

13104

ESTABLISHED 1858

CABLE ADDRESS PHILROSS

MONTREAL 580 ST. JAMES STREET
TORONTO ROYAL BANK BUILDING
WINNIPEG 407 ELECTRIC CHAMBERS
CALGARY LANCASTER BUILDING
VANCOUVER ROYAL BANK BUILDING

P. S. Ross & Sons CHARTERED ACCOUNTANTS, TRUSTEES & LIQUIDATORS

BRIG. GEN. JAMES S. ROSS, C.M.S., C.A., F.C.A. (CAN.)
A. F. C. ROSS, C.A., F.C.A. (CAN.) F.E.A.A. (ENG.)
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. MOULT, C.A.
W. L. BATHHOUSE, C.A.
R. G. JEPHCOTT, C.A.
H. S. HAWTHORNE, C.A.
F. E. H. DATES, C.A.
G. R. HAWTHORN, C.A.
IAN A. ROSS, C.A.
JOHN A. ROSS, C.A.

ROYAL BANK BUILDING

VANCOUVER, B.C.

4th December, 1943.

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

Attention: Mr. F. G. Shears,
Director

Dear Sirs:

Re: Taiyo Printing Company Limited

Under date of the 10th July, 1943 you appointed our Mr. Frederick Field controller, with the powers of a liquidator, of the affairs of the above mentioned company.

Preliminary investigations of its affairs had been made by your office and a memorandum sent us by you advised that the shareholders of this company are as follows:

Denkichi Machida	-	6,000
Take Machida	-	2,000
Torakichi Machida	-	1,999
Shinichi Maeba	-	1

done Jan 21 1944

Our examination of the records found on the premises of this company at 230 Alexander Street did not afford very much information as to its affairs but the entries suggested that before the owners were evacuated from Vancouver they had paid their debts.

An examination of the premises disclosed a considerable quantity of printing machinery on hand and we arranged to have this valued by the B. C.

4th December, 1943.

Printers' Supply, who deal in such machinery. A copy of their valuation is attached to this report as Schedule 1. We then arranged to advertise these assets for sale and a copy of our advertisement is also included in this report, as Schedule 2. Schedule 3 is a copy of the advertisement issued to invite any unknown creditors to file their claims. The tenders were opened on the 9th August, 1943 in the presence of Mr. Shears and Mr. Field, and the following bids were received:

Parcel No. 2	Ernest Church	\$ 325.00
	Associated Printers	165.00
Parcel No. 3	Ernest Church	200.00
	B. C. Printers' Supply	225.00
Parcel No. 4	Ernest Church	150.00
	L. W. Campbell	350.00
	B. C. Printers' Supply	350.00
	East End Printers	550.00
Parcel No. 5	Harris Paint & Wallpaper Co. Ltd.	200.00
	B. C. Printers' Supply	375.00
	Associated Printers	175.00
Parcel No. 6	Tudor House	25.00
	Associated Printers	100.00
Parcel No. 7	Ernest Church	200.00
	Shilcock-Parkes Ltd.	230.00
Parcels Nos. 1-7	Nat Meltzer	1,400.00
	George A. Beattie	1,550.00
	Toronto Type Foundry Company Ltd.	1,500.00

We recommended that the following be accepted and received your approval on the 11th August:

Parcel No. 2	Ernest Church	\$ 325.00
Parcel No. 3	B. C. Printers' Supply	225.00
Parcel No. 4	East End Printers	550.00
Parcel No. 5	B. C. Printers' Supply	375.00
Parcel No. 6	Associated Printers	100.00
Parcel No. 7	Shilcock-Parkes Ltd.	230.00

There was no tender for Parcel No. 1 but we were subsequently able to secure an offer of \$400.00 and recommended this to you for acceptance, your approval being

Office of the Custodian,
Vancouver, B. C.

- 3 -

4th December, 1943.

received on the 28th August. The total of these bids and tenders accepted amounted to \$2195.00, or \$30.00 in excess of the total appraised values.

We attach hereto as Exhibit "A" a cash statement showing the receipts and disbursements from the period of appointment 10th July, 1943 to 30th October, 1943.

As a result of our advertisement issued in respect of claims, none have been filed. At the date of our appointment, the records indicated balances due to the company by the Japanese Consulate of \$114.48 and by the Canada Daily News of \$37.18. We have collected the balance owing by the Japanese Consulate from the Spanish Consul. The Canada Daily News is under our control and a partial payment of this account may be expected in due course. We also received a cheque for fifty cents from the controller of the Nanaimo Shipyards Ltd.

The premises at 230 Alexander Street were thoroughly cleaned out after the removal of the equipment and the keys delivered to your office.

In view of the minor nature of the remaining assets we are handing you herewith cheque in the sum of \$2155.75 and would request that a release be granted to Mr. Field of the Control order.

We shall be glad to furnish any further information you require.

Respectfully submitted,

E. Ross Angus
Chartered Accountants.

*Received by
21943*

TAIYO PRINTING COMPANY LIMITED

Statement of Cash Receipts
and Disbursements

10th July to 30th October, 1943.

Receipts

Sale of printing machinery		2195.35
Accounts Receivable collected		
Japanese Consulate	114.48	
Nanaimo Shipyards Ltd.	<u>.50</u>	<u>114.98</u>
		2310.33

Disbursements

Liquidating expenses

Advertising	82.32	
Fee for appraisal of machinery	12.50	
Wages - checking out machinery and cleaning premises	36.80	
Scavenger	3.00	
Fire insurance	10.18	
Unemployment insurance	.63	
Tax deductions	1.35	
Exchange	<u>.15</u>	
	146.93	
<u>Company debts paid</u>		
Unemployment insurance	<u>7.65</u>	<u>154.58</u>

Balance on hand 30th October, 1943.

\$ 2155.75

B. C. PRINTERS' SUPPLY

571 Hamilton Street
Vancouver, B. C.

July 22nd, 1943.

Mr. Frederick Field,
Controller, Taiyo Printing Company,
675 W. Hastings Street,
Vancouver, B. C.

Dear Sir:-

As requested, I have made an appraisal of the Plant of Taiyo, Japanese commercial printers, and consider the prices as shown to be what you might reasonably expect to get for each item if sold separately. The valuation is based on my knowledge of the present day market on machinery and merchandise of this kind.

MACHINERY

1. Stonemets Pony Cylinder Press, with motor equipment -----	\$500.00
1. 12x18 Chandler & Price Press, with motor -----	400.00
1. 10x15 Chandler & Price Press, with motor -----	250.00
1. Heidelberg Automatic Press, with motor -----	450.00
1. 26 inch Lever Paper Cutter, with motor -----	150.00
1. Roscoe Foot Power Punch, with four heads -----	50.00
1. 24 inch Foot Power Perforator -----	50.00

PRINTING EQUIPMENT

60 Cases of English type @ \$2.00 -----	120.00
2. Imposing Stones @ \$10.00 -----	20.00
Miscellaneous small items -----	25.00

JAPANESE TYPE

Approximately 3000 pounds in cases. Price if sold as metal five cents (\$.05) per pound. If sold for use in printing, the value should be not less than twenty cents (\$.20) per pound.

@ \$.54 ----- 150.00

216.5-

Yours truly,

B. C. PRINTERS' SUPPLY.

by "Robt. Thoms"

PRINTING EQUIPMENT FOR SALE

The Custodian of Enemy Property, by virtue of the authority vested in him under the Consolidated Regulations Respecting Trading with the Enemy (1939), has empowered the undersigned Controller to call for tenders for the purchase of the undernoted assets of the Taiyo Printing Company Limited, of 230 Alexander Street, Vancouver, B. C.

The assets consist of printing equipment and are divided into the following parcels:

1. Stonemets Pony Cylinder Press, with motor equipment.
2. 12 x 18 Chandler & Price Press, with motor.
3. 10 x 15 Chandler & Price Press, with motor.
4. Heidelberg Automatic Press, with motor.
5. 26 inch Paper Cutter, Roscoe Foot Power Punch, Foot Power Perforator and Boston Stapler.
6. Miscellaneous equipment.
7. English and Japanese type.

Tenders will be received by the undersigned Controller at his office up to noon (Daylight Saving Time) the 9th day of August, 1943, in each case upon the following terms and conditions:

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

A certified cheque payable to the order of the Controller for ten per cent (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.

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.

Neither the highest nor any tender will necessarily be accepted.

The purchaser and/or purchasers shall pay all transfer dues and transfer taxes, if any, payable to the Crown.

Arrangements to inspect the equipment may be made during office hours up to noon the 6th day of August, 1943, at the office of the Controller.

The envelopes enclosing offers should be marked "Tender" and addressed as follows:

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

23rd July, 1943.

NOTICE

Taiyo Printing Company Limited

Under the Consolidated Regulations Respecting Trading with the Enemy (1939) the Secretary of State of Canada, in an order dated the 10th day of July, 1943, has required that the business of the above company be wound up, and has appointed the undersigned as Controller of the company with the powers of a liquidator.

Every creditor of the company must file proof of debt with the Controller within thirty days from the date hereof in the form prescribed by the Court under the Winding-up Act (Dominion).

Frederick Field, C.A.,

**Controller,
Taiyo Printing Company Limited,
c/o P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.**

**Vancouver, B. C.
21st July, 1943.**

ESTABLISHED 1858

CABLE ADDRESS PHILROSS

P. S. Ross & Sons

MAJ GEN J. G. ROSS, C.M.G.
G. E. HOULT
S. R. CAMPBELL
W. L. GATEHOUSE
G. M. HAWTHORN
J. A. ROSS
F. A. COFFEY
G. D. HARRIS

S. B. PECKHAM
W. G. JEPHCOTT
H. B. HAWTHORNE
F. E. H. GATES
H. I. ROSS
G. M. SMITH
W. M. BRACE

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER
SAINT JOHN N. B.

ROYAL BANK BUILDING
360 ST. JAMES STREET

MONTREAL I. QUE.

19th November, 1947

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

Attention: Mr. F. G. Shears, Director

Dear Sirs:

Re: Taiyo Printing Company Limited

Under date of 4th December, 1943, we reported to you on the affairs of this company and subsequently turned over to your office the cash remaining under our control. Since that date you have appointed our Mr. Frederick Field to wind up the company. We now report that the requirements of the British Columbia "Companies Act" in a voluntary winding-up have been complied with and that the final meeting of shareholders was held on 12th September, 1947, after which we filed Form 23 and the Liquidator's accounts with the Registrar of Companies.

We attach the following statements to be read in conjunction with this report.

Schedule 1 - Statement of Cash Receipts and Disbursements
for the period 10th July, 1943 to 12th
September, 1947.

Schedule 2 - Statement showing distribution to share-
holders as at 12th September, 1947.

It will be noted by an examination of schedule 2 that advances have been made to Take Machida in excess of her interest in the share capital of the company. We have been informed by your office that Take Machida is the sole beneficiary of the estate of Denkichir Machida and that these overpayments are therefore actually on account of the capital interest of

Office of the Custodian,
Vancouver, B. C.

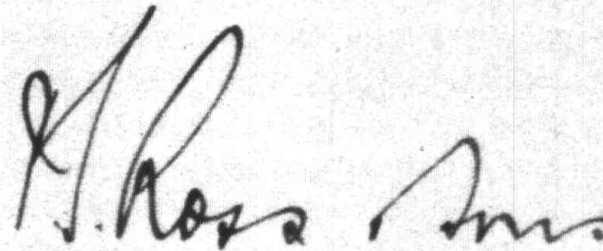
- 2 -

19th November, 1947.

Denkichi Machida. We are also advised by your office that Torakichi Machida made an assignment of all interest in the share capital of this company in favor of Take Machida. We have examined this document and have obtained a copy for our files. As a result of the foregoing circumstances, Take Machida will receive all the capital interest of the company with the exception of the proceeds of one share payable to Shinichi Maeba.

This completes the liquidation of this company. We shall be pleased to furnish any additional information you may require relative to the foregoing.

Yours faithfully,



Chartered Accountants.

Schedule 1Taiyo Printing Company LimitedStatement of Cash Receipts and DisbursementsFor the period 10th July 1943 to 12th September 1947Receipts

Sale of printing machinery		2,195.35
Accounts receivable collected		
Japanese Consulate	114.48	
Canada Daily News	11.15	
Nanaimo Shipyards Limited	.50	
Miscellaneous	1.06	127.19
		2,322.54

DisbursementsLiquidating expenses

Advertising	104.42
Control and liquidation fees and expenses	241.45
Appraisal fees	12.50
Wages - checking out machinery and cleaning premises	36.80
Scavenger	3.00
Fire insurance	10.18
Unemployment insurance	.63
Tax deductions	1.35
Sundries	5.65
	415.98

Company debts paid

Unemployment insurance	7.65
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Distribution to shareholders

Advances	600.00		
Final distribution	1,298.91	1,898.91	2,322.54

Balance - 12th September 1947Nil

Taiyo Printing Company Limited
Statement showing Distribution to Shareholders
As at 12th September, 1947

	<u>Shares Held</u>	<u>Surplus</u>	<u>Advances</u>	<u>Balance</u>
Denkichi Machida	6,000	1,139.35		1,139.35
Take Machida	2,000	379.79	600.00	220.21
Torakichi Machida	1,999	379.58		379.58
Shinichi Maebe	1	.19		.19
	<u>10,000</u>	<u>1,898.91</u>	<u>600.00</u>	<u>1,298.91</u>

BUREAU HASTINGS PARK
OFFICE OF THE CUSTODIAN
JAPANESE SECTION

FILE NO.

3225/1

To be completed by persons of the Japanese race having no property in any protected area.

NAME: MACHIDA, Denkichi,

HOME ADDRESS: 336 Alexander St. Vancouver, B.C.

REGISTRATION No. 02745

SEX: Male

AGE: 57

MARRIED? Yes.

OCCUPATION AND EMPLOYER: Box Maker. Pioneer Box Co. 662 Alexander St.

NAME OF WIFE OR HUSBAND: Take.

ADDRESS: Same as above.

NAMES OF LIVING CHILDREN: Tsutaro (M) 10

ADDRESS: "

Kikuye (F) 19

Yoneko (F) 14

ADDRESS: "

Teruko (F) 12

ADDRESS:

I certify that the above information is true and complete and state that I have no property of any kind whatsoever in any protected area in British Columbia.

Dated this 9th. day of April. 1942.

WITNESS:

I. G. Sanderson

(Signature)

O Machida

RE - MACHIDA, DENKICHI,

230, 336, 662-666 Alexander Street,

Vancouver, B. C.

- 02745

YOUR FILE NO. 3205.

1. As far as can be ascertained this man's property consists of three parcels at the following addresses: 230 Alexander Street, 336-336 Alexander Street and 662-666 Alexander Street. For purposes of this report I am dividing same into sections covering each property.

230 Alexander Street:

Legal description of this property is Lot 24, Block 4, District Lot 196.

2. There is situated on this lot a three storey building of frame construction. The ground floor houses the equipment and machinery of a printing business. The Company previously operating this was known as the Taiyo Printing Co. Ltd. As I was unable to obtain any definite information in Vancouver as to the actual owners of this Limited Company, I wrote to the Registrar of Companies in Victoria and received a reply, which is enclosed, showing that the Annual Report filed on the 28th of February, 1942, stated that the following were the directors of the Company:-

Denkichi Machida, 336 Alexander Street,
Vancouver, B. C.

Manufacturer *1941*

1941
Torakichi Machida, 527 E. Cordova Street,
Vancouver, B. C.

Manufacturer *1941*

Shinichi Maeba, 230 Alexander Street,
Vancouver, B. C.

Manager

Taiyo Machida to Denkichi

✓ 3. An inventory of the machinery and equipment on these premises was made and is enclosed herewith.

4. On the top two floors there is a rooming house of 28 rooms. This is being operated by a Mr. Skinner who was left in charge by Machida. Roughly, the arrangement between Machida and Skinner is that Skinner collects all the rents out of which he pays the operating overhead, retaining any surplus for his services in connection with its operation. My first reaction to this was that it was not very equitable and that Mr. Skinner should be in a position to pay Machida some monthly rental, but on investigating the circumstances, I find that the tenants are, with hardly any exception, Old Age Pensioners, and the room rentals are pegged at so low a figure that Skinner is getting nothing more than a bare living out of it.

5. If a considerable amount of money was spent on this rooming house, the present tenants removed and a higher basis of rental permitted by the Rental Control Board, it could probably become profitable. In view of the fact that Machida is apparently satisfied with the arrangement and from my personal observation the operation is carried on in a very respectable manner, at the same time supplying quarters for a class of people which are definitely

Re- Machida, Denkichir

necessary, I recommend that no objection should be made to the arrangement made by Machida with Skinner.

6. As far as I can find out the only insurance on these premises is a Fire Insurance Policy for \$2000.00 with the Bankers & Traders Insurance Company under Policy No. 28735. This expires on the 1st of April, 1945. The taxes on this property for 1942 amounted to \$191.50 and I have been advised that they are paid in full.

7. For your information, the key to the premises of the printing shop below was left in Mr. Skinner's charge and as he is reluctant to turn it over to myself, as your Agent, I have seen fit to leave it in his possession unless instructed by your Office to do otherwise.

8. I am unable to make any very definite recommendation in regard to the printing business on the ground floor premises. Apparently they handled both English and Japanese printing and therefore the machinery could probably be used, but as to whether there is any demand for printing equipment I have no idea. The only suggestion that I can make is that you report it as being available to the Wartime Prices and Trade Board who may require such equipment.

334-336 Alexander Street:

The legal description of this property is Lots 9 & 10, Block 40, District Lot 196.

9. There is situated on the front of these premises a one storey frame building, housing a garage, which business was previously operated by Machida. At the back of the garage is a two storey building of frame construction. *No 236 Alexander St*

10. I understand the taxes on this property for 1942 amounted to \$143.02 and that they are paid in full. The building is insured for \$3500.00 with the Hartford Fire Insurance Company, Policy No. 27895, expiring on the 1st of March, 1943.

11. I have had an inventory made of the equipment and fixtures on the garage premises and am enclosing a copy to you herewith.

12. As I found that there were a number of used tires on the premises, I enquired of the Tire Rationing Officer, Department of Munitions and Supply, as to what regulations were in effect concerning these. I was advised by Mr. D. F. McGeer, Rationing Officer, that they should be immediately sold to an authorized dealer, and that a list of same, giving the sizes and serial numbers, should be sent to that office together with the name of the dealer to whom they were being sold. As there is a pegged price on these there was therefore no point in obtaining different offers. I have contacted and written the Butler Tire Company, 1176 Seymour Street, to arrange for them to have these tires priced and taken over by them. For your information I am enclosing a list of these tires and copies of my letters to the Department of Munitions and Supply and the Butler Tire Company. I will advise you further on the disposal of the tires.

Re- Machida, Denkichi

13. The machinery and equipment of the garage is insured with the Wellington Fire Insurance Company for \$1000.00, under Policy No. 327219, expiring on the 1st of April, 1945. The key to the garage premises is in Mr. Skinner's possession and Machida asked him to keep an eye on the premises and go through it every day for security purposes. This seems to me a wise precaution and I have instructed Mr. Skinner to continue as arranged.

14. This is another case in which it is hard to make a definite recommendation. With the existing Wartime Prices and Trade Board's regulations, I doubt whether this garage could be rented or sold to a new operator. I am also under the impression that the sale of such equipment is restricted and can only be effected to a party holding a permit or license from Ottawa, to purchase such equipment. I am today writing to the Wartime Prices and Trade Board enquiring as to this situation and will make a recommendation to you on receipt of their reply.

15. The house at the rear of the garage, bearing the street number 336, is rented to a Mr. Fullerton, apparently on a month to month basis at \$25.00 per month. P. C. Gibbens & Co. Ltd., the Agents for the property, are apparently collecting this rental and remitting same to your Office. On investigating this particular situation I found that Machida had stored a considerable amount of furniture in one room, which was very heavily secured and in addition, padlocked. In view of the method with which the room was closed off, I have not seen fit to force entry and check this list. I have however, had the list copied and on the same list placed the articles which were left by Machida for the tenant's use.

16. The storage of these chattels appears satisfactory and I would not suggest altering the arrangement. The rental also seems to be reasonable and Mr. Fullerton a satisfactory tenant. I therefore suggest that no objection be made by your office to Machida's arrangements in this connection.

662-666 Alexander Street:

Legal description of this property is Lots 13 & 14, Block 43, District Lot 196.

17. There is situated on these premises two adjoining brick buildings, one previously used as a Box Factory, the other rented as a rooming house or apartments. Of these, the factory building is one storey in height, the other three stories. Both are at present boarded up. The buildings are insured for an amount of \$2500.00 with the Union of Paris Company, Policy No. 4032737, expiring on the 5th of November, 1943. The taxes for 1942 are in amounts of \$121.50 and \$116.50, both amounts being paid.

18. There is situated on the premises certain equipment and machinery used in the operation of the Box Factory. I have had an inventory made of this and am enclosing it to you herewith. There is, as far as I know, no insurance on this equipment. I suggest, in this connection, that I be authorized to obtain an appraisal of the value of this machinery and equipment in order to see that it is adequately covered by insurance.

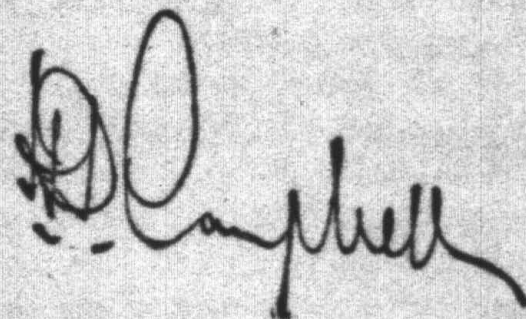
Re- Machida, Denkichir

19. The building housing the suites is untenanted and boarded up. It is unfurnished, the only chattels found on the premises being two old iron beds and two heaters, presumably not worth moving.

20. I understand from P. C. Gibbens & Co. that an offer to rent these premises at 666 Alexander Street, housing the suites, has been received, the basis of the proposed rental being a monthly cash rental of \$30.00, with the condition that all plumbing, electrical and other improvements required by the City authorities, and all repairs of any kind, would be effected at the expense of the tenant. Mr. Swain, of P. C. Gibbens & Co., advised me over the telephone that he considered this a very good offer and I am personally prepared to confirm his opinion and recommend that this offer be immediately accepted.

21. I should imagine that either now, or some time later during the continuation of the war, that the equipment in the Box Factory will be in demand and suggest that it also be listed with the Wartime Prices and Trade Board.

I will report to you further on the different items mentioned above on which information is not entirely complete as yet and will await your instructions on different points listed.



December 11, 1942.

INVENTORY

Dec 11/42

TAIYO PRINTING CO. LTD.

230 Alexander St.

File No. 3205.

Machines: (12 x 18) Automatic with motor
(10 x 13) Hand Feed " "
Heidelberg: Automatic
(10 x 13) " "
Stormetz Cylinder Press
(24 x 32) " "
Boston Wire Stitching
Rosback Punching Machine
Rosco Perforating Machine
Paper Cutting
Round Corner Cutter
Small Tools

Types: English type 157 kinds (60) Drawer
Japanese "
No. Shogo 7,000 Pas.
So Cho 50,000 "
No. 2 15,000 "
No. 4 20,000 "
No. 5 80,000 "
No. 6 60,000 "

Others: Space & Border
Type Case; English
Type Case; Japanese

Office Equipment:
Safe- (outside door taken off)



December 7th, 1942

Harold D. Campbell, Esq.,
Standard Bank Bldg.,
Vancouver, B. C.

Dear Sir:

re Taiyo Printing Company Limited

Replying to your letter of the 4th instant,
I beg to advise that the directors of this company
according to its last annual report on file made up
to the 28th February, 1942 are:

Denkichi Machida	336 Alexander St. Vancouver, B. C.	Manufacturer
Torakichi Machida	527 E. Cordova St. Vancouver, B. C.	Manufacturer
Shinichi Maeba	230 Alexander St. Vancouver, B. C.	Manager

I enclose herewith receipt for search fee.

I am,

Your obedient servant,

H. G. Garrett

Registrar of Companies

per: *G. W.*

/GW
Enc.

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE

PLEASE REFER
TO

FILE NO. 13704
Evacuee Section

WHEREAS the Secretary of State acting in his capacity as Custodian under or by virtue of Order in Council P.C. 1665 dated the 4th day of March, 1942 as amended, may order that all or any property whatsoever, situated in any protected area of British Columbia, belonging to any person of the Japanese race, shall, for the purpose of protecting the interest of the owner, or any other person, be vested in the Custodian;

AND WHEREAS the Secretary of State acting in his capacity as Custodian on the 10th day of July, 1943, under or by virtue of Order in Council P.C. 1665 dated the 4th day of March 1942, as amended, ordered that the interests of all persons of the Japanese race in the TAIYO PRINTING COMPANY LIMITED be vested in the Custodian;

AND WHEREAS the persons named in the schedule attached hereto are persons of the Japanese race and are registered as shareholders of Ten thousand (10,000) shares of the issued capital stock of the said TAIYO PRINTING COMPANY LIMITED;

AND WHEREAS the TAIYO PRINTING COMPANY LIMITED being duly incorporated under the laws of the Province of British Columbia has assets in a protected area of the said Province of British Columbia;

AND WHEREAS under or by virtue of the Revised Regulations Respecting Trading with the Enemy (1943) the Secretary of State acting in his capacity as Custodian may issue a warrant stating that the securities described in the said warrant are vested in him and require the person in whose books the securities are registered to cancel the existing registration and to register the securities, and issue a certificate therefor, in the name of the Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading with the Enemy (1943);

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO. **13104**
Evacuee Section

AND WHEREAS upon receipt of such warrant the person in whose books the securities are registered shall forthwith cancel the existing registration and register the securities and issue the certificate in accordance with the terms of the warrant and deliver the certificate to the Custodian, notwithstanding any law, contract, by-law, regulation or stipulation to the contrary and notwithstanding that the Custodian is not in possession of the certificate, script or other document or instrument of title relating to the securities affected by the warrant;

NOW THEREFORE, the Secretary of State acting in his capacity as Custodian by his duly authorized and lawful Deputy hereby states that Ten thousand (10,000) shares of the issued capital stock of the TAIYO PRINTING COMPANY LIMITED, registered in the names of the persons named in the schedule attached hereto, are vested in the Custodian and hereby orders the TAIYO PRINTING COMPANY LIMITED to cancel the registration of the said shares now recorded in the persons whose names appear in the schedule attached and to register the securities and issue certificates therefor as follows:

9,998 shares in the name of "The Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading with the Enemy (1943)".

1 share in the name of Frank Gould Shears

1 share in the name of Benjamin Good

and deliver the said certificates to the Custodian.

DATED at OTTAWA, this *2nd* day of *December*, 1946.


Assistant Deputy Custodian.

TO: TAIYO PRINTING COMPANY LIMITED

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO

FILE NO. **13104**
Evacuee Section

Schedule of Shareholders of TAIYO PRINTING COMPANY LIMITED
referred to in warrant of the Secretary of State of Canada acting in his
capacity as Custodian under or by virtue of the Revised Regulations
Respecting Trading with the Enemy (1943) dated the *2nd* day of *December* 1946.

Japanese Shareholder

Number of Shares

Denkichi Machida
Take Machida
Torakichi Machida
Shinichi Maeda

6,000 shares
2,000 shares
1,999 shares
1 share

Preceding Events:

1. Building at 230 Alexander Street, owned by Denkichichi Machida, sold to Burrard Iron Works Ltd., on the understanding that the Custodian has the right to enter the premises with prospective purchasers of the printing equipment, and that the purchasers have the right to remove the equipment; also that in the event of failure to sell, the Custodian has the right to remove the equipment, and that no rent will be charged for the premises now used to store the equipment.
2. Letter written on June 29th, to the B. C. Security Commission, requesting their Mr. Torry to interview the Machida family, and advise them that the premises at 230 Alexander Street had been sold, and it was necessary that the printing equipment be either moved to storage or sold. They were also to be advised that several offers had been received for this equipment, the highest being \$1450. cash; and that the cost of moving the machinery would be approximately \$500.00.
3. Reply to the above was received on July 7th, which read in part as follows: "The stand that they take they do not wish to make any statements. It is their wish to leave the matters in the hands of the Custodian at his discretion."
4. Letter was written on July 7th to Mr. G. W. McPherson, giving the pertinent factors as outlined above, and requesting that the enclosed orders vesting the shares and appointing Mr. Frederick Field as liquidator be executed. These orders were returned on July 15th.
5. Letters were written on July 9th, to all those who had made offers for the equipment in question, advising them that tenders would be called for, and that the equipment would be advertised for sale in the local newspapers at an early date.

/MS

DEPARTMENT OF NATIONAL REVENUE

MINISTÈRE DU REVENU NATIONAL

CANADA

INCOME TAX DIVISION
DIVISION DE L'IMPÔT SUR LE REVENU

Vancouver

No 343

Issued 23rd July 19 47
Émise

Clearance Certificate

Certificat de décharge

THE EXCESS PROFITS TAX ACT, 1940

Loi de taxation sur les surplus de bénéfices, 1940

This is to Certify that there are not any outstanding unpaid taxes, interest or penalties chargeable against the person, property, business or estate of
Les présentes certifient qu'il n'y a aucune taxe impayée, intérêt ou amende imposable à la personne, propriété, affaires ou fortune de

Taiyo Printing Company Ltd.,

(to Dec. 31/40)

Vancouver, B.C.

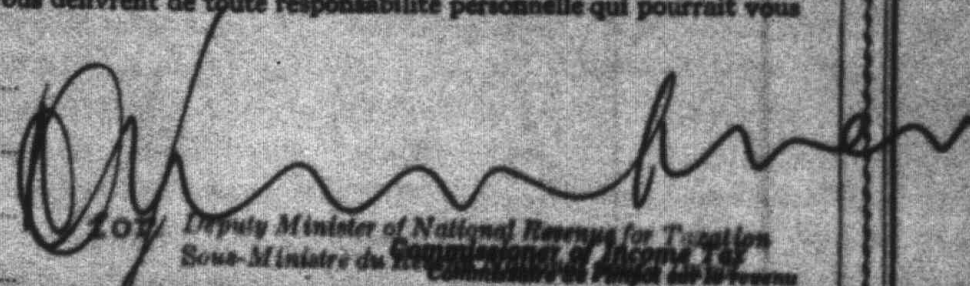
Distribution of the assets, real and personal, under your control as Trustee herein, may hereafter be made and this is your authority for relief from the personal liability provided for by the said Act.

Vous pouvez par conséquent, procéder à la distribution des biens immeubles et personnels, placés sous votre contrôle à titre d'administrateur et les présentes vous délivrent de toute responsabilité personnelle qui pourrait vous être attribuée en vertu de ladite loi.

To Frederick Field, Esq.,

Addressed to
Vancouver,

B.C.


107 Deputy Minister of National Revenue for Taxation
Sous-Ministre du Revenu National pour la Taxation
Commissioner of Income Tax
Commissaire de l'impôt sur le revenu

N.B.—This does not constitute a Clearance with respect to indebtedness under the Income War Tax Act.
N.B.—Ceci ne constitue pas une décharge en sujet de la créance sous les dispositions de la Loi de l'impôt de guerre sur le revenu.

DRAFT

October, 1943.

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

Attention Mr. F. G. Shears
Director

Dear Sirs:

Re: Taiyo Printing Company *Limited*

Under date of the 10th July, 1943 you appointed our Mr. Frederick Field controller, with the powers of a liquidator, of the affairs of the above mentioned company.

Preliminary investigations of its affairs had been made by your office and a memorandum sent by you advising that the shareholders of this company are as follows:

Denkichi Machida
Take Machida
Torakichi Machida
Shinichi Maeba

6,000
2,000
1,999
1

Our examination of the records found on the premises of this company at 230 Alexander Street did not afford very much information as to its affairs but the entries suggested that before the owners were evacuated from Vancouver they had paid their debts.

An examination of the premises disclosed a considerable quantity of printing machinery on hand and we arranged to have this valued by the B. C. Printers' Supply, who deal in such machinery. A copy of their valuation is attached to this report as Schedule 1. We then arranged to

- 2 -

advertise these assets for sale and a copy of our advertisement is also included in this report, as Schedule 2. Schedule 3 is a copy of the advertisement issued to invite any unknown creditors to file their claims. The tenders were opened on the 9th August, 1943 in the presence of Mr. Shears and Mr. Field, and the following bids were received:

Parcel No. 2	Ernest Church	\$ 325.00
	Associated Printers	165.00
Parcel No. 3	Ernest Church	200.00
	B. C. Printers' Supply	225.00
Parcel No. 4	Ernest Church	150.00
	L. W. Campbell	350.00
	B. C. Printers' Supply	350.00
	East End Printers	550.00
Parcel No. 5	Harris Paint & Wallpaper Co. Ltd.	200.00
	B. C. Printers' Supply	375.00
	Associated Printers	175.00
Parcel No. 6	Tudor House	25.00
	Associated Printers	100.00
Parcel No. 7	Ernest Church	200.00
	Shilvock-Parkes Ltd.	230.00
Parcels Nos. 1-7	Nat Meltzer	1,400.00
	George A. Beattie	1,550.00
	Toronto Type Foundry Company Ltd.	1,500.00

We recommended that the following be accepted and received your approval on the 11th August:

Parcel No. 2	Ernest Church	\$325.00
Parcel No. 3	B. C. Printers' Supply	225.00
Parcel No. 4	East End Printers	550.00
Parcel No. 5	B. C. Printers' Supply	375.00
Parcel No. 6	Associated Printers	100.00
Parcel No. 7	Shilvock-Parkes Ltd.	230.00

There was no tender for Parcel No. 1 ^{but} and we were subsequently able to secure an offer of \$400.00 and recommended this to you for acceptance, your approval being received on the 28th August. The total of these bids and tenders accepted amounted to ⁷¹⁹⁶ \$2,205.00, or ⁵¹⁰ \$20.00 in excess of the appraised values.

We attach hereto as Exhibit "A" a cash statement showing the receipts and disbursements *from the period of appointment 10th July 1943 to 30th October 1943*

As a result of our advertisement issued in respect of claims, none have been filed. *1* The records indicate that there is a balance due by the Japanese Consulate of \$114.48 and by the Canada Daily News of \$37.18. We are taking up with the Spanish Consul here the question of the amount due from the Japanese Consulate. The Canada Daily News is also under our control and there will be a partial payment on this account in due course. The realization to date does not suggest that this account will be paid in full.

The premises at 230 Alexander Street were thoroughly cleaned out after the removal of the equipment and the keys delivered to your office.

In view of the minor nature of the remaining assets we are handing you herewith ~~our~~ cheque in the sum of \$2155⁷⁵. *and would*

request that a release be granted to the Feds of the bank order.
Respectfully submitted,

We shall be glad to furnish any further information you require.

13104
Evacuee Section.

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

November 27th, 1946.

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

Dear Mr. Wright:

Re: Taiyo Printing Company Limited.

In connection with the liquidation of the above company on advice of Mr. Sheppard Mr. Field has requested that it will be necessary to transfer shares herein to the Custodian and his nominees.

Vesting Order in the names of Japanese Evacuees covering the 10,000 shares was executed 10th day of July, 1943.

Enclosed is Warrant transferring the 10,000 Evacuee owned shares to the Custodian and his nominees, Mr. Good and the writer. Also enclosed is letter addressed to the Company removing the Japanese Directors and appointing Mr. Good and myself Directors of Taiyo Printing Company Limited.

Kindly arrange for these documents to be signed by the Assistant Deputy Custodian and return in due course.

Yours very truly,

FCS/JS
Encls.

F. G. Shears,
Director.

File No. 3205

CHATTEL SCHEDULE

August 26th, 1947

Denkiichi MACHIDA, Deceased Jan 1, 1944
Reg. No. 02745

230 Alexander St.

TAIYO PRINTING CO. LTD.

Declared.

Inventory of H.D.
Campbell

Sold at Auction or
Private Sale.

In Ltr. Aug. 14/43

MACHINERIES

Stonemets Pony Cylinder Press
Chandler & Price Press 12 x 18
Chandler & Price Press 10 x 15
Heidelberg Automatic Press
Paper Cutter, Roscoe 26 inches
Punch Machine, Foot power
Perforator Foot power
Bonston Stapler
Number Machine, 11 pcs.
Round Corner Cutter Machine
TYPES

Japanese types - 8 kinds
Japanese types - Cases 208
English types - 260 sets

Type Spaces Japanese & English
Flourish & Border
Office Desk, safe etc.
Adding Machine
Inks & Rollers 9 pcs
Type set Trays Brass & Tin
Paper Keeling Closet
Type set stone
Type Pick Boxes wood make
Typewriter
Paper sheets

Stonemets Cylinder Press(24 x 32) with motor
Automatic with motor (12 x 18)
Hand Feed with motor (10 x 13)
Heidelberg Automatic(10 x 13) with motor
Paper Cutting
Rosback Punching Machine
Roscoe Perforating Machine
Boston wire stitching
.....
Round Corner Cutter

see below

English type 157 kinds(60) Drawer
Small tools
Type case Japanese & Type case English
Space & Border

See Report of P.S. Ross
& Sons, Controllers, dated
Dec. 4, 1943 for details
of Liquidation of TAIYO
PRINTING CO. LTD.
(Copied September 5, 1947)

Safe(Outside door taken off)

<u>Japanese Types</u>	
No. Shogo	7,000 pcs
So. Cho	50,000 "
No. 2	15,000 "
No. 4	20,000 "
No. 5	80,000 "
No. 6	60,000 "

(over)

M. D. Davidson

File No. 3205

CHATTEL SCHEDULE

August 26th, 1947

Declared.	Inventory of H.D. Campbell	Sold at Auction or Private sale	Remarks
-----------	-------------------------------	------------------------------------	---------

See Page 1

See Page 1.

See Page 1.

See also Memorandum Miss Matheson August 1, 1947 on File 13104 TAITO Printing Co. Ltd. re chattels claimed by Shinichi MAEBA File 10632

See also MAEBA's declaration J.P. Form dated 6th July 1943 on File 10632.

See Ware house Inventory No. 413 on File 13104 re books and ledgers stored by Custodian. re

See also ltr P.S. Ross & Sons/these books etc. Sept 11/43.

M.D.M.D. am '42m

File #3205/1 & 13104.

MEMORANDUM

TO: MR. F. C. SHEARS

Re: 230 Alexander Street.

FROM: MR. K. V. WRIGHT

Mr. Spain spoke to me yesterday afternoon concerning some chattels on the premises at 230 Alexander Street, and I told him we were looking after the Taiyo Printing Company equipment and that Mr. Field would liquidate, and then called attention to the fact that there are 28 furnished rooms on the two upper floors. This information came as a real surprise.

I find on looking up the file that Mr. B. B. Skinner was notified on July 12th that we expect to take delivery of the chattels in 30 days. Evidently he is managing the place for the evictees. This might be deemed unreasonable notice in view of the present housing situation and if the occupants are inconvenienced, some complaint might be made to the Rental Control Board.

Mr. Spain suggested that it would not be practical to remove all these effects, and it would appear advisable to dispose of these by public auction on the premises. I told Mr. Spain that no arrangement should be made in this connection until we were certain that the chattels would be handed over.

Mr. Thompson of Messrs. Thompson & Ginnington came into the office this morning and I arranged with Mr. Spain that he would go down with Mr. Thompson on Friday and go over the rooms to see what is there.

It occurred to me in the course of the interview that they might ascertain from Skinner if he is willing to vacate and also find out what arrangements are being made with respect to the numerous roomers.

They will make a report, and arrangements as to disposal will be subject to their findings.

KVW

K. V. WRIGHT

167

Notice appearing in Vancouver Sun

July 27, 1943.

PRINTING EQUIPMENT FOR SALE

THE Custodian of Enemy Property, by virtue of the authority vested in him under the Consolidated Regulations Respecting Trading with the Enemy (1939), has empowered the undersigned Controller to call for tenders for the purchase of the undernoted assets of the Taiyo Printing Company Limited, of 230 Alexander Street, Vancouver, B.C.

The assets consist of printing equipment and are divided into the following parcels:

- | | |
|---|---|
| 1. Stonemetz Pony Cylinder Press, with motor equipment. | 5. 26-inch Paper Cutter, Roscoe Foot Power Punch, Foot Power Perforator and Boston Stapler. |
| 2. 12 x 18 Chandler & Price Press, with motor. | 6. Miscellaneous equipment. |
| 3. 10 x 15 Chandler & Price Press, with motor. | 7. English and Japanese type. |
| 4. Heidelberg Automatic Press, with motor. | |

Tenders will be received by the undersigned Controller at his office up to noon (Daylight Saving Time) the 9th day of August, 1943, in each case upon the following terms and conditions:

Tenders may be made for one or more of the described parcels or for all of the said parcels as a whole. A certified cheque payable to the order of the Controller for ten per cent. (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.

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. Neither the highest nor any tender will necessarily be accepted.

The purchaser and/or purchasers shall pay all transfer dues and transfer taxes, if any, payable to the Crown.

Arrangements to inspect the equipment may be made during office hours up to noon the 6th day of August, 1943, at the office of the Controller.

The envelopes enclosing offers should be marked "Tender" and addressed as follows:

FREDERICK FIELD, Controller,
Taiyo Printing Company Limited, c/o P. & Sons,
675 West Hastings Street, Vancouver, B.C.
23rd July, 1943.

News Herald

26th July, 1943

PRINTING EQUIPMENT FOR SALE

THE Custodian of Enemy Property, by virtue of the authority vested in him under the Consolidated Regulations Respecting Trading with the Enemy (1939), has empowered the undersigned Controller to call for tenders for the purchase of the undernoted assets of the Taiyo Printing Company Limited, of 230 Alexander Street, Vancouver, B.C.

The assets consist of printing equipment and are divided into the following parcels:

- | | |
|---|---|
| 1. Stonemetz Pony Cylinder Press, with motor equipment. | 5. 26-inch Paper Cutter, Roscoe Foot Power Punch, Foot Power Perforator and Boston Stapler. |
| 2. 12 x 18 Chandler & Price Press, with motor. | 6. Miscellaneous equipment. |
| 3. 10 x 15 Chandler & Price Press, with motor. | 7. English and Japanese type. |
| 4. Heidelberg Automatic Press, with motor. | |

Tenders will be received by the undersigned Controller at his office up to noon (Daylight Saving Time) the 2th day of August, 1943, in each case upon the following terms and conditions:

Tenders may be made for one or more of the described parcels or for all of the said parcels, as a whole. A certified cheque payable to the order of the Controller for ten per cent. (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. The assets are offered for sale without any warranty whatever on the part of the Controller as to quantity, condition or state of repair of such assets. Neither the highest nor any tender will necessarily be accepted. The purchaser and/or purchasers shall pay all transfer dues and transfer taxes, if any, payable to the Crown. Arrangements to inspect the equipment may be made during office hours up to noon the 6th day of August, 1943, at the office of the Controller.

The envelope enclosing offers should be marked "Tender" and addressed as follows:

FREDERICK FIELD, Controller,
Taiyo Printing Company Limited, c/o P. S. Ross & Sons,
675 West Hastings Street, Vancouver, B.C.
22nd July, 1943.

167

Notice appearing in Vancouver Province
July 24, 1943.

PRINTING EQUIPMENT FOR SALE

THE Custodian of Enemy Property, by virtue of the authority vested in him under the Consolidated Regulations Respecting Trading with the Enemy (1939), has empowered the undersigned Controller to call for tenders for the purchase of the undernoted assets of the Taiyo Printing Company Limited, of 230 Alexander Street, Vancouver, B.C.

The assets consist of printing equipment and are divided into the following parcels:

- | | |
|---|---|
| 1. Stonemetz Pony Cylinder Press, with motor equipment. | 5. 26-inch Paper Cutter, Roscoe Foot Power Punch, Foot Power Perforator and Boston Stapler. |
| 2. 12x18 Chandler & Price Press, with motor. | 6. Miscellaneous equipment. |
| 3. 10x15 Chandler & Price Press, with motor. | 7. English and Japanese type. |
| 4. Heidelberg Automatic Press, with motor. | |

Tenders will be received by the undersigned Controller at his office on to noon (Daylight Saving Time) the 9th day of August, 1943, in each case upon the following terms and conditions:

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

A certified cheque payable to the order of the Controller for ten per cent. (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.

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.

Neither the highest nor any tender will necessarily be accepted.

The purchaser and/or purchasers shall pay all transfer dues and transfer taxes, if any, payable to the Crown.

Arrangements to inspect the equipment may be made during office hours up to noon the 6th day of August, 1943, at the office of the Controller.

The envelopes enclosing offers should be marked "Tender" and addressed as follows:

FREDERICK FIELD, Controller,
Taiyo Printing Company Limited, c/o P. S. Ross & Sons,
675 West Hastings Street, Vancouver, B.C.
23rd July, 1943.

13104 (Encluse)
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
April 19th, 1943.

A. H. Mathieu, Esq.,
Assistant Deputy Custodian,
Victoria Bldg., 7 O'Connor Street,
Ottawa, Ontario.

Dear Mr. Mathieu:

Taiyo Printing Co. Ltd.

The Taiyo Printing Co. Ltd. have a claim of
\$114.48 against the Japanese Legation in Ottawa for job
printing charges incurred subsequent to October 7th, 1941.

On February 9th, 1942, Mr. G. W. McPherson sent
them copies of Form "C" to enable them to register their claim,
but our file does not indicate that these were ever returned.
Letters have since gone forward to Mr. Shinichi Maeba,
Manager of the Taiyo Printing Co. Ltd., and Mr. and Mrs.
Dankichi Machida, Directors, but they have not replied.

Will you be kind enough to advise whether Form
"C" has ever been filed with your office in this connection.

Yours truly,

KWF/T

K. A. WRIGHT
COUNSEL TO THE CUSTODIAN

VIA AIR MAIL

CANADA

DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

Rec'd	APR 24 1943
File No.	13104
Class.	
Entered	

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE

PLEASE REFER
TO

Your FILE NO. 13104 (Evacuee)
Administration
AHM/M

Victoria Building, 1 O'Connor St.,

Ottawa, April 22, 1943.

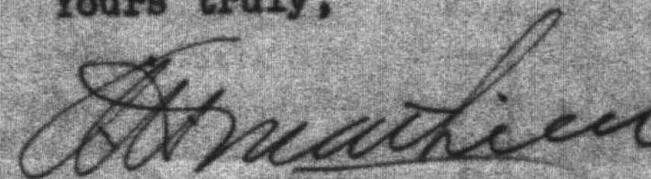
Dear Mr. Wright,

Re: Taiyo Printing Co. Limited

I have your letter of April 19th regarding the above Company's claim against the Japanese Legation in Ottawa for job printing charges incurred subsequent to October 7th, 1941.

After a search of our records here I find that no claim was filed with this office, nor have we any record of this matter. It is possible, of course, that the Printing Company obtained settlement of their claim through Mr. Schwartz, the Spanish Consul General in charge of Japanese affairs in Canada. It was understood that Mr. Schwartz would discharge all debts due by the Japanese Legation out of the moneys provided him for that purpose. That may be the reason why you have not received any replies to your letters.

Yours truly,



A. H. MATHIEU
Assistant Deputy Custodian.

K. W. Wright, Esq.,
Counsel to the Custodian,
912 Royal Bank Building,
Vancouver, B.C.

File #13104 (Evacuee)

April 28th, 1943.

MEMORANDUM

TO: MR. R. P. ALEXANDER

FROM: MR. K. W. WRIGHT

Re: Taiyo Printing Company Limited.

EVACUATION SECTION	
Rec'd	APR 27 1943
File No.	
Ans.	<i>AM</i>
Referred	<i>Alexander</i>

With further reference to our memo of the 19th instant, we have a letter from Mr. Mathieu as follows:

"I have your letter of April 19th regarding the above Company's claim against the Japanese Legation in Ottawa for job printing charges incurred subsequent to October 7th, 1941.

After a search of our records here I find that no claim was filed with this office, nor have we any record of this matter. It is possible, of course, that the Printing Company obtained settlement of their claim through Mr. Schwartz, the Spanish Consul General in charge of Japanese affairs in Canada. It was understood that Mr. Schwartz would discharge all debts due by the Japanese Legation out of the moneys provided him for that purpose. That may be the reason why you have not received any replies to your letters."

KWW/W

KWW
K. W. WRIGHT

13104
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
June 2nd, 1943.

Mr. Shinichi Maeba,
Registration No. 01864,
Slocan, B. C.

Dear Sir: Re: Taiyo Printing Company Ltd.

We understand that you have a claim, on behalf
of above Company, against the Japanese Legation in Ottawa
for job printing charges incurred between October 7, 1941
and December 7, 1941, for \$114.48.

We are therefore enclosing herewith Form "C" in
quadruplicate, three copies of which should be returned
to this office duly filled out.

Yours truly,

KWH/W
Encl.

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

P.S. Upon receipt of above Forms "C", we will take the
matter up with the Spanish Consul.

13104

June 25, 1943.

Mr. Shinichi MAEBA,
Registration No. 01864,
Slocan, B. C.

Dear Sir:

Re: Taiyo Printing Company, Ltd.

The following is a brief report as to the present status of claims filed with the Custodian both for and against the Taiyo Printing Company, Ltd:

The Excise Division of the Department of National Revenue have filed with us a claim of \$2.00 license fees against the Taiyo Printing Company, Ltd., as a result of an investigation of the records of the company conducted by the Excise Tax Auditor, Mr. C. H. Clendenning, up to April 17, 1942.

Insofar as the claim of the Taiyo Printing Company, Ltd. against the Japanese Legation in Ottawa for \$114.46 is concerned, our Enemy Section has forwarded to you the necessary forms. The return of these forms by you is still awaited.

With reference to the claim of the Taiyo Printing Company, Ltd. against the Canada Daily News, we have requested Messrs. F. S. Ross & Sons to remit to us the sum of \$37.18.

May we suggest that you do not delay in returning to us duly completed forms requested of you in letter dated June 2nd in connection with the claim of the Taiyo Printing Company, Ltd. against the Japanese Legation in Ottawa. Our records indicate that forms for this purpose were originally sent to you on February 9, 1942, but that no action whatsoever was taken by you in this connection. Surely you must understand that without your co-operation it is not possible for the Custodian to assist you.

Yours truly,

R. P. Alexander,
Manager.

RPA:HA

DEPARTMENT OF
LABOUR



CANADA

EVACUATION SECTION	
Rec'd	JUL 8 1943
File No.	
Ans.	<i>son</i>
Referred	<i>Milson. out</i>

BRITISH COLUMBIA SECURITY COMMISSION

File #13104

Tashme, B. C.

July 7, 1943.

Department of the Secretary of State,
Office of the Custodian,
Japanese Evacuation Section,
Vancouver, B. C.

ATTENTION: Mr. G. D. Milson

Your letter of June 29th, with reference to Taiyo Printing Company, Limited, I have interviewed Mr. Denkichi MACHIDA, and his wife Take MACHIDA, and his brother Torakichi MACHIDA. The stand that they take they do not wish to make any statements. It is their wish to leave the matters in the hands of the Custodian at his discretion.

Mr. Denkichi Machida does not feel very happy over the sale of this house as no-one notified him, and also the truck and cars, etcetera has been disposed of without his knowledge. This answers the query of the above mentioned man not wishing to make the statement at this time.

Yours very truly,

BRITISH COLUMBIA SECURITY COMMISSION.

SUPERVISOR

Walter Hartley
Walter Hartley.

WH/ao

EXHIBIT No.

1371-10

DATE

8 June 1948

FILED BY

J. W. H. Hunter

13104
Legal Section.

912 Royal Bank Bldg.,
Vancouver, B. C.
July 7th, 1943.

Mr. G. W. McPherson,
Executive Assistant,
Victoria Bldg.,
7 O'Connor St.,
Ottawa, Ontario.

Dear Mr. McPherson:

Re: Taiyo Printing Co. Ltd.

The above noted company owns a considerable amount of printing equipment at 230 Alexander Street, which property has now been sold to the Burrard Iron Works. This machinery must now be either sold or moved to storage. There have been three offers to purchase the machinery, and we have been informed that a further offer will be made within the next few days.

The shareholders of the Company have been communicated with on numerous occasions, asking their approval or otherwise to offers submitted, but to date we have received no reply. The cost of moving this machinery would be approximately \$50000, and in addition there would be storage expenses. Therefore we believe it desirable that this equipment be sold by tender, after having been advertised in the usual manner.

We enclose herewith Vesting Order and Liquidation Order, which we would ask you to have executed, in order that P. S. Ross & Sons may be in a position to wind up the affairs of this Company, failing receipt of reply from the shareholders to our letter of June 29th, in which we informed them that an offer of \$1450.00 cash had been received. The property at 230 Alexander Street is owned by an evacuee, Denkichi Machida, and the transfer papers are now in your hands.

Yours truly,

K. W. Wright
COUNSEL TO THE CUSTODIAN

/MS
Enc. 2

3205/1

July 9, 1943

The Burrard Iron Works
Limited,
235 Alexander Street,
Vancouver, B. C.

Dear Sirs: Re: 230 Alexander St.

In connection with Lot 24, Blk. 4,
D. L. 196 we are now prepared to turn this pro-
perty over to you subject to any existing
leases, if any, and with no warranty on our
behalf of location or condition of the building.

You understand that the present
equipment belonging to the Taiyo Printing Co.
Ltd. is now stored on the premises. Application
has gone forward to Ottawa to vest the shares
and for a further order to liquidate the assets
of the Company. As soon as this material is
received, tenders will be called for and as we
have received numerous offers to purchase this
equipment, we hope to effect a sale in the very
near future.

It is understood that we are to have
the right to enter the premises with prospective
purchasers and that the purchasers, if any, are to
have the right to remove the equipment.

In the event of failure to sell, we are
to have the right to remove the said equipment.
All of this should be accomplished within the next
two months.

It is understood that no rent will be
charged us for the premises now used to store the
equipment of the Taiyo Printing Co. Ltd.

Will you kindly advise us of your
approval of the above and upon receipt of same
we will record the deed in your favour.

There will be necessary adjustments
in regard to City taxes, water rates and insurance,
etc.

Yours truly,

G. D. Wilson
Administration Department

GDM/CH

EXHIBIT No. 1371 - 11
DATE Jan. 31/1950.
FILED BY
D.T. Braidwood.

COPY.

13104.

June 29, 1943.

The B.C. Security Commission,
Tashme, B.C.

Attention Mr. J.L. Torry, Supervisor.

Dear Sirs:

Re: TAIYO PRINTING CO. LTD.

We would appreciate if you would be kind enough to have Denkichi Machida, his wife Take Machida and his brother Torakichi Machida appear before you in connection with the affairs of the Taiyo Printing Co. Ltd. These parties hold 9,999 of the 10,000 shares outstanding in the Company.

The machinery belonging to this Company is stored in the building at 230 Alexander Street which is owned by Denkichi Machida. This building has been sold, being urgently required for war work. It is therefore necessary for us to have the machinery owned by the above company removed from the premises.

We have received several offers to purchase this property, the highest being \$1450.00 cash and we would ask you if you could arrange for the Machidas as shareholders to approve of the sale of this machinery if the price is satisfactory, otherwise it will be necessary for us to remove the machinery at the Company's expense, and we understand that this would cost approximately \$500.00, and in addition there would be storage expenses.

If the Company does not agree to the sale, it will be necessary for us to apply for the liquidation order of the Company and call for tenders for the sale of this machinery.

We would appreciate if we could receive a prompt response to this letter.

Yours truly,

G.D. Milson
Administration Department.

GDM/GH

(Extract from H. D. Campbell's report)

File 13104

Re:- 230 Alexander Street.

Legal description of this property is Lot 24,
Block 4, District Lot 196.

There is situated on this lot a three storey building of frame construction. The ground floor houses the equipment and machinery of a printing business. The Company previously operating this was known as the Taiyo Printing Co. Ltd. As I was unable to obtain any definite information in Vancouver as to the actual owners of this Limited Company, I wrote to the Registrar of Companies in Victoria and received a reply, which is enclosed, showing that the Annual Report filed on the 28th of February, 1942, stated that the following were the directors of the Company:-

Denkichi Machida	336 Alexander St. Vancouver, B. C.	Manufacturer
Torakichi Machida	527 E. Cordova St. Vancouver, B. C.	Manufacturer
Shinichi Maeba	230 Alexander St. Vancouver, B. C.	Manager

An inventory of the machinery and equipment of these premises was made and is as follows:

Machines: (12 x 18) Automatic with motor
(10 x 13) Hand Feed " "
Heidelberg: Automatic
(10 x 13) " "
Stormetz Silynder Press
(24 x 32) " "
Boston Wire Stitching
Rosback Punching Machine
Rosco Perforating Machine
Paper Cutting
Round Corner Cutter
Small Tools

Types: English type 157 kinds (60) Drawer
Japanese "

No. Shogo	7,000	Pcs.
So Cho	50,000	"
No. 2	15,000	"
No. 4	20,000	"
No. 5	80,000	"
No. 6	60,000	"

EXHIBIT NO. 1371-9
DATE 8 June 1948
FILED BY J. G. Hunter

(Over)

Johnson

Others:
Office Equipment:
Safe (Outside door taken off)
Space & Border
Type Case: English
Type Case: Japanese



P. C. GIBBENS & CO. LTD.

TRUSTEES, FINANCIAL AND ESTATE AGENTS
NOTARY PUBLIC

ADDRESS ALL COMMUNICATIONS TO THE FIRM:

254 EAST HASTINGS STREET,

VANCOUVER, B. C.

June 26th, 1943

EVACUATION SECTION	
Rec'd	JUN 28 1943
File No.	3265 13104
Ans.	
Referred	Milson

Office of the Custodian,
506 Royal Bank Building,
City.

Gentlemen: Your file No. 5205.

On behalf of our client, Joseph L. Coyle, we are enclosing herewith his tender to purchase certain machinery now at 230 Alexander Street at a price of Fifteen hundred dollars (\$1500:00) gross, i.e. subject to our usual commission of 10% on the sale of machinery.

This tender is, of course, for ALL CASH.

Trusting you will give this tender your very earliest attention and that we shall hear favorably from you, we are,

Yours very sincerely,

P.C.GIBBENS & CO. LTD.

PER:

[Signature]
G. Swain.

GS.m

ENC. See June 25 1943

Established Over A Quarter Of A Century

File 3205.

256 East 22nd Avenue,
Vancouver, B.C.

June 25, 1943.

The Custodian,
Royal Bank Building,
Vancouver, B.C.

Through attention of Mr. Swain.

Dear Sir:

With reference to the Japanese job printing plant at 230 Alexander Street, Vancouver, which I have been renting since last March, I hereby submit an offer of Fifteen Hundred Dollars for purchase of the plant, consisting of the following machinery etc.:

\$500	One Stenemetz press with meter.
400	One 12 X 18 Chandler & Price press with meter and detached feeder.
250	One 10 x 15 Chandler & Price press with meter
150	One 26" Paper Cutter.
50	One 24" Perforator.
1150	One Heidelberg press
75	One Resco Punch.
7	One Boston Stitcher.
120	52 cases of small job type and an undetermined quantity of Japanese type and material.
250	
3	
2125	

Yours respectfully,

Joseph L. Coyle

Recd June 25/43

1040 West Pender St.,
Vancouver, B.C.
June 25, 1943.

The Custodian of Alien Properties,
Royal Bank Building,
Vancouver, B.C.

File 3285

EVACUATION SECTION	
Rec'd	JUN 25 1943
File No.	3285 13104
Ans.	
Referred	Mulvan

Dear Sir:

I hereby submit an offer of Thirteen Hundred and Seventy-five Dollars (\$1375.00) cash for the following machinery, etc., located at 230 Alexander Street, Vancouver, B.C.

Stonemetz Press with motor and regular equipment.
12 x 18 Craftsmen Press with feeder and motor.
10 x 15 Press with motor.
Heidelberg Press with motor.
26 inch Paper Cutter.
24 inch Perforator.
Rosco Punch with 4 heads
No. 5 Boston Stitcher
All old type and metal including Type cases.

We would require ten days to two weeks to move the said machinery.

Yours very truly,

Geoff Beattie

GAB:D

EXHIBIT No. 1371-8
DATE 8 June 1948
FILED BY J. W. G. Hunter

316 Powell St.,
June, 25th 1943.

The Custodian,
Royal Bank Bldg.,
Vancouver, B.C.

Sir:- Please accept this letter as
my offer to buy the ~~the~~ printing
equipment at 230 Powell St. for
\$1450.00 cash.

Will you please advise
me as soon as possible if this
offer will be accepted.

Yours truly
Peter Heuer

Copy of Appraisal letter dated July 22, 1943 of B.C.
Printer's Supply of Machinery, Equipment Type of

TAIYO PRINTING CO. LTD.
230 Alexander Street,
Vancouver, B.C.

B.C. PRINTERS' SUPPLY

Schedule 1.

Mr. Frederick Field,
Controller, Taiyo Printing Company,
675 W. Hastings Street,
Vancouver, B.C.

571 Hamilton Street
Vancouver, B.C.
July 22, 1943

Dear Sir:-

As requested I have made an appraisal of the Plant of Taiyo, Japanese commercial printers, and consider the prices shown to be what you might reasonably expect to get for each item if sold separately. The valuation is based on my knowledge of the present day market on machinery and merchandise of this kind.

MACHINERY

1.	Stonemets Pony Cylinder Press, with motor equipment.....	\$500.00
1.	12 x 18 Chandler & Price Press, with motor.....	400.00
1.	10 x 15 Chandler & Price Press, with motor.....	250.00
1.	Heidelberg Automatic Press, with motor.....	450.00
1.	26 inch Lever Paper Cutter, with motor.....	150.00
1.	Roscoe Foot Power Punch, with four heads.....	50.00
1.	24 inch Foot Power Perforator.....	50.00

PRINTING EQUIPMENT

60	Cases of English type at \$2.00.....	120.00
2	Imposing Stones at \$10.00.....	20.00
	Miscellaneous small items.....	25.00

JAPANESE TYPE

Approximately 3000 pounds in cases. Price if sold as metal five cents (\$.05) per pound. If sold for use in printing, the value should be not less than twenty cents (\$.20) per pound.

at \$.54..... 150.00

Yours truly,

B.C. PRINTERS' SUPPLY
by "Robt Thoms"

EXHIBIT No.

DATE

FILED BY

5165.00

1371-7

8 June 1948

J. W. L. Hunter

13104

Your File 295-167.

August 11th, 1943

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

Dear Sirs:

Re: Talvo Printing Company Limited.

This will acknowledge receipt of your letter of the 9th instant in which you summarise the bids received on various parcels recently advertised.

We confirm your recommendation that the following bids be accepted:

Parcel No. 2	Ernest Church	\$325.00
Parcel No. 3	B.C. Printers' Supply	225.00
Parcel No. 4	East End Printers	550.00
Parcel No. 5	B.C. Printers' Supply	375.00
Parcel No. 6	Associated Printers	100.00
Parcel No. 7	Shilcock-Parkes Ltd.	230.00

In view of the fact that Mr. George A. Beattie and the Toronto Type Foundry Co. Ltd. have made an inclusive offer for Parcels 1 to 7 which were not acceptable, we confirm that it was agreed that they should be asked whether they would care to make a bid on Parcel 1, which was the only parcel on which no acceptable bid was received.

Yours truly,

FGS/CH

F. G. Shears
Director

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

EVACUATION SECTION	
Rec'd	AUG 19 1943
File No.	13104
Ans.	Shurt
Referred	Shurt
ROYAL BANK BUILDING	

VANCOUVER, B. C.

Our file 295-167

18th August, 1943.

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

Attention: Mr. F. G. Shears, Director

Dear Sirs:

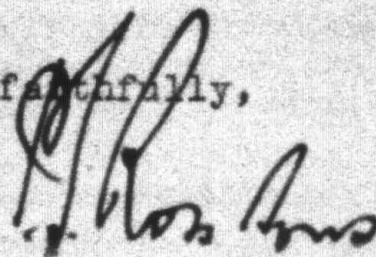
Re: Taiyo Printing Company

With reference to the unsold parcel No. 1 owned by the above company we communicated with Mr. George Beatty and the Toronto Type Foundry Company Limited with a view to their making a bid on this parcel. Mr. Beatty stated he was not interested, the Toronto Type Foundry Company Limited also stated they were not interested, but their Mr. Gordon phoned the writer yesterday and made a verbal offer of \$350.00.

We have received a firm bid for this parcel from Mr. E. C. Church of \$400.00. This parcel was appraised at \$500.00. The total appraised value of the plant was \$2,165.00. If this offer of \$400.00 be accepted it will mean a total realization of \$2,190.00. We have discussed this verbally with Mr. Shears and it has been agreed that this offer of \$400.00 shall be accepted.

We would appreciate having your confirmation in due course.

Yours faithfully,



13104

28th August, 1943.

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

Dear Sirs:

Re: Paper Printing Company.

We are in receipt of yours of the 15th instant regarding the unsold parcel No.1 recently advertised.

Offers on the balance of the parcels advertised have been approved and it was agreed that Mr. Beatty and the Toronto Type Foundry Company Limited should be approached regarding an offer on parcel No.1.

We note that the Toronto Type Foundry Company Limited would make an offer of \$350.00 and we have discussed the offer received from Mr. E.C. Church for \$4,000.00.

While the appraised price for this parcel was \$500.00, we agree that in view of the total realization from all parcels being in line with the total valuation, that we could confirm your recommendation to accept Mr. Church's offer of \$400.00 for Parcel No.1 and we ratify same herein.

Yours truly,

F. G. Shears,
Director.

FGE/PMH

EXHIBIT NO. 1371-6
DATE 8 June 1948
FILED BY J. W. G. Hunter

13104

7th December, 1943.

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

Dear Sirs:

Re: Taivo Printing Company Limited.

We acknowledge receipt of the Report on the Control of
the above company dated 4th December, 1943.

We also acknowledge receipt of cheque in the amount of
\$2,155.75.

We are having prepared a release of Mr. Field from the
control of this company and when completed and signed this will be
forwarded to you.

Yours truly,

F. G. Shears,
Director.

FGS/P.H

I, TORAKICHI MACHIDA, formerly of the City of Vancouver, British Columbia, but now residing at Tashme, in the said Province, DO HEREBY, for valuable consideration and the sum of One Dollar (the receipt whereof I hereby acknowledge) assign, transfer and set over unto TAKE MACHIDA, widow of Denkichi Machida, deceased, now residing at Tashme, British Columbia, one-thousand-nine-hundred and ninety-nine (1,999) shares belonging to me and registered in my name of the company, incorporated under the "Companies Act" of British Columbia, known as the TAIYO PRINTING COMPANY LIMITED, and all sums of money due and payable or to become due and payable in respect of said one-thousand-nine-hundred and ninety-nine (1,999) shares.

AND I HEREBY CERTIFY that the said shares have not been previously assigned by me or hypothecated or pledged by me with any person, firm or corporation by way of lien, debt or otherwise,

AS WITNESS my hand and seal at Tashme, in the Province of British Columbia, this 28th day of March, in the year of our Lord one-thousand-nine-hundred and forty-four.

SIGNED, SEALED and DELIVERED

In the Presence of:

Shigeo Machida

Torakichi Machida

I HEREBY CERTIFY that, on the 28 day of March, 1944, at Tashme, in the Province of British Columbia, TORAKICHI MACHIDA, personally known to me, appeared before me and acknowledged to me that he is the person mentioned in the annexed Instrument as the maker thereof, and whose name is subscribed thereto as party, that he knows the contents thereof, and that he executed the same voluntarily, and is of the full age of twenty-one years.

IN TESTIMONY whereof I have hereunto set my hand at Tashme, in the Province of British Columbia, this 28 day of March, in the year of our Lord one-thousand-nine-hundred and forty-four.

Walter Hamilton
A COMMISSIONER for taking Affidavits within British Columbia.

A Commissioner for taking Affidavits
within the Province of British Columbia

DATED March

A.D. 1944.

IN THE MATTER OF
TAIYO PRINTING COMPANY
LIMITED.

TRANSFER OF SHARES

A. H. YOUNG
BARRISTER & SOLICITOR
1609 Dominion Bank Bldg.
VANCOUVER, B. C.

DOMINION OF CANADA:
Province of British Columbia,
TO-WIT:

IN THE MATTER of
TAIYO PRINTING COMPANY LIMITED.

I, TAKE MACHIDA, of Tashme, near Hope, in the Province of British Columbia, DO HEREBY SOLEMNLY DECLARE, as follows:-

1. I am the widow of DENKICHI MACHIDA, deceased, who died at Tashme, British Columbia, on the 1st day of January, 1944.
2. I am a share holder of record of the Taiyo Printing Company Limited, a body corporate, incorporated under the "Companies Act" of British Columbia, and am the registered owner of two-thousand (2000) shares in the said company.
3. That my late husband Denkichi Machida, deceased, is the registered owner of six-thousand (6000) shares of the said Taiyo Printing Company Limited.
4. That to the best of my knowledge, information, and belief no certificates of shares were issued by the said Taiyo Printing Company Limited, to my deceased husband, myself or to other present shareholders of record.
5. That I have not assigned, hypothicated or pledged my said two-thousand (2000) shares of the said company to any person, firm or company.
6. As I had for more than twenty years an intimate knowledge of all my late husband's affairs I know positively that my deceased husband did not assign, hypothicate or pledge his said six-thousand (6000) shares of the said company to any person firm or company.
7. That Letters of Administration with the Will annexed were granted to me by the Supreme Court of British Columbia, on the 8th day of March, A.D. 1944, to the estate of my late husband Denkichi Machida, deceased, and I am the sole beneficiary thereof.

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 Tashme,
in the Province of British Columbia,
this 28th day of March, A.D.
1944, by the said Take Machida,
after having been read over and in-
terpreted to her in the Japanese
language by Shigeo Yachida,
first duly sworn by me to truly
interpret the same.

Take Machida

Walter Hantley

A NOTARY PUBLIC in and for the
Province of British Columbia.

A COMMISSIONER for taking Affidavits
within British Columbia. A Commissioner for taking Affidavits
within the Province of British Columbia

DATED March

A.D. 1944.

IN THE MATTER of
TAIYO PRINTING COMPANY LIMITED.

STATUTORY DECLARATION
OF
TAKE KACHIDA

A. H. YOUNG
BARRISTER & SOLICITOR
1009 Dominion East Bldg.
VANCOUVER, B.C.

10632/13104

November 29th, 1945.

Mr. Shinichi MARBA,
Box No. 01864,
Sloven City, B.C.

Dear Sir:- Re:- TATTO PRINTING COMPANY LTD.

We are endeavouring to close the file in respect to the above named Company. It is noted that you were the Manager of this Company and that you had a share interest in same. The assets of the Company have been liquidated, but the funds derived from the liquidation cannot be disbursed in view of a possible claim by the Dominion Income Tax Department in respect to profits, if any, from January 1st, 1941 to the date the business was discontinued.


We are writing to you at this time to ascertain if you can supply this office with a Trial Balance and Balance Sheet of the Company's affairs as of December 31st, 1941, which you would likely have prepared about that time. If you can do this, or advise us where the information can be obtained, we could then perhaps satisfy the Tax Office as to whether or not there were any taxes payable by the Company, for the year ending December 31st, 1941. We have not found any Company records that would assist us in this respect.

You might also advise if you still own one share in the Company and if not to whom you transferred the same.

Please reply as soon as possible so that this matter can be brought to a conclusion without further delay.

Yours truly,

BHD/DD.

 B.R. Dusenbury,
Administration Department.

EXTRACT FROM LETTER December 15th, 1945 on file 10632
Shinichi MAEBA

Re: Taiyo Printing Co. Ltd.

// I think it was the time I was making out Income Tax report, when I got a notice to leave Vancouver, from M.P. I had one day's time to leave, so I requested them to let me have a few days to regulate booking and my other things, because I was the only man in the office of the Company, however, I was refused. So, I worked hard until a few hours before leaving Vancouver and mailed Income Tax Report that day. I think it was to the Provincial Income Tax. //

I was sent to Decoghn road camp, and since then I never had a chance to see my old company's office, nor printing shop.

I never heard anything about the printing company's matter from anybody until today. In the letter which I had this time, it states that company was liquidated, but I did not know when this had happened. I was a manager and director of the company, and I was the only man who looked after the business (Mr. W. Lock knows very well). *Collector for Smith Davidson & Wright*

When I left road camp I only had a few dollars in my pocket and could not leave any money to my family -- after I had worked many years in this company.

Mr. D. Machida, president of the company had passed away last year, but I did not hear anything about company's liquidation from other shareholders.

When I became a manager, the company was in very bad shape, and Columbia Paper Co. and Smith Davidson & Wright Co. had garnished the Taiyo Printing Co. for paper account. Besides this, company owed few hundred dollars to Mrs. Kado for house rent. So shareholders had conference - D. Machida, S. Suzuki and E. Morrii- these three men were shareholders.

They had discharged former manager (Mr. Tsujimura) and asked me to become a new manager to look after the business. Mr. Suzuki and Mr. Morii had given their shares to Mr. Machida at that time, with understanding that if company was restored, that he pay some amount of money.

I was a business manager of the Canada Daily News (Japanese newspaper) by that time, and I had good connection with Japanese Merchant Ass'n and other Japanese people, so my hard task, after I entered Taiyo Printing was well rewarded. Old debit was gradually getting small and I thought I could clean up everything in the future, but unfortunately this war had started. So everything had been in vain. The business became very bad since war broke out.

I think you can advise them that, they can get a copy of Income Tax report at Provincial Collector at Vancouver, and at the same time I did not transfer my share to anybody."

✓
A

8861 &
13104

November 25th, 1947

Mrs. Take MACHIDA,
Reg. No. 02783
4910 Sherbrooke St. West,
Montreal, 6, P. Q.

Dear Madam:

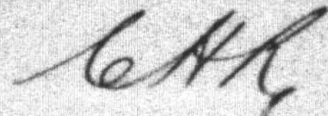
Re: Taiyo Printing Co. Ltd.

Your letter to Messrs. Griffin, Montgomery & Company re the above Company has been forwarded to us for reply, and we wish to advise that liquidation of the Taiyo Printing Co. has been completed, and the affairs of the Company wound up. The funds on hand are in the course of distribution and your share will be placed to the credit of your account at this office.

A statement of the Taiyo Printing Company Limited account is attached hereto.

Yours very truly,

CUSTODIAN OF ENEMY PROPERTY



CHR:BK
Encl.:

TAIYO PRINTING CO. LTD.

File No. 13104

			<u>Debit</u>	<u>Credit</u>
<u>1942</u>				
Nov. 11	Final dividend Canadian Food Distribution		\$	\$ 1.06
<u>1943</u>				
July - October	Sale of machinery Less disbursements Accounts collected Debts paid	\$2,195.35 <u>146.93</u>		2,048.42 114.98
<u>1944</u>				
Aug. 18	Charges re moving ledgers		7.65	
<u>1945</u>				
Feb. 1	Canada Daily News - 30% Dividend (debt)		1.50	
<u>1946/7</u>	Expenses re liquidation Liquidation fees			11.15
	Balance		26.10 241.45 <u>1,898.91</u>	
	<u>BALANCE FOR DISTRIBUTION</u>		<u>\$2,175.61</u>	<u>\$ 2,175.61</u>
	Denkichi Machida	\$ 1,139.35		\$1,898.91
	Take Machida	379.79		
	Torakichi Machida	379.58		
	Shinichi Maeba	<u>.19</u>		
		\$ 1,898.91		
	Paid to Take Machida		\$ 600.00	
	Balance		1,298.91	
			<u>\$1,898.91</u>	<u>\$1,898.91</u>
				<u>\$1,298.91</u>

Cash balance on hand 20th November, 1947

13104

June 10, 1948.

Mrs. Take Machida,
Registration No. 02783,
4910 Sherbrooke Street West,
Westmount, P.Q.

Dear Madam:

Re: Taiyo Printing Co. Ltd.

We have your letter of June 3 and have also received a copy of your letter with regard to the same matter which you addressed to Messrs. P. S. Ross & Sons. Messrs. P. S. Ross & Sons advise that before this company was liquidated they received taxation clearances from the Dominion Government, both with respect to income tax and excess profits taxes to the end of December 1940. It is assumed therefore that the taxation department has no further claims against this company.

As you are doubtless aware, claims which you filed against the Dominion Government are being heard this week in Montreal. We are not sure whether your claim in connection with Taiyo Printing will be dealt with at Montreal but our files have been sent there in case they are required. We are, therefore, not in a position at the present time to give you the information you asked for. It was our understanding that Company Claims were to be heard in Vancouver, in which case our files will be returned and, prior to the hearings, you will be fully advised in regard to liquidation of the Company assets.

Yours very truly,

F. G. Shears,
Director.

FGE/AC

8861
12277
13104
3205

April 13, 1950.

Mrs. Take MACHIDA,
4910 Sherbrooke West,
Westmount,
Montreal, Que.

Dear Madam:

Re: Ruskin Box Manufacturing Co.
Taiyo Printing Co. Ltd.
Denkichi MACHIDA
Denkichi MACHIDA Estate
Take MACHIDA

For your information, a copy of the Ruskin Box Company's account in our books is enclosed herein. You will notice that there is a credit balance of \$1637.35, against which claims are listed totalling \$7233.24, some of which you dispute.

A statement is also enclosed in connection with funds held to the credit of your own account. This statement includes the amounts received from the Liquidator of the Taiyo Printing Co., and represents the final distribution. The balance of \$1395.43 shown in your account is subject to clarification, as the credits given for sale of chattels may in part at least, cover chattels which belonged to persons other than yourself. After any adjustment is made in this connection, it will be necessary for the remaining balance to be transferred to the Ruskin Box Mfg. Co. to be applied as a partner's liability in payment of debts of said company.

Further sums which may be available as a result of claims which have been considered before the Japanese Property Claims Commission, will be dealt with if and when awards are made.

Yours truly,

F. G. Shears,
Director.

FOS/UN
Encs.

8861
12277
13104

February 22, 1951.

Mrs. Take Machida,
4910 Sherbrooke St., West,
Westmount,
Montreal, P.Q.

Dear Madam:

We have for acknowledgment your letter of the 8th instant. Statements of accounts in our books in which you are interested have previously been sent to you showing the following balances -

Ruskin Box Manufacturers	\$1,637.35
Take Machida's Account	<u>1,395.43</u>
	\$3,032.78

The following claims against the Ruskin Box Manufacturers have been confirmed by you -

M. Nishiguchi Co. Ltd.	\$ 15.57
McLennan, McFeely & Prior	25.11
Shell Oil Co.	19.04
Mohawk Service, Mission	44.01
Imperial Oil Co.	<u>8.00</u>
	\$111.73

Payment of these accounts will leave a balance of \$2,921.05, and upon receipt of a reply from you confirming this balance, we are prepared to forward cheque in your favour for this amount, and our files will then be closed.

Yours truly,

F. G. Shears,
Director.

FOS/ON

CLAIMS DEPARTMENT

June 25th, 1943.

Taiyo Printing Company Ltd.

CREDITORS:

National Revenue, Canada
Excise Division \$2.00

DEBTORS:

Japanese Legation at Ottawa X \$114.48
(Payable through Spanish Consul,
possibly)

Canadian Food Distributors
(Final Dividend declared
19-10-42. Total Dividend
9 1/2 % - Balance of a/c "bad")

Canada Daily News

37.18 \pm 2.11

NOV 27 1947

IN THE MATTER OF a Commission to Investigate Claims of Japanese Canadians for Property Losses.

TO: The Commissioner,
Office of the Custodian,
Royal Bank Bldg.,
Vancouver, B.C.

8961

Pursuant to the notice issued on the 26th day of September, 1947, I submit the following claim:

(1) NAME MACHIDA TAKE, Mrs. (RCMP) Reg. No. 02763
(Print) Surname Given Name

(2) Pre-Evacuation Address 336 Alexander St. Vancouver, B. C.

(3) Present Address 4910 Sherbrooke St. West, Montreal, Que.

(4) REAL ESTATE

(a) Street Address (if any) _____
City or Municipality, Province

(b) Legal description (lot number, block number, section number, etc.) _____

(c) Type of Real Property (cross out words which do not apply):

(i) ~~Factory~~
(ii) ~~Residence~~ Type of business Taiyo Printing Co. Ltd.
(iii) ~~Business~~
(iv) ~~Any other type of property (describe)~~

(d) What was your interest in the property (e.g., sole owner, life tenant, joint tenant, owner of one half or one third interest, leasehold, etc.) controlling shareholder & director

(e) Fair market value at date of sale (estimate this to the best of your ability):

(i) Land - - - - - \$ - - - - -

(ii) Buildings - - - - - \$ - - - - -

(iii) If business, put value on business as going concern (including land and buildings, tenancies, chattels, fixtures, stock-in-trade, goodwill and accounts receivable) - - - - - \$ 17,908.00

(iv) Total value (if you cannot give separate values for lands and buildings just fill in total value) - - - - - \$ 17,908.00 12,918.00

(v) Amount at which Custodian sold property and credited your account - - - \$ 1,991.46 2322.54

(f) Loss (This figure is arrived at by deducting item (v) from item (iv) - - - \$ 15,916.54 10655.46

(5) PERSONAL PROPERTY

(a) Place or places at which property was left by the claimant at date of evacuation _____

(b) Type of premises in which property left (e.g., house, warehouse, garage, shed, church basement, etc.) _____

(c) How stored or packed at time of evacuation _____

(over)

(d) In whose care was property left at date of evacuation by the claimant. (This question refers to the terms of reference which exclude claims where the property was lost, destroyed or stolen while under the custody, control or management of any person other than the Custodian appointed by the owner of the property. It involves some definite arrangement whereby you appointed someone to take care of the property and such person accepted the responsibility of so doing. Unless such an arrangement was made the question should be answered "in no one's care")

(e) Itemized description of personal property which is the subject of the claim:

1.	Estimated Value \$
2.	Estimated Value \$
3.	Estimated Value \$
4.	Estimated Value \$
5.	Estimated Value \$
6.	Estimated Value \$
7.	Estimated Value \$
8.	Estimated Value \$
9.	Estimated Value \$
10.	Estimated Value \$
TOTAL CLAIM FOR PROPERTY LOSS \$	

N.B.—If you cannot list all the items here prepare a separate list with values set out opposite each item and attach it to the form. The item "personal property" includes shares, bonds, mortgages, loans, notes and all other forms of property not included in real estate.

(f) Total claim including real and personal property (this figure can be arrived at by adding items 4(f) and 5(e))

(6) (a) Place at which claimant prefers to be heard.
(b) Do you require the services of an interpreter at the hearing? Yes or no (I have my own interpreter)

N.B.—This Declaration must be sworn before a Commissioner, Notary Public or other person entitled to take declarations. All lawyers are qualified to do so.

DOMINION OF CANADA
of
TO WIT:

1. Mrs. Take Machida
of the 4910 Sherbrooke St. West
Province of Quebec

DO SOLEMNLY DECLARE THAT: I am the controlling shareholder & director of Taiyo Printing Co. Ltd. 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 subject to the Canada Evidence Act.

DECLARED before me at the
city of Montreal
in the County of Montreal
this 14th day of November
A.D. 1947.

A Commissioner etc.

N.B.—THIS FORM FULLY COMPLETED AND SWORN BEFORE A COMMISSIONER SHOULD BE MAILED BY REGISTERED MAIL TO THE COMMISSIONER, c/o THE OFFICE OF THE CUSTODIAN, ROYAL BANK BLDG., VANCOUVER, B.C., BEFORE NOVEMBER 30th, 1947. IF YOU CANNOT MAIL IT BEFORE THIS DATE SET OUT BELOW REASONS FOR THE DELAY.

Name of Claimant (TAIYO PRINTING CO.LTD)

Case 1371

Custodian File NACHIDA, (Mrs) Take

13104

REAL PROPERTY										
Greater Vancouver		Rural (except V.L.A.)			V.L.A. (except Mission Village)		V.L.A. Mission Village		Total	
Sale Price	5% thereof & 12.50	Sale Price	10% thereof	Charges 12.50 & Comm.	Sale Price	Total Award 80% of all Sale Prices % of Amount Total	Sale Price	Total Award 125% of all Sale Prices: % of Amount Total		
PERSONAL PROPERTY										
Motor Vehicles		Boats and Boat Gear								
Sale Price	25% thereof	Sale Price	Nelson Bros. 23.5% of Sale Price	Other Sales 28.5% of Sale Price	Equipment charges paid to purchasers in error. Repay to owners	Amount of Claims for Boat Gear Declared & Recorded Now Missing	45% of amount in next preceding column			
NETS										
Total award for Nets plus Sale Price		Total Claim for Nets Sold, Declared Not Found and Recorded Now Missing		Percentage Total Award to Total Claim		Claim for Nets Sold Declared Not Found, & Recorded Now Missing		Apply % ratio to Claim		Deduct Custodian Sale Price
MISCELLANEOUS CHATTELS										
Claim for goods Sold By Auction	Sale Price of Goods Sold By Auction	Rebates of charges 30% of Sale Price	Ratio in % of Sale Price to Claim	Claim for goods Declared Not Found, Recorded Now Missing, & Sold Not Paid	Application of % ratio to amount in next preceding column	Sale Price of goods Sold by Tender	12% of Sale Price			
						2195.35		600.00 ✓		
							263.44	263.44 ✓		
TOTAL RECOMMENDATION								863.44 ✓		

January 12, 1951.

Mrs. Take MACHIDA,
4910 Sherbrooke St. West,
Montreal, P.Q.

Dear Madam:

We have received from the Co-Operative Committee on Japanese Canadians, Releases executed by yourself in connection with the following -

Case 1371	Taiyo Printing Co. Ltd.	\$863.44
" 1372	Estate of Denkichir MACHIDA	975.00
" 1373	" " "	779.79
" 1374	" " "	2,553.78

We enclose herewith cheques in your favour in the net amounts of \$654.33, \$838.80, \$584.84 and \$2,071.72 respectively covering the above claims.

Our cheques in the amounts of \$209.11, \$136.20, \$194.95 and \$482.06 respectively, have been mailed to the Co-Operative Committee on Japanese Canadians, covering legal fees in connection with these cases.

Yours truly,

F. G. Shears,
Director.

/GN
Encls. 4

8th October 1948.

Evidence of Mr. Robert Thoms

At the age of 14 in England I worked for printers in the shop. After four years of such experience I came to Canada in 1889; I then worked for various printing Companies as compositor for 11 years until 1900. From 1900 until 1915 I was in the employ of Toronto Type Foundry as a salesman in their Winnipeg branch. From 1915 to 1927 I was in the employ of American Type Foundries as Manager of their Winnipeg branch. From 1927 until 1930 I was Manager of Miller & Richards, of Edinburgh, in Vancouver and it was only upon their withdrawal from active business in Canada that I formed my own firm in 1930, known as B.C. Printers Supply. This business consisted of general supply of printing machinery.

In such business, and particularly during the depression, one handled a large amount of used equipment and consequently I was entirely familiar with the market for used equipment.

In July 1943 at the request of Mr. Frederick Field I appraised machinery and printing equipment of Taiyo Printing Co. Ltd. The price which I placed opposite the various items in my appraisal I believe to be entirely fair. I priced the Paper Cutter at \$150, the Power Punch at \$50, the Power Perforator at \$50 and the Boston Stapler was included with the miscellaneous at \$25. The 4 items I later purchased for a total of \$375. I later purchased the 10 x 14 Chandler and Price Press with motor, which I had appraised at \$250, for \$200.

The Chandler and Price press we re-conditioned by cleaning, painting and purchasing new rollers and I was later able to sell it for \$400. It should be borne in mind that expense is always incurred in moving machinery of this type; it has to be carefully handled by experienced men. The Paper Cutter we re-conditioned by cleaning, painting, and sharpening the knife and I was later able to sell it for approximately \$200. The Roscoe Foot Power Punch with 4 heads, which incidentally was becoming obsolete due to the introduction of paper drills, I was able to sell later for \$75. The 24 in. Power Perforator I later sold for \$50; the Boston Stapler I was able to sell for \$25.

This equipment, which cost me a total of \$600, after the expense of moving, re-conditioning and marketing, I was able to sell for a total of approximately \$750, making a gross profit of \$150 and of course my net profit was necessarily lower.

Mr. R. Thoms

I am advised that some of these items which I appraised were sold for less than the amount of my appraisal. I would explain this by the fact that, at that time, the market was poor and any appraisal of printing machinery was necessarily of an approximate nature.

With regard to type and type spacers, the used market is not a brisk one for the purpose of using the type for printing. Printers do not buy second-hand type unless they cannot avoid it. The value of second-hand type for re-use depends on many factors and it can be safely said that, generally, its re-use value is for the purpose of scrap. I would not doubt that the people who eventually bought this type bought it for the actual metal contained in it.

With regard to Japanese type, at that time, August 1943, the Japanese having been evacuated and there being no Japanese publications, the market was practically nil for the sale of such type for the purpose of re-use.

I consider that the sum of \$5600 is excessive for the type of printing plant owned by Taiyo Printing Co.

To indicate that the claim for \$2200 for the Stonemets Pony Cylinder Press with motor equipment is excessive I may say that two or three years earlier I had sold a similar machine, somewhat larger, completely re-conditioned at the factory, for \$1200.

Mr. Hunter

MEMORANDUM

EXHIBIT No. 1371-1
DATE 8 June 1948
FILED BY J. W. G. [signature]

File No. 13104

TAIYO PRINTING COMPANY LTD.

Taiyo Printing Company Ltd. was a company in which all the shareholders were Japanese Evacuees.

It operated as a job printer on premises owned by Denkichi Machida, one of the shareholders, at 230 Alexander Street, Vancouver.

The Company owned no realty.

An inventory of the personal property owned by the Company was received by the Custodian on December 11, 1942.

Upon sale of the realty in accordance with the Government liquidation policy the machinery required to be sold or moved to storage. Offers were received by the Custodian's Office and submitted to the shareholders. No replies were received, whereupon the interests of the shareholders were vested in the Custodian in July 1943 and an Order to Liquidate given to Messrs. P. S. Ross and Sons on July 16, 1943.

The Personal Property was appraised by the B. C. Printers Supply Company on July 22, 1943.

The goods were advertised for sale by tender in Parcels 1 to 7 inclusive on July 23, 1943.

Bids on Parcels 2 to 7 inclusive were approved by the Custodian on August 11, 1943.

An offer on Parcel 1 was approved on August 28, 1943.

The liquidation was reported to the Custodian by P. S. Ross and Sons and a cheque received on December 6, 1943 in the sum of \$2115.75.

A release of the Control Order in the name of Mr. Fredrick Field was signed by the Custodian in December 1943.

Denkichi Machida died on January 1, 1944. Letters of Administration with Will Annexed were granted to Take Machida on March 8, 1944. Take Machida was named sole beneficiary under the Will.

Torakichi Machida assigned his share interest to Take Machida on March 28, 1944.

Mr. Fredrick Field, a representative of P. S. Ross and Sons was appointed Controller to proceed with a voluntary winding up of the Company on August 17, 1946.

A warrant was issued on December 2, 1946, transferring the shares, as set out below, to the Secretary of State of Canada, acting in his capacity as Custodian, F. G. Shears and B. Good:

Denkichi Machida	6,000 shares
Take Machida	2,000 shares
Torakichi Machida	1,999 shares
Shinichi Maeba	1 share

P. S. Ross and Sons reported on November 24, 1947 with a statement covering the distribution to the shareholders, the net proceeds, all expenses having been paid, being \$1,898.91.

It is expected that since this claim relates to the assets of a Limited Company, it will be dealt with, together with the other Limited Companies, at such time and in such manner as agreed between Counsel and Mr. Justice Bird. It is noted that the claim of Take Machida lacks details of any kind.

[Signature]

506 Royal Bank Building,
675 West Hastings Street,

January 28th 1950.

The Hon. Mr. Justice H.I. Bird,
Japanese Claims Commission,
Court House,
Vancouver, B. C.

Dear Sir:

Re: Case No. 1372 - Taiwa Printing Company.

Counsel for the Crown and Counsel for the Claimant have discussed this case in detail and have agreed upon a joint recommendation which is submitted herewith.

On Crown Counsel's file there is a letter from the Custodian Office, dated June 29th 1943, estimating removal cost of the equipment at \$500.00. Counsel for the Claimant and Counsel for the Crown are of the opinion that this removal cost would have been in the mind of any purchaser and hence should be added to the sale price in addition to the 12% recovery on tender.

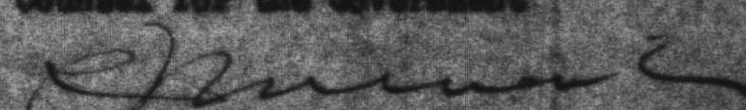
Counsel for the Claimant has asked for an award on \$270.00 worth of lost goods, a special recovery of \$25.00 on miscellaneous chattels, appraised at that figure, and an additional 10% per pound on 3000 pounds of Japanese type which was appraised for use at 20¢ a pound, but was sold for scrap at 5¢ per pound. Counsel for the Crown and Counsel for the Claimant have agreed upon a compromise figure in regard to all of the above claims of \$100.00 in lieu of any other award.

This would thus make the award proposed as being \$500.00 plus the 12% on tender, or \$263.44 plus \$100.00, or in all \$363.44.

The above submission is made without prejudice if the Commissioner should fail to agree with same.

Yours truly,


Counsel for the Government


Counsel for the Claimant
Claiming through the Co-operative
Committee.

IN THE MATTER OF THE "INQUIRIES ACT"
PART 1. REVISED STATUTES OF CANADA 1927. CHAPTER 99.

JAPANESE PROPERTY CLAIMS COMMISSION

B E F O R E
(THE HONOURABLE MR. JUSTICE H.I. BIRD, COMMISSIONER).

10

Montreal, P.Q.,
June 8th, 1948.

IN THE MATTER OF THE CLAIM OF
(MRS.) TAKE NACHIDA.

PROCEEDINGS AT HEARING.

20 APPEARANCES:

J.W.G. HUNTER, Esq.,	appearing for the Dominion Government.
ROGER QUINET, Esq., K.C.,	appearing for the Claimant.

A. WATSON, Esq.	Secretary.
MRS. F.L. HANDFORD,	Official Interpreter.
A.G. VEITCH, Esq., C.S.R.,	Official Reporter.

30

Mrs. T. Machida,
In Chief.

(MRS. TAKE MACHIDA, the claimant herein, being
first duly sworn, testified through
the interpreter as follows:

THE COMMISSIONER: Are you taking these as individual claims?

MR. QUINCY: Yes, my lord. I believe it will be easier
if we take them as individual claims, because there
are three businesses and one personal claim.

THE COMMISSIONER: Very well.

MR. QUINCY: This is the one in connection with the print-
ing plant called Taiyo Printing Company Limited.

10 As your Lordship will see it is a limited company
but the claimant was the controlling shareholder
and director and after the death of her husband,
Denkichi Machida, through his last will and testament,
she became sole owner of the shares which he had.
She had shares before his death. His shares were
added to hers. There was Maeba, who was the general
manager, who had one share to make a third director.
There was another son who had some interest in his
father's estate, Torakichi Machida, but he transferred
20 his interest to his mother after his father died so
she really has all but one share in the company.

These shares were later on vested in the
Custodian by different Orders-in-Council.

In order to complete the file I wonder if my
friend will permit me to file some of the different
exhibits or whether he will admit all the facts as
I mentioned them, because it will be a rather bulky
file if we mention the last will and testament and
the transfer to the mother.

30 THE COMMISSIONER: Is there any reason why you should not

Mrs. T. Machida,
In Chief.

concede these formal matters, Mr. Hunter?

MR. HUNTER: I do not think so, my lord. Actually, I have not them here, anyway. They are in the main file. We have practically nothing prepared on this case, because the claim showed absolutely nothing as originally filed; consequently I have no analysis; I really have no proper presentation of the case at all at this time. I am quite willing to admit the facts of the death and the letters of administration, and the type of thing.

THE COMMISSIONER: Make a statement and we will get the comment of Government counsel.

MR. QUIMET: The statement is to the effect that the present witness was the registered owner of 2000 shares in a company known as Taiyo Printing Company Limited, with her husband, Denkichi Machida, the registered owner of 6000 shares in the same company, that her son Torakichi Machida was the registered owner of 1,999 shares, and that all three were directors of the company, with a fourth party named Shinichi Machida, owner of one share. May I correct this; Torakichi Machida was not the son of Mrs. Take Machida, he was the brother of Denkichi Machida, the deceased.

Denkichi Machida died on January 1, 1944. Letters of administration with will annexed were granted to Take Machida, the present witness, on March 8, 1944. Mrs. Machida, widow of the deceased, was named sole beneficiary under the will.

On March 29, 1944, Torakichi Machida, assigned

Mrs. T. Machida,
In Chief.

his share interest to Mrs. Take Machida, the widow of Denkichi Machida.

On December 2, 1946, a warrant was issued transferring the shares to the Secretary of State of Canada acting in his capacity as Custodian, and to F.G. Shears and B. Good ---

THE COMMISSIONER: The net result now is that 9,999 out of a total of 10,000 capital shares are held by the witness?

10 MR. QUINBY: Were held by her and she is claiming in that respect.

The company was liquidated by order of the Secretary of State through Messrs. P.B. Ross & Son who have prepared a statement, which I will ask my friend at the proper time to tender as an exhibit. I believe that memorandum, an undated memorandum, which bears the initials of A.G.M., will establish these different facts, and if my friend will file this memorandum as Exhibit 1 and also declare that he is ready to admit the facts as I have set them out, I shall not deal with these facts in my examination of the witness.

20

MR. HUNTER: I file the memorandum as Exhibit 1.

(MEMORANDUM, MARKED EXHIBIT NO. 1).

THE COMMISSIONER: I take it Government counsel concedes the accuracy of the statement made by counsel for the claimant?

MR. HUNTER: What he has stated is according to my information, my lord.

30 MR. QUINBY: I take it, therefore, that my friend will

Mrs. T. Machida,
In Chief.

consider what I have said has been actually
established and proven by the witness.

THE COMMISSIONER: I accept it —

MR. QUINET: And the documents.

THE COMMISSIONER: I accept it on that basis.

MR. QUINET: Thank you.

The original claim was for \$17,908.00, less
\$1,991.46, leaving a net claim of \$15,916.54. This
claim must be amended to read original claim
10 \$12,978.00, less amount received from Custodian
\$2,195.35.

THE COMMISSIONER: What is that figure again?

MR. QUINET: \$2,195.35, leaving a net claim of \$10,782.65.

DIRECT EXAMINATION BY MR. QUINET:

Q Mrs. Machida, I understand that you are the claimant
in this case as holder of 9,999 shares out of the
10,000 shares of Taiyo Printing Company Limited?

A Yes.

20 Q Will you take communication of the personal chattels
claim for \$10,782.65 bearing your signature, together
with an inventory of fixtures, equipment and stock
of Taiyo Printing Company Limited, identify same
and file it? At Yes.

Q As Exhibit 2? At Yes.

(PARTICULARS OF PERSONAL CHATTELS MARKED
EXHIBIT NO. 2).

Q I understand your daughter, Miss Catherine Machida,
is present before the Commission and can testify
30 on your behalf? At Yes.

6
Mrs. T. Machida,
In Chief.
C. Machida,
In Chief.

Q Will you kindly give her your seat?

A Yes.

(Witness aside)

CATHERINE MACHIDA, a witness called on behalf
of the claimant herein, being first
duly sworn, testified as follows:

DIRECT EXAMINATION BY MR. QUINET:

Q Miss Machida, I understand you are the daughter of
the previous witness? A: Yes, sir.

10 Q And also the daughter of the deceased, Denkichu
Machida? A: Yes.

Q In his lifetime, shareholder, director and part
owner of the Taiyo Printing Company Limited?

A Yes, sir.

Q I understand you have personal knowledge of the facts
in the present case? A: Yes, sir.

Q As well as in further cases and further claims?

A Yes.

Q Will you take communication of an inventory statement
20 dated February 28th, 1942, signed by Taiyo Printing
Company Limited per S. Maeba, manager, identify
this document and file it as Exhibit 3?

A Yes, sir.

(INVENTORY, FEB. 28, 1942, MARKED EXHIBIT 3).

MR. HUNTER: By whom is it made?

MR. QUINET: By Mr. Maeba, manager, who was the owner of
one share of the 10,000 shares.

MR. HUNTER: It is what?—the stock-in-trade and
fixtures?

30 MR. QUINET: Yes, stock-in-trade, fixtures, machines,

types, office equipment, a total of \$8,903.00.

Q Will you take communication of a document, apparently on rice paper, bearing the signature of one S. Fukunaga and referring to some machines and other articles, identify this document? How did it come into your possession, or into your mother's possession?

A: This party was living in Tashme at the same time we were.

Q Who?

A: Mr. S. Fukunaga.

10 He made this inventory out for us while he was in Tashme in 1943.

Q To your knowledge how did he make this inventory?

A He was working there as the shop manager.

Q Where?

A: At Taiyo Printing.

Q At the time he made the document you are now holding, was he still working for Taiyo Printing?

A No.

Q And until what time, to your knowledge, had Mr. Fukunaga been working for Taiyo Printing Company Limited?

20 A: Until 1942 when it closed.

Q At whose request did Mr. Fukunaga make this document?

A At my father's request.

Q Were you present when the request was made?

A Yes.

Q You were?

A: Yes.

Q Did he make that from memory?

A Yes, he made this from memory.

Q In your presence?

A: No, I was not there.

30 Q Do you know whether or not it is his signature?

C. Machida,
In Chief.

A No, it is not his signature.

Q Who put "S. Fukunaga" on this paper?

A I did.

Q Approximately at what time did you do it?

A It was on last Sunday.

Q And you are absolutely sure this document was made by Mr. Fukunaga at Tachue?

A Yes, sir.

Q When, approximately?

A: In 1943.

10 Q I see a notation in pencil "year 1943" ?

A Yes, sir.

Q And the figures arrive at a grand total of \$12,718.00?

A Yes; that is right.

Q What do these figures represent?

A They represent the machinery, and the types, and everything relating to this Taiyo Printing.

Q Will you file this as Exhibit 4?

A Yes, sir.

(INVENTORY, YEAR 1943, MARKED EXHIBIT 4).

20 Q Reverting to Exhibit 3, I see that Mr. Macha arrived at a total of \$8,903.00? A: Yes.

Q Whereas Mr. Fukunaga had a total of \$12,000.00 odd. Explain the discrepancy, or difference, to his Lordship.

A: He appraised according to his knowledge and I think he appraised his according to his knowledge.

Q Who? A: Mr. Fukunaga appraised his according to his knowledge, and Mr. Macha must have done the same.

9
G. Machida,
In Chief.

Q What was Mr. Machida's position with the Taiyo
Printing Company Limited?

A He was the general manager and he also held one share.

Q Did Mr. Fukunaga have personal knowledge of the
different machines which he appraised in that docu-
ment, Exhibit 4?

A: Yes, sir.

I would say he did have knowledge.

Q Would you say it was a better or worse knowledge than
that of Mr. Machida?

A: I could not

10 just say.

THE COMMISSIONER: Am I to make a choice between these two?

MR. QUINCY: My lord, I would choose the highest, because
it was the shop manager's ---

THE COMMISSIONER: Unfortunately you do not have to make
the choice but I do.

MR. QUINCY: I would ask Miss Machida.

Q From your own knowledge of the Taiyo Printing Company,
which of these two documents actually represents the
value of the machinery, the office equipment and
everything which was contained in Taiyo Printing
Company?

20 A: I could not say.

Q You could not say?

A: No.

Q You had no personal knowledge of that?

A No.

Q Would your mother be in a position to say?

A No.

Q She would not? As a matter of fact, who was managing
the business, in fact, before your father died and
before he left it?

30 A Mr. Machida and Mr. Fukunaga. Mr. Machida was the general

G. Mochida,
In Chief.

manager and he was out most of the time. Mr. Fukunaga was looking after the shop while Mr. Mochida was out.

Q I see; so, you are in no position to make a comparison between the different figures, yourself?

A No.

MR. QUINCY: I suggest that they speak for themselves. Would my friend tender---

10 THE COMMISSIONER: Before you go on, I take it that the various items shown in the two statements, Exhibits 3 and 4, relate to the same articles?

THE WITNESS: That is right.

Q Is that the case? AS YES.

MR. QUINCY: Would my friend tender a statement by P.S. Ross & Sons, November 19, 1947?

MR. HUNTER: I tender the same as Exhibit 5.

(STATEMENT ON WINDING-UP, NOV. 19, 1947,
MARKED EXHIBIT NO. 5).

20 MR. QUINCY: There is a letter dated August 28, 1943, which I would like to have my friend tender, if he has it, as well as an appraising letter of July 22, 1943.

MR. HUNTER: I have not anything on this file at all.

MR. QUINCY: They are on the larger file, in the master file.

MR. HUNTER: I have not it with me. I am not so strong that I can carry all these files.

THE COMMISSIONER: That is a matter which you can perhaps cover this afternoon.

30 MR. QUINCY: Because I have a few other documents I would like to have filed.

C. Machida,
In Chief.

Would my friend have a letter dated June 29,
1943, signed by Mr. Wilson, re appraisal?

MR. HUNTER: There is nothing on this file.

MR. GUINET: Subject to the filing of these further
documents my examination of the witness is finished.

THE COMMISSIONER: Very well. I take it you have no
instructions and are not able to present any cross-
examination, Mr. Hunter? Is that the situation?

MR. HUNTER: Not at this point, my lord. I was wondering
if perhaps we could not adjourn and re-assemble a
little earlier, which would give me a chance to try
to look something up on this file. It will take
some time.

THE COMMISSIONER: We will adjourn now. Shall we resume
at 2:30 or 3 o'clock p.m.?

MR. HUNTER: I think 3 o'clock would be better; it would
give me a chance to give something to your Lordship
which would be helpful. The way it is now, this
claim was so badly filed --- we did not have that
until last night --- we did not have any idea of what
we had to face.

THE COMMISSIONER: Does that relate to some of the other
claims by the same claimant?

MR. HUNTER: Some of them are rather altered, too.

MR. GUINET: I respectfully submit that if we could get
through the claim in respect of the real estate and
the property, we would not find any difficulty and
we could adjourn until 3 o'clock because, if we
leave all three claims, we might not be able to
complete them today. I hope we can be finished

tomorrow. I believe my friend's file is much more complete concerning the ---

THE COMMISSIONER: I am in the hands of counsel.

MR. HUNTER: The details given in the other files were sufficient to allow us to prepare something. This one just did not show anything.

I am quite prepared to go on with the real property claim if my friend wishes to do so.

10 MR. QUINCY: I would be prepared to go on with the real property claim.

THE COMMISSIONER: Very well; we will adjourn this claim, No. 1371, for the time being and deal with some of the other claims.

(Witness aside)

(PROCEEDINGS ADJOURNED TO 3:00 P.M.)

I hereby certify the foregoing to be a true and accurate transcript of the proceedings herein.

A.G. Vitch
20 "A.G. VITCH, C.S.R."
Official Reporter.

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(3:00 P.M. PROCEEDINGS RESUMED PURSUANT TO ADJOURNMENT)

10 MR. OUMET: My lord, we had finished, if I remember rightly, with Taiye Printing Company, except there were a few documents from the master file which I ask my learned friend to tender. The first one is a copy of a letter from F.C. Shears, who was one of the directors, to P.S. Ross & Sons, dated August 28th, 1943. I take it my learned friend will admit the copy is a true copy of the original and the purpose in filing this document is in connection with different valuations for parcel No. 1 which had been unsold up to that date.

THE COMMISSIONER: What is parcel No. 1?

MR. OUMET: Parcel No. 1 recently advertised --

MR. HUNTER: I was unable to locate the advertisement, my lord, but the printing equipment was advertised in 7 parcels.

20 MR. OUMET: I couldn't find one myself, but I thought perhaps it was in the brown envelope. In any event, the ultimate and last paragraph reads as follows:

"We note that the Toronto Type Foundry Company Limited would make an offer of \$350.00 and we have discussed the offer received from Mr. E.C. Church for \$4000.00". Originally it was \$4000.00, but apparently they corrected it in pencil to \$400.00.

The last paragraph reads as follows:

30 "While the appraised price for this parcel was \$500.00, we agree that in view of the

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"total realization from all parcels being in line with the total valuation, that we would confirm your recommendation to accept Mr. Church's offer of \$400.00 for Parcel No. 1 and we ratify same herein."

The valuation was \$500.00, but in view of the fact they wanted to sell the lots together, they accepted the offer at \$100.00 less than the valuation.

I tender this as Exhibit 6 in the Taiye Printing Case.

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(LETTER MARKED EXHIBIT NO. 6).

MR. QUINCY: Now I have asked my learned friend for an appraisal letter dated July 22nd, 1943, by the B.C. Printers. This is a copy of an appraisal addressed to Mr. Frederick Field, who was then controller of the Taiye Printing Company, the total appraisal being \$2165.00. I tender this as Exhibit 7, as a true copy of the original.

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(APPRAISAL MARKED EXHIBIT NO. 7).

MR. QUINCY: Now, there is a letter dated July 23rd, 1942, from Mr. Macbe who was the manager and the owner and holder of the one share that was mentioned this morning in which it is said that no registration of the assets of the Taiye Printing Company had been made by him, so I take it I need not file the letter, if my learned friend will admit the tenor of the letter.

MR. HUNTER: I am not sure of the purpose. What was

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it?

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MR. QUINET: No registration of the assets had been made by Mr. Maeba or the Taiyo Printing.

MR. HUNTER: Oh, you mean under the J.P. form?

MR. QUINET: Yes.

MR. HUNTER: Yes, that is all right.

MR. QUINET: Then there is a letter dated June 29th, 1943, from Milson,--

10 THE COMMISSIONER: Just before you get to that what was the purpose of your reference to the letter of July 23rd? What significance attaches to it?

MR. QUINET: July 23rd, 1942?

THE COMMISSIONER: 1943, was it not? The last document you referred to.

MR. QUINET: When it was said that Mr. Maeba had not registered --

THE COMMISSIONER: Yes.

20 MR. QUINET: --of course, my lord, maybe I had forgotten the fact that this morning you mentioned that no registration of any assets had been made by Denkichirue Machida, that it had no bearing on the case. I had taken that note because I had not heard your Lordship's statement on that point.

THE COMMISSIONER: I do not see that any significance attaches to that letter. There is no question of lost goods here, or anything of that kind, or stolen goods.

MR. HUNTER: No, my lord, not for the printing company.

30 MR. QUINET: The only thing that might be questioned is there is a slight discrepancy of about \$50.00 in the final appraisal and in the amount

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we claim we owned when we left.

THE COMMISSIONER: I see.

MR. QUIMET: This letter of June 29th, 1943, refers to different tenders, the highest being \$1500.00 less 10%, meaning \$1450.00, and it is signed by Mr. Milson. I would like my learned friend if he could to file that letter.

MR. HUNTER: What is it again? Perhaps I can say if it is so.

10 MR. QUIMET: This is a letter referring to different offers that had been made and tenders that had been made. This is the letter I am talking about (indicating). It is June 26th, 1943, I am sorry, it isn't the 29th. I suppose you wish to file all these tenders, one after another.

MR. HUNTER: I propose to file them.

MR. QUIMET: Then I won't ask for that particular letter if my friend is going to file them.

20 THE COMMISSIONER: I have made a note of it. Why not put it in now?

MR. HUNTER: All right, my lord. There are four tenders. This was prior to the advertisement, my lord. This is before it was ever offered for sale. These were spontaneous tenders that came in from people who wished that type of equipment.

(LETTER MARKED EXHIBIT NO. 8).

MR. QUIMET: Then there is an undated report by Mr. H.D. Campbell which comes immediately after the letter of June 30th, 1943, in the master
30 file. I would like my learned friend to tender

it. This is signed by Mr. Milson and it is an extract from Mr. H.D. Campbell's report re 230 Alexander Street, concerning the Taiyo Printing. I tender this as Exhibit No. 9.

(EXTRACT MARKED EXHIBIT NO. 9).

THE COMMISSIONER: What is the effect of Mr. Campbell's report?

MR. HUNTER: It merely gives the inventory taken at that time, my lord.

10 THE COMMISSIONER: Yes, I see.

MR. OUMET: Then there is a letter dated July 7th, 1943, which I would like my learned friend to tender as Exhibit 10, together with a letter or a copy of a letter from Mr. Milson to the B.C. Security Commission in connection with the wishes of Mr. Denkichichi Machida and his wife and his brother Torakichi Machida as well as an expression of opinion of Mr. Torakichi Machida concerning the sale of his house and of the truck and cars, etc.

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A letter of June 29th and July 7th, or rather a copy of a letter of June 29th and an original letter of July 7th.

(LETTERS MARKED EXHIBIT NO. 10).

MR. OUMET: That is all, my lord.

THE COMMISSIONER: Is the situation the same, Mr.

Hunter, or are you able to provide any answer now?

MR. HUNTER: Yes, my lord. It is submitted that this equipment was sold for its fair market value.

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Your Lordship will have noticed from the appraisal

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filed that the property was appraised at a total of \$2165.00 and it was sold for \$2195.35. It was sold by advertisement and public tender. I haven't a copy of the advertisement in the file. One will have to be produced in Vancouver but it was advertised as 7 parcels as I mentioned earlier and various tenders were received and the highest were accepted.

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There are no questions, my lord. It appears to be a question entirely of value. I haven't had a chance to compare word for word the inventory of Campbell's with the inventories which were filed this morning on behalf of the claimant, but judging from the inventory which is attached to Exhibit 2, it appears to be identical with Campbell's inventory.

THE COMMISSIONER: Am I right as to the figures; appraised at \$2165.00 and sold at \$2190.00?

MR. HUNTER: \$2,195.35.

20 THE COMMISSIONER: That concludes Claim No. 1371.

MR. QUINET: Yes, my lord.

(PROCEEDINGS ADJOURNED SINE DIE)

I hereby certify the foregoing to be a true and accurate transcript of the proceedings herein.

T. P. Horrobin
"T.P. HORROBIN"
OFFICIAL REPORTER.

CLAIM NO. 1371 - Mrs. Take MACHIDA

The claimant, with her brother, is the owner of substantially all of the issued shares of Taiyo Printing Co.Ltd. The claim is made in respect of the equipment of a printing establishment carried on by this company at 230 Alexander St. Vancouver B.C.

It appears from Exhibit 11, a copy of a letter written by the Custodian's office to B.C.Security Commission, that the Custodian found it necessary to remove the equipment from the Alexander St. premises, due to the fact that the building was urgently required for war purposes. It appears from Exhibit 11 that the cost of removal was estimated by the Custodian's office at \$500.00, but no evidence has been adduced to show what the actual cost of removal was. Because of the circumstances mentioned, the claimant was asked by the Custodian to consent to the removal of the equipment, which she declined to do.

The claim was made for this equipment in the sum of \$12,978.00. The goods were appraised for the Custodian in July 1943 at \$2165.00, and were sold for the most part by tender at \$2195.35.

Counsel have submitted a joint proposal, providing for payment to the claimant of the sum of \$863.44. The proposal is filed as Exhibit 12.

I concur in Counsel's proposal and RECOMMEND payment of \$863.44 to the claimant.

H. I. BIRD

Commissioner.

February 1st 1950.