

5477

[Pt2.2]

Ebisuzaki, M. and Co.

November 10th, 1948.

M. Ebisuzaki Co. -- Partnership Claim

This partnership was taken over by the Custodian as shown by the appointment of P.S. Ross & Sons as Controller with the Powers of a Liquidator dated April 27th, 1942 because a 25% interest of Masataro Ebisuzaki was found to be an Enemy Interest as shown by P.S. Ross & Sons' preliminary report of January 5th, 1942.

An inventory was taken of the stock-in-trade of the partnership dated 28th April, 1942 which totalled \$9,701.51. Cash on hand was shown as \$83.30, store and office equipment as \$500.00, which also included a rice mill. 3 trucks and a car were shown as \$1,600.00.

The above items have been accounted for in the following manner:

- (1) Cash on hand - \$83.30 remains the same.
- (2) Stock-in-trade was broken up into 4 categories - (a) White merchandise (b) Japanese merchandise (c) merchandise sold to T. Maikawa Stores (d) Sundry merchandise.

The White merchandise was offered for sale by public tender and the highest offer received was \$2,500.00. It was decided at a meeting of the creditors that this offer was too low and that this merchandise should be sold by auction. This was done and \$2,877.26 was realized.

The Japanese merchandise, being difficult to dispose of, was offered for sale by tender on the 21st July, 1943, and 5 bids were received, the highest being for \$650.00. This was considered to be insufficient and it was decided that these goods should also be sold by auction. This was done and \$1,791.50 was realized.

Other merchandise was disposed of by means of a negotiated sale to the T. Maikawa Stores Limited for \$2,108.15.

Sundry other merchandise was sold for \$178.40 in a negotiated sale to the T. Maikawa Stores Limited.

Thus we have a claim of \$9,000.00 for stock-in-trade for which the total sum of \$6,955.31 was realized by auction and by negotiated sale.

The store equipment, office supplies, office equipment and the rice mill, for which the Company claims \$4,200.00, were sold at auction for \$922.00.

The automobiles for which the Company claims \$2,800.00, were sold by the Custodian by tender for \$2,067.00.

The groceries for which the Company claims \$400.00, were sold for \$52.00.

Thus we have a claim for merchandise, cash, equipment, automobiles, which can be identified, ~~as~~ \$16,483.30, which were all sold and accounted for, for the sum of \$10,139.74.

A very small portion of the claim, being store supplies for which the Company claims \$150.00, and the tools and camp equipment for which the Company claims \$1,500.00, making a total of \$1,650.00, cannot be accounted for. The reason for this is that store supplies are not considered generally to have a tangible value and the tools and camp equipment were believed to have been owned by the individual Japanese workmen and were left by them in the woods when they were hurriedly evacuated and it would have been impossible to have rounded them up and disposed of them.

Thus we have a gross claim of \$18,133.30 for which we have realized \$10,139.74 leaving a net claim of \$7,993.56.

M. Ebisuzaki Co. -- Partnership Claim

However, against this net figure we have, as of November 30th, 1947, a deficiency of \$4,442.21 which consists of the balance owing to the creditors of the Company out of the accounts payable.

Therefore, the lowest net amount which it is possible for the Company to obtain under this claim if it were to be granted in toto would be \$3,551.35.

HAC-js

COPY

29th October, 1948.

MEMORANDUM

Re: M. Ebisuzaki Company claim filed by Mr. Teiji Morishita on behalf of the company

The following information has been obtained relative to the claim filed:

1. Cash on hand - \$83.30: This is the cash balance on hand as per our statement of 28th April, 1942 and is accounted for in the cash receipts and disbursements.

2. Stock in trade - \$9,000.00: There is an inventory on hand dated 30th April, 1942 which totals up to \$9701.51. This is the total used in our statement of 28th April, 1942 and is made up of

Goods of "White" origin
Goods of "Japanese" origin

\$6,283.59
3,417.92
\$9,701.51

Presumably this inventory was prepared under our direction at the time we took over although I am not sure of the names of those who did the work.

Part, if not all, of this inventory was offered for sale in advertisements in local papers dated August 21st, 24th, and 26th, 1942 and were shown as parcels A to F inclusive.

Parcel A was shown as a stock of dry goods and parcel B was shown as a stock of hardware. It is not clear what was included in parcels A and B as there does not appear to be lists of these items available on the file at the present time.

The best offer received for parcels A to F inclusive was \$2,500.00 and was refused along with sundry offers on the various individual parcels.

Subsequent to this refusal it appears that the stocks and fixtures were shown to Thompson and Binnington, auctioneers, who advised that in their opinion these stocks should net the company at least \$3,000.00 at public auction.

Auctions were held and the following amounts were received:

Merchandise
Fixtures

\$2,877.26
922.00
\$3,799.26

Net proceeds after advertising costs, cartage, auctioneers' expenses, etc., amounted to \$3,317.62.

It would appear that this sale could not have included the goods of "Japanese" origin as a second advertisement was run in local papers in July, 1943 offering these goods for sale. The best offer received in response to these advertisements was \$650.00 and it, along with the other tenders, was refused. Messrs. Thompson and Binnington were again consulted and they advised that in their opinion a sale by public auction should net at least \$800.00.

A sale by auction was subsequently carried out and total proceeds amounting to \$1791.50 were received. The net amount received by the company was \$1424.76 after the usual charges.

In addition to these amounts sales were made to T. Maikawa Stores which netted \$2108.15 representing invoice costs less 10%. There was also sundry sales of perishable merchandise totalling \$178.40.

To summarize, the following amounts were received from sales of merchandise:

First auction	\$2877.26
Second auction	1791.50
T. Maikawa Stores	2108.15
Sundry	<u>178.40</u>
	<u>\$6955.31</u>

Book value 30th April, 1943 \$9701.51

Japanese claim \$9000.00

In addition to these sales it appears that Mrs. Ebisuzaki took some \$60.00 worth of inventory from the store in May, 1942 which does not appear to have been charged to her.

3. Store equipment - \$3000.00: This is shown on our statement at 28th April, 1942 as furniture and fixtures - \$500.00.

There is no detail in the claim showing what the \$3,000.00 is made up of nor have we any detail showing how we arrived at \$500.00. in our statement. However, in the advertisement of August, 1942 we showed parcel D as being office furniture and fixtures including a Burroughs Adding Machine, Underwood typewriter and safe.

Parcel E - one rice mill and parcel F - store furniture and fixtures and fittings, including show cases, tables, etc.

It does not appear that we ever had these items appraised although a memorandum on file showed parcel C to consist of the following:

Parcel C.

3 Singer Sewing machines

Parcel D.

1 EIlam Duplicator
1 Burroughs Adding machine on stand
1 Underwood typewriter #5
1 Protectograph
1 Safe
1 Giant pencil sharpener
1 Desk lamp
1 office stool
1 table
Desks and shelving
1 Electric wall clock
1 4 drawer steel cabinet

Parcel E.

1 Rice mill

Parcel F.

28 Drawers in one block with table cover
1 Paper holder and knife
1 Two drawer desk
1 Portable scale
1 Desk scale
2 rubber mats
1 Bamboo umbrella stand
1 Cash register - damaged
10 Glass cabinets
7 wooden tables
1 chair
9 Glass candlesticks
123 Metal show stands - various
Wooden show stands - various - homemade

The records do not indicate to whom and for how much these various items were sold but this could possibly be obtained through Thompson and Binnington who, it appears, have retained the auction sheets.

4. Office supplies - \$300.00: There is no record on file to show that there were any office supplies on hand nor do the claimants show how they arrive at their valuation.

5. Office equipment - \$500.00: The claimants do not show how this figure was arrived at but it apparently includes some of the items referred to in parcel D under 3 above.

6. Store supplies - \$150.00: The claimants do not show how this figure was arrived at nor have we any records of any store supplies at the time we took over.

7. Rice Mill - \$400.00: This item has been included in our sale of various equipment amounting to \$922.00. The actual proceeds from the rice mill are not available but presumably could be obtained through Thompson and Binnington.

8. Automobiles - \$2800.00: The claim shows a total of \$2800.00 for automobiles. These were disposed of by the Custodian's Office. Details of which are as follows:

	<u>Claim</u>	<u>Appraisal</u>	<u>Sale</u>
T. 25 Chev. Delivery Truck	200.00	65.00	65.00
T. 111 Dodge Panel Delivery truck	800.00	795.00	750.00
T. 60 Chev. truck	600.00	360.00	350.00
C. 40 Dodge car	<u>1200.00</u>	<u>902.00</u>	<u>902.00</u>
	\$2800.00	\$2122.00	\$2067.00

Book value 28 April, 1942

\$1,600.00

9. Shingle camp equipment

A. Tools and camp equipment - \$1,500.00: We do not appear to have realized anything from the sale of these assets although there does appear to have been certain inventories taken. It may be that the inaccessibility of the camp made it impossible to realize on these tools. Our statement at 28th April, 1942 shows an estimated investment in shingle bolt camps of \$5,800.00 but we do not appear to have broken this down between buildings and other equipment.

B. Groceries - \$400.00: We had a Mr. Gibbons go to the camp to make an inventory but so far I have not been able to identify it. At any rate Gibbons charged \$75.00 for his work and applied \$52.00 sale of groceries against this amount which we have accounted for in the normal manner. This information regarding the \$52.00 appears to have been received by way of a letter from Mr. Nat McNair of Stillwater, B. C.

In addition to the groceries it appears through this letter from McNair that Gibbons shipped a horse to Vancouver but there does not appear to be any record of how this horse was disposed of.

General: Re equipment and groceries located at Suzuki and Taira camps.

Taira Camp: There is a list on file dated 18th March, 1942 showing the following values:

Tools and other equipment (per list on file)
Groceries and other merchandise (per list on file)

\$1,018.05
253.31
\$1,271.36

There is no indication of who made these lists nor whether these items were still there at the time the Japanese were evacuated.

In addition there was an inventory of the Taira Camp dated 12th April, 1942 which may have been made by a Mr. Logan who was apparently at the camp as a representative of the Custodian's Office.

Suzuki Camp:

Tools at the camp (per list on file)
Kitchenware
Groceries

\$ 489.75
247.25
229.85
\$ 966.85

In addition to the lists on file supporting these figures there is also a list dated 12th April, 1942 prepared by Mr. Logan at the time he visited this camp.

"C.S.N."

5
certificates

The Commissioner,
Office of the Custodian,
Royal Bank Building,
Vancouver, B.C.

6. Total claim (unable to say, see above)
7. Place at which claimant prefers to be heard:
VANCOUVER, B.C.
Leave given by Commissioner at Nelson, B.C., on March 9th, 1948, Case 364.
8. Do you require the services of an interpreter at the hearing? YES

Teiji Morishita

CLAIMANT

DOMINION OF CANADA
PROVINCE OF BRITISH
COLUMBIA
TO WIT:

I, TEIJI MORISHITA, of the Town of Slocan City, in the Province of British Columbia, DO SOLEMNLY DECLARE THAT:

The information set out in the form above is true and correct to the best of my knowledge, information and belief, and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the "Canada Evidence Act".

DECLARED BEFORE ME at the City of Vancouver, in the Province of British Columbia, this 17th day of October, A. D. 1948.

W. G. Galt

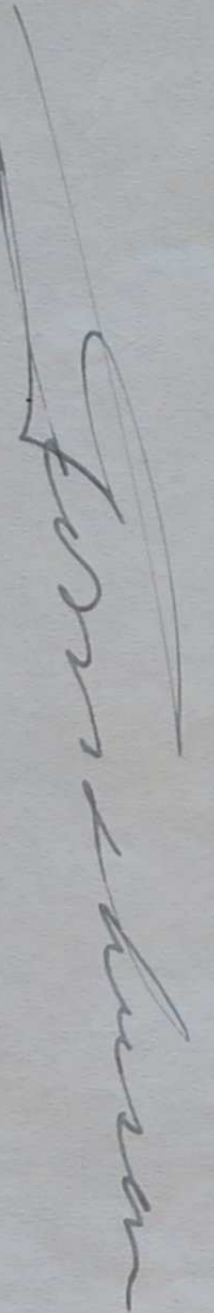
A. COMMISSIONER FOR TAKING
AFFIDAVITS WITHIN BRITISH
COLUMBIA

Teiji Morishita

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The Secretary of State under and by virtue of authority given to him by Regulation 8 of the Consolidated Regulations Respecting Trading with the Enemy (1939) by his duly authorized Deputy GLENN WILLOUGHBY McPHERSON, hereby appoints MESSRS. P. S. ROSS AND SONS, Chartered Accountants, Inspectors under the said Regulations, and authorizes the said company to inspect all books and documents belonging to or under the control of M. EBISUZAKI AND COMPANY and further requires any person able to give any information with respect to the business or trade of the said M. EBISUZAKI AND COMPANY to give such information.

DATED at Vancouver this eighteenth day of December, 1941.


(G. W. McPherson)
Authorized Deputy of the
Secretary of State.

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1012 Royal Bank Bldg.,
Vancouver, B.C.

18th December, 1941.

Messrs. P.S. Ross and Sons,
Chartered Accountants,
The Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Company

I am enclosing a certificate under Regulation 8 and would request that you investigate the above company in the usual way.

The Custodian will be interested in having complete information as to the actual ultimate beneficial owners of the company, their place of residence and whether or not the company has any enemy debts.

Yours truly,

(G.W. McPherson)
Authorized Deputy of the
Secretary of State and/or
Custodian.

GWMCP:MGH

M. EBISUZAKI COMPANY

GENERAL STORE

GROCERIES, DRY GOODS AND HARDWARE, ETC.

337 POWELL STREET.

VANCOUVER, B. C., December 20, 1941. 193

Mr. G. W. McPerson,
P.S. Ross and Sons,
1012 Royal Bank Building,
Vancouver, B.C.

Dear Sir:

In reply to your letter of December 11th, regarding Consolidated Regulations Respecting Trading with the Enemy, we are making the following report:

The firm known as "M. Ebisuzaki Co." is run by three partners:

Mr. Masataro Ebisuzaki, now in Japan, a Naturalized Canadian,
Mrs. Hide Ebisuzaki, wife of the above party, residing at 466 East Cordova Street, Vancouver, B.C. and
Mr. Teiji Morishita, a Japanese National, residing at 466 East Cordova Street, Vancouver, B.C.

The net profit which is earned by the firm is divided among these three partners as follows:

25% to Mr. Masataro Ebisuzaki,
50% to Mrs. Hide Ebisuzaki,
25% to Mr. Teiji Morishita.

Yours very truly,

M. Ebisuzaki Co.,
Per *Teiji Morishita*
Manager.

Under Inspection

ESTABLISHED 1858

CABLE ADDRESS PHILROSS

MONTREAL
TORONTO
WINNIPEG
CALGARY
VANCOUVER

280 ST JAMES STREET
ROYAL BANK BUILDING
309 ELECTRIC CHAMBERS
LANCASTER BUILDING
ROYAL BANK BUILDING

P. S. Ross & Sons

CHARTERED ACCOUNTANTS, TRUSTEES & LIQUIDATORS

ROYAL BANK BUILDING
280 ST JAMES STREET

- MONTREAL - QUEBEC

Vancouver, B. C.,
January 5, 1942.

BRIG GEN JAMES G. ROSS,
C.M.G., C.A., F.C.A. (CAN.)
A. F. C. ROSS,
C.A., F.C.A. (CAN.)
JOHN W. ROSS,
LL.D., C.A., F.C.A. (CAN.)
GORDON W. SCOTT, C.A.
S. R. CAMPBELL, C.A.
JOHN A. GRANT, C.A.
S. B. PECKHAM, C.A.
GUY E. HOULT, C.A.
W. L. GATEHOUSE, C.A.
W. G. JEPHCOTT, C.A.
H. S. HAWTHORNE, C.A.
F. E. H. GATES, C.A.
G. M. HAWTHORN, C.A.
IAN A. ROSS, C.A.

Office of the Custodian,
Dept. of the Secretary of State,
7 O'Connor Street,
Ottawa, Ontario.

Dear Sir:

Re: M. Ebisuzaki

Pursuant to an order dated the 18th day of December under Regulation 8 of the Consolidated Regulations Respecting Trading with the Enemy (1939), and signed by Mr. G. W. McPherson, we have made a preliminary examination of the above company.

This company is a partnership and is operated under a partnership agreement dated the 30th July, 1936, and the partners and their respective interests in capital and earnings is as follows:

<i>Japan 382</i>	Masataro Ebisuzaki, now in Japan -	25%
<i>12/1/44</i>	Mrs. Hide Ebisuzaki, wife of M.	
<i>5078</i>	Ebisuzaki, resident of Vancouver -	50%
	Teiji Morishita, Vancouver -	25%
	<i># 1124.49</i>	
		<i>Share # 364</i>

The partnership operates its retail store at 337 Powell Street. The books have not yet been written up to date but we understand there are no accounts payable to residents of Enemy Alien territory.

In view of the interest of M. Ebisuzaki in the partnership, we consider this company should be brought to your attention immediately. We would appreciate your instructions as to what is to be done with M. Ebisuzaki's 25% interest and whether or not the company should be incorporated or controlled.

Yours

Faithfully,

P. S. Ross & Sons

WHEREAS under Regulation 8 of the Consolidated Regulations Respecting Trading with the Enemy (1939) the Secretary of State on the eighteenth day of December 1941, appointed MESSRS. P. S. ROSS AND SONS, Chartered Accountants, Inspectors under the said Regulations to inspect all books and documents belonging to or under the control of M. EBISUZAKI AND COMPANY;

AND WHEREAS a report dated the fifth day of January, 1942, has been made to the Secretary of State by the said inspectors and such report indicates that Masataro Ebisuzaki, Mrs. Hideo Ebisuzaki and Teiji Morishita carry on business as M. EBISUZAKI AND COMPANY and that the said business is unincorporated;

AND WHEREAS it appears to the Secretary of State that the business of Masataro Ebisuzaki, Mrs. Hideo Ebisuzaki and Teiji Morishita carried on under the name of M. EBISUZAKI AND COMPANY should be wound-up;

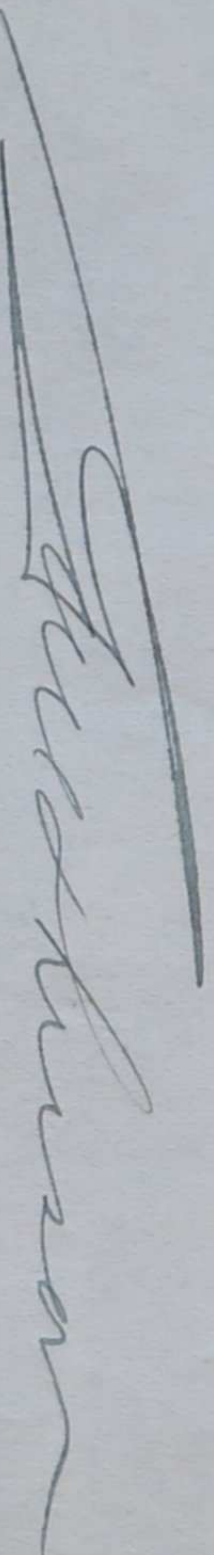
NOW THEREFORE, the Secretary of State by his duly authorized Deputy, CLYDE WILLOUGHBY MCPHERSON, hereby revokes the order of the eighteenth day of December 1941 appointing MESSRS. P. S. ROSS AND SONS inspectors and in substitution for that order hereby appoints FREDERICK FIELD, Chartered Accountant in the City of Vancouver in the Province of British Columbia, a representative of P. S. ROSS AND SONS, as controller of the affairs of Masataro Ebisuzaki, Mrs. Hideo Ebisuzaki and Teiji Morishita carrying on business as M. EBISUZAKI AND COMPANY;

The Secretary of State hereby confers upon FREDERICK FIELD, Chartered Accountant in the City of Vancouver in the Province of British Columbia, a representative of P. S. ROSS AND SONS, such powers as are exercisable by a liquidator in a voluntary winding-up of a company, including power in the name of Masataro Ebisuzaki, Mrs. Hideo Ebisuzaki and Teiji Morishita carrying on business as M. EBISUZAKI AND COMPANY, or in his own name and by deed or otherwise to convey or transfer any property and power to apply to the Court having power to appoint a receiver

or liquidator or to grant a winding-up order, or a judge thereof to determine any question arising in the carrying out of this order;

The Secretary of State orders that the remuneration payable and costs, charges and expenses incurred in connection with the original inspection, to such amount as may be approved by the Secretary of State, shall be defrayed out of the assets of the business and shall be charged on such assets in priority to any other charges thereof.

DATED at Vancouver this twenty-seventh day of April, 1948.



(O. W. Kepherson)
Authorized Deputy of the Secretary
of State and/or Custodian.

Detachment
Seizure No. **T 25**
FOR USE WHEN APPLICABLE

19

MEMBER'S NAME

STATE BRIEFLY AUTHORITY, ETC., WHETHER BY SEARCH WARRANT, ETC.

NO. OF PKGS.		CAPACITY OR SIZE	DESCRIPTION OF CONTENTS DETAILS TO BE GIVEN IN FULL
LICENSE NO. MAKE & MODEL SERIAL NO. ENGINE NO. SPEDOMETER READING CONDITION	(41) C2482 (33) Chev Panel 593839 2331399 63878 Fair	TIRE NUMBERS	
EXTRA EQUIPMENT	None		
DESCRIPTION & CONDITION VERIFIED	Fenders Broken Back Window Missing		

Handed over to representative of
Custodian whose signature in receipt
thereof appears hereunder

SIGNATURE OF MEMBER SUBMITTING REPORT

EXHIBIT REPORT

19

RE: Masataro EBISUZAKI 337 POWELL ST VANOCOVER -
NAME OF FILE
19 42, I Goodfellow K E
MEMBER'S NAME

Came into possession of the following goods by:-

STATE BRIEFLY AUTHORITY, ETC., WHETHER BY SEARCH WARRANT, ETC

NO. OF PKGS.	CAPACITY OR SIZE	DESCRIPTION OF CONTENTS DETAILS TO BE GIVEN IN FULL
LICENSE NO. MAKE & MODEL SERIAL NO. ENGINE NO. SPEEDOMETER READING CONDITION	(41) C5587 Chev Truck (37) 7150807591 1660597 39848 Good	TIRE NUMBERS
EXTRA EQUIPMENT		N11

DESCRIPTION & VERIFIED	CONDITION Appearance Good
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Signature of Owner
Japanese Registration Company Truck

Handed over to representative of Custodian whose signature in receipt thereof appears hereunder

DATE: May 9/42

SIGNATURE OF MEMBER SUBMITTING REPORT

ROYAL CANADIAN MOUNTED POLICE
EXHIBIT REPORTDetachment File No.
Sub-Division File No.
Division File No.
Headquarters File No.Detachment
Sub-Division
Division
Date

19

RE: **M. EBISUSAKI Company, 337 Powell St. Vancouver, B.C.**

NAME OF FILE

H.F. Price RCMP

MEMBER'S NAME

On **March 9th 1942, 1**

Came into possession of the following goods by:-

STATE BRIEFLY AUTHORITY, ETC., WHETHER BY SEARCH WARRANT, ETC.

NO. OF PKGS.	CAPACITY OR SIZE	DESCRIPTION OF CONTENTS DETAILS TO BE GIVEN IN FULL
	LICENSE NO. (41) 82464 MAKE & MODEL 41 Dodge Sedan SERIAL NO. 9675183 ENGINE NO. D214871C SPEEDOMETER READING 15350 CONDITION	TIRE NUMBERS 5
		appears good
	EXTRA EQUIPMENT	heater, bumper guards, radio, cigar lighter

DESCRIPTION & CONDITION
VERIFIEDSignature of Owner
Japanese Registration No.

#00710

Handed over to representative of
Custodian whose signature in receipt
thereof appears hereunder

DATE:

March 9th/42

SIGNATURE OF MEMBER SUBMITTING REPORT

ROYAL CANADIAN MOUNTED POLICE
EXHIBIT REPORTDetachment File No.
Sub-Division File No.
Division File No.
Headquarters File No.Detachment
Sub-Division
Division
Date

19

RE: **M EBISUZAKI CO 337 Powell St Vancouver B C**
NAME OF FILE
On **Mar 10 1942, I Goodfellow K E**
MEMBER'S NAME

Came into possession of the following goods by:-

STATE BRIEFLY AUTHORITY, ETC., WHETHER BY SEARCH WARRANT, ETC.

NO. OF PKGS.	CAPACITY OR SIZE	DESCRIPTION OF CONTENTS DETAILS TO BE GIVEN IN FULL
		LICENSE NO. (42)G5718 TIRE NUMBERS 5
		MAKE & MODEL Dodge 40 Truck Panel
		SERIAL NO. 8915788
		ENGINE NO. T92C1769
		SPEEDOMETER HEADING 20187
		CONDITION Good
	EXTRA EQUIPMENT	Heater
	DESCRIPTION & CONDITION VERIFIED	L R Fender Dented Front Bumper Cracked

Signature of Owner **00710**
Japanese Registration No.Handed over to representative of
Custodian whose signature in receipt
thereof appears hereunder

DATE:

Mar 10/42.

SIGNATURE OF MEMBER SUBMITTING REPORT

170

501 Royal Bank Bldg.,
Vancouver, B. C.,
April 27, 1942.

Messrs. P. S. Ross and Sons,
504 Royal Bank Bldg.
Vancouver, B. C.

Dear Sirs:

Re: M. Itoisuzaki and Company

Information which the Custodian has indicates that Mr. Teijo Morishita has been evacuated from the protected area and his interests in this area have, therefore, vested in the Custodian. Masataro Itoisuzaki is an enemy and his interest is vested in the Custodian with the result that the Custodian has a 50% interest in this unincorporated company.

In view of the fact that the Japanese working in the store will shortly be evacuated I consider it desirable that you take immediate and active control of the business and would appreciate receiving your recommendation on the question of liquidation.

Yours truly,

(G. W. McPherson)
Authorized Deputy of the Secretary
of State and/or Custodian.

GWMcP/TC.

The Lincoln Motor Co.

E. O. 198-2500-2-40

USED CAR APPRAISAL RECORD

NAME

Walter. Roberts. Radio

ADDRESS

very good condition

Paint

Blue

\$

Make

Tires

Good

\$

Body & Fenders

Good

\$

Class

11

\$

Top

11

\$

Nickelling

11

\$

Radiator

11

\$

Running Boards

11

\$

Mats & Kick Pads

11

\$

Upholstery

11

\$

Hardware

11

\$

Motor Expense

11

\$

Transmission

11

\$

Rear Axle

11

\$

Universal Joints

11

\$

Clutch

11

\$

Steering

11

\$

Brakes

11

\$

Tighten Up

11

\$

Muffler

Appraisal

\$

Sundries

3

\$

Wash & Clean Motor

2

\$

Clean Interior

2

\$

Oil & Grease, Change

4

\$

Oil & Check Over

4

\$

Total

9

\$

Mod. interested in

Salesman

Less Repairs

\$

Date

H. Brown

\$

Appraised By

Allowance

\$

For immediate acceptance only.

900.00

\$

REDIFORM - PATENTED - BURT BUSINESS FORMS LIMITED

9 136

Tender - 1941 Dodge Sedan.

Extract taken from R.C.M.P. letter dated May 13, 1942 on Custodian
File G/96:

"In reference to your letter of the 25th March 1st on the subject of the purchase by the R.C.M.P. Police of Motor Cars seized from members of the Japanese race on the Pacific Coast, I would advise that a survey has been made by this Department of the various motor cars held by the Enemy Alien Custodian in Vancouver and we find that we can utilize to good advantage the undermentioned cars at the appraised value shown opposite each one:

Custodian No. 40 1941 Dodge Sedan Serial No. 9675183
Appraised Value \$902.00

"

C. O. 198-2500 Bks. 3-41

USED CAR APPRAISAL RECORD

NAME

T 25

ADDRESS

Paint	\$ 10.00	Make	
Tires 2 Fair 2 poor	\$ 28	Model	
Body & Fenders	\$ 8		
Glass	\$ 2		
Top	\$ 2	Body Style	Panel
Nickelling	\$ 1	Panel	Panel
Radiator	\$ 1	Year	32
Running Boards	\$ 6		
Mats & Kick Pads	\$ 6		
Upholstery	\$ 16		
Hardware	\$ 4		
Motor Expense 1 month	\$ 30	License	
Transmission	\$ 1		
Rear Axle	\$ 1		
Universal Joints	\$ 1	Serial	62482.
Clutch	\$ 1		
Steering	\$ 1		
Brakes	\$ 12		
Tighten Up	\$ 10	Mileage	593839.
Muffler	\$ 10		
Sundries	\$ 2		
Wash & Clean Motor	\$ 2.50		
Clean Interior	\$ 2.00		
Oil & Grease, Change	\$ 4	Remarks	Not Trade
Oil & Check Over	\$ 4.50		
Total	\$ 146.10		

Mod. interested in

Selling price

\$ 65.00

Salesman

Less Repairs

\$

Date

Appraised by

Allowance

\$

For immediate acceptance only.

REDIFORM - PATENTED - BUET BUSINESS FORMS LIMITED

20422

C. O. 198-2500 BKA. 3-41

USED CAR APPRAISAL RECORD

NAME

T 60

ADDRESS

Paint	4 good	\$ 16.00	Make	Blue
Tires	6 on	\$ 6.00	Body Style	Runway
Body & Fenders	1	\$ 1.00		Del.
Class	1	\$ 1.00		
Top	3.14	\$ 3.14		
Nickelling	1	\$ 1.00		
Radiator	1	\$ 1.00		
Running Boards	1	\$ 1.00		
Mats & Kick Pads	2	\$ 2.00	Year	37
Upholstery	1	\$ 1.00		
Hardware	1	\$ 1.00		
Motor Expense	1	\$ 1.00	License	85587
Transmission	1	\$ 1.00		
Rear Axle	1	\$ 1.00		
Universal Joints	1	\$ 1.00		
Clutch	1	\$ 1.00	Serial	
Steering	1	\$ 1.00		
Brakes	14	\$ 14.00		
Tighten Up	1	\$ 1.00	Mileage	39848
Muffler	1	\$ 1.00		
Sundries	2	\$ 2.00		
Wash & Clean Motor	2	\$ 2.00		
Clean Interior	2	\$ 2.00		
Oil & Grease, Change	4	\$ 4.00	Remarks	not paid.
Oil & Check Over	4	\$ 4.00		
Total		\$ 76.00		

Mod. interested in

Selling price \$ 360.00

Salesman

Less Repairs

Date Appraised by

Allowance

For immediate acceptance only.

Tender - 1937 Chevrolet Truck

C
O
P
Y

July 25th, 1942

Department of the Secretary of State,
Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Dear Sir:

We wish to submit our tender for purchase of the following unit listed in your catalogue covering Japanese Vehicles.

<u>Make</u>	<u>Location</u>	<u>Model</u>	<u>Year</u>	<u>Style</u>	<u>Custodian No.</u>	<u>Our Offer</u>
Chevrolet	A	16-22	1937	Panel	T60	\$300.00

Enclosed please find certified cheque to cover 10% of our offer.

Yours very truly,

JOHNSON MOTOR CO. LTD.

"A. S. Johnston"

(Original on Custodian File G/67)

E. O. 198-2500-2-40

USED CAR APPRAISAL RECORD

NAME T 111

ADDRESS First Beneficial

Paint	\$	5.00	Make	<u>Dodge</u>
Tires	\$			
Body & Fenders	\$	7.00		
Glass	\$	1.00		
Top	\$	1.00	Body Style	<u>Panel</u>
Nickelling	\$	1.00		
Radiator	\$	1.00		
Running Boards	\$	1.00		
Mats & Kick Pads	\$	1.00	Year	<u>40</u>
Upholstery	\$	1.00		
Hardware	\$	1.00		
Motor Expense	\$	1.00		
Transmission	\$	1.00	License	<u>85718</u>
Rear Axle	\$	1.00		
Universal Joints	\$	1.00		
Clutch	\$	1.00	Serial	<u>8915788</u>
Steering	\$	1.00		
Brakes	\$	1.00		
Tighten Up	\$	1.00	Mileage	<u>20188</u>
Muffler	\$	1.00		
Sundries	\$	2.50		
Wash & Clean Motor	\$	2.00		
Clean Interior	\$	2.00		
Oil & Grease, Change	\$	4.50	Remarks	
Oil & Check Over	\$	16.50		
Total	\$			

Mod. interested in

Selling price

\$ 795.00

Salesman

☒

Less Repairs

\$

Date

☒

Appraised By H. Greene

\$

For immediate acceptance only.

Tender - 1940 Dodge Panel Truck

July 25, 1942

Department of the Secretary of State,
Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Dear Sir:

We wish to submit our tender for purchase of the following unit listed in your catalogue covering Japanese Vehicles.

<u>Name</u>	<u>Location</u>	<u>Model</u>	<u>Year</u>	<u>Style</u>	<u>Custodian No.</u>	<u>Our Offer</u>
Dodge	A	DB116	1940	Panel Del. 3 -1 T	T111	\$520.00

Enclosed please find certified cheque to cover 10% of our offer.

Yours very truly,

JOHNSTON MOTOR CO. LTD.

"A.S. Johnston"

(Original on Custodian File G/27)

Tender - 1940 Dodge Panel Truck

Extract taken from letter dated July 25, 1942 on Custodian File G/27

"I submit the following bids on the trucks for sale. I understand you are accepting first second and third choice. If this information is correct my offer is:

second No. T111 Dodge Panel 1940 \$430.00

Enclosed find Money Order for the ten percent required.

Yours truly,

Frank Loney

"

Tender. - 1940 Dodge Panel Truck

Extract taken from letter dated July 22nd, 1942 on Custodian File
G/27 :

"

Enclosed find cheques to cover my bids on the cars and
trucks listed below:

Custodian No. T111

200.00

Yours truly,
Frank Berto,
1042 Nelson Street,
Vancouver, B. C.

"

NOTICE OF CALLS FOR TENDERS
FOR ASSETS

of

M. Ebisuzaki, F. Morishita, and Hide Ebisuzaki
Trading as M. EBISUZAKI COMPANY
at 337 Powell Street
Vancouver, B.C.

The Custodian of Enemy Property by virtue of the authority vested in him under the Regulations Respecting Trading with the Enemy (1939) has instructed the undersigned Controller to call for Tenders for the purchase of the undernoted assets of -

M. Ebisuzaki, F. Morishita, and Hide Ebisuzaki
Trading as M. Ebisuzaki Company

The assets of M. Ebisuzaki and Company offered for sale consist of the following:

- Parcel A - Stock of Drygoods
- Parcel B - Stock of Hardware
- Parcel C - Three Sewing Machines
- Parcel D - Office Furniture and Fixtures,
including Burroughs Adding Machine,
Underwood Typewriter and Safe
- Parcel E - One Rice Mill
- Parcel F - Store Furniture, fixtures and fittings,
including Showcases, tables, etc.

Tenders will be received by the undersigned Controller at his office up to Noon (Daylight Saving Time) the seventh day of August, 1942, in each case upon the following terms and conditions:

- (a) Tenders may be made for one or more of the described parcels, or for all of the said parcels as a whole.
- (b) A certified cheque to the order of the Controller for 10% of the tender price must be enclosed therewith; the balance of the tender price to be paid on acceptance of the tender by the Controller; subject to the condition that should the tenderer not fulfill the terms of his offer and the conditions of the Notice called for tenders, his tender will be cancelled and the amount deposited by him forfeited to the Controller as liquidated damages; cheques in respect of unaccepted bids will be returned in due course.
- (c) The assets are offered for sale without any warranty whatsoever on the part of the Controller as to quantity, condition or state of repair of such assets, and while the general idea thereof may be obtained from the inventories in the office of the Controller, the sale thereof shall be made in each case subject to shortages and overages, the shortages to be at the charge of and the overages for the benefit of the successful tenderer.

- (d) Neither the highest nor any tender will necessarily be accepted.
- (e) The Purchaser and/or Purchasers shall pay all transfer dues and taxes, if any, payable to the Crown.
- (f) The envelopes enclosing offers should be marked "Tender" and addressed as follows:

Frederick Field,
 Controller,
 M. Ebisuzaki Company,
 c/o P. S. Ross and Sons,
 Royal Bank Building,
 675 West Hastings Street,
 Vancouver, B. C..

The inventories of the several parcels may be inspected during office hours any day up to noon on the 6th day of August, 1942, at the office of the Controller, Royal Bank Building, 675 West Hastings Street, Vancouver, B. C.

Frederick Field,
 Controller of the
 Assets of M. Ebisuzaki Company
 in Canada.

27/7/42

I advised Mr. Field today
 that the notice should not
 be published at least until
 we have seen his report.

Spencer

2-179

September 3, 1942.

MEMORANDUM TO MR. B. GOOD.

On August 31st, 1942, I sent you a cheque for \$19,699.50, covering purchase of certain motor vehicles by the R.C.M.P.

General Securities Limited have informed me that they hold ~~X~~ liens on Nos. A26 and 40, for \$139.00 and \$384.00 respectively. Would you kindly issue a cheque for \$139.00 payable to General Securities Limited and charge the account of Pacific Importers. Also issue a cheque for \$384.00, charging M. Ebisusaki Company.

R. G. Bell.

/ms

349.
384.
3

140
389
529.

\$6.00

✓
m

Sept 17/42

✓

September 5, 1942.

General Securities Limited,
744 W. Hastings,
Vancouver, B. C.

Dear Sirs:

I enclose herewith cheque
in your favour for \$523.00, being
payment in full for liens held by
you on caurs No. A26 and No. 40, the
former owners being Pacific Importers
and M. Ebisusaki Company.

Would you be kind enough to
acknowledge receipt and forward to
me the liens and any other papers in
connection with the granting of sec-
urity.

Yours faithfully,

R. G. Bell.

(For the Authorized Deputy of the
Secretary of State and/or Custodian)

MS/MFP
Enc. Cheque.

24170

MEMORANDUM FOR MR. B. GOOD.

September 9, 1942.

On September 3rd, I sent you a memo with regard to liens held by General Securities Limited, on cars No. A26 and No. 40, formerly owned by Pacific Importers and M. Ebisusaki Company respectively.

Mr. Sinclair of General Securities Limited, informs me that these amounts should have been \$140.00 and \$389.00 on account of the interest which has accrued. Will you therefore issue a further cheque for \$6.00 payable to General Securities Limited, charging \$1.00 to Pacific Importers and \$5.00 to M. Ebisusaki Company.

R. B. Bell.

MS/MFP

EXCEPTIONAL AUCTION SALE

Large Stock of Ladies', Gent's
and Children's Ready-to-Wear,
Notions and Hardware.

Wednesday, September 30,
Starting 10:30 a.m., at 337
Powell St., and Continuing
Same Hour Each Day Until
Everything Sold.

Under instructions received
from the Controller for the Cus-
todian of Enemy Property, we
will offer for sale the entire stock
of M. EBISUZAKI & COMPANY,
consisting of:

Ladies' dresses, blouses, sweat-
er coats, pullovers, jackets,
gloves, shirts, slacks, scarfs,
handkerchiefs, hats, etc.; also
large selection of Lingerie and
Yardage Goods.

Gent's shirts, pants, overalls,
sweaters, gloves, hats, caps,
jackets, handkerchiefs, socks, etc.
Large selection of boys', girls'
and babies' ready-to-wear.

Also stock of hardware con-
sisting of saws, peavies, ham-
mers, files, kitchenware, etc.

Also stock of notions consisting
of zippers, threads, buttons,
hooks, buckles, thimbles, ribbons,
stationery, toilet goods, etc.

Ladies don't overlook this sale.
Everything the family can wear.
Everything to be sold, no re-
serve. Terms of sale, cash.

G. W. ROSS

Auctioneer in Attendance.

THOMPSON & BINNINGTON LTD.

Royal Trust Bldg.
Pac. 3564-3565.

File No. 12144

Name: EBISUZAKI, Masataro

Reg. No. 07971

1937 Chevrolet Truck - Custodian No. T60

Sold to Campbell Motors.

File No. Int. 170

Name: M. EBISUSAKI CO.

Reg. No. P S. 295-143

1940 Dodge Sedan - Custodian No 40

Sold to R. C. M. P.

File No. Int. 170

Name: EBISUZAKI, Co. Ltd.

Reg. No.

1940Dodge Panel Delivery - Custodian No. T111

Sold to A.A & A. Cameron

Internee
File No. 170

Name: EBISUZAKI, M. Co.

Reg. No.

1933 Chev. Delivery - Custodian # T 25

Sold to G.P. Rogers

Custodian matters - Vancouver.

Notes re discussion with Mr. Field and Mr. Wray,
16th October, 1942.

Companies under liquidation.

File 295-143.
M. Ebisuzaki and Company

Investigation order dated 18th December, 1941.
P. S. Ross and Sons letter report dated 5th January, 1942.
Liquidation order dated 27th April, 1942.
No progress report has been submitted.

This is a partnership with an enemy interest
of 25%.

Company carried on a general store in Vancouver
which was closed on receipt of liquidation order. This
store was in very bad shape and certain work had to be
performed to put the stock in proper order.

Japanese goods were transferred and stored in
warehouse of T. Maikawa Stores Limited and the other goods
were advertised for sale. Tenders received were sub-
mitted to creditors at a special meeting in September for
their approval. These were not accepted. The highest
tender was \$2,500.00.

With the approval of the creditors, an auction
sale was held of stock and fixtures and realised some
\$3,300.00 net. Truck and cars owned by the company were
sold by the Custodian and the proceeds are now held by him.

The remaining assets consist of accounts
receivable and Japanese merchandise.

Notice was inserted in the newspapers requesting
claims to be filed. Approximate liabilities are \$14,000.00.

Progress report and statement to be prepared and
submitted forthwith.

V/10

Oct 16/42
V/10

General Securities Limited

FINANCIAL AGENTS

PACIFIC 3435

HOWE & HASTINGS STREETS
510 PACIFIC BUILDING

VANCOUVER, B. C.

Oct. 28, 1942

The Custodian of Enemy Property
675 W. Hastings St.
Vancouver, B. C.

Dear Sir:

Re. M. Ebisusaki Co.

We are enclosing cancelled Bill of Sale
and Note dated Dec. 3/40 covering 1941 Dodge
Sedan, Serial No. 9675183 which was purchased by
the above from Curtis Motors Ltd., and which has
been paid off by you.

We trust you will find these papers in order.

Yours truly,

GENERAL SECURITIES LTD.

Per:

ES

Encls.

HEREINAFTER, THE VENDOR SHALL BE CONSIDERED TO HAVE ASSIGNED TO THE PURCHASER ALL SUCH SURPLUS OR ANY PART THEREOF OR IN RESPECT OF THE PROCEEDS OF ANY SUCH SALE OR ANY PART THEREOF, ANY AND ALL RIGHTS, INTERESTS, CLAIMS, DEMANDS, ACTIONS, SUITS, PROCEEDINGS, OR ANY OTHER MATTER OF ANY KIND OR CHARACTER, IN ANY WAY ARISING UNDER OR BY VIRTUE OF THIS AGREEMENT OR ANYTHING DONE HEREUNDER.

13. The Purchaser is to keep the said automobile insured for an amount equal to or exceeding the principal sum payable hereunder, covering such hazards as may be hereinafter noted, in such company or companies as Vendor may approve or select, loss (if any) payable to Vendor, or assigns as interest may appear, and to deliver the policy therefor to said Vendor, and in case of failure of Purchaser so to do, or if Vendor shall deem it expedient to procure such insurance, the Vendor may procure the same, and all sums expended in so doing, with interest thereon at the rate of ten per cent. per annum, shall be added to the purchase price and shall be secured hereby.

14. All rights and privileges of seller under this agreement shall extend to their executors, administrators and assigns.

15. It is expressly understood and agreed that there are no promises, warranties, conditions or representations of the Vendor save as herein set forth, and the Vendor is not in any way bound or affected by any verbal promise, warranty, condition or representation of himself, his servant or agent, and the Vendor in no way warrants or guarantees title to the said automobile, its fitness for the purpose for which it is purchased, or the correctness of the description herein above set forth. The Purchaser takes the same entirely at his own risk.

16. The Purchaser acknowledges receipt of a copy hereof.

CONDITIONAL SALES AGREEMENT

Agreement made this 27d day of December 1940
 between: **Curtis Motors Limited** (hereinafter called the Vendor), and
M. Ebisusaki Co. 337 Powell Street Vancouver, B.C. (hereinafter called the Purchaser),
 British Columbia,

WITNESSETH: The Vendor hereby agrees to sell, and the Purchaser agrees to purchase the motor vehicle herein after described (receipt of which in good order and condition is hereby acknowledged by the Purchaser), viz.:

TOTAL SELLING PRICE

Cash Payment \$ 1380.20
 Allowance on Trade \$ 50.00
 Less Amount Owning on Trade \$ 580.20
 Unpaid Balance \$ 800.00

SCHEDULE OF INSTALLMENTS

25 **Payments at \$38.00**
 1 month after date, \$ 38.00
 2 months after date, \$ 76.00
 3 months after date, \$ 114.00

INSURANCE

Fire + CC (If Truck Amount \$.....) Premium
 Theft (If Truck Amount \$.....) \$.....
 Collision (\$..... Deductible) \$.....
 V. S. I. (If no Collision) \$.....
 Public Liability \$.....
 Property Damage \$.....
 Passenger Hazard \$.....
 Total Premium \$.....

CARRYING CHARGES (on unpaid balance plus

Insurance) \$ 116.00
 Balance to be paid in Instalments as per Schedule \$ 916.00

TRADE NAME	MOTOR NUMBER	SERIAL NUMBER	LICENSE NUMBER	TONNAGE	NO. CYL.	BODY TYPE	YEAR AND MODEL	NEW OR USED
Dodge	D21-4871C	9675183	B409		6	4 Door Sedan	1941 D20	New

The Vendor and Purchaser mutually covenant and agree with each other as follows:—

- Said property and all parts and accessories added thereto either as additions thereto or in substitution for existing parts or accessories, is now and shall remain the absolute property of the Vendor until after full and complete payment of the purchase price therefor.
- The Purchaser covenants, subject as hereinafter provided, to pay the said balance on the respective due dates above specified, and to pay interest at 10 per cent. per annum on any unpaid instalments from respective due dates until paid.
- The said property and every part thereof at all times while out of possession of said Vendor, shall be at the risk of said Purchaser, and all loss or damage of said property or any part thereof shall be borne by said Purchaser, and no such loss or damage shall operate to extinguish or diminish any liability upon said notes.
- The Purchaser shall of even date herewith execute a Promissory Note for the amounts of such instalments payable on the due dates thereof without days of grace, and bearing interest at 10 per cent. per annum from the dates of payment until paid. Such promissory note (including any renewals, cheques or substitutions therefor) is not to be given or received as payment or part payment of the purchase price, but is given and received merely as collateral security for payment of the Purchaser's indebtedness under this Agreement. The Vendor may discount or negotiate said Note (including any renewals, cheques or substitutions therefor) without changing its character as between the Parties hereto.
- The Purchaser shall at all times while the said property is in his possession, have the right to use the same for such legal uses and purposes as are necessary to his private business or pleasure, but not otherwise, and shall not use or permit to be used the said car or vehicle without written permission of the Vendor.
- The Purchaser shall pay any and all taxes and charges, Parliamentary or Municipal, which may be levied or assessed against the automobile, including war taxes (if any).
- The Purchaser shall take proper care of said automobile and of all said parts, devices, tools and equipment, and shall not neglect, misuse, damage or destroy the same or any part thereof, or suffer the same to be done. If said automobile or any of its accessories are injured or require repairs, all work done and material supplied upon or in connection with and all expenses incurred on account of the said automobile, shall be paid by the Purchaser forthwith from time to time as the same are made, done, supplied or incurred, and the Purchaser shall not at any time suffer or permit any charge or lien whether possessory or otherwise, to exist against the said automobile.
- The Purchaser shall not sell or attempt to sell or in any manner dispose of said automobile, or any of said parts, devices, tools or equipment, or remove, or attempt to remove the same or any part thereof, from British Columbia, except upon the written permission of the Vendor, and shall not allow the same to be driven by any person while under the influence of intoxicating liquor.
- The Purchaser covenants that the automobile covered by this agreement will not be used for the **TRANSPORTATION OF LIQUOR OR DRUGS** or any unlawful purpose during the life of this agreement, and in case of any such contingency, the entire debt hereby secured shall, at the Vendor's option, become immediately due and payable, and the Vendor shall have the same right of seizure and sale as if default had been made in payment of principal or interest.
- If by any reason of failure of the Purchaser to pay an instalment of principal or interest or any part of the same, or to observe any of the covenants, provisions or conditions herein contained, the Vendor shall deem it advisable to take any proceedings, either judicial or extra judicial, to protect itself or enforce the security, all costs and expenses incurred by the Vendor of or incidental to such proceedings shall be payable by the Purchaser and shall be deemed to be a payment of principal due and in arrears hereunder, and shall bear interest at the rate herein above set forth.
- That time shall be material and of the essence hereof, and that if default be made in the payment of said principal sum or interest, or any part thereof, at the time the same shall become due, or if default be made by said Purchaser in any other respect hereunder, or if he shall in any way at any time or times fail to fully observe and perform any covenant or covenants herein contained, or if said Purchaser fails to make payment for any labor, repairs, improvements or equipment placed upon said automobile by authority of said Purchaser (in which case said Vendor may, at its option, make such payment), then the said principal sum and all accrued interest, including expenses (if any) and including such payment (if any) made by said Vendor thereon, shall thereupon immediately become wholly due and payable at the option of said Vendor (notice of said option being hereby waived), the said Vendor may at once take possession of said automobile and said parts, devices, tools and equipment, wherever the same may be, and sell said automobile and said parts, devices, tools and equipment and the whole thereof, as provided by law.
- The Purchaser agrees to pay any deficiency that may remain after the application of the proceeds of any sale hereunder to the payment of said indebtedness, or any judgment obtained thereon. The Purchaser shall not be entitled to any accounting whatsoever in respect of any such sale, nor shall any action lie for that purpose, and in the event of there being any surplus as a result of any sale hereunder, the Vendor shall be entitled to the same, nor shall the Purchaser have any claim whatsoever against the Vendor in respect of such surplus or any part thereof or in respect of the proceeds of any such sale or any part thereof. Any rule of law or equity notwithstanding, the relationship of mortgagee and mortgagee is in no way created, nor can it in any way arise under or by virtue of this agreement or anything done hereunder.
- The Purchaser is to keep the said automobile insured for an amount equal to or exceeding the principal sum payable hereunder, covering such hazards as may be hereinafter noted, in such company or companies as Vendor may approve or select, loss (if any) payable to Vendor, or assigns as interest may appear, and to deliver the policy therefor to said Vendor, and in case of failure of Purchaser to do so, or if Vendor shall deem it expedient to procure such insurance, the Vendor may procure the same, and all sums expended in so doing, with interest thereon at the rate of ten per cent. per annum, shall be added to the purchase price and shall be secured hereby.
- All rights and privileges of seller under this agreement shall extend to their executors, administrators and assigns.
- It is expressly understood and agreed that there are no promises, warranties, conditions or representations of the Vendor save as herein set forth, and the Vendor is not in any way bound or affected by any verbal promise, warranty, condition or representation of himself, his servant or agent, and the Vendor in no way warrants or guarantees title to the said automobile, its fitness for the purpose for which it is purchased, or the correctness of the description herein above set forth. The Purchaser takes the same entirely at his own risk.
- The Purchaser acknowledges receipt of a copy hereof.

ER'S STATEMENT

ent: ...
... in the within Agreement,
... viz.:

Value Received, I promise to pay to the order of
VANCOUVER, B. C., December 3d 194
at the time or times stated in this Schedule of Instalments hereon,
without days of grace, at **CBORC, Victory Sq.**
510 Pacific Building, Vancouver, B.C.
Each instalment, if unpaid at maturity, shall bear interest at
10% per annum from date of maturity.
In case default is made in payment of any of the instalments,
the whole amount remaining shall become due and payable forth-
with.

M. Edwards & Co.
Per J. J. Macintosh
Purchaser

1612

Due	Schedule of Instalments	Record of Payments
40	1 month after date, \$ 38.00	
	2 months after date, \$ 38.00	
	3 months after date, \$ 42.00	
	4 months after date, \$	
	5 months after date, \$	
	6 months after date, \$	
	7 months after date, \$	
	8 months after date, \$	
	9 months after date, \$	
	10 months after date, \$	
	11 months after date, \$	
	12 months after date, \$	
	13 months after date, \$	
	14 months after date, \$	
	15 months after date, \$	
	16 months after date, \$	



170

912 Royal Bank Building,
Vancouver, B.C.,
December 30, 1942.

Messrs. F.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki and Company

Attached hereto is copy of a claim received by
Major McAllister of our office showing the amount of
\$727.51 owing by the above noted company to Mackay, Smith,
Blair & Co. Ltd.

Yours truly,

Miss F. Carroll
For, Authorized Deputy of the Secretary
of State and/or Custodian

WJG
Encl.

January 11, 1943.

170

Messrs. F.S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki & Company

We attach hereto a bill for \$1.30 received from the Scavenging Department of the City of Vancouver, relative to the above account. There is also on our file a claim from Messrs. Mline & Middleton, Limited, 347 Water Street, Vancouver, for \$23.63. We mention this as we do not know if you have a record of it.

We would greatly appreciate receiving a full report from you on the above company for our records.

Yours truly,

K. T. RICHIE,
Counsel to the Custodian

MOD/WFP

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

JAPANESE EVACUATION SECTION

PHONE PACIFIC 6131
PLEASE REFER TO
FILE NO. Info 170

506 ROYAL BANK BLDG.,
HASTINGS AND GRANVILLE
VANCOUVER, B.C.

January 13, 1943.

M. Ebisuzaki Company,
c/o P. S. Ross & Sons,
Royal Bank Bldg.,
Vancouver, B. C.

Dear Sir:

Our No. T25

Re: Motor Vehicles

Your Chevrolet Delivery truck

which was surrendered to the Authorities, has been
sold for \$ 65.00

Charges against your car were as follows:

Liens \$

Administrative Expenses \$ 27.23

The Balance thereafter remaining of \$ 37.77
has been placed to your credit in our trust account.

Yours truly,

Specified Articles Department.

RPA:MA
JH

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

JAPANESE EVACUATION SECTION

PHONE PACIFIC 6131
PLEASE REFER TO
FILE NO. 12144

506 ROYAL BANK BLDG.,
HASTINGS AND GRANVILLE
VANCOUVER, B.C.

January 14, 1943.

Mr. Masataro EBISUZAKI,
Reg. No. 0797L,
SLOCAN, B.C.

Dear Sir:

Our No. T 60

Re: Motor Vehicles

Your Chevrolet truck

which was surrendered to the Authorities, has been
sold for \$ 350.00

Charges against your car were as follows:

Liens	\$
Administrative Expenses	\$ <u>25.76</u>
The Balance thereafter remaining of	\$ <u><u>324.24</u></u>

has been placed to your credit in our trust account.

Yours truly,

Specified Articles Department.

RPA:MA
B.L.

PHONE PACIFIC 6131
PLEASE REFER TO
FILE NO. Int. 170

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

JAPANESE EVACUATION SECTION

506 ROYAL BANK BLDG.,
HASTINGS AND GRANVILLE
VANCOUVER, B.C.

January 14, 1943.

M. Edixuzaki Company,
c/o P. S. Ross & Sons,
Royal Bank Bldg.,
Vancouver, B. C.

Dear Sir:

Our No. T111

Re: Motor Vehicles

Your Dodge Panel Delivery,
which was surrendered to the Authorities, has been
sold for \$ 750.00

Charges against your car were as follows:

Liens	\$
Administrative Expenses	\$ <u>25.76</u>

The Balance thereafter remaining of \$ 724.24
has been placed to your credit in our trust account.

Yours truly,

Specified Articles Department.

RPA:MA
JH

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

JAPANESE EVACUATION SECTION

PHONE PACIFIC 6131
PLEASE REFER TO ~~File~~ 170
FILE NO.

506 ROYAL BANK BLDG.,
HASTINGS AND GRANVILLE
VANCOUVER, B.C.

January 15, 1943.

M. EBISUSAKI Co.,
c-o P.S. Ross & Sons,
Royal Bank Building,
VANCOUVER, B.C.

Dear Sir:

Our No. C 40

Re: Motor Vehicles
Your Dodge car

which was surrendered to the Authorities, has been
sold for \$ 902.00

Charges against your car were as follows:

Liens	\$ 389.00
Administrative Expenses	\$ 25.77
	<u>\$ 487.23</u>

The Balance thereafter remaining of
has been placed to your credit in our trust account.

Yours truly,

Specified Articles Department.

HBA:MA

CONFIRMATION OF OWNERSHIP

Name of Registrant:

IBISUZAKI & Co. Ltd.

Former Address:

Legal Description of Land:

City of Vancouver.

Lot 34, Block 40, District Lot 196, Group 1, District of New Westminster,
Plan 196.

Title in name of:

Masataro IBISUZAKI

Encumbrances:

Mortgage 22796-H to Ruth Leverson (spinster) 8176 Heather St.,
Vancouver, B. C. dated 19th July 1923-----\$5000-----8X
Mortgage 27696-H---July 14th, 1924 \$5250-----8X to Toyozo MATSUYAMA 243 Georgia
St, East.

L.P. 30806-H

Lis Pendens 31st January 1925 and Toyozo MATSUYAMA & Ruth Leverson
V.S. Masataro IBISUZAKI.

L.P. 73657-H dated 9th August 1929 same parties.

(FOR DETAILS SEE OVER)

Confirmed by Land Registry Search:

February 1st, 1943.

C. of T.

87552-1

Dated

July 20th, 1923.

In possession of:

February 4th, 1943.

File No. _____

~~Insurance 170~~

Police Registration No. _____

Required - Vesting Certificate covering the above described property. In Japan

Approved: _____

Registered as No. _____

#22796 Mortgage dated 19th July 1923. Masataro EBISUZAKI 337 Powell St., Vancouver Mortgagee. (Merchant).

and Ruth Leverson of 8176 Heather St., Spinster Mortgagee Provided this mortgage to be void on payment of \$5000 of lawful money of Canada with interest at eight per cent per annum as well as after as before maturity as follows. Five hundred dollars (\$500) on the 19th day of July A.D. 1924—\$1000 on the 19th day of July 1925 and the balance of the principal namely \$3500 on the 19th day of July 1926 together with interest at the rate aforesaid payable quarterly on the 19th days of October, January, April and July in each and every year on the amount of principal remaining due without any deduction or abatement whatsoever until the principal be fully paid as well after as before maturity.

The first quarterly payment of interest to be made on the 19th day of October 1923. (There is a clause inserted in mortgage as follows) "including therein all costs and charges, incurred by the mortgagee in endeavoring to obtain payment as aforesaid or in arranging with the mortgagee for the postponement or extension of time for such payment whether proceedings to enforce such payments have actually been taken or not." The mortgagee hereby further covenants with the mortgagee that he will within two months from the date hereof properly and in a workmanlike manner repair the skylights in the roof of the building in the said lands and the plaster in the said building where the same is broken. It is further agreed that the mortgagee shall have the privilege after one year or any regular date for the payment of interest of repaying the whole of the principal money then due by paying 3 months interest in advance on said principal sum by way of bonus.

Document drawn by
C.D. McNeill K.C.
(using Form of Mortgage
David Marshall McNeill Fugh)

#27696 Mortgage dated 14th July 1924.
Between Masataro EBISUZAKI of 337 Powell St., Vancouver, B. C. Mortgagee and

Toyozo MATSUYAMA of 243 Georgia St., East, Vancouver, B. C. Mortgagee.

\$5250—8% Interest Provided this mortgage to be void on payment of \$5250 of lawful money of Canada, with interest at 8 per cent per annum both before and after maturity as follows \$1000 on the 14th day of July 1925, \$1000 on the 14th day of July A.D. 1926 and the balance of principal viz \$3250 on the 14th day of July A.D. 1927 Interest for the same at the rate aforesaid payable quarterly on the 14th days of October, January, April and July in each and every year on the amount of principal remaining due without any deduction or abatement whatsoever until the principal be fully paid as well after as before maturity. The first payment of interest to be due and payable on the 14th day of October A.D. 1924.

(This Mortgage is subject to first mortgage)
(drawn up by A.H. Young)
724 Birks Bldg.

Two Lis Pendens Filed as follows:

Lis Pendens 30806 dated 31st January 1925.

Ruth Leverson Plaintiff against Masataro EBISUZAKI and Toyozo MATSUYAMA Defds.

Lis Pendens 73657 dated 9th August 1929 save as above.

See J.G. Hutcheson Barrister for further particulars.

UNEMPLOYMENT INSURANCE COMMISSION

Please refer to "W.N."

C
O
P
Y

Inspection Department,
475 Howe St.,
Vancouver, B. C.

February 11th, 1943.

Custodian of Alien Enemy Property,
Royal Bank Bldg.,
675 W. Hastings St.,
Vancouver, B. C.

Dear Sirs:

Re: M; Ebisuzaki & Company.

Last September we examined the records of the above named company and established an assessment of \$51.90 representing unpaid contributions to the Fund. On Sept. 10th we were advised by P. S. Ross & Sons that our claim would receive consideration at an early date. On Sept. 15th our Inspector attended a creditors meeting and it was understood that the assets of the company were being disposed of and a fund would be available to pay not only the preferred claims but a considerable portion of the unsecured creditors.

It seems to us that this matter has now been outstanding for some considerable time and consideration should be given to the payment of our assessment.

We trust we shall hear from you favourably at your earliest convenience.

Yours truly,

Signed: W. Nielly (?)
for E. W. Thomas

A/Regional Inspector of Insurance Revenue.

Copy for File No. 170

File No. 382

March 3rd, 1943.

MEMORANDUM FOR FILE

Re: Masataro EBISUZAKI (In Japan)

The property at 337 Powell Street, owned by the above, is subject to claims of creditors of M. Ebisuzaki and Company, a partnership which is not solvent, and any equity in this property above the mortgages will have to be held for the benefit of these creditors.

Messrs. P.S. Ross and Sons intend to advertise this property for sale.

We are advised that the first mortgage, in favour of Miss Leverson, has a balance owing of \$3,000.00, and \$5,250.00 is owing under the second mortgage, in favour of Toyozo MATSUYAMA, in Japan, Internee File No. 220. ✓

GHP:HW.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVERROYAL BANK BUILDING
260-271 JAMES STREETMONTREAL-QUEBEC
Vancouver, B. C.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,
H. I. ROSS,
G. M. SMITH,
G. E. HOULT,
S. B. PECKHAM,
W. C. JEPHCOCK,
H. S. HAWTHORNE,
F. E. H. GATES,
J. A. ROSS,
F. A. COFFEY,
G. G. HARRIS.Our file 295-143

22nd April, 1943.

Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.Attention: Mr. F. G. Shears,
Acting Director.

Dear Sir:

Re: M. Ebisuzaki CompanyWe enclose two copies of our report re M. Ebisuzaki
Company dated 5th April, 1943.

Yours faithfully,

P. S. Ross & Sons

Enclosures.

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. GATEHOUSE,
I. A. ROSS,
H. I. ROSS,
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.

ROYAL BANK BUILDING
360 ST. JAMES STREET

MONTREAL, QUE.

Vancouver, B. C.,

April 27th, 1943.

MEMORANDUM TO MR. SHEARSM. Ebisuzaki & Company

The assets of this partnership have been realized, with the exception of the accounts receivable and the major portion of the Japanese manufactured merchandise. We are discussing at the present time the possibility of placing a portion of this Japanese merchandise for sale by auction and will advise you as soon as the auctioneer has had an opportunity to inspect the merchandise and give his opinion.

A report on this company was made early in April and gives the position of the company up to date.

G. W. McPherson, Esq.

Our File No. 295-143

23rd June, 1943.

Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Attention Mr. F. G. Shears

Dear Sirs:

Re: M. Ebisuzaki Company

We enclose cheque in the sum of \$1,425.66, being payment of a
20% dividend on claims of various Japanese, as shown by the attached
voucher.

Your acknowledgment in due course will oblige.

Yours faithfully,

[Signature]
J. H. Hume

Enclosure

170 & 382
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
July 22nd, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Gentlemen:

Re: M. Ebisuzaki and Company.

A debit balance appears in our ledger amounting
to \$22.16 charged to Masatoro Ebisuzaki, a resident of Japan.

Will you be kind enough to advise us if there are
any funds at credit in account of the above Company that may
now be paid to Masatoro Ebisuzaki, a shareholder, in order to
erase the above amount.

Your early attention will be much appreciated.

Yours truly,

KW/W

K. F. WRIGHT
COUNSEL TO THE CUSTODIAN

VANCOUVER NEWS HERALD, JULY 23, 1943.

114-23-7-43
MERCHANDISE FOR SALE

By virtue of authority given under the Consolidated Regulations Respecting Trading with the Enemy (1939) the undersigned Controller calls for tenders for the following assets owned by the M. Ebisuzaki Company:

Stock of merchandise, principally of Japanese manufacture, including lacquer and glassware, china, earthenware, drugs, novelty goods and drygoods.

Tenders will be received by the undersigned Controller at his office up to noon (Daylight Saving Time) the 3rd day of August, 1943, in each case upon the following terms and conditions:

No warranty is made as to quantity or condition of the assets. A certified cheque to the order of the controller for ten per cent (10%) of the tender price must be enclosed therewith. Neither the highest nor any tender will necessarily be accepted. The envelopes enclosing offers should be marked "Tender" and addressed to the undersigned.

Arrangements to inspect the merchandise and inventories thereof may be made during office hours up to noon the 2nd day of August, 1943, at the office of the Controller, 675 West Hastings Street, Vancouver, B.C.

FREDERICK FIELD, Controller.

M. Ebisuzaki Company, c/o P. S. Ross & Sons,
675 West Hastings Street, Vancouver, B.C.

21st July, 1943.

MERCHANDISE FOR SALE

By virtue of authority given under the Consolidated Regulations Respecting Trading with the Enemy (1939) the undersigned Controller calls for tenders for the following assets owned by the M. Ebisuzaki Company:

Stock of merchandise, principally of Japanese manufacture, including lacquer and glass ware, china, earthenware, druggs, novelty goods and drygoods.

Tenders will be received by the undersigned Controller at his office up to noon (Daylight Saving Time) the 3rd day of August, 1943, in each case upon the following terms and conditions:

No warranty is made as to quantity or condition of the assets. A certified cheque to the order of the Controller for ten per cent (10%) of the tender price must be enclosed therewith. Neither the highest nor any tender will necessarily be accepted. The envelopes enclosing offers should be marked "Tender" and addressed to the undersigned.

Arrangements to inspect the merchandise and inventories thereof may be made during office hours up to noon the 2nd day of August, 1943, at the office of the Controller, 675 West Hastings Street, Vancouver, B. C.

Frederick Field,
Controller,
M. Ebisuzaki Company,
c/o P. S. Ross & Sons,
675 West Hastings Street,
Vancouver, B. C.

21st July, 1943.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

Rec'd	JUL 24 1943
File No.	172
Ans.	
Referred	

ROYAL BANK BUILDING

VANCOUVER, B. C.

Our File No. 295-143

22nd July, 1943.

Office of the Custodian,
912 Royal Bank Building,
Vancouver, B. C.

Attention Mr. K. W. Wright

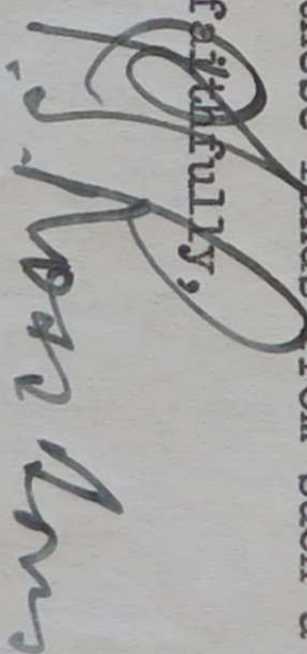
Dear Sirs:

Re: M. Ebisuzaki Company

In regard to yours of the 22nd inst. in which you state that there is a debit balance on your books amounting to \$22.16 against Masatoro Ebisuzaki, resident in Japan, our liquidation to date of this firm would suggest that there will be no amounts available to the partners.

As you are aware, we included the property owned by Masatoro Ebisuzaki in a recent advertisement of real estate issued by us and are hopeful that we may receive a bid covering this property. Should this occur it may be possible to recover these funds from such a sale.

Yours faithfully,



MEMORANDUM

To: File Int. 170

4th August 1943

From: Specified Articles Department

Re: M. EBISUZAKI CO. - P. S. Ross 295-143

<u>ARTICLE</u>	<u>DESCRIPTION</u>	<u>APPRAISED VALUE</u>
CAR	1940 Dodge Sedan No. C40 License No. (41) 82464	\$902.00

Sold to: R. C. M. P

Selling Price: \$902.00

No transfer on Car File

TRUCK	1933 Chevrolet Delivery No. T25 License No: (41) C2482	\$65.00
-------	--	---------

Sold to: G.P.Rogers

Selling Price: \$65.00

G. MacLaren

To: File Int. 170

4th August 1943

From: Specified Articles Department

ARTICLE

DESCRIPTION

APPRAISED VALUE

TRUCK

1937 Chevrolet
No: T60
License No: (41) C5587

\$360.00

Sold to: Campbell Motors

Date: 9th Sept. 1942

Selling Price: \$350.00

TRUCK

1940 Dodge Panel Delivery
No. T111
License No: (42) C 5718

\$795.00

Sold to: A. A. & A. Cameron

26th August 1942

Selling Price: \$750.00

815

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING

VANCOUVER, B. C.

Our file 295-143

August 9th, 1943

Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.Attention Mr. F.G. Shears

Dear Sirs:

Re: M. Ebisuzaki Company

EVACUATION SECTION	
Rec'd	AUG 9 1943
File No.	Sub 170
Ans.	
Referred	Shears

This is to confirm that on the 3rd of August, 1943 at the hour of 3:30 P.M. bids received in response to our advertisement covering stock of Japanese and Canadian merchandise owned by the above were opened in the presence of Messrs. Shears and Field.

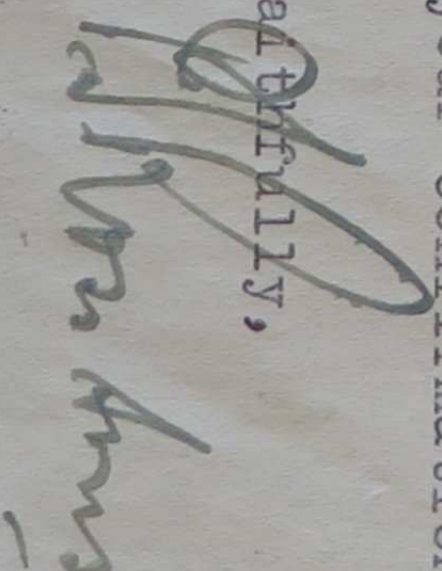
The bids received were as follows:

1. Army and Navy Dept. Store	\$650.00	Cheque attached
	- \$200.00	
2. West Coast Agencies	\$510.00	Cheque attached
	- \$50.00	
3. A. Cload - Edmonton	\$500.00	Cheque attached
	- \$50.00	
4. Nat Meltzer	\$250.00	Cheque attached
	- \$25.00	
5. Western Auto Supply	\$350.00	Cheque attached
	- \$35.00	

It was felt that these bids were not of a sufficient amount to be considered and they should be refused. It was decided at our conference to ask Mr. Thompson of Thompson and Binnington Limited, Auctioneers, to give us an estimate of what he thought this stock would bring if an auction was held. We now have a letter from Mr. Thompson in which he states that as far as he can judge the merchandise should bring at least \$1000.00 and that the expenses incurred should not exceed \$200.00. We have discussed this with you and it has been mutually agreed to authorize Mr. Thompson to proceed with the holding of an auction sale.

We shall be pleased to receive your confirmation in due course.

Yours faithfully,



Int. 170.

August 11th, 1943

Your file 295-143.

Messrs. F. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki Company.

This will acknowledge receipt of your letter of the 9th instant in which you recite the tenders received for the Japanese and Canadian merchandise owned by the above Company.

We have already discussed the probable results of disposing of these goods by auction very fully with yourself and Mr. Thompson of Messrs. Thompson & Binnington.

In view of the quantity of miscellaneous merchandise, Mr. Thompson was optimistic that the figure of \$1,000.00 which he mentioned might easily be exceeded, and this will confirm the agreement reached to reject all of the tenders received and to dispose of the goods by auction, relying on the possibility of securing results considerably in excess of the tenders.

Yours truly,

F. G. Shears
Director

FGS/CH

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

CABLE ADDRESS PHILROSS

(F. G. SHEARS)

Authorized Deputy of the Secretary

of State and/or Custodian

SEP 21 REC'D

SEP 23 AMSD

File it

ROYAL BANK BUILDING

VANCOUVER, B. C.

Our File No. 295-143

20th September, 1943.

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

Dear Sirs:

Re: M. Ebisuzaki Company

As a result of the auction sale recently held to dispose of the remaining merchandise, principally Japanese, owned by the above firm, there has been realized a sum of \$1,424.76, made up as follows:

Total realized by auction	\$1,791.50
Cartage and moving	51.00
Advertising	47.04
Auctioneer	<u>268.70</u>
	<u>366.74</u>
	<u>\$1,424.76</u>

You will recall that a first dividend of 20% was paid some months ago to the creditors of this estate. With the receipt of the funds referred to above, and after making provision for the Japanese wage claims in respect of the shingle bolt operations, there is a balance in hand of approximately \$4,500.00. We would therefore recommend that a further dividend be paid to the creditors of 30%. This will require the disbursement of \$3,206.75. We would appreciate receiving your approval in due course. The payment of any further substantial dividends will depend entirely upon the success experienced in the collection of the Japanese accounts receivable. So far this has not been particularly good.

Yours faithfully,

P. S. Ross

506 Royal Bank Building,
Vancouver, B.C.

23rd September, 1943.

Your file 295-143

Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: H. Eklund & Company

We thank you for your letter of the 20th instant with information regarding the results of the auction sale recently held.

We note that there is now a balance in hand of approximately \$4,500.00 and that you recommend that a further dividend be paid to the creditors of 30% which will require a disbursement of \$3,206.75.

We agree with your recommendation that this dividend should be paid. Will you please proceed to have this done.

Yours truly,

F. G. Shears,
Director.

FGS/PMH

170
Legal Section

912 Royal Bank Building,
Vancouver, B.C.,
October 1st, 1943.

H. Edisuzaki Co.,
c/o Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

We have your remittance of \$ 575.00 forwarded to
reimbursé the Custodian for account of Messrs. P.S. Ross & Sons
for controlling the affairs of your Company.

Our official receipt is attached hereto.

Yours truly,

K.W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/DG
Attach

Hand file
Int. 170

October 4th, 1943.

Messrs. P.S. Ross & Sons,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

re: M. Ebisuzaki Co.

Enclosed herewith find our official
receipt No. 6442 for \$2766.82.

Also enclosed you will find your
receipt voucher, duly completed as requested.

Yours truly,

AMCA:DE

A. McAllister,
Claims Department.

Encl. 2.

170
Legal Section

912 Royal Bank Building,
Vancouver, B.C.,
December 15, 1943.

Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Edisuzaki Company

We attach hereto account of Jones Tent &
Awning Limited in the amount of \$35.18 which we believe
applies to the above Company.

Will you be kind enough to look into
this matter and advise Jones Tent & Awning Ltd.

Yours truly,

K.W. WRIGHT
COUNSELL TO THE CUSTODIAN

KWW/LG
Attach

COPY

THE WORKMEN'S COMPENSATION BOARD

Vancouver

January 14, 1944

Custodian,
Japanese Evacuee Section,
506 Royal Bank Bldg.,
Vancouver, B. C.

Attention: Mr. K. W. Wright

Dear Sirs:

Re: Int #382, M. Ebisuzaki, F. Morishita,
& Hide Ebisuzaki - Our Firm #13433 - 6

We would appreciate receiving your latest report in connection with the claim we filed with you on May 1st, 1942, against the above-named for \$5.00.

Your early attention will be appreciated.

Yours truly,

THE WORKMEN'S COMPENSATION BOARD

"A. H. Bain"
Legal Department

AHB/P

November 10th, 1944.

MEMORANDUM

To: Mr. K. W. Wright

From: Mr. G. H. Peers

Re: Jap Shingle Bolt Camp at Gordon Pasha Lake

Mr. W.E. Henry, Lang Bay, B.C., called today at 3:30 and below is a report of the interview. He requested that any information he gave be kept confidential.

Mr. Henry was until recently a bookkeeper with the McNair Shingle Co. Ltd. who have an operation at Lang Bay.

He stated that a Shingle Bolt Camp, known as Tyro Camp, was operated by Japanese before the war and approximately 200 Japanese workmen were employed at Dec. 7th, 1941. This camp situate on Gordon Pasha Lake is said to be on land owned by the McNair Shingle Co. Ltd. and the Japs logged company timber under contract. So much for falling and bucking and so much for transporting the bolts to the booming ground.

Evacuation of the Japs was ordered on the outbreak and was carried out by the McNair Shingle Co. It appears that the Japs dropped their tools where they were working and left immediately.

Mr. Henry states in all some \$8000.00 to \$10,000.00 worth of equipment was left and gives the following examples:

- 125 Axes
- 56 Saws - only 16 remain
- 21 Kegs of nails
- 2 Outboard Motors
- 1 Blacksmiths blower
- 3000 Cords of Shingle Bolts.

He states that most of the above items have disappeared, some being sold by unauthorized persons and some being used by the McNair Shingle Co. One of the outboard motors is being used by this Company.

Mr. Henry states that a Mr. Gibbs acted as caretaker of the equipment under a letter of authority from the Custodian (possibly P.S. Ross & Sons) for two months after evacuation when he was withdrawn.

The camp is evidently hard to get at being 29 miles inland from Lang Bay. First by boat then a portage of $1\frac{1}{2}$ miles by truck, by boat on a lake, 2 miles up a flume to the 1st camp and 2 miles further to the second camp.

Mr. Henry states that he estimates that the cost of removal would be $1\frac{1}{3}$ to $\frac{1}{2}$ of his estimate of the value of the equipment.

He stated that he could supply us with a list of the articles stolen and removed, giving the names of the persons who took them.

He states that Mr. F. Gela, Lang Bay, can verify his statements.

P.T.O.

Mr. Henry is seeking a new job and expects to be employed by the O'Brien Logging Co., a subsidiary of the Powell River Co.

NOTE

Mr. Field of P. S. Ross & Sons informs us that the Tela Camp was operated by M. Ebisuzaki & Co. which Company was controlled by his firm and was unable to make settlement in full to ordinary creditors.


G. H. PEERS

GHP/O'B

File No. 170 Internee
Copies for files 382 Int.
12144 Evac.
5078 "

DECEMBER 20th, 1944.

MEMORANDUM

TO: MR. K. W. WRIGHT
FROM: MR. C. H. PEERS

RE: E. EBISUZAKI AND COMPANY

Liquidating Order: P. S. Ross & Sons - April 27th, 1942.

Partnership

Masataro EBISUZAKI, In Japan 25% Internee File #382
Mrs. Hide " Wife of above 50% Evacuee File #12144
Teiji MORISHITA 25% " " #5078

The file and latest report of April 5th, 1943, indicate that all assets of the partnership have been liquidated. However, the matter of the shingle bolt camps should be subject to a further report. See memo on file dated November 10th, 1944.

The files of Masataro EBISUZAKI and Mrs. Hide EBISUZAKI do not reveal any assets but Teiji MORISHITA'S file reveals a credit balance derived from revenue and sale of real property of \$1764.24, and also an inventory of household effects.

The liquidators statements show liabilities of \$13133.73 of which \$10689.19 are ordinary creditors. Secured and preferred account amounting to \$891.01 have been paid reducing the total liabilities to \$12242.72 against which the sum of \$7005.73 is in the liquidators hands.

In view of his liability under the partnership should MORISHITA'S personal account be blocked before any further remittances are made to him. Of the ordinary creditors the amount of \$4296.07 is owing to non Japanese firms.

The amount of wages due in regard to the Taiya Camp does not seem to be definitely established and when this is done a final distribution could be made to the creditors and a release given the liquidator. The file does not show if an advertisement for creditors claims has been published.

C. H. PEERS

GHP/O'D
cc: MR. F. G. SHEPHERD

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING

VANCOUVER, B. C.

6th April, 1945.

Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.Attention: Mr. K. W. Wright

Dear Sirs:

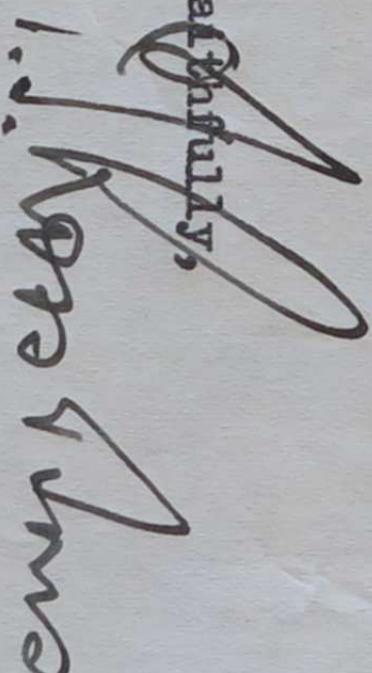
Re: M. Ebisuzaki & Company

ENEMY SECTION	
Rec'd	APR 21 1945
File No.	
Ans'd	<i>✓</i>
Refer'd	<i>Mr. Leano</i>

This company is a partnership in which one Teiji Morishita is a 25% partner. The liquidation of this firm so far has enabled dividends to be paid to creditors to the amount of 50%, and as mentioned in our report on this company we presume that Mr. Morishita's assets may be called upon to contribute to the deficiency.

Would you be good enough to advise us if you have any funds on hand to the credit of Mr. Morishita. We understand that he owns certain real estate.

Yours faithfully,



1464-24

170 Internee
5078 Evacuee

509 Royal Bank Building,
Vancouver, B. C.,
April 23rd, 1945.

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Attention Mr. F. Field

Re: M. Ebisuzaki & Company and
Teiji Norishita.

In reply to your letter of the 6th instant, we beg to advise you that Teiji Norishita has the sum of 1464.24 to his credit with the Custodian, and these funds were derived from the sale of his real property.

The only amount being distributed from these funds is the sum of \$75.00 monthly as maintenance to keep this man and his family off the relief rolls.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

GHP/O'B

37 Gilead Avenue
Lemon Creek, B. C.
September 10, 1945

EVACUATION SECTION	
Rec'd	SEP 14 1945
File No.	170-12144
Ans.	
Referred	Mr. H. H. H. H.

The Custodian's Office
Dept. of the Secretary of State of Canada
Vancouver, B. C.

Gentlemen:

I have been informed by a friend who received a very brief letter through the Red Cross to the effect that my husband, Masataro EBISUZAKI, passed away quite some time ago.

My late husband had a quarter interest in the business which was carried on under the name of M. Ebisuzaki Co. He also owned the land ~~the~~ building at 337 Powell Street, Vancouver, where the business was operated.

According to the will he left all of his properties will be handed to me. I would like to know in detail how the affairs of M. Ebisuzaki Company and also my late husband's properties were disposed.

We were both members of British Columbia Mutual Benefit Association--Certificate number for my late husband, A-11021, and A-11711 for me.

Yours very truly,

Hide EBISUZAKI

per. *H. H. H. H.*

HE*KE

P. S. Please send a duplicate of your statement to Mr. Teiji MORISHITA, Lemon Creek, B. C.

Hide EBISUZAKI

PER. *H. H. H. H.*

170 & 12113
Enemy Section

509 Royal Bank Building,
Vancouver, B. C.
October 10th, 1945

Mr. Kentaro Ebisuzaki,
Registration No. 01945,
Lemon Creek, B. C.

Re: M. Ebisuzaki & Company

Dear Sir:

With reference to your letter of the 10th ultimo, we wish to advise you that payment of the balance of your claim against the above noted Company, amounting to \$628.34, depends upon the success of Messrs. P. S. Ross & Sons in collecting the Accounts Receivable of this firm.

Should funds become available, a further distribution may be made.

Yours truly,

W. J. Johnston
Administration Department

WJJ/JF

170, 12144, 362
Dreary Section

509 Royal Bank Building,
Vancouver, B. C.
October 10th, 1945

Mrs. Hido Ebisuzaki,
Registration No. 07971,
37 Gilead Avenue,
Lemon Creek, B. C.

Re: Masataro EBISUZAKI and
M. Ebisuzaki & Company

Dear Madam:

With reference to your letter of the 10th ultimo, we wish to advise you that our file reveals debts owing by the above mentioned Company amounting to approximately \$13,000.00, and therefore it would not appear likely that there will be any funds available for distribution to you.

In connection with the property known as 337 Powell Street, formerly owned by your late husband, Masataro EBISUZAKI, this is to inform you that this property was subject to two Mortgages, totalling \$8,250.00, and as the valuation of this parcel did not exceed \$2,500.00, the parcel was quit claimed to the holder of the First Mortgage.

We have been notified by the B. C. Mutual Benefit Association that Certificates Nos. A-11021 and A-11711, in the names of your late husband and yourself, lapsed during 1942.

In your letter, under reply, you make mention of your late husband's Will, and we would be pleased to have you forward same to this office.

Yours truly,

W. J. Johnston
Administration Department

FJJ/JF

5078, 170 & 12144
Evacuee Section

509 Royal Bank Building,
Vancouver, B. C.
October 11th, 1945

Mr. Teiji Morishita,
Registration No. 05057,
Lemon Creek, B. C.

Re: M. Ebisuzaki & Company

Dear Sir:

We have a communication from Mrs. Hide Ebisuzaki, requesting that we forward to you information concerning the affairs of M. Ebisuzaki & Company, and we wish to advise you that this Company is indebted to creditors in the amount of approximately \$13,000.00, and therefore it would not appear likely that there will be any funds available for distribution to the shareholders of this firm.

Yours truly,

W. J. Johnston
Administration Department

WJJ/JF

Custodian's Office - 2

November 19, 1945

At this time, my son's family and I were ordered to move out of Vancouver and I could not do very much in this matter.

May I please have statements showing the names of the debtors (because you have written to some who have paid before evacuation), creditors, how the merchandise, fixtures, etc., of the Company were disposed and present condition of the Company.

You are the "Custodian" who are supposedly taking care of the properties of Japanese. You are the representatives of the Canadian Government in this branch. Surely you can furnish me with the information I seek.

Yours very truly,

Mrs. Hide Ebisuzaki

per _____

Reg. No. 07971

File No. 170, 12144, 382

Enemy section.

KE

ATTACH ORIGINAL BILL TO
THIS FORM IN ALL CASES6
194TO **M. Ebisuzaki Company**

DR.

Payable to **Custodian of Enemy Property**

Aug 1 FOR 5% dividend on accounts due as follows:

11391	Tairiku Nippo Sna Ltd.	7.44	
3293	G. Ebata Group 01680	29.22	
10711	Nimi Shokai Jangoro 10353	4.11	
4036	C. Wakehayashi Gakko 02955	.92	
3941	S. Eto Jangic 12836	187.50	
12113	K. Ebisuzaki 01945 (Kensaro)	62.83	
11960	S. Kato Jalei 01644	.09	
2510	Y. Suzuki Goshuanyu 03958	50.00	
1410	B. Taira 04587 (Hunyo)	75.00	
13565	Maikawa Limited	<u>2.13</u>	419.24

Cheque No. 01130

EXAMINED AND FOUND CORRECT

This receipt must be dated and signed by the party in whose favour this Voucher is made.

194

RECEIVED OF **M. Ebisuzaki Company**

Four hundred & nineteen -----24/100

DOLLARS

APPROVED FOR PAYMENT

(\$ **419.24**), in full payment of the above account.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS
MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

Rec'd	SEP 12 1946
No.	170
Entered	178/11/46

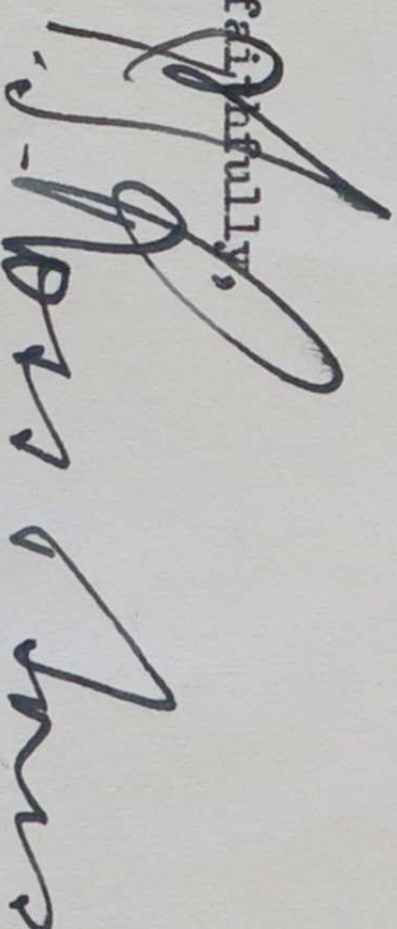
Our File 295-143Royal Bank Building,
Vancouver, B. C.
12th September, 1946.Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.Attention: Mr. F. G. Shears

Dear Sirs:

Re: M. Ebisuzeki Company

We enclose herewith two copies of our Report on Liquidation dated 9th September, 1946, on the affairs of the above mentioned company as at 31st July, 1946.

Yours faithfully,



Encls.

2020

October 15, 1947.

Messrs. F. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: Takeo TOKITO, Reg. No. 10133, and
M. EBISUZAKI Company

The statement which we received from you in regard to M. EBISUZAKI Company and Takeo Shingle Bolt Camp, Stillwater, shows that Takeo TOKITO was credited with \$161.00, payment for cutting bolts. From this amount was deducted \$122.52 for board owing M. EBISUZAKI Company, leaving a balance of \$38.48.

The statement does not show this balance owing Mr. TOKITO, and no money has been received to place to the credit of his account with this office.

This matter was called to Mr. Field's attention several weeks ago but as yet we have not heard from him. We should appreciate receiving an early reply explaining the situation.

Yours truly,

F. Matheson,
Office of the Custodian.

fm

506 Royal Bank Building,
Vancouver, B.C.

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15th December, 1947.

5078 (Evac. Section)
170 (Enemy ")

K.W. Wright, Esq.,
Counsel to the Custodian,
Office of the Custodian,
Victoria Building,
Ottawa, Ont.

Dear Mr. Wright:

Re: Teiji MORISHITA

The decision in regard to the following may be a matter of
Government policy.

The above Japanese has a 25% partnership interest in M.
Ebisuzaki & Company, the shareholders being:

Masataro Ebisuzaki - now in Japan	25%
Mrs. Hide Ebisuzaki - wife of Masataro Ebisuzaki, resident of Canada	50%
Teiji Morishita - Canada	25%

Teiji Morishita has a present balance with us in his
personal account, which has no concern with his interest in the company, of the
sum of \$1,132.59.

You will have at Ottawa Messrs. P.S. Ross & Sons' Reports of
5th April, 1943, and 9th September, 1946, from which it is apparent that
the liabilities of this company will exceed its assets. From information
received from P.S. Ross & Sons today the present situation is as follows:

Outstanding liabilities due to a number of
Japanese and white creditors \$4,499.00

With a cash asset of only \$78.-

Morishita has requested payment of the \$1,132 which we have
to his credit and the question arises as to whether this should be paid
or be held on account of his liability as a shareholder in the partnership.

Yours very truly,

F.G. Shears,
Director.

FGS/PMH

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER411 Royal Bank Building
Vancouver, B. C.
6th January, 1948Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Dear Sir;

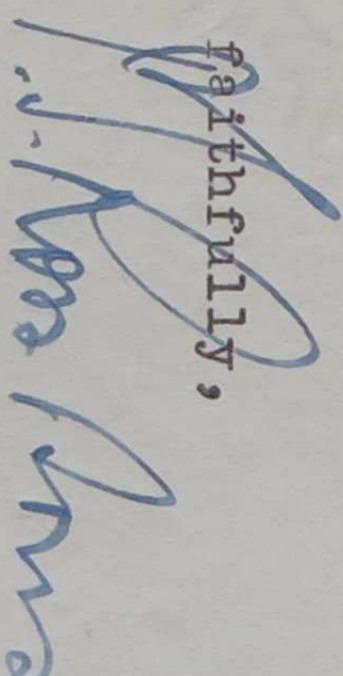
re: M. Ebisuzaki Company

Rec'd	Jan. 6
File No.	
Ans.	
Replied	

In accordance with your request of recent date we are attaching a statement of cash receipts and disbursements since the date of our last report on this company along with a statement showing the dividends paid to creditors and a statement of affairs.

We trust this is the information you require.

Yours faithfully,



encls.

M. Ebisuzaki Company

Statement of Cash Receipts and Disbursements

For the period 31st July 1946 to 30th November 1947

Balance 31st July 1946

968.49

Receipts

Accounts receivable collected

237.91

1,206.40

Disbursements

Custodian re Control and Liquidation fees

800.00

Dividend to creditors

310.67

Sundry

38.48

1,149.15

Cash in bank - 30th November 1947

\$ 57.25

M. Ebisuzaki Company

Statement showing Dividends paid to Creditors

	Amount of Claim	Amount Paid to 31/7/46	Amount Paid to 31/7/46 to 30/11/47	Amount Out- standing
<u>Secured claims</u>				
General Securities Ltd.	389.00	389.00		
Scale Shop	20.00	20.00		
	<u>409.00</u>	<u>409.00</u>		
<u>Preferred claims</u>				
Wages - store	373.62	373.62		
Wages - camp	1,325.75	1,325.75		
Unemployment insurance	51.90	51.90		
Workmen's Compensation	5.00	5.00		
	<u>1,756.27</u>	<u>1,756.27</u>		
<u>Ordinary creditors</u>				
Caulfield, Burns & Gibson Ltd.	108.75	59.80	3.26	45.69
M. Furuya Company Ltd.	8.18	4.50	.24	3.44
Gault Bros. Limited	1,218.00	669.90	36.54	511.56
Milne & Middleton Ltd.	26.63	14.64	.80	11.19
Mackay, Smith & Blair	727.51	400.14	21.83	305.54
Wing Lee Limited	108.22	59.52	3.25	45.45
Parsons, Brown & Co. Ltd.	19.52	10.74	.59	8.19
B.C. Telephone Co.	8.96	4.93	.27	3.76
B.C. Electric Railway Co.	8.12	4.47	.24	3.41
Jones Tent & Awning Co. Ltd.	70.36	38.70	2.11	29.55
Tairiku Nippo Sha Limited	148.74	81.81	4.46	62.47
G. Ebata	584.45	321.45	17.53	245.47
Nimi Shokai	82.20	45.21	2.47	34.52
C. Wakibayashi	18.41	10.13	.55	7.73
S. Eto	3,750.00	2,062.50	102.50	1,585.00
K. Ebisuzaki	1,256.67	691.16	37.70	527.81
S. Kato	1.76	.97	.05	.74
Y. Suzuki	1,000.00	550.00	30.00	420.00
B. Taira	1,500.00	825.00	45.00	630.00
Maikawa Limited	42.71	23.49	1.28	17.94
	<u>\$ 10,689.19</u>	<u>5,879.06</u>	<u>310.67</u>	<u>4,499.46</u>

M. Ebisuzaki Company
Statement of Affairs

As at 30th November 1947

A s s e t s

Cash in bank
Deficiency

57.25

4,442.21

\$ 4,499.46

L i a b i l i t i e s

Accounts payable

\$ 4,499.46

170

CLAIM

October 26, 1942

CREDITOR

Milne & Middleton, Ltd.,
347 Water Street,
Vancouver, B.C.

DEBTOR

M. Ebisuzaki Company,
337 Powell Street,
Vancouver, B.C.

AMOUNT OWING

\$26.63 (for goods sold & delivered)

AGENT

Nil.

FILE NO.

Enemy - 170
P.S. Ross - 295-143

FILE

Int. 170

CLAIM

DATE

March 19, 1942

CREDITOR

Jujiro, NAKATSUE

DEBTOR

Ebisuzaki Company,
337 Powell Street,
Vancouver, B. C.

AMOUNT OWING

\$118.00

AGREY

Nil

ORIGINAL FILE

1154

December 11, 1942

Amackay
M. A. D.

IN THE MATTER OF A COMMISSION TO INVESTIGATE
CLAIMS OF JAPANESE CANADIANS FOR PROPERTY
LOSSES

TO:

The Commissioner,
Office of the Custodian,
Royal Bank Building,
Vancouver, B.C.

Pursuant to the notice issued on the

28th day of September, 1947, I submit the following claim:

1. NAME: M. Ebisuzaki Co. a partnership
represented herein by MORISHITA, Teiji
(Original partners: Ebisuzaki, Masutaro (deceased 1943)
Ebisuzaki, Hide (Mrs.)
Morishita, Teiji)

2. Pre-evacuation address: Vancouver, B.C.

3. Present address: Mrs. Hide Ebisuzaki, Toronto, Ontario
Mr. Teiji Morishita, Slocan City, B.C.

4. REAL ESTATE: Nil

5. PERSONAL PROPERTY:

(1) (a) Place left: 337 Powell Street, Vancouver, B.C. and
Stillwater, B.C.

(b) Type of premises in which left: Store premises &
Shingle bolt Camps

(c) How stored or packed: not stored or packed

(d) In whose care left: that of the Custodian or his agent,
servant, agent, or agents

(e) Itemized description:

	<u>Fair Market Value</u>
Cash on hand	\$ 83.30
Stock in trade	9,000.00
Store equipment	3,000.00
Office Supplies	300.00
Office Equipment	500.00
Store Supplies	150.00
Rice Mill	400.00
<u>Automobiles:</u>	
1937 Chevrolet Truck	\$600.00
1933 Chevrolet Panel Truck	200.00
1940 Dodge Panel Truck ...	800.00
1941 Dodge 4-door Sedan (radio and 2 heaters) ...	2,800.00
<u>Shingle Camp equipment:</u>	
Tools and camp equipment	1,500.00
Groceries	400.00
Value of Assets	18,133.30

I have been unable to ascertain from the Custodian the exact amount received by him on the sale of the above-noted assets.

6. Total claim (unable to say, see above)
7. Place at which claimant prefers to be heard:
VANCOUVER, B.C.
Leave given by Commissioner at Nelson, B.C., on March 9th, 1948, Case 364.
8. Do you require the services of an interpreter at the hearing? YES

"Teiji Morishita"

CLAIMANT

DOMINION OF CANADA
PROVINCE OF BRITISH
COLUMBIA
TO WIT:

I, TEIJI MORISHITA, of the Town of Slooan City, in the Province of British Columbia, DO SOLEMNLY DECLARE THAT:

The information set out in the form above is true and correct to the best of my knowledge, information and belief, and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the "Canada Evidence Act".

DECLARED BEFORE ME at the City)
of Vancouver, in the Province)
of British Columbia, this 12th)
day of October, A. D. 1948.)

"Teiji Morishita"

"A. E. Cobus"

A COMMISSIONER FOR TAKING
AFFIDAVITS WITHIN BRITISH
COLUMBIA

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The Secretary of State under and by virtue of authority given to him by Regulation 8 of the Consolidated Regulations Respecting Trading with the Enemy (1939) by his duly authorized Deputy GLENN WILLOUGHBY McPHERSON, hereby appoints MESSRS. P. S. ROSS AND SONS, Chartered Accountants, Inspectors under the said Regulations, and authorizes the said company to inspect all books and documents belonging to or under the control of M. EBISUZAKI AND COMPANY and further requires any person able to give any information with respect to the business or trade of the said M. EBISUZAKI AND COMPANY to give such information.

DATED at Vancouver this eighteenth day of December, 1941.

"G.W. McPherson"

(G. W. McPherson)
Authorized Deputy of the
Secretary of State.

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1012 Royal Bank Bldg.,
Vancouver, B.C.

18th December, 1941.

Messrs. P.S. Ross and Sons,
Chartered Accountants,
The Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Company

I am enclosing a certificate under
Regulation 8 and would request that you in-
vestigate the above company in the usual way.

The Custodian will be interested in
having complete information as to the actual
ultimate beneficial owners of the company,
their place of residence and whether or not
the company has any enemy debts.

Yours truly,

(G.W. McPherson)
Authorized Deputy of the
Secretary of State and/or
Custodian.

GWMcP:MGH

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Phone Douglas 991

Residence Highland 3346-R

M. EBISUZAKI COMPANY
GENERAL STORE

337 Powell Street,

VANCOUVER, B.C., December 20 1941.

Mr. G. W. McPherson,
P.S. Ross and Sons,
1012 Royal Bank Building,
Vancouver, B.C.

Dear Sir:

In reply to your letter of December 11th,
regarding Consolidated Regulations Respecting Trading with
the Enemy, we are making the following report:

The firm known as "M. Ebisuzaki Co." is run
by three partners:

Mr. Masataro Ebisuzaki, now in Japan, a
Naturalized Canada,
Mrs. Hide Ebisuzaki, wife of the above party,
residing at 466 East Cordova Street,
Vancouver, B.C. and
Mr. Teiji Morishita, a Japanese National,
residing at 466 East Cordova Street,
Vancouver, B.C.

The net profit which is earned by the firm
is divided among these three partners as follows:

25% to Mr. Masataro Ebisuzaki,
50% to Mrs. Hide Ebisuzaki,
25% to Mr. Teiji Morishita.

Yours very truly,

M. Ebisuzaki Co.,

Per...T. Morishita"
Manager.

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P.S. ROSS & SONS
Chartered Accountants, Trustees & Liquidators

Royal Bank Building

Vancouver, B. C.,
January 5, 1942.

Office of the Custodian,
Dept. of the Secretary of State,
70 Connor Street,
Ottawa, Ontario.

Dear Sir:

Re: M. Ebisuzaki

Pursuant to an order dated the 18th day of December under Regulation 8 of the Consolidated Regulations Respecting Trading with the Enemy (1939), and signed by Mr. G. W. McPherson, we have made a preliminary examination of the above company.

This company is a partnership and is operated under a partnership agreement dated the 30th July, 1936, and the partners and their respective interests in capital and earnings is as follows:

Masataro Ebisuzaki, now in Japan -	25%
Mrs. Hide Ebisuzaki, wife of M.	
Ebisuzaki, resident of Vancouver -	50%
Teiji Morishita, Vancouver -	25%

The partnership operates its retail store at 337 Powell Street. The books have not yet been written up to date but we understand there are no accounts payable to residents of Enemy Alien territory.

In view of the interest of M. Ebisuzaki in the partnership, we consider this company should be brought to your attention immediately. We would appreciate your instructions as to what is to be done with M. Ebisuzaki's 25% interest and whether or not the company should be incorporated or controlled.

Yours faithfully,

"P.S. Ross & Sons"

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WHEREAS under Regulation 8 of the Consolidated Regulations Respecting Trading with the Enemy (1939) the Secretary of State on the eighteenth day of December 1941, appointed MESSRS. P. S. ROSS AND SONS, Chartered Accountants, inspectors under the said Regulations to inspect all books and documents belonging to or under the control of M. EBISUZAKI AND COMPANY;

AND WHEREAS a report dated the fifth day of January, 1942, has been made to the Secretary of State by the said inspectors and such report indicates that Masataro Ebisuzaki, Mrs. Hide Ebisuzaki and Teiji Morishita carry on business as M. EBISUZAKI AND COMPANY and that the said business is unincorporated;

AND WHEREAS it appears to the Secretary of State that the business of Masataro Ebisuzaki, Mrs. Hide Ebisuzaki and Teiji Morishita carried on under the name of M. EBISUZAKI AND COMPANY should be wound-up;

NOW THEREFORE, the Secretary of State by his duly authorized Deputy, GLENN WILLOUGHBY MCPHERSON, hereby revokes the order of the eighteenth day of December 1941 appointing MESSRS. P. S. ROSS AND SONS inspectors and in substitution for that order hereby appoints FREDERICK FIELD, Chartered Accountant in the City of Vancouver in the Province of British Columbia, a representative of P.S. ROSS AND SONS, as controller of the affairs of Masataro Ebisuzaki, Mrs. Hide Ebisuzaki and Teijo Morishita carrying on business as M. EBISUZAKI AND COMPANY;

The Secretary of State hereby confers upon FREDERICK FIELD, Chartered Accountant in the City of Vancouver in the Province of British Columbia, a representative of P. S. ROSS AND SONS, such powers as are exercisable by a liquidator in a voluntary winding-up of a company, including power in the name of Masataro Ebisuzaki, Mrs. Hide Ebisuzaki and Teijo Morishita carrying on business as M. EBISUZAKI AND COMPANY, or in his own name and by deed or otherwise to convey or transfer any property and power to apply to the Court having power to appoint a receiver

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or liquidator or to grant a winding-up order, or a judge thereof to determine any question arising in the carrying out of this order;

The Secretary of State orders that the remuneration payable and costs, charges and expenses incurred in connection with the original inspection, to such amount as may be approved by the Secretary of State, shall be defrayed out of the assets of the business and shall be charged on such assets in priority to any other charges thereof.

DATED at Vancouver this twenty-seventh day of April, 1942.

"G. W. McPherson"

(G. W. McPherson)
Authorized Deputy of the Secretary
of State and/or Custodian.

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501 Royal Bank Bldg.,
Vancouver, B. C.,
April 27, 1942.

Messrs. P. S. Ross and Sons,
504 Royal Bank Bldg.
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki and Company

Information which the Custodian has indicates that Mr. Teijo Morishita has been evacuated from the protected area and his interests in this area have, therefore, vested in the Custodian. Masataro Ebisuzaki is an enemy and his interest is vested in the Custodian with the result that the Custodian has a 50% interest in this unincorporated company.

In view of the fact that the Japanese working in the store will shortly be evacuated I consider it desirable that you take immediate and active control of the business and would appreciate receiving your recommendation on the question of liquidation.

Yours truly,

(G. W. McPherson)
Authorized Deputy of the Secretary
of State and/or Custodian.

GWMcP/FC.

NOTICE OF CALLS FOR TENDERS
FOR ASSETS

of

M. Ebisuzaki, F. Morishita, and Hide Ebisuzaki
Trading as M. EBISUZAKI COMPANY
at 337 Powell Street
Vancouver, B.C.

The Custodian of Enemy Property by virtue of the authority vested in him under the Regulations Respecting Trading with the Enemy (1939) has instructed the undersigned Controller to call for Tenders for the purchase of the undernoted assets of -

M. Ebisuzaki, F. Morishita, and Hide Ebisuzaki
Trading as M. Ebisuzaki Company

The assets of M. Ebisuzaki and Company offered for sale consist of the following:

Parcel A - Stock of Drygoods

Parcel B - Stock of Hardware

Parcel C - Three Sewing Machines

Parcel D - Office Furniture and Fixtures,
including Burroughs Adding Machine,
Underwood Typewriter and Safe

Parcel E - One Rice Mill

Parcel F - Store Furniture, fixtures and fittings,
including Showcases, tables, etc.

Tenders will be received by the undersigned Controller at his office up to Noon (Daylight Saving Time) the seventh day of August, 1942, in each case upon the following terms and conditions:

(a) Tenders may be made for one or more of the described parcels, or for all of the said parcels as a whole.

(b) A certified cheque to the order of the Controller for 10% of the tender price must be enclosed therewith; the balance of the tender price to be paid on acceptance of the tender by the Controller; subject to the condition that should the tenderer not fulfill the terms of his offer and the conditions of the Notice called for tenders, his tender will be cancelled and the amount deposited by him forfeited to the Controller as liquidated damages; cheques in respect of unaccepted bids will be returned in due course.

(c) The assets are offered for sale without any warranty whatsoever on the part of the Controller as to quantity, condition or state of repair of such assets, and while the general idea thereof may be obtained from the inventories in the office of the Controller, the sale thereof shall be made in each case subject to shortages and overages, the shortages to be at the charge of and the overages for the benefit of the successful tenderer.

- (d) Neither the highest nor any tender will necessarily be accepted.
- (e) The Purchaser and/or Purchasers shall pay all transfer dues and taxes, if any, payable to the Crown.
- (f) The envelopes enclosing offers should be marked "Tender" and addressed as follows:

Frederick Field,
Controller,
M. Ebisuzaki Company,
c/o P. S. Ross and Sons,
Royal Bank Building,
675 West Hastings Street,
Vancouver, B. C..

The inventories of the several parcels may be inspected during office hours any day up to noon on the 6th day of August, 1942, at the office of the Controller, Royal Bank Building, 675 West Hastings Street, Vancouver, B. C.

Frederick Field,
Controller of the
Assets of M. Ebisuzaki Company
in Canada.

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September 5, 1942.

General Securities Limited,
744 W. Hastings,
Vancouver, B. C.

Dear Sirs:

I enclose herewith cheque in your favour for \$523.00, being payment in full for liens held by you on caurs No. A26 and No. 40, the former owners being Pacific Importers and M. Ebisusaki Company.

Would you be kind enough to acknowledge receipt and forward to me the liens and any other papers in connection with the granting of security.

Yours faithfully,

R. G. Bell.

(For the Authorized Deputy of the
Secretary of State and/or Custodian)

MS/MFP
Enc. Cheque.

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September 3, 1942.

MEMORANDUM TO MR. E. GOOD.

On August 31st, 1942, I sent you a cheque for \$19699.50, covering purchase of certain motor vehicles by the R.C.M.P.

General Securities Limited have informed me that they hold liens on Nos. A26 and 40, for \$139.00 and \$384.00 respectively. Would you kindly issue a cheque for \$139.00 payable to General Securities Limited and charge the account of Pacific Importers. Also issue a cheque for \$384.00, charging M. Ebisusaki Company.

R. G. Bell.

/ms.

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MEMORANDUM FOR MR. B. GOOD.

September 9, 1942.

On September 3rd, I sent you a memo with regard to liens held by General Securities Limited, on cars No. A26 and No. 40, formerly owned by Pacific Importers and M. Ebisusaki Company respectively.

Mr. Sinclair of General Securities Limited, informs me that these amounts should have been \$140.00 and \$389.00 on account of the interest which has accrued. Will you therefore issue a further cheque for \$6.00 payable to General Securities Limited, charging \$1.00 to Pacific Importers and \$5.00 to M. Ebisusaki Company.

R. B. Bell.

MS/MFP

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EXCEPTIONAL
AUCTION SALE

Large Stock of Ladies', Gent's
and Children's Ready-to-Wear,
Notions and Hardware.

Wednesday, September 30,
Starting 10:30 a.m., at 337
Powell St., and Continuing
Same Hour Each Day Until
Everything Sold.

Under instructions received
from the Controller for the Cus-
tomers of Enemy Property, we
will offer for sale the entire
stock of M. EBISUZAKI & COMPANY,
consisting of:

Ladies' dresses, blouses, sweat-
er coats, pullovers, jackets,
gloves, shirts, slacks, scarfs,
handkerchiefs, hats, etc.; also
large selection of Lingerie and
Yardage Goods.

Gent's shirts, pants, overalls,
sweaters, gloves, hats, caps,
jackets, handkerchiefs, socks, etc.
Large selection of boys', girls'
and babies' ready-to-wear.

Also stock of hardware con-
sisting of saws, peavies, ham-
mers, files, kitchenware, etc.

Also stock of notions consisting
of zippers, threads, buttons,
hooks, buckles, thimbles, ribbons,
stationery, toilet goods, etc.

Ladies don't overlook this sale.
Everything the family can wear.
Everything to be sold, no re-
serve. Terms of sale, cash.

G. W. ROSS
Auctioneer in Attendance.
THOMPSON & BIRMINGHAM LTD.
Royal Trust Bldg.
Pac. 3564-3565.

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File No. Int. 170

Name: M. EBISUSAKI CO.

Reg. No. P. S. 295-143

1940 Dodge Sedan - Custodian No 40

Sold to R. G. M. P.

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File No. Int. 170

Name: EBISUZAKI, Co. Ltd.

Reg. No.

1940 Dodge Panel Delivery - Custodian No. T111

Sold to A.A & A. Cameron

C
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Internee
File No. 170

Name: EBISUZAKI, M. Co.

Reg. No.

1933 Chev. Delivery - Custodian # T 25

Sold to G.P. Rogers

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Custodian matters - Vancouver.

Notes re discussion with Mr. Field and Mr. Wray,
16th October, 1942.

Companies under liquidation.

File 295-143.
M. Ebisuzaki and Company

Investigation order dated 18th December, 1941.
P. S. Ross and Sons letter report dated 5th January, 1942.
Liquidation order dated 27th April, 1942.
No progress report has been submitted.

This is a partnership with an enemy interest of 25%.

Company carried on a general store in Vancouver which was closed on receipt of liquidation order. This store was in very bad shape and certain work had to be performed to put the stock in proper order.

Japanese goods were transferred and stored in warehouse of T. Maikawa Stores Limited and the other goods were advertised for sale. Tenders received were submitted to creditors at a special meeting in September for their approval. These were not accepted. The highest tender was \$2,500.00.

With the approval of the creditors, an auction sale was held of stock and fixtures and realised some \$3,300.00 net. Truck and cars owned by the company were sold by the Custodian and the proceeds are now held by him.

The remaining assets consist of accounts receivable and Japanese merchandise.

Notice was inserted in the newspapers requesting claims to be filed. Approximate liabilities are \$14,000.00.

Progress report and statement to be prepared and submitted forthwith.

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CLAIM

October 26, 1942

CREDITOR

Milne & Middleton, Ltd.,
347 Water Street,
Vancouver, B.C.

DEBTOR

M. Ebisuzaki Company
337 Powell Street,
Vancouver, B.C.

AMOUNT OWING

\$26.63 (for goods sold & delivered)

AGENT

Nil.

FILE NO.

Enemy - 170
P.S. Ross - 295-143

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GENERAL SECURITIES LIMITED

Financial Agents

Pacific 3435

Howe & Hastings Streets
510 Pacific Building
Vancouver, B.C.

Oct. 28, 1942

The Custodian of Enemy Property
675 W. Hastings St.
Vancouver, B.C.

Dear Sir:

Re. M. Ebisusaki Co.

We are enclosing cancelled Bill of Sale and Note dated Dec. 3/40 covering 1941 Dodge Sedan, Serial No. 9675183 which was purchased by the above from Curtis Motors Ltd., and which has been paid off by you.

We trust you will find these papers in order.

Yours truly,

GENERAL SECURITIES LTD.

Per: "A. Hindon" ?

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any of said parts, devices, tools or equipment, or remove, or attempt to remove the same or any part thereof, from British Columbia, except upon the written permission of the Vendor, and shall not allow the same to be driven by any person while under the influence of intoxicating liquor.

9. The Purchaser covenants that the automobile covered by this agreement will not be used for the TRANSPORTATION OF LIQUOR OR DRUGS or any unlawful purpose during the life of this agreement, and in case of any such contingency, the entire debt hereby secured shall, at the Vendor's option, and become immediately due and payable, and the Vendor shall have the same right of seizure and sale as if default had been made in payment of principal or interest.

10. If by any reason of failure of the purchaser to pay an instalment of principal or interest or any part of the same, or to observe any of the covenants, provisos or conditions herein contained, the Vendor shall deem it advisable to take

CONDITIONS OF SALE AGREEMENT

1940

Agreement made this 3rd day of December 1940
Between: Curtis Motors Limited (hereinafter called the Vendor), and M. Ebisusaki. Co. 337 Powell Street, Vancouver, B.C. (hereinafter called the Purchaser).
WITNESSETH: The Vendor hereby agrees to sell, and the Purchaser agrees to purchase the motor vehicle hereinafter described (receipt of which in good order and condition is hereby acknowledged by the Purchaser), viz.:

TOTAL SELLING PRICE

Cash Payment \$ 1380.20
Allowance on Trade \$ 50.00
Less Amount Owning on Trade \$ 530.20
Unpaid Balance \$ 800.00

CANCELLED SCHEDULE OF INSTALLMENTS
23 payments at \$38.00
and final payment at \$42.00

INSURANCE

Premium

(Not completed)

CARRYING CHARGES (on unpaid balance plus

Insurance)..... \$ 116.00
Balance to be paid in Installments as per Schedule \$ 916.00

TRADE NAME	MOTOR NUMBER	SERIAL NUMBER	LICENSE NUMBER	TONNAGE	AGE	NO. CYL.	BODY TYPE	YEAR AND MODEL	NEW OR USED
Dodge	D21-4871C	9675183	B409	6	4 Door	1941	Sedan	D26	New

Vendor and Purchaser mutually covenant and agree with each other as follows:-

1. Said property and all parts and accessories added thereto either as additions thereto or in substitution for existing parts or accessories, is now and shall remain the absolute property of the Vendor until after full and complete payment of the purchase price therefor.
2. The Purchaser covenants, subject as hereinafter provided, to pay the said balance on the respective due dates above specified, and to pay interest at 10 per cent per annum on any unpaid instalments from respective due dates until paid.
3. The said property and every part thereof at all times while out of possession of said Vendor, shall be at the risk of said Purchaser, and all loss or damage of said property or any part thereof shall be borne by said Purchaser, and no such loss or damage shall operate to extinguish or diminish any liability upon said notes.
4. The Purchaser shall of even date herewith execute a Promissory Note for the amounts of such instalments payable on the due dates thereof without days of grace, and bearing interest at 10 per cent. per annum from the dates of payment until paid. Such promissory note (including any renewals, cheques or substitutions therefor) is not to be given or received as payment or part payment of the purchase price, but is given and received merely as collateral security for payment of the Purchaser's indebtedness under this Agreement. The Vendor may discount or negotiate said Note (including any renewals, cheques or substitutions therefor) without changing its character as between the Parties hereto.
5. The Purchaser shall at all times while the said property is in his possession, have the right to use the same for such legal uses and purposes as are necessary to his private business or pleasure, but not otherwise, and shall not use or permit to be used the said car for HIRE without written permission of the Vendor.
6. The Purchaser shall pay any and all taxes and charges, Parliamentary or Municipal, which may be levied or assessed against the automobile, including war taxes (if any).
7. The Purchaser shall take proper care of said automobile and of all said parts, devices, tools and equipment and shall not neglect, misuse, damage or destroy the same or any part thereof, or suffer the same to be done. If said automobile or any of its accessories are injured or require repairs, all work done and material supplied upon or in connection with and all expenses incurred on account of the said automobile, shall be paid by the Purchaser forthwith from time to time as the same are made, done, supplied or incurred, and the Purchaser shall not at any time suffer or permit any charge or lien whether possessory or otherwise, to exist against the said automobile.
8. The Purchaser shall not sell or attempt to sell or in any manner dispose of said automobile, or any of said parts, devices, tools or equipment, or remove, or attempt to remove the same or any part thereof, from British Columbia, except upon the written permission of the Vendor, and shall not allow the same to be driven by any person while under the influence of intoxicating liquor.
9. The Purchaser covenants that the automobile covered by this agreement will not be used for the TRANSPORTATION OF LIQUOR OR DRUGS or any unlawful purpose during the life of this agreement, and in case of any such contingency, the entire debt hereby secured shall, at the Vendor's option, become immediately due and payable, and the Vendor shall have the same right of seizure and sale as if default had been made in payment of principal or interest.
10. If by any reason of failure of the purchaser to pay an instalment of principal or interest or any part of the same, or to observe any of the covenants, provisions or conditions herein contained, the Vendor shall deem it advisable to take any proceedings, either judicial or extra judicial, to protect itself or enforce the security, all costs and expenses incurred by the Vendor of or incidental to such proceedings shall be payable by the Purchaser and shall be deemed to be a payment of principal due and in arrears hereunder, and shall bear interest at the rate hereinabove set forth.

at time shall be material and of the essence hereof, and that if default be made in the payment of said principal sum or interest, or any part thereof, at the time the same shall be due, or if default be made by said Purchaser in any other respect hereunder, or if he shall in any way at any time or times fail to fully observe and perform any covenant or covenants herein contained, or if said Purchaser fails to make payment for any labor, repairs, improvements or equipment placed upon said automobile by authority of said Purchaser (in which case said Vendor may, at its option, make such payment), then the said principal sum and all accrued interest, including expenses (if any) and including such payment (if any) made by said Vendor thereon, shall thereupon immediately become wholly due and payable at the option of said Vendor (notice of said option being hereby waived), the said Vendor may at once take possession of said automobile and said parts, devices, tools and equipment, wherever the same may be, and sell said automobile and said parts, devices, tools and equipment and the whole thereof, as provided by law.

12. The Purchaser agrees to pay any deficiency that may remain after the application of the proceeds of any sale hereunder to the payment of said indebtedness, or any judgment obtained thereon. The Purchaser shall not be entitled to any accounting whatsoever in respect of any such sale, nor shall any action lie for that purpose, and in the event of there being any surplus as a result of any sale hereunder, the Vendor shall be entitled to the same, nor shall the Purchaser have any claim whatsoever against the Vendor in respect of such surplus or any part thereof or in respect of the proceeds of any such sale or any part thereof. Any rule of law or equity notwithstanding, the relationship of mortgagor and mortgagee is in no way created, nor can it in any way arise under or by virtue of this agreement or anything done hereunder.

13. The Purchaser is to keep the said automobile insured for an amount equal to or exceeding the principal sum payable hereunder, covering such hazards as may be hereinafter noted, in such company or companies as Vendor may approve or select, loss (if any) payable to Vendor, or assigns as interest may appear, and to deliver the policy therefor to said Vendor, and in case of failure of Purchaser so to do, or if Vendor shall deem it expedient to procure such insurance, the Vendor shall procure the same, and all sums expended in so doing, with interest thereon at the rate of ten per cent. per annum, shall be added to the purchase price and shall be secured hereby.

14. All rights and privileges of seller under this agreement shall extend to their executors, administrators and assigns.

15. It is expressly understood and agreed that there are no promises warranties, conditions or representations of the Vendor save as herein set forth, and the Vendor is not in any way bound or affected by any verbal promise, warranty, condition or representation of himself, his servant or agent, and the Vendor in no way warrants or guarantees title to the said automobile, its fitness for the purpose for which it is purchased, or the correctness of the description herein above set forth. The Purchaser takes the same entirely at his own risk.

16. The Purchaser acknowledges receipt of a copy hereof.

CURTIS MOTORS LIMITED

Per "Lee Curtis"
Vendor's Signature

"M. Ebisuzaki Co."
"Per T. Morishita"
Purchaser's Signature.

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VANCOUVER, B.C., December 3rd 1940

For Value Received, I promise to pay to the order of Curtis Motors Limited

-- Nine Hundred and Sixteen ----- 00 Dollars at the time or times stated in this Schedule of Instalments hereon, without days of grace, at CBoFC, Victory Sq.

Vancouver, B.C.

Each instalment, if unpaid at maturity, shall bear interest at 10% per annum from date of maturity.

In case default is made in payment of any of the Instalments, the whole amount remaining shall become due and payable forthwith.

"M. Ebisuzaki Co.
Per T. Morishita"

Purchaser

1612

Due Schedule of Instalments Record of
Payments

23 payments at \$38.00
and final payment of
\$42.00

Pay to the Order of
General Securities Limited

Presentment for payment, demand, protest, notice of dishonour and protest and notice of default of payment of any instalment are hereby waived; and the Indorser or Indorsers agree to remain as fully liable as if every presentment, demand, protest and notice hereby waived were duly made and given.

CURTIS MOTORS LIMITED

Per "Lee Curtis"

For value received the moneys payable under the within instrument are hereby assigned to the CANADIAN BANK OF COMMERCE or to its order and the maker of said Instrument is hereby instructed to pay said moneys accordingly.

General Securities Limited

"W. McLeod"

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Service of Notice of Assignment of this Agreement to GENERAL SECURITIES LIMITED, is hereby identified, and I hereby expressly declare that the purchase price of the within described motor-vehicle has been fully and correctly set forth herein, that the cash payment herein before mentioned has been made by me as herein set forth, either by way of cash or value of car traded in and not by note of other promise not herein expressly mentioned.

I DECLARE THAT I AM THE FULL AGE OF TWENTY-ONE YEARS.

Witness: Elizabeth
Per T. Horvath
"T. Horvath Co."
Purchaser's Signature.

FOR VALUE RECEIVED, the undersigned Vendor named in the within contract, hereby sells, assigns and transfers unto GENERAL SECURITIES LIMITED, its successors and assigns, all estate, right, title, interest, claim and demand whatsoever of the Vendor in, to and under the within agreement, and the motor vehicle, equipment and accessories referred to therein and the notes and bills of exchange thereon.

170

912 Royal Bank Building,
Vancouver, B.C.,
December 30, 1942.

Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki and Company

Attached hereto is copy of a claim received by
Major McAlister of our office showing the amount of
\$727.51 owing by the above noted company to Mackay, Smith,
Blair & Co. Ltd.

Yours truly,

Miss F. Carroll
For, Authorized Deputy of the Secretary
of State and/or Custodian

FC/Dg
Encl.

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January 11, 1943.

Messrs. P.S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki & Company

We attach hereto a bill for \$1.30 received from the Scavenging Department of the City of Vancouver, relative to the above account. There is also on our file a claim from Messrs. Milne & Middleton, Limited, 347 Water Street, Vancouver, for \$23.63. We mention this as we do not know if you have a record of it.

We would greatly appreciate receiving a full report from you on the above company for our records.

Yours truly,

K. W. WRIGHT.
Counsel to the Custodian.

WGB/MFP

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CLAIM

FILE

Int.170

DATE

March 19, 1942

CREDITOR

Jujiro, NAKATSUE

DEBTOR

Ebisuzaki Company,
337 Powell Street,
Vancouver, B. C.

AMOUNT OWING

\$118.00

AGENT

N11

ORIGINAL FILE

1154

December 11, 1942

A. MacKay

M.A.D.

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PHONE PACIFIC 6131
PLEASE REFER TO
FILE NO. Inte 170

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
JAPANESE EVACUATION SECTION

506 ROYAL BANK BLDG.
HASTINGS AND GRANVILLE
VANCOUVER, B. C.

January 13, 1943.

M. Ebisuzaki Company,
c/o P. S. Ross & Sons,
Royal Bank Bldg.,
Vancouver, B. C.

Dear Sir:

Our No. T25

Re: Motor Vehicles

Your Chevrolet Delivery truck
which was surrendered to the Authorities, has been
sold for \$ 65.00

Charges against your car were as follows:

Liens	\$
Administrative Expenses	\$ <u>27.23</u>

The Balance thereafter remaining of \$ 37.77
has been placed to your credit in our trust account.

Yours truly,

RPA:MA
JH

Specified Articles Department.

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PHONE PACIFIC 6131
PLEASE REFER TO
FILE NO. Int. 170

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
JAPANESE EVACUATION SECTION

506 ROYAL BANK BLDG.
HASTINGS AND GRANVILLE
VANCOUVER, B. C.

January 14, 1943.

M. Ebisuzaki Company,
c/o P. S. Ross & Sons,
Royal Bank Bldg.,
Vancouver, B. C.

Dear Sir:

Our No. T111

Re: Motor Vehicles

Your Dodge Panel Delivery,
which was surrendered to the Authorities, has been
sold for \$ 750.00

Charges against your car were as follows:

Liens	\$
Administrative Expenses	\$ <u>25.76</u>
The Balance thereafter remaining of	\$ <u><u>724.24</u></u>

has been placed to your credit in our trust account.

Yours truly,

RPA:MA
JH

Specified Articles Department.

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PHONE PACIFIC 6131
PLEASE REFER TO
FILE No. Int. 170

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
JAPANESE EVACUATION SECTION

506 ROYAL BANK BLDG.
HASTINGS AND GRANVILLE
VANCOUVER, B. C.

January 15, 1943.

M. Ebisusaki Co.,
c-o P.S. Ross & Sons,
Royal Bank Building,
VANCOUVER, B.C.

Dear Sir:

Our No. C 40

Re: Motor Vehicles

Your Dodge car
which was surrendered to the Authorities, has been
sold for \$ 902.00

Charges against your car were as follows:

Liens	\$ 389.00
Administrative Expenses	\$ <u>25.77</u>
The Balance thereafter remaining of	\$ <u><u>487.23</u></u>

has been placed to your credit in our trust account.

Yours truly,

RBA:MA

Specified Articles Department.

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CONFIRMATION OF OWNERSHIP

Name of Registrant:

EBISUZAKI & Co. Ltd.

Former Address:

Legal Description of Land: City of Vancouver.

Lot 34, Block 40, District Lot 196, Group 1, District of New Westminster,
Plan 196.

Title in name of:

Masataro EBISUZAKI

Encumbrances:

Mortgage 22796-H to Ruth Leverson (spinster) 8176 Heather St.,

Vancouver, B. C. dated 19th July 1923 -- \$5000 --- 8%

Mortgage 27696-H -- July 14th, 1924 \$5250---8% to Toyozo MATSUYAMA 243 Georgia
St, East.

L.P. 30806-H Lis Pendens 31st January 1925 and Tayozo MATSUYAMA & Ruth Leverson
V.S. Masataro EBISUZAKI.

L.P. 73657-H dated 9th August 1929 same parties. (FOR DETAILS SEE OVER)
Confirmed by Land Registry Search: February 1st, 1943.

C. of T. 87552-I Dated July 20th, 1923.

In possession of:

February 4th, 1943.

File No. Internee 170

Police Registration No. In Japan

Internee 382

Required - Vesting Certificate covering the above described
property.

Approved: _____

Registered as No. _____

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#22796 Mortgage dated 19th July 1923. Masataro EBISUZAKI 337 Powell St., Vancouver Mortgageor. (Merchant).

and Ruth Leverson of 8176 Heather St., Spinster Mortgagee Provided this mortgage to be void on payment of \$5000. of lawful money of Canada with Interest at eight per cent per annum as well as after as before maturity as follows. Five hundred dollars (\$500.) on the 19th day of July A.D. 1924---\$1000. on the 19th day of July 1925 and the balance of the principal namely \$3500. on the 19th day of July 1926 together with Interest at the rate aforesaid payable quarterly on the 19th days of October, January, April and July in each and every year on the amount of principal remaining due without any deduction or abatement whatsoever until the Principal be fully paid as well after as before maturity.

The first quarterly payment of interest to be made on the 19th day of October 1923. (There is a clause inserted in mortgage as follows) "Including therein all costs and charges, incurred by the Mortgagee in endeavoring to obtain payment as aforesaid or in arranging with the Mortgageor for the postponement or extension of time for such payment whether proceedings to enforce such payments have actually been taken or not."

The Mortgageor hereby further covenants with the mortgagee that he will within two months from the date hereof properly and in a workmanlike manner repair the skylights in the roof of the building in the said lands and the plaster in the said building where the same is broken. It is further agreed that the mortgageor shall have the privilege after one year or any regular date for the payment of Interest of repaying the whole of the principal money then due by paying 3 months interest in advance on said principal sum by way of bonus.

Document drawn by
C.B. MacNeill K.C.
(using Farm of Mtge
Davis Marshall McNeill Pugh)

#27696 Mortgage dated 14th July 1924.

Between Masataro EBISUZAKI of 337 Powell St., Vancouver, B. C. Mortgageor and
Toyozo MATSUYAMA of 243 Georgia St., East, Vancouver, B. C. Mortgagee.

\$5250----8% Interest Provided this mortgage to be void on payment of \$5250. of lawful money of Canada, with interest at 8 per cent per annum both before and after maturity as follows \$1000. on the 14th day of July 1925, \$1000. on the 14th day of July A.D. 1926 and the balance of principal viz \$3250. on the 14th day of July A.D. 1927. Interest for the same at the rate aforesaid payable quarterly on the 14th days of October, January, April and July in each and every year on the amount of principal remaining due without any deduction or abatement whatsoever until the principal be fully paid as well after as before maturity. The first payment of interest to be due and payable on the 14th day of October A.D. 1924.

(This Mortgage is subject to first mortgage)
(drawn up by A.H.Young)
724 Birks Bldg.

Two Lis Pendens Filed as follows:

Lis Pendens 30806 dated 31st January 1925.

Ruth Leverson Plaintiff against Masataro EBISUZAKI and Toyozo MATSUYAMA Defds.

Lis Pendens 73657 dated 9th August 1929 save as above.
See J.G. Hutcheson Barrister for further particulars.

UNEMPLOYMENT INSURANCE COMMISSION

Please refer to "W.N."

Inspection Department,
475 Howe St.,
Vancouver, B. C.

February 11th, 1943.

Custodian of Alien Enemy Property,
Royal Bank Bldg.,
675 W. Hastings St.,
Vancouver, B. C.

Dear Sirs:

Re: M; Ebisuzaki & Company.

Last September we examined the records of the above named company and established an assessment of \$51.90 representing unpaid contributions to the fund. On Sept. 10th we were advised by P. S. Ross & Sons that our claim would receive consideration at an early date. On Sept. 15th our Inspector attended a creditors meeting and it was understood that the assets of the company were being disposed of and a fund would be available to pay not only the preferred claims but a considerable portion of the unsecured creditors.

It seems to us that this matter has now been outstanding for some considerable time and consideration should be given to the payment of our assessment.

We trust we shall hear from you favourably at your earliest convenience.

Yours truly,

Signed: W. Nielly (?)
for E. W. Thomas

A/Regional Inspector of Insurance Revenue.

C
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Copy for File No. 170

File No. 382

March 3rd, 1943.

MEMORANDUM FOR FILE

Re: Masataro EBISUZAKI (In Japan)

The property at 337 Powell Street, owned by the above, is subject to claims of creditors of M. Ebisuzaki and Company, a partnership which is not solvent, and any equity in this property above the mortgages will have to be held for the benefit of these creditors.

Messrs. P.S. Ross and Sons intend to advertise this property for sale.

We are advised that the first mortgage, in favour of Miss Leverson, has a balance owing of \$3,000.00, and \$5,250.00 is owing under the second mortgage, in favour of Toyozo MATSUYAMA, in Japan, Internee File No. 220.

GHP:HW.

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P. S. ROSS & SONS

Royal Bank Building
Vancouver, B. C.

22nd April, 1943.

Our file 295-143

Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Attention: Mr. F. G. Shears,
Acting Director.

Dear Sir:

Re: M. Ebisuzaki Company

We enclose two copies of our report re M. Ebisuzaki
Company dated 5th April, 1943.

Yours faithfully,

"P.S. Ross & Sons"

Enclosures.

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P. S. ROSS & SONS

Royal Bank Building

Vancouver, B. C.,

April 27th, 1943.

MEMORANDUM TO MR. SHEARS

M. Ebisuzaki & Company

The assets of this partnership have been realized, with the exception of the accounts receivable and the major portion of the Japanese manufactured merchandise. We are discussing at the present time the possibility of placing a portion of this Japanese merchandise for sale by auction and will advise you as soon as the auctioneer has had an opportunity to inspect the merchandise and give his opinion.

A report on this company was made early in April and gives the position of the company up to date.

"F.F."

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170 & 382
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
July 22nd, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Gentlemen:

Re: M. Ebisuzaki and Company.

A debit balance appears in our ledger amounting
to \$22.16 charged to Masatoro Ebisuzaki, a resident of Japan.

Will you be kind enough to advise us if there are
any funds at credit in account of the above Company that may
now be paid to Masatoro Ebisuzaki, a shareholder, in order to
erase the above amount.

Your early attention will be much appreciated.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

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MERCHANDISE FOR SALE

By virtue of authority given under the Consolidated Regulations Respecting Trading with the Enemy (1939) the undersigned Controller calls for tenders for the following assets owned by the M. Ebisuzaki Company:

Stock of merchandise, principally of Japanese manufacture, including lacquer and glass ware, china, earthenware, drugs, novelty goods and drygoods.

Tenders will be received by the undersigned Controller at his office up to noon (Daylight Saving Time) the 3rd day of August, 1943, in each case upon the following terms and conditions:

No warranty is made as to quantity or condition of the assets. A certified cheque to the order of the Controller for ten per cent (10%) of the tender price must be enclosed therewith. Neither the highest nor any tender will necessarily be accepted. The envelopes enclosing offers should be marked "Tender" and addressed to the undersigned.

Arrangements to inspect the merchandise and inventories thereof may be made during office hours up to noon the 2nd day of August, 1943, at the office of the Controller, 675 West Hastings Street, Vancouver, B. C.

Frederick Field,
Controller,
M. Ebisuzaki Company,
c/o P. S. Ross & Sons,
675 West Hastings Street,
Vancouver, B. C.

21st July, 1943.

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P. S. ROSS & SONS

Royal Bank Building

Vancouver, B. C.

Our File No. 295-143

22nd July, 1943.

Office of the Custodian,
912 Royal Bank Building,
Vancouver, B. C.

Attention Mr. K. W. Wright

Dear Sirs:

Re: M. Ebisuzaki Company

In regard to yours of the 22nd inst. in which you state that there is a debit balance on your books amounting to \$22.16 against Masatoro Ebisuzaki, resident in Japan, our liquidation to date of this firm would suggest that there will be no amounts available to the partners.

As you are aware, we included the property owned by Masatoro Ebisuzaki in a recent advertisement of real estate issued by us and are hopeful that we may receive a bid covering this property. Should this occur it may be possible to recover these funds from such a sale.

Yours faithfully,

"P. S. Ross & Sons"

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P. S. ROSS & SONS

Royal Bank Building
Vancouver, B.C.

Our file 295-143

August 9th, 1943

Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Attention Mr. F.G. Shears

Dear Sirs:

Re: M. Ebisuzaki Company

This is to confirm that on the 3rd of August, 1943 at the hour of 3:30 P.M. bids received in response to our advertisement covering stock of Japanese and Canadian merchandise owned by the above were opened in the presence of Messrs. Shears and Field.

The bids received were as follows:

1. Army and Navy Dept. Store	\$650.00	Cheque attached
	- \$200.00	
2. West Coast Agencies	\$510.00	Cheque attached
	- \$50.00	
3. A Cload - Edmonton	\$500.00	Cheque attached
	- \$50.00	
4. Nat Meltzer	\$250.00	Cheque attached
	- \$25.00	
5. Western Auto Supply	\$350.00	Cheque attached
	- \$35.00	

It was felt that these bids were not of a sufficient amount to be considered and they should be refused. It was decided at our conference to ask Mr. Thompson of Thompson and Binnington Limited, Auctioneers, to give us an estimate of what he thought this stock would bring if an auction was held. We now have a letter from Mr. Thompson in which he states that as far as he can judge the merchandise should bring at least \$1000.00 and that the expenses incurred should not exceed \$200.00. We have discussed this with you and it has been mutually agreed to authorize Mr. Thompson to proceed with the holding of an auction sale.

We shall be pleased to receive your confirmation in due course.

Yours faithfully,

"P.S. Ross & Sons"

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MEMORANDUM

To: File Int. 170

4th August 1943

From: Specified Articles Department

Re: M. EBISUZAKI CO. - P. S. Ross 295-143

<u>ARTICLE</u>	<u>DESCRIPTION</u>	<u>APPRAISED VALUE</u>
CAR	1940 Dodge Sedan No. C40 License No. (41) 82464	\$902.00

Sold to: R.C.M.P.

Selling Price: \$902.00

No transfer on Car File

TRUCK	1933 Chevrolet Delivery No. T25 License No: (41) C2482	\$ 65.00
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Sold to: G.P.Rogers

Selling Price: \$65.00

"F. Matheson"

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To: File Int. 170

4th August 1943

From: Specified Articles Department

ARTICLE

DESCRIPTION

APPRAISED VALUE

TRUCK

1937 Chevrolet
No: T60
License No: (41) C5587

\$360.00

Sold to: Campbell Motors

Date: 9th Sept. 1942

Selling Price: \$350.00

TRUCK

1940 Dodge Panel Delivery
No. T111
License No: (42) C 5718

\$795.00

Sold to: A. A. & A. Cameron

26th August 1942

Selling Price: \$750.00

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Int. 170

August 11th, 1943

Your File 295-143.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki Company.

This will acknowledge receipt of your letter of the 9th instant in which you recite the tenders received for the Japanese and Canadian merchandise owned by the above Company.

We have already discussed the probable results of disposing of these goods by auction very fully with yourself and Mr. Thompson of Messrs. Thompson & Binnington.

In view of the quantity of miscellaneous merchandise, Mr. Thompson was optimistic that the figure of \$1,000.00 which he mentioned might easily be exceeded, and this will confirm the agreement reached to reject all of the tenders received and to dispose of the goods by auction, relying on the possibility of securing results considerably in excess of the tenders.

Yours truly,

F. G. Shears
Director

FGS/GH

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P. S. ROSS & SONS

Royal Bank Building
Vancouver, B. C.

20th September, 1943.

Our File No. 295-143

Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Attention Mr. F. G. Shears
Director

Dear Sirs:

Re: M. Ebisuzaki Company

As a result of the auction sale recently held to dispose of the remaining merchandise, principally Japanese, owned by the above firm, there has been realized a sum of \$1,424.76, made up as follows:

Total realized by auction	\$1,791.50
Cartage and moving	51.00
Advertising	47.04
Auctioneer	<u>268.70</u>
	366.74
	<u>\$1,424.76</u>

You will recall that a first dividend of 20% was paid some months ago to the creditors of this estate. With the receipt of the funds referred to above, and after making provision for the Japanese wage claims in respect of the shingle bolt operations, there is a balance in hand of approximately \$4,500.00. We would therefore recommend that a further dividend be paid to the creditors of 30%. This will require the disbursement of \$3,206.75. We would appreciate receiving your approval in due course. The payment of any further substantial dividends will depend entirely upon the success experienced in the collection of the Japanese accounts receivable. So far this has not been particularly good.

Yours faithfully,

"P. S. Ross & Sons"

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506 Royal Bank Building,
Vancouver, B.C.

23rd September, 1943.

Your file 295-143

Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki Company

We thank you for your letter of the 20th instant with information regarding the results of the auction sale recently held.

We note that there is now a balance in hand of approximately \$4,500.00 and that you recommend that a further dividend be paid to the creditors of 30% which will require a disbursement of \$3,206.75.

We agree with your recommendation that this dividend should be paid. Will you please proceed to have this done.

Yours truly,

F. G. Shears,
Director.

FGS/PMH

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170
Legal Section

912 Royal Bank Building,
Vancouver, B.C.,
October 1st, 1943.

M. Edisuzaki Co.,
c/o Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

We have your remittance of \$575.00 forwarded to
reimburse the Custodian for account of Messrs. P.S. Ross & Sons
for controlling the affairs of your Company.

Our official receipt is attached hereto.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/DG
Attach

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Int. 170

October 4th, 1943.

Messrs. P.S. Ross & Sons,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

re: M. Ebisuzaki Co.

Enclosed herewith find our official receipt

No. ~~6442~~ for \$2766.82.

Also enclosed you will find your receipt
voucher, duly completed as requested.

Yours truly,

A. McAlister,
Claims Department.

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170
Legal Section

912 Royal Bank Building,
Vancouver, B.C.,
December 15, 1943.

Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki Company

We attach hereto account of Jones Tent &
Awning Limited in the amount of \$35.18 which we believe
applies to the above Company.

Will you be kind enough to look into
this matter and advise Jones Tent & Awning Ltd.

Yours truly,

K.W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/DG
Attach

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THE WORKMEN'S COMPENSATION BOARD

Vancouver

January 14, 1944

Custodian,
Japanese Evacuee Section,
506 Royal Bank Bldg.,
Vancouver, B. C.

Attention: Mr. K. W. Wright

Dear Sirs:

Re: Int #382, M. Ebisuzaki, F. Morishita,
& Hide Ebisuzaki - Our Firm #13433 - 6

We would appreciate receiving your latest report in connection with the claim we filed with you on May 1st, 1942, against the above-named for \$5.00.

Your early attention will be appreciated.

Yours truly,

THE WORKMEN'S COMPENSATION BOARD

"A. H. Bain"
Legal Department

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MEMORANDUM

To: Mr. K. W. Wright

November 10th, 1944

From: Mr. G. H. Peers

Re: Jap Shingle Bolt Camp at Gordon Pasha Lake

Mr. W.E. Henry, Lang Bay, B.C., called today at 3:30 and below is a report of the interview. He requested that any information he gave be kept confidential.

Mr. Henry was until recently a bookkeeper with the McNair Shingle Co. Ltd. who have an operation at Lang Bay.

He stated that a Shingle Bolt Camp, known as Tyro Camp, was operated by Japanese before the war and approximately 200 Japanese workmen were employed at Dec. 7th, 1941. This camp situate on Gordon Pasha Lake is said to be on land owned by the McNair Shingle Co. Ltd. and the Japs logged company timber under contract. So much for falling and bucking and so much for transporting the bolts to the booming ground.

Evacuation of the Japs was ordered on the outbreak and was carried out by the McNair Shingle Co. It appears that the Japs dropped their tools where they were working and left immediately.

Mr. Henry states in all some \$8000.00 to \$10,000.00 worth of equipment was left and gives the following examples:

- 125 Axes
- 56 Saws - only 16 remain
- 21 Kegs of nails
- 2 Outboard Motors
- 1 Blacksmiths blower
- 3000 Cords of Shingle Bolts.

He states that most of the above items have disappeared, some being sold by unauthorized persons and some being used by the McNair Shingle Co. One of the outboard motors is being used by this Company.

Mr. Henry states that a Mr. Gibbs acted as caretaker of the equipment under a letter of authority from the Custodian (possibly P.S. Ross & Sons) for two months after evacuation when he was withdrawn.

The camp is evidently hard to get at being 29 miles inland from Lang Bay. First by boat then a portage of $1\frac{1}{2}$ miles by truck, by boat on a lake, 2 miles up a flume to the 1st camp and 2 miles further to the second camp.

Mr. Henry states that he estimates that the cost of removal would be $1\frac{1}{3}$ to $\frac{1}{2}$ of his estimate of the value of the equipment.

He stated that he could supply us with a list of the articles stolen and removed, giving the names of the persons who took them.

He states that Mr. R. Gela, Lang Bay, can verify his statements.

P.T.O.

File No. 170 Internee
Copies for files 382 Int.
12144 Evac.
5078 "

DECEMBER 20th, 1944.

MEMORANDUM

TO: MR. K. W. WRIGHT
FROM: MR. G. H. PEERS

RE: M. EBISUZAKI AND COMPANY

Liquidating Order: P. S. Ross & Sons - April 27th, 1942.

Partnership

Masataro EBISUZAKI, In Japan 25% Internee File #382
Mrs. Hide " Wife of above 50% Evacuee File #12144
Teiji MORISHITA 25% " " #5078

The file and latest report of April 5th, 1943, indicate that all assets of the partnership have been liquidated. However, the matter of the shingle bolt camps should be subject to a further report. See memo on file dated November 10th, 1944.

The files of Masataro EBISUZAKI and Mrs. Hide EBISUZAKI do not reveal any assets but Teiji MORISHITA'S file reveals a credit balance derived from revenue and sale of real property of \$1764.24, and also an inventory of household effects.

The liquidators statements show liabilities of \$13133.73 of which \$10689.19 are ordinary creditors. Secured and preferred account amounting to \$891.01 have been paid reducing the total liabilities to \$12242.72 against which the sum of \$7005.73 is in the liquidators hands.

In view of his liability under the partnership should MORISHITA'S personal account be blocked before any further remittances are made to him. Of the ordinary creditors the amount of \$2296.07 is owing to non Japanese firms.

The amount of wages due in regard to the Taira Camp does not seem to be definitely established and when this is done a final distribution could be made to the creditors and a release given the liquidator. The file does not show if an advertisement for creditors claims has been published.

G. H. PEERS

GHP/O'B
CC: MR. F. G. SHEARS

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P. S. ROSS & SONS
Chartered Accountants

Royal Bank Building
Vancouver, B.C.

6th April, 1945.

Our File 295-143

Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Attention: Mr. K. W. Wright

Dear Sirs:

Re: M. Ebisuzaki & Company

This company is a partnership in which one Teiji Morishita is a 25% partner. The liquidation of this firm so far has enabled dividends to be paid to creditors to the amount of 50%, and as mentioned in our report on this company we presume that Mr. Morishita's assets may be called upon to contribute to the deficiency.

Would you be good enough to advise us if you have any funds on hand to the credit of Mr. Morishita. We understand that he owns certain real estate.

Yours faithfully,

"P. S. Ross & Sons"

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170 Internee
5078 Evacuee

509 Royal Bank Building,
Vancouver, B. C.,
April 23rd, 1945.

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Attention Mr. F. Field

Re: M. Ebisuzaki & Company and
Teiji Morishita.

In reply to your letter of the 6th instant, we beg to advise you that Teiji Morishita has the sum of 1464.24 to his credit with the Custodian, and these funds were derived from the sale of his real property.

The only amount being distributed from these funds is the sum of \$75.00 monthly as maintenance to keep this man and his family off the relief rolls.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

GHP/O'B

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170 & 12113
Enemy Section

509 Royal Bank Building,
Vancouver, B. C.
October 10th, 1945

Mr. Kentaro Ebisuzaki,
Registration No. 01945,
Lemon Creek, B. C.

Re: M. Ebisuzaki & Company

Dear Sir:

With reference to your letter of the 10th ultimo, we wish to advise you that payment of the balance of your claim against the above noted Company, amounting to \$628.34, depends upon the success of Messrs. P.S. Ross & Sons in collecting the Accounts Receivable of this firm.

Should funds become available, a further distribution may be made.

Yours truly,

W. J. Johnston
Administration Department

WJJ/JF

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170, 12144, 382
Enemy Section

509 Royal Bank Building,
Vancouver, B. C.
October 10th, 1945

Mrs. Hide Ebisuzaki,
Registration No. 07971,
37 Gilead Avenue,
Lemon Creek, B. C.

Re: Masataro EBISUZAKI and
M. Ebisuzaki & Company

Dear Madam:

With reference to your letter of the 10th ultimo, we wish to advise you that our file reveals debts owing by the above mentioned Company amounting to approximately \$13,000.00, and therefore it would not appear likely that there will be any funds available for distribution to you.

In connection with the property known as 337 Powell Street, formerly owned by your late husband, Masataro EBISUZAKI, this is to inform you that this property was subject to two Mortgages, totalling \$8,250.00, and as the valuation of this parcel did not exceed \$2,500.00, the parcel was Quit Claimed to the holder of the First Mortgage.

We have been notified by the B. C. Mutual Benefit Association that Certificates Nos. A-11021 and A-11711, in the names of your late husband and yourself, lapsed during 1942.

In your letter, under reply, you make mention of your late husband's Will, and we would be pleased to have you forward same to this office.

Yours truly,

W. J. Johnston
Administration Department

WJJ/JF

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5078, 170 & 12144
Evacuee Section

509 Royal Bank Building,
Vancouver, B. C.
October 11th, 1945

Mr. Teiji Morishita,
Registration No. 05057,
Lemon Creek, B. C.

Re: M. Ebisuzaki & Company

Dear Sir:

We have a communication from Mrs. Hide Ebisuzaki, requesting that we forward to you information concerning the affairs of M. Ebisuzaki & Company, and we wish to advise you that this Company is indebted to creditors in the amount of approximately \$13,000.00, and therefore it would not appear likely that there will be any funds available for distribution to the shareholders of this firm.

Yours truly,

W. J. Johnston
Administration Department

WJJ/JF

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37 Gilled Avenue
Lemon Creek, B. C.
September 10, 1945

The Custodian's Office
Dept. of the Secretary of State of Canada
Vancouver, B. C.

Gentlemen:

I have been informed by a friend who received a very brief letter through the Red Cross to the effect that my husband, Masataro EBISUZAKI, passed away quite some time ago.

My late husband had a quarter interest in the business which was carried on under the name of M. Ebisuzaki Co. He also owned the land and building at 337 Powell Street, Vancouver, where the business was operated.

According to the will he left all of his properties will be handed to me. I would like to know in detail how the affairs of M. Ebisuzaki Company and also my late husband's properties were disposed.

We were both members of British Columbia Mutual Benefit Association--Certificate number for my late husband, A-11021, and A-11711 for me.

Yours very truly,

Hide EBISUZAKI

HE/KE

per "K. Ebisuzaki"

P. S.

Please send a duplicate of your statement to Mr. Teiji MORISHITA, Lemon Creek, B. C.

Hide EBISUZAKI

PER "DE"

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37 Gilead Avenue
Lemon Creek, B. C.
November 19, 1945

Custodian's Office
Department of the Secretary of State
Vancouver, B. C.

Gentlemen:

I am in receipt of your letter of October 10th, informing me of the M. Ebisuzaki Company's debts amount to approximately \$13,000.00. I am quite surprised to hear of this amount.

Last few years, I have communicated with your office and asked for detailed statements of the Company, but never can I say that I received "detailed" information. Now you tell me that the Company's debts amount to \$13,000.00. This is twice the amount of the debts when the company was seized. You have paid fifty cents on a dollar to the creditors of the Company. This makes the company's debts to be \$26,000.00 at first. This can not be true.

I wish to know to whom the company owes so much. Perhaps I am not in a position to know what goes on in your office regarding the liquidation of the Company. If so, please notify me at once. I'll take proper steps to find out the information I want.

Regarding the mortgages which you say amount to \$8250.00. There should not be two mortgages held on the property, 337 Powell Street, Vancouver, B. C. There is a mortgage held by Miss Leverson for \$3000.00. But the second mortgage which was in hands of Mr. T. Matsuyama, if you go through the Ebisuzaki's and also Matsuyama's, you will see this mortgage is paid up. The last payment was made just before the Company was closed.

When I made the last payment, re Matsuyama Mortgage, to Mr. Kita, who represented Mr. T. Matsuyama, I asked for some papers to show this mortgage is paid up. Mr. Kita told me and assured me that I would not require any paper because both Ebisuzaki's and Matsuyama's books will show that this mortgage is paid up. Therefore, I would not be in a position in future that I need to show the papers proving that it is paid.

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Custodian's Office - 2

November 19, 1945

At this time, my son's family and I were ordered to move out of Vancouver and I could not do very much in this matter.

May I please have statements showing the names of the debtors (because you have written to some who have paid before evacuation), creditors, how the merchandise, fixtures, etc., of the Company were disposed and present condition of the Company.

You are the "Custodian" who are supposedly taking care of the properties of Japanese. You are the representatives of the Canadian Government in this branch. Surely you can furnish me with the information I seek.

Yours very truly,

Mrs. Hide Ebisuzaki

per _____

Reg. No. 07971
File No. 170, 12144, 382
Enemy section.

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DEPARTMENT OF THE SECRETARY OF STATE OF CANADA
THE CUSTODIAN OF JAPANESE EVACUEE PROPERTY
VANCOUVER OFFICE

Receipt NO. 14637

Date 19th Aug. 1946

RECEIVED from M. Ebisuzaki Co. Royal Bank Building Vancouver

the sum of Eight hundred and twenty one 78/100 Dollars Cheque

re: TAIRA Bunzo

Regn. No. 04587

File No. 1410

Payment of amount owing for wages by Liquidator for self and
employees as per Statement

B. Taira
Employees

367.35
454.43

"C.H.Reed" Cashier

\$ 821.78

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DEPARTMENT OF THE SECRETARY OF STATE OF CANADA
THE CUSTODIAN OF JAPANESE EVACUEE PROPERTY
VANCOUVER OFFICE

Receipt NO. 14568

Date 3rd Aug. 1946

RECEIVED from M. Ebisuzaki Co. 411 Royal Bank Building

the sum of Four hundred and nineteen 24/100 - Dollars Cheque

re: Japanese accounts Regn. No..... File No.....
as per Statement

Payment of 5% dividend on account of amounts owing.

\$419.24/100

"C.H. Reed" Cashier

C O P Y

) favour this Voucher is made.

) RECEIVED OF M. Ebisuzaki Company 194.....

) Four hundred & nineteen-----24/100 DOLLARS

) Approved for Payment (\$ 419.24), in full payment of the above account.

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C O P Y

P. S. ROSS & SONS
Chartered Accountants

Royal Bank Building,
Vancouver, B. C.
12th September, 1946.

Our File 295-143

Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Attention: Mr. F. G. Shears

Dear Sirs:

Re: M. Ebisuzaki Company

We enclose herewith two copies of our Report on Liquidation
dated 9th September, 1946, on the affairs of the above mentioned company
as at 31st July, 1946.

Yours faithfully,

"P. S. Ross & Sons"

Encls.

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To M. Ebisuzaki Company

DR.

c/o F. Field, 411 Royal Bank Bldg., Vancouver

Payable to Custodian of Enemy Property

1947

May 5 FOR Dividend - 3¢ on the dollar in respect of:

11391	Tairiku Nippo Sha	\$4.46
3293	G. Ebata Genya 01680	17.53
10711	Nimi Shekai Toragoro 10353	2.47
4036	C. Wakabayashi Chioko 02855	.55
3941	S. Eto Senji 12836	102.50
12113	K. Ebisuzaki Kentaro 01945	37.70
11960	S. Kato Sahel 04644	.05
2510	Y. Suzuki Yoshikazu 03958	30.00
1410	B. Taira Bunzo 04587	45.00
13565	Maikawa Ltd.	1.28
		<u>\$241.54</u>

Cheque No. 01141

6665

Examined and Found Correct) This receipt must be dated and signed by the party in whose favour
this Voucher is made.

RECEIVED OF MAY 7 1947 M. Ebisuzaki Company

Approved for Payment

Two hundred and forty-one ----- 54/100 DOLLARS
(\$ 241.54), in full payment of the above account.

C
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2030

October 15, 1947.

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: Takeo TOKITO, Reg. No. 10133, and
M. EBISUZAKI Company

The statement which we received from you in regard to M. EBISUZAKI Company and Taira Shingle Bolt Camp, Stillwater, shows that Takeo TOKITO was credited with \$161.00, payment for cutting bolts. From this amount was deducted \$122.52 for board owing M. EBISUZAKI Company, leaving a balance of \$38.48.

The statement does not show this balance owing Mr. TOKITO, and no money has been received to place to the credit of his account with this office.

This matter was called to Mr. Field's attention several weeks ago but as yet we have not heard from him. We should appreciate receiving an early reply explaining the situation.

Yours truly,

F. Matheson,
Office of the Custodian.

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5078 (Evac. Section)
170 (Enemy ")

506 Royal Bank Building,
Vancouver, B.C.
15th December, 1947.

K. W. Wright, Esq.,
Counsel to the Custodian,
Office of the Custodian,
Victoria Building,
Ottawa, Ont.

Dear Mr. Wright:

Re: Teiji MORISHITA

The decision in regard to the following may be a matter of
Government policy.

The above Japanese has a 25% partnership interest in M.
Ebisuzaki & Company, the shareholders being:

Masataro Ebisuzaki - now in Japan	25%
Mrs. Hide Ebisuzaki - wife of Masataro Ebisuzaki, resident of Canada	50%
Teiji Morishita - Canada	25%

Teiji Morishita has a present balance with us in his
personal account, which has no concern with his interest in the company, of
the sum of \$1,132.59.

You will have at Ottawa Messrs. O.S. Ross & Sons' Reports of
5th April, 1943, and 9th September, 1946, from which it is apparent that
the liabilities of this company will exceed its assets. From information
received from P.S. Ross & Sons today the present situation is as follows:

Outstanding liabilities due to a number of Japanese and white creditors	\$4,499.00
--	------------

With a cash asset of only \$78.-

Morishita has requested payment of the \$1,132 which we have
to his credit and the question arises as to whether this should be paid
or be held on account of his liability as a shareholder in the partnership.

Yours very truly,

F. G. Shears,
Director.

FGS/PMH

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P.S. ROSS & SONS
Chartered Accountants

411 Royal Bank Building
Vancouver, B. C.
6th January, 1948

Our File 295-143

Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Dear Sir:

re: M. Ebisuzaki Company

In accordance with your request of recent date we are attaching a statement of cash receipts and disbursements since the date of our last report on this company along with a statement showing the dividends paid to creditors and a statement of affairs.

We trust this is the information you require.

Yours faithfully,

"P.S. ROSS & SONS

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M. Ebisuzaki Company

Statement of Cash Receipts and Disbursements

For the period 31st July 1946 to 30th November 1947

Balance 31st July 1946		968.49
<u>Receipts</u>		
Accounts receivable collected		<u>237.91</u>
		1,206.40
<u>Disbursements</u>		
Custodian re Control and Liquidation fees	800.00	
Dividend to creditors	310.67	
Sundry	38.48	
		<u>1,149.15</u>
Cash in bank - 30th November 1947		\$ 57.25

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M. Ebisuzaki Company

Statement showing Dividends paid to Creditors

	Amount of Claim	Amount Paid to 31/7/46	Amount Paid 31/7/46 to 30/11/47	Amount Out- Standing
<u>Secured claims</u>				
General Securities Ltd.	389.00	389.00		
Scale Shop	20.00	20.00		
	<u>409.00</u>	<u>409.00</u>		
<u>Preferred claims</u>				
Wages - store	373.62	373.62		
Wages - camp	1,325.75	1,325.75		
Unemployment insurance	51.90	51.90		
Workmen's Compensation	5.00	5.00		
	<u>1,756.27</u>	<u>1,756.27</u>		
<u>Ordinary creditors</u>				
Caulfield, Burns & Gibson Ltd.	108.75	59.80	3.26	45.69
M. Furuya Company Ltd.	8.18	4.50	.24	3.44
Gault Bros. Limited	1,218.00	669.90	36.54	511.56
Milne & Middleton Ltd.	26.63	14.64	.80	11.19
Mackay, Smith & Blair	727.51	400.14	21.83	305.54
Wing Lee Limited	108.22	59.52	3.25	45.45
Parsons, Brown & Co. Ltd.	19.52	10.74	.59	8.19
B.C. Telephone Co.	8.96	4.93	.27	3.76
B.C. Electric Railway Co.	8.12	4.47	.24	3.41
Jones Tent & Awning Co. Ltd.	70.36	38.70	2.11	29.55
Tairiku Nippo Sha Limited	148.74	81.81	4.46	62.47
G. Ebata	584.45	321.45	17.53	245.47
Nimi Shokai	82.20	45.21	2.47	34.52
C. Wakibayashi	18.41	10.13	.55	7.73
S. Eto	3,750.00	2,062.50	102.50	1,585.00
K. Ebisuzaki	1,256.67	691.16	37.70	527.81
S. Kato	1.76	.97	.05	.74
Y. Suzuki	1,000.00	550.00	30.00	420.00
B. Taira	1,500.00	825.00	45.00	630.00
Maikawa Limited	42.71	23.49	1.28	17.94
	<u>\$ 10,689.19</u>	<u>5,879.06</u>	<u>310.67</u>	<u>4,499.46</u>

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HOWARD SMITH
515 10th St.
San Francisco, Calif.

M. Ebisuzaki Company
Statement of Affairs
As at 30th November 1947

A s s e t s

Cash in bank
Deficiency

57.25

4,442.21

\$4,499.46

L i a b i l i t i e s

Accounts payable

\$4,499.46

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NAME
DATE
DECLARATION
EVACUATION

TAKEN BY
DATE

INVENTORY

DETAILS OF CLAIM

AUCTION

The following declaration was made by Hide EBIKIZAKI on August 3, 1942, who was evacuated September 9, 1942, according to R.C.M.P. Information Sheet on File:
337 Powell Street,
Vancouver -
Stock
Equipment and fixtures of grocery stores are all at the Ebisuzaki Company at the above address.

Left at 337 Powell Street and Stillwater B.C. In store premises and Shingle Bolt camps. Not packed or stored.

Cash on Hand	83.30	2877
Stock-in-trade	9000.00	1791
Store Equipment	3000.00	
Office Equipment	500.00	
Rice Mill	400.00	922
Office Supplies	300.00	
Store Supplies	150.00	
<u>Automobiles</u>		
1937 Chevrolet Truck	600.00	
1933 Chevrolet Panel Truck	200.00	
1940 Dodge Panel Truck	800.00	
1941 Dodge 4-door Sedan (radio & 2 heaters)	1200.00	
<u>Shingle Camp Equipment</u>		
Tools and camp equipment	1500.00	
Groceries	400.00	
	<u>\$18,133.30</u>	559
Less "Error in Claim"	<u>83.30</u>	
	<u>\$18,050.00</u>	

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Left at 337 Powell Street and Stillwater B.C. In store premises and Shingle Bolt camps. Not packed or stored.

Cash on Hand 83.30
Stock-in-trade 9000.00

2877.26 178.40
1791.50 2108.15

Store Equipment 3000.00
Office Equipment 500.00
Rice Mill 400.00

922.00

Office Supplies 300.00
Store Supplies 150.00

300.00
150.00

Automobiles
1937 Chevrolet Truck 600.00
1933 Chevrolet Panel Truck 200.00
1940 Dodge Panel Truck 800.00
1941 Dodge 4-door Sedan 1200.00
(radio & 2 heaters)

350.00
65.00
750.00
902.00

Shingle Camp Equipment
Tools and camp equipment 1500.00

150

Groceries 400.00

52.00

150

Less "Error in Claim" \$18,133.30
\$18,050.00

450.00

Recap, of Claim:

Of goods valued by Claimant at \$9000.00 - \$2286.55 sold by Tender
Goods valued by Claimant at 3900.00 - Sold by auction for \$922.00
Goods valued by Claimant at 400.00 - Sold by tender for \$52.00
Goods valued by Claimant at 450.00 - declared, not found
Goods valued by Claimant at 1500.00 - Not accounted for, theft,
Autos valued by Claimant at 2800.00 - Sold by tender for \$2067.
Total Claim \$18,050.00

SOLD
WITH
REAL PROP.
DECL.
NOT
FOUND
NO RECORD
AT
ANYTIME

ABANDONED
NOT
ACCOUNTED
FOR
THEFT
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EXPROPRIATION
IN CLAIM

REMARKS

Evac. File 5078

VENUE

83.30

Accounted for in P.S. Ross & Sons' records.

Sundry sales of perishable merchandise
Sold to T. Maikawa Stores
Goods of "White" origin. (P.S. Ross report of 5/4/43)
Mostly Japanese merchandise (P.S. Ross 1st.
Sept. 20/43)

300.00

150.00

See Item 4, Page 3 of P.S. Ross & Sons
Memo of Oct. 29/48.
See Item 6, Page 4, P.S. Ross & Sons
Memo of Oct. 29/48

Appraised at \$360.00 (Grono - McDermott Motors)
Appraised at 65.00 "
Appraised at 795.00 "
Appraised at 902.00

1500.00

450.00

1500.00

at \$9000.00 - \$2286.55 sold by Tender
at 3900.00 - 4668.76 sold at Auction
at 400.00 - Sold by auction for \$922.00
at 450.00 - Sold by tender for \$52.00
at 1500.00 - declared, not found
at 2800.00 - Not accounted for, theft, etc.
at 2800.00 - Sold by tender for \$2067.00
\$18,050.00

Summary: Canadian (or goods of "White" origin)

merchandise and fixtures were advertised for sale
by tender in August 1942 but the highest offer
of \$2500.00 was rejected and the merchandise and
fixtures sold at auction for \$2877.26 and \$922.00
respectively. (See P.S. Ross & Sons Report of Apr.
5/43, pages 3 & 4).

Japanese merchandise was advertised for sale by
tender in July 1943 but as the highest offer was
only \$650.00 this merchandise was sold by auction
for \$1791.50 (See P.S. Ross & Sons report of Sept.
9/46, page 2).

In Mr. Nicholl's (P.S. Ross & Sons) memo of Oct.
29/48 he states that "in addition to these sales it
appears that Mrs. Ebisuzaki took some \$60.00 worth
of inventory from the store in May 1942 which does
not appear to have charged to her."