

13997

MONTREAL, 300 ST. JAMES STREET
TORONTO, ROYAL BANK BUILDING
WINNIPEG, 401 ELECTRIC SHEDS
CALGARY, LANCASTER BUILDING
VANCOUVER, HOTEL BANK BUILDING

ESTABLISHED 1858

CABLE ADDRESS PHILROSS

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

BRIG. GEN. JAMES S. ROSS, C.M.G., C.A., F.C.A. (CAN.)
A. F. C. ROSS, C.A., F.C.A. (CAN) F.S.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. HOULT, C.A.
W. L. GATHEHOUSE, C.A.
W. B. JERHOOTY, C.A.
H. B. HAWTHORNE, C.A.
F. E. H. GATES, C.A.
S. M. HAWTHORNE, C.A.
JAN A. ROSS, C.A.
JOHN A. ROSS, C.A.

ROYAL BANK BUILDING

VANCOUVER, B.C.

31st March, 1943.

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

Attention: Mr. R. P. Alexander

Sirs:

Pursuant to your request we have made an examination of the records of the Royston Savings Association and attach hereto the following:

- Exhibit "A" Balance Sheet as at 2nd April, 1942 and Statement of Operations for the period from 31st December, 1941 to 2nd April, 1942.
- Exhibit "B" Details of Loans Receivable and showing Notes and Association Shares held as security.
- Exhibit "C" Summary of Shares Issued showing distribution to shareholders in March and April, 1942.

The books of the Association show that it was formed in 1928. We are advised by Mr. H. G. Garrett, the Registrar of Companies, that the Association is not registered under the "Societies Act of the Province of British Columbia". We are, therefore, unable to ascertain the objects and rules and regulations, if any, governing the Association's operations.

The books of the Royston Savings Association would indicate it is an Association of employees of the Royston Lumber Company Limited. The employees subscribed for shares at five dollars (\$5.00) per share and were, as funds were available, loaned money by the Association upon the security of their personal notes, endorsed by two guarantors, and the security of their share certificates.

Office of the Custodian,
Vancouver, B. C.

31st March, 1943.

The following comments are considered pertinent to the exhibits attached hereto:

Exhibit "A": We understand the "Cash on Hand" amounting to sixty-seven dollars and seventy-six cents (\$67.76) was located in a safe at the Company's offices and has been turned over to you.

Interest on the loans receivable would appear to have been entered in the Association's books when the loans were paid or renewal notes were issued. We have not accrued the interest on the loans receivable to 2nd April, 1942. *MM*

Exhibit "B": The books of the Company do not record the individual balances due re loans. The ledger account showing details of the loans and payments and the total of loans outstanding was analysed by us to ascertain the individual totals. In preparing the attached exhibit "B" we have assumed the following:

1. A debit balance of one hundred twenty-five dollars (\$125.00) against G. Unimato and a credit balance in favor of K. Iwasa should be offset. This assumption was based on the fact that there were no notes or share certificates in the Association's files to secure an account of G. Unimato.
2. In February, 1930 a payment on account of outstanding loans of one hundred fifty dollars (\$150.00) is recorded without any particulars of the person to receive credit for same. This has been applied to the balance owing the Association by G. K. Uchiyama, as the notes of this person would indicate this is the proper application.

Reference to exhibit "B" discloses that the following loans are partly or entirely unsecured by shares in the Association.

	<u>Loan</u>	<u>Shares</u>	<u>Shortage</u>
Matsubuchi, T.	105.54	N11	105.54
Nagano, K.	64.75	N11	64.75
Onizaki, K.	302.50	125.00	177.50
← Tsuyuki, K.	400.00	N11	400.00
Uchiyama, G. K.	<i>Pd.</i> <i>Handwritten</i> 2,243.00	125.00	2,118.00
	<u>3,115.79</u>	<u>250.00</u>	<u>2,865.79</u>

Office of the Custodian,
Vancouver, B. C.

31st March, 1943.

The names of Matsubuchi, Nagano and Tsuyuki do not appear on the 1942 payroll records of the Royston Lumber Company Limited. We are advised that the following files in your office may identify Matsubuchi and Nagano.

Matsubuchi	4594
Nagano	7439 or 1064

We understand there are no files under the name of Tsuyuki that could be identified as possible former employees of the Company. We have written to Mr. Uchiyama for assistance in this matter.

Exhibit "C": You will note that this exhibit shows distributions or returns of capital investment were made to certain members during March and April, 1942.

General: In our opinion there is no reason to continue the operation of this Association.

Whether or not the members can be repaid the balance of the par value of their shares upon a liquidation of the Association will depend upon the collection of the unsecured loans. G. K. Uchiyama has sums of money due to him from the Royston Lumber Company Limited in excess of the amount he owes the Association. The collection of the remaining unsecured accounts would appear doubtful.

Recommendations: We would make the following recommendations:

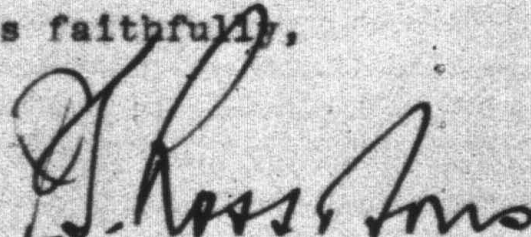
1. The Association's affairs should be liquidated.
2. The collection of the loans receivable with interest to date should be proceeded with. If the debtors can not or will not pay their respective balances then their shares should be forfeited or the endorsers of their notes should be approached for payment.
3. When the loans receivable have been collected the funds can be distributed to the members.

Office of the Custodian,
Vancouver, B. C.

31st March, 1943.

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

Yours faithfully,


Chartered Accountants.

Royston Savings Association
(Royston Lumber Co. Ltd. Employees)
Balance Sheet as at 2nd April, 1942

A s s e t s

Cash on hand	67.76
Loans Receivable (per schedule 1)	3,377.79
	\$ 3,445.55

L i a b i l i t i e s

Capital Issued (per schedule 2)	3,180.15
Surplus per statement below	265.40
	\$ 3,445.55

Statement of Operations

for the period from

31st December, 1941 to 2nd April, 1942

Interest	97.13
Operating allowance re 1941	20.00
	77.13
Surplus Account balance 31st December, 1941	221.89
	299.02
<u>Less:</u> Dividends paid February and March, 1942	33.62
	\$ 265.40

Surplus 265.40

*Pa 1941
2nd April*

Exhibit "B"

Royston Savings Association
Details of Loans Receivable

2nd April, 1942

Employee	Amount per Analysts Loan Account	Date	Notes Held		Paid Since	Security Held by Association	Total Shares in Name of Debtor	
			Face Amount				No.	Value
Doi, K.ichiaki	36.00	19/10/41 30/1/42	78.00 36.00		2/4/42	8 shares	12	51.80
Kato, G. Minoru	25.00	30/12/41 30/12/41	20.00 5.00			10 shares	25	84.00
Kobayashi, G. Minoru	125.00	8/9/41 16/9/41 1/12/41 28/11/41	8.00 5.00 36.00 90.00		10/3/42	2 shares	25	125.00
Kiyano, S. Shigeo	40.00	25/2/42 22/12/41 22/12/41	40.00 266.00 233.00	266.00 233.00	15/3/42 15/3/42	21 shares	25	90.15
Matsubuchi, T. —	105.54	29/11/39	105.54			9 shares	25	90.15
Minato, T. Masao	36.00	9/10/41	36.00			10 shares	25	90.15
Nagano, K. —	64.75	17/2/42	64.75					
Onizaki, K. Masahiro	302.50	22/12/41 18/10/41 30/1/42 18/2/42 26/9/41	180.00 32.00 40.00 22.00 28.50			9 shares	25	125.00
Tsuyuki, K. —	400.00	26/11/41	400.00			8 shares	25	125.00
Uchiyama, G. K. —	2,243.00	10/1/42 10/1/42 9/11/41	1,377.00 720.00 146.00			8 shares	25	125.00
	<u>\$ 3,377.79</u>							
	591.00							
	<u>3,968.79</u>							

2nd Apr 1942

Royston Savings Association
Summary of Shares Issued
Showing Distribution to Shareholders
in March and April, 1942

Exhibit "C"

Name	No. of Shares	Amount	Amount Paid	
			March and April 1942	Balance
✓ Anpi Monpei	25	125.00	36.90	88.10
✓ Deguchi Tatsujiro	25	125.00	51.25	73.75
X ✓ Doi Kenichi	12	60.00	8.20	51.80
✓ Fujimoto Minoru	22	110.00	45.10	64.90
✓ Fujimoto Sakae	3	15.00	6.15	8.85
✓ Fujimoto Takae	5	25.00	10.25	14.75
✓ Fujimoto Takujuro	25	125.00	51.25	73.75
✓ Fujioka Shinsaburo	3	15.00	6.15	8.85
✓ Harafuji Saichi	25	125.00	51.25	73.75
✓ Ishihara Atomatsu	25	125.00	51.25	73.75
✓ Iwasa Totsumi	25	125.00	51.25	73.75
✓ Kaiura Hideo	18	90.00	36.90	53.10
✓ Kaiura Minoru	25	125.00	51.25	73.75
✓ Kato Fred	25	125.00	51.25	73.75
X ✓ Kato Guntaro	25	125.00	41.00	84.00
✓ Kaivada Shuichi	25	125.00	45.10	79.90
✓ Kawaguchi Shigeo	25	125.00	51.25	73.75
✓ Kawata Yoshitoshi	25	125.00	51.25	73.75
✓ Kimura Tsunesaku	25	125.00	51.25	73.75
✓ Kimura Tsuneyoshi	25	125.00	51.25	73.75
✓ Kiyonaga Kiheiiji	25	125.00	51.25	73.75
✓ Kiyonaga Kitaji	21	105.00	43.05	61.95
✓ Kiyonaga Shoji	20	100.00	41.00	59.00
✓ Kiyonaga Shokichi	2	10.00	4.10	5.90
✓ Kiyonaga Shori	25	125.00	51.25	73.75
X ✓ Kiyono Shigeru	25	125.00	34.85	90.15
✓ Kiyono Tokiji	10	50.00	20.50	29.50
✓ Kobayakawa Masao	25	125.00	51.25	73.75
X ✓ Kobayashi Genwo	25	125.00		125.00
✓ Kojima Kenzo	18	90.00	36.90	53.10
✓ Kumabe Masayaki	25	125.00	51.25	73.75
✓ Minato Keiji	25	125.00	20.50	104.50
✓ Minato Kinosuke	25	125.00	20.50	104.50
X ✓ Minato Toshio	25	125.00	34.85	90.15
✓ Miyahara Suyematsu	25	125.00	51.25	73.75
✓ Miyahara Walter Masato	25	125.00	51.25	73.75
✓ Nishimura Nobusuke	25	125.00	51.25	73.75
✓ Oda Yasuto	25	125.00	36.90	88.10
✓ Okahara Goichi	22	110.00	45.10	64.90
X ✓ Onizaki Kensaburo	25	125.00		125.00
✓ Sato Sadamu	25	125.00	51.25	73.75
✓ Tomihiro Shoso	25	125.00	51.25	73.75
X ✓ Uchiyama George Kenroku	25	125.00		125.00
✓ Yaguchi Shigeru	15	75.00	30.75	44.25
✓ Yoshioka Yonesaburo	25	125.00	45.10	79.90
	971	\$ 4,855.00	\$ 1,674.85	\$ 3,180.15

8031 & 13977.

July 10th, 1946.

Mr. Masato (Walter) MIYAHARA,
Registration No. 06198,
Tachino, B. C.

Dear Sir:

Re: Royston Savings Association.

We are in receipt of your letter of the 15th April with regard to War Savings Certificates valued at \$20.00.

From liquidator's statements on file, it appears that these certificates were sent in for redemption and realized \$20.55, which was included in the Association's surplus and distributed to members, your share being included in the sum of \$87.53 remitted to you October 16th, 1945, this sum being made up as follows:

25 shares @ \$5.00	\$125.00
Proportionate share of surplus assets	<u>\$ 13.78</u>
Total available for distribution	\$138.78
Distributed March/April, 1942	<u>\$ 51.25</u>
Final distribution	<u>\$ 87.53</u>

Yours truly,

R. G. Bell,
Administration Department.

RGB/P.

13997 & 12047

June 21, 1946.

Mr. Nobusuke NISHIMURA,
Reg. No. 06280,
Tashae, B. C.

Dear Sir:

Re: Royston Savings Association

We are in receipt of your letter of the 8th instant with regard to War Savings Certificates valued at \$25.00.

From liquidator's statements on file, it appears that these certificates were sent in for redemption and realized \$20.55, which was included in the Association's surplus and distributed to members, your share being included in the sum of \$87.53 remitted to you on November 26, 1945, this sum being made up as follows:

25 shares @ \$5.00	
Proportionate share of surplus assets	\$125.00
Total available for distribution	13.78
Distributed March/April 1942	138.78
Final Distribution	51.25
	<u>\$ 87.53</u>

Yours truly,

ROB/AC

R. G. Bell,
Administration Department.

May 6, 1949

The ledgers of the Royston Saving Association
are in wrapped parcel in the steel cabinet.

/TM

P. O. Box 431,
Cumberland, B. C.,
Feb. 22/46.

Mr. R. G. Bell,
Administration Dept.,
Office of the Custodian,
Vancouver, B. C.

EVACUATION SECTION	
Rec'd	FEB 25 1946
File No.	13997
Ans.	
Referred	

Dear Sir:

Re: Royston Savings Association,
File #13997.

Having packed the records such as books
and old certificates, etc., which we gathered
up at the Royston Mill Office of the above
mentioned association, we have shipped same
Express Prepaid to Vancouver, B. C., Feb. 15/46,
as per your notation in letter of Feb. 11/46,
File #4952.

Hoping you find same to be in order.

Yours truly

Matt Brown

Matt. Brown
Custodian Agent

MB/G

*Rec'd by
Mr. Sparr
a week ago
Bn*

482-2066
1977

December 3rd, 1943.

Mr. Kinoshita HIRATO,
Registration No. 06224,
Orlando, B. C.

Dear Sir:

Re: Tomohiko HIRATA - Reg. No. 06313.

We are in receipt of, and thank you for, your prompt
reply to our letter of the 26th ultimo, authorizing us to debit your account
and credit that of Keiji HIRATO, Reg. No. 06364 (File 2066) with \$62.25.

This transfer is being effected today and liquidates your
son-in-law's liability under his joint guarantee of Kinoshita OSHIMIZU'S
Notes to the Nuyten Saving Association.

Yours truly,

RGP/P.

c.c. to Mr. Keiji HIRATO

R. G. Ball,
Administration Department.

4851, 5066 & 1377.

November 26th, 1945.

Mr. Kinoshita MINATO,
Registration No. 06224,
Grindrod, D. C.

Dear Sir:

Re: Tsumahiko UYEDA - Reg. No. 06213.

We enclose copy of our letter of today to Mr. Keiji MINATO, which you will find self-explanatory.

It would appear that, due to confusion of names, Mr. Keiji MINATO has been charged with the whole, instead of half, the liability accruing under the guarantee he gave jointly with your son-in-law, Tsumahiko UYEDA, of Mr. Kenseihiro OHIZAKI'S loan from the Keyston Saving Association. Mr. Ohizaki's notes, now on file, totalled \$302.90, to which had to be added interest amounting to \$44.96, or a total of \$347.46. As much as possible was recovered from Kenseihiro OHIZAKI, leaving a balance of \$164.91 collectable under the guarantee of K. Minato and T. Uyeda and our purpose in writing is to ask whether we have your authority to debit your account with \$82.25 in liquidation of your son-in-law's share of the above liability.

We would appreciate your prompt reply and we enclose a stamped addressed envelope for your convenience.

Yours truly,

R. G. Bell,
Administration Department.

RM/7.
Encl. 2.

c.c. to Mr. Keiji MINATO.

4851, 5066 & 13777.

November 26th, 1945.

Mr. Seiji HIRATO,
Registration No. 06264,
Winto Mine, D. C.

Dear Sir:

Int. Houston Gasline Association.

We are in receipt of your letter of the 12th instant from which we note that your liability as surety for unpaid balance of Kenseburo CHIRAKI'S (File 12355) loan from the above Association is shared on a 50-50 basis with Tanshiko UYEDA (File 12356).

In a letter dated the 16th August, 1943, Mr. G. E. Gendyuan (File 13777) mentioned that Kinoshige HIRATO (File 4851), would meet his son-in-law's (Tanshiko UYEDA) liability under this guarantee and it is possible that confusion of names (too E. Hirato's) has resulted in your being charged with more than your share.

Our record of the liquidation of the above Association's assets shows that:

You received credit for 25 shares	\$125.00
You received credit for proportionate share of surplus	<u>\$13.76</u>
You received credit for total of:	\$138.76
Of this total \$21.25 was distributed in 1943, i.e.	
\$30.50 was credited to your account	
<u>\$13.76</u> was credited against Kenseburo CHIRAKI'S debt	<u>\$ 51.25</u>
Net balance now credited to your account	\$ 87.51

However, your account has at the same time been debited with \$133.76, representing your share of unpaid balance of Kenseburo CHIRAKI'S debt (principal and interest). You have therefore been charged with a total of \$164.51 (\$30.75 plus \$133.76). As neither Tanshiko UYEDA nor Kinoshige HIRATO have paid anything we are today writing to the latter and asking him whether he is willing to meet his son-in-law's liability to the extent of half this total, or \$82.25, and we will advise you in due course of his reply.

Yours truly,

R. G. Ball,
Administration Department.

RMB/7.

c.c. to Mr. Kinoshige HIRATO,
c.c. to Mr. Tanshiko UYEDA.

<u>Name</u>	<u>File No.</u>	<u>Reg. No.</u>
Anpi Monpei.....	4613	06523
Deguchi Tatsujiro.....	6479	06213
Doi Kenichi.....	4852	06195
Fujimoto Minoru.....	4297	06267
Fujimoto Sakae.....	8264	06063
Fujimoto Takae.....	4296	06201
Fujimoto Takujiro.....	4154	06263
Fujioka Shinsaburo.....	6485	06389
Harafuji Saichi.....	12325	06381
Ishihara Atomatsu.....	11885	06285
Iwasa Tatsumi.....	4599	06392
Kaiura Aideo.....	8605	06268
Kaiura Minoru.....	4886	06371
Kato Fred.....	4996	06197
Kato Guntaro.....	11825	06259
Kavada Shuichi.....	12351	06338
Kawaguchi Shigeo.....	6486	06187
Kawata Yoshitoshi.....	11846	06209
Kimura Tsunesaku.....	4161	06380
Kimura Tsuneyoshi.....	4568	06200
Kiyonaga Aiheiiji.....	8969	06363
Kiyonaga Aitaji.....	5045	06470
Kiyonaga Shoji.....	5047	06364
Kiyonaga Shokichi.....	7999	06483
Kiyonaga Shori.....	8106	06377
Kiyono Shigeru.....	6492	06225
Kiyono Tokiji.....	4677	09281
Kobayakawa Masao.....	4952	06228
Kobayashi Genwo.....	4298	06365
Kojima Aenzo.....	11828	06385
Kumabe Masayuki.....	6490	06471
Minato Aeiiji.....	5066	06264
Minato Kinosuke.....	4851	06224
Minato Toshio.....	12339	06191
Miyahara Suyematsu.....	4020	06279
Miyahara Walter Masato.....	8031	06198
Nishimura Aobusuke.....	12047	06280
Oda Yasuto.....	12327	06474
Okahara Goichi.....	13718	06221
Onizaki Aensaburo.....	12355	06383
Sato Sadamu.....	12176	06273
Tomihiro Aoso.....	12058	06185
Uchiyama George Aenroku.....	8985	06182
Yaguchi Shigeru.....	4879	06186
Yoshioka Aonsaburo.....	12336	06189

Royston Savings Association 30 October 1945
 List of Securities on hand:-

NAME	NOTE	CERTIFICATES	
DAI K	\$ 36"	\$ 8	charged to a/c
" "	\$ 78"	-	Reported paid to Association
KATO G	\$ 20"	\$ 10	charged to a/c
" "	\$ 5"	\$ 10	" " "
KOBAYASHI G	\$ 90	\$ 21	" " "
" "	\$ 5"	\$ 2	" " "
" "	\$ 8"	\$ 2	" " "
" "	\$ 32-14" = \$36"		\$ 14" reported paid to Assocn
KIYONO S	\$ 266"		\$ 22" charged to a/c
" "	\$ 283"		Reported paid to Association
" "	\$ 40"	\$ 10	charged to a/c
MINATO T	\$ 36	\$ 10	" " "
ONIZAKI K	\$ 28"	\$ 8	" " "
" "	\$ 22"	\$ 8	" " "
" "	\$ 40"	-	1385" charged to Y. Yoshida
" "	\$ 180"	-	1385" " S. Kawada
" "	\$ 32"	\$ 9	Balance charged to a/c
Nishiyama G.K.	\$ 377"	-	1337" charged to K. Minato
" "	\$ 720"	-	Balance charged a/c
" "	\$ 146"	-	charged to a/c
Matsubuchi T	\$ 105"	-	changed to G.K. Nishiyama
Nagano K	\$ 64"	-	22" charged to M. Anpi
" "		-	24" " Y. Oda
" "		-	Balance paid to Association
2977.79			

Above securities placed on file as above
 16 Nov 1945

J. Martson

La Kette

11 Surrendered by OKUI - Co
 4 " " OKUI - K

Placed in Association Registry

P. S. Ross & Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

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

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

ROYAL BANK BUILDING
 360 ST. JAMES STREET

Centre No. 1, MONTREAL, QUE.
 11th January 1945.

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

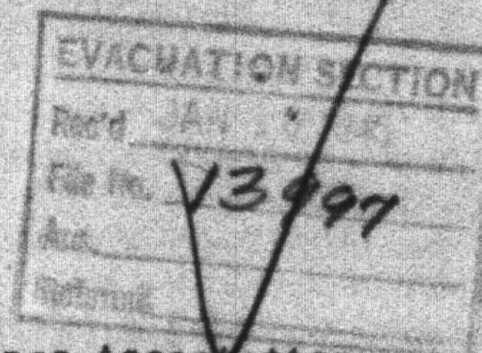
Dear Sir:

Re: Royston Savings Association

We acknowledge receipt of cheque for
 \$25.00 covering services rendered in connection with
 the above for which please accept our thanks.

Yours very truly,

M. Ross



P. S. ROSS & SONS
CHARTERED ACCOUNTANTS
 MONTREAL TORONTO WINNIPEG
 CALGARY VANCOUVER

Rec'd MAY 11 1945
 File No. 13497
 Ans. Mr. Wright
 Referred
 ROYAL BANK BUILDING
 VANCOUVER, B. C.

11th May, 1945.

Our File 295-144A

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

Attention: Mr. K. W. Wright

Dear Sirs:

Re: Royston Savings Association and
Royston Lumber Company Limited

In respect to your inquiry of the 4th instant in the matter of debt due to G. K. Uchiyama by Royston Lumber Company Limited, we wish to advise that the sum in question has been at the credit of Mr. Uchiyama since 1st January, 1942.

There have been funds in the bank account of the Royston Lumber Company Limited sufficient to cover such obligation since 31st March, 1942.

Yours faithfully,

*See Uchiyama authority
 letter dated 17 May 1943
 received 25 May 43*

Interest charged to 25 May 43

*\$ 2097. 10/1/42 to 25/5/43 = 14 mos 135 days = 114.90
 146. 9/1/41 to 25/5/43 = 1 yr 197 days = 8.78
 123.68
 Conf'd
 \$ 5125. 21/2/42 to 25/5/43 = 1 yr 55 days = 2.35
 Net net charge = 121.53*

April 1943

ENEMY SECTION
 Rec'd MAY 11 1945
 File No. ✓
 Ans'd
 Refer'd MR. Peers

13997

Evance Section

509 Royal Bank Building,
Vancouver, B.C.,
May 4th, 1945.

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

Dear Sirs:

Re: Royston Savings Association

With reference to your letter of the 24th ultimo, will you kindly advise us of the earliest date that funds of the Royston Lumber Company Ltd. were available to G. H. Uchiyama for repayment of his loans to the company.

Our purpose in requesting this information is so that we may arrive at a date to which interest on Mr. Uchiyama's borrowings from the Royston Savings Association could be computed.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

CHP/O'B

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

APR 25 1945
Rec'd
File No.
Ans'd
Refer'd *W Wright*

ROYAL BANK BUILDING

VANCOUVER, B. C.

Our File 295-144A

24th April, 1945.

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

Attention: Mr. K. W. Wright

Dear Sirs:

Re: Royston Savings Association

ENEMY SECTION
APR 25 1945
Rec'd
File No.
Ans'd
Refer'd *Mr Leers*

The records of Royston Lumber Company Limited show at 31st
December, 1944, the following amounts at the credit of G. K. Uchiyama:

Open account	1,991.05
Insurance loan and interest	<u>3,153.35</u>
	<u>\$ 5,144.40</u>

We presume you will advise us the exact amount you require and
authorize us to draw a cheque for the amount.

Yours faithfully,

P. S. Ross & Sons

G.K. Uchiyama, Reg. NO. 06182.
P.O. Box. 24.
Minto City, B.C.

April 3rd 1945.

ENEMY SECTION

Rec'd APR 10 1945

File No.

Ans'd

Refer'd

M. A. Ross

EVACUATION SECTION

Rec'd APR 10 1945

File No.

Ans.

Referred

1399 79 898 5

Thight

K.W. Wright Esq.
Counsel to the Custodians
509 Royal Bank Bldg.
Vancouver, B.C.

Gentleman:

re File NO. 13997 & 8985.
Royston Saving Association.

Thank you for your letter dated March 26th, Regarding to my debits to the Royston Saving Association, amounting \$2,243.00 of myself and also \$105.54 loan of T. Matsubuchi, as guarantor, I have agreed to charge against monies coming to me from the Royston Lumber Company Limited.

In your letter you have not been received the funds and therefore, suggest that the above amounts of loans plus interests be charge to the funds presently standing to my credit with Custodians, It does not meet very well with my view.

Please let me know why do you not been recieved the funds from the Royston Lumber Company Limited, it is over two years since proceedure taken the liquidation, should I write to Messrs P.S. Ross & Sons for the payment?

I am evacuated here with self-supportin scheme, together with my dependents and I am depending the credit with the Custodian to live on it by monthly grant when my cash on hand exhausted.

Yours truly,

G.K. Uchiyama,

G. K. Uchiyama

13997 & 8106
Evaunee Section

509 Royal Bank Building,
Vancouver, B.C.,
March 26th, 1945.

Mrs. Shori KIYONAGA,
Registration No. 06377,
Lemon Creek, B. C.

Dear Sir:

Re: Rowston Savings Association

In reply to your letter of the 22nd instant, we beg to advise you that as soon as funds are received in payment of the largest loan made by the association, it is the intention of the Custodian to make distribution to the members of the association.

We hope to bring this matter to a conclusion in the near future.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

CHP/O'B

13997 & 8985
Evacuee Section

509 Royal Bank Bldg,
Vancouver, B. C.,
March 26th, 1945.

Mr. G. K. Uchiyama,
Box 24, Hinto, B.C.

Dear Sir:

Re: Royston Savings Association

With reference to your debt to the Royston Savings Association, amounting to \$2,243.00 plus interest and the loan of T. Matsubuchi of \$105.54 plus interest, of which you are the guarantor, in your letter of May 17th, 1943, you agreed that we should charge your loan against the monies coming to you from the Royston Lumber Company Limited. As these funds have not been received, we would therefore suggest that the above mentioned loans be charged to the funds presently standing to your credit with the Custodian.

Will you kindly advise us if the above procedure meets with your approval.

It is our intention to make distribution to the members of the association when payment of your loan is received.

Yours truly,

GHP/O'B

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

4886 & 13977.

January 10th, 1945.

Mr. Minoru KAIURA,
Registration No. 06371,
c/o Mr. E. Levesque,
Bartby, Ontario.

Dear Sir:

Re: Royston Savings Association.

In reply to your letter of the 9th December we beg to advise you that the matter of winding-up the affairs of the Royston Savings Association is being given our attention, and as soon as the winding-up is complete, a distribution to shareholders will be made.

From information on our files it would appear that distribution to the shareholders will amount to the full par value of the shares, less the distribution made to shareholders in March and April of 1942.

Information on our file shows 25 shares with a par value of \$125.00 to be in your name, and that a distribution was made to you of \$51.25, leaving a balance of \$73.75.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

RWB/P.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING

VANCOUVER, B. C.

Our File 295-144

10th November, 1944.

Office of the Custodian,
509 Royal Bank Building,
Vancouver, B. C.Attention Mr. K. W. Wright

Dear Sirs:

Re: Royton Savings Association

Replying to yours of the 8th inst. we hand you herewith the following books and documents belonging to the above association. No entries have been made in the books since April, 1942.

Cash Journal ✓
Certificate Ledger ✓
General Ledger ✓
Cheque Stubs ✓
Cancelled Certificates

G. Okuki - #8 2335 - 2364 ✓ - 2551 ✓
2579 - 2605 - 2611 ✓
2631-2 - 2655-6 ✓
2678-9 - 2701 - 2723 ✓
2756 - 15 shares

Notes with Certificates attached

Name	Amount of Note	No. Shares	Nos.
G. Kato	5.00 ✓	10 ✓	198-200 501-2 - 513-17
Int. 4% G. Kato	20.00 ✓	10 ✓	503-12
G. Uchiyama	2,243.00 ✓	-	-
S. Kiyano	499.00 ✓	-	-
S. Kiyano	40.00 ✓	10 ✓	1540 - 1587 1621 - 1643 1562 - 2088-9 2234-5 - 2272
Fred T. Doi	78.00 ✓	-	-
K. Doi	36.00 ✓	5 8 ✓	2389-2422 2485 - 2540 2564 - 2591 2618 - 2643

ENEMY SECTION

Rec'd NOV 14 1944

File No. _____

Ans'd _____

Refer'd _____

10th November, 1944.

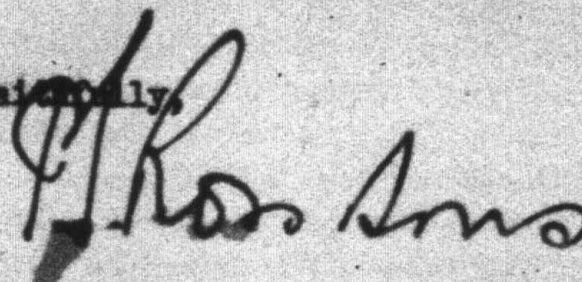
Name	Amount of Note	No. Shares	Nos.
T. Matsubuchi	110.54	-	-
T. Minato	36.00	10	476 - 659-3 958 - 991 1023 - 1052
K. Onizaki	22.00	8	1594 - 1629 1811 - 2193 2243 - 2278 2314 - 2351
K. Onizaki	180.00	-	-
K. Onizaki	32.00	9	1657 - 1689 2100 - 2142 2387 - 2421 2454 - 2512 - 2539
G. Kobayashi	36.00	-	-
	8.00	2	1752 - 1788
	5.00	2	1527 - 1712
K. Nagano	64.75	-	-
K. Onizaki	40.00	-	-
K. Onizaki	28.50	8	1733 - 1774 1845 - 1909 1945 - 1984 2025 - 2065
G. Kobayashi	90.00	21	1553 - 1578 1612 - 1641 - 1673 1825 - 1857 - 1888 1925 - 1963 - 2004 2041 - 2075 - 2114 2160 - 2213 - 2254 2291 - 2325 - 2361 2399

It should be pointed out that the share certificates attached are considered the property of the association until such time as the loans are paid. We would also draw to your attention that the Uchiyama notes carry only 4% interest.

We also would refer you to our letter of the 16th July, 1943 explaining the circumstances of certain of the loans.

Would you be good enough to acknowledge receipt of the various books and documents attached.

Yours faithfully,



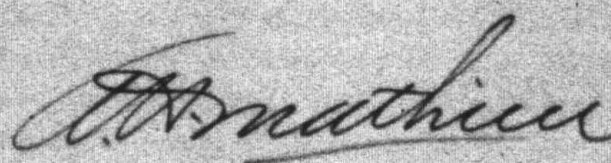
CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
13997
FILE NO.

Schedule of Shareholders of ROYSTON SAVINGS ASSOCIATION

referred to in Order 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 *1st* day of *January* 1944.

<u>Shareholder</u>	<u>No. of Shares</u>	<u>Shareholder</u>	<u>No. of Shares</u>
Morpei Anpi	25	Shoji Kiyonaga	20
Tatsujiro Deguchi	25	Shokichi Kiyonaga	2
Kenichi Doi	12	Shori Kiyonaga	25
Minoru Fujimoto	22	Shigeru Kiyono	25
Sakae Fujimoto	3	Tokiji Kiyono	10
Takao Fujimoto	5	Masao Kobayakawa	25
Takajuro Fujimoto	25	Genzo Kobayashi	25
Shinsaburo Fujioka	3	Kenzo Kojima	18
Seichi Harafuji	25	Masayaki Kumabe	25
Atomatsu Ishihara	25	Keiji Minato	25
Totsuni Iwasa	25	Kinosuke Minato	25
Hideo Kaiura	18	Toshio Minato	25
Minoru Kaiura	25	Suyematsu Miyahara	25
Fred Kato	25	Walter Masato Miyahara	25
Guntaro Kato	25	Nobusuke Nishimura	25
Shuichi Kaivada	25	Yasuto Oda	25
Shigeo Kawaguchi	25	Goichi Okahara	22
Yoshitoshi Kawata	25	Kensaburo Onizaki	25
Tsunesaku Kimura	25	Sadami Sato	25
Tsuneyoshi Kimura	25	Shoso Tomihiro	25
Kiheiiji Kiyonaga	25	George Kenroku Uchiyama	25
Kitaji Kiyonaga	21	Shigeru Yaguchi	15
		Yonesaburo Yoshioka	25


Assistant Deputy Custodian

File No. 13997 (Evac)

October 6th, 1944

MEMORANDUM

TO: MR. K. W. WRIGHT

FROM: MR. G. H. PEERS

RE: Royston Savings Association (Not registered)

971 shares are outstanding at the par value of \$5.00 each. There are no liabilities. (No record of adjusting for debt)

Prior to evacuation, a distribution to shareholders was made with the following result:

Shares - 971 - Par Value	\$ 4,855.00
Distribution	<u>1,674.85</u>
Balance	\$ <u>3,180.15</u>

Assets to cover share values are as follows:

Cash on hand	\$ 67.76	
Redeemed War Savings Certificates	<u>20.55</u>	
	\$ 88.31	
Loans guaranteed in part by shares	<u>3,377.79</u>	\$ 3,466.10

In addition to these assets, interest on the loans at 6% is payable. It would appear from information on file that the loans are all collectable from the borrowers or guarantors. A loan to K. Tsuyuki of \$400.00 has been collected, plus \$35.00 interest.

G. K. Uchiyama has a balance of \$2,860.15 presently to his credit with the Custodian, derived from the sale of property and his automobile. His loan from the association amounts to \$2,243.00, plus interest, and he holds shares valued at \$125.00, on which no distribution was made. He is also said to be a guarantor of a loan to T. Matsubuchi of \$105.54, plus interest, for which there is no other security.

Information regarding the guarantors is taken from letters on file and will have to be confirmed by endorsements on the notes.

No liquidating order has been issued regarding the Association. Upon vesting of the shares in the Custodian, the winding-up of the Association could then be completed.

Messrs. P. S. Ross & Sons' fees for investigation have not been paid.

GHP/JF

G. H. PEERS

RECEIVED ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE

PLEASE REFER
TO
J-44
FILE NO.

CANADA

DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

Victoria Building,
7 O'Connor Street,
Ottawa, Ontario.

March 6, 1944.

ENEMY SECTION

Rec'd

Refer'd

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

Dear Mr. Shears:

Re: Royston Savings Association

I have your letter of February 28th, with enclosure, and have reviewed P. S. Ross & Sons' report of March 31, 1943.

It seems to me on reading the report that the principal work to be done is to collect funds from innumerable Japanese who are under the control of your evacuation section and that your evacuation section is in a better position to collect these monies than P. S. Ross & Sons.

The liquidation of the company will depend upon its collection of accounts receivable since there are practically no funds in the company that could be distributed at the present time.

I do not think, therefore, that we should incur the expense of having P. S. Ross & Sons liquidate this company. I would appreciate your views.

Yours very truly,

F. Carroll

for G. W. McPherson
Executive Assistant

GWMcP/EC.

1901
2221-2
Carb. 6776
Tangels in 475
V. L. Co. 10-55
153.51 Bal.

McPherson
4,860-15

WAR SAVINGS CERTIFICATES
CERTIFICATS D'ÉPARGNE DE GUERRE

BUREAU DU RÉGISTRAR
330, AVENUE KING-EDWARD
OTTAWA

EVACUATION SECTION	
Rec'd	AUG 24 1943
OFFICE OF THE REGISTRAR	
File No.	330 KING EDWARD AVENUE
OTTAWA	
Ans.	
Referred	Alexander

The Custodian of Enemy Property,
506 Royal Bank Bldg.,
Hastings & Granville,
Vancouver, B.C.

August 18, 1943.
Refer to D2.

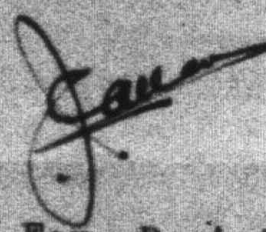
Dear Sir,

Re: File No. 13997,
Royston Aiyukai

Royston Savings Assn

We are enclosing herewith our cheque
No.B-700921 in the amount of \$20.55. This cheque
dated August 15, 1943 is to cover the present value of
a \$25.00 issued in the name of Royston Aiyukai which
you forwarded to this office in your letter of
July 30th.

Yours truly,



For Registrar

Enclosure.

Handwritten: Kido

EVACUATION SECTION	
Rec'd	AUG 19 1943
File No.	
Ans.	<i>AM</i>
Referred	<i>Alexander</i>

G.K.Uchiyama
P.O.Box.24.
Minto City, B.C.

August 16th 1943.

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

Rec'd	AUG 19 1943
File No.	
Ans.	
Referred	

Dear Sirs:-

Your File 13997.

Further to my letter dated July 26th 1943 I recieved a letter from Fred Kato the followings:

"Certain of the shareholders recieved less than 41% of distributions NO.1 to 13- Deductions were made from own shares for personal loans, with the exception of the following:

Anpi M.)

Oda Y.) Guarantors of K.Nagano Loan..

Guaranteed amounts or loan was paid off by deducting half the amounts of loan from each of the guarantors' shares.

K. Onizaki had about five loans, if I remember right about three loans were covered by his own shares and the other two loans were guaranteed by as follows:

Minato, Keiji) Guaranteed larger
Uyeda, Tsunehiko) loan.

Kawada, Shuichi) Guaranteed small
Yoshioka Yonesaburo) loan.

K. Onizaki's guarantors and his own shares paid off all his loans, so he does not owe the association any money. Since T. Uyeda left for Salmon Arm in March, therefore his shares was paid in full and his guarantee for K. Onizaki's loan was paid by his father or father-in-law, Kinosuke Minato. throughly understood before he left Royston. The only regret I have is that those who left the district before evacuation had been paid in fill while others were only paid 41% of the full shares. But under the circumstances, this was the best distribution I could make.

Keiji Minato does not owe \$149.25 under his guarantee and there is no \$73.75 remains to his credit as Onizaki's loan was paid off partly by Onizaki's own shares and balance by Keiji Minato and Kinosuke Minato (Paid on behalf of T. Uyeda)."

I hope above explains the distributions of the shares and disposition of loans as throughly as you can see and able to

Page 2.

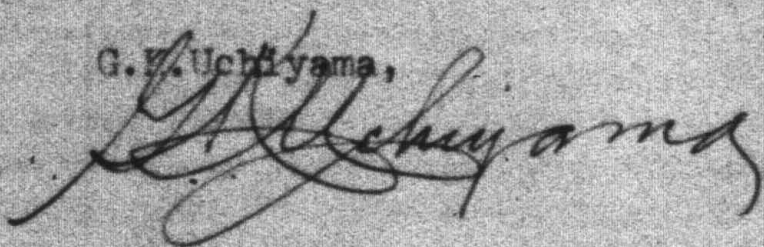
G.K.Uchiyama, Reg. NO.06122.

understnad the situation.

Mr. S.Yamashita the guarantor of Kaizo Tsuyuki's loan, have inform me that Mr. Tsuyuki has cleared his loan with the association, I suppose this is correct?.

Yours truly,

G.K.Uchiyama,

A handwritten signature in dark ink, appearing to read 'G.K. Uchiyama', written over the typed name.

13997

4th August, 1943.

Mr. G.K. UCHIYAMA,
Registration No. 06182,
P.O. Box 24,
MUNTO CITY, B.C.

Dear Sir:-

Re: Royston Savings Association

This opportunity is taken to acknowledge receipt of and to thank you for your letter of July 24th sending to us duly endorsed on behalf of the Royston Aiyukai a \$25.00 War Savings Certificate.

We have forwarded relative certificate to Ottawa for redemption and redemption proceeds will be credited by us as agreed upon with you to the Royston Savings Association.

We wish to take this opportunity to call your attention to the fact that we would appreciate receiving from you as soon as possible a reply to our letter to you of July 20th.

Yours truly,

R.P. Alexander,
Manager

RPA:FM

G.K.Uchiyama, Reg. NO.06182.
P.O.Box.24.
Minto City, B.C.

July 26th 1943.

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

EVACUATION SECTION	
Rec'd	AUG 3 1943
File No.	
Ans.	
Referred	

Dear Sirs:-

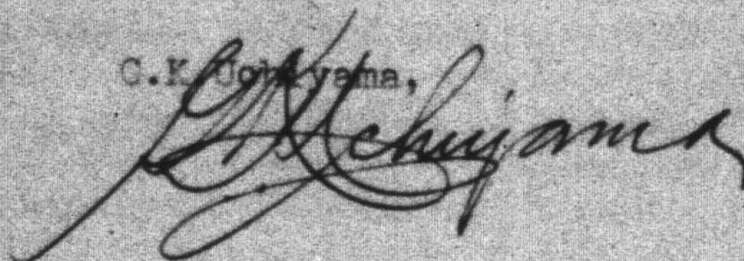
Your File 13997.

I thank you for your letter of 20th inst., and noted contents, on even date I wrote to Fred Kato with full particulars and copy of your letter, as soon as I heard from him I will inform you whatever he says.

From my knowledge withheld \$30.75 on Kinosuke Minato I believe it must be part of T. Uyeda's liability as T. Uyeda is adapted son of Kinosuke Minato, however we wait until we hear from Kato.

Yours truly,

G.K. Uchiyama,



EVACUA	ON
Rec'd	JUL 30 1943
File No.	
Ans.	BG
Referred	

G.K. Uchiyama, Reg. NO. 66182.
P.O. Box. 24.
Minto City, B.C.

July, 24th 1943.

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

Gentlemen:- Your File NO. 13997.

Yours of 15th inst with Dominion of Canada War Saving
Certificate NO. 1652. for \$25.00 recieved and I herewith return
you the same with an endorsement on behalf of Royston Aiyukai.

I hope this is in order.

Yours truly,

G.K. Uchiyama,
G.K. Uchiyama

credit 4. of 'Royston Savings Assoc.' @

28.

✓

13997

July 20, 1943.

Mr. G. Kenroku UCHIYAMA,
Registration No. 06182,
P. O. Box 24,
Minto City, B. C.

Dear Sir:

Re: Royston Savings Association

Thank you very much indeed for your letter dated July 5th. We referred your comments to Messrs. P. S. Ross & Sons who have written to us fully in reply as follows:

"With reference to the statement of G. K. Uchiyama that certain notes receivable were paid by guarantors by the withholding of share distributions to the guarantors. We note that in March and April 1943 41% of the issued share capital was returned to most of the shareholders. Certain of the shareholders received less than 41% and they are as follows:-

	<u>Shares</u>	<u>Received</u>	<u>Short</u>	
1. Anpi, Manpei	12,500	36.90	14.35	— <i>guarantor</i>
2. Doi, Kenichi	6,000	8.20	16.40	—
3. Kiyano, Shigeru	12,500	34.85	16.40	—
4. Kobayashi, Genwo	12,500	—	51.25	—
5. Kato, Guntaro	12,500	41.00	10.25	—
6. Kanada, Shuichi	12,500	45.10	6.15	— <i>guarantor</i>
7. Minato, Keiji	12,500	20.50	30.75	— <i>guarantor</i>
8. Minato, Kinosuke	12,500	20.50	30.75	?
9. Minato, Toshio	12,500	34.85	16.40	—
10. Oda, Yasuto	12,500	36.90	14.35	— <i>guarantor</i>
11. Onisaki, Kensaburo	12,500	—	51.25	—
12. Uchiyama, G. K.	12,500	—	51.25	—
13. Yoshioka, Yonesaburo	12,500	45.10	6.15	— <i>guarantor</i>
	<u>156,000</u>	<u>323.90</u>	<u>315.70</u>	

"While Uchiyama's statement with reference to the payment of the loan to K. Nagano by his guarantors is partly correct, we consider Nagano still owes \$36.05 which should be deductible from future distributions on shares to the guarantors as follows:

Amount of K. Nagano note	\$66.75
1. Nandei Anpi - Guarantor - 1/2	32.37
Balance Deductible	17.35
10. Kanto Oda - Guarantor - 1/2	32.38
Balance Deductible	17.35
	<u>18.01</u>

With reference to the remaining amounts withheld from the share distribution:-

2. Doi, Kenshi	36.00
Loan account	16.70
Withheld	19.30
Balance due Ass'n	<u>19.30</u>
No Guarantors	

3. Kiyano, Shigen	40.00
Loan account	16.70
Withheld	23.30
Balance due Ass'n	<u>23.30</u>
Not Guaranteed	

4. Kobayashi, Genzo	125.00
Loan account	51.25
Amount Withheld	73.75
Balance due Ass'n	<u>73.75</u>

In the event that the assets of the Association do not realize sufficient to pay the members' shares to the extent of their par value then Kobayashi's Guarantors will be liable. They are:

Pujimoto, S. - Balance Share a/c	\$ 8.85
Okuni, G. - No Shares	
	Amount of
	note \$36.00

Guarantors. The remaining three notes of Kobayashi are not endorsed by

5. Kato, Guntaro	25.00
Loan account	10.25
Amount Withheld	14.75
	<u>14.75</u>

9. Minato, Toshio	36.00
Loan account	16.70
Amount Withheld	19.30
Balance due Ass'n	<u>19.30</u>
No Guarantors	

Mr. G. Kenroku UCHIYAMA

July 20, 1943.

11. Onizaki, Kensaburo			
Loan Account		302.50	
Withheld		<u>51.25</u>	
		251.25	
Withheld from Guarantors			
7. Minato, Keiji	30.75		
6. Kanada, S.	6.15		
13. Yoshida, Y.	<u>6.15</u>	33.05	} limited to amount of note \$40.00
		<u>218.20</u>	

It would appear that part of this loan will be uncollectable unless Onizaki has funds to pay the deficiency. In addition Keiji Minato owes \$149.25 under his guarantee and only the sum of \$73.75 remains to his credit in the share account.

"The remaining three notes of Onizaki are not guaranteed:

8. Minato, Kinosuke	
Amount withheld	30.75

"We cannot ascertain why this amount was withheld when distribution was made to the shareholders.

10. Uchiyama, George K.	
Loan Account	2,243.00
Amount withheld	<u>51.25</u>
Balance due Ass'n	<u>2,191.75</u>

There are no guarantors of these notes.

"In addition G. K. Uchiyama is the guarantor of a note due the Association by T. Matsubuchi \$105.54.

"We believe the foregoing gives you the information you require and will assist in straightening out the Association's affairs.

• Limited to \$180.00. Also joint guarantor T. Uyeda not a shareholder.

"We suggest that if Keiji Minato has any funds in your possession that at least \$100.00 be withheld until it is known whether or not Kensaburo Onizaki is able to pay his loans.

"We also suggest that Fred Kato be asked why \$30.75 was withheld from Kinosuke Minato."

Your comments will be appreciated.

Yours truly,

R. P. Alexander,
Manager.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING

VANCOUVER, B. C.

Our file 295-144

16th July, 1943.

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

Dear Sirs:

Re: Royston Savings Assn.

EVAC
Rec'd JUL 19 1943
File No. 12942
Ans. <i>Am</i>
Referred <i>Alexander</i>

Referring to your letter of 14th July we note you have collected the note receivable from Kaizo Tsuyuki in full and we attach hereto his note which you may wish to return to him.

With reference to the statement of G. K. Uchiyama that certain notes receivable were paid by guarantors by the withholding of share distributions to the guarantors. We note that in March and April 1942 41% of the issued share capital was returned to most of the shareholders. Certain of the shareholders received less than 41% and they are as follows:-

	Shares	Received	Short
1. Anpi, Manpei	12,500	36.90	14.35-
2. Doi, Kenichi	6,000	8.20	16.40
3. Kiyano, Shigeru	12,500	34.85	16.40
4. Kobayashi, Genwo	12,500	---	51.25
5. Kato, Guntaro	12,500	41.00	10.25
6. Kanada, Shuichi	12,500	45.10	6.15
7. Minato, Keiji	12,500	20.50	30.75
8. Minato, Kinosuke	12,500	20.50	30.75
9. Minato, Toshio	12,500	34.85	16.40
10. Oda, Yasuto	12,500	36.90	14.35
11. Onizaki, Kenzaburo	12,500	---	51.25
12. Uchiyama, G. K.	12,500	---	51.25
13. Yoshioka, Yonesaburo	12,500	45.10	6.15
	156,000	323.90	315.70

While Uchiyama's statement with reference to the payment of the loan to K. Nagano by his guarantors is partly correct, we consider Nagano still owes \$36.05 which should be deductible from future distributions on shares to the guarantors as follows:

Office of the Custodian,
Vancouver, B. C.

16th July, 1943.

Amount of K. Nagano note	\$ 64.75
1. Manpei Anpi - Guarantor - ½	32.37
Withheld	14.35
Balance Deductible	<u>\$ 18.02</u>
10. Yasuto Oda - Guarantor - ½	\$ 32.38
Withheld	14.35
Balance Deductible	<u>\$ 18.03</u>

With reference to the remaining amounts withheld from the share distributions:-

2. Doi, Kenichi	
Loan Account	36.00
Withheld	16.40
Balance due Ass'n	<u>\$ 19.60</u>
No Guarantors	
3. Kiyano, Shigeru	
Loan Account	40.00
Withheld	16.40
Balance due Ass'n	<u>23.60</u>
Not Guaranteed	
4. Kobayashi, Genwo	
Loan Account	125.00
Amount Withheld	51.25
Balance due Ass'n	<u>73.75</u>

In the event that the assets of the Association do not realize sufficient to pay the members' shares to the extent of their par value then Kobayashi's guarantors will be liable. They are:

Fujimoto, S. - Balance Share a/c	\$ 8.85	limited to
Okuki, G. - No shares) amount of
		note \$36.00

The remaining three notes of Kobayashi are not endorsed by guarantors.

5. Kato, Guntaro	
Loan Account	25.00
Amount Withheld	10.25
Balance due Ass'n	<u>14.75</u>

Office of the Custodian,
Vancouver, B. C.

16th July, 1943.

9. Minato, Toshio	
Loan Account	36.00
Amount Withheld	16.40
Balance due Ass'n	<u>19.60</u>
No Guarantors.	

11. Onizaki, Kenzaburo	
Loan Account	302.50
Withheld	51.25
	<u>251.25</u>

Withheld from Guarantors

7. Minato, Keiji	30.75		
6. Kanada, S.	6.15		
13. Yoshioka, Y.	6.15		
	<u>208.20</u>	<u>33.05</u>) limited to
		<u>241.20</u>	amount of
			note \$40.00

It would appear that part of this loan will be uncollectible unless Onizaki has funds to pay the deficiency. In addition Keiji Minato owes \$149.25 under his guarantee and only the sum of \$73.75 remains to his credit in the share account.

The remaining three notes of Onizaki are not guaranteed:

8. Minato, Kinosuke	
Amount withheld	30.75

We cannot ascertain why this amount was withheld when distribution was made to the shareholders.

10. Uchiyama, George K.	
Loan Account	2,243.00
Amount withheld	51.25
Balance due Ass'n	<u>2,191.75</u>

There are no guarantors of these notes.

In addition G. K. Uchiyama is the guarantor of a note due the Association by T. Matsubuchi \$105.54.

We believe the foregoing gives you the information you require and will assist in straightening out the Association's affairs.

Ⓢ Limited to \$180.00. Also joint guarantor T. Uyeda not a shareholder.

Office of the Custodian,
Vancouver, B. C.

16th July, 1943.

We suggest that if Keiji Minato has any funds in your possession that at least \$100.00 be withheld until it is known whether or not Kenzaburo Onizaki is able to pay his loans.

We also suggest that Fred Kato be asked why \$30.75 was withheld from Kinosuke Minato.

We return herewith your file.

Yours faithfully,

G. S. Ross

G.K.Uchiyama, Reg.NO.06182.
P.O.Box.24.
Minto City, B.C.
July 5th 1943.

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

EVACUATION SECTION	
Rec'd	JUL 10 1943
File No.	
Per.	
Referred	<i>Alexander</i>

Gentlemen:-

Your File NO.13997.

Sorry this letter being delayed owing to my illness
I was confined over two weeks, I have recieved reply from Fred Kato
and quote as follows:

"Kumazo Nagano's note was endorsed by Yasuto Oda and Monpei
Anpi but prior to evacuation the note was paid off by deducting
the amount when paying to Mr. Oda and Mr. Anpi's shares."
had

"In regard to Kensaburo Onizaki's loans he/about four items
and last two had been fully covered by his own shares with additional
shares left which was applied proportionally against his other two
notes, one of the, the larger amount, endorsed by Tsunehiko Uyeda
and Keiji Minato, and the other note was endorsed by Shuichi Kawada
and Yonesaburo Yoshioka, of cause all endorser's shares had been fully
paid so the amounts were proportionately divided between the endorsers"

From this letter Kumazo Nagano's loan must be retired please
look into the same.

Kensaburo Onizaki's loans partly covered with his shares and
other endorsers are good so if in case he does not pay able to collect
from the endorsers.

(In connection to \$25. War Saving Certificate in the name of
Aiyukai, can be dispose it and treat with other cash on hand, I believe
I can take responsible to endorse it on behalf of Aiyukai as this
Society is already dissolved.)

The following persons' address I have obtained,

Tsunehiko Uyeda,	Grindred, B.C.
Keiji Minato,	do
Kumazo Nagano,	Slocan, B.C.
Yasuto Oda,	do
Kensaburo Onizaki,	New Denver, B.C.
Shuichi Kawada,	Thunder River, B.C.
Yonesaburo Yoshioka,	do

Yours truly,

G.K.Uchiyama

G.K.Uchiyama

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING

VANCOUVER, B. C.

Our file 295-144

2nd July, 1943.

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

Dear Sirs:

Re: Royston Savings Association and
G. K. Uchiyama, your files 13997 & 8985

Referring to your letter of June 28th we would advise you that the payment of the balance due to the company's shareholder in our opinion, should be deferred until a reassessment by the Dominion Tax Department is determined.

We understand this reassessment will likely amount to around \$25,000.00 and we expect the Department will have certain information concerning credits to the shareholder's personal account that may have to be reversed on the company's books.

Yours faithfully,



EVACUATION SECTION	
JUL 3 1943	
Rec'd	
File No.	
Ans.	
Referred	Alexander

G.K.Uchiyama, Reg.NO.06182.
P.O.Box.24.
Minto City, B.C.

June 3rd 1943.

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

EVACUATION SECTION	
Rec'd	JUN 8 1943
File No.	
Ans.	DM
Referred	Alexander

Gentlemen:-

Your File 13997.
re Royston Saving Association.

In reply to yours of 29th ult. and wish to reply as follows:

Royston Aiyukai is not the Japanese name of the Royston Saving Association, it is society of Social affairs among the employees and entirely separate one from Saving, and have already dissolved before evacuation, \$25. the war Saving Certificate in the name of Aiyukai, I can not recollect how it became to the Savings hand, however, I written to Fred Kato, who was secretary of the Aiyukai, in hope he can clear this respect, will advise you as soon as reply recieved, or he will inform you directly.

Mr. S. Yamashita promised to write to Mr. K. Tsuyuki, Tashme, for the balance of \$58.35 plus interest there of.

re The fullnames of endorsors, I can not give you all of them off hand, Please take the names from back the notes, perhaps I can give you full names then.

Tokitaro Matsubuchi's note I believe I was endorsed for him, if it was the case I will look into the same, Please advise me the sametime.

Yours truly,

G.K.Uchiyama
G.K.Uchiyama

4594 & 13997

May 29, 1943.

Mr. Tokitaro MATSUBUCHI,
Registration No. 07381,
Greenwood, B. C.

Dear Sir:

Re: Royston Savings Association

From an examination made by the Custodian into the affairs of the Royston Savings Association, our findings indicate that you borrowed from said Association the sum of \$105.24 under a note dated November 29, 1939 bearing interest to date at the rate of 6% per annum.

In an effort being made by the Custodian to liquidate the affairs of the Royston Savings Association in active collaboration with Mr. G. Kenroku Uchiyama, P. O. Box 24, Minto City, B. C., in order that all members of the Association may receive the return to them of the funds invested by them in the Association, the Custodian is in process of effecting collection of outstanding loans receivable and to this end request that you send to us a cheque for the entire amount due. The cheque should be made payable to the Custodian of Enemy Property and we look forward to receiving said cheque at a very early date.

Yours truly,

R. P. Alexander,
Manager.

RPA:MA

May 29, 1943.

MEMORANDUM - MR. GOOD

Re: Royston Savings Association

Mr. G. Kenroku UCHIYAMA, Police Registration No. 06182,
File No. 8985, signed the following notes:

\$1,377.00 on January 10, 1942
\$720.00 on January 10, 1942
\$146.00 on November 9, 1941.

All three notes bear interest at the rate of 6% per
annum.

Would you please make the necessary calculations and then
charge Mr. Uchiyama's account with the total of principal and interest
involved and then credit the account of the Royston Savings Association,
file No. 13997.

Messrs. P. S. Ross & Sons inform us that Mr. Uchiyama has
due to him from the Royston Lumber Company an amount in excess of the
amount owed by Mr. Uchiyama to the Association.

RP:MA

13997 & 12355

May 29, 1943.

Mr. Kensehuro OHIZAKI,
Registration No. 06383,
New Denver, D. C.

Dear Sir:

Re: Royston Savings Association

From an examination made by the Custodian into the affairs of the Royston Savings Association, our findings indicate that you borrowed from said Association the sum of \$382.50 together with interest at the rate of 6% per annum to date on notes as follows:

\$32.00 under a note dated October 18, 1941
\$28.50 under a note dated September 26, 1941
\$120.00 under a note dated December 22, 1941
\$40.00 under a note dated January 30, 1942
\$22.00 under a note dated February 18, 1942.

In an effort being made by the Custodian to liquidate the affairs of the Royston Savings Association in active collaboration with Mr. G. Kenroku Uchiyama, P. O. Box 24, Minto City, D. C., in order that all members of the Association may receive the return to them of the funds invested by them in the Association, the Custodian is in process of effecting collection of outstanding loans receivable and to this end request that you send to us a cheque for the entire amount due. The cheque should be made payable to the Custodian of Enemy Property and we look forward to receiving said cheque at a very early date.

Yours truly,

R. F. Alexander,
Manager.

RPA:KA

13997

May 29, 1943.

Mr. G. Kenroku UCHIYAMA,
Registration No. 06182,
P. O. Box 24,
Winto City, B. C.

Dear Sir:

Re: Royston Savings Association

Thank you very much indeed for your letter dated May 17th from which we are pleased to note that you approve of the steps proposed by this office for liquidation of the affairs of the Association mentioned above. We appreciate deeply your offer to co-operate and look forward to receiving your assistance as and when such assistance is required.

First of all, would you please tell us what disposition should be made of the \$25.00 War Savings Certificate in the name of the Royston Aiyukai mentioned in the second paragraph of our letter to you dated May 7th. Is the Royston Aiyukai the Japanese name of the Royston Savings Association and are you authorized by the Association to endorse said War Savings Certificate so that we may obtain proceeds and credit said proceeds to a trust account in the name of the said Association?

Would you please have Mr. Yamashita Shintaro write to Mr. Kaizo Tsuyuki in Tashme in connection with Mr. Tsuyuki's note for \$400.00. We have charged Mr. Tsuyuki's account with \$341.65 (the entire amount of his credit balance with us). The amount still due is \$58.35 plus interest at the rate of 6% per annum on \$400.00 from November 28, 1941.

We are endeavoring to effect collections of the amounts owing by members and non-members whose loans are only partly or entirely unsecured by shares in the Association. They are listed on Page 2 of our letter to you dated May 7th. We will be reporting in due course as to our success or otherwise.

In the meantime we would appreciate your giving us the full names of the endorsers of the notes signed by Tokitaro Matsubuchi, Kumazo Nagano and Kensaburo Onizaki.

Yours truly,

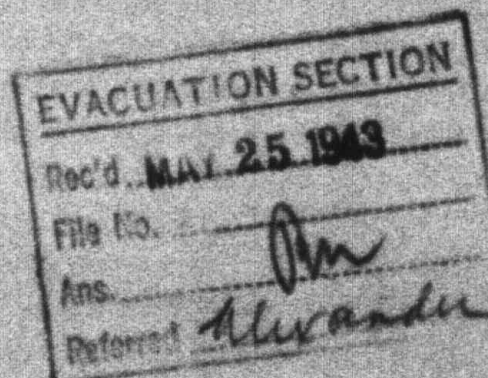
R. P. Alexander,
Manager.

RPAtMA

G.K. Uchiyama, Reg. NO. 06182.
P.O. Box. 24.
Minto City, B.C.

May 17th 1943.

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



Dear Sirs:-

Your file NO. 13997

This is acknowledge receipt of yours of 7th inst. in connection to Royston Saving Association, together with reports, Exhibits and proposes of liquidation, I am entirely agreeable to your proposed steps for liquidation, I have no doubt all members of the association satisfy by your valueable undertakings.

I might add the followings, may help you for your procedure of collections:

Matsubuchi Tokitaro,
Nagano Kumazo,
Tsuyuki Kaizo,

Above three names were not members of the association, simply introduced with influences of other members and mostly depending on endorsors.

Tsuyuki's note was endorsed by Yamashita Shintaro who evacuated here Minto, I can see him at anytime so please suggest me if there is anything I can assist you with this particular party.

Yours truly,

G.K. Uchiyama,

G.K. Uchiyama

13997

May 7th, 1943.

Mr. G. Kenroku UCHIYAMA,
Registration No. 06182,
P. O. Box 24,
Minto City, B. C.

Dear Sir:

Re: Royston Savings Association.

The following is a report on investigation made of the books of the Royston Savings Association together with our suggestions for your consideration as to the means to be adopted for liquidation of the affairs of the Association in question.

The books of the Association were brought to this office by our agent, Mr. Matt Brown, who also forwarded to us in cash the sum of \$67.76 which was contained together with the books in a safe on the premises of the company. He also forwarded to us a War Savings Certificate having a face value of \$25.00 in the name of the Royston Aiyukai which we presume is the Japanese name of the Royston Savings Association. Please confirm.

The Custodian requested Messrs. F. S. Ross & Sons, Chartered Accountants, to make an examination of the records of the Royston Savings Association. We are advised that the books indicate that the Association was formed in 1928. The Association is not registered under the "Societies Act of the Province of British Columbia" and we are, therefore, not officially aware of the objects, rules and regulations, if any, governing the Association's operations. It would appear, however, that it is an Association of your employees in the Royston Lumber Company Limited, that employees subscribed for shares at five dollars (\$5.00) per share and were, as funds became available and notes arose, loaned money by the Association upon the security of their personal notes, endorsed by two guarantors, and the security of their share certificates.

Attached you will find Exhibit "A" being--

"Balance Sheet as at 2nd April, 1942 and Statement of Operations for the period from 31st December, 1941 to 2nd April, 1942.

Exhibit "B" being

"Details of Loans Receivable and Showing Notes and Association Shares held as security."

Exhibit "C" being

"Summary of Shares Issued showing distribution to shareholders in March and April, 1942."

Interest on the Loans Receivable would appear to have been entered in the Association's books when the loans were paid or renewed notes were issued. We have no accrued the interest on the Loans Receivable to and April, 1942.

Messrs. P. S. Ross & Sons have commented as follows in connection with Exhibit "B" —

"The books of the Company do not record the individual balances due to loans. The ledger account showing details of the loans and payments and the total of loans outstanding was analyzed by us to ascertain the individual totals. In preparing the attached exhibit "B" we have assumed the following:

1. A debit balance of one hundred twenty-five dollars (\$125.00) against G. Unimato and a credit balance in favor of K. Yama should be offset. This assumption was based on the fact that there were no notes or share certificates in the Association's files to secure an account of G. Unimato.

2. In February, 1930 a payment on account of outstanding loans of one hundred fifty dollars (\$150.00) is recorded without any particulars of the person to receive credit for same. This has been applied to the balance owing the Association by G. K. Unimato, as the notes of this person would indicate this is the proper application.

"Reference to exhibit "B" discloses that the following loans are partly or entirely unsecured by shares in the Association.

Loan	Shares	Shortage
105.56	Nil	105.56
67.75	Nil	67.75
302.50	125.00	177.50
700.00	Nil	700.00
2,273.00	125.00	2,148.00
\$ 3,119.79	250.00	2,869.79

Natsubuchi, Tokitaro, Reg. 07381, File 4594
Hagano, Sumio
Onizawa, Kenzaburo
Tsujiuchi, Katsuo
Unimato, G. Kenroku

Mr. G. Kenroku UCHIYAMA

-3-

May 7th, 1943.

Upon referring to Exhibit "C" it is noted that distributions or returns of capital investment were made to certain members during March and April, 1942.

In general, in our opinion, there appears to be no reason whatsoever to continue the operation of this Association. Whether or not the members can be repaid the balance of the par value of their shares upon a liquidation of the Association will depend upon the collection of the unsecured loans. We note that you have borrowed from the Association the sum of \$2,243.00 and you have of course due to you from the Royston Lumber Company Limited money well in excess of the amounts due by you to the Association.

The collection of the remaining unsecured accounts appears to us to be somewhat doubtful.

In the ordinary course of events the normal steps which would be taken in liquidating the affairs of the Association would be first of all to proceed with the collection of loans receivable with interest to date, then, if the debtors cannot or will not pay their respective balances, their shares will be forfeited or the endorsers of their notes would be approached for payment. Then finally when loans receivable have been collected, the funds could be distributed to the members.

In view, however, of your intimate association with all of the members of the Royston Savings Association, in view of the fact that to all appearances you controlled the affairs of the Royston Savings Association and in view of the fact that your own loan accounts for two-thirds of all loans receivable and as the members of the Association no doubt have great confidence in you and look to you to see that they receive ultimately their due return for savings invested by them in the Association, we make the following suggestions, a fairly simple means for clearing the matter easily in a manner which we feel will not only meet with your entire approval, but will also satisfy all others concerned:

1. We propose to collect from your account with Messrs. P. S. Ross & Sons the sum of \$2,240.00 plus interest to date and to deposit the gross figure in a Trust Account we have opened in the name of the Royston Savings Association.

2. We propose thereafter to charge against any accounts we have with any of the other employees concerned, the amounts due by them plus interest to the Association, crediting the amounts so obtained to the Trust Account in the name of the Royston Savings Association.

R. P. Alexander,
Manager.

Yours truly,

In the meantime, pending hearing from you, we will endeavor to secure collection of the amounts due to the Association.

If you do not agree to the proposals made, please write to us fully as to what steps you believe should be taken towards liquidating the affairs of the Houston Savings Association.

As far as the actual liquidation of the Association is concerned, we now have ample information on file, and, if you agree to the proposals made in this letter, the Custodian will be happy to utilize the facilities of its own Accounting Department for the purpose of completing the task and thereafter reporting to you fully in accordance with the undertaking expressed above.

Subject to your agreeing to the foregoing, (and we trust you will agree), the steps we propose taking will, we believe, satisfy all holders of the 971 shares outstanding. It is necessary for us to point out, however, that we will be charging against the surplus of the Houston Savings Association before liquidating the account for the services of Messrs. P. S. Ross & sons in analyzing the accounts.

5. Thereafter we propose to send to you a revised statement showing exactly what has been done together with full particulars as to what small amounts, if any, may still be due to you by those of your former employees from whom we were unable to secure collections.

4. Thereafter we propose to liquidate the Houston Savings Association by refunding to each shareholder the proportionate amount due him less any indebtedness he had in favor of the Association.

3. In any and all cases where the other employees have no credit balances with the Custodian, we propose to charge your account with amounts due in cases of shares and securities held by the Association. It is noted in this connection that the par value of security held by the Association of 97 shares amounts to \$485.00 and that accounts receivable aside from your own account receivable of \$2,263.00 amounts to only about \$1,100.00. Therefore, if we are unable to collect any items from any of the nine individuals concerned, the total amount involved would be about \$550.00 only.

P. S. ROSS & 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. N. HAWTHORN	J. A. ROSS
I. A. ROSS	F. A. COFFEY
H. I. ROSS	G. G. HARRIS
G. M. SMITH	

EVACUATION SECTION	
Rec'd	MAY 3 1943
File No.	RM
Ans.	
RECEIVED MAY 3 1943	

MONTREAL QUE.
Vancouver, B.C.Our file 295-144

1st May, 1943.

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

Dear Sirs:

Re: Royston Savings Association,
your file 13997

Referring to your letter of April 22nd, we would advise you that it is our instructions from your office to make all payments to evacuated Japanese through your office, therefore, any sums out of the Royston Lumber Company to be paid to Mr. Uchiyama will be received by you. We have already forwarded to you a letter from Mr. Uchiyama concerning the identity of certain employees in the association.

Yours faithfully,



*Tak from
Uchiyama*

P.O. Box 431
Cumberland, B.C.
April 24/43.

Mr. R.P. Alexander,
Manager,
Office of the Custodian,
Japanese Evacuation Section,
Vancouver, B.C.

Dear Sir:-

RE: Royston Savings Association.

In reply to your letter of April 22/43 pertaining
to \$67.76 of the above mentioned Association.

This we left in Royston Lumber Co. Safe intact
waiting further instructions from Vancouver Office.

I will pick up this cash Tuesday next on my
visit to Royston Lumber Co. at which time I will transfer
same to Vancouver Office.

Yours truly

Matt. Brown.

Matt Brown.
Custodian Agent.

MB/MAB

EVACUATION SECTION	
Re.	APR 28 1943
File	13997
Ans.	<i>[Signature]</i>
Referred	<i>[Signature]</i>

aut

13997

22nd April, 1943.

Mr. Matt Brown,
Cumberland, B.C.

Dear Sir:

re: Royston Savings Association.

You will recall that some months ago you left with us the books of the Royston Savings Association, which have now been audited by P.S. Ross & Sons.

The cash on hand of the Association amounted to \$67.76, which for purpose of security was, if my memory is not at fault, removed by you, but I do not recollect clearly exactly what disposition you made of the small sum in question, except I recall that whatever disposition you did make seemed entirely satisfactory, at least at that time. Would you please refresh my memory, as I cannot seem to find any reference to the matter in our files of the Royston Savings Association. At the same time if you are retaining control of this cash item, would you please send us a cheque for the amount made payable to the Custodian of Enemy Property.

Yours truly,

R. P. Alexander,
Manager.

RPA:GF

13997

22nd April, 1943.

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

Dear Sirs:

re: Royston Savings Association
Your File 295-144.

Thank you for your letter of April 10th and
for the copies of your report dated March 31st, 1943.

Please accept this letter as a claim and re-
quest that from funds due to G.K. Uchiyama from the
Royston Lumber Co., you let us have a cheque for \$2243.00
corresponding to the amount due by Mr. Uchiyama to the
Royston Savings Association.

When you receive word from Mr. Uchiyama as to
the identity of the former employees of the company,
whose names appear in your report, we would appreciate
receiving this information also.

We will be writing to you later in connection
with the recommendation contained in your report, advocat-
ing the dissolution of the Association's affairs.

Yours truly,

R. P. Alexander,
Manager.

RPA:GF

COPY

Exhibit "A"

Royston Savings Association
(Royston Lumber Co. Ltd. Employees)
Balance Sheet as at 2nd April, 1942

Assets

Cash on hand	\$ 67.76
Loans Receivable (per schedule 1)	3,377.79
	<hr/>
	\$ 3,445.55
	<hr/>

Liabilities

Capital Issued (per schedule 2)	\$ 3,180.15
Surplus per statement below	265.40
	<hr/>
	\$ 3,445.55
	<hr/>

Statement of Operations

for the period from

31st December, 1941 to 2nd April, 1942

Interest	\$ 97.13
Operating allowance re 1941	20.00
	<hr/>
Surplus Account balance 31st December, 1941	77.13
	221.89
	<hr/>
Less: Dividends paid February and March, 1942	299.02
	33.62
	<hr/>
Surplus Account as at 2nd April, 1942	\$ 265.40
	<hr/>

COPY

Exhibit "g"

Longton Savings Association
Details of Loans Receivable

2nd April, 1942

Employee	Account per Analysis Loan Account	Date	Notes H & L d		Paid Since	Security Held by Association	Total Shares in name of debtor For Value	
			Face Amount					
Ito, K.	36.00	19/10/41 30/1/42	76.00 36.00	76.00	2/4/42	8 shares	12	51.80
Kato, G.	25.00	30/12/41 30/12/41	20.00 5.00			10 shares 10 shares	25	84.00
Kobayashi, G.	125.00	6/9/41 16/9/41 1/12/41 28/11/41	8.00 5.00 36.00 90.00	14.00	10/3/42	2 shares 2 shares 21 shares	25	125.00
Kiyano, S.	40.00	25/2/42 22/12/41 22/12/41	40.00 266.00 233.00	266.00 233.00	15/3/42 15/3/42	9 shares	25	90.15
Katsubuchi, T.	105.54	29/11/39	105.54				Nil	
Kimato, T.	36.00	9/10/41	36.00			10 shares	25	90.15
Kagano, K.	64.75	17/2/42	64.75				Nil	
Onizaki, K.	302.50	22/12/41 16/10/41 30/1/42 16/2/42 26/9/41	180.00 32.00 40.00 22.00 28.50			9 shares 8 shares 8 shares	25	125.00
Tanigaki, K.	400.00	28/11/41	400.00				Nil	
Uchiyama, G. K.	2,243.00	10/1/42 10/1/42 9/11/41	1,577.00 720.00 146.00				25	125.00
	<u>3,577.79</u>							

COPY

Royston Savings Association

Exhibit "C"

Summary of Shares Issued

Showing Distribution to Shareholders

in March and April, 1942

<u>Name</u>	<u>No. of Shares</u>	<u>Amount</u>	<u>Amount Paid March and April 1942</u>	<u>Balance</u>
Arai Kenpei	25	125.00	36.90	88.10
Deguchi Tatsujiro	25	125.00	51.25	73.75
Doi Kenichi	12	60.00	8.20	51.80
Fujimoto Minoru	22	110.00	45.10	64.90
Fujimoto Sakae	3	15.00	6.15	8.85
Fujimoto Takao	5	25.00	10.25	14.75
Fujimoto Takujuro	25	125.00	51.25	73.75
Fujioaka Shinsaburo	3	15.00	6.15	8.85
Hara Fuji Saichi	25	125.00	51.25	73.75
Ishihara Atomatsu	25	125.00	51.25	73.75
Iwasa Totsumi	25	125.00	51.25	73.75
Kaiura Hideo	18	90.00	36.90	53.10
Kaiura Minoru	25	125.00	51.25	73.75
Kato Fred	25	125.00	51.25	73.75
Kato Guntaro	25	125.00	51.25	73.75
Kawada Saichi	25	125.00	41.00	84.00
Kawaguchi Shigeo	25	125.00	45.10	79.90
Kawata Yoshitoshi	25	125.00	51.25	73.75
Kimura Tsunetsugu	25	125.00	51.25	73.75
Kimura Tsuneyoshi	25	125.00	51.25	73.75
Kiyonaga Kiheiichi	25	125.00	51.25	73.75
Kiyonaga Kitaji	21	105.00	43.05	61.95
Kiyonaga Shoji	20	100.00	41.00	59.00
Kiyonaga Shokichi	2	10.00	4.10	5.90
Kiyonaga Shori	25	125.00	51.25	73.75
Kiyono Shigeru	25	125.00	34.85	90.15
Kiyono Tokiji	10	50.00	20.50	29.50
Kobayakawa Masao	25	125.00	51.25	73.75
Kobayashi Genro	25	125.00	51.25	73.75
Kojima Kenzo	18	90.00	36.90	53.10
Kumabe Masayaki	25	125.00	51.25	73.75
Minato Keiji	25	125.00	20.50	104.50
Minato Kinomuke	25	125.00	20.50	104.50
Minato Toshio	25	125.00	34.85	90.15
Miyahara Suyematsu	25	125.00	51.25	73.75
Miyahara Walter Masato	25	125.00	51.25	73.75
Mishimura Nobumuke	25	125.00	51.25	73.75
Oda Yasuo	25	125.00	36.90	88.10
Ohara Goichi	22	110.00	45.10	64.90
Onizaki Kensaburo	25	125.00	51.25	73.75
Sato Sadamu	25	125.00	51.25	73.75
Tomihiro Shozo	25	125.00	51.25	73.75
Uchiyama George Kenroku	25	125.00	51.25	73.75
Yaguchi Shigeru	15	75.00	30.75	44.25
Yoshioka Tonesaburo	25	125.00	45.10	79.90
Total	971	\$ 4,855.00	\$ 1,674.85	\$ 3,180.15

