

RECORD GROUP 117

VOLUME 1

FILE 6

Vancouver, B. C.,
September 10, 1942.

MEMORANDUM FOR MR. J. I. WATERS

With reference to matters discussed with you during the course of our different conversations, I feel that it would facilitate matters if you were furnished with a written summary of the information required to be shown on future statements to be sent to Ottawa; so here it is:-

Japan \$25,000.
Germany \$10,000.

CUSTODIAN OF ENEMY PROPERTY SECTION

CASH RECEIVED China \$ 5,000.
(Bank Balance) Straits \$ 5,000.
(of No. 2 Trust a/c) Settlements \$10,000.00

"SUNDRIES"

Must be shown as a liability to the Country for which it has been received. These are divided into "Enemy Countries" such as:

Bulgaria \$50,000.00
Finland
Germany
Hungary
Italy

This applies to the first column statement when possible.

The statements following are Thailand (Siam) as shown below:-

also "Occupied Countries":-

	LAST REPORT	INCREASE	BALANCE (MONTH - YEAR)
<u>ENEMY COUNTRIES</u>			
Japan	\$25,000.		
Germany	\$10,000.		
	\$35,000.		
<u>OCCUPIED TERRITORIES</u>			
China	\$ 5,000.		
Straits Settlements	\$ 5,000.		
	\$10,000.		
<u>and "SUNDRIES"</u>			
Internees	\$ 5,000.	\$1,100.	
Neutrals & Doubtful			\$ 3,900.

Same division applies to:

Securities
Real Estate
Life Insurance

NOTE:-

These last three items are to be set up in the control ledger and I understand that it will take a little time before the records and accounts are completed. I however hope that it will be possible for you to have this work done for the end of our fiscal year, that is: December 31st.

MEMORANDUM FOR MR. T. I. MILLER

- 2 -

The form in which statements are to be prepared is as follows:-

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<u>DEBIT</u>	CASH in No. 2 a/c		\$50,000.00
			<hr/>
<u>CREDIT</u>	"Enemy Countries"		
	Japan	\$25,000.	
	Germany	<u>\$10,000.</u>	\$35,000.00
			<hr/>
	"Occupied Territory"		
	China	\$ 5,000.	
	Straits Settlements	<u>\$ 5,000.</u>	\$10,000.00
			<hr/>
	"SUNDRIES"		
	Internees		<u>\$ 5,000.00</u>
			<hr/>
			\$50,000.00

This applies to the first complete statement when possible.

The statements following are to be prepared as shown below:-

	BALANCE LAST REPORT	DECREASE	INCREASE	BALANCE (MONTH - YEAR)
GRAND TOTAL -	\$ _____	\$ _____	\$ _____	

ENEMY COUNTRIES:

Japan	\$25,000.	\$5,000.	\$30,000.
Germany	<u>\$10,000.</u>	<u>\$6,000.</u>	<u>\$16,000.</u>
	\$35,000.	\$11,000.	\$46,000.

OCCUPIED TERRITORY:

China	\$ 5,000.	*****	\$2,000.	\$ 7,000.
Straits Settlements	<u>\$ 5,000.</u>		<u>\$1,000.</u>	<u>\$ 6,000.</u>

SUNDRIES:

Internees	\$ 5,000.	\$1,100.	\$ 3,900.
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NOTE:

NOTE: Same applies to:-

- Securities
- Real Estate
- Life Insurance

CREDIT
DEBIT

QVCH IN NO. 5 a/c

use to be included in the following:-
the total in which statements

Administration Accounts are to be reported exactly on the same principle as to form.

NAME OF ACCOUNT	BALANCE LAST REPORT	RECEIPTS	DISBURSEMENTS	BALANCE (MONTH - YEAR)
Bank Balance No. 1 Adm. a/c	\$			
	BALANCE LAST REPORT	INCREASE	DECREASE	BALANCE (MONTH - YEAR)
Accountable Adv. -				
Advertising -				
Fishing Vessels -				
(Surveys, Reports, etc.) -				
Office Disburse- ments	\$	\$	\$	\$
Recoverable Disbursements	\$	\$	\$	\$
GRAND TOTAL -	\$	\$	\$	\$

A detailed statement of Japanese Evacuation No. 4 Trust a/c should be sent to Ottawa when all inventories are completed and the control ledger set up to date.

.....

Monthly statements as summarized here will show the total figures. The ledgers, as already explained, will show the classification of the different items.

.....

The accounting system when completed will be on the same principle as the one in Ottawa. The Japanese Evacuation records, however, while on the same basis, will show a slight variation as to ruling due to the special records to be kept in that Section.

I have no doubt that everything will run smoothly when records are completed and as mentioned I am of the opinion that the Accounting Section would not require more than six or seven clerks at the most.

.....

May I call your attention to an account in both Administration number one and number 3 accounts which show a balance of \$1,938.80 and \$480.00 respectively "Accountable Advances".

Established instructions in the Department of the Secretary of State require that accounts be rendered and approved for credit against advances made for a specified expenditure within ten days after such expenditure has been made and the balance if any refunded.

I think this matter should be taken up with Mr. Edgar T. Read.

"E. ARPIN"

RG 111
v. 1
file 6

Notes

1. Japan moves in acc'ts setting up
 - (a) power of Controller & representatives
 - (b) amp signing officers & bonds
 - (c) transfer securities

ESTABLISHED 1858

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JOHN A. ROSS, C.A.

ACCOUNTING SYSTEM

FOR

THE OFFICE OF THE CUSTODIAN

VANCOUVER, B. C.

INTRODUCTION

In accordance with instructions from the Authorized Deputy of the Secretary of State and or Custodian, we have prepared and submit herewith a general outline of a system of accounting which is designed to record the following matters:

1. The interests of those persons resident in proscribed or enemy territory.
2. The funds of Japanese companies containing an enemy interest and thereby classified as enemy companies.
3. The interest of those Japanese interned in Canada and designated as enemies of the Dominion.
4. The interests of Japanese residents in Canada removed from the protected area on the Pacific Coast of Canada under the terms of certain Orders in Council.
5. The administration expenses and costs in connection with the foregoing separated as to "enemy" and "evacuee".

For purposes of clarification and to facilitate the handling of records, the first three of the above are grouped in a section called "enemy" and the fourth group in a section called "evacuee".

The purposes of the system are to record the known and determined financial facts of any person coming within any of the groups enumerated above. The design is such that the financial position of the individual can be readily ascertained and also that cumulative figures showing the realization of the various assets or the operations of any trusts can be readily summarized for purposes of reporting to Ottawa.

The administration of the assets and affairs of the first three groups outlined above, that is, "residents in enemy or proscribed territory", "companies with an enemy interest" and "internees" are governed and controlled by the Consolidated Regulations Respecting Trading with the Enemy (1939) instituted as an Order in Council No. 3959

and as amended by Order in Council No. 5353. The administration and disposition of the assets and affairs of the fourth group, that is, "removed from the protected area in British Columbia" and known as "evacuees" are governed by various Orders in Council.

The general design of the accounting system is that of a trust business, as the Custodian is in the position of administering trust accounts. Because of the main classifications, that is, "enemy" and "evacuee", it has been considered necessary to have two sets of books practically identical so far as actual records are concerned, one dealing with the "enemy" affairs and the other with "evacuee" affairs.

The accounting system is concerned principally with the recording of any cash that the Custodian may hold for any of the above trusts. This cash will be received or realized from various sources such as bank accounts controlled, sale or realization of assets, income from various assets such as real estate, etc., against which total receipts the Custodian may pay liabilities, necessary expenses to operate an asset, and certain payments of funds to the individual owner.

The actual accounting records are not concerned with unascertained values of various assets, which are left by "evacuees" or the controlled assets of "enemies". Accordingly, with the exception of real estate and securities, the accounting system will confine itself to recording the realization of the other assets, as well as a memorandum record of liabilities and claims.

Due to the fact that there are a large number of individual trusts, of which at the present time the Custodian has incomplete information, it will be some time before complete accounting records can be set up for each of the various trusts. This particularly refers to the unrealized assets including the details of real estate. The cash position (that is, receipts and payments up to the present time) is recorded and this will entail a matter of re-writing in new ledger sheets so that these sheets will yield in a classified form any required information with a minimum of effort. An analysis of the new cash position ledger sheets should yield most of the necessary data to write up to a given point some of the subsidiary registers, such as realization of miscellaneous assets, real estate operation, etc.

If the policy of dealing with or handling the affairs of the various Japanese accounts is changed in the future, it may call for some supplementary expansion of the accounts. Provision has been made in the books so that any classifications of expenses required can be easily obtained. The design of the system is such that the books will readily lend themselves to incorporating any further details that may be necessary.

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ACCOUNTING PROCEDURE

AIM

The aim of the accounting system is as follows:

1. To give a complete record of the known and determined financial facts of any of the Japanese persons - and -
2. It is designed in such a manner that total figures can be compiled for records at Ottawa to show
 - (a) The amount of various assets, at known and determined values, under the control of the Custodian, also
 - (b) the total amounts realized from the sale of various assets classified into general types upon which a definite value could not be placed until they are sold.
 - (c) the income received and expenses incurred in the operation of any trust asset, such as real estate.
 - (d) a record of funds provided by the Custodian's office, at Ottawa, for administration expenses and to account for same, classified into "enemy" and "evacuee" sections.

METHOD

The accounting system is designed on the general outline of trust accounting as the Custodian is in the position of administering trust accounts for Japanese persons and also of recording the ultimate disposition of enemy companies.

There is however an important fundamental difference which governs the design of the accounting system. The difference arises from the fact that a trust company has a sworn statement of asset values, upon which succession duties have been paid, which is used to establish values in the trust company's books; whereas the assessed value of real estate and the balance of any encumbrances payable are the only figures that are definitely known with the exception of securities and cash or bank balances assumed. All other assets and liabilities have to be ascertained by various means and will only be recorded as cash entries when the realization of the asset or payment of the liability is made. The assessed value of real estate and any mortgages payable applying will be recorded in a Real Estate Register and for record purposes securities will be recorded at par value in a Security Register and liabilities and claims in a Liability and Claim Register.

In addition to the actual operation of the trust accounts, a series of accounts will be maintained which will reflect the operating expenses of the Custodian's office. These will be separated into "enemy" and "evacuee" sections.

For ease of reference and as an aid in avoiding errors, the "enemy" section books and records should be in a different coloured paper to those of the "evacuee" section.

A fundamental rule should be made that all Trust - Cash Received Books and Cheque Registers should be posted to the Cash Position Ledger at the close of each day's business. This should serve to show the actual position in the account for the next day's transactions.

If in the future, the policy or method of dealing with Japanese affairs should be changed, it may necessitate some enlargement of the books or the maintaining of other accounts; however, the design is such that the system will readily lend itself to recording any other details that may be required.

TRUST SECTION

The trust section will have two sets of books - one for "enemy" and the other "evacuee". In the following, except where mention is made of a specific problem peculiar to one section or the other, the same general classification of books and accounts will be maintained.

The financial position of any individual trust account will be shown by a ledger account, known as the Cash Position Ledger, and by a reference to the following memorandum registers:

Real Estate Register
Miscellaneous Assets Registers
Liability and Claims Register

The individuals' affairs will be summarized in memorandum form, in a Statement of Affairs record, which will act as an inventory and in effect will be an index to the various items that may be in the registers.

It is important that careful control be exercised by executives to avoid confusion as between the "enemy" and "evacuee" trust accounts. Apart from such circumstances as an "evacuee" being subsequently interned, and vice versa, the two trust accounts should not in any way overlap but where any adjustments do have to be made between the two Trust sections, the rule should be that the adjustment is to be made by drawing cheques and not by passing journal entries. This is necessary to keep the respective Trust bank accounts in balance with the Japanese Cash Position accounts.

In the "enemy" section, the classification called "residents in enemy territory" will have to be regrouped into countries in which those persons are resident in all registers and ledgers.

The passing of cash entries to record the change in any individual trust account has a dual purpose:

1. to keep the corresponding bank account in balance with the offsetting cash liability to the individual trust (with the exception of any charges levied against "enemy" accounts).
2. It will simplify the records and have the effect of avoiding errors, as the result of the entry will be shown by the cash entry and therefore the purpose of the payment or receipt will have to be clearly determined before the entry is made. Furthermore, it will avoid journal entries carrying cash adjustments which would mean a corresponding adjustment of the bank account.

The CASH POSITION ACCOUNT will show at any time, the net cash position of an individual trust. The credits will be derived from revenue (i.e. rentals, bond or mortgage interest), sale of assets or balances (in the case of "enemy" accounts) of bank accounts. The debits or charges will be any expenses disbursed upon the property or the income, plus cash paid out to the Japanese owner or paid for his account,

including any liabilities paid for him. Occasionally monies may be advanced to an individual trust by the Trust Bank Account to pay certain expenses in anticipation of funds. These advances will be charged to the cash position account to insure repayment when any revenue is received. The debits may also include any charges which might be made by the Custodian under Section 44 of Consolidated Regulations Respecting Trading with the Enemy (1939). This probably applies only to the "enemy" section.

The STATEMENT OF AFFAIRS (ASSETS AND LIABILITIES) RECORD will be a memorandum record only. As soon as the information is ascertained, the individual trust's position will be shown by a Statement of Affairs which will show assets and liabilities as declared by the individual and the results of the investigator's appraisal will be shown when completed. Thereafter, if so desired, the position can be determined and shown periodically.

The accounting function of the Statement of Affairs will be, as outlined above, that of a memorandum or an inventory of the trusts' assets and liabilities.

The Statement of Affairs up to the point that it shows complete information declared and investigated should be prepared by those in charge of the files. A copy should remain on the file and a duplicate forwarded to the Accounting Department. Thereafter, any periodic statements desired should be prepared by the Accounting Department.

BOOKS

The following books will have to be maintained:

Trust Section:

1. General Ledger
2. Cash Position Ledger
3. Statement of Affairs (Assets & Liabilities) Record (binder for forms)
4. Trust Cheque Register
5. Trust Cash Received Book
6. Trust Real Estate Agents' Cash Journal
7. Trust General Journal
8. Trust Memo Journal
9. Real Estate Register
10. Registers for:
 - (a) Miscellaneous Assets subdivided into:
 1. Mortgages and Agreements for Sale
 2. Realization of Miscellaneous Assets
 - (b) Securities Registers consisting of:
 1. Security record journal
 2. Security certificate register
 3. Security individual register
11. Liability and Claims Registers
12. Memorandum Ledger Real Estate Agents
13. Register of Personal Effects
14. Register of Controlled Enemy Companies
15. Master Control Ledger

This should only be done if definite authorized cause or insurance + stamp

H. B. deal with this point + memo

All entries to the individual trust accounts in the Cash Position Ledger will originate either in the Cash Received Book, the Cheque Register, or the Real Estate Agents' Cash Journal.

The necessary entries opening a new trust account with assets other than cash will require journal entries in the Memorandum Journal.

SUPPLEMENTARY ACCOUNTING RECORDS

It will be necessary to maintain supplementary accounting records in conjunction with the operation of the books.

At present the following records will have to be kept:

1. Cash Receipts
2. Cheque Requisitions

It would seem desirable that the following should be instituted:

N.B.

1. Work orders covering repairs
2. Asset release forms
3. Safety Deposit Register
4. Diary of Security Revenue
5. Insurance (fire etc.,) Record

GENERAL LEDGER

The General Ledger will include a trust bank account and the off-setting credits for this bank account will be mainly the control account for the Japanese Cash position Ledger.

At present the following accounts will be necessary:

"Evacuee" Trust General Ledger
 Trust Bank Account
 Cash Position Ledger Control
 Enemy Trust Account
 Evacuee Administration Account
 Real Estate Agents Control

"Enemy" Trust General Ledger
 Trust Bank Account
 Sundry Trust bank deposit accounts
 Cash Position - Internee Control
 Cash Position - Residents in Enemy Territory Control
 Cash Position - Enemy Companies Control
 Evacuee Trust Account
 Enemy Administration Account
 Real Estate Agents' Control

SUBSIDIARY CONTROLS

Controls will be set up in order to reconcile monthly balances of the various registers, viz.,

1. Real Estate Register
2. Real Estate Operation
3. Miscellaneous Assets
4. Miscellaneous Assets Operation and Income

which controls will be set up in the front of each such register, which will be additional to General Ledger Balances.

A master control ledger, maintained by the accountant, will provide internal check on the operation of the subsidiary controls which are kept in the various registers.

A list of the necessary control accounts classified as to Registers is attached (marked Schedule 1), and if in the future it is found that other controls are desirable they can be instituted.

CASH POSITION LEDGER

The Cash Position Ledger will at any time reflect the amount of money the Custodian holds on behalf of any Japanese person or the balance owing for any monies advanced by the Custodian from the Trust Bank account.

The cash credits will be derived from any cash or bank accounts that are turned over to or assumed by the Custodian, the sale or realization of assets, the income from any property controlled by the Custodian, such as rentals, mortgage interest, bond interest, etc. The debits to these accounts will consist of payments of liabilities of any nature (trade accounts, debts, mortgages, agreements for sale, income taxes, etc.), charges or operating expenses of rented properties, withdrawals or payments of monies to the individual, and also for "enemy" trusts any charges made under Section 44 of the Consolidated Regulations Respecting Trading with the Enemy (1939).

The ledger sheet is designed in two general sections so that the income can be readily distinguished from any charges to the account. These two sections again are separated into appropriate columns. On the right hand side of the sheet, a net balance column will be maintained. All entries into this ledger will originate either in the Trust Cash Received Book or the Trust Cheque Register, supplemented by data from the Real Estate Agents' Cash Journal.

As a matter of convenience, active and dormant accounts should be grouped in separate binders.

The "enemy" Trust Cash Position Ledger will be divided into three general sections as follows:

- MBX/
1. Internees
 2. Residents in enemy territory
 3. Enemy companies

It will be necessary to classify the group "residents in enemy territory" into the various countries where those persons are resident.

STATEMENT OF AFFAIRS (ASSETS AND LIABILITIES) RECORD.

This record is designed to reflect as a memorandum the position of the individuals' assets and liabilities at certain given periods of time.

It will originally be prepared by those in charge of the files based on all data available, and serve to show the assets and liabilities

August 14th, 1946

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at the time the trust came under control and as declared by the individual and the items determined by the investigator. Periodically the remaining assets and liabilities to be settled should be determined by the Accounting Department.

This record will not be in the nature of a ledger account but from the accounting viewpoint it will constitute a memorandum record of unrealized assets and unpaid liabilities.

TRUST CHEQUE REGISTER

The Trust Cheque Register is designed so that full information will be shown as to whom the cheque is issued, for what purpose and on whose account. The Trust will be identified by file number and registration number. The cash book is divided into columns so that control figures can be obtained. Necessary columns to classify the operating expenses of the various assets are also provided. In addition there is a column for the opposing trust section which will be necessary for adjustments.

TRUST CASH RECEIVED BOOK

The Trust Cash Received Book is designed to show from whom the money is received, for what purpose and the trust name and number. In the "Enemy" Trust Cash Received Book, the receipts are separated into three general sections as follows:

1. Internees
2. Residents in enemy territory
3. Enemy companies

These sections in turn have the necessary columns to yield the various control figures. A column has been provided for Real Estate Agents which will carry credit for the net amount received from a given agent and provide a control. The total revenue and expense applying against this revenue will be shown in the Real Estate Agents' Cash Journal.

TRUST REAL ESTATE AGENTS' CASH JOURNAL

This book is supplementary to the Cash Received Book and will be necessary where the Custodian is operating properties by means of agents on behalf of sundry Japanese trusts. The number of entries to be put through this book will depend on the policy of the Department in maintaining agents to operate real estate.

This book is designed to summarize the results of the agents' operation of the various properties, also to relieve the Cash Books of a great deal of detail. It is separated into columns so that the necessary control figures may be obtained.

TRUST GENERAL JOURNAL

This book will be used for any adjustments which may arise not carrying cash entries, such as errors in posting to one account in place of another trust account, and transferring an account from one Japanese name to another.

TRUST MEMO JOURNALS

Memorandum Journals divided into the necessary sections will be

maintained which will be utilized to set up any assets such as real estate or mortgages receivable etc., in the individual registers.

REAL ESTATE REGISTER

This register is designed to give a record of each piece of property administered by the Custodian. Certain information pertinent to the description and valuation of the property is carried in the heading of each account. Assessed values are used for valuation purposes.

If the property is revenue-bearing, it will also show the rentals received and the necessary disbursements. It has appropriate columns to record the mortgage balance and payments, as well as mortgage interest and taxes, both accrued and paid. It also carries a memorandum record of the due date and the amount of the rent, as well as the amount of arrears.

The design of this sheet is such that a comprehensive picture of the property can be obtained at any time and if the property is sold the gain or loss as compared with assessed values will be shown.

Agricultural Lands - It would appear, at present, that the policy and method of dealing with agricultural lands is not finally settled.

The sheets dealing with agricultural lands should be kept in binders separate from city properties.

If at a future time, it is deemed necessary to maintain separate control accounts for agricultural lands the information can be obtained and from that time forward a separate section in the Cash Received and Cheque Register Books will give the necessary control figures.

MISCELLANEOUS ASSETS REGISTER

This is separated into three general sections:

1. Mortgages and Agreements for Sale, Receivable
2. Realization of Miscellaneous Assets
3. Securities

1. Mortgages and Agreements for Sale Receivable

A separate page in the Register will be maintained for any person who holds either a mortgage or agreement for sale, and where necessary, payments received will be recorded so that at any time the net value can be determined. A description of the indebtedness, whether it is registered or not, and a description of the property will be included in the heading.

2. Realization of Miscellaneous Assets

This section of the register is separated into various columns which reflect the actual amount realized when various assets are sold. Due to the fact that it is very difficult, if not impossible, to obtain values of the assets which are included in this section before they are sold, no values have been attached to them.

They should be recorded in the Statement of Affairs Record in memorandum only. These assets have a value only when realized and this

book will reflect at any time the total amount and the classification of the assets sold.

3. Securities Registers

Probably these records will be necessary only in the "enemy" section. The controlling figures for the securities carried will be per value.

An individual page in the Securities Individual Register will be maintained for each person or company for whom the Custodian holds securities and this will carry full particulars of the security. A control account will be maintained in the front part of this Register.

The Security Certificate Register will record the various securities under the security name, which in turn will enumerate the individual holdings. The totals of this Register will coincide with the Securities Individual Register.

The actual sale of any security will be recorded in the appropriate column in the Realization of Miscellaneous Assets Register.

LIABILITY AND CLAIMS REGISTER

Liabilities, including claims, will be registered as and when received against the particular individual. These will be grouped into the following columns: admitted (secured and unsecured), court orders, other official claims, claims not admitted and an information column re payments. The foregoing will be recorded under the names of the claimants in alphabetical order.

A record of the individual trusts liabilities will be maintained on a form which will be filed on a binder. This form will classify the individual's liabilities as outlined above and will be a duplicate of the form listing the liabilities included in the file.

In the event of a catastrophe, such as the enemy sinking of a local boat or a bombing raid, the resulting claims for loss of life, injury, personal and commercial loss should be recorded in a separate binder and grouped under the heading of each particular happening.

MEMORANDUM LEDGER REAL ESTATE AGENTS

In order to maintain control of the operations of the various agents handling real estate, a memorandum ledger should be established. The individual agent will be charged and credited each month with the total amount of rents he is to collect, and in this way a check will be kept on his collections.

In connection with the above, separate small journals to record the rental charges each month will have to be operated.

REGISTER OF PERSONAL EFFECTS

It would seem, at present, only necessary to maintain this register for the "enemy" section. This will be used to record such assets that have not been otherwise recorded, such as wills, life insurance policies, deeds to land, watches, rings, etc.

REGISTER OF CONTROLLED ENEMY COMPANIES

A record should be maintained to summarize (1) the controlled operations and (2) the disposal (with resulting loss or gain) of enemy companies which are operated through an authorized representative. This should be compiled from periodic financial reports of the controlled companies.

MASTER CONTROL LEDGER

A series of master control accounts will be kept in a ledger which will be in addition to the controls operating in the various registers.

SUPPLEMENTARY ACCOUNTING RECORDS

CHEQUE REQUISITIONS

A form of cheque requisition has been designed, which includes information giving the position of the account, and it requires that the person, who requisitions the cheque, shall state the amount of known liabilities as ascertained from the file. A carbon duplicate of each requisition should be placed on the file.

With the exception of the Deputy Custodian and the General Manager, cheque requisitions should be authorized by officials other than those who are signing officers.

CASH RECEIPTS

A Cash Receipt Book will be maintained for each of the "enemy" and "evacuee" sections. For accounting reasons, it is important that the receipts state exactly what the remittance covers.

The receipts will be in triplicate, the second to be placed on the file and the third forming the accounting department record.

SAFETY DEPOSIT REGISTER

A register recording all items placed in safety deposit boxes should be maintained. Each document should be numbered and the record will show the date the various items are entered and the signatures of the two persons who place the item in the box. When any item is taken from the safety deposit boxes, the date and signatures of the two trustees removing the document should be shown. All signatures should be in ink.

DIARY OF SECURITY REVENUE

Memorandum sheets should be maintained in the Security Register which will act as a diary of the interest accruing due on the various bonds held in trust.

INSURANCE (FIRE etc.) RECORD

Insurance is being handled by an Insurance Department.

It would be desirable that a memorandum record of the various insurance policies in force be maintained by the accounting department which will act as an internal check of the expiry dates. This could be kept on a card system.

August 14th. 1946

- 12 -

Schedule 1

ACCOUNTING SYSTEM

TRUST SECTION

OUTLINE OF SUBSIDIARY CONTROL ACCOUNTS

	<u>DR.</u>	<u>CR.</u>
<u>REAL ESTATE REGISTER</u>		
<u>Value</u>	Real Estate Control	Trust Real Estate Accounts
	Trust Accrued Interest	Mortgages Payable
	Trust Land Taxes	Accrued mortgage interest payable
		Land Taxes Payable
<u>Operation</u>	Rent Control	Trust Rent Received
	Trust Operating Expenses	Operating Expense Control
<u>MISCELLANEOUS ASSET REGISTER</u>		
A. <u>Mortgages and Agreements for Sale Receivable</u>	Mortgages and Agreements for Sale Receivable Control	Trust Mortgages and Agreements for Sale Receivable Control
	Revenue (Mortgages and Agreements for Sale Receivable) Control	Trust (Mortgages and Agreements for Sale Receivable) Revenue
B. <u>Realization of Miscellaneous Assets</u>	Miscellaneous Asset Realization Control	Trust Miscellaneous Asset Realization
(note: a running control provided by a total column on register sheet)		
C. <u>Securities</u>	Dominion Government Bonds Control - (par value)	
	Provincial and Municipal Bonds Control (par value)	
	Shares in Companies Control (par value)	Trust Government Bond Accts.
		Trust Municipal Bond Accts.
		Trust Shares Bond Accts.
	Securities Revenue Control	Trust Security Revenue

GENERAL REMARKS

The Administration accounts appear to require considerable care in order to maintain correct accounting of the various items. An example would be payments made by Administration account to agents for reporting on Japanese properties. Apart from any questions of policy as to whether or not such expenses will ultimately be charged against respective Japanese owners, allocation of such expense as between "enemy" and "evacuee" sections should be made prior to drawing the cheques, and then separate cheques should be drawn on relative bank accounts. Otherwise journal entries are required to adjust accounts between the two departments, with the possibility of such adjustments being overlooked if the distribution is not settled before payment is made.

Accounts Payable (Administration)

At present administration expenses are usually paid when due and it is not necessary to maintain an accounts payable ledger section; but where substantial liabilities are incurred and not paid promptly (as instanced in the preceding paragraph) a memorandum liability accounts payable should be maintained in order to allow for these items in estimating the monthly budget requirements.

Payrolls

The form of payroll sheet and employees' salary record as used by the Custodian's Office, at Ottawa, has been instituted.

SUPPLEMENTARY ACCOUNTING RECORDS

OFFICE SUPPLIES ORDER FORM

An order form covering purchase of office supplies and equipment should be instituted. When items are required a memorandum should be given to the clerk in charge of office stationery and supplies who will issue and obtain approval of the order.

CHEQUE REQUISITIONS

A different form of cheque requisition has been prepared for payment of Administration funds. When requisitioned by a person, other than the accountant, it should be signed by the accountant as approving the payment.

P. B. Rose & Sons

August 14th, 1946

MEMORANDUM

TO: MR. K. W. WRIGHT

FROM: MR. B. GOOD

Re: Interest on Dominion of Canada Bonds

In response to your request for information on the above, this is to inform you that on the 16th March, 1946 the sum of \$1,925.00 (being the amount of interest collected by this office up to that date on bonds purchased by this office for various enemy accounts) was transferred by us from the credit of these enemy accounts to Number One Account "Income Account - Interest on Dominion of Canada Bonds".

On the same date there was likewise transferred the sum of \$17,061.61 being the interest collected by this office on Bonds transferred to our custody by Messrs. P. S. Ross & Sons, Controllers of the various accounts affected.

Since that date it has been our procedure to credit all interest received on the Bonds held by us (whether purchased by us or the Controller) to Number 1 Account "Income Account - Interest on Dominion of Canada Bonds".

By referring to our monthly financial statements for Number 1 Account you will see that at the end of July, 1946 the total credit in this account was \$28,284.74. The amount credited for the month of July being \$574.02.

Will you please let me have instructions as soon as possible in reply to my letter to you of 16th March, 1946, copy of which is attached.

Ph.

BG:BR

This memorandum with letter attached was handed to me by Mr. Gail and on August 12th, 1952.

herein the paid cheques and vouchers for the current year which have not been audited.

Other books and documents for the No. 1 Account are being forwarded to you by C.P. Express, the parcel containing:

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

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

COPY

March 16th, 1946

Mr. K. W. Wright,
Counsel to The Custodian,
Victoria Building,
7 O'Connor Street,
Ottawa, Ontario.

Dear Mr. Wright:

Re: Investments for Enemy Account other than Internees

Referring to your letter of 12th instant addressed to
Mr. Shears.

The instructions contained in the various paragraphs
have been noted and transfers are going through as directed.

There is one item, however, in the final paragraph of
some of my memoranda to you of 16th January with which you have not
dealt, i.e. the advisability of transferring the Dominion of Canada
Bonds at present held for these accounts to an "Investment Account"
in the "Number 2 Account" section of our General Ledger, crediting
the respective accounts in our "Cash Position Ledgers" with the face
value of the Bonds.

These Bonds are all registered in the name of The
Secretary of State, and instead of being held in our safe-keeping
box in separate envelopes for the respective accounts they would be
held in one envelope.

In other words, a portion of the funds of our "Number
2 Trust Account" would be shown as invested in bulk in Dominion of
Canada Bonds, the interest being automatically credited to Custodian's
Income Account as in the case of deposits held in Savings Account
here.

These Enemy accounts would then show a cash balance
covering total assets, with no Dominion of Canada Bonds held for them.

Will you please discuss this with Mr. Mathieu and let
me know your decision.

Yours very truly,

B. Good
Comptroller

BG:BR

herein the paid cheques and vouchers for the current year
been audited.

Other books and documents for the No. 1 Account are being for-
warded to you by C.P. Express, the parcel containing:

TO: MR. ARPIN
FROM: MR. SHEARS
SUBJECT: THE ENEMY SECTION
DEPARTMENT OF THE SECRETARY OF STATE
OTTAWA

RC-17
V-1
File 6

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OTTAWA

Victoria Bldg., 7 O'Connor Street,
Ottawa 4, December 15th, 1951.

RECEIVED
DEC 18 1951
FILE

Mr. Arpin, Esq.,
Director, Office of the Custodian,
506 Royal Bank Building,
Vancouver, B.C.

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

Dear Mr. Arpin:

Dear Mr. Shears,

Following instructions in your letter of the 20th November, Re.

This letter is to acknowledge receipt of the parcel that you sent to us by express at the beginning of this week.

I was so busy this week that I didn't have time to check its contents as yet. I will communicate further, if necessary.

Yours very truly,

E. Arpin,
Comptroller.

Debited Custodian - Ottawa, with this amount.

This cheque covers the balance of Bank - No. 1 Account, as at 30th Nov. 1951 and is enclosed herewith. This closes the accounts for the Enemy Section of this office.

This letter is being sent by registered mail and we are enclosing herein the paid cheques and vouchers for the current year which have not been audited.

Other books and documents for the No. 1 Account are being forwarded to you by C.P. Express, the parcel containing:

Enemy Section

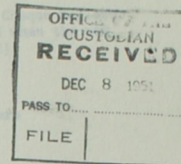
CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO.

506 Royal Bank Bldg.,
Vancouver 2, B.C.,
December 4, 1951.

REGISTERED MAIL

E. Arpin, Esq.,
Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa 4, Ontario.



Dear Mr. Arpin:

Re: Enemy Section

Following instructions in your letter of the 29th November, Mr.
Good has -

In No. 3 Administration Account

Debited	Custodian - No. 1 Account	\$20,000.00
Credited	Custodian - Ottawa	\$20,000.00

thus showing the advance of \$20,000. to No. 3 Account as an advance from
Custodian, Ottawa, in lieu of from No. 1 Account as formerly shown. This
will appear in the Monthly Statement for the end of November which will go
forward in the course of a few days.

In No. 1 Administration Account

Debited	Custodian - Ottawa	\$20,000.00
Credited	Custodian - No. 3 Account	\$20,000.00
Debited	Custodian - Ottawa, with the Total Administration Expenses	
Credited	The various Expense Accounts with the Total Expenses as shown in each account.	
Debited	The various Income Accounts with the Total Income as shown in each account	
Credited	Custodian - Ottawa with the Total Income Received.	

Issued a cheque in favour of Custodian - Ottawa for \$31,277.77

Debited Custodian - Ottawa, with this amount.

This cheque covers the balance of Bank - No. 1 Account, as at 30th Nov. 1951
and is enclosed herewith. This closes the accounts for the Enemy Section
of this office.

This letter is being sent by registered mail and we are enclosing
herein the paid cheques and vouchers for the current year which have not
been audited.

Other books and documents for the No. 1 Account are being for-
warded to you by C.P. Express, the parcel containing:

December 4, 1951.

Mr. Arpin, Esq.

1. Cash Book and Cheque Register
2. Journal (This book was used as Cash Book and Cheque Register in 1942 but entries were transferred when the new system was inaugurated in August '42)
3. Journal Vouchers
4. Audited paid cheques, requisitions and Vouchers
5. General Ledger
6. Cheque Book
7. Blank Requisition Forms

The documents numbered above as 3 and 4 have been microfilmed, and as they concern a period for which an audit has been made, you may consider that the documents can be destroyed.

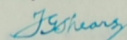
The paid cheques and vouchers for the current year have also been microfilmed.

We have a roll of film which has not yet been developed, but in due course we will send you the microfilms of the records referred to above.

The monthly Statement for the No. 1 Account for November 30th, 1951 is enclosed herein and shows the closing entries for all accounts.

We trust you will find everything satisfactory.

Yours very truly,



F. G. Shears,
Director.

FCS/GW
Encl.

CANADA
DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO.

506 Royal Bank Bldg.,
Vancouver, B.C.,
May 16, 1951.

Noted

GA

E. Arpin, Esq.,
Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ontario.

Dear Mr. Arpin:

Re: Accrued Interest on Bonds, No. 1 Account

I have your letter of the 12th instant and confirm that to date we have not made any entry at the end of each fiscal year for the interest on bonds accrued to date. If you wish this to be done, I will make a note of it in the General Ledger Account so that it will be taken care of at the end of December. *Yes*

The first intimation I had that this was done in your Ottawa office was when last Friday Mr. Colson of the Auditor-General's Office here, informed me that he had had a letter from his Ottawa office wherein it was noted that no account had been taken of the accrued interest as at 31st December 1950. However, this is a simple matter to remedy for the future.

You will doubtless have noted that in our financial statements sent you each month, the names of the Accounts "Income A/C - Interest on D/C Bonds" (No. 1 A/C) and "D/C Bonds - Investment A/C" (No. 2 A/C) are not now entirely accurate as both of these accounts include B.C. Provincial Government and Canadian National Railway Bonds. The bonds were not purchased by us but were taken over from various Enemy Companies.

Mr. Reed wrote you on 22nd Feb. 1949 giving a list of C.N.R. and B.C. Prov. Government Bonds held by us at that date and suggesting that we sell them and switch to D/C Bonds. Your reply of March 2, 1949 favoured the suggestion but the official instructions mentioned have not come through.

CHEQUE No. A 15287

DATE 3rd January, 1950.

BANK C a/o

(Cashier's Initials)

Primary Section

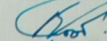
E. Arpin, Esq.

- 2 -

May 16, 1951.

I am sending you herewith statement showing the amounts collected by us each month by way of interest on the bonds held, and also a statement showing today's prices on the bonds mentioned in Mr. Reed's letter above mentioned, plus further B.C. Provincial Government Bonds since added to our Investment Account.

Yours very truly,



B. GOOD,
Comptroller.

BG/ga

CHEQUE No. A 15287

DATE 3rd January, 1950.

BANK C a/o

(Cashier's full name)

INVESTMENT ACCOUNT

DUE DATES OF INTEREST

1st January	D/C Bonds 1959	3%	\$ 68,000.00	\$ 1,020.00	
	C.N.R. Bonds 1957	4½%	2,000.00	45.00	\$1,065.00 - 61
1st February	D/C Bonds 1962	3%	334,000.00	5,010.00	
	C.N.R. Bonds 1956	4½%	7,000.00	157.50	5,167.50
1st March	d/C Bonds \$110,000 1954) 3%		746,000.00	11,190.00	
	636,000 1966) 3%				
<i>due due</i> (24th Mar.)	C.N.R. Bonds 1951	4½%	10,000.00	225.00	
	Prov. of B.C. 1959	5%	35,000.00	875.00	12,290.00
1st April	D/C Bonds 1963	3%	115,000.00	1,725.00	
	Prov. of B.C. 1955	4½%	3,000.00	67.50	
	Prov. of B.C. 1955	4½%	17,000.00	382.50	2,175.00
1st May	D/C Bonds \$149,000 1956) 3%		251,000.00		3,765.00
	102,000 1957) 3%				
1st June	D/C Bonds 1960	3%	166,000.00		2,490.00
			\$1,754,000.00		\$26,952.50
1st of each Month, July to December, monthly as above					\$26,952.50
<i>(24th Sept)</i>					
Total Yearly Income					\$53,905.00

				Price at 22nd Feb. 1949	Price at 15th May, 1951
\$ 2,000.00	C.N.R.	4½%	1957	\$ 124½	\$ 116½
7,000.00	"	"	1956	122½	115½
10,000.00	"	"	1951	106	Par
20,000.00	Prov. of B.C.	"	1955	116	103 approx.
35,000.00	"	5%	1959	-	120½

CHEQUE No. A 15287

DATE 3rd January, 1950.

BANK C a/o

(Cashier's full name)

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO.

506 Royal Bank Building,
Vancouver, B. C.,

September 7, 1950.

J. M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ont.

Dear Mr. Gauthier:

I have pleasure in enclosing herewith
Statement of Accounts as at August 31st, 1950, which has
been verified by Mr. Good.

Yours very truly,

F. G. Shears

F. G. Shears, *per G. A.*
Director.

FGS/GN
Encl.

CASHIER'S MEMO.....
CHEQUE No. A 15287.....
DATE 3rd January, 1950.....
BANK C a/o.....
(Cashier's Initials)

Energy Section

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE COMPTROLLER

Victoria Building,
7 O'Connor Street,
Ottawa, 9th June, 1950.

June 7, 1950.

Administration.

Dear Mr. Shears:

I have pleasure in acknowledging receipt of your letter of the 7th instant, enclosing Statement of Accounts as at 31st May, 1950.

Faithfully yours,

I have pleasure in enclosing herewith Statement of Accounts as at May 31st, 1950, which has been verified by Mr. Good.

J. M. Gauthier,
Assistant Comptroller.

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

F. G. Shears, Esq.,
Director.

CASHIER'S MEMO.....

CHEQUE No. A 15287.....

DATE 3rd January, 1950.....

BANK C a/o.....

(Cashier's Initials)

Energy Section

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
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PLEASE REFER
TO
FILE NO.

506 Royal Bank Bldg.,
Vancouver, B. C.,
June 7, 1950.

J. M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ont.

Dear Mr. Gauthier:

I have pleasure in enclosing herewith
Statement of Accounts as at May 31st, 1950, which has been
verified by Mr. Good.

Yours very truly,

F. G. Shears

F. G. Shears, *per G.R.*
Director.

FCS/GN
Encl.

CASHIER'S MEMO.....
CHEQUE No. A 15287.....
DATE 3rd January, 1950.....
BANK C a/o.....
(Cashier's Initials)

Energy Section

Administration.

Victoria Building,
7 O'Connor Street,
Ottawa, 10th May, 1950.

Dear Sir:

I acknowledge with thanks, receipt of
your letter of the 8th instant, enclosing Statement
of Accounts as at 30th April, 1950.

Faithfully yours,

J. M. Gauthier,
Assistant Comptroller.

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

CASHIER'S MEMO.....

CHEQUE No. A 15287.....

DATE 3rd January, 1950.....

BANK G a/o.....

(Cashier's Initials)

Energy Section

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESSES ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO. _____

506 Royal Bank Bldg.,
Vancouver, B.C.,
May 8, 1950.

J. M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ont.

Dear Mr. Gauthier:

I have pleasure in enclosing herewith
Statement of Accounts as at April 30th, 1950, which has
been verified by Mr. Good.

Yours very truly,

F. G. Shears

F. G. Shears,
Director.

FCS/GN
Encl.

CASHIER'S MEMO.....
CHEQUE No. A 15287.....
DATE 3rd January, 1950.....
BANK G & G.....
(Cashier's Initials)

Energy Section

CANADA
DEPARTMENT OF THE RECEIPTS OF REVENUE

Victoria Building,
7 O'Connor Street,
Ottawa, 15th April, 1950.

Administration.

Dear Sir:

I acknowledge with thanks, receipt of
your letter of the 13th April, 1950, enclosing
Statement of Accounts as at 31st March, 1950.

Faithfully yours,

J. M. Gauthier,
Assistant Comptroller.

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

Yours very truly,

F. G. Shears,
Director.

CASHIER'S MEMO.....

CHEQUE No. A 15287.....

DATE 3rd January, 1950.....

BANK C a/c.....

(Cashier's Initials)

Energy Section

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO.

506 Royal Bank Bldg.,
Vancouver, B.C.,
April 13, 1950.

J. M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ont.

Dear Mr. Gauthier:

I have pleasure in enclosing herewith Statement
of Accounts as at March 31st, 1950, which has been verified
by Mr. Good.

I regret this is being sent somewhat later than
usual, but we were exceptionally busy at the turn of the
month providing some final figures for the Commissioner,
The Honourable Mr. Justice H.I. Bird, in connection with
the Claims Inquiry.

Yours very truly,

F. G. Shears

F. G. Shears,
Director.

FGS/GN
Encl.

CASHIER'S MEMO.....
CHEQUE No. A 15287.....
DATE 3rd January, 1950.....
BANK C a/o.....
(Cashier's Initials)

Energy Section

REPLY
V 1
File 6

CANADA
DEPARTMENT OF THE TREASURY
OFFICE OF THE COMPTROLLER
VICTORIA BUILDING,
7 O'CONNOR STREET,
OTTAWA, 9th March, 1950.

Administration.

Dear Mr. Shears:

I acknowledge with thanks, receipt
of your letter of the 6th March, 1950, enclosing
Statement of Accounts as at the 28th February, 1950.

Faithfully yours,

J. M. Gauthier,
Assistant Comptroller.

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

CASHIER'S MEMO.....

CHEQUE No. A 15287.....

DATE 3rd January, 1950.....

BANK C o/o.....

(Cashier's Initials)

Energy Section

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

506 Royal Bank Bldg.,
Vancouver, B. C.,
March 6, 1950.

PLEASE REFER
TO
FILE NO.

J. M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ont.

Dear Mr. Gauthier:

I have pleasure in enclosing herewith
Statement of Accounts as at February 28th, 1950, which has
been verified by Mr. Good.

Yours very truly,

F. G. Shears

F. G. Shears, *per G.R.*
Director.

FCS/GN
Encl.

CASHIER'S MEMO.....
CHEQUE No. A 15287.....
DATE 3rd January, 1950.....
BANK C a/c.....
.....
(Cashier's Initials)

Enemy Section

RECEIVED
V.I.
File 6

CANADA
DEPARTMENT OF THE TREASURY
Victoria Building,
7 O'Connor Street,
Ottawa, 8th February, 1950.

Administration.

Dear Mr. Shears:

I acknowledge with thanks, receipt of
your letter of the 6th instant, enclosing Statement
of Accounts as at 31st January, 1950.

Faithfully yours,

J. M. Gauthier,
Assistant Comptroller.

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

CASHIER'S MEMO.....
CHEQUE NO. A 15287.....
DATE 3rd January, 1950.....
BANK C/o.....
(Cashier's Initials)

Emergency Section

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO. _____

506 Royal Bank Bldg.,
Vancouver, B. C.,
February 6, 1950.

J. M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ont.

Dear Mr. Gauthier:

I have pleasure in enclosing herewith
Statement of Accounts as at January 31st, 1950, which has
been verified by Mr. Good.

Yours very truly,

F. G. Shears

F. G. Shears, *per G.A.*
Director.

FGS/GN

CASHIER'S MEMO.....
CHEQUE NO. A 15287.....
DATE 3rd January, 1950.....
BANK C a/c.....
(Cashier's Initials)

Energy Section

CANADA
DEPARTMENT OF THE SECRETARY OF STATE

Victoria Building,
7 O'Connor Street,
Ottawa, 9th January, 1950.

Administration.

Dear Sir:

I acknowledge with thanks, receipt
of your letter of the 6th instant, enclosing
Statement of Accounts as at December 31, 1949.

Faithfully yours,
Statement of Accounts as at December 31, 1949, which
has been verified by Mr. Good.

J. M. Gauthier,
Assistant Comptroller.

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

CASHIER'S MEMO.....

CHEQUE No. A 15287.....

DATE 3rd January, 1950.....

BANK C a/c.....

(Cashier's Initials)

Energy Section

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

506 Royal Bank Building,
Vancouver, B.C.,
January 6, 1950.

FORGERS, ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO.

J.M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ont.

Dear Mr. Gauthier:

I have pleasure in enclosing herewith
Statement of Accounts as at December 31, 1949, which
has been verified by Mr. Good.

Yours very truly,

F.G. Shears

F.G. Shears,
Director.

FGS/GN
Encl.

CASHIER'S MEMO.....

CHEQUE No..... A 15287

DATE..... 3rd January, 1950.

BANK..... C a/c

(Cashier's Initials)

Energy Section

THE SECRETARY OF STATE OF CANADA
CUSTODIAN OF ENEMY PROPERTY

Receipt E N° 4522

VANCOUVER OFFICE

Date January 6 1950

RECEIVED from

Department of the Secretary of State Ottawa
Eight thousand three hundred and no/100

Cash
Dollars Cheque
Money Order

ADVANCE ACCOUNT OTTAWA

File No. N 1246

In payment of

Transfer of Funds for administration
for the credit of No. 1 Bank Account

\$8000.00

B. Good

Cashier

For the Custodian of Enemy Property

We enclose herewith our receipt number
E 4522 covering cheque for \$8,000.00 received in your
letter of the 5th instant.

We have deposited this cheque to the
credit of our Number 1 Bank Account.

Yours very truly,

B. Good

B. Good
Comptroller

J. M. Gauthier,
Assistant Comptroller.

BG:BK
Encl.

J. M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor Street,
Ottawa, Ontario.

CASHIER'S MEMO.....

CHEQUE NO. A 15287

DATE 3rd January, 1950.

BANK C a/c

(Cashier's Initials)

Enemy Section

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

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

January 6th, 1950

Dear Mr. Gauthier:

We enclose herewith our receipt number E 4522 covering cheque for \$8,000.00 received in your letter of the 5th instant.

We have deposited this cheque to the credit of our Number 1 Bank Account.

Yours very truly,

B. Good
Comptroller

BG:BK
Encl.

J. M. Gauthier, Esq.,
Assistant Comptroller,
Office of the Custodian,
Victoria Building,
7 O'Connor Street,
Ottawa, Ontario.

CASHIER'S MEMO.....
CHEQUE No. A 15287.....
DATE 3rd January, 1950.....
BANK C a/o.....
(Cashier's Initials)

Administration.

Dear Mr. Good:

As requested in your letter of the 29th December, 1949, I am pleased to enclose herewith, the Custodian's cheque no. A 15287, to the order of your Office, for the sum of \$8,000.00, to be deposited to your Number 1 Bank Account.

I thank you for your good wishes, and am pleased to reciprocate.

Faithfully yours,

J. M. Gauthier,
Assistant Comptroller.

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

DATE 3rd January, 1950.

CASHIER'S MEMO.

CHEQUE NO. A 15287

DATE 3rd January, 1950.

BANK C a/o

(Cashier's Initials)

DEPARTMENT OF SECRETARY OF STATE
OFFICE OF THE CUSTODIAN
REQUISITION FOR CHEQUE

OTTAWA, ⁵⁰ 3rd January, 1949.

FILE No. Administration,---

SECTION-----

CHEQUE PAYABLE TO The Custodian. - Vancouver Office,---

RE Transfer to # 1 Account,---

ADDRESS 506 Royal Bank Building, Vancouver, B.C.,---

CHEQUE TO BE FORWARDED TO Payee,---

(Name)

(Address)

IN THE AMOUNT OF { CAN. \$ 8,000.00---
U.S. \$-----
£-----

PARTICULARS Advance re Administration Expense,---

CHARGE TO Vancouver Office # 1 Account.

(Regulated by)

BALANCE OF ACCOUNT { CAN. \$-----
AS AT { U.S. \$-----
£-----

CERTIFIED CORRECT:

DATE 3rd January, 1950.

(Agent in Charge)

APPROVED FOR PAYMENT:

DATE 3rd January, 1950.

(Assistant Deputy Custodian)

CASHIER'S MEMO-----

CHEQUE No. A 15287

DATE 3rd January, 1950.

BANK C a/c

(Cashier's Initials)

Vancouver Energy Section