

15722





COPY

December 11th, 1941.

12/6

Custodian of Alien Enemy Property,  
Department of Secretary of State,  
Ottawa, Canada.


Re: KAGETSU & COMPANY LIMITED.

Dear Sir:

Pursuant to regulations respecting trading with the Enemy I wish to make the following report on the above Company.

I have been acting as Solicitor and Director for this Company and as such have held one qualification share. Being a Canadian and the other Shareholders Japanese I automatically was President of the Company. Other than this I have no interest nor have I ever had any interest in this Company. This is a British Columbia Company capitalized at \$75,000.00 divided into 750 Shares of \$100.00 each, 600 of which have been allotted.

Herewith is a list of the Shareholders of this Company according to the last Annual Return which I filed at Victoria,

1. Eikichi Kagetsu, 355 Princess Street, Vancouver, British Columbia, lumberman, holding 529 Shares.
2. Carl M. Stewart, 736 Granville Street, Vancouver, British Columbia, Barrister, holding one (1) Share.
3.  Tomekichi Maikawa, Hikone, Japan, holding 70 Shares.

Shareholder number one is, according to a declaration in my possession, a British Subject having been Naturalized at Vancouver on the 12th day of November, 1909, his Naturalization Certificate issued at that time being subsequently changed to an Imperial Naturalization Certificate on the 18th day of December, A. D., 1922.



Custodian of Alien Enemy Property - December 11th, 1941.

Shareholder number two is the writer born in Nova Scotia on July 5th, 1895 and is a resident at Vancouver for the last 45 years.

Shareholder number three is, according to my instructions from Mr. Kagetsu, a Japanese National residing in Japan.

Yours truly,

C. M. STEWART.

CMS/McN

P.S. The Board of Directors comprises Mr. Kagetsu and Mr. Stewart.

Reply in File 112



1012 Royal Bank Bldg.,  
Vancouver, B.C.,  
December 20, 1941.

Carl McL. Stewart, Esq.,  
Barrister & Solicitor,  
736 Granville Street,  
Vancouver, B. C.

Dear Sir:

Re: Katetsu & Company Limited

I have been reviewing the Custodian's file in this matter and with reference to your letter of December 11th, wish to point out that shareholder No. 3, Tomokichi Maikawa, holding seventy shares, would appear to be an enemy. These shares are, therefore, vested in the Custodian and I trust that Mr. Kagetsu will be advised that no action can be taken with regard to these shares except with the permission of the Custodian.

Yours truly,

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

GWMcP/PC.



COPY

January 13th, 1942

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

Dear Sirs:

re Kagetsu & Company Limited

Replying to your letter of the 10th instant,  
I beg to advise that the shareholders of this company  
according to its last annual report on file made up to the  
2nd December, 1939 are:

Kagetsu, Kikichi	355 Princess St. Vancouver, B. C. Lumberman	529
Stewart, Carl M.	4583 W. 1st Ave. Vancouver, B. C. Barrister	1
Maikawa, Tomekichi	Hikone, Japan	70

I am,

Your obedient servant,

H. G. Garrett

Registrar of Companies

per:

/GW

7/22



136

1404 Royal Bank Bldg.,  
Vancouver, B. C.,  
February 10, 1942.

Kagetsu & Company Limited,  
c/o Carl McL. Stewart, Esq.,  
736 Granville Street,  
Vancouver, B. C.

Dear Sir:

Re: Enemy Shareholders

Information which the Custodian has indicates that  
70 shares of the capital stock of this company are enemy owned.

I am enclosing a warrant and would ask you to transfer  
these shares to the custodian in accordance with the said warrant.  
I would appreciate receiving the share certificate for the 70  
shares at your earliest convenience.

Yours truly,

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

GWMcP/TC.



Carl M. Stewart  
LAW OFFICE

1205-7 VANCOUVER BLOCK  
736 GRANVILLE STREET  
VANCOUVER, B. C.

March 25th, 1942.


Mr. G. W. McPherson,  
Custodian of Enemy Property,  
1407 Royal Bank Building,  
Cor. Granville & Hastings Sts.,  
Vancouver, B. C.

Re: Kogetsu & Co. Ltd.

Dear Sir:

As requested in your letter of February 10th last, please find enclosed Share Certificate No. Five (5) covering Seventy (70) shares being shares No. Two Hundred and Sixty-one (261) to Three Hundred and Thirty (330) inclusive in the above Company.

Yours truly,

  
CARL M. STEWART.

CMS/McN

Enc:



## P. S. Ross &amp; Sons

CHARTERED ACCOUNTANTS

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

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

ROYAL BANK BUILDING  
 360 ST. JAMES STREET

MONTREAL, QUE.

VANCOUVER, B. C.

30th March, 1942.

*Let me have this  
file*

G. W. McPherson, Esq.,  
 Authorized Deputy of the Secretary  
 of State,  
 Vancouver, B. C.

Dear Sir:

Re: Kagetsu and Company Limited

In accordance with your instructions, we have made a preliminary investigation of the affairs of the above Company and wish to submit the following:

The Company was incorporated on the 30th November, 1922, under British Columbia Companies Act with an authorized capital of Seventy-five Thousand Dollars (\$75,000.00) divided into 750 shares of \$100.00 each. No transfers have taken place since 5th November, 1937 when 1 share in name of S. A. Moore was transferred to Carl M. Stewart.

There are 600 shares issued and outstanding as follows:

Eikichi Kagetsu	Vancouver, B. C.	529 Shares
Tomekichi Maikawa	Japan	<u>70 Shares</u>
Carl M. Stewart	Vancouver, B. C.	<u>1 Share</u>
		<u>600 Shares</u>

The 70 shares in the name of T. Maikawa are in the process of being transferred to the Custodian.

*Written up  
on Feb 27/42*

This Company was formed to handle exports of lumber and logs but no exports have been made since 1931 and the Company has been inactive since that time with the exception of a timber limit which was purchased from the E. & N. Railway on 15th February, 1932. The Deep Bay Logging Company Limited had logged off this limit by 1938 and the Company received payment from Deep Bay Logging Company Limited on a stumpage basis, up to the amount of the limit.



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

30th March, 1942.

There are no accounts payable to enemies in this Company. An account receivable of \$832.80 owing since 1933 is due from Juzo Suzuki of the Canada Daily News who was interned by the R.C.M.P. in December, 1941.

We shall be pleased to furnish you with any further information you may require.

Respectfully yours,

*P. J. Ross*



April 4, 1942

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

Dear Sirs:

Re: Kazetsu and Company Ltd.

I have your report of March 30. I have received share certificate #5 for 70 shares registered in the name of Secretary of State and/or Custodian of Enemy Property.

I will write you further in this matter in due course.

Yours truly,

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

GWMcP/MS



Carl M. Stewart  
LAW OFFICE

1205-7 VANCOUVER BLOCK  
736 GRANVILLE STREET  
VANCOUVER, B. C.

April 9th, 1942.

Rec'd	APR 10 1942
File No.	
Ans.	
Referred	

Mr. G. W. McPherson,  
Custodian of Alien Enemy Property,  
501 Royal Bank Building,  
Cor. Granville & Hastings Streets,  
Vancouver, B. C.

Re: Kagetsu & Co. Ltd.

Dear Sir:

This will acknowledge your letter of April 4th requesting information as to Mr. Kagetsu's intentions regarding the above Company.

I am instructed by Mr. Kagetsu that the only assets of this Company are its holdings in Deep Bay Logging Co. Ltd., and I would, therefore, refer you to my letter of to-day's date reporting on the Deep Bay Logging Co. Ltd.

Yours truly,

  
C. M. Stewart.

CMS/MW.



August 26th, 1942.

MEMORANDUM

Re: Kagetsu & Company Ltd.

It appears from a review of this file that the enemy owns seventy (70) out of seven hundred and fifty (750) shares, and that these shares have been transferred to the Custodian's name. There are only six hundred (600) outstanding shares, Kagetsu having five hundred and twenty-nine (529), and Mr. Stewart having one (1).

This file states that the Company owns the Timber logged by the Deep Bay Logging Company. If this is correct, then the Company is worth controlling. If it is not correct, then P.S. Ross & Sons should be asked for an explanation of the statement made in their report.

There is a great deal of correspondence on this file, which should never have been put on the file. It should be sorted out and placed on proper files. I refer particularly to considerable correspondence, relating to Mr. Kagetsu personally, which has in fact nothing to do with this company. This file is another indication of the fact that we should be putting the correspondence dealing with the enemy shareholder on his file, rather than on the company's file, since he will be the party that will claim at the end of the war. Several debts are indicated on this file, and it should be ascertained immediately whether these have been recorded or indicated in the Evacuation Section.

When the correspondence is put on Kagetsu's personal file, the file should be reviewed and his position considered, since he is an evacuee and this is a matter for the Evacuee Section.

I think that all of these files, relating to Kagetsu and his business, should be handled by P.S. Ross and Sons, rather than handed out to other agents, as they are familiar with the entire matter.

GWMP:HW.



136  
Custodian matters - Vancouver.

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

Companies under investigation.

File 295-164  
Kagetsu and Company Limited.

Investigation order 20th March, 1942.  
P. S. Ross and Sons report dated 30th March, 1942.  
No control order issued.

E. Kagetsu is the principal shareholder  
and he has been evacuated.

Mr. C. M. Stewart, a lawyer in Vancouver,  
holds a Power of Attorney to represent Kagetsu.

Company was in the log export business  
but is not operating. The company has no assets  
except sundry accounts receivable amounting to  
\$27,000.00, of which \$15,700.00 is due by Deep Bay  
Logging Company Limited (the latter under control of  
P. S. Ross and Sons, File 295-168), and a small  
quantity of furniture.

Insofar as P. S. Ross and Sons are concerned,  
no action has been taken subsequent to the submitting  
of our report of March 30th, 1942, and no further  
instructions have been received from the Custodian.

*Exam section to be notified.*



136.

1409 Royal Bank Building,  
Vancouver, B.C.  
October 26th, 1942.

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

Re: Kagetsu & Company Limited

Dear Sir:

I have been reviewing this file and Mr. Hault's memorandum of October 16th.

I find that on May 26th a certificate appointing you supervisors of the above business was forwarded to you. I thought this should be brought to your attention, in order to straighten your records, since your Mr. Wray and I have discussed, on numerous occasions, the affairs of the above company.

Yours truly,

G.W. McPHERSON.  
Authorized Deputy of the Secretary  
of State and/ or the Custodian.

GWMP:HW.



ESTABLISHED 1888

# McLENNAN, McEELY & PRIOR, LIMITED

HARDWARE AND GENERAL MERCHANTS

NEW WESTMINSTER  
811 COLUMBIA STREET  
New West. 1234

HEAD OFFICE  
VANCOUVER, B.C.  
48 EAST CORDOVA STREET  
MARINE 3111

VICTORIA  
1402 GOVERNMENT STREET  
GARDEN 1111

VANCOUVER, B.C.

Iron and Steel, Pipes,  
Fittings and Valves

Mill, Mining and  
Logging Supplies

Wire Rope

Builders' Hardware

Tools

Cutlery, Silverware

Asbestos Products

Roofing

Ship Chandlery

House Furnishings

• KAGETSU & COMPANY LTD.

• 335 Princess Ave.,

• Vancouver B.C.

Westinghouse Radios,  
Washing Machines,  
Ranges and  
Electrical Appliances

"Frigidate"

Furniture

Plumbing

Paints and Varnishes

Sporting Goods, Toys

Crockery

Auto Accessories

"Dominion" Tires

Stoves and Heaters

INTEREST AT 8 PER CENT WILL BE CHARGED ON OVERDUE ACCOUNTS

DATE	INVOICE No.	DATING	DEBITS	SPECIAL TERMS OR MEMO	CREDITS	MEMO	BALANCE
------	----------------	--------	--------	-----------------------------	---------	------	---------

ACCOUNT RENDERED

\$162.71

THIS IS Exhibit A referred to in the  
Declaration of C.A.I. Fripp declared  
before me at the City of Vancouver,  
in the Province of British Columbia,  
this 28th day of April, 1942.

*A. H. Burnes*

A Notary Public in and for the  
Province of British Columbia

*April 26/45  
On Telephone Mr. Fripp of  
McE & Mc advise that this  
account has been paid.  
E.H.D.*

D59-60M-1-42-148

FORWARD

Terms:—2 per cent. cash discount if paid 20th of month following shipment unless otherwise shown in the terms column.



12787

November 5, 1942.

Messrs. McLennan, McPeely & Prior,  
99 E Cordova Street,  
Vancouver, B. C.

Dear Sirs:

Re: Kagetsu & Co. Ltd.  
(E. Kagetsu)

We would appreciate receiving information from you at this time regarding the present status of the claim you have against Kagetsu & Co. Ltd. which, as of April 28, 1942, stood at \$162.71.

If the claim in question is still outstanding, would you please communicate direct with Mr. Carl M. Stewart, 736 Granville Street, Vancouver, sending us a copy of your letter for the completion of our files. Mr. Stewart is attorney for Mr. Kagetsu.

Yours truly,

R. P. Alexander,  
Manager.

RPA:MA

ma 3/11



File No. 136.

December 8th, 1942.

MEMORANDUM

TO: MR. B. GOOD

Re: E. Kegetsu & Company

There is an account on file from Messrs. P.S. Ross & Sons for \$50.00, for services rendered in the month of March, investigating the affairs of this company.

At that time we investigated the company to ascertain whether or not there was any enemy interest, and it transpired that there was not. It, therefore, appears that this must be charged against Administration Account No. 1.

Will you please make the necessary entries and include this amount in the cheque to be forwarded to Messrs. P.S. Ross and Sons.

GWMcP:HN.



December 21st, 1942.

MEMORANDUM

Re: Kagetsu and Company Limited

There are seventy (70) shares in this company that are enemy owned.

Mr. Kagetsu's solicitor is Mr. Stewart and Mr. Stewart has been handling his affairs. Messrs. P.S. Ross and Sons are supervisors of the business.

Seventy (70) shares have been transferred into the name of the Custodian. It would not appear that we should take any active part in administering the affairs of the company, provided Mr. Stewart keeps us informed, but Messrs. P.S. Ross and Sons' bill for services of investigating and their accounts for the supervision will, in due course, be forwarded to the company for payment, but this can await the billing for supervision work, the Order appointing them supervisors having a clause in it that the bills as approved by the Secretary of State are to be paid by the company.

We might be able to make a deal with Mr. Kagetsu to buy out the enemy shares and then we could release the company and transfer its affairs to the Evacuation Section, at the same time removing the supervisors, if the company is not operating.

Messrs. P.S. Ross and Sons will be making a final report as to their supervision and, when their report is in and their accounts received, the accounts should be forwarded to the company for payment, and then they should be released as supervisors. If they can negotiate a sale of the seventy (70) shares to Mr. Kagetsu for a reasonable price, the sale should go through, thus liquidating the enemy interest.

GWMcP:HW.



136 & 12787 (Boulevard)  
Legal Department

912 Royal Bank Bldg.,  
Vancouver, B. C.  
May 14th, 1943.

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

Gentlemen: Re: Kagetsu & Company Limited,  
Block 195, Cowichan District.

Following our interview yesterday when tenders were opened, I telephoned Mr. Shears in Winnipeg and he suggested that the matter stand until his return to the office on Monday.

Mr. Shears assured me that he advised Mr. Stewart if offers received were not accepted, we would so advise and negotiate with him as well as with others who bid.

The above confirmed by wire received this morning as follows:

"The offer on 195 suggest wait my return Monday morning stop understood Stewart had offer ninety two thousand five hundred which was not acceptable to Kagetsu stop I advised Stewart we would advertise in hope of better offers and if offers received not acceptable we would reject and advise him and then be prepared negotiate with tenderers or his party."

Signed: Frank G. Shears.

Yours truly,

KDW/S

K. S. WRIGHT  
COUNSEL TO THE CUSTODIAN



AND WHEREAS Block 195, Cowichan Lake District subject to the reservation of minerals in favour of the E. & N. Railway Company under Instrument No. 52968G belongs to EIKICHI KAGETSU, Police Registration Number 00014, a person of the Japanese race, in that and to the extent that the said Eikichi Kagetsu has purchased the said property from the registered owner thereof, <sup>Gerald Arthur Tisdall</sup> under an Agreement of Sale in writing.

Vancouver, B. C.

Your File 299-104

Dear Sirs:

Re: Block 195, Cowichan District and  
Gerald Arthur Tisdall.

In reply to yours of the 27th instant, asking for a complete statement showing the original purchase price and the dates and amounts of payments made by Eikichi Kagetsu on the above property.

These are as follows:

<u>Original purchase price</u>	<u>Principal Repaid</u> <u>Date</u>	<u>Amount</u>	<u>Balance</u>
\$75,000.00	May 11th/37	\$5,000.00	\$70,000.00
	June 1st/37	30,000.00	40,000.00
	May 28th/38	5,000.00	35,000.00
	Nov. 16th/38	5,000.00	30,000.00
	Jan. 3rd/39	5,000.00	25,000.00
	Apr. 13th/39	5,000.00	20,000.00
	June 13th/39	2,000.00	18,000.00
	July 14th/39	2,000.00	16,000.00

You will see from the above that there is a balance due of \$16,000.00 and we would also like to point out that the interest on this Agreement, which is at the rate of 6%, is in arrears as from July 11th, 1942.

Yours faithfully,

J. H. WHITTOME & CO. LIMITED.

"R. W. Whittome"  
Manager.

RWW/ELG.



Rec'd	JUN 30 1943
File No.	136
Ans.	
Referred	

18th June, 1943.

G. W. McPherson, Esq.,  
Executive Assistant,  
Office of the Custodian,  
Victoria Building,  
7 O'Connor Street,  
Ottawa, Canada.

Dear Sir:

Re: E. Kagetsu, Deep Bay Logging Company  
Limited and Block 195

Mr. Kagetsu was brought back to Vancouver at the request of the tax department, who wished him to explain how he had acquired personal assets of a substantial value while for a number of years he did not report taxable income of any consequence.

During his interrogation he admitted having borrowed the sum of approximately \$23,000.00 from the Yokohama Specie Bank of Seattle. This balance is still outstanding, and the representative of the United States Custodian in charge of the Yokohama Specie Bank has been pressing Kagetsu for payment. This money was evidently borrowed from the Yokohama Specie Bank to pay the Royal Bank of Canada, East End Branch, Vancouver. The money borrowed from the Royal Bank of Canada was used for the purchase of Block 195. The tax department has requested we should confirm whether or not the Yokohama Specie Bank is owed this money. We presume this amount should be considered as an Enemy Debt, and when the amount is ascertained that portion of the proceeds of the sale of Block 195 will be so held.

It would appear that Kagetsu has satisfied the tax department that the assets owned by him were with the foregoing exception acquired through funds left him by his father in Japan several years ago and subsequent savings.

We presume you will wish to confirm with the American Custodian the correctness of Kagetsu's statement with reference to the Yokohama Specie Bank.

Yours faithfully,

*G. W. McPherson*



COPY

Ref. File 295-164

19th June, 1943

G.W. McPherson, Esq.,  
Executive Assistant,  
Office of the Custodian,  
Victoria Building,  
7 O'Connor Street,  
Ottawa, Ontario.

Dear Sir:

Re: E. Kagan and Block 195

Referring to our letter of yesterday Mr. Kagan called at our request this morning and during the course of our discussion he informed us that he owed the Yokohama Specie Bank, Seattle, \$23,000.00, together with interest of approximately one and one-half years to date at 5%.

We also requested that part of the proceeds of the sale of Block 195 should be used to pay the debts of Deep Bay Logging Company Limited. Mr. Kagan agreed that the assets of Deep Bay Logging Company should be advertised for sale by tender, and he informed him that if the debts of the Deep Bay Logging Company were not paid it is possible the creditors may demand that any offer received by tender, whether reasonable or not, must be accepted. He promised to consult with his solicitor, Mr. Carl E. Stewart, and advise us whether or not the Deep Bay Logging Company debts were to be paid.

Yours faithfully,

(signed) P.S. Ross & Sons



Office and Warehouse  
BAYVIEW ROAD  
Phone 8-5904

Lumber Yard  
BAYVIEW ROAD  
Phone 8-5905

# M. ZAGERMAN & CO. LIMITED

MACHINERY AND MILL SUPPLIES

LUMBER AND BUILDING MATERIALS

Japanese Evacuation Section,  
506 Royal Bank Bldg.,  
Hastings & Granville,  
Vancouver, B. C.

Ottawa, September 25th, 1943.  
CANADA

EVACUATION SECTION	
Rec'd	SEP 30 1943
File No.	
Ans.	
Referred	912

## BELTING

RUBBER  
LEATHER  
TRACTOR  
ELEVATOR  
CONVEYOR

## PULLEYS

WOOD SPLIT  
STEEL SPLIT  
CAST IRON  
PAPER  
MOTOR

## TRANSMISSION

SHAFTING  
HANGERS  
BEARINGS  
COLLARS  
LEATHER AND  
STEEL LACING  
GEARS  
SPROCKETS  
CHAIN  
BABBITT

## MOTORS and GENERATORS

## MACHINERY

PLANING MILL  
SAW MILL  
MACHINE SHOP  
BLACKSMITH SHOP  
FLOUR MILL

## CAMP EQUIPMENT

BLANKETS  
BEDS  
MATTRESSES  
BOOM CHAINS, Etc.

SAW MILL  
PLANING MILL  
BASH AND DOOR FACTORY  
IN OPERATION

## PAINTS

AND VARNISHES

QUOTATIONS SUBJECT TO PRIOR SALE AND TO CHANGE WITHOUT NOTICE

Dear Sirs:

We are informed by the Kagetsu & Co. Ltd.  
that you are liquidating their assets which consists of  
a railway and other sawmill equipment.

As we may be interested to purchase same  
as a going concern or for the machinery and equipment  
only, any information you can give us in reference to  
same would be greatly appreciated.

Trusting to hear from you, we remain

Yours very truly,

M. ZAGERMAN & CO. Ltd.

per *M. Zagerman*

MZ/WM

GENERAL WRECKING CONTRACTORS AND LIQUIDATORS

ALL AGREEMENTS CONTINGENT UPON STRIKES, FIRES OR OTHER CAUSES UNAVOIDABLE OR BEYOND OUR CONTROL.



136  
Legal Dept.

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

Messrs. M. Zagerman & Company Ltd.,  
Bayview Road,  
Ottawa, Ontario

Re: Kagetsu & Company

Gentlemen:

We have for acknowledgment your letter dated September 25th, and wish to advise you that we have referred this matter to Messrs. P. S. Ross & Sons, liquidators for the above Company, and you will hear from them in due course.

Yours truly,

K. W. WRIGHT  
COUNSEL TO THE CUSTODIAN

KWW/JF



KAGETSU AND COMPANY LIMITED - Enemy File No. 136

Shareholders

Eikichi Kagetsu	-	529	shares	
Carl M. Stewart	-	1	share	
Tomekichi Maikawa	-	70	shares	600

(British Columbia Company capitalized at \$75,000.00 divided into 750 shares of \$100.00 each, 600 of which have been allotted.)

- (1) Order vesting 529 shares in the name of Eikichi Kagetsu
- (2) Order transferring 529 shares in the name of Eikichi Kagetsu to the Custodian.
- (3) Order appointing Mr. Field Liquidator of Kagetsu and Company Limited
- (4) Order dated 10th February, 1942 on file transferring 70 shares in the name of Tomekichi Maikawa (in Japan) to the Custodian - Certificate for these shares in safety deposit box (Envelope No. 94)
- (5) The Board of Directors comprises Eikichi Kagetsu - Minto City, B.C. and Carl M. Stewart - 736 Granville St., Vancouver

*Date liquidation order 15<sup>th</sup>  
Vesting order 16<sup>th</sup> + warrant 16<sup>th</sup>  
+ fill in date in warrant paragraph 2*



C O P Y

Your File 6679

CANADA  
Department of the Secretary of State  
Office of the Custodian

WHEREAS under the Consolidated Regulations Respecting Trading with the Enemy (1939) the Secretary of State on the 22nd day of May, 1942 prohibited KAGETSU AND COMPANY LIMITED from carrying on business except under the supervision of P. S. Ross and Sons, Chartered Accountants;

AND WHEREAS the said P. S. Ross and Sons have supervised the affairs of KAGETSU AND COMPANY LIMITED and have presented to the Secretary of State a report dated 30th March, 1942;

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

NOW THEREFORE, the Secretary of State by his duly authorized and lawful Deputy, hereby revokes the order of the 22nd day of May, 1942 appointing P. S. Ross and Sons supervisors of the affairs of KAGETSU 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 KAGETSU 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 KAGETSU 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, supervision 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 Vancouver this 15th day of May, 1944.

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



WHEREAS EIKICHI KAGETSU is a person of the Japanese race and is the registered owner of Five Hundred twenty-nine (529) shares of the issued capital stock of KAGETSU AND COMPANY LIMITED;

AND WHEREAS the Secretary of State acting in his capacity as Custodian on the *16<sup>th</sup>* day of May, 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 EIKICHI KAGETSU in KAGETSU 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 Five Hundred twenty-nine (529) shares of the issued capital stock of KAGETSU AND COMPANY LIMITED registered in the name of EIKICHI KAGETSU



are vested in the Custodian and hereby orders KAGETSU AND COMPANY LIMITED to cancel the registration of the said shares now recorded in the name of HIKICHI KAGETSU and to register the securities and issue certificates therefor as follows:

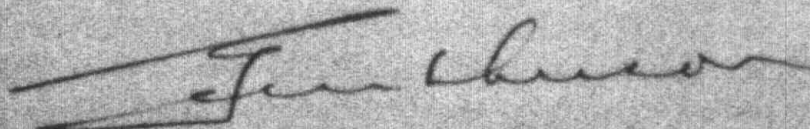
527 shares in the name of 'The Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading With The Enemy (1943)'

1 share in the name of Frank Gould Shears

1 share in the name of Kenneth Wycott Wright

and deliver the said certificates to the Custodian.

DATED at Vancouver, British Columbia, this 16th day of May, 1944.



Authorized Deputy of the Secretary  
of State and/or Custodian

TO: KAGETSU AND COMPANY LIMITED



WHEREAS EIKICHI KAGETSU is a person of the Japanese race and is the registered owner of Five Hundred twenty-nine (529) shares of the issued capital stock of KAGETSU AND COMPANY LIMITED;

AND WHEREAS the Secretary of State acting in his capacity as Custodian on the 16th day of May, 1944 under or by virtue of Order in Council P.C. 1663 dated the 4th day of March, 1942, as amended, ordered that the interest of the said EIKICHI KAGETSU in KAGETSU 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 Five Hundred twenty-nine (529) shares of the issued capital stock of KAGETSU AND COMPANY LIMITED registered in the name of EIKICHI KAGETSU



are vested in the Custodian and hereby orders KAGETSU AND COMPANY LIMITED to cancel the registration of the said shares now recorded in the name of EIKICHI KAGETSU and to register the securities and issue certificates therefor as follows:

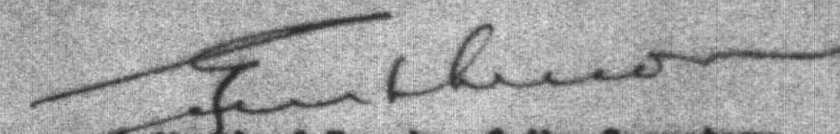
527 shares in the name of 'The Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading With The Enemy (1943)'

1 share in the name of Frank Gould Shears

1 share in the name of Kenneth Wycott Wright

and deliver the said certificates to the Custodian.

DATED at Vancouver, British Columbia, this 16th day of May, 1944.

  
Authorized Deputy of the Secretary  
of State and/or Custodian

TO: KAGETSU AND COMPANY LIMITED



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

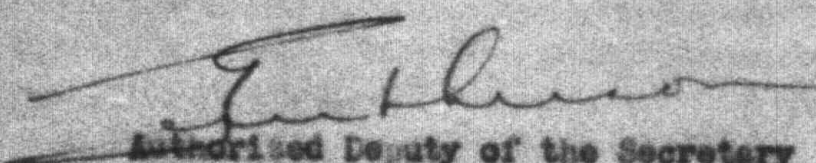
AND WHEREAS EIKICHI KAGETSU is a person of the Japanese race and is registered as shareholder of Five Hundred twenty-nine (529) shares of the issued capital stock of KAGETSU AND COMPANY LIMITED;

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

AND WHEREAS it appears to the Secretary of State acting in his capacity as Custodian that the interest of the said above named person of the Japanese race in the said KAGETSU AND COMPANY LIMITED for the purpose of protecting the interests of such person, or any other persons, should be vested in the Secretary of State acting in his capacity as Custodian;

NOW THEREFORE, the Secretary of State acting in his capacity as Custodian by his duly authorized and lawful Deputy, hereby orders that the interest of EIKICHI KAGETSU as the registered shareholder of Five Hundred twenty-nine (529) shares of the issued capital stock of KAGETSU AND COMPANY LIMITED be, and the same are hereby vested in the Custodian in accordance with the provisions of Order in Council 1665 dated the 4th day of March, 1942, as amended.

DATED at Vancouver this 16th day of May, 1944.

  
Authorized Deputy of the Secretary  
of State and/or Custodian.



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

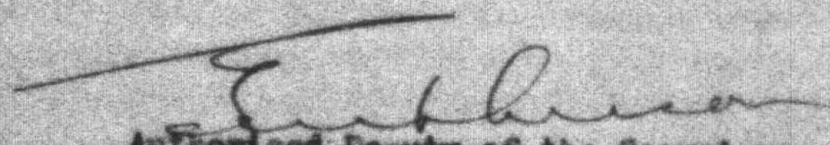
AND WHEREAS EIKICHI KAGETSU is a person of the Japanese race and is registered as shareholder of Five Hundred twenty-nine (529) shares of the issued capital stock of KAGETSU AND COMPANY LIMITED;

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

AND WHEREAS it appears to the Secretary of State acting in his capacity as Custodian that the interest of the said above named person of the Japanese race in the said KAGETSU AND COMPANY LIMITED for the purpose of protecting the interests of such person, or any other persons, should be vested in the Secretary of State acting in his capacity as Custodian;

NOW THEREFORE, the Secretary of State acting in his capacity as Custodian by his duly authorized and lawful Deputy, hereby orders that the interest of EIKICHI KAGETSU as the registered shareholder of Five Hundred twenty-nine (529) shares of the issued capital stock of KAGETSU AND COMPANY LIMITED be, and the same are hereby vested in the Custodian in accordance with the provisions of Order in Council 1665 dated the 4th day of March, 1942, as amended.

DATED at Vancouver this 16th day of May, 1944.

  
Authorized Deputy of the Secretary  
of State and/or Custodian.



136  
Legal Department

509 Royal Bank Building,  
Vancouver, B. C.,  
May 16th, 1944

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

Gentlemen:

The Custodian has been advised that 600 shares of your Company's stock are recorded in the books of the Company as follows:

Eikichi Kagetsu	529 shares
Carl M. Stewart	1 share
The Custodian of Enemy Property	70 shares
Total	600 shares

Herewith you will find a Vesting Order dated the 16th day of May, 1944, vesting 529 shares, now held by Eikichi Kagetsu in the Custodian under the provisions of Order in Council P.C. 1665, dated the 4th day of March, 1942, as amended.

We also send you a Warrant, transferring the 529 shares that have been so vested as follows:

527 shares, now in the name of Eikichi Kagetsu to The Secretary of State of Canada, Acting in his capacity as Custodian;  
1 share, now in the name of Eikichi Kagetsu to Frank Gould Shears, 506 Royal Bank Building, Vancouver, B. C.  
1 share, now in the name of Eikichi Kagetsu to Kenneth Wycott Wright, 509 Royal Bank Building, Vancouver, B. C.  
529 - Total Shares

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

Carl M. Stewart, 736 Granville Street, Vancouver, B. C.  
Eikichi Kagetsu, Minto City, B. C.

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 following Director, who shall cease to be a Director of your Company as from this date:

Eikichi Kagetsu, Minto City, B. C.

We hereby confirm the appointment of Mr. Carl M. Stewart as a Director of Kagetsu and Company Limited, and appoint Frank Gould Shears and Kenneth Wycott Wright, Directors of Kagetsu and Company Limited in accordance with the Regulations.



Kagetsu and Company Limited


-2-

May 16th, 1944

Will you be kind enough to make the necessary notations in your records to give effect to the above Vesting Certificates and Warrants, and forward share certificates to this Office at your early convenience.

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,

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

KWW/JF  
Encs



136  
Legal Department

509 Royal Bank Building,  
Vancouver, B. C.  
May 16th, 1944

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

Re: KAGETSU AND COMPANY LIMITED

Gentlemen:

Enclosed herewith you will find Order, duly executed by  
the Authorized Deputy of the Secretary of State of Canada, appointing  
your Mr. Field, Controller of the affairs of the above named Company  
and powers as are exercisable by a liquidator.

Yours truly,

K. W. WRIGHT  
COUNSEL TO THE CUSTODIAN

KWW/JF  
Encl



136

509 Royal Bank Building  
Vancouver, B.C.  
July 5th, 1944

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

Gentlemen:

Re: KAGETSU AND COMPANY LIMITED

On December 8th, 1943 we paid your firm the sum of \$50.00 covering your services for investigating the above noted Company for the month of March 1942.

Will you kindly let us have your remittance from the Company's funds now in your hands to reimburse us for this expenditure.

Yours truly, .

K. W. WRIGHT  
COUNSEL TO THE CUSTODIAN

GHP/PR



**P. S. ROSS & SONS**

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

Rec'd	JUL 7 1944
File No.	
Ans.	
Referred	MR. WRIGHT

ROYAL BANK BUILDING

VANCOUVER, B. C.

July 7th, 1944.

Our File 295-164Office of the Custodian,  
506 Royal Bank Building,  
Vancouver, B. C.Attention: Mr. E. W. Wright

ENEMY SECTION	
Rec'd	JUL 8 1944
File No.	
Ans'd	
Refer'd	MR. PEERS

Dear Sirs:

Re: Kagetsu & Company Limited

In reply to yours of the 5th instant re account for \$50.00  
against the above mentioned company, we wish to advise that at the  
present time we have no funds on hand belonging to this company.

Yours faithfully,

P. S. Ross, Amr

Try again for US.



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P  
Y

LOCKE, LANE, GUILD & SHEPPARD  
Barristers and Solicitors

703 Rogers Building,  
Vancouver, B. C.  
August 8th, 1944

Office of the Custodian,  
Royal Bank Building,  
675 West Hastings Street,  
Vancouver, B. C.

Dear Sirs:

Re: HIKICHI KAGETSU

We enclose herewith:

- (1) Vesting certificate.
- (2) Conveyance from the Custodian to H. R. MacMillan  
Export Company Limited.

We would be obliged if you would have these executed  
and then return to us for registration.

Yours truly,

LOCKE, LANE GUILD & SHEPPARD

Per "F.A.S."

FAS:EG  
Encl.



12757 & 136(Int)  
Evacuee Section

509 Royal Bank Building,  
Vancouver, B. C.  
August 16th, 1944

Messrs. Locke, Lane, Guild & Sheppard,  
Barristers and Solicitors,  
703 Rogers Building,  
470 Granville Street,  
Vancouver, B. C.

Attention: Mr. Sheppard

Re: Eikichi KAGETSU

Gentlemen:

We beg to acknowledge receipt of your communication of  
the 6th instant, with enclosures as stated, and wish to advise that  
we have sent these documents forward to Ottawa for signature of  
the Assistant Deputy Custodian.

Yours truly,

KVB/JT

K. W. BRIGHT  
COUNSEL TO THE CUSTODIAN



C  
O  
P  
Y

12787/2  
Evacuee Section

509 Royal Bank Building,  
Vancouver, B. C.  
August 16th, 1944

G. W. McPherson, Esq.,  
Executive Assistant to the  
Secretary of State of Canada,  
Victoria Bldg., 7 O'Connor St.,  
Ottawa, Ontario

Re: Eikichi KAGETSU

Dear Mr. McPherson:

Enclosed herewith please find Vesting Certificate and  
Conveyance, in duplicate, from the Custodian to H. R. MacMillan  
Export Company Limited.

Will you be kind enough to have these documents executed  
and return same to us at your early convenience.

Yours truly,

K. W. WRIGHT  
COUNSEL TO THE CUSTODIAN

KWW/JF  
Encl.



File No. 136 Internee

December 15th, 1944

MEMORANDUM

TO: MR. E. W. WRIGHT

FROM: MR. G. H. PEERS

RE: Kagetsu & Company Limited

Orders

Inspection Order:	P. S. Ross & Sons	Mar. 20/42
Supervision "	"	May 22/42
Liquidating "	"	May 15/44

Shares

Issued 600

Enemy shares transferred to Custodian Feb. 10/42	70
Evacuee " " " " May 16/44	527
" " " " F. G. Shears "	1
" " " " K. W. Wright "	1
Held by Carl M. Stewart "	1
	<u>600</u>

May 16/44. Eikichi KAGETSU removed as director. F. G. Shears and E. W. Wright appointed as directors and Carl M. Stewart confirmed as director.

The only report on this company is P. S. Ross & Sons letter of March 30th, 1942, but this does not give complete information. There are no financial statements on file.

Correspondence on file indicates accounts receivable of \$27000.00 of which \$15700.00 is owing by the Deep Bay Logging Co. Ltd.

GHF/O'B

CC: Mr. F. G. Shears

G. H. PEERS



COPY

8th March, 1945.

Memorandum to Mr. C.H. Read

Re: Eikichi Kagetsu and Motor Vehicles  
(Kagetsu & Company Limited and  
Deep Bay Logging Company Ltd.)

Your Protection Department took over three motor vehicles registered in the name of the above man. These were C-117, C-118 and C-119. The records of the various Kagetsu companies show C-118 as owned by Deep Bay Logging Company Limited, and we understand that you have transferred this to their credit. Kagetsu's personal statement shows the possession of an automobile as well as Kagetsu & Co. Ltd. and we would now ask you to be good enough to transfer any credit in respect of C-117 to the credit on your books of Kagetsu & Co. Ltd. This will leave C-119 standing to the credit of Mr. Kagetsu personally.

'P.S. Ross & Sons'



NAME Kagutan & Co. Ltd.

REGISTRATION NO. - - -

FILE NO. Int. 136

The following chattels were sold by public  
 auction at 1047 Seymour St., Vancouver, B.C. on March 15, 1945

Bookkeeper's desk and stool		22.00
Electric fireplace	\$	5.00
Log stove		0.10
Map outfit		0.55
Crayons		1.25
Maps		0.95
Wop handle & bar		0.60
4 Cushions		0.55
Door mat		0.25
Burrough electric adding machine		90.00
Record cabinet		1.25
Umbrella stand		0.25
4 Letter baskets		0.35
Card board files		2.25
Office arm chair		8.25
Oak office desk		42.00
Cheese protector		9.25
3 Cuspids		0.35
2 Wire paper baskets		0.85
Small filing cabinet		10.00
Office chair		6.00
Office desk (oak)		72.00
Office chair (broken)		5.00
Stenographer's desk (oak)		11.00
Wall clock		5.00
Letter rack & stamp holder		0.25
Filing cabinet		39.00
2 Office chairs (one very old)		6.00
2 Office desks (oak)		99.00
Total		\$ 439.30
(Auctioneer's Fee: \$43.93		
Less Expenses: (Advertising: \$14.32		
(Moving: \$12.00		\$ 70.25
Net Proceeds Credited:		\$ 369.05

Members of Custodian Staff Present. Mr. D.A. Smith  
 Extracted from Auctioneering List No. Vancouver 527.  
 Remarks.



ESTABLISHED 1858

CABLE ADDRESS PHILROSS

# P. S. Ross & Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

REC'D	JAN 23 1946
FILE NO.	
NAME	Mr. Good
INITIALS	

Royal Bank Building,  
Vancouver, B. C.  
23rd January, 1946.

Our File 295-164

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

Attention: Mr. B. Good

Dear Sirs:

Re: Kagetsu & Company Limited

Would you be good enough to kindly supply us with a statement of account of the above mentioned company under our control, together with a cheque in payment of the balance of \$1,112.06.

Yours faithfully,

*P. S. Ross & Sons*



12787/1

13th May, 1946.

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

Dear Sirs:

Re: Kanetsu & Company Limited.

We have received your Report on Liquidation dated 2nd May, 1946, covering the affairs of the above company as at 31st March, 1946.

We note that the only remaining asset is a balance owing by the Deep Bay Logging Company Limited which is dependent on the disposal of the remaining equipment of that company. We agree therefore that the funds and securities on hand should now be transferred to this office.

Your request for a release of control is receiving our attention.

Yours truly,

F. G. Shears,  
Director.

FOS/PMH



# The Royal Bank of Canada

EAST END BRANCH

*Vancouver, B.C.*

May 18, 1946.

Please address  
all communications  
to the Manager

Refer to file

ENEMY SECTION	
Rec'd	MAY 20 1946
File No.	
Ans'd	
Refer'd	

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

Dear Sir,

At the request of Frederick Field, controller  
of the account of Kagetsu and Company Limited, we are forwarding  
under separateregistered cover \$5,000. 7th Victory Loan 3%  
1962 bearing the following numbers- P. 3 E024747 - 51, held here  
for account of Kagetsu and Company Limited.

Please acknowledge receipt by signing and returning  
to us the copy enclosed.

Yours truly,

*H. Storey*  
H. Storey  
Accountant

*A. D. Porter*  
A. D. Porter  
pro Manager.



136  
Enemy Section

509 Royal Bank Building,  
Vancouver, B.C.,  
20th May, 1946.

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

Dear Sirs:

Messrs. Kagetsu and Company Limited

This is to advise that we have received \$5,000.00  
in 7th Victory Loan Bonds from the Royal Bank of Canada, East  
End Branch, for account of the above named Company.

Yours truly,

W.J. JOHNSTON  
ADMINISTRATION DEPARTMENT

WJJ/DG



506 Royal Bank Building,  
Vancouver, B.C.

29th May, 1946.

136  
Enemy Section

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

Dear Mr. Wright:

Re: Kasetan & Company Ltd.

We are enclosing herein Orders for the release  
of Messrs. P.S. Ross & Sons as Supervisors and Mr.  
Frederick Field as Controller of the above company for  
signature of the Assistant Deputy Custodian.

Yours very truly,

F. G. Shears,  
Director.

FGE  
encl.



CANADA  
DEPARTMENT OF THE SECRETARY OF STATE  
OFFICE OF THE CUSTODIAN

Rec'd - JUN 11 1946
File No. 136 (25)
Re: Mr. Shears

ADDRESS ALL  
COMMUNICATIONS  
TO THE  
CUSTODIAN'S OFFICE

PLEASE REFER  
TO

FILE NO.

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

June 4th, 1946.

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

Dear Mr. Shears:

Re: Kagetsu & Company Ltd.,  
Your File 136 - Enemy Section.

Your letter of May 29th enclosing Orders  
for the release of Messrs. P.S. Ross & Sons as Supervisors and  
Mr. Frederick Field as Controller of the above company has been  
received.

The documents have been duly executed by Mr.  
A. H. Mathieu and are returned herewith .

Yours very truly,

*M. Mansell*

Mrs. M. Mansell.

MEM



## P. S. Ross &amp; Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

Rec'd	MAY 18 1946
File No.	136 Int
By	1/10 Shears

Royal Bank Building,  
Vancouver, B. C.  
17th May, 1946.

Our File 295-164

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

Attention: Mr. F. G. Shears

Dear Sirs:

Re: Kagetsu and Company Limited

We have today handed your office cheque in the sum of \$10,591.17 covering funds on hand in respect of the above. We have also requested the Royal Bank of Canada, East End Branch, to deliver to you \$5,000.00 7th Victory Loan 3% 1 February, 1962.

Your acknowledgment in due course will oblige.

Yours faithfully,

*P. S. Ross & Sons*

*Mr. Garg**Have we the bond?**F. G. Shears**June 17*

Yp. 1. En P3. a E 024747 - 51 = 5 @ \$1000 ea. In 90 Page. 2nd # 94.

*R*



# CANADA

## DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

ADDRESS ALL  
COMMUNICATIONS  
TO THE  
CUSTODIAN'S OFFICE

PLEASE REFER

FILE NO. 136

### FORM 2

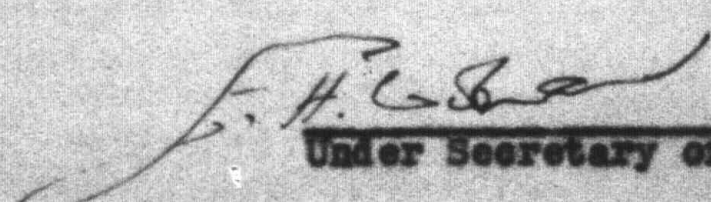
WHEREAS pursuant to the Revised Regulations Respecting Trading with the Enemy 1943, the Secretary of State on the 15th day of May, 1944, has appointed Frederick Field, Chartered Accountant of the City of Vancouver, in the Province of British Columbia, a representative of P. S. Ross and Sons, as Controller of the Kagetsu and Company Limited with such powers as are exercisable by a liquidator in a voluntary winding-up of a Company; and has since terminated such appointment,

AND WHEREAS the Secretary of State now requires that the Company be wound up and dissolved under the provisions of the Companies Act, R.S.B.C. 1936, Cap. 42.

NOW THEREFORE the Secretary of State by his duly authorized and lawful deputy hereby requires you, the said Frederick Field, to have commenced and continued all proceedings for a voluntary winding-up of this Company, and the Secretary of State as a shareholder of the said Company does hereby appoint you as his proxy to vote for him and on his behalf at any meeting of the Company to be held in connection with such winding-up proceedings, and in particular:-

- (a) To pass a Special Resolution that the Company be wound up and that you be appointed as liquidator, and
- (b) To pass resolutions introduced at the final meeting before dissolution held pursuant to Sec. 222 of the Companies Act.

DATED at Ottawa, this 17th day of August, A.D. 1946.

  
Under Secretary of State



File No. Int 136 Reg. No. Japan

Date Aug. 23/46

Name KAGETSU & CO. LTD.

Your Account has been ~~DEBITED~~ <sup>CREDITED</sup> as follows: Half yearly interest Dominion of Canada

Bond coupons	5 @ \$15.00	\$ 75.00
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Custodian of Enemy Property



## P. S. Ross &amp; Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

Rec'd	DEC 2 1946
File No.	Int 136
Ans.	
Referred	MR Shears

411 Royal Bank Building,  
Vancouver, B.C.  
2nd December, 1946.

Our File 295-164

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

Attention: Mr. F. G. Shears

Dear Sir:

re: Kagetsu and Company Limited

In compliance with your vesting orders we now enclose  
Share Certificates as follows:

No. 6 - Secretary of State	-	527 shares
No. 7 - Frank Gould Shears	-	1 share
No. 8 - Kenneth Wycott Wright	-	1 share

These certificates should be signed by Mr. Shears and  
Mr. Wright.

Yours faithfully,

*P. S. Ross & Sons*

encls.



20th December, 1946.

Envelope No. 94 - Safety Deposit Box

Enemy File No. 136

KAGETSU AND COMPANY LIMITED

The following Share Certificates - Kagetsu and Company Limited, have been deposited in Safety Deposit Box, Envelope No. 94, to-day:

No. 6 - Secretary of State	-	527 shares
No. 7 - Frank Gould Shears	-	1 share
No. 8 - Kenneth Wycott Wright	-	1 share

*J. Spratt*



File No. Int 136 Reg. No. Japan Date Feb. 12/47

Name KAGETSU & Co. Ltd.

Your Account has been ~~DEBITED~~ <sup>CREDITED</sup> as follows Coupons from Dominion of Canada Victory Bonds  
5 x \$15.00 \$ 75.00

*Custodian of Enemy Property*



13524  
136 (Int.)

27th June, 1947.

Norman C. Kliman, Esq.,  
Barrister & Solicitor,  
736 Granville Street,  
Vancouver, B.C.

Dear Sir:

Re: Deep Bay Logging Company Ltd. and  
Kagasta & Company Limited.

Mr. Field of Messrs. F.S. Ross & Sons informed us that you are enquiring in regard to the present position of the liquidation of the above companies.

The saleable physical assets have been disposed of and Mr. Field has been appointed to wind up these companies. The required procedure has been completed and Mr. Field advised us that disposition of the remaining assets is being held pending the receipt of tax certificates from the Income Tax Department.

As soon as this matter is finalized we will be glad to advise you regarding the disposition available to shareholders.

Yours truly,

F. G. Shears,  
Director.

FGS/MSH



Int. File 136  
In Japan

August 7th, 1947

MEMORANDUM

TO: MISS C. GIRARD

FROM: C. H. REED

Re: Kagetsu & Co. Ltd.

In envelope 94 there are 5 x \$1,000.00 Dominion  
of Canada Bonds and we have been requested to sell these bonds.

Please arrange for these bonds to be brought  
from safekeeping as soon as possible.

*C. H. Reed*

CHR:BK

*Noted C.G.*



August 8, 1947

Envelope No. 94 - Safety Deposit Box

Enemy File 136

KAGETSU & Company Ltd.

In accordance with request received from Mr. Reed, the following Bonds have been removed from Envelope No. 94, Safety Deposit Box, today, and have been handed to Mr. Reed, for sale to the credit of Kagetsu & Company's account.

D/C Victory Bonds - 7th. Victory Loan - Bearer.

P3	E 024747	\$1,000.00
"	E 024748	\$1,000.00
"	E 024749	\$1,000.00
"	E 024750	\$1,000.00
"	E 024751	\$1,000.00
		<hr/>
		\$5,000.00

CG

*P. Giard*



ESTABLISHED 1858

CABLE ADDRESS PHIL ROSS

# P. S. Ross & Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER

Rec'd	AUG 7 1947
File No.	1126
Ans.	
Referred	Mr. Ross

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

Our File 295-164

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

Attention: Mr. F. G. Shears

Dear Sir:

re: Kagetsu and Company Limited

*Enc 94*

We are arranging to hold the final meeting for this company and in order to prepare the accounts we would appreciate your selling the bonds and crediting the proceeds to this account. Would you be good enough to advise us of the proceeds as soon as the sale is completed.

Yours faithfully,

*P. S. Ross*



1947  
1947  
1947

November 16, 1947.

Mr. Eiichi Kagetsu,  
Box No. 60011,  
23 Howard Street,  
Toronto 5, Canada

Dear Sir:

The winding up of the Deep Bay Company Limited has not yet been completed and the final report from the liquidator not yet received. The enclosed statements will, however, supply you with some information in connection with the liquidation of the physical assets of the Company, including certain timber and some equipment personally owned by yourself.

You are aware that your representative, Mr. Carl H. Stewart, was endeavoring to arrange a sale of the Company subsequent to your evacuation but without any apparent progress being made. Several requests were received from the Assistant Timber Controller to arrange for the resumption of operations in the interest of the war effort, and with your consent the property was advertised for sale in various parcels in July, 1943.

Satisfactory bids in line with reports on the value of the property were not immediately received and the liquidation of the various assets was spread over a considerable period. The final results are shown on the enclosed Deep Bay Logging Company statement.

Previous correspondence has dealt with a division of the proceeds of liquidation between yourself and the Company, and your account on the books of the Company has been credited with:

Lot 504	- \$ 6,000.00
Lot 566	- 8,000.00
Yarder & Tractor	- 9,000.00
	<u>\$23,000.00</u>

Among the liabilities of the Deep Bay Company, were accounts payable to yourself for \$10,719.36, and to Kagetsu & Company



File No. 1377/3  
13524  
13722

E. Kagetsu

- 2 -

Limited, for \$15,745.33. After crediting your account with the \$23,000.00 above referred to, the amount due to you by the Company was \$33,319.38.

You will note from the enclosed statement of Kagetsu & Company Ltd. that at the present time the following amounts have been credited in settlement of this amount, namely,

Cash	-	\$ 9,314.34
Bonds (later sold)	-	5,000.00
Interest on Bonds	-	75.00
		<u>\$14,389.34</u>

so that the Deep Bay Company is still indebted to Kagetsu & Co. Ltd.

<u>1,355.99</u>
\$15,745.33 (as above)

The Kagetsu & Company Ltd. statement at the present time, then, shows a credit balance of \$15,949.15.

As you are aware, you are the owner of 130 shares, and there are 70 shares held by the Custodian on behalf of Tosekichi Naikawa, resident of Japan. The final report on the winding up of Kagetsu & Company Limited will deal with the distribution of the final funds on hand.

The enclosed statement of your account on the Deep Bay Logging Company books shows the credit to your own account of \$33,319.38 mentioned above, and after the charges for the purchase of Victory Bonds and other payments there remains a balance due to you from the Deep Bay Logging Company of \$1,237.30. At the present time you will notice that the Deep Bay Company have a credit of \$1,237.30. There are some Accounts Receivable very doubtful of collection, amounting to \$2,330.60, and the only unsold asset is a Steam Donkey Engine.

After transferring the above credits to your own account and to Kagetsu & Company Ltd., the remaining liabilities of the Deep Bay Company are -

Kagetsu & Co. Ltd.	-	\$1,355.99
E. Kagetsu		1,237.30
Kagetsu Lumber Co.		<u>238.60</u>
		\$2,831.89

As the present balance in the Deep Bay account is only \$1,237.30, it will be seen that these liabilities will not be able to be paid in



File No. 12787/3  
13524  
1972

E. Capeton

- 3 -

in full, and that there will be no available funds for distribution to the shareholders as such. Messrs. Cameron, Vaiden & Brown's letter of October 22nd, 1937, indicates that Mr. Brown is dealing with your affairs and a copy of this letter is being sent to him. Reference is made in Mr. Brown's letter to the sale of a Pontiac and two Dodge Sedans. Credits for these three cars are shown as follows:

Dodge Sedan in your personal account	- \$522.20
Dodge Sedan in Capeton & Co. Ltd. account	- 352.77
Pontiac Sedan in Deep Bay Co. account	- 996.02

We believe that this letter and the statements enclosed will supply you with the information required. The statement of your personal account in our ledger has already been sent to you, showing a credit balance of \$91.57.

Yours truly,

F. G. Shears  
Director.

FGS/WM  
Encls.



1352A

November 10, 1947.

Messrs. Cameron, Falden & Brewin,  
Sterling Tower,  
Toronto, 1, Canada.

Dear Sirs:

Replying to your letter of the 22nd  
of October in which you asked for further information  
regarding Mr. Kagutan's personal affairs.

We have today written to Mr. Kagutan  
and have enclosed statements concerning Deep Bay Logging  
Company, Kagutan & Company and also a statement of  
E. Kagutan's account on the books of the Deep Bay  
Logging Company.

We believe that this will supply you  
with the information required, and as in answer to your  
letter, we are enclosing copies of this correspondence  
for your use.

Trusting this will be satisfactory,

I remain

Yours truly,

F.G. Shears  
Director

FSG/GB  
Encl. 4



12938, 15722

January 7, 1948.

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

Dear Sirs:

Re: HOMPA BUDDHIST TEMPLE and Eikichi KAGETSU

We acknowledge with thanks your letter of January 2, 1948.

The claim of Kagetsu and Company Limited in the sum of \$2,144.79 against the Hampa Buddhist Temple is being referred to Messrs. Locke, Guild, Lane, Sheppard & Yule for the special attention of Mr. Charles Locke, Jr. who is handling the sale of the Temple property at 604 East Cordova Street. These solicitors are receiving instructions direct from their clients, the Hampa Buddhist Temple society, the president of which is Mr. Eikichi Kagetsu. We do not know whether it is the intention to wind up the society or whether claims will be paid on the instructions of the society, from the proceeds of sale.

From now on you might contact Mr. Locke direct as this office will have no objection to whatever action the Hampa Buddhist Temple society directs.

Yours truly,

A. G. McArthur,  
Office of the Custodian.

AGM/AC



15930, 15742, 12757

January 7, 1948.

Messrs. Locke, Guild, Lane, Sheppard & Yule,  
703 Rogers Building,  
Vancouver, B. C.

Dear Sirs:

ATTENTION: MR. CHARLES LOCKE, JR.

RE: HONPA BUDDHIST TEMPLE - 604 E. Cordova Street.

With reference to proceeds from sale of 604 East Cordova Street, we wish to inform you that the Custodian will have no objection to these funds being paid over to the owners or to any other person as directed by them.

The only record of claims filed against the Temple of which we are aware are those of Kagetsu & Company Limited, as set out in a letter dated January 2, 1948, from P. S. Ross & Sons, a copy of which is attached, and a personal claim of Kagetsu in an unknown amount.

Takashi Tsuji, minister of the Honpa Buddhist Temple, on October 26, 1942, filed a Declaration for the Honpa Buddhist Temple society in which he stated that approximately \$5000.00 was owing to Eikichi Kagetsu, President of the church, but that there were no vouchers covering this debt. In this connection we have been informed by Mr. Field of P. S. Ross & Sons that Mr. Eikichi Kagetsu's personal ledger shows a claim against the Honpa Buddhist Temple in the sum of \$2911.86, being the balance as of 1941 still outstanding after various reductions of a larger amount previously owing. This information was given to you in our letter of February 6, 1947, and we might add that the larger amount appears to have been \$4891.00.

Mr. Kagetsu was asked whether the Church was indebted to him in the amount of \$5000.00 and the following reply was received from him on May 29, 1944:

"At the time when Temple building had been built, I have advanced the Temple Committee with a fund in the sum of \$7,000.00 in the understanding that the \$2,000.00 will be donated outright and balance of \$5,000.00 will be paid back to me as soon as enough fund raised by special contribution from the members, but the balance of \$5,000.00 have never been paid back and is still unsettled. Therefore, I confirm the report made to you by Reverend Takashi Tsuji that the Temple owes me \$5,000.00. I do not hold any security for same."



Locke, Guild, Lane, Sheppard & Yule.

January 7, 1946.

P. S. Ross & Sons appear to have no particulars of the Kageau & Company Limited claim and Kageau has not mentioned it in our correspondence with him. It is just possible that the \$5000.00 is made up of the Company claim and the personal claim which, according to P. S. Ross & Sons, together amount to \$5056.65.

We have already given you the names of the other officers of this society who might be able to throw some light on the matter if required by you.

Yours very truly,

A. G. McArthur,  
Office of the Custodian.

AGE/AC  
Enc. copy



12787/3  
11524  
15722

January 8th, 1948.

Messrs. Cameron, Halden & Brown,  
Barristers & Solicitors,  
Sterling Tower,  
Toronto 1, Ontario.

Dear Sirs:

Re: Deep Bay Logging Company Limited,  
Kagetsu & Company and E. Kagetsu.

Your letter of November 29th was referred to Messrs. P. S. Ross & Sons, who are winding up the affairs of the Deep Bay Logging Company, and we are now supplying you with the information requested in your letter on behalf of Mr. Kagetsu.

Pontiac. The books of the Deep Bay Logging Company show this car as an asset of the Company. The entry was made either by Mr. Kagetsu or by his bookkeeper under date of January 22nd, 1942, prior to evacuation.

Forest Branch. An amount of \$2,115.00 was remitted to that department in payment of penalty re slash burning on Blocks 274 to 304 and 366. \$372.24 was also paid, representing taxes in connection with forest protection.

Controller's Fees. Mr. Field was appointed under the regulations, the costs, charges and expenses being authorized to be paid out of the assets of the Company. The amount paid in this connection was \$4,384.21.

Locke, Lane, Guild & Sheppard. The payment of \$831.28 has no connection with the sale of the Buddhist Temple, as suggested in your letter. This account is for legal fees and disbursements in connection with the sale of Deep Bay Company timber.

Bond Interest. The amount of \$787.50 is not interest to which Mr. Kagetsu would be personally entitled as this interest accrued from bonds which were purchased by the Company.

In regard to the bond interest to which Mr. Kagetsu is personally entitled, the following are the amounts which have been credited in his accounts

September 27, 1945	-	\$562.50
February 1, 1946	-	\$450.00
February 11, 1946	-	\$375.00
August 3, 1946	-	\$450.00



2.

Messrs. Cameron, Weldon & Brewin

January 8th, 1948.

August 26, 1946	- \$375.00
February 3, 1947	- \$450.00
March 22, 1947	- \$375.00
August 1, 1947	- \$450.00
August 8, 1947	- \$375.00

Dodge Sedan. This item appears as an asset on the books of Kagetsu & Company Limited, and the entry was made by the Company prior to evacuation. It is shown on the books as a 1935 Dodge, balance of \$1220.00 in respect of former car.

We trust that this information will be of service.

Yours truly,

F. G. Shears,  
Director.

FOS/ER



## P. S. Ross &amp; Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER411 Royal Bank Building,  
Vancouver, B. C.  
10th February, 1948Our File 295-164Office of the Custodian,  
506 Royal Bank Building,  
Vancouver, B. C.

Attention: Mr. Reed

Dear Sirs:

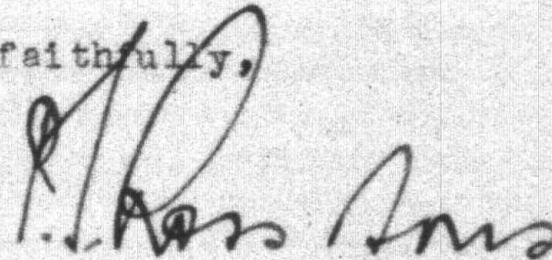
re: Kagetsu and Company Limited

Further to our conversation of yesterday's date we feel that a distribution of \$20.00 per share on this company should be made as follows:

	<u>Shares</u>	<u>Amount</u>
<i>Nov 27, Japan</i> Tomekichi Maikawa	70	\$ 1,400.00
<i>Nov 27, Japan</i> C. M. Stewart	1	20.00
<i>12789/00014</i> Eikichi Kagetsu	529	10,580.00
	600	\$ 12,000.00

This will enable you to pay Kagetsu \$3,000.00 on account. The amount due to Stewart should be held in suspense until we are advised by him whether this share is held on his own behalf or not. We have already written requesting this information.

Yours faithfully,



15-849.15



12787/3  
15722

February 12, 1948.

Mr. Eikichi Kagetsu,  
Reg. No. 00014,  
8 Mountview Ave.,  
Toronto 9, Ont.

Dear Sir:

Replying to your letter of February 3rd,  
requesting a cheque for Two or Three Thousand Dollars,  
we are enclosing herein our cheque for \$3,000.00.

Yours truly,

C.H. Reed  
Office of the Custodian.

CHR/GM  
Encl. 1



15722

March 19, 1948.

Messrs. Morris & MacLennan,  
Barristers and Solicitors,  
Bank of Nova Scotia Bldg.,  
604 W. Hastings St.,  
Vancouver, B.C.

Re: E. Kasetan Ltd.

Dear Sirs:

I am in receipt of your letter of the 13th  
instand requesting information regarding the affairs of the  
above company.

It is my understanding that Mr. Justice Henry  
Bird intends to deal with claims connected with limited companies  
at Vancouver this fall.

I am leaving for Lethbridge Saturday night  
and before replying to your letter, I would like to discuss  
your request with Mr. Hunter, Government Counsel, in regard to  
the method in which the information required should be supplied  
to you. I will endeavour to write from Lethbridge with as  
little delay as possible, and I have no doubt that we will be  
able to supply you with the information you require.

Yours truly,

F.G. Shears  
Director.

FCS/GH



*Norris V. MacLennan*

BARRISTERS AT LAW, SOLICITORS  
NOTARIES PUBLIC

TELEPHONE PACIFIC 5554

CABLE ADDRESS NORRIS  
VANCOUVER, CANADA

EVACUATION SECTION	
Rec'd	MAR 15 1948
File No.	15722
Ans.	
Referred	Shears

BANK OF NOVA SCOTIA BUILDING  
602 HASTINGS STREET WEST

*Vancouver, B.C.*

March 13th, 1948

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

Attention: Mr. T.G. Shears

Dear Sir:-

Re: E. Kagetsu Ltd. and re  
Japanese Losses Commission

For the preparation of the claim of E. Kagetsu Ltd. in the Commission on Losses being conducted by the Honourable Mr. Justice Bird, we require the following information in connection with this company:

- (1) Itemized list of assets of the Company taken over by the Custodian.
- (2) Particulars of the liabilities.
- (3) The date the Company's affairs were taken over by the Custodian.
- (4) The disposition of the assets and if sold:
  - (a) The name of the purchaser and prices of the different assets.
  - (b) Date or dates of sale.
  - (c) Copy of advertisements calling for tenders, if any, and the dates thereof and the extent of the publication.
  - (d) The offers received, the dates thereof and the names of the offerors.
  - (e) Copies of all valuations made on your instructions, or otherwise in your possession, including timber cruises, if any, and estimates of both standing and felled timber.



Norris V. MacLennan

-2-

- (5) Itemized list of all disbursements charged or proposed to be charged to the Company.
- (6) Particulars of Accounts Receivable showing what has been collected and the amounts still owing thereon by the debtors with their names and addresses.
- (7) The date of commencement of liquidation by the Custodian and documents purporting to authorize the liquidation.

We would appreciate having this information at your earliest convenience together with any other information which may be in your file and pertinent to the questions relating to the claim of the Company.

Yours truly,

NORRIS & MacLENNAN

Per. 

JAM/sc

c.c. P.S. Ross & Son,  
c/o Frederick Field & Co.,  
Royal Bank Building,  
Vancouver, B.C.



*Norris & MacLennan*

BARRISTERS AT LAW, SOLICITORS  
NOTARIES PUBLIC

T. G. NORRIS, K. C. - J. A. MACLENNAN, LL. B.

BANK OF NOVA SCOTIA BUILDING  
602 HASTINGS STREET WEST

*Vancouver, B.C.*

TELEPHONE PACIFIC 5284

CABLE ADDRESS: "NORRIS"  
VANCOUVER, CANADA

April 17th, 1948

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

EVACUATION SECTION	
Rec'd	APR 19 1948
File No.	
Ans.	
Referred	<i>Shears</i>

Dear Sir:-

Re: E. Kagetsu Limited

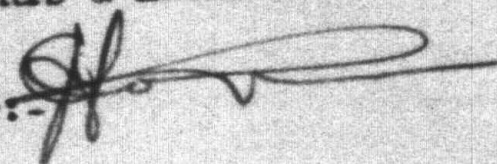
We understand that you have in your possession all the records and financial statements relating to this company which were kept by the company before the evacuation program.

We desire to go into these books and ascertain what the situation was from those books and presumably you will have no objection to delivering the books and records to us now. Kindly let us know and we may attend to obtain the same.

Yours truly,

NORRIS & MacLENNAN

Per:-



JAM/sc



15722

April 19, 1948.

Norris & MacLennan,  
Barristers, Solicitors,  
Bank of Nova Scotia Building,  
602 Hastings Street West,  
Vancouver, B. C.

Dear Sirs:

Re: KAGETSU & Company Limited

In reply to your letter of the 17th instant, we wish to refer you to the letter written by Mr. Shears on March 19, 1948.

The method of dealing with claims connected with Limited Companies has not yet been decided upon, and until arrangements are made and we are instructed by Ottawa in this connection, we cannot at this time allow inspection of the records and financial statements of the above company.

We will advise you further upon receiving instructions from Ottawa.

Yours very truly,

CHR/fm

C. H. Reed,  
Office of the Custodian.



## P. S. Ross &amp; Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER  
SAINT JOHN N.B.411 Royal Bank Building,  
Vancouver, B. C.  
21st December, 1948Our File 295-164Office of the Custodian,  
506 Royal Bank Building,  
Vancouver, B. C.Attention: Mr. F. G. Shears

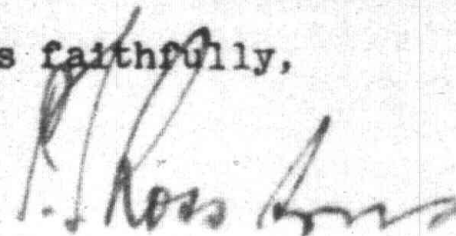
Dear Sir:

re: Kagetsu and Company Limited

15722

We enclose herewith account of Mr. Carl M. Stewart and Norman C. Kliman covering their fees and disbursements in respect of the winding-up of this company. You will note that the account is for \$283.86 and we have advised Mr. Stewart that we have approved this account for \$133.86. Will you be good enough to issue the necessary cheque and state on your voucher that it is in full settlement. The cheque should be made, we presume, in the name of the bill, Carl M. Stewart and Norman C. Kliman.

Yours faithfully,



encl.

38 x 9.15



15722

December 22, 1948.

Messrs. Carl M. Stewart and  
Norman C. Kliman,  
c/o Norman C. Kliman,  
736 Granville Street,  
Vancouver, B. C.


Dear Sirs:

Re: Kagetsu and Company Limited

Your account with the above Company has been approved  
and forwarded to us for payment, in the amount of \$133.86. Custodian  
cheque for this amount is enclosed herein.

Kindly sign and return to this office the enclosed  
voucher.

Yours very truly,

  
C. H. Reed,  
Office of the Custodian.

CHR/fm  
enc. (2)



Kagetsu and Company Limited  
c/o Office of the Custodian  
506 Royal Bank Building

SECTION

DEC 30 1948

15722

Payable to Carl M. Stewart and Norman C. Klman

Ans.

Referred

1948  
Dec. 22 In full settlement of fees and disbursements  
in connection with Kagetsu and Company Ltd.

\$133.86

Cheque No. 7174

Received of Kagetsu and Company Limited

----- One hundred and thirty-three ----- 86/100 Dollars

Signed:

*Carl M. Stewart*  
*Norman C. Klman*

Dated:

*Dec 29/48*

PLEASE RECEIPT AND RETURN  
506 ROYAL BANK BLDG.  
VANCOUVER, B. C.

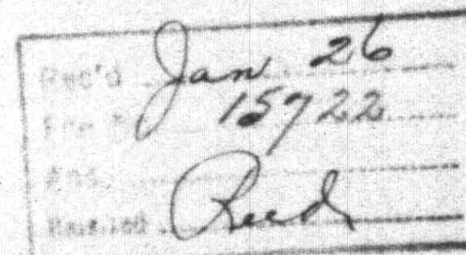


## P. S. Ross &amp; Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER  
SAINT JOHN N. B.411 Royal Bank Building,  
Vancouver, B. C.  
26th January, 1949Our File 295-164Office of the Custodian,  
506 Royal Bank Building  
Vancouver, B. C.Attention: Mr. Reed

Dear Sir:

re: Kagetsu and Company Limited

Kindly let us have cheque in the sum of \$11.00  
payable to Norman C. Kliman, in connection with general  
meeting and filing fees re the above mentioned company.

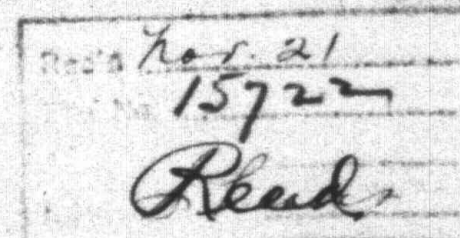
Yours faithfully,

*Balance 37/5<sup>29</sup>**P. S. Ross & Sons*



## P. S. ROSS &amp; SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER  
SAINT JOHN N.B.411 Royal Bank Building,  
Vancouver, B.C.  
21st November, 1949Our File 295-164Office of the Custodian,  
506 Royal Bank Building,  
Vancouver, B. C.Attention: Mr. Reed

Dear Sir:

re: Kagetsu and Company Limited

We enclose cheque in the sum of \$2,144.79  
to be deposited to the credit of Kagetsu and Company  
Limited. These are the funds received in connection with  
Hompa Buddhist Temple and will enable us to proceed  
immediately with the final meetings of both this company  
and Deep Bay Logging Company Limited.

Yours faithfully,

encl.



15722

November 22nd, 1949


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

Dear Sirs:

We beg to acknowledge receipt of your letter of the 21st instant enclosing cheque of Locke, Guild, Lane, Sheppard and Yule in favour of Kagetsu and Company Limited for the sum of \$2,144.79. These funds represent the payment of a debt owing by the Hompa Buddhist Temple to Kagetsu and Company Limited.

Our official receipt to Locke, Guild, Lane, Sheppard and Yule is attached hereto.

Yours very truly,

  
C. H. Reed  
Office of the Custodian

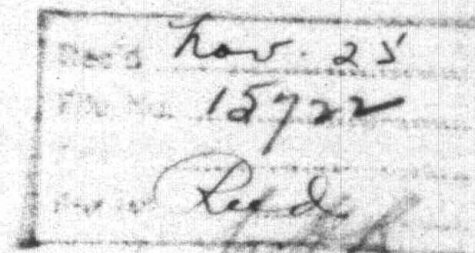
CHR:RK  
Encl.



Jan 2/50

## P. S. ROSS &amp; SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG  
CALGARY VANCOUVER  
SAINT JOHN N. B.411 Royal Bank Building,  
Vancouver, B. C.  
25th November, 1949Our File 295-168Office of the Custodian,  
506 Royal Bank Building,  
Vancouver, B. C.Attention: Mr. Reed

Dear Sir:

re: Deep Bay Logging Co. Ltd.KAGETSU CO. LTD.

Mr. C. Locke of Locke Guild Lane Sheppard and Yule has requested that no disbursements be made from the \$2,144.79 recently sent to you from the proceeds of the sale of Hompa Buddhist Temple, until certain technicalities are disposed of.

Would you be good enough to confirm receipt of these instructions.

Yours faithfully,

A handwritten signature in dark ink, appearing to read "P. S. Ross".



15722

November 25th, 1949

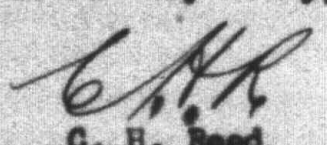
P. S. Ross and Sons,  
Royal Bank Building,  
Vancouver, B. C.

Dear Sirs:

Re: Kagetsu and Company Limited

We beg to acknowledge receipt of your letter of the 25th instant and as requested we will hold the sum of \$2,144.79 received from Locke, Guild, Lane, Sheppard and Yule for the above account.

Yours very truly,

  
C. H. Reed  
Office of the Custodian

CHR:HK



**KAGETSU & COMPANY LIMITED**

File No. 15722

<u>Date</u>	<u>Particulars</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
1945 March 13	Sale of Dodge Sedan	\$	\$ 552.77	
March 19	Payment on account Canada Daily News		240.24	
April 19	Investigation Fees	50.00		
May 21	Proceeds Auction Sale		369.05	
1946 January 24	Transferred to Liquidator	1,112.06		
May 18	Balance of funds on hand re liquidation of Company		10,591.17	
August 26	Interest on Dominion of Canada Victory Bonds		75.00	
November 26	P. S. Ross & Sons - services rendered	225.00		
1947 February 12	Dominion of Canada Victory Bonds interest		75.00	
August 6	Interest on Dominion of Canada Victory Bonds		75.00	
August 8	Proceeds Sale of Bonds		5,234.12	
September 29	Account claim J. Kumazaya		123.86	
1948 January 8	P. S. Ross & Sons - winding up affairs of Company	100.00		
February 12	Distribution of \$20.00 per share			
	T. Maikawa	1,400.00		
	C. M. Stewart	20.00		
	E. Kagetsu	10,580.00		
December 22	C. M. Stewart and N. C. Kliman - full settlement of account	133.86		
1949 January 29	Expenses re General Meeting and Filing Fees	11.00		
November 22	Locke, Guild, Lane, Sheppard and Tule - payment of debt owing by Honpa Buddhist Temple		2,144.79	
1950 January 28	Canada Daily News - final distribution		39.90	
		<hr/>	<hr/>	
		\$13,631.92	\$19,520.90	

CR \$ 5,888.98

Accounting Department  
July 20th, 1950



15722

November 10th, 1950

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

Dear Sirs:

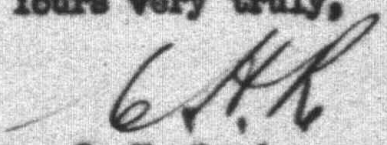
Re: Kagetsu & Company Limited

Referring to our telephone conversation of the 8th instant we have made a further distribution of \$5.00 per share from the assets of the above Company as follows:

Eikichi KAGETSU	529 shares	\$ 2,645.00
T. MAIKAWA	70 shares	350.00
Suspense Account (Carl M. Stewart)	1 share	5.00
Total		<u>\$ 3,000.00</u>

After this distribution the balance in the account is \$2,888.98, which includes the sum of \$2,144.79 received from the Hampa Buddhist Temple.

Yours very truly,

  
C. H. Reed  
Office of the Custodian

CHR:BK



File No. 15722

MEMORANDUM

December 11/50.

TO: J. Spratt  
FROM: Mr. C.H. Reed

Re: Envelope No. 94  
KAGETSU & CO. LTD.

Certificates covering shares of the above-named Company should be taken from the Safety Deposit Box and delivered to the Accounting Department for surrender to P.S. Ross & Sons.

70 Shares  
527 Shares in name of Sec. of State.  
1 Share in the name of F.G. Shears.  
1 Share in the name of K.W. Wright.

*C.H. Reed*

/js



File No. 19722

MEMORANDUM

January 30, 1951.

TO: Mr. Rutter

FROM: J. Spratt

Re: Envelope No. 94 - KAGETSU & CO. LTD.

In accordance with instructions received from the Accounting Department the following shares belonging to the above-named Company have been removed from Safety Deposit Box, Envelope No. 94 today and given to Mr. Reed for surrender to P.S. Ross & Sons.

70 Shares  
527 Shares in name of Sec. of State.  
1 Share in the name of F.G. Shears.  
1 Share in the name of K.W. Wright.

Envelope No. 94 is attached herewith.

/js

*J. Spratt*



15722

January 31st, 1951

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

Dear Sirs:

As requested by you in your telephone conversation we attach hereto Certificate numbers 5, 6, 7 and 8 covering 70 shares, 527 shares, 1 share and 1 share respectively of Kagetsu and Company Limited.

Kindly acknowledge receipt.

Yours very truly,



C. H. Reed  
Office of the Custodian

CHRs:EK  
Encls. 4