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CALGARY, LANCASTER BUILDING  
VANCOUVER, ROYAL BANK BUILDING

CABLE ADDRESS: PHILROSS

## P. S. Ross & Sons

CHARTERED ACCOUNTANTS, TRUSTEES & LIQUIDATORS

MR. BEN JAMES S. ROSS,  
C.M.A., C.A., F.C.A. (CAN.)  
A. F. C. ROSS,  
C.A., F.C.A. (CAN.) F.R.S.A. (ENG.)  
JOHN W. ROSS,  
LL.B., C.A., F.C.A. (CAN.)  
GORDON W. SCOTT, C.A.  
S. R. CAMPBELL, C.A.  
JOHN A. GRANT, C.A.  
S. B. PECKHAM, C.A.  
GUY E. HOULT, C.A.  
W. L. BATHHOUSE, C.A.  
W. D. JEPHCOTT, C.A.  
H. S. HAWTHORNE, C.A.  
F. E. H. DATES, C.A.  
G. W. HAWTHORN, C.A.  
IAN A. ROSS, C.A.  
JOHN A. ROSS, C.A.

ROYAL BANK BUILDING

VANCOUVER, B.C.

9th November, 1942

G. W. McPherson, Esq.,  
Authorized Deputy of the Secretary  
of State and/or Custodian,  
Vancouver, B. C.

Dear Sir:

Pursuant to your order of 7th May, 1942, we have made an investigation of Tanaka and Company Limited and report as follows:-

### Ownership

We have inspected the company's Minute Book and Share Register, but have not located the documents incorporating the company. We understand it was incorporated in 1936 and that it took over assets and liabilities from Tokutaro Tanaka as liquidator of S. Tanaka Company Limited for a consideration of twenty-nine thousand nine hundred ninety-eight (29,998) shares of one dollar (\$1.00) each, fully paid in Tanaka and Company Limited. Tokutaro Tanaka as liquidator of S. Tanaka Company Limited nominated himself and Rokumatsu Tanaka as allottees of these shares in equal proportions. These two parties were also subscribers of the memorandum for one (1) share each. On 10th June, 1936, share certificates for fifteen thousand (15,000) shares, fully paid, were issued to both Tokutaro Tanaka and Rokumatsu Tanaka. No change in registered ownership of these shares was recorded until 6th August, 1941, when approval was given to the transfer of fifteen thousand (15,000) shares from R. Tanaka to Chonosuke Tanaka, and this transfer was duly recorded in the share register. Later, on 31st October, 1941, approval was given to the transfer



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Vancouver, B. C.

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of fifteen thousand shares (15,000) from Chonosuke Tanaka to R. Tanaka, and this transfer also was duly recorded in the share register. We are writing the Registrar of Companies to confirm the foregoing.

On 4th March, 1942, Chonosuke Tanaka was appointed General Manager of the company. It appears from the above records that he is now not a shareholder, and that he held shares only from 6th August, 1941 to 31st October, 1941.

The authorized share capital of the company is forty thousand dollars (\$40,000.00) divided into forty thousand (40,000) shares of one dollar (\$1.00) each. The issued capital of thirty thousand (30,000) shares is held as follows:

Tokutaro Tanaka	Canadian born	15,000	shares fully paid
Rokumatsu Tanaka	- - - -	<u>15,000</u>	shares fully paid
		<u>30,000</u>	shares fully paid

#### Extent and Nature of Enemy Interest

There appears to be no enemy interest in the issued share capital of this company, and there is no enemy debt.

#### Directors, Officers and Employees

The directors of this company are as follows:

Tokutaro Tanaka	President	Canadian born
Rokumatsu Tanaka	Secretary	- - - -

As above mentioned, Chonosuke Tanaka was appointed General Manager on 4th March, 1942. There is no record of this appointment being rescinded, but we understand that he has been repatriated to Japan.

The only other full time employee was K. Matsubayashi, book-keeper, who was paid salary to 30th April, 1942 of one hundred twenty



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dollars (\$120.00) per month, one quarter of which salary was charged to the Cowichan Saltery Company Limited.

Nature of Business

This company owns a fishing station and saltery on Reid Island, B. C. The land is leased from Domingo Silvey, (deceased) for five (5) years expiring 1st May, 1945, at a yearly clear rental of one hundred fifty dollars (\$150.00) payable in advance. Rent has been paid to 1st May, 1943. The lease is in the name of Tokutaro Tanaka.

The company owns four (4) scows but no fishing vessels.

For several years it has conducted and financed herring fishing operations on the basis of dividing profits or losses in equal shares with Cowichan Saltery Company Limited.

Fishing vessels were chartered for the operations and during the last herring season charter money was paid as follows:

<u>Date</u>	<u>Paid to</u>	<u>Name of Boat</u>	<u>Amount</u>
6th January, 1942	R. Tanaka	not recorded	\$ 140.00
31st March, 1942	T. Tanaka	"Yanagi 5"	380.00
31st March, 1942	T. Tanaka	"Seiner"	550.00
31st March, 1942	T. Tanaka	"Seiner II"	580.00
31st March, 1942	T. Tanaka	"Aleutian Island"	340.00
31st March, 1942	R. Suzomoto	"C.S.C. 2"	610.00
			<u>\$2,600.00</u>

The herring was sold through the Canadian Salt Herring Exporters Limited.

Financial Position

We understand no audit has ever been made of the company's books.



G. W. McPherson, Esq.,  
Vancouver, B. C.

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The following exhibits are attached hereto:-

- (a) Balance Sheet as at 31st May, 1942.
- (b) Profit and Loss Account for the year ended 31st May, 1942.

Cash in Royal Bank of Canada, East End Branch, \$2,681.92

We have been unable to locate the company's bank cash book. In the general ledger is shown only the bank balance as at 30th April, 1942, which we have endeavoured to reconcile with a statement received from the bank. The general ledger balance is nine dollars sixty-five cents (\$9.65) less than the balance in the bank. This difference may be unpaid cheques still outstanding.

Since closing of the books as at 30th April, 1942, a deposit of two thousand dollars (\$2,000.00) was made to the company's account on 4th May, 1942, on which date also Tokutaro Tanaka withdrew two thousand dollars (\$2,000.00) from his savings account at the same bank. We have, therefore, assumed this deposit was received from Tokutaro Tanaka and have credited his account with this sum in preparing the attached statements.

Accounts Receivable

Trade Accounts, \$15.31

This consists of the following:

Vivian Engine Works Ltd., amount of their credit notes Nos. 120 and 121, dated 30th December, 1941, for cancellation of sales tax charges

5.31

Salt Salmon Association, described as payment for "Reserve Fund"

10.00

\$ 15.31

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G. W. McPherson, Esq.,  
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We believe no value can be attached to the account of the Salt Salmon Association as we observed during our investigation that on 31st May, 1941, a balance of one hundred dollars (\$100.00) in this account was written off.

Employees, \$118.40

This consists of the following:

K. Matsubayashi, (bookkeeper) balance of account for various disbursements made on his behalf during the fiscal year.	101.60
K. Hinatsu, (former bookkeeper) Provincial Income Tax from January to June, 1941, repayable by Provincial Government.	<u>16.80</u>
	<u>\$ 118.40</u>

Temporary Advances, \$27.25

This consists of the following:

Enishida, balance of account for various disbursements made on his behalf during the fiscal year.	.25
Mrs. Tatsuko Namaguchi, for payment of three sacks rice, purchased for her on 16th January, 1942.	<u>27.00</u>
	<u>\$ 27.25</u>

Nets and Fittings, \$1,215.65

There has been no increase in this account since 31st May, 1938. Each year since incorporation of the company thirty percent (30%) of the reducing balance has been written off to profit and loss account. This, therefore, represents the book value of this asset as at 31st May, 1942.

Investment, \$1,500.00

This represents a payment made on 15th February, 1940, by way of contribution to Canadian Salt Herring Exporters Limited working capital. A report has been made to you on this company, and we are of the opinion that repayment of this loan is unlikely.



G. W. McPherson, Esq.,  
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Fixed Assets Net, \$12,356.31

This represents the book values of buildings, machinery and equipment, scows, etc., after deduction of depreciation reserved to 31st May, 1942, and consists of the following net values:

Buildings and wharf	8,631.15
Plant and machinery	651.39
Equipment	2,488.71
Four (4) scows	538.06
Office fixtures	<u>47.00</u>

\$ 12,356.31

Messrs. Lawrence and Shaw, solicitors, reported that fire insurance policies in the amount of ten thousand dollars (\$10,000.00) are in their possession. Expiry date is 7th February, 1943.

Mr. Gavin Mouat has examined and listed the machinery and equipment at the company's plant at Reid Island, B. C. and estimates the value thereof to be one thousand two hundred two dollars (\$1,202.00).

Mr. Mouat has also made an inventory of fishing nets and gear and sundry supplies at the plant of the Cowichan Saltery Company Limited, at North Galiano Island, B. C. While it is difficult to make a valuation of this inventory as the majority of the items are not new, Mr. Mouat has estimated the value to be five thousand five hundred forty-four dollars twenty cents (\$5,544.20).

Takutaro Tanaka, president of the company, has informed Messrs. Lawrence and Shaw, that about two thousand dollars (\$2,000.00) of equipment at Cowichan Saltery Company Limited is owned by Tanaka and Company Limited.

In view of this and the fact that the two companies operated as a joint venture, we assume the supplies inventory at North Galiano Island is owned one half by Tanaka and Company Limited. With the exception of nets



G. W. McPherson, Esq.,  
Vancouver, B. C.

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and fittings previously referred to in this report, the company did not show an inventory of supplies in its annual balance sheet.

Scows

Tokutaro Tanaka informed Messrs. Lawrence and Shaw, that this company owned four (4) scows lying at Steveston, but did not report their names or registration numbers. At the incorporation of the company in 1936, the scows, "S.T. 6" and "S.T. 7" were included in the assets acquired from the liquidator of S. Tanaka Company Limited. Enquiry made of T. Tanaka at Minto City, B. C. as to what scows are owned by Tanaka and Company Limited elicited the following information:

"Tanaka and Company Limited, scows, "6", "5", and "4" under the name of T. Tanaka. The scow "4" is located on District No. 1, where scows "6" and "5" are located and there are two (2) scows of no number located at the same place."

Mr. John Gould, Marine Surveyor, has located scows "S.T. 5" and "S.T. 6" near Steveston, B. C. and also three (3) scows marked "Diamond T" all moored together. He was informed by someone resident in this district that the five (5) scows are all owned by T. Tanaka. Since locating and surveying the five scows Mr. Gould informs us that the three (3) "Diamond T" scows have been removed and he is making inquiries as to their present location. T. Tanaka can not identify the "Diamond T" scows as being the company's and Mr. Kimura of the Japanese Fishing Vessels Disposal Committee cannot assist us in confirming who is the actual owner.

We have sold scow "S.T. 6" for the sum of five hundred dollars (\$500.00). This is the estimated market valuation given by Mr. Gould.

It would appear that net book value of the scows standing in the company's books will be substantially exceeded when realized.



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Vancouver, B. C.

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Office Fixtures

In March and April of this year certain office equipment was sold for cash as follows:

One (1) safe, four (4) desks, one (1) filing cabinet, one (1) chair, one (1) adding machine, for a total amount of two hundred three dollars (\$203.00)

Rent of Land Paid in Advance, \$137.50

This represents rent for eleven (11) months to 1st May, 1943. The 1942-1943 rent under the above mentioned lease was paid by the company on 9th April, 1942.

Accounts Payable

Provincial Government, \$70.14

This represents five (5) months' accrued land taxes on the property since 1st January, 1942, based upon the amount paid for the year, 1941.

Trade Accounts, \$24.25

This consists of the following:

Home Oil Distributors Ltd.	8.00	
Marks Bros.	<u>16.25</u>	<u>\$ 24.25</u>

Shareholders, \$5,370.85

Rokumatsu Tanaka, \$1,000.00

The amount at credit of Rokumatsu Tanaka, one thousand dollars (\$1,000.00) represents salary credited to him from 1st June, 1941 to 31st May, 1942 being the same amount as was credited to him each fiscal year since incorporation of the company. In the previous years, his credit balance has been always transferred in the books to the credit of Tokutaro Tanaka.

Tokutaro Tanaka, \$4,370.85

The books do not show the record of this account prior to May, 1940,



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except that salary of two thousand five hundred dollars (\$2,500.00) and two items of disbursement were credited before arriving at a balance of eight hundred two dollars seventy-three cents (\$802.73) as at 31st May, 1940. In the fiscal year 1940-1941 he was credited as follows:

Sundry cheques deposited in the company's bank account	\$ 4,500.00
Various disbursements made by him during the year	1,822.02
Salary, fiscal year ended 31st May, 1941	<u>2,500.00</u>
	8,822.02

and he was debited as follows:

Sundry cheques	7,640.51	
Various disbursements made for his account during the year	2,404.52	
Salt salmon roe sales, yen 11,483.32 at \$26.50	<u>3,043.08</u>	<u>13,088.11</u>
<u>Net debit in the fiscal Year 1940-1941</u>		<u>\$ 4,266.09</u>

We are unable to explain the transaction in salmon roe sales as the account dealing with salmon roe sales has been removed from the ledger.

In the fiscal period of eleven (11) months to 30th April, 1942, substantial banking transactions were again recorded in this account which we summarize as follows:

Sundry cheques deposited in the company's bank account	7,200.00
R. Tanaka, Salary account, 1939-1940 and 1940-1941, transferred	2,000.00
Repayment of loan from R. Suzumoto	4,500.00
Various disbursements made by him during the period	1,415.05
Salary for year to 31st May, 1942	<u>2,500.00</u>
	17,615.05



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He was also debited as follows:

Sundry cheques	10,200.00	
Various disbursements made for his account during the period	1,507.89	
Cash taken by C. Tanaka	<u>72.95</u>	<u>11,780.84</u>
<u>Net credit in the eleven (11) months to 30th April, 1942.</u>		<u>\$ 5,834.21</u>

Payments for boat charters referred to above under the heading "Nature of Business" are not included in the cheques charged to T. Tanaka's personal account.

#### Application of Control

We have not been appointed to control the affairs of this company. We have advised the company's bankers not to permit any transactions without notification to us and have ascertained the inventory of supplies at the Cowichan Saltery Company Limited, in which we consider the company is the owner to the extent of fifty percent (50%), is being properly watched.

#### Existing Contracts

With the exception of the lease in the name of T. Tanaka, we believe there are no contracts outstanding.

#### Prospect for continued Operations

There do not appear to be any prospects for the continued operation of this company. The company's main source of revenue was a fifty percent (50%) interest in herring fishing operations jointly with Cowichan Saltery Company Limited, together with some revenue from sales of salt salmon roe.

The present prospects in the salt herring industry do not indicate this company can be profitably operated at present or in the near future.



G. W. McPherson, Esq.,  
Vancouver, B. C.

9th November, 1942

Conclusions and Recommendations

1. There is no enemy interest.
2. There does not seem to be any prospect of continuing operations at a profit.
3. The owners are now evacuated from the Defence Area.
4. We would recommend the company should be liquidated.

We shall be pleased to furnish any additional information that may be required in connection with the foregoing.

Respectfully submitted,

  
Chartered Accountants.



Tanaka and Company Limited

Balance Sheet as at 31st May, 1942

Assets

Current:

Cash on hand  
Cash in Royal Bank of Canada,  
East End Branch

13.88  
2,681.92  
2,695.80

Accounts Receivable

Trade  
Employees  
Temporary advances

15.31  
118.40  
27.25  
160.96  
1,215.65

Unemployment Insurance stamps  
Nets and fittings

.06  
1,215.65

Investment:

Canadian Salt Herring Exporters  
Limited loan account

1,500.00

Fixed Assets:

Buildings  
Wharf  
Plant and machinery  
Equipment  
Sewers  
Office fixtures

9,816.67  
4,300.00  
3,320.10  
11,717.25  
916.28  
500.00  
30,570.30

Less: Depreciation reserve  
Equipment, etc. sold

17,995.99  
218.00  
18,213.99  
12,356.31  
137.50

Prepaid Rent

Debit:

Balance at debit 31st May, 1941  
Add: Loss for the year ended  
31st May, 1942 per exhibit  
B

8,605.78  
8,793.18  
17,398.96  
\$ 35,465.24

Liabilities

Current:

Accounts Payable  
Provincial Government  
Trade accounts  
Shareholders

70.14  
24.25  
5,370.85  
5,465.24

Capital:

Authorized: 40,000 shares of \$1.00  
each \$40,000.00  
Issued: 30,000 shares of \$1.00 each  
fully paid

30,000.00

\$ 35,465.24



Tanaka and Company Limited  
Profit and Loss Account  
for the year ended 31st May 1942

Fish Sales:50% of Joint Gross Profit:

1940-1941 season	186.24
1941-1942 season	<u>580.74</u>

Discounts received

766.98
<u>96.03</u>

\$ 863.01

Boat expense	2.70
Camp expense	516.05
Cartage	29.06
Fuel oil	266.63
General expense	890.92
Insurance	398.60
City licences	55.00
Office expense	231.07
Nets and fittings	628.13
Provisions	129.91
Rent of land, Reid Island, B.C.	162.50
Salaries	4,580.00
Land taxes	238.47
Travelling expense	265.50
Telephones and telegraphs	<u>115.08</u>

Reserve for depreciation

8,509.62
<u>1,146.57</u>

9,656.19Net Loss for the year ended31st May, 1942 to exhibit "A"

\$ 8,793.18



## P. S. Ross &amp; Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

MAJ. GEN. J. S. ROSS, C.M.G.,	G. E. HOULT,
J. W. ROSS, LL.D.,	S. B. PECKHAM,
S. N. CAMPBELL,	W. G. JEPHCOTT,
J. A. GRANT,	H. S. HAWTHORNE,
W. L. GATEHOUSE,	F. E. H. GATES,
G. M. HAWTHORN,	J. A. ROSS,
I. A. ROSS,	F. A. COFFEY,
H. I. ROSS,	G. G. HARRIS,
G. N. SMITH,	

ROYAL BANK BUILDING  
360 ST. JAMES STREET

MONTREAL, QUE.

17th July, 1947

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

Dear Sir;

Re: Tanaka and Company Limited

Since reporting to you on our investigation of this company under date of 9th November 1942 we continued our supervision of the company's affairs and on 16th February 1944 you appointed our Mr. Frederick Field Controller with the powers of a Liquidator with instructions to wind up the business of the company.

We now wish to report on the realization of the assets and attach the following exhibits to be read in conjunction with this report.

- Exhibit 1 - Balance Sheet as at 2nd December 1946.
- Exhibit 2 - Deficit account for the period 31st May 1942 to 2nd December 1946.
- Exhibit 3 - Statement of cash receipts and disbursements for the period 31st May 1942 to 2nd December 1946.
- Exhibit 4 - Analysis of Liquidation expenses to 2nd December 1946.
- Exhibit 5 - Realization account to 2nd December 1946.

Accounts receivable

We have written off accounts receivable totalling \$1,655.65 of which \$1,500.00 represented an advance to the Canadian Salt Herring Exporters Limited, an insolvent company, which is also being liquidated by us.



17th July, 1947

Buildings, Machinery and Equipment

Prior to disposing of this business on a break-up basis, attempts were made to dispose of it as a going concern to the various fishing companies. However, due to the absence of a market for salt fish we found it impossible to secure offers on this basis.

In March 1943 we received an offer of \$2,550.00 from the Canadian Fishing Company to purchase the miscellaneous supplies and equipment owned jointly by this company and Cowichan Saltery Company Limited and located on the premises of Canadian Saltery Limited. On 17th May 1943 we received a telegram signed by Renzo Suzumoto as secretary of Cowichan Saltery Company Limited and R. Tanaka as president of Tanaka and Company Limited accepting the price of \$2,550.00. This telegram was confirmed subsequently by a letter from Suzumoto and concurred in by your office under date of 22nd May 1943. The parties concerned subsequently advised that this money should be divided equally between the two companies.

The machinery belonging to the company was advertised for sale by tender on 28th June 1944 along with that of other salteries in the immediate vicinity. The only tender received was that of the A. R. Williams Machinery Company who had made the appraisal. Their offer was for \$980.00 and the appraisal valuation was \$1,225.00. In view of the fact that the tenderer had made the appraisal it was decided to have a second appraisal carried out and accordingly Mr. John Gould was requested to do this work. Mr. Gould's valuation also totalled \$1,225.00 subject to a reduction of approximately 15% to be made for dismantling and removal. This resulted in a net figure of \$1,041.00 which the A. R. Williams Machinery Company agreed to pay. We received your approval to this sale on 14th August 1944. In addition to the foregoing we received sundry receipts from sale of equipment amounting to \$34.68.



17th July, 1947

Furniture and fixtures were sold by auction and receipts amounting to \$352.25 were received by us.

The buildings and wharf carried on the books of the company were principally located on crown foreshore on which the company did not hold a lease. As a result, the buildings were claimed by the Crown and, on the advice of our solicitors, the claim was not disputed.

#### Scows

In our investigation report, we stated that Laurence and Shaw, the company's solicitors, had advised that the company owned four scows but only three were identified, being the S.T. #4, #5, #6. We were unable to identify any other scows belonging to this company. On 3rd December 1943 we received a letter from your office attaching a letter of enquiry from T. Tanaka dated 16th November 1943 in which he requested certain information regarding the disposition of company owned scows. This letter only referred to the three scows mentioned above and we therefore assume that these are the only three the company owned. Sales were made as follows:

S. T. #4	\$ 50.00
S. T. #5	150.00
S. T. #6	500.00

Approval of these transactions was given by your office.

#### Accounts payable

The accounts payable are all due to shareholders of the company. We have had no claims in reply to our advertisements for creditors in the B. C. Gazette and local papers in December 1945 and again in December 1946. The shareholders equity in this company has now been extinguished and the remaining cash on hand will be applied to pay off the advances made by the shareholders.



Office of the Custodian  
Vancouver, B.C.

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17th July, 1947

General

This company was placed in formal liquidation on 2nd December 1946 in accordance with your order of 17th August 1946. As soon as we receive clearances from the Income Tax Department in respect of income tax assessments it is our intention to distribute the remaining funds to the creditors. We have received clearances of all charges from the Unemployment Insurance Commission and the Workmen's Compensation Board.

As this completes the realization of the physical assets, we would request that you issue a clearance in respect of controllership to Mr. Frederick Field and ourselves.

We shall be pleased to furnish any additional information you may require with respect to the foregoing.

Yours faithfully,

  
Chartered Accountants



Tanaka and Company Limited

Balance Sheet

As at 2nd December 1946

Assets

Cash in bank	4,869.59
Deficit per exhibit 2	<u>30,487.38</u>
	<u>\$ 35,356.97</u>

Liabilities and Capital

Current liabilities

Due to shareholders  
Rekumatsu Tanaka  
Tokutaro Tanaka

1,000.00	
<u>4,356.97</u>	5,356.97

Capital

Authorized

40,000 shares of \$1.00 each      \$ 40,000.00

Issued and fully paid

30,000 shares of \$1.00 each

<u>30,000.00</u>
<u>\$ 35,356.97</u>



Tanaka and Company LimitedDeficit AccountFor the Period 31st May 1942 to 2nd December 1946Deficit - 31st May 1942

17,398.96

Deduct:Deposit recovered  
Accounts set up in error  
Miscellaneous income21.00  
86.39  
10.12117.51

17,281.45

Add:Steel drums not returned  
Bad debts written off  
Rent  
Taxes - land  
Insurance  
Unemployment insurance  
Liquidation expenses - per exhibit 4  
Loss on realization - per exhibit 567.00  
1,655.65  
437.50  
172.77  
195.00  
24.37  
484.61  
10,169.0313,205.93Deficit - 2nd December 1946  
per exhibit 1\$ 30,487.38  

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Tanaka and Company LimitedStatement of Cash Receipts and DisbursementsFor the Period 31st May 1942 to 2nd December 1946Receipts

Balance - 31st May 1942		2,695.80
Accounts receivable		9.50
Deposit refunded		21.00
Miscellaneous		9.59
Sale of assets - Scows	700.00	
- Equipment and supplies	1,275.00	
- Machinery	1,075.68	
- Furniture and fixtures	<u>352.25</u>	<u>3,402.93</u>
		6,138.82

Disbursements

Tokutaro Tanaka	13.88	
Land taxes	176.43	
Rent - Reid Island	300.00	
Insurance	195.00	
Unemployment insurance	24.31	
Oil drums - not returned	75.00	
Liquidation expenses - per exhibit 4	<u>484.61</u>	<u>1,269.23</u>

Cash in bank - 2nd December 1946\$ 4,869.59



Tanaka and Company LimitedRealisation Accountto 2nd December 1946

<u>Asset</u>	<u>Cost</u>	<u>Depreciation Reserve to 31/5/42</u>	<u>Book Value</u>	<u>Selling Price</u>	<u>Loss</u>
Building	9,816.67	3,519.99	6,296.68		6,296.68
Wharf	4,300.00	1,965.53	2,334.47		2,334.47
Machinery and equipment	15,022.35	11,882.25	3,140.10	1,075.68	2,064.42
Tools and fittings	1,215.65		1,215.65	1,275.00	59.35
Boats	916.28	378.22	538.06	700.00	161.94
Office furniture and fixtures	<u>297.00</u>	<u>250.00</u>	<u>47.00</u>	<u>352.25</u>	<u>305.25</u>
	\$ 31,567.95	17,995.99	13,571.96	3,402.93	
<u>Loss on realisation - per exhibit 2</u>					<u>\$ 10,169.03</u>



## P. S. Ross &amp; 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. G. HARRIS

S. B. PECKHAM  
 W. G. JEPHCOTT  
 H. S. 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, QUE.

25th November 1947

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

Attention: Mr. P. G. Shears, Director

Dear Sirs:

Re: Tanaka and Company Limited

On 17th July, 1947, we reported to you on the affairs of this company to 2nd December, 1946. We now wish to report on the company affairs to 1st October, 1947, the date of the final meeting of shareholders, and attach the following exhibits:

Exhibit 1 - Balance Sheet as at 2nd December 1946.

Exhibit 2 - Deficit Account for the period 2nd December 1946 to 1st October 1947.

Exhibit 3 - Statement of Cash Receipts and Disbursements for the period 2nd December 1946 to 1st October 1947.

Since the date of our last report we have called the final meeting of shareholders after which we filed the Liquidator's accounts and Form 23 with the Registrar of Companies in accordance with the requirements of the British Columbia "Companies Act". In distributing the remaining cash on hand we have given effect to a quit claim deed executed by Rokumatsu Tanaka in favour of Tokutaro Tanaka prior to the former's return to Japan. This document assigns all the assets of Rokumatsu Tanaka to Tokutaro Tanaka and was prepared and sworn to before Mr. N. A. Davidson, barrister, of Vernon, B. C. Before making the transfer on the books of the company we were advised by your office that there were no claims registered against Rokumatsu Tanaka.



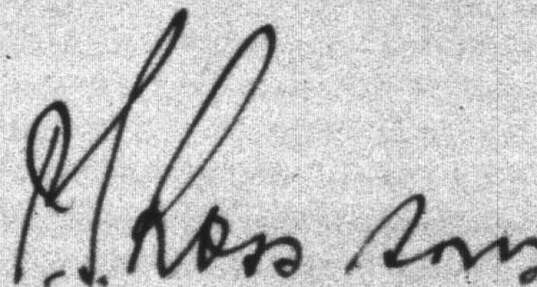
Office of the Custodian,  
Vancouver, B. C.

- 2 -

25th November, 1947

We shall be pleased to furnish any additional information you may  
require relative to the foregoing.

Yours faithfully,

A handwritten signature in dark ink, appearing to read "P. S. Ross & Sons". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Chartered Accountants.



Tanaka and Company LimitedBalance Sheetas at 2nd December, 1946Assets

Cash in bank	4,869.59
Deficit account	<u>30,487.38</u>
	<u>\$ 35,356.97</u>

LiabilitiesCurrent

Due to shareholders

Rokumatsu Tanaka  
Tokutaro Tanaka1,000.00  
4,356.97

5,356.97

CapitalAuthorized40,000 shares of \$1.00 each \$40,000.00Issued and fully paid

30,000 shares of \$1.00 each

30,000.00\$ 35,356.97



Tanaka and Company LimitedDeficit AccountFor the period 2nd December 1946 to 1st October 1947

Deficit - 2nd December 1946

30,487.38

Add:Controller's and Liquidator's fees  
and expenses

680.80

Miscellaneous expenses

35.50

31,203.68

Deduct:Balance of shareholders' loan  
accounts written off

1,201.95

Sundry receipts

1.731,203.68Balance - being equivalent to  
issued capital

\$ 30,000.00



Tanaka and Company Limited  
Statement of Cash Receipts and Disbursements  
For the period 2nd December 1946 to 1st October 1947

Receipts

Cash in bank - 2nd December 1946	4,869.59
Sundry receipts	<u>1.73</u>
	4,871.32

Disbursements

Controller's and Liquidator's fees and expenses	680.80	
Sundry expenses	<u>35.50</u>	716.30
Gustodian of Enemy Property for accounts of Japanese shareholders		<u>4,155.02</u>
		<u>4,871.32</u>
<u>Cash in bank - 1st October 1947</u>		<u>Nil</u>



8548  
13873

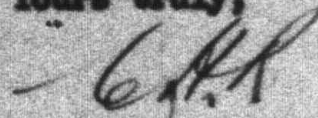
January 8th, 1951

Mr. Takutaro TANAKA,  
3450 Welwyn St.,  
Vancouver, B. C.

Dear Sir:

Replying to your letter of the 5th instant,  
you must be well aware that you have received all the funds  
from Tanaka & Company. Our letter to you of December 20th, 1947  
enclosed a cheque representing the final dividend of Tanaka &  
Company.

Yours truly,



C. H. Reed  
Office of the Custodian

CHR:RK



File #13873

3450 Nelson St.,  
Vancouver, B.C.  
January 5/51

Dept. of Secretary of State,  
Office of the Custodian,  
306 Royal Bank Bldg.,  
Hastings and Granville,  
Vancouver, B.C.

EVACUATION SECTION	
Rec'd	JAN 8 1951
File No.	13873
Ans.	Reed
Referred	

Dear Sir:

I received your letter of  
January 4 saying that the  
Roston Bonneyar engine, at  
Reid Island - property of Tanaka  
and company, has been paid  
to the amount of \$1,041.00.

Will you please send  
me the amount.

Waiting for your reply

Yours truly,  
J. Tanaka



13873

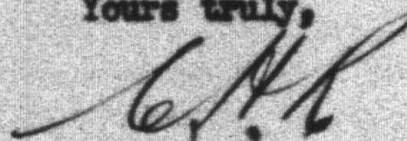
January 4th, 1951

Mr. Tokutaro TANAKA,  
3450 Walsby Street,  
Vancouver, B. C.

Dear Sir:

Replying to your letter of the 20th ultimo  
we find from our records that the Boston Conveyor engine  
at Reid Island property of Tanaka and Company was sold with  
other machinery in September 1944 for the sum of \$1,041.00.

Yours truly,



C. H. Reed  
Office of the Custodian

CHR:RK



3450 Kelwyn St.,  
Vancouver, B. C.,  
December 20/50.

Dept. of Secretary of State,  
Office of the Custodian,  
506 Royal Bank Bldg.,  
Vancouver, B. C.

EVALUATION SECTION	
Rec'd	DEC 27 1950
File No.	13873
Ans.	
Referred	Shears

Dear Sir:

Please let me know  
if Tanaka & Co's Boston  
conveyor engine at Reid  
Island is sold or not.

If sold, please let  
me know at what price  
it was sold.

Waiting for your reply

Yours truly,  
J. Tanaka.

Sped Field say:  
machinery including  
Boston conveyor engine  
sold on block for \$1041.00  
on September 1944



8548/13873

January 17th, 1949.


Mr. Tokutaro TANAKA,  
Reg. No. 00709,  
4307 - 29th Street,  
Vernon, B.C.

Dear Sir:- Re:- Scows

We have received your letter of the 14th instant in reply to ours of the 12th instant in respect to 3 scows enumerated therein. In your letter you say "these scows are TANAKA & CO." and in a letter of November 16, 1943, copy enclosed, you ask that we let you know of these scows "belonging to TANAKA & Co. Ltd."

As stated in our letter of the 12th instant the proceeds of the sale of these scows were credited to TANAKA & Co. Ltd. and in receiving remittances from us from time to time, you have received funds derived from the assets of TANAKA & CO. LTD. and consequently have received your share of the amount arising from the sale of these scows.

Yours truly,

  
B.R. Dusenbury,  
Office of the Custodian.

BRD/DD.



Envelope No. 510 - Safety Deposit Box

File No. 13873 (Evac.)

TANAKA & COMPANY LIMITED

The following Certificate has been placed in Envelope No.  
510 - Safety Deposit Box, today:

1 Yokohama Specie Bank Certificate  
#73900 in the amount of 19,925.52 Yen

/ER

*G. Labertson*

*Removed see  
memo 30/1/51*

*Jan. 30th 1951  
Received the above Certificate*

*J Tanaka*



8343/Int. 344/3114/13873

January 12, 1949.

Mr. Tokuhiro TANAKA,  
Reg. No. 00709,  
2437-39th Street,  
Vernon, B.C.

Dear Sir:-

We are in receipt of yours of the 8th instant re  
Vessel and Bounties-

re L-3801 25- 0141793

This was sold October 23, 1942 for \$345.00 Gross and  
the net amount of \$339.05 was credited to Chonosuke TANAKA, son of  
Rokumatsu TANAKA, to whom his father transferred title in 1941.

re Bounties No. A.5 and 6  
These Bounties were sold as follows:-

No. 4	for	\$50.00
5	"	150.00
6	"	<u>300.00</u>

and the proceeds credited to TANAKA & CO. Ltd. by F.C. Ross & Sons  
Liquidators.

Yours truly,

 S.R. Dunsbury,  
Office of the Custodian.

END ED.



8548  
13873

December 9th, 1947

Mr. Tokutaro TANAKA,  
Registration 00709,  
627 Lishman Ave.,  
General Delivery,  
Vernon, B. C.

Dear Sir:

Re: Tanaka and Company Limited

Further to our letter of November 4th and yours of the 10th ultimo we enclose cheques in your favour for \$2,178.49 and \$500.00 respectively, which represents a distribution of the amount due to the shareholders of the above Company.

There is still a balance of \$1,476.53 due to you from this source and a cheque for this amount will be forwarded in the near future.

Matsunosuke SHINDE of Greenwood has been written to regarding the Canada Mio Company and no doubt we shall be able to obtain from him an explanation of the entries which are required by the liquidators.

Yours truly,

C. H. Reed  
Office of the Custodian

CHR:RK  
Encls.



13873

December 8th, 1947

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

Dear Sirs:


Re: Tanaka & Company Limited

We beg to acknowledge receipt of your letter of the 26th ultimo enclosing cheque for \$1,476.53 being final dividend of the above Company.

We have credited the account of Tokutaro TANAKA with \$976.53 and Rokumatsu TANAKA with \$500.00. We have now transferred the \$500.00 from the account of Rokumatsu to Tokutaro's account and the full amount of \$1,476.53 will be remitted to Tokutaro TANAKA.

We attach hereto our official receipt.

Yours very truly,

  
C. H. Reed  
Office of the Custodian

CHR:BS  
Encl.



13873  
P. S. Ross & Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER411 Royal Bank Building  
Vancouver, B. C.  
26th November, 1947Our File 295-142Office of the Custodian,  
506 Royal Bank Building,  
Vancouver, B. C.Attention: Mr. F. G. Shears

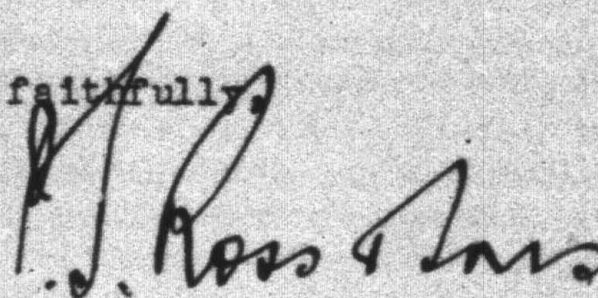
Dear Sir;

re: Tanaka and Company Limited

We are forwarding to you under separate cover the following records of this company. Would you kindly acknowledge receipt on the copy of this letter.

- 1 Book of share certificates
- 1 Minute Book
- 1 Cheque Book
- 1 Journal
- 1 Ledger

Yours faithfully,





## P. S. ROSS &amp; SONS

CHARTERED ACCOUNTANTS  
MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

411 Royal Bank Building  
Vancouver, B. C.  
26th November, 1947

Our File 295-142

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

Attention: Mr. F. G. Shears

Dear Sir:

re: Tanaka and Company Limited

We enclose cheque in your favour in the amount of \$1,476.53, representing the final dividend of this company. This cheque along with that of October 31st, makes a total of \$4,155.02, which should be credited to the account of Tokutaro Tanaka. In our cheque of 31st October amounting to \$2,678.49, was included \$500.00 for the account of Rokumatsu Tanaka. In view of the fact that Rokumatsu Tanaka assigned all his assets to Tokutaro Tanaka prior to leaving Canada and also that Rokumatsu had no claims outstanding against him at the time of his departure, we feel that this \$500.00 should be transferred to the account of Tokutaro Tanaka.

On 19th July, 1947, we wrote to you requesting that you withhold certain monies of Tokutaro Tanaka until we receive a reply from him relative to certain cash shortages in the accounts of Canada Mio Company. To date we have not received a reply from Tanaka and would request that you hold these funds until we determine whether there will be any claim against him on behalf of Canada Mio Company.

Yours faithfully,

*P. S. Ross*

*I feel  
advised by  
Mr. Shears  
that funds  
can be released  
to Tokutaro Tanaka  
20/12/47*

*Copies on files 3114 + 8548*



P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

13873  
411 Royal Bank Building  
Vancouver, B. C.  
25th November, 1947

Our File 295-142

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

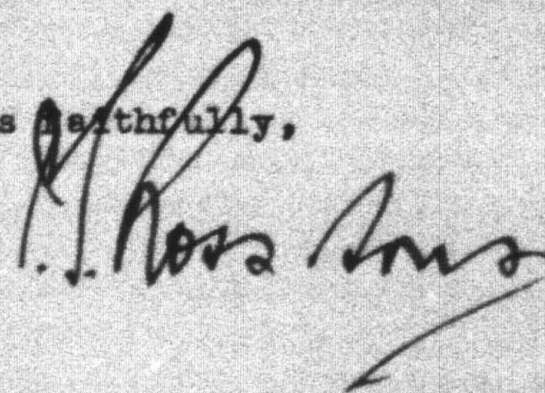
Attention: Mr. F. G. Shears

Dear Sir:

re: Tanaka and Company Limited

We attach hereto two copies of our report on  
winding-up, under date of 25th November, 1947, in connection  
with the above mentioned company.

Yours faithfully,



encls.



# 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. G. HARRIS

CHARTERED ACCOUNTANTS  
MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER  
SAINT JOHN, N. B.

ROYAL BANK BUILDING  
360 ST. JAMES STREET

MONTREAL, I. QUE.

27th October 1947.

Office of  
The Custodian of Enemy Property,  
504 Royal Bank Building,  
Vancouver, B. C.

DR. to P. S. ROSS & SONS

## Re: Tanaka & Co. Ltd.

To Services Rendered for the period June 1942 to August 1947 inclusive investigating the affairs of the above Company	\$155.00
To Services Rendered for the period June 1942 to August 1947 inclusive controlling the affairs of the above Company	70.00
To Services Rendered for the period June 1942 to August 1947 inclusive liquidating the affairs of the above Company	355.00
To Services Rendered winding up the affairs of the above Company	<u>80.00</u>
	660.00
Out-of-pocket Expenses	<u>20.80</u>
	<u>\$680.80</u>

approved  
*[Signature]*  
6-11-47

Ex 13473  
NIL



~~File 13873~~

# P. S. ROSS & SONS

## CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

411 Royal Bank Building  
Vancouver, B. C.  
6th November, 1947

Our File 295-142

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

Dear Sirs:

re: Tenaka and Company Limited

We recently made to you a distribution of 50% of the balance at the credit of the shareholders of Tanaka and Company Limited and included therein the sum of \$500.00 in respect of Rokumatsu Tanaka. With further reference to our files we now find that prior to leaving for Japan Mr. Rokumatsu Tanaka made assignment of all his assets to Mr. Tokutaro Tanaka and also appointed Mr. Tokutaro Tanaka his attorney. These documents were prepared and are sworn to before Mr. N. A. Davidson, barrister of Vernon, B.C., and are on our file and open to your inspection. It would, therefore, seem proper that any monies paid by us to you in respect of Rokumatsu Tanaka would eventually find their way into the hands of Tokutaro Tanaka.

We are preparing our final report of the winding-up of this company and at that time will advise you of the disposition of the further funds held by us.

Yours faithfully,

Rokumatsu TANAKA 3114/11761 Yo  
Rebat Dec 24/1946 \*500.

Transfer to Tokutaro TANAKA  
File 8548/00709

Sale 8548/50  
 Given cheque to J. Barcala "500  
 (1st. 2nd.)

Sincerely,



8548  
13873 ✓  
9972

4th November, 1947.

Mr. Tokutaro Tanaka,  
Registration #00709,  
c/o. Murakami,  
R.R. #3,  
Vernon, B.C.

Dear Sir:

Re: Tanaka & Company Limited.

Referring to your letters of October 6th and 29th, we have to advise you that we have not yet received a final report from the Liquidator, but he has advised that a distribution of 50% of the amount due to the shareholders might be made at the present time.

The liabilities shown as due to yourself and Rokumatsu Tanaka are as follows:

Tokutaro Tanaka	-	\$4,356.97
Rokumatsu Tanaka	-	1,000.00

A cheque for \$2,178.49 has already been drawn in your favour. Before sending this, however, we must refer you to a letter written by Messrs. P.S. Ross & Sons on the 30th September, 1946, requesting certain information regarding entries in the books of the Canada Eio Company Ltd. Another letter was written to you on the 19th March, 1947, copy of which is enclosed, and on two occasions since you have been asked to supply the information requested.

Will you please give this matter your immediate attention and on receipt of your reply, we will be pleased to forward the cheque above mentioned and as soon as we receive the final report of the winding up of your company, the balance of the funds remaining on hand will be distributed.

Yours truly,

F. G. Shears,  
Director.

FOS/PHE



13873

WHEREAS the Secretary of State of Canada acting in his capacity as Custodian under and by virtue of the Consolidated Regulations Respecting Trading with the Enemy (1939) appointed P.S. Ross & Sons, Chartered Accountants, Vancouver, on the 7th day of May, 1942, Inspectors under the said Regulations and authorized the said Inspectors to inspect all books and documents belonging to or under the control of TANAKA AND COMPANY LIMITED;

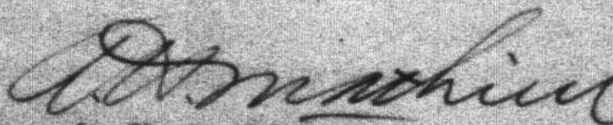
AND WHEREAS the said Inspectors conducted an investigation into the affairs of the said TANAKA AND COMPANY LIMITED and made a report to the Secretary of State of Canada;

AND WHEREAS the report having been considered, the Secretary of State of Canada by his duly authorized and lawful Deputy, under and by virtue of the said Regulations, on the 16th day of February, 1944, appointed Frederick Field, Chartered Accountant, in the City of Vancouver, in the Province of British Columbia, a representative of P.S. Ross & Sons, Controller of the said Company and conferred upon Frederick Field such powers as are exercisable by a Liquidator in a voluntary winding up of a company;

AND WHEREAS the said Frederick Field has presented a report to the Secretary of State of Canada on the affairs of the Company and has applied to the Secretary of State of Canada to be released and discharged;

NOW THEREFORE, the Secretary of State of Canada by his duly authorized and lawful Deputy, under and by virtue of the Revised Regulations Respecting Trading with the Enemy (1943), hereby terminates the appointment of Frederick Field as Controller of the said TANAKA AND COMPANY LIMITED made on the 16th day of February, 1944, and discharges the said Frederick Field from all liability in respect of any act done or default made by the said Frederick Field in the exercise or performance of his powers as Controller of the said TANAKA AND COMPANY LIMITED.

DATED at OTTAWA, this 6<sup>th</sup> day of August, 1947.

  
A. H. Mathieu,  
Assistant Deputy Custodian.



SEP 4 1947
For No. ....
By ....
Special ....

13873

411 Royal Bank Building  
Vancouver, B.C.  
3rd September, 1947

Our File 295-142

The Manager,  
Royal Bank of Canada,  
East End Branch,  
Vancouver, B.C.

Dear Sir:

re: Tanaka and Company Limited

Would you kindly arrange to deliver the deposit  
receipts in the amount of 19,925.52 yen held by you in  
the name of this company to your main branch with instructions  
that they be delivered to the office of the Custodian of  
Enemy Property.

Yours faithfully,

*Ken Keli*

Liquidator  
Tanaka and Company Limited

*Johannes Steiner  
Paul Airfield*

c.c. Mr. Good, Office of the Custodian, Vancouver

13973



MEMORANDUM

TO: File 13873.

FROM: Mr. William Wills.

March 21st, 1947.

Re: Tanaka & Company—Contents of Filing  
Cabinets.

When these Filing Cabinets were sold the contents  
were packed in cartons and stored in the basement of 992 Powell Street.

Some time later, the basement became flooded, following  
an extra heavy rain (cloudburst). The above cartons, along with many  
others, were so water soaked and useless, they were discarded.

Wm Wills

W/P.



*C. W. Morrow, LL.B.*

*Barrister at Law, Solicitor  
Notary Public*

SOLICITOR FOR THE CITY OF VERNON

*N. A. Davidson, LL.B.*

PHONE 455 P.O. BOX 232

*Vernon,*

BRITISH COLUMBIA

December 12, 1946.

The Department of The Secretary  
of State,  
Office of the Custodian,  
Japanese Evacuation Section,  
506 Royal Bank Building,  
VANCOUVER, B. C.

EVACUATION SECTION	
Rec'd	DEC 12 1946
File No.	13173
Ans.	
Referred	<i>[Signature]</i>

Dear Sir:

Re: Tanaka & Company Limited.

We understand that pursuant to Section 220 of the Companies Act, there is to be a meeting of the creditors of the above company at the office of P.S. Ross & Sons, 411 Royal Bank Building, Vancouver on Thursday, December 19th. Mr. Rokumatsu Tanaka has a claim against the above company, in voluntary liquidation, for salary for the year 1942. As you know, he is leaving for Japan shortly, and this is to advise you that a Power of Attorney and Quit Claim Deed from Rokumatsu Tanaka to Tokutaro Tanaka were executed on December 10th, 1946. Tokutaro Tanaka has indicated his intention of being at the aforesaid meeting in the place of Rokumatsu Tanaka.

The above-mentioned Power of Attorney and Quit Claim Deed are in the possession of Tokutaro Tanaka, whose address is C/O Mr. Stefan Gill, R.R. No. 3, Vernon, B.C. Kindly refer all further communications to that address.

Yours faithfully,

C.W. MORROW,

Per: *[Signature]*

NAD:G



15873  
COPY.

for 13873

P.S. Ross & Sons  
Chartered Accountants,

Royal Bank Building,  
Vancouver, B.C.  
13th June, 1946.

Our File 295-142

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

Attention: Mr. B.R. Dusenbury

Dear Sirs:-

Re:- Tanaka & Company Limited

We have received from you copy of a letter written to Mr. Tokutaro Tanaka. May we point out that it has been arranged with Mr. Shears that no information shall be given by us direct to Japanese.

Answering the query of Mr. Tanaka, we wish to advise that we are holding funds of \$4,869.59 in respect of Tanaka & Co. Ltd. A formal report is being prepared on this company and will be in the hands of the Custodian shortly.

Yours faithfully,

"P.S. Ross & Sons.



8548/13873

January 19th, 1946.

Mr. Tokutaro TANAKA,  
Reg. No. 00709,  
Minto Mine, B.C.

Dear Sir:-

Re:- Chattels

We are in receipt of your letter of the 15th instant regarding certain chattels and note list of same left by you with Col. J.M. Macmillan before your evacuation.

It is noted on the file that you wrote to us on the 20th November 1944 regarding these same articles except an Accounting Machine which you now mention. On the 24th of November of that year we wrote to you advising that the chattels received from Col. Macmillan on your behalf had been sold at public auction.

We are enclosing to you herewith copies of Auction sheets as follows:-

No. 36 net - \$185.57


No. 39 net - 65.51

You will notice by the enclosed sheets that these amounts have been credited to TANAKA & CO. Ltd. file No. 13873. The proceeds have been forwarded to the Liquidator of the Company who will later account for the liquidation.

In Auction sheet No. 36 is mentioned a cheque protector and on Auction sheet No. 39 is mentioned a child's crib, which are not referred to by you in your letter of the 15th instant, or in the one of the 20th November 1944. In your reply to this letter please explain about these two items.

Yours truly,

BRD/DD.  
Encs. 2.

 B.R. Dopenbury,  
Administration Department.



DEC 12 1945

11th December, 1945.

Memorandum to Mr. Shears

Re: Cowichan Saltery Company Limited  
and Tanaka & Company Limited

Int 371. £ 10097.  
13873.

With reference to your letter of yesterday's date, we would suggest the following as a distribution of the funds on hand to credit of Cowichan Saltery Company Limited:

Tanaka & Co. Ltd.	1,176.68
Cowichan Saltery Co. Ltd.	<u>1,029.17</u>
	<u>\$ 2,205.85</u>

For your information the Tanaka & Co. Ltd. account is made up as follows:

By 50% of proceeds of sale of loose equipment	1,275.00
Deduct: Expenses	
Cost of inventory \$39.15 50%	19.57
Wages - March, 1942 to March, 1943 \$157.50 50%	<u>78.75</u>
	<u>98.32</u>
	<u>\$ 1,176.68</u>

*And Field*



506 Royal Bank Building,  
Vancouver, B.C.

10th December, 1945.

13673/371 Int.

Your files 392-150, 395-142

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

Dear Sirs:

Re: Comishan Saltory Company Ltd.,  
and Tanaka & Co., Ltd.

As suggested in your letter of the 29th November, we wrote to Mr. Teintaro Tanaka, Mr. Renzo Sumoto and Mr. Rikamatsu Tanaka stating that unless we heard from them to the contrary before the 15th December, the proceeds of the sale of chattels amounting to \$4,550.- would be divided equally between the above two companies.

The following letter signed by R. Sumoto and T. Tanaka has been received confirming the arrangement of a 50-50 division of the proceeds of the supplies:

"Thank you kindly for your letter of November 30th with regard to division ratio, between us and Tanaka Company, of proceeds of the sale of sundry supply jointly left at our North Galiano plant.

In connection with above, we would like to call your attention to our letter of October 25 1943. In the last portion of clause 1 of that letter we have clearly stated that we and Tanaka Company mutually agreed to equally divide the proceeds of above mentioned sale of 2550.00 in to 1275.00 each.

We have not changed our agreement since and of course it still stands, therefore, kindly divide the credit between our two company according to the above mentioned ratio."



506 Royal Bank Building,  
Vancouver, B.C.

30th November, 1945.

372 (Int.)  
13873 (Evac.)

Mr. Tokutaro Tanaka, President,  
Mr. Renzo Susumoto, Secretary,  
Cowichan Saltery Co., Ltd.

Mr. Tokutaro Tanaka, President,  
Mr. Rokumatsu Tanaka, Secretary,  
Tanaka & Co., Ltd.

Dear Sirs:

Re: Cowichan Saltery Co., Ltd. and  
Tanaka & Co., Ltd.

The sundry supplies which were located at the Saltery plant at North Galiano Island were sold by the Liquidator for the sum of \$2,550.- this amount being agreed upon by Mr. Renzo Susumoto and Mr. Rokumatsu Tanaka and confirmed by telegram and letter dated May 12th, 1943.

It has been considered that a part of these supplies were owned by the Cowichan Saltery and the other part by Tanaka & Co., Ltd. but no exact ratio has been established although it is our understanding that the Liquidator has endeavoured to obtain this.

The recommendation of the Liquidator is that this amount of \$2,550.- should be equally divided and that \$1,275.- be credited to each company.

This letter is for the purpose of advising that unless we hear from you to the contrary before the 15th December next, this credit will be divided as above mentioned.

Yours truly,

F. G. Shears,  
Director.

FGS/PME



File No. 1373 (Real)

June 14th, 1945

YAMAKA & COMPANY LIMITED

Inspection Order - May 7, 1943  
Liquidation Order - February 16, 1944  
Order Vesting Shares - February 16, 1944

Accounts Transferring Shares March 3, 1945

To Custodian	27,376 shares
To Mr. Shew	1 share
To Mr. Wright	1 share

Remarks

The buildings of this company were situate on leased land and Crown Foreclosure. An offer of \$200.00 for Sillery Buildings was received from Mr. John Martin on behalf of a client, in August, 1944, which offer was referred to Messrs. F. S. Ross & Sons. No report on file as to disposition.

All the machinery of the company has been disposed of.

Claims owing to the Provincial Government have been settled and Yamaka & Company Limited have no further interest in the buildings at Reid Island. Practically all the buildings are situated on Crown Foreclosure and ownership is claimed by the Provincial Government. The few remaining buildings (residual under the lease) are not considered worth the cost of removal. Mr. Shew has agreed that the Crown in the Right of the Province of British Columbia own these buildings.



**CANADA**  
**DEPARTMENT OF THE SECRETARY OF STATE**  
**OFFICE OF THE CUSTODIAN**

ADDRESS ALL  
COMMUNICATIONS  
TO THE  
CUSTODIAN'S OFFICE  
PLEASE REFER  
TO  
**13873**  
FILE NO. **2548000**

OTTAWA, Ontario.

Tanaka and Company Limited,  
c/o Messrs. P.S. Ross & Sons,  
411 Royal Bank Building,  
Vancouver, B.C.

Dear Sirs:

The Custodian has been advised that 30,000 shares of your Company's stock are recorded in the books of the Company as follows:

Tokutaro Tanaka	15,000	
Rokumatsu Tanaka	<del>15,000</del>	30,000

Herewith you will find warrants transferring the 30,000 shares that were vested in the Custodian by Order dated February 16th, 1944, as follows:

29,998 shares to The Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading with the Enemy (1943)

1 share to Frank Gould Shears, 506 Royal Bank Building, Vancouver, B.C.

1 share to Kenneth Wycott Wright, 509 Royal Bank Building, Vancouver, B.C.

The Custodian has been advised that the following persons comprise the Directorate:

Tokutaro Tanaka  
Rokumatsu Tanaka

In accordance with the provisions of the Revised Regulations Respecting Trading with the Enemy (1943), you are hereby ordered to remove from your records the above Directors, who shall cease to be Directors of your Company as from this date. Appointment is hereby made of Frank Gould Shears and Kenneth Wycott Wright as Directors of Tanaka and Company Limited.

Will you be kind enough to make the necessary notations in your records to give effect to the above Warrants, and forward share certificates to the Custodian's Office, 509 Royal Bank Building, Vancouver, B.C.

It would be advisable for you to arrange with the new Directorate to hold an early meeting in order that the various matters in connection with this Company that you are now dealing with may be brought to their attention for such action as may be deemed desirable.

Yours truly,

A.H. MATHIEU  
ASSISTANT DEPUTY CUSTODIAN

KW/DG



13673  
Evacuee

WHEREAS ROKUMATSU TANAKA is a person of the Japanese race and is the registered owner of Fifteen Thousand (15,000) shares of the issued capital stock of TANAKA AND COMPANY LIMITED;

AND WHEREAS the Secretary of State acting in his capacity as Custodian on the 16th day of February, 1944 under or by virtue of Order in Council P.C. 1665 dated the 4th day of March, 1942, as amended, ordered that the interest of the said ROKUMATSU TANAKA in TANAKA AND COMPANY LIMITED be vested in the Custodian;

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);

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 Deputy hereby states that Fifteen Thousand (15,000) shares of the issued capital stock of TANAKA AND COMPANY LIMITED registered in the name of ROKUMATSU TANAKA are vested in the Custodian and hereby orders TANAKA AND COMPANY LIMITED to cancel the registration of the



13673  
Evacuee

said shares now recorded in the name of ROKUMATSU TANAKA and to register the securities and issue certificates therefor, as follows:

14,996 shares to 'The Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading with the Enemy (1943)'

1 share to Frank Gould Shears

1 share to Kenneth Wycott Wright

and deliver the certificates to the Custodian.

DATED at OTTAWA, this                      day of                      , 1945.

Assistant Deputy Custodian

TO: TANAKA AND COMPANY LIMITED



13873  
Evacuee

WHEREAS TOKUTARO TANAKA is a person of the Japanese race and is the registered owner of Fifteen Thousand (15,000) shares of the issued capital stock of TANAKA AND COMPANY LIMITED;

AND WHEREAS the Secretary of State acting in his capacity as Custodian on the 16th day of February, 1944 under or by virtue of Order in Council P.C. 1665 dated the 4th day of March, 1942, as amended, ordered that the interest of the said TOKUTARO TANAKA in TANAKA AND COMPANY LIMITED be vested in the Custodian;

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);

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 Fifteen Thousand (15,000) shares of the issued capital stock of TANAKA AND COMPANY LIMITED are vested in the Custodian and hereby orders



13873  
Evancee

TANAKA AND COMPANY LIMITED to cancel the registration of the said shares now recorded in the name of TOKUTARO TANAKA 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)' and deliver the certificate to the Custodian.

DATED at OTTAWA, this                      day of                      , 1945.

Assistant DeputyCustodian

TO: TANAKA AND COMPANY LIMITED



19873  
Evacuee Section

509 Royal Bank Building,  
Vancouver, B.C.,  
Jancouver, B. C.

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

Dear Sirs:

Re: Tanaka and Company Ltd.

Attached please find Provincial Government tax notices  
covering the below listed properties.

Part of Lot 35, Reid Island Leasehold, Registered under 69975 G, Cowichan Lake District	\$140.50
Crown Lands Occupied by Saltery on Foreshore off Lot 35, Reid Island, Cowichan Lake District	\$182.40
On Foreshore off Lot 35, Cowichan Lake District, Reid Island	\$ 14.00

Yours truly,

K. W. WRIGHT  
COUNSEL TO THE CUSTODIAN

GHP/OVB  
Attache



File No. 13873 (Evac)

November 30th, 1944

MEMORANDUM

RE: Tanaka & Company Ltd.

A meeting was held in the office of Messrs. P. S. Ross & Sons on November 29th, 1944, and present were Mr. P. G. Shears, Mr. Frederick Field and Mr. K. W. Wright.

Mr. Field reported that this is one of the matters dealt with when he visited Victoria with Mr. Sheppard. Every effort is being made to adjust the claim of the Provincial Government. It is suggested that the Tax Arrears be settled in-as-much that if a substantial reduction is allotted by the Provincial Government and the Company is relieved of this liability, the amount saved would probably be equivalent to the amount that might be realized if the assets were liquidated.

Mr. Field will keep the Custodian advised.

KWW/JF

CC: MR. SHEARS

K. W. WRIGHT



13873  
Evacuee Section

509 Royal Bank Building,  
Vancouver, B. C.  
September 1st, 1944

John Stanton, Esq.,  
Barrister and Solicitor,  
501 Holden Building,  
16 East Hastings Street,  
Vancouver, B. C.

Re: Reid Island and Tanaka Saltery

Dear Sir:

We have for acknowledgment your letter of the 29th ultimo,  
and beg to advise that we have referred this matter to Messrs. P. S.  
Ross & Sons for their attention.

Yours truly,

KWW/JF

K. W. WRIGHT  
COUNSEL TO THE CUSTODIAN



# JOHN STANTON

BARRISTER AND SOLICITOR  
NOTARY PUBLIC

301 HOLDEN BUILDING  
16 EAST HASTINGS STREET

VANCOUVER, BRITISH COLUMBIA

Rec'd	AUG 30 1944
File No.	
Ans.	
Referred	W. Wright

August 29, 1944.

Custodian of Enemy Property,  
675 West Hastings Street,  
Vancouver, B. C.

Dear Sir:

RE: Reid Island and Tanaka  
Saltery

ENEMY SECTION	
Rec'd	SEP 1 1944
File No.	3573
Ans'd	
Refer'd	

I am instructed to offer, on behalf of the estate of Domingo Silvey, deceased, the sum of \$200.00 in payment for the above mentioned Saltery buildings which are now located on Lot 35 of Reid Island.

I am further instructed to suggest that payment for the buildings can be made out of the funds which are owed to the estate by J. Kasho & Co. in the sum of \$450.00.

If this offer is accepted please let me know and also advise whether my clients are free to bid on the machinery which was located in the Tanaka saltery.

Yours very truly,

*John Stanton*  
JOHN STANTON.  
*per R.H.*

JS:RH



WHEREAS under Regulation 8 of the Consolidated Regulations Respecting Trading with the Enemy (1939) the Secretary of State of Canada on the seventh day of May, 1942 appointed P.S. Ross and Sons, Chartered Accountants, Inspectors under the said Regulations and authorized the said P.S. Ross and Sons to inspect all books and documents belonging to or under the control of TANAKA AND COMPANY LIMITED;

AND WHEREAS P.S. Ross and Sons have made an investigation of TANAKA AND COMPANY LIMITED and have presented to the Custodian a Report dated the ninth day of November, 1942 of the operations of the Company;

AND WHEREAS it appears to the Secretary of State that the business of TANAKA AND COMPANY LIMITED should be wound up;

NOW THEREFORE the Secretary of State of Canada by his duly authorized Deputy, EPHRAIM HERBERT COLEMAN, hereby revokes the order of the seventh day of May, 1942 appointing P.S. Ross and Sons Inspectors of the affairs of TANAKA AND COMPANY LIMITED and in substitution for that order hereby appoints FREDERICK FIELD, Chartered Accountant in the City of Vancouver in the Province of British Columbia, a representative of P.S. ROSS AND SONS, as controller of the affairs of TANAKA AND COMPANY LIMITED;

The Secretary of State hereby confers upon FREDERICK FIELD, Chartered Accountant in the City of Vancouver in the Province of British Columbia, a representative of P.S. Ross and Sons, such powers as are exercisable by a liquidator in a voluntary winding-up of a company, including power in the name of TANAKA AND COMPANY LIMITED, or in his own name and by deed or otherwise to convey or transfer any property and power to apply to the Court having power to appoint a receiver or liquidator or to grant a winding-up order, or a judge thereof to determine any question arising in the carrying out of this order;



WHEREAS, by Order in Council Number P.C. 1665 dated the fourth day of March, 1942, as amended by Order in Council Number P.C. 2463, dated the twenty-seventh day of March, 1942, as amended by Order in Council Number 469, dated the nineteenth day of January, 1943, the Custodian may order that all or any property whatsoever situated in any protected area of British Columbia belonging to any person of the Japanese race may for the purpose of protecting the interests of the owner or any other person, be vested in the Custodian;

AND WHEREAS, TANAKA AND COMPANY LIMITED being duly incorporated under the laws of the Province of British Columbia, has issued thirty thousand (30,000) shares of its common stock to the following persons:

Tokutaro Tanaka  
Rokumatsu Tanaka

AND WHEREAS, it appears that all of the shareholders are persons of the Japanese race;

AND WHEREAS, it appears that the interests of the said persons and all the creditors of the said company should be protected;

NOW THEREFORE, the Secretary of State of Canada acting in his capacity as Custodian by his Deputy EPHRAIM HERBERT COLEMAN, hereby orders that the shares of:

Tokutaro Tanaka  
Rokumatsu Tanaka

and any other persons of the Japanese race in the said company to be, and are hereby vested in the Custodian in accordance with the provisions of Order in Council Number P.C. 1665 dated the fourteenth day of March, 1942 as amended by Order in Council Number P.C. 2463, dated the twenty-seventh day of March, 1942, as amended by Order in Council Number 469, dated the nineteenth day of January, 1943.

DATED at Ottawa, Ontario, this                      day of                      1944.

Deputy Custodian



MEMORANDUM TO FILES #13873 & 8548

From: Specified Articles Dept.

Nov. 25, 1943

Tokutaro TANAKA & T. Tanaka & Co.

Attached is a letter from T. Tanaka, of Tanaka & Co. Ltd. inquiring about three scows. The handwriting in this letter is not that of Tokutaro TANAKA, who signed for Tanaka & Co. in File 13873, or of Tokutaro TANAKA, as shown on papers in File 8548.

Scows, although registered as sailing ships, were not included in the properties handled by this department.

Through P. S. Ross & Sons, three scows have been sold, as shown on File 13873, which are believed to be the property of Tanaka & Co. Ltd. These are as follows, with selling prices:

S. T. No. 4, O.N. 157,252	-	\$ 50.00
S. T. No. 5, O. N. 157,253	-	150.00
S. T. No. 6, O. N. 157, 254	-	500.00

In case the identity of these scows was not definitely established at the time of sale, it should be noted that we have Certificates of British Registry for the following:

Y.S. No. 1	-	158,303
Y.S. No. 2	-	158,304
Y.S. No. 3	-	158,305
Y.S. No. 4	-	158,306
Y.S. No. 5	-	158,307

None of these scows have been sold, and none of these scows are now at the Takahashi Boathouse where these were moored by the owner, Harry Kanine Tsuchiya, File 11261.



MEMORANDUM

To: File 13873

November 22, 1943.

From: Specified Articles Dept.

Re: Tanaka & Co. Ltd.

Article Description

Scow "S.T.#7" 157, 255  
65' x 15' x 4'

Sold, through the Japanese Fishing Vessels Disposal Committee,  
Ledger & Boat File #332, on April 1, 1942, to Lester A. Prosser.

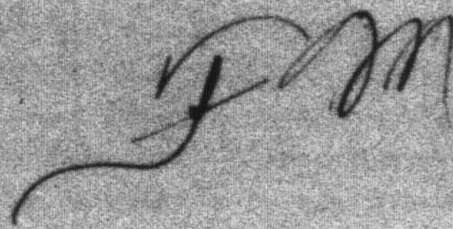
Price: \$650.00

JFVDC Charge: \$9.00

This scow was not impounded.

This boat was in the name of Tokutaro TANAKA, cheque for  
\$641.00 payable to T. Tanaka handed to C. Tanaka April 7, 1942.

This is probably one of the four scows belonging to Tanaka & Co.

A handwritten signature, possibly "J.M.", in dark ink, located below the typed text.



Attn: Mr. J. H. C. State  
Office of the  
Evacuation

Nov 16, 1943  
Mantomine Re

EVACUATION SECTION	
Rec'd	NOV 19 1943
File No.	1387385548
Referred	<i>[Signature]</i>

Miss Nakagawa

Dear Sir

Please let me know  
the belonging of Tanaka & Co. Ltd.,  
wooden fish screw which are started  
underneath brass rods or not

S.T. No 4	O.N. 157.252	—
S.T. No 5	O.N. 157.253	—
S.T. No 6	O.N. 157.254	—

500.00 ✓  
150.00 ✓  
500.00 ✓

Thanking you for your  
notice

Yours very truly  
Tanaka & Co., Ltd.  
Per T. Tanaka

Copied  
Jan 17/49



*Evans file*  
13873

10097  
S71  
Legal Department

912 Royal Bank Building,  
Vancouver, B. C.  
October 22nd, 1943

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

Re: Comishan Saltery Company Ltd.

Gentlemen:

With reference to your letter of the sixteenth instant requesting us to remit the balance, at present to the credit of the Comishan Saltery Company Limited, to you as liquidator, we agree that this should be done, but before we do so, we must ask you to advise us as to the division to be made between the Comishan Saltery Company Limited and Tanaka & Company Limited, in regard to the equipment which was sold through your Office at a price of \$2530.00. In this connection, we would refer you to your letter of May 28th last and our reply of June 2nd.

As requested, we are having a cheque for \$5.00 in favour of the King's Printer issued, and this will be forwarded to you in due course.

Yours truly,

K. W. WRIGHT  
COUNSEL TO THE CUSTODIAN

GW/37



**LAWRENCE & SHAW**

*Barristers & Solicitors*

IAN A. SHAW, B.A.  
J. L. LAWRENCE, B.A.

TELEPHONE PACIFIC 7284  
CABLE ADDRESS "LASH"

HALL BUILDING

789 PENDER STREET WEST

VANCOUVER, B.C.

September 17th, 1943.

Att'n: Mr. Bell.

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

EVACUATION SECTIC	
SEP 20 1943	
File No. 15873	
Ans.	
Referred	<i>Beed</i>

*out To you*

Dear Sirs:-

Re Tanaka & Co. Ltd.

Pursuant to our telephone conversation,  
we beg to confirm that by letter dated May 4th,  
1943, Mr. R. Tanaka wrote from Minto City  
requesting that the rental of \$150.00 be paid  
to Domingo Silvey (deceased).

Yours truly,

LAWRENCE & SHAW

per. *[Signature]*

JLL:P



File this  
13873

I hereby acknowledge receipt of \$50.00 in full settlement of all claims I may have had against the Office of the Custodian in connection with a scow previously purchased by me, as per Custodian letter of May 3rd and receipt of April 29th, 1943.

#25 - credited to  
Main. Off. of Surfm. &  
29 Apr. '43  
referred to 13873  
4/11/43

Robt. G. L. Guilian  
Sept. 17/43.

logged

*[Signature]*

17-9-43

(memo 11/9/43 on file GSS.  
beans Th. Sheans OK.

*[Signature]*

Bell















## P. S. ROSS &amp; SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

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

## EVACUATION SECTION

Rec'd JUN 7 1943

File No.

Ans.

Referred

912

ROYAL BANK BUILDING

366 ST. JAMES STREET

MONTREAL, QUE.

Vancouver, B. C.

June 5th, 1943.

Rec'd JUN 9 1943

File No.

Ans.

Referred

Our file 295-142Office of the Custodian,  
Royal Bank Building,  
Vancouver, B. C.Attention Mr. R. P. Alexander

Dear Sirs:

Re: Tanaka & Company - Scow S.T. No. 4

Referring to your letter of 4th May, 1943, we attach hereto a cheque in the sum of fifty dollars (\$50.00) endorsed by the purchaser, Mr. Robert McKay.

Bill of Sale has been signed by Mr. Shears and forwarded to Mr. Gould who is to deliver same to Mr. McKay.

Yours faithfully,

P. S. Ross &amp; Sons

Enclosure:

File 13873.  
TANAKA & Co. Ltd  
Lab of Scow S.T. #4



WHEREAS under Regulation 8 of the Consolidated Regulations Respecting Trading with the Enemy (1939) the Secretary of State on the seventh day of May, 1942 appointed P.S. ROSS AND SONS, Chartered Accountants, Inspectors under the said Regulations and authorized the said P.S. ROSS AND SONS to inspect all books and documents belonging to or under the control of TANAKA AND COMPANY LIMITED;

AND WHEREAS P.S. ROSS AND SONS have made an investigation of TANAKA AND COMPANY LIMITED and have presented to the Custodian a Report dated the ninth day of November, 1942 of the operations of the Company;

AND WHEREAS it appears to the Secretary of State that the business of TANAKA AND COMPANY LIMITED should be wound up;

NOW THEREFORE the Secretary of State by his duly authorized Deputy GLENN WILLOUGHBY McPHERSON hereby revokes the order of the seventh day of May, 1942 appointing P.S. ROSS AND SONS Inspectors of the affairs of TANAKA AND COMPANY LIMITED and in substitution for that order hereby appoints FREDERICK FIELD, Chartered Accountant in the City of Vancouver in the Province of British Columbia, a representative of P.S. ROSS AND SONS, as controller of the affairs of TANAKA AND COMPANY LIMITED;

The Secretary of State hereby confers upon FREDERICK FIELD, Chartered Accountant in the City of Vancouver in the Province of British Columbia, a representative of P.S. ROSS AND SONS, such powers as are exercisable by a liquidator in a voluntary winding-up of a company, including power in the name of TANAKA AND COMPANY LIMITED, or in his own name and by deed or otherwise to convey or transfer any property and power to apply to the Court having power to appoint a receiver or liquidator or to grant a winding-up order, or a judge thereof to determine any question arising in the carrying out of this order;



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

DATED at

This

day of May, 1943.

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



**LAWRENCE & SHAW**

*Barristers & Solicitors*

IAN A. SHAW, B.A.  
J. L. LAWRENCE, B.A.

H. D. ARNOLD, B.A.

TELEPHONE PACIFIC 7264  
CABLE ADDRESS "LASH"

HALL BUILDING

789 PENDER STREET WEST

VANCOUVER, B.C.

May 5th, 1943.

Attention Mr. R.P. Alexander

Department of the Secretary of State,  
Office of the Custodian,  
506 Royal Bank Building,  
675 W. Hastings St.,  
Vancouver, B. C.

EVACUATION SECTION	
Rec'd	MAY 8 1943
File No.	
Ans.	<i>AME</i>
Referred	<i>Alexander</i>

*out to Shines*

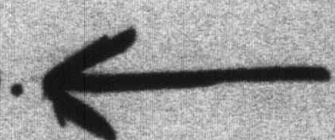
Your File No. 13873

Sirs:

Re: Tanaka & Co. Ltd.

We beg to acknowledge receipt of  
your letter of April 22nd.

We beg to advise you that we are  
holding the following documents for the above  
Company:-

1. Share Register
2. Minute Book
3. Company Seal
4. Policy #38843, Urbaine Fire  
Insurance Co. - \$2,000.00.
5. Policy #6012230, Michigan Fire  
& Marine Insurance Co. -  
\$3,000.00.
6. Lloyd's Binder BC 72 - \$5,000.00. 

We beg to confirm that these are all  
the documents we have in connection with the above  
Company.

Yours truly,

LAWRENCE & SHAW

Per. *[Signature]*

JLL:KB



COPY

COMMUNICATION SECTION	
MAY 8 1943	
File No.	
Re.	
Referred	

JOHN GOULD  
Marine Surveyor and Appraiser,  
Ship Broker

423 Hamilton Street  
Vancouver, B. C.

May 4th, 1943.

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

Dear Sirs;

re: Scow "S.T.5".

Answering your inquiry regarding the damage sustained by the above named scow.

From June 11th, 1942, when I first surveyed this scow to March 30th, 1943, when I last reported on her, an interval of nine months has elapsed.

During this period she has been moored in the Fraser River alongside several other Custodian scows and apparently as the other scows were sold, unmoored and taken away by the purchasers the mooring lines of this scow were neglected or not secured in a proper manner, thus leaving this scow riding in the current and being forced against the mooring piles, causing her to strain and eventually sink.

There was no watchman overlooking these scows during the nine months they were moored in the river.

Faithfully yours,

"JOHN GOULD"

JG/W.  
ENCL. SEE MAY 7/43



## P. S. ROSS &amp; SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

MAJ. GEN. J. G. ROSS, C.M.G.	G. E. HOULT
J. W. ROSS, LL.D.	S. B. PECKHAM
S. R. CAMPBELL	W. D. JEPHCOTT
J. A. GRANT	M. S. HAWTHORNE
W. L. GATEHOUSE	F. E. H. GATES
G. M. HAWTHORN	J. A. ROSS
I. A. ROSS	P. A. COFFEY
H. I. ROSS	G. C. HARRIS
D. N. SMITH	

EVACUATION CERTIFICATE	
Rec'd	MAY 3 1943
File No.	13875
Ans.	<i>DM</i>
Referred	<i>Alexander</i>

ROYAL BANK BUILDING  
350 CHAMBERS STREETMONTREAL QUE.  
Vancouver, B.C.Our file 295-142

30th April, 1943.

Office of the Custodian,  
506 Royal Bank Building,  
Vancouver, B. C.Attention: Mr. R. P. Alexander

Dear Sirs:

Re: Tanaka and Company Limited

Referring to your letter of April 28th, we would advise you that Mr. John Gould surveyed the scows owned by the Custodian or by companies under the Custodian's control and has from time to time attended to the mooring of same. We have, therefore, requested him to make a report to you in the matter of the damage to the scow "S.T. #5".

It is possible, however, that who is responsible for the damage to this vessel cannot be determined as we understand the scows were moored in an isolated place by the Japanese, and no watchman had been engaged to look after same.

Since our letter to you of April 22nd we have received the attached letter from Mr. John Gould, and you will note that Mr. Gould considers that a scow in bad condition beached near the other Tanaka scows can be identified as scow "S.T. #4".

Please advise us if you wish us to accept this offer on your behalf or if we should forward same to you for your consideration.

Yours faithfully,

Enclosure. See April 24/43.

*P. S. Ross & Sons*



13873

Your File No. 295-142

April 28, 1943.

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

Dear Sirs:

Re: Tanaka & Company, Ltd.

Thank you for your letter dated April 22nd. Attached please find our receipt No. 3997 for \$650.00, covering proceeds of sale of "S.T. No. 6" to the General Construction Company and "S. T. No. 5" to Wright Shipyards.

We note from your letter that the "S. T. No. 5", although originally valued by Mr. Gould at \$400.00, was subsequently damaged and following a resurvey was sold at \$150.00.

Please give us more particulars in connection with this damage and indicate against whom Messrs. Tanaka & Company, Ltd. should look for compensation.

Yours truly,

R. P. Alexander,  
Manager.

RPA:MA  
Enc.



**LAWRENCE & SHAW**

*Barristers & Solicitors*

IAN A. SHAW, B.A.  
J. L. LAWRENCE, B.A.

H. D. ARNOLD, B.A.

TELEPHONE PACIFIC 7264  
CABLE ADDRESS "LASH"

HALL BUILDING

769 PENDER STREET WEST

VANCOUVER, B.C.

April  
Twenty-seventh,  
1943.

(Att'n Mr. R.P. Alexander)

Custodian's Office,  
Japanese Evacuation Section,  
675 Hastings St. West,  
Vancouver, B.C.

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

Dear Sir:- Re Tanaka & Company Ltd. (Your file 13873)

We beg to acknowledge receipt of your letter of April 22nd and would state that on March 22nd last when we received a reply from Mr. Tanaka we verbally communicated with your office advising it was Mr. Tanaka's opinion that it would be far better to sell the assets in one block rather than piece by piece, and it would not seem to make much difference whether in that instance they were sold by the Liquidator or by the Company.

We are writing today in connection with the claims mentioned in your letter.

Yours truly,  
LAWRENCE & SHAW

per. *[Signature]*

JLL:P



JOHN GOULD

Marine Surveyor and Appraiser,  
Ship Broker

April 24th, 1943.

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

Dear Sirs:

Attention: Mr. Wray

I have received the enclosed offer for a scow that I considered worthless as a fish scow.

The scow under consideration has no name, number or markings of any description. She was moored with the scows marked "S. T. No. 5" and "S. T. No. 6" on the sand spit in the Fraser River opposite the National Cannery wharf.

She is the same measurement as the two S. T. scows, therefore, I assume she is "S. T. No. 4" registered under the name of Takutaro Tanaka in 1925. Registered No. 157252.

When I examined these three scows in June 1942, this scow was very badly twisted, both rakes full of dryrot and she appeared as tho' she had not been used for years, seams open with grass growing in between them. I condemned her and did not consider her worth reporting on as a fish scow.

McKay informs me that he can use her as a fish net rack.

Under the above circumstances I consider Fifty (\$50.00) dollars a fair and equitable valuation for the purposes she can be used for.

Faithfully yours,

"John Gould"

*Let See April 30/43*



## P. S. Ross &amp; Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

MAJ. GEN. J. G. ROSS, C.M.G.  
J. W. ROSS, LL.D.  
S. R. CAMPBELL  
J. A. DRANT  
W. L. GATEHOUSE  
G. M. HAWTHORN  
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G. E. HOULT  
S. B. PECKHAM  
W. G. JEPHCOTT  
H. S. HAWTHORNE  
F. E. H. GATES  
J. A. ROSS  
F. A. COFFEY  
G. G. HARRIS

EVACUATION SECTION	
Rec'd	APR 24 1943
File No.	
Ans.	
Referred	
ROYAL BANK BUILDING	

MONTREAL, QUE.  
Vancouver, B.C.Our file 295-142

22nd April, 1943.

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

Attention: Mr. R. P. Alexander

Dear Sirs:

Re: Tanaka and Company Limited

We enclose herewith two cheques in your favour  
covering the scows sold as follows:

"S.T. No.6" to General Construction Company	\$500.00
"S.T. No.5" to Wright Shipyards	150.00

The "S.T. No.6" was valued by Mr. John Gould at \$400.00. The "S.T. No.5" while originally valued by Mr. Gould at \$400.00 was subsequently damaged. We believe the damage was caused by the scow being moored with too short a hauser, the damage being to one end. She was brought around to the harbour hauled up and inspected and refused by an intended purchaser. Mr. Gould resurveyed this scow at \$150.00, and we were able to obtain an offer from Wright Shipyards for that amount, which was accepted.

With reference to the remaining two scows which Tokutaro Tanaka states were owned by the Company and referred to in page 7 of our report of 9th November, we would advise you we have no further information as to their present whereabouts.

Yours faithfully,

*P. S. Ross & Sons*

TANAKA & Co Ltd  
File 13873

Sale of Scow "S.T. No. 6" 500  
"S.T. No. 5" 150  
650



13873

April 22, 1943.

Messrs. Lawrence & Shaw,  
789 West Pender Street,  
Vancouver, B. C.

Dear Sirs:

Re: Tanaka & Company, Ltd.

In your letter to us dated February 22nd you indicated that you were writing to Messrs. Tokutaro Tanaka and Rokumatsu Tanaka, passing on to them the recommendations made that their company be liquidated, and that you would be advising us as soon as you heard from them. We do not appear to have received any word from you subsequently in this connection, and if you have not yet heard from Messrs. Tokutaro Tanaka and Rokumatsu Tanaka, we ask that you get in touch with them again with as little delay as possible.

This opportunity is taken to bring to your attention for appropriate action the following claims we have received against Messrs. Tanaka & Company, Ltd:

1. \$35.00 claimed by the Union Oil Company of Canada, Ltd. A copy of their claim which is dated December 16, 1942, reached us recently and is attached.
2. Messrs. A. S. Mathew & Company, Ltd. have forwarded us a bill for \$97.50 covering premium of \$58.50 on Michigan Fire policy No. 6012651, and of \$39.00 premium on Urbaine Fire policy No. 40054. Messrs. A. S. Mathew & Company, Ltd. have offices at 402 West Pender Street, Vancouver, and their telephone number is Pacific 5145. You will no doubt wish to arrange for payment. Please advise us as to the result of your action.
3. \$37.00 claimed by the Custodian, being a bill owing by Tanaka & Company, Ltd. to Mr. John Gould for surveying and looking after boats and scows.
4. We are advised that taxes owing by Tanaka & Company, Ltd., which became due on April 1, 1943, are as follows:



TANAKA AND COMPANY LIMITED  
Office: Room 217 Dawson Building, 193 East Hastings St.  
Plant: Reid Island, B.C.

in account  
with

TANAKA & CO. LTD.

PRESIDENT: TOKUTARO TANAKA  
SECRETARY: ROKUMATSU TANAKA

Camp Wharf: Reid Island, B. C.	4300.00
Equipments: " " (About \$2000.00 of equipments at C.S.C. Camp North Galiano Isl. B.C.)	11717.25
Buildings: " "	9816.67
Machinery: " "	3320.10
Scows: (4) Steveston, B.C.	2800.00
Office Furnitures: (Dawson Bldg)	300.00

FIRE INSURANCE: (Urbaine Fire Ins. Co. P. #38843 - \$2000.00  
(Michigan Fire Ins. Co. P. #6012230 - \$3000.00  
(Lloyd Ins. P. # B.C. #72 - \$5000.00

LEASED LAND: (Reid Island, B.C.)  
Expires May 1st, 1945.  
Rent. \$150.00 per year.  
Lessor. Domingo Silvey of Reid Island, B.C.  
Lessee. Tokutaro Tanaka of Vancouver, B.C.

Tanaka & Co. Ltd.	500.00
-------------------	--------



Mr.  
Madafud.

Kodama.

R. Tanaka.

C. Tanaka came back  
from Japan just before  
war & he was there 5 years

Post at Canning that he went  
up there trying to sell for \$250 - Koda



CABLE ADDRESS:  
"TANAKA"

CODES USED  
BENTLEY'S  
A.B.C. 5TH EDITION  
ACME

PHONE 2539.  
Pa. -2539.

# TANAKA & CO., LTD.

SALT-FISH PACKERS  
IMPORTERS & EXPORTERS  
Room 217 Dawson Building,  
193 - E. Hastings St.  
~~XXXXXXXXXXXX~~  
VANCOUVER, B. C.

RECEIVED  
FEB. 17. 1942

Answered.....

16th, February 1942.

MR. G. W. McPHERSON,  
Authorized Deputy of the Secretary of the State  
and/or Custodian,  
1404 Royal Bank Building,  
VANCOUVER, B. C.

Dear Sir:-

Re: Consolidated Regulations Respecting  
Trading with the Enemy (1939).

In replying to yours of 14th inst, we  
beg to advise to you the following items;

Owners: Name and Addresses:

Tokutaro Tanaka, now residing at  
653 East Cordova St., Vancouver, B.C.

Rokumatsu Tanaka, now residing at  
653 East Cordova St., Vancouver, B.C.

Date Became Shareholder:

Both of the owner became shareholder on  
10th, June 1936.

We further advise to you that our company  
is not indebted to any enemies nor holding any property  
for such persons.

Yours truly,

TANAKA & CO. LTD.

*Tanaka*  
President.



**TANAKA & COMPANY LTD.**

13873

[illegible]



REG. NO.		NAME TANAKA & COMPANY LTD.			FILE NO. 13873		
ASSURED TANAKA & COMPANY LTD.							
COMPANY Michigan Fire & Marine Ins. Co.		POLICY NO. 6012651	AMOUNT \$3,000.00	PREMIUM \$36.00	RATE 1.25	TERM One Yr. Feb. 7, 1944	EXPIRATION
PROPERTY INSURED \$3,000.00 On the 1 story, frame, shingle-roof building occupied as Fish Saltery.				LOCATION Seid Island, near Chemainus, B.C.			
LOSS PAYABLE ASSURED		INSURANCE AGENT A.S. Matthew & Co. Ltd.			RENTAL AGENT		
ENDORSEMENTS							



REG. NO.	NAME <b>TANAKA &amp; COMPANY LTD.</b>	FILE NO. <b>13873</b>				
ASSURED <b>TANAKA &amp; COMPANY LTD.</b>						
COMPANY <b>Urbaine Fire Insurance Company</b>	POLICY NO. <b>40054</b>	AMOUNT <b>\$2,000.00</b>	PREMIUM <b>\$39.00</b>	RATE <b>1.95</b>	TERM <b>1 yr.</b>	EXPIRATION <b>Feb. 7, 1944</b>
PROPERTY INSURED <b>\$2,000.00 On the 1 story, frame, shingle-roof building occupied as Fish Saltery</b>				LOCATION <b>Reid Island near Chemsinus, DC</b>		
LOSS PAYABLE <b>ASSURED</b>		INSURANCE AGENT <b>A.S. Matthew &amp; Co. Ltd.</b>		RENTAL AGENT		
ENDORSEMENTS						



NAME YAMATA & CO. LTD.

FILE NO. 13873

REGISTRATION NO.       

The following chattels were sold by public  
auction at 771 Hastings St. E. Vancouver B.C. on March 29th. 1946.

Stationery

\$ .50

Total

Less Expenses: (Auctioneer's fee \$ .06  
(Advertising .01  
(Moving .07

\$ .50

\$ .14

\$ .36

Net Proceeds Credited:

Members of Custodian Staff Present. Mr. Wills  
Extracted from Auctioneering List No. Vancouver 59

Remarks.



NAME TAKAKA & CO.REGISTRATION NO.                     FILE NO. 13773

The following chattels were sold by public  
auction at 992 Powell St., Vancouver, B. C. on December 7th, 1945.

Ladders

\$ 8.25

Total

\$8.25

Less Expenses: (Auctioneer's Fee \$ .53  
(Advertising .30  
(Moving 1.11

\$2.24

Net Proceeds Credited:

\$6.01

Members of Custodian Staff Present. Mr. Wills

Extracted from Auctioneering List No. Vancouver 56

Remarks.



NAME TANAKA & Company

REGISTRATION NO. - -

FILE NO. 13673

The following chattels were sold by public  
auction at 992 Powell St., Vancouver, B. C. on January 31, 1945.

Childs crib	\$ 1.00
Cash box	3.00
4 Drawer steel filing cabinet	54.00
4 Drawer steel filing cabinet	43.00

Total

Less Expenses: (Auctioneer's Fees \$ 10.10  
(Advertising 3.37  
(Movings 22.02

Net Proceeds Credited:

\$ 101.00
\$ 35.49
<u>\$ 65.51</u>

Members of Custodian Staff Present.

Mr. Wills

Extracted from Auctioneering List No.

Vancouver 39.

Remarks.



NAME TANAKA & CO. LTD.

REGISTRATION NO. XXXXXXXXXX

FILE NO. 13873

The following chattels were sold by public  
auction at 992 Powell St., Vancouver, B.C. on November 22, 1944.

Check Protector	\$15.00
Remington Typewriter	25.00
Sundstrand Adding Machine	165.00
Oak Typewriter desk	38.00

Total		<u>\$243.00</u>
Less Expenses:		
(Auctioneer's Fee)	\$24.30	
(Advertising)	5.54	
(Moving)	<u>27.59</u>	
Net Proceeds Credited:		<u>\$185.57</u>

Members of Custodian Staff Present. Mr. Mills

Extracted from Auctioneering List No. Vancouver 36

Remarks. *no interest in sale*