31, 1946			2,358 11
Represented by -			
Petty cash fund		150 00	
Unemployment insurance stamp fund		42 33	
Cash in Royal Bank of Canada		2,165 78	2,358 11

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

TRUST FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD FROM MARCH 15, 1942 TO DECEMBER 31, 1946

Receipts:

Proceeds from Realization of Assets -	\$2,500,678 70	
Real estate	158,124 61	
Automobiles and trucks	203,049 40	
Fishing vessels and scows	101,215 08	
Fishing nets and gear	289,013 48	
Chattels	232,754 86	
Business and sundry assets	150,901 03	
Accounts and bills receivable	65,259 75	
Life insurance policies	59,766 04	\$3,760,762 95
Securities		

Revenue -

Real estate	512,424 91	
Chattels and sundry assets	51,287 17	
Securities	9,848 69	573,560 77

Cash received from or on behalf of Evacuees 292,951 86

Cash received from Repatriates 1,070,174 14

5,697,449 72

Disbursements:

Real Estate Administration Expenses -	\$ 48,876 17	
Repairs and maintenance	172,378 42	
Taxes	20,937 94	
Insurance	26,851 29	
Interest on mortgages	21,907 18	
Agents' commissions	39,915 43	330,866 43
Sundry unclassified expenses		
Mortgages and sales agreements paid off		195,156 31
Life insurance premiums and policy loans repaid		132,105 28
Liabilities of Evacuees discharged		39,755 61
Expenses of realization of assets		96,975 97
Other payments for the account of or to Evacuees		2,905,621 62
Payments to Treasury Department for Repatriates		916,474 74
		4,616,955 96

Excess of receipts over disbursements - December 31, 1946 1,080,493 76

Held as follows:

Current bank account	176,318 76	
Savings bank account	900,000 00	
Property suspense bank account	4,176 00	\$1,080,493 76

Exhibit 3

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

SUMMARY OF ASSETS UNDER ADMINISTRATION
AS AT DECEMBER 31, 1946

Cash in bank - Royal Bank of Canada, Vancouver:		
Current account	\$176,318 76	
Savings account	900,000 00	
Property suspense account	<u>4,175 00</u>	\$1,080,493 76
Securities:		
Dominion of Canada bonds - par value	134,350 00	
Dominion of Canada War Savings Certificates	110 00	
Refundable Savings Certificates -		
Dominion Income Tax	2,588 59	
Miscellaneous items (Exhibit 4) - no recorded value	<u>-</u>	\$ 137,048 59
Balances receivable under Agreements of Sale (Exhibit 5)		\$ 35,827 75
Real estate properties under administration (Exhibit 6) - no recorded value - assessed value		\$ 175,098 00

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

SCHEDULE OF SECURITIES ON HAND
AS AT DECEMBER 31, 1946

Dominion of Canada Bonds - per value:

First Victory Loan - 3% 1951	\$ 2,250 00
Second Victory Loan - 3% 1954	200 00
Savings Bonds - 2% 1956	3,000 00
Fourth Victory Loan - 3% 1957	1,550 00
Fifth Victory Loan - 3% 1959	2,450 00
Sixth Victory Loan - 3% 1960	200 00
Seventh Victory Loan - 3% 1962	28,000 00
Eighth Victory Loan - 3% 1963	43,850 00
Ninth Victory Loan - 3% 1966	52,850 00
	\$134,350 00

War Savings Certificates

110 00

Refundable Savings Certificates -
Dominion income tax

2,588 59

Miscellaneous items - value not stated:

725 shares Japan and Canada Trust Savings
11 shares New Pacific Holding Company
3 shares West Coast Trading Co.
2,850 shares B.C. Purchasers Co-operative Association
9 shares Associated Cleaners and Dyers
4,999 shares Deep Bay Logging Co.
200 shares Maikawa Limited
7,000 shares Haney Mills Limited
15,004 shares Togo Cleaners
5 shares Toric Mines
1 share Nikko Co-operative Trade Association - \$1.00
291 shares Pacific Co-operative Union (Redeemable)
5,335 shares Pacific Co-operative Union (Non-redeemable)
114,500 francs, Japanese Government Bonds
\$1,000. Imperial Japanese Bond
Japanese Government Bond (no value indicated)
Receipt from Japan and Canada Trusts for 1,000 yen
Sealed envelope said to contain Japanese currency -
amount not stated
Japanese currency - 1,505 yen
Deposit receipt #30773 - Sumimoto - Bank of Seattle
for 1,386.50 yen
Monarch Life Assurance Policy #113403
Sun Life Assurance Policy #2284785
Western Mutual Benefit Association Policy B 589/689

\$137,048 59

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CURTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

SCHEDULE OF AGREEMENTS FOR SALE
AS AT DECEMBER 31, 1946

<u>Street Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Principal Unpaid December 31, 1946</u>	<u>Due Dates of Principal Payments</u>	<u>Remarks</u>
Foot of Jardine Street, New Westminster, B.C.	\$ 5,500 00	24/11/45	\$ 1,977 60	\$50.00 monthly to 23/10/47 \$1,427.00 on 23/11/47	Payments up to date
Corner of Howe & Salter Sts. Queensborough, B.C.	4,500 00	12/12/45	2,700 00	\$1,350.00 due 12/12/46 \$1,350.00 due 12/12/47	\$850.00 past due and unpaid June 10, 1947
5/4/21 Nelson District, Cumberland, B.C.	2,450 00	10/9/45	205 00	\$204.00 quarterly	Payments up to date
312 Boyne Street, New Westminster, B.C.	2,000 00	27/5/46	750 00	\$250.00 half yearly Nov. 27/46 to May 27/48	Payments up to date
Lot 11, N.W. 1/4, Sec. 10, T.P. 12, Map 809, R.R. 1, Haney, B.C.	15,000 00	23/10/44	6,500 00	\$5,000.00 Aug. 31/45 \$5,000.00 Aug. 31/46	\$6,500.00 past due and unpaid June 10, 1947
2969 - 15th Road, Haney, B.C.	16,400 00	1/2/45	4,920 00	1/2 March 1/46 - 1/2 March 1/47	1947 payment past due at June 10, 1947
2690 - 22nd Road, Haney, B.C.	4,500 00	16/12/44	1,887 50	\$1,000.00 Dec. 15/45 \$2,750.00 Dec. 15/46	\$1,887.50 past due and unpaid June 10, 1947
Klock "C" Map 649, Cranbrook	10,000 00	22/10/46	6,000 00	\$750.00 quarterly from Jan. 1/47 to Oct. 1/48	Payments up to date
Lot 1-13, 13-21, Blk. 3 D.L. 193, North Vancouver	12,000 00	29/5/45	8,750 00	\$1,000.00 yearly April 1/46 to April 1/54. \$750.00 on April 1/55 (10 year period arranged by Japanese owner)	Payments up to date
546 Ewen Avenue, New Westminster	4,000 00	30/11/44	682 48	Payable \$50.00 monthly and balance Jan. 28/47	Paid in full Jan. 7/47
227-259 Boyne Street, New Westminster) 616 Ewen Avenue, New Westminster)	3,800 00	15/1/45	1,230 00	Payable \$150.00 quarterly April 15/45 to Oct. 15/46 Balance \$1,230.00 Jan. 15/47	Paid in full Jan. 17/47
Rear of 76 Moncton Street, Steveston, B.C.	1,800 00	16/2/45	100 00	Payable \$100.00 quarterly May 16/45 to Feb. 16/47	Paid in full Feb. 23/47
2152 Marine Drive, West Vancouver, B.C. Deduct: Enemy one-half interest	2,000 00 <u>1,500 00</u> \$50,050 00	23/6/45	250 30 <u>188 13</u> \$35,827 73	\$41.65 monthly to May 26/47 balance \$42.05 on June 23/47	Payments up to date
Principal outstanding - December 31, 1946					

Exhibit E

Exhibit 5

<u>Street Address</u>	<u>mts</u>	<u>Remarks</u>
of Jardine Street, New Westminster		Payments up to date
of Howe & Selzer Sts. Queensboro		\$850.00 past due and unpaid June 10, 1947
Nelson District, Cumberland, B.C.		Payments up to date
of Howe Street, New Westminster, B.C.		Payments up to date
W.M. 1, Sec. 10, T.P. 12, Map 1, Hamey, B.C.		\$6,500.00 past due and unpaid June 10, 1947
10th Road, Hamey, B.C.		1947 payment past due at June 10, 1947
22nd Road, Hamey, B.C.		\$1,887.50 past due and unpaid June 10, 1947
"C" Map 646, Cranbrook		Payments up to date
15, 16-21, Blk. 3 D.L. 193, Vancouver	on or	Payments up to date
on Avenue, New Westminster		Paid in full Jan. 7/47
6 Boyne Street, New Westminster		1/47 Paid in full Jan. 17/47
on Avenue, New Westminster		
of 76 Houston Street, Steveston, B.C.		Paid in full Feb. 22/47
Marine Drive, West Vancouver, B.C.		1/47 Payments up to date
Wt: Hamey one-half interest		
Legal outstanding - December 31, 1947		

P. S. ROSE & SONS

Exhibit 6

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
VANCOUVER, B. C.

JAPANESE EVACUATION SECTION

PROPERTIES UNDER ADMINISTRATION
AS AT DECEMBER 31, 1946

*Asterisk denotes property sold in 1947

<u>Assessed Value</u>	<u>Property Description</u>
	<u>City Property</u>
\$ 1,625 00	* 554 East Cordova Street, Vancouver, Dwelling
625 00	* 500 Block East Cordova Street, Vancouver, Vacant land
1,200 00	668 East Cordova Street, Vancouver, Dwelling
2,200 00	2456 McGill Street, Vancouver, Dwelling
615 00	200 Block Triumph Street, Vancouver, Vacant land
2,435 00	162 West Fifth Avenue, Vancouver, Dwelling
200 00	Tide flats, E. Seymour Creek, North Vancouver, Vacant land
1,585 00	5195 Royal Oak Avenue, Burnaby, Dwelling
2,550 00	115 South Gilmore Avenue, Burnaby, Dwelling
	<u>Rural Property</u>
1,000 00	Lot 1, Block B, D.L. 20, Bamfield, Dwelling
100 00	Lot E, Pt. N.E. 1/4 20, Bamfield, Vacant land
650 00	* Lot 14, Block 29, Map 2281, Comox Land District, Dwelling
1,715 00	Lot 59, Block 7 D.L. 1, Prince Rupert, Dwelling
70 00	Lot 9, Block 36, Clark Avenue, Cranbrook, Vacant land
1,935 00	Lot 32, Block 17, D.L. 1, Prince Rupert, Dwelling
110 00	Lot 23, Block 19, D.L. 7, Prince Rupert, Vacant land
1,450 00	1734 Sixth Avenue, Prince Rupert, Dwelling
225 00	Lot 10 W.40' Block 1, Map 537, Port Essington, Dwelling
2,075 00	Lot 12 W.33' Block 1, Map 537, Port Essington, Dwelling
670 00	Lot 13 W.22' Block 1, Map 537, Port Essington, Store
1,100 00	Assgd A of 3 Block 2, Map 537, Port Essington, Store
1,725 00	Lots 7 and 8, Block 2, Map 537, Port Essington, Dwelling
965 00	Lot 304, Block (125 ac m/l) Tp. R. 8, Port Essington, Dwelling
480 00	Lot 30, 31, Block 14, Map 949, Haysport, Dwelling
125 00	Lot 1, Block 6, Port Essington, Dwelling
1,700 00	Shannon Road, Richmond, Dwelling
1,550 00	East 60', Lot 10, Block 1, Port Simpson, Port Essington, Dwelling
	<u>Societies</u>
5,800 00	Nippon Kyoritsu Co-Gakko Maintenance Ass'n. (Japanese Language School) 439 Alexander Street
23,800 00	Nippon Kyoritsu Co-Gakko Maintenance Ass'n. (Japanese Language School) 475 Alexander Street
625 00	Hampa Buddhist Temple, 500 East Cordova Street, Vancouver
1,575 00	Hampa Buddhist Temple, 549 East Cordova Street, Vancouver
\$62,520 00	Carried Forward

P. S. ROSE & SONS

Department of the Secretary of State
Office of the Custodian
Vancouver, B. C.
Japanese Evacuation Section
Properties under Administration
As at December 31, 1946

*Asterisk denotes property sold in 1947

Assessed Value	Property Description
	<u>Societies (Continued)</u>
\$ 62,520 00	Brought Forward
11,825 00	* Hompa Buddhist Temple, 604 East Cordova Street, Vancouver
5,800 00	Kitsilano Japanese Language Association School, 1672 West 1st Avenue, Vancouver
3,400 00	Kitsilano Buddhist Mission Church, 1684 West 1st Avenue, Vancouver
9,360 00	Fairview Buddhist Church, 715 West 7th Avenue, Vancouver
2,855 00	New Westminster Japanese Language School Society, 815 Agnes Street, New Westminster
7,300 00	Japanese Buddhist Church, 120 - 10th Street, Vancouver
1,320 00	* M. Nishiguchi and Co. Ltd., Langley
6,000 00	Japanese School Maintainers Association, Power Line Road, Hammond
7,650 00	Haney Fruit Ranchers Association, 14th Avenue and Dewdney Trunk Road, Haney
50 00	Trustees Maple Ridge Buddha Mission, 2583 Dewdney Trunk Road, Haney
4,400 00	Trustees Maple Ridge Buddha Mission, 2585 Dewdney Trunk Road, Haney
1,650 00	Whonnock, Ruskin, Albion Japanese Farmers Association, Ruskin
2,700 00	Whonnock, Ruskin, Albion Japanese Farmers Association, Whonnock
1,300 00	Buddhist Church Mission, Village of Mission
4,600 00	Western Canada Hop Co-operative Union, Municipality of Mission
2,425 00	Surrey Berry Growers Co-operative Association, Sandell Road, New Westminster
2,540 00	Canadian Mio Sonjinkai, 22 Moncton Street, Steveston
2,232 00	Steveston Japanese Association, No. 1 Road at Chatham, Steveston
12,244 00	Steveston Japanese Association, No. 1 Road at Chatham, Steveston
5,258 00	Steveston Japanese Association, No. 1 Road at Chatham, Steveston
2,395 00	Steveston Buddhist Mission, 1st Avenue between Moncton and Bayview, Steveston
4,822 00	Steveston Buddhist Mission, West side of 1st Avenue, Steveston
360 00	Canadian Japanese Association, Townsite of Port Essington
2,335 00	Prince Rupert Japanese Association, Prince Rupert
\$167,341 00	Carried Forward

Department of the Secretary of State
Office of the Custodian
Vancouver, B. C.
Japanese Evacuation Section
Properties under Administration
As at December 31, 1946

*Asterisk denotes property sold in 1947

Assessed Value	Property Description
\$167,341 00	Brought Forward
	<u>Miscellaneous Trusts</u>
4,955 00	Hachiro Miyazawa, 3223 Fraser Avenue, Vancouver, Dry cleaning plant
1,450 00	Mrs. Yonejiro Nagai (Chiye) 4160 Union Street, Vancouver, Dwelling, garage and woodshed
1,352 00	(Toshiyasu and Minoru Ota, 231 Ewen Avenue, New Westminster) (Mrs. Miyoshi Murata, 231 Ewen Avenue, New Westminster) Dwelling (Mrs. Yoshikazu Huguichi, 231 Ewen Avenue, New Westminster)
<u>\$175,098 00</u>	