

15750

POWELL LUMBER & FUEL COMPANY LIMITED

Original Gross Claim	\$ 281,748.69
Original Net Claim	281,748.69
Amount of Claim Withdrawn	281,748.69

MAR 12 1948

Form No. 25, Statutory Declaration, 1-48

Clarke & Stuart Co. Ltd., Law Printers and Stationers, Vancouver, B.C.

Dominion of Canada

Province of *B.C.*

To Wit:

In the Matter of

the claim made by Powell Lumber & Fuel Co. Ltd.

E. H. H.

I, WALTER A. JACKLIN, of 850 West Hastings Street, of the City of Vancouver in the Province of British Columbia, Chartered Accountant

Do Solemnly Declare that

1. I was, at all times material hereto, the auditor of the Claimant, Powell Lumber & Fuel Co. Ltd., and, as such, have personal knowledge of the matters hereinafter declared to.

2. That now produced and shown to me and marked Exhibit "A" to this my declaration is a claim made by the above-named company for loss sustained by it by reason of compulsory liquidation arising out of the evacuation of the Japanese owners of such company.

3. The statement of such loss is fairly set forth in such Exhibit as calculated by me to the best of my ability.

And I make this solemn Declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the Canada Evidence Act.

Declared before me
at the city of Vancouver
in the Province of British Columbia
this *11th* day of
March A.D. 1948

W. A. Jacklin

[Signature]
A Notary Public in and for the Province of British Columbia,
A Commissioner for taking affidavits within British Columbia.

Dated **March** 194 **8**

In the Matter of

CLAIM MADE BY POWELL LUMBER

& FUEL CO. LTD.

Statutory Declaration

Clarke & Smart Co. Ltd., Law Printers and Stationers
Vancouver, B.C. Form No. 47

J. D. MCPHEE
BARRISTER, SOLICITOR, ETC
520-24 VANCOUVER BLVD.
VANCOUVER, -- B. C.

POWELL LUMBER & FUEL CO. LTD.,
Lumber Manufacturers,
Vancouver, B.C.

Statement of Claim against Dominion Government covering
loss occasioned by compulsory liquidation of the above-
mentioned business, in the evacuation of persons of
Japanese ancestry from Vancouver in the Spring of 1942.

	Value (a)	Realized (b)	Loss
Buildings, Machinery Fixtures and Equipment	\$125411.89	\$72014.28	\$53397.61
Lumber Inventory	42559.00	21280.00	21279.00
Timber Limits	50030.34	31981.18	18049.16
Goodwill			54007.64
Loss of Revenue, 1942 to 1946, inclusive			135015.28
Evacuation loss :			<u>\$281748.69</u>

- (a) Estimated replaceable value as a going concern.
(b) Actual amount realized under compulsory liquidation.

James A. Powell Lumber Fuel Co. Ltd.

This is the paper writing marked exhibit

"A" referred to in the affidavit of

Walter A. Jackson

Sworn before me this

day of March 1948

[Signature]

A Commissioner for Taking Affidavits
British Columbia

The Office of the Custodian,
Royal Bank Bldg.,
VANCOUVER, B.C.

Re: Claim of Powell Lumber & Fuel Co. Ltd.,
lumber manufacturers, in respect to loss
occasioned by compulsory liquidation of
the above-named business and its assets.

1. This claim is made on behalf of Powell Lumber & Fuel Co. Ltd., which is an incorporated company and whose shareholders consist of Japanese.
2. This company possessed, amongst its assets :
 - a) certain buildings, machinery, fixtures and equipment.
 - b) marketable lumber.
 - c) timber limits.
 - d) goodwill.
3. This company formerly carried on business at Vancouver, B.C.
4. The present address of the said company is c/o Walter A. Jacklin, Esq., 202 Credit Foncier Building, Vancouver, B.C.
5. The assets referred to in paragraphs (a) and (b) were located at the City of Vancouver, in the Province of British Columbia, and the timber limits referred to in (c) aforesaid were located on the P.C. & E. Railway approximately 21 miles from Squamish.
6. After the evacuation order was made, the claimant sought leave to dispose of its assets in the normal course of business, but, due to compulsion exercised by the Custodian, the claimant was compelled to dispose of its assets at a loss and was unable, due to such compulsion, to sell its business as a going concern, which resulted in the goodwill of the said business being sacrificed and in like manner the claimant sustaining loss of revenue from the years 1942 to 1946.
7. Attached hereto is a statement showing the nature of the loss sustained and how the same is ascertained.

Powell Lumber & Fuel Co. Ltd.
This is the paper writing marked exhibit
"A" referred to in the affidavit of
Walter A. Jacklin
Sworn before me this
day of March 12 48
J. [Signature]
A Commissioner for Taking Affidavits
British Columbia

506 Royal Bank Building,
Vancouver, B. C.,
July 14, 1948.

J. D. McPhee, Esq.,
Barrister and Solicitor,
Suite 524,
Vancouver Block,
736 Granville Street,
Vancouver, B. C.

Dear Sir:

Re: Japanese Claims Commission and
POWELL LUMBER & FUEL COMPANY LIMITED

I have been retained by the Department of Justice to defend the Government's position with respect to the above claim.

According to present plans, the Commission will commence sittings in Vancouver on September 15. No specific dates for the hearing of individual claims have yet been set.

In accordance with the decision of the Commissioner, Mr. Justice Bird, I am pleased to enclose the followings:

1. A copy of the claim filed.
2. Copies of all correspondence and documents in the Custodian's possession which, in my opinion, relate to the claim. Mr. Shears of the Custodian's office is rechecking these copies for typographical errors and if any are found will advise you. If you believe that there are other documents or correspondence in the Custodian's possession which you desire to see, please advise and I will endeavour to locate and forward same.

All of the material attached may be retained by you.

It is possible that you have not been following the work of the Commission to date and are unfamiliar with the Commissioner's rulings and interpretation of the terms of reference. Therefore, for your information, I bring the following matters to your attention with respect to your client's claim:

1. The terms of reference P.C. 1810 July 18, 1947, paragraphs lettered (a) and (b) have, in my opinion, been interpreted to appoint the claimant's agent who disposed of the assets.

J. D. McPherson, Esq.

July 14, 1948.

2. It is my understanding that the Commission will not consider a claim for good will unless it can be definitely established that (1) the business was being operated as a going concern and that (2) the Custodian took over its administration while being so operated and that (3) the Custodian disposed of the business as a going concern.

In view of the fact that I will be exceedingly busy in preparing cases that do come within the terms of reference, I would appreciate your advising me before the 1st of September on the following matters:

1. Whether or not you are prepared to withdraw this claim.
2. If you are not prepared to withdraw the claim, please advise whether or not you are prepared to amend the claim in any particular. If so, let me have particulars of all amendments that will be made.
3. If the claim or any part of it is to proceed, then (because most of the documents and correspondence appear to be under your control) please let me have a claim file containing copies of all such correspondence and documents that relate to the claim and that will be produced by you at the hearing.
4. If the claim is to proceed, please supply an estimate of the time which you believe will be required for its presentation. The Commissioner is anxious that we arrange a definite date for the hearing and I will be pleased to consult with you on this question.

I am leaving the Coast on Thursday night but subsequent thereto you will be able to contact me through Mr. F. G. Shears of the Custodian's Office, Royal Bank Building.

Yours truly,

G. W. McPherson.

GWM:J/MS
Encs.

G. W. McPHERSON


Ottawa, August 14, 1948.

MEMORANDUM FOR MR. SHEARS

Re: Powell Lumber & Fish Company Ltd.

This is one of the cases that I feel does not come within the Terms of Reference for reasons which are obvious.

It would greatly assist me if you would see Mr. McPhee and discuss my letter of July 14th with him, and ascertain whether or not he is prepared to withdraw the claim. You can point out that, while you may be sympathetic with the claim in that the claimants may have suffered economic loss due to the evacuation, such loss does not come under the Terms of Reference.



G. W. McPherson

GWMcP/PC.

Checked and claim was OK

Withdrawn

506 Royal Bank Building,
Vancouver, B. C.,
September 7, 1948.

Hon. Mr. Justice H. I. Bird,
Court House,
Vancouver, B. C.

Dear Judge Bird:

Re: POWELL LUMBER & FUEL COMPANY LIMITED

I am enclosing a copy of a letter received from
Mr. J. D. McPhee relating to the above matter and a copy of
my reply.

Yours very truly,

GWMF/AG
Encs.

G. W. McPherson.

506 Royal Bank Building,
Vancouver, B. C.,
September 7, 1948.

J. D. McPhee, Esq.,
Barrister and Solicitor,
Suite 524, Vancouver Block,
736 Granville Street,
Vancouver, B. C.

Dear Mr. McPhee:

Re: POWELL LUMBER & FUEL COMPANY LIMITED

I have your letter of September 3 and note that you have decided that this case does not come within the terms of reference and that you will not be proceeding with its presentation.

I am advising the Commissioner of this today.

Yours very truly,

G. W. McPherson.

GWMcP/AC

cc. Mr. Justice H.I. Bird

J. D. McPHEE
Barrister and Solicitor

Suite 524, Vancouver Block,
736 Granville Street,
Vancouver, B. C.

September 3, 1948.

G. W. McPherson, Esq.,
c/o Custodian of Enemy Property,
675 West Hastings Street,
Vancouver, B. C.

Dear Mr. McPherson:

Re: Powell Lumber and Fuel Co. Ltd.

Confirming my telephone call to Mr. Shears of your office in connection with the above matter, I wish to advise that I have received instructions not to proceed with this claim as it is evident that the powers of the Commissioner do not extend sufficiently for him to exercise jurisdiction in this matter.

Thanking you for your co-operation, I am,

Yours very truly,

"J. D. McPhee"

JDM:BT

PHONE: HIGHLAND 4567



POWELL LUMBER & FUEL CO., LTD.

SHIPMENTS BY TRUCK, RAIL OR WATER

1355 POWELL STREET,
VANCOUVER, B.C.

December 15, 1941.

Recd 16/12/41

G.W. McPherson, Esq.,
c/o P.S. Ross & Sons,
1012 Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

With reference to your circular letter of December 11, 1941, we beg to advise you that the following are the shareholders with respective number of shares:

SEITARO YAMAOKA - 170 Shares
(Naturalized 1911)
2348 East 5th Ave.,
Vancouver, B.C.

ASAKICHI NAKAMURA - 165 Shares
(Naturalized 1914)
2342 Eton St.,
Vancouver, B.C.

SUEJI KUMAGAI - 165 Shares
(Japanese Subject)
1118 Powell St.,
Vancouver, B.C.

Further, we have no business relations whatsoever with the enemies.

Sincerely,

POWELL LUMBER & FUEL CO. LTD.

Per

[Signature]

(21)

110
1012 Royal Bank Bldg.,
Vancouver, B. C.,
December 18, 1941.

Powell Lumber & Fuel Co. Ltd.,
1355 Powell Street,
Vancouver, B. C.

Dear Sirs:

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

I have your letter of December 15th and wish
to thank you for the information given.

While you do not say so, I assume that you
are not indebted to any person residing in Japan
or Japanese controlled territory, or to any person
who has been detained under the Defence of Canada
Regulations. Will you kindly advise me as to
whether or not my assumption is correct.

Yours truly,

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

GWMcP/PC.

PHONE: HIGHLAND 4567

POWELL LUMBER & FUEL CO., LTD.

SHIPMENTS BY TRUCK, RAIL OR WATER

1355 POWELL STREET,

VANCOUVER, B.C.

December 19, 1941.

Mr. G.W. McPherson,
Office of the Custodian,
1012 Royal Bank Bldg.,
Vancouver, B.C.

Sirs:

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

In reply to yours of December 18, 1941, we wish to inform you that we are not indebted to any person residing in Japan or Japanese controlled territory, or to any person who has been detained under the Defence of Canada Regulations.

Sincerely,

POWELL LUMBER & FUEL CO. LTD.

Per.....
Yamashita

File

(27)

PHONE: HIGHLAND 4567



POWELL LUMBER & FUEL CO., LTD.

SHIPMENTS BY TRUCK, RAIL OR WATER

1355 POWELL STREET,

VANCOUVER, B. C.

May 19, 1942.

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

Rec'd	MAY 19 1942
File No.	
Ans.	
Referred	

Sir:

Please give us information on the following points:

- (1) POWELL LUMBER & FUEL CO. LTD., a Canadian Company whose shareholders are Japanese, bought some Licensed Timber at Mile 22, P.G.E. on November 19, 1941 and paid \$10,000.00 cash, balance payable in cashⁱⁿ May, 1942 or on stumpage basis.

If the Company pays the balance in cash, can it hold the licenses? If not, can the Custodian hold it for the Company? Give us any suggestions if you have, please.
- (2) If the Company buy it, and evacuate from this area, would you hold it for us unless and until compelled by the Timber Controller to sell it for war or other national purposes?
- (3) If Timber Controller requires the sale of the timber, after we paid the balance, would you give us assurance now to sell it at a price approved by us?

Yours truly,

POWELL LUMBER & FUEL CO. LTD.

Per

419

501 Royal Bank Bldg.,
Vancouver, B.C.,
May 21st, 1942.

Attention: Mr. Yamoaka

Powell Lumber & Fuel Co. Ltd.,
1355 Powell Street,
Vancouver, B.C.

Dear Sirs:

I have your letter of May 19th.

I regret that you could not wait to
see me yesterday.

I am leaving for the East on Friday
and if I am not available the next time you
call I would suggest you see Mr. Alexander
and Mr. Field, they can no doubt answer the
questions raised by you.

Yours truly,

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

GWMcP/DG

- MEMO -

TO: Alien Section.

September 3, 1942.

FROM: G. H. Peers.

File No. 12301.

Re: Powell Lumber & Fuel Co. Ltd.

I have today been in touch with a Miss Mitsui who states she is arranging the affairs of the Powell Lumber & Fuel Co. Ltd. I have written the company suggesting that they register as a considerable amount of Assets are being left in this area. Has your department investigated this company for possible alien interest?

Miss Mitsui may be contacted at 416 Credit Foncier Building,
Phone, Marine 3744.

G. H. PEERS.

[Handwritten signature]

*See file 419
Enemy section*

PHONE: HIGHLAND 4557



POWELL LUMBER & FUEL CO., LTD.

SHIPMENTS BY TRUCK, RAIL OR WATER

1255 POWELL STREET 416 Credit Foncier Bldg.,
VANCOUVER, B. C.

Sept. 9, 1942.

Office of the Custodian
JAPANESE SECTION
RECEIVED
SEP 18 1942

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

Attention Mr. F.G. Shears.

Rec'd	SEP 21 1942
File No.	419
Ans.	
Referred	

Dear Sir:

In compliance with your recent request for a list
of the company's shareholders we submit the following:

J. H. MacP. - 10783 YAMAOKA, Seitaro; McGillivray Falls, B.C. 165 shares.
679 NAKAMURA, Asakichi; " " 165 shares.
- 11770 KUMAGAI, Sueji; RR #2, Kelowna, B.C. 165 shares.

YAMAOKA, Seitaro;)	respective	} 5 shares.
NAKAMURA, Asakichi;	addresses	
KUMAGAI, Sueji;	as above.	

Yours very truly,

POWELL LUMBER & FUEL CO. LTD.,

per *M. Matsumi*

ALL COMMUNICATIONS IN REFERENCE TO FORESTS
BE ADDRESSED TO THE CHIEF FORESTER



VICTORIA, B.C.
File No. 14604-F

DEPARTMENT OF LANDS
FOREST BRANCH

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
SEP 18 1942

September 17th, 1942.

Mr. G. W. McPherson,
Custodian,
Japanese Evacuee Section,
Dept. of the Secretary of State,
506 Rogers Bldg.,
Vancouver, B. C.

Dear Sir:

We would advise for your information, that
Timber Licences 8930, 31 and 32, held in the name of the
Powell Lumber and Fuel Co. Ltd., 416 Credit Foncier Bldg.
Vancouver (a Japanese company) have been renewed for a
further period of one year from Sept. 5th, 1942.

Yours truly,

RLS/IR

Accountant.

Reply to Forest Branch, attention of "Records".

*Mr. Wright - would you look into
these files.*

Tell



26
DEPARTMENT OF NATIONAL DEFENCE
ARMY

SECRET

2245.

CABLE TELEGRAPH TELEPHONE CENSORSHIP

TELEPHONE INTERCEPTION

Incoming Call ☒ Transit _____ Outgoing Call _____
Started at time 11:35 a.m. Date September 21, 1942.
Finished at time 11:41 a.m. Date September 21, 1942.
From place McGillverey
Name Mr. Yamloka
Phone _____
Address _____
To place Vancouver, B. C.
Name Listed number of Williams & Rae
Phone Pacific 7361
Address 789 West Pender Street
Language used English (McGilverey party with Japanese accent).
Type of call: Business ☒ Personal _____

12301-
10783-

Particulars _____
I asked our office to check up with the Auditors and unless the Auditors think it is necessary, the agreement as it is is alright. I'll have it signed and mailed tonight. Now, about this other agreement. "I received that this morning and read it over. I hardly understand your reason for not wanting the firm which is bringing the cattle." It doesn't matter. He hasn't got any, has he. "I understand that, but supposing your cattle had a calf and it wasn't branded and then he would have a status to claim your calf. I don't understand the reason for requiring him not to brand his own." Well, we'll cut that off then. "Alright." And then I think we will pay 100 instead of 200. I am going to see him at the end of the month. I am leaving here on the 24th for a visit and I'll be back again. I am going to Ega (?) Lake. When I go there I'd like to have this agreement with me. "I'll try and get it out today." Address the letter to McGillverey, via Lillooet. I'll send the agreement, and if it is alright you look after everything. "I'll attend to it. What you want to get is the \$50,000." Yes. Another thing is that we are worried about the commission. We will pay one commission--that is to Mr. Erickson. There are a couple of others who got in touch with our office and talked to the same man. "You better write me a letter and let me know who they are and get that all straightened out and get the release. What is the commission." 8% of the capital to Erickson--\$2,000. "Were these other people friends of Erickson." No. One is McConnell. He talked to this man on the timber but he didn't tell him whose timber it was and so they say he isn't entitled to any commission or anything. "If McConnell was the man who first introduced the proposition to them I think he might have a claim. I'll see about it anyway. That matter can stand in abeyance. I can't pay it anyway because I take the cheque to you." Alright.

* * * Vancouver party.

Taken by G.S.H.



DEPARTMENT OF NATIONAL DEFENCE
ARMY

SECRET

2976.

CABLE TELEGRAPH TELEPHONE CENSORSHIP

TELEPHONE INTERCEPTION

Incoming Call ☒ Transit Outgoing Call

Started at time 3:14 p.m. Date September 24, 1942.

Finished at time 3:30 p.m. Date September 24, 1942.

From place McGillivray, B. C.

Name Miss Yumako (A man speaking for the majority of conversation)

Phone

Address

To place Vancouver, B. C.

Name Powell Lumber & Fuel Co. Ltd.

Phone Marine 3744

Address 1355 Powell

Language used English (McGillivray party with Japanese accent).

Type of call: Business ☒ Personal

Particulars

(Man speaking on McGillivray line). "---over to North Shore for their approval. I took the Timber License over to Williams and he wrote them a letter saying he had the Timber License and the executed agreement in his possession and was sending a copy over for their approval, and I guess after they look it over and sign it they will bring the money over. That was just yesterday afternoon. I got your signed thing back yesterday at noon. I took that over to Williams. Mr. Navis was in here this morning and he was going over to see Williams." Mr. Navis wrote me and his letter wasn't clear as to 'as is'. "After the thing was made out I said to Williams 'The machinery is as is, where is'. That is why he put that in: 'As and now where is'. Now, did you get Jacklin's letter." Yes. "He is waiting for the reply. He says that the records cannot be moved out of Vancouver until the Income Tax gives the release on them. That is why he wants you to make up your mind as to what you are going to do about it--I guess about negotiating with Ottawa and that. I think they want a temporary Income Tax Form filed. Of course he says there is nothing to stop them in the meantime of coming over and checking the records if they want to, but he has been stalling them off. They wanted the Interim Form filed for this year's operation up until now. Jacklin has been stalling them off." I am writing to Jacklin, but you tell him to have the lawyer see whether he can do anything. Have the lawyer go to Ottawa if necessary. On that list, you know, I told Jacklin that something must be done there. "I think he has been discussing it with his lawyer and I think they finally agreed it would be better for him to go East. Was he going to try and do something here." No--go east. "Well, I guess we will advertise in the paper for one week--the moving of the office." I don't know how long the legal length of time is. If one week is sufficient, advertise 'On and after October 1st'. I don't see why they won't release the books. "Until they get figures he was saying." That is kind of fishy to me. I don't see why they should do that. It is the same thing as seizing the books. Unless we did something wrong I don't think they can do that. "Jacklin was saying that in the case of other Japanese companies they haven't done anything like that, and the records have all been left here, but when the

Taken by G.S.H.

2978 (2).

records are being taken out of here they want the figures first before they go out." They haven't said anything to us. "They say it to Jacklin because he puts in our reports to the Income Tax. Jacklin had a letter from the Income Return Office saying that the Powell Lumber & Fuel Co. returns should be filed immediately for this year's operation." That doesn't say anything about the books. "I asked Jacklin yesterday whether he would be able to make arrangements to move the office up there without too much trouble and he said 'That's alright, as long as you get a release from the Income Tax'. That is why I want Yamoka to answer my letter so that I will know what to do." Tell him to go ahead with his lawyer and see what he can do. "All you need I guess are the books. You won't need all the invoices and things. The Sales Tax people have been working on it for three months and they haven't finished. After they get finished with this, all these old ones I am going to take back to your Dad's place and put it back in the box. This is last year's and the year before. Now, you know those oil cans that you wanted--five gallon heavy ones--there are no such things around. They cannot buy any new ones and so the Oil Companies are taking back all the old ones and they are not selling any. One Junk Company had some light four gallon cans. He was wanting to know what you were going to use them for." For getting water from the Lake, you know. It doesn't matter if you can't get them I guess. "The other things I will be sending by tomorrow's freight. I think Tony will come in and pick it up. It all has to be picked up at separate places. I don't know about the Laths though. They are all out of Laths. The mills aren't making them. They expected some by the end of this week though and so they might have some for tomorrow. Now, the whiskey barrel you wanted--45 or 50 gallon. They only come in 40's and 60's. Active Trading has a 40 gallon @ \$3.00." 40 will be alright. It is for food stuffs and will have to be clean. Now, you let me know about my refunds for 1941. "No Japanese gets it. It all goes to the Custodian." I haven't got the notice from the Custodian that he has received it. "Neither have I." That is funny because the other stuff the Custodian sent me a letter on. I'll write about it. Now my 1941 wages--you let me know in the next mail. "That is according to the books." Yes. (A Japanese woman comes on McGillivray line). (Conversation re McGillivray party asking Vancouver party to order a Restmore Springfield Mattress @ \$40.00, and blankets from the Hudson's Bay Company @ \$27.00 per pair, and sending them up to McGillivray and charging it 'to my father'.) "I don't know whether Restmore will sell it to us though. They should because of the McGillivray General Store, but if they don't I'll try and get it some other place."

* --- * Vancouver party.

On and after October 1,
1942, the registered
office of the

**POWELL LUMBER
& FUEL CO. LTD.**

will be located at
McGillivray Falls, B.C.

PHOENIX, Ariz., Sept. 29.—
(AP)—Use of Japanese evscuses
from Arizona resettlement cen-
tres to harvest the vital long
staple cotton crop has proved so
discouraging that the arrange-
ment may be discontinued, Earl
Maharg, secretary of the Arizona
Farm Bureau Federation, said
today.

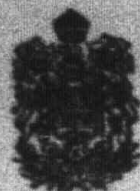
He reported that 257 Japanese
worked today, a week after they
went into the fields by special
permission of the war depart-
ment.

When he made the arrange-
ment, he expected that 2000 to
3000 evscuse Japanese would re-
spond from the Sacaton centre,
Maharg said.

On and after October 1,
1942, the registered
office of the

**POWELL LUMBER
& FUEL CO. LTD.**

will be located at
McGillivray Falls, B.C.



NATIONAL REVENUE, CANADA

(CUSTOMS AND EXCISE DIVISIONS)

REVENU NATIONAL DU CANADA

(SERVICES DES DOUANES ET DE L'ACCISE)

Address reply to

Room 304, Custom House,
Vancouver, B.C.,
October 22, 1942.

Rec'd	OCT 23 1942
File No.	49
Ans.	
Referred	

The Custodian of Alien Property,
Royal Bank Building,
Hastings and Granville Streets,
Vancouver, B.C.

Attention - Mr. F.G. Shears

Dear Sir: Re: Powell Lumber & Fuel Co., Ltd.

I recently made an audit of the sales records of the above named company, whose affairs I understand are now being administered by you as Custodian of Alien Property. I have passed an assessment on the Company for additional sales tax amounting to \$200.00.

Kindly see that this Department's interest is protected to the amount of the above assessment.

Yours truly,

(H. Moffitt)
Excise Tax Auditor.

HM/CM

9th November, 1942

MEMORANDUM

To: Mr. K. W. Wright

From: Mr. Shears.

Rec'd	NOV 9 1942
File No.	
Ans.	
Referred	

Re: Powell Lumber & Fuel Co., Ltd.

I notice that Mr. McPherson asked you to look into this file.

Do you consider there is anything that requires the attention of the Evacuee Section?

I notice that their Head Office has been removed to McGillivray Falls which is outside the protected area.

I presume that the letter from the Customs & Excise Department should be acknowledged and it might be well to refer them to the Powell Lumber & Fuel Co., Ltd. at McGillivray Falls as I do not see at the moment we are in a position to protect them in the matter of collecting this Company's assessment.

JS

FGS/PMH

FORM No. E 169
20,000-7-37

Rec'd	DEC 4 1942
File No.	
Ans.	
Referred	

NATIONAL REVENUE, CANADA

EXCISE DIVISION

Registered

Port of VANCOUVER, B. C.,
December 3, 1942.

Attention Mr. Wright

Powell Lumber & Fuel Co. Ltd.,
c/o Custodian of Enemy Property,
912 Royal Bank Building,
Vancouver, B. C.

The attached statement shows your indebtedness
for excise taxes and other charges, amounting to \$210.66

Payment to this office is required by the
Department, in accordance with the provisions of the Special War
Revenue Act, Chapter 179, R.S.C. 1927, and Amendments thereto.

Yours truly,

A. Cannich
Collector of Customs and Excise.

Encl.

NATIONAL REVENUE, CANADA
(CUSTOMS AND EXCISE DIVISIONS)

Rec'd	DEC 11 1942
File No.	
Ans.	
Referred	

Port of VANCOUVER, B. C.,
December 10, 1942.

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

Attention Mr. K. W. Wright, Counsel

Dear Sir:

RE: Powell Lumber & Fuel Co. Ltd.,
Your File No. 419

Acknowledging your communication of the 9th instant, I beg to advise that, subsequent to dispatch of our formal demand of the 3rd instant to your office, we received from the company at McGillivray Falls a cheque in the amount of \$209.33, which leaves a small balance owing of \$1.33, representing statutory penalty interest applicable on the 1st instant.

We have written to the company c/o S. Yamaoka, McGillivray Falls, B. C., requesting payment of the small balance to enable us to clear our account.

Yours truly,

A. Carmichael
(A. Carmichael)
Collector of Customs and Excise

GVB:MM

ALL CORRESPONDENCE TO BE
ADDRESSED TO:
THE COMMISSIONER,
R. C. M. POLICE,
OTTAWA

ROYAL CANADIAN MOUNTED POLICE
HEADQUARTERS

STODIAN OF ENEMY PROPERTY
Rec'd DEC 23 1942
Ans. 719
Referred

IN REPLY PLEASE QUOTE

FILE NO. [REDACTED]

BY AIR MAIL
PAR AVION

OTTAWA.

CANADA December 15, 1942.

Defense and International Affairs

Dear Sir:

Re - Powell Lumber and Fuel Co. Ltd.,
Garibaldi, B.C.

We have been advised by the Commissioner of the British Columbia Provincial Police that a quantity of explosive was seized from the Powell Lumber and Fuel Company, Limited, this owing to the fact that the shareholders in the organization were all Japanese--the seizure being effected by authority of Order-in-Council P.C.1542 dated the 26th February, 1942.

2. We are now informed that the assets of the company in question have been acquired by the North Shore Logging Company, Limited, the shareholders of which are Vancouver businessmen (white), the Solicitor for this organization being R. Rowe Holland, 520 Stock Exchange Building, Vancouver, B.C., who has made a request for the release of the explosive to the company he represents.

3. We are quite prepared to instruct the British Columbia Provincial Police to release the explosive to the Logging Company, but before doing so would appreciate your views on the question at your earliest convenience.

Yours very truly,

K. Duncan
(K. Duncan) Superintendent,
Asst. Director, Criminal Investigation.

G. W. MacPherson, Esq.,
Deputy Custodian of Enemy Property,
501 Royal Bank Building,
VANCOUVER, B.C.

RA/MD

CUSTODIAN OF ENEMY PROPERTY

419

Your File No. [REDACTED]

31st December, 1942.

The Commissioner,
The Royal Canadian Mounted Police,
Ottawa, Ontario.

Defense and International Affairs

Attention Mr. K. Duncan

Dear Sir:

Re: Powell Lumber and Fuel Co. Ltd.,
Garibaldi, B. C.

We beg to acknowledge receipt of your communication of the 15th inst. and to advise that the Custodian has no objection to the release of explosives to the North Shore Logging Company, Limited as suggested in your communication.

Yours truly,

F. G. Shears
Acting Director.

KWH:LF



VICTORIA, B.C.

DEPARTMENT OF LANDS
FOREST BRANCH

22nd January, 1943.

G.M. McPherson, Esq.,
Custodian,
Japanese Evacuee Section,
Dep't. of the Secretary of State,
506 Rogers Building,
Vancouver, B. C.

Dear Sir:-

Please refer to File No. 14604-F.

Enclosed please find herewith a copy
of a letter received from Messrs. Grossman and Holland,
with reference to the transfer of Timber Licences 8930,
8931 and 8932 from the Powell Lumber and Fuel Company
Limited (a Japanese Company).

Has the Powell Lumber and Fuel Company
Limited received your consent to the sale or transfer
of the said timber licences?

At your earliest convenience, we shall
be pleased to receive your direction in regard to
these matters.

Yours truly,

HHS/MP.

Accountant.

Encl.

Reply to Forest Branch, attention of "Records".

DEPARTMENT OF NATIONAL REVENUE



INCOME TAX DIVISION

Quote Tax Reference

ADDRESS REPLY TO
THE INSPECTOR OF INCOME TAX
VANCOUVER

739 HASTINGS ST. W.,
VANCOUVER, B.C.

J.S.S.

18th January, 1943.

VALUATION SECTION	
Date	JAN 18 1943
File No.	
Ref.	
Deferred	<i>Bright</i>

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

ATT'N: Mr. Alexander.

Dear Sir:-

Re: Powell Lumber and Fuel Co. Ltd.,
1355 Powell Street,
Vancouver, B.C.

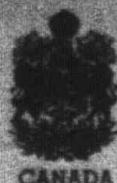
The above Company is indebted to the Crown to the extent of \$36,670.54 in respect to Income and Excess Profits Tax. It is understood that the Company has been liquidating its fixed assets, and the proceeds are on deposit in the Royal Bank of Canada, East End Branch, this city. As it is feared that these funds may be dissipated before payment can be enforced it would be much appreciated if you would co-operate with this Department by taking steps to freeze the funds on deposit in the above-mentioned account for the protection of the Department's claim.

Thanking you in advance for your co-operation,

Yours faithfully,

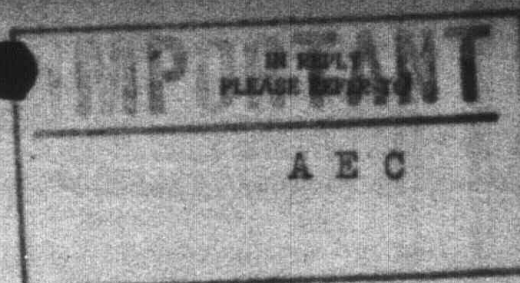
Norman R.
INSPECTOR OF INCOME TAX.

JSS/JR



CANADA

DEPARTMENT OF NATIONAL REVENUE
INCOME TAX DIVISION



739 HASTINGS ST. W.,
VANCOUVER, B.C.

January 19, 1943

ATTENTION: Mr. Alexander

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

Dear Sir:

I would like to draw to your attention
the following facts concerning a Japanese Company,
namely, the Powell Lumber & Fuel Co., Ltd. of Vancouver,
B.C.

During the month of December 1941, a total
of \$42,000.00 was advanced by one or two shareholders
in cash to the Company. Up to the present time, no satis-
factory explanation has been received as to the source
of these funds by the shareholder or shareholders.

As this Company does not appear to be
under your control, this information is brought to your
attention for such action as you may deem necessary.

Yours faithfully,

Inspector of Income Tax

AEC/JMc

EVACUATION SECTION	
Rec'd	JAN 20 1943
File No.	
Ans.	
Referred	

C
O
P
Y

419
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
January 22nd, 1943.

Department of Lands,
Forest Branch,
Victoria, B. C.

Attention: Records

Gentlemen: Re: Powell Lumber and Fuel Company Limited
 Your File No. 14604-F.

We have your communication of the 22nd instant. We were informed by the R.C.M.P. that the assets of the Company had been acquired by the North Shore Logging Co. Ltd. the shareholders of which are Vancouver business men (white). The Powell Lumber and Fuel Company Ltd. have also stated that they have no business relations whatsoever with the enemy and further that they are not indebted to any person residing in Japan or Japanese-controlled territory or to any person who has been detained under the Defence of Canada regulations. The legal entity of the corporation as such does not vest in the Custodian but only the enemy interest in such corporations.

We would, however, be obliged if you would write and let us know if the timber limits are situate within the protected area of British Columbia.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/W

File #419

January 22nd, 1943.

MEMORANDUM

TO: MR. F. G. SHEARS

FROM: MR. K. W. WRIGHT

Re: Powell Lumber and Fuel Company Limited.

On the 15th of December, 1941, the above Company furnished the Custodian with the following information as to their shareholders:

"SEITARO YAMAGUCHI - 170 Shares
(Naturalized 1911)
2348 East 5th Avenue,
Vancouver, B. C.

ASAKICHI NAKAMURA - 165 Shares
(Naturalized 1914)
2342 Eton St.,
Vancouver, B. C.

SUEJI KUMAGAI - 165 Shares
(Japanese Subject)
1118 Powell St.,
Vancouver, B. C.

Further, we have no business relations whatsoever with the enemies."

On the 19th of December, 1941, they advised as follows:

"In reply to yours of December 18, 1941, we wish to inform you that we are not indebted to any person residing in Japan or Japanese controlled territory, or to any person who has been detained under the Defence of Canada Regulations."

On September 29th, 1942, a notice appeared in the press to the effect that on and after October 1, 1942, the registered office of the Powell Lumber and Fuel Company Ltd. would be located at McGillivray Falls, B. C.

Apart from the copies of letters attached hereto, there are a few letters dealing with creditors' claims including later correspondence from the creditors themselves to the effect that their claims were paid upon demand.

The R.C.M.P. wrote on December 15th, 1942, as follows:

"We have been advised by the Commissioner of the British Columbia Provincial Police that a quantity of explosive was seized from the Powell Lumber and Fuel Company Limited, this owing to the fact that the shareholders in the organization were all Japanese--the seizure being effected by authority of Order-in-Council P.C. 1524 dated the 26th February, 1942.

"We are now informed that the assets of the company in question have been acquired by the North Shore Logging Company Limited, the shareholders of which are Vancouver businessmen (white), the Solicitor for this organization being R. Rowe Holland, 520 Stock Exchange Building, Vancouver, B. C. who has made a request for the release of the explosive to the company he represents.

We are quite prepared to instruct the British Columbia Provincial Police to release the explosive to the Logging Company, but before doing so would appreciate your views on the question at your earliest convenience."

You replied as follows:

"We beg to acknowledge receipt of your communication of the 15th instant and to advise that the Custodian has no objection to the release of explosives to the North Shore Logging Company Limited as suggested in your communication."

On the 18th instant, the Inspector of Income Tax advised that the Company is indebted to the Crown to the extent of \$36,670.54 and this letter was fully discussed at a meeting in your office on Monday of this week in the presence of Mr. Field and Mr. Wray of Messrs. P. S. Ross and Sons. You will recall that Mr. Field telephoned Mr. Stevens and it was agreed that Mr. Stevens would write us to the effect that we might find an enemy interest in the advances made during the month of December, 1941. The letter reached us on Wednesday. We had another meeting with Mr. Field and Mr. Wray in your office and it was agreed that caution should be exercised before presenting an Inspection Order for Mr. McPherson's signature. Mr. Field also telephoned the Royal Bank and was informed that the Company had approximately \$75,000.00 at credit.

A letter has just reached us from the Department of Lands to the effect that certain timber licenses are being transferred to the North Shore Logging Company Limited.

In view of all the circumstances, I think it would be advisable to submit the correspondence to Mr. G. W. McPherson and I therefore attach the following:

Copies of letters dated 18th and 19th instant from Inspector of Income Tax;
Copy of letter dated 22nd instant from Department of Lands;
Copy of letter dated 19th instant addressed to Department of Lands from Messrs. Grossman and Holland, Barristers of Vancouver, B. C.;
Copies of letters dated 22nd instant to Inspector of Income Tax and Department of Lands, from us.

I hesitate to recommend an Inspection Order without submitting this case to Mr. McPherson for the reason that the Department of National Revenue are given very wide powers of collection and there may be some weakness insofar as their claim is concerned that we are not aware of.

- 3 -

Inquiry does not reveal that the Custodian has appointed a Controller or issued an Inspection Order for Japanese companies wherein all shareholders are evacuees, and no enemy interest appears to be present by way of creditors or otherwise.

Will you be kind enough to ask Mr. McPherson to sign an Inspection Order if he decides action should be taken.

K. V. WRIGHT

KV/W
ATTACH.

DEPARTMENT OF NATIONAL REVENUE



ADDRESS REPLY TO
THE INSPECTOR OF INCOME TAX
VANCOUVER

Rec'd	JAN 26 1943
File No.	547
Ans.	
Referred	

INCOME TAX DIVISION

739 HASTINGS ST. W.,
VANCOUVER, B.C.

IMPORTANT
Quote Tax Returns
A.E.C.

26th January, 1943.

Office of the Custodian,
Department of the Secretary of State,
912, 675 W. Hastings St.,
Vancouver, B.C.

Dear Sir:-

Re: Your File No. 419,
Legal Department.

I am in receipt of your letter of January 22nd, and realize the difficulty presented in this case.

At the present time our investigation into the source of the advances totalling \$42,000.00 is continuing, and we will be glad to inform you of the result. In the meantime, however, I feel the revenue of the Department is in jeopardy to the extent of the tax liability of the Powell Lumber and Fuel Co. Ltd., and would request you to freeze the Company's account at the Royal Bank of Canada, East End Branch.

Yours faithfully,

Norman Lee
INSPECTOR OF INCOME TAX.
a.e.c.

AEC/JR
Encl.

DEPARTMENT OF NATIONAL REVENUE



INCOME TAX DIVISION

Quote Tax Reference

ADDRESS REPLY TO
THE INSPECTOR OF INCOME TAX
VANCOUVER

799 HASTINGS ST. W.,
VANCOUVER, B.C.

A.E.C.

26th January, 1943.

REGISTER.

Powell Lumber and Fuel Co. Ltd.,
McGillivray Falls, B.C.

Dear Sirs:-

I am enclosing statements indicating the tax liability of your Company to this Department.

The total amount due is as follows:

	<u>1940</u>	<u>1941</u>	<u>Total</u>
Income Tax	\$ 3,873.17	\$ 5,848.20	
Excess Profits Tax	<u>10,158.35</u>	<u>16,906.36</u>	
Total	\$14,031.52	\$22,754.56	
Paid	<u>-</u>	<u>2,054.11</u>	
	\$14,031.52	\$20,700.45	
Int. to Jan. 31, 1943	<u>1,231.90</u>	<u>782.63</u>	
	<u>\$15,263.42</u>	<u>\$21,483.08</u>	<u>\$36,746.50</u>

You are hereby required to make payment to this office in full of the above amount on or before February 6th, 1943.

Yours faithfully,

"NORMAN LEE"

Per "A.E.C."
INSPECTOR OF INCOME TAX

AEC/JR
Encls.

ALL COMMUNICATIONS IN REFERENCE TO FORESTRY
BE ADDRESSED TO THE CHIEF FORESTER

Rec'd	JAN 27 1943
File No.	
Ans.	
Revised	



DEPARTMENT OF LANDS
FOREST BRANCH

Rec'd	JAN 27 1943
File No.	419
Ans.	
VICTORIA, B.C.	

26th January, 1943.

K.W.Wright, Esq.,
Counsel to the Custodian,
Dep't. of the Secretary of State
912 Royal Bank Building,
Vancouver, B. C.

File: 14604-F.

Dear Sir:-

Re: Powell Lumber & Fuel Company Ltd.,

Your File No. 419. Legal Dep't.

In reply to your letter of January 22nd, we would advise that Timber Licences 8930, 8931 and 8932 are situate within the Protected area of British Columbia.

Should you be in accord, we would request that a letter be furnished us by you or the Custodian stating that, in so far as the Department of State or the Custodian is concerned, it will be in order to transfer the said timber licences from the Powell Lumber and Fuel Company Limited to the North Shore Logging Company Ltd.

Your early reply will oblige, in order that we may communicate with Messrs. Grossman and Holland.

Yours truly,

RLS/MP.

Accountant.

Reply to Forest Branch, attention of "Records".

CANADA

DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

7 O'Connor St., Victoria Bldg.,

Ottawa, January 26th, 1943.

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE

PLEASE REFER
TO

FILE NO.

Legal Section
GWM/AD

Dear Mr. Shears,

RE: POWELL LUMBER and FUEL CO. LIMITED

I have your memo with enclosures consisting of a memorandum from Mr. Wright to yourself dated January 22nd and the documents referred to therein.

On the face of it, it does not appear that the Custodian would be justified in issuing an investigation order in the affairs of this company nor do I think that the expense of having P.S. Ross and Sons investigate would be justified. I do, however, think that in view of the interest of the Commissioner of Income Tax in the Royal Bank account that you should advise the Royal Bank that the account should remain blocked until you ascertain where the funds referred to in Mr. Lees' letter of January 19th originated. It may be that there is an enemy interest in the company.

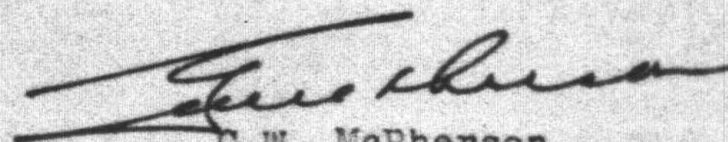
In case the Royal Bank would desire a letter direct from the Deputy Custodian, I am enclosing a letter written by myself to the Bank which you might forward with a covering letter from yourself.

Insofar as the investigation of the company is concerned, this could be carried on direct by Mr. Wright or yourself by writing to the shareholders and demanding the information, in the meantime blocking the bank account in order that pressure may be brought to bear on the interested parties. ~~The~~ lawyer should also be contacted and asked to give the information that he has.

If the company requires funds for any definite purpose then arrangements might be made to release a certain amount from time to time. In view of the cooperation which we have obtained in the past from the Income Tax, every effort should be made to cooperate with them, but they should be advised that if they wish to attach the money they should take the

steps provided for under their own Act and that our actions are designed not to hold the money for them but to give us an opportunity of investigating a possible enemy interest.

Yours sincerely,



G.W. McPherson,
Executive Assistant.

F.G. Shears, Esq.,
Acting Director,
Custodian's office,
Vancouver, B.C.

419
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
January 27th, 1943.

Norman Lee, Esq.,
Inspector of Income Tax,
Department of National Revenue,
739 West Hastings Street,
Vancouver, B. C.

Dear Sir:

Re: Powell Lumber & Fuel Co. Ltd.
Your Reference A.E.C.

This will acknowledge receipt of your communication of yesterday enclosing copy of statement owing for taxes by the above named company.

Herewith you will find copy of communication addressed to the Royal Bank of Canada, East End Branch, today, from which you will note that the Bank has been definitely requested to protect us and to maintain a balance in the account of at least \$38,000.00.

We would be glad if you would keep us informed of the developments in this case.

Yours truly,

K. F. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/W
Encl.

419

306 Royal Bank Building,
Vancouver, B.C.
27th January, 1943.

H. Knudsen Esq.,
Assistant Manager,
Royal Bank of Canada,
East End Branch,
Vancouver, B.C.

Dear Sir:

Re: Powell Lumber & Fuel Co., Ltd.

This letter is written to confirm our telephone conversation this morning in regard to the above Company's account at your branch of the Royal Bank of Canada.

The Powell Lumber & Fuel Co., Ltd. is a Japanese controlled company and they have been permitted to operate outside of our direct control.

We have been advised by another Government Department of a claim which they have against this company and which they have requested us to protect.

It is not our wish to embarrass the normal operations of the Powell Lumber & Fuel Co., Ltd. but we are asking that before any cheques of an unusual size are paid you will first advise us and definitely we request you to protect us and maintain a balance in the account of at least \$35,000.00.

You informed us that you would make the necessary notations on your books to this effect and we would be glad if you would confirm same in writing.

Yours truly,

F. G. Shure,
Acting Director.

FOS/PHE

419

Your Ref. - Legal Section

506 Royal Bank Building,
Vancouver, B.C.

27th January, 1943.

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

Dear Mr. McPherson,

Re: Powell Lumber & Fuel Co., Ltd.

We recently sent you a Memorandum from Mr. Wright in reference to the above company in connection with the transfer of timber licences to the North Shore Logging Company Limited and also in regard to a claim from the Inspector of Income Tax of approximately \$36,800.00.

The licences are situated in the protected area, the Company's offices at McGilverey Falls. There is no enemy interest disclosed on this file and Mr. Wright has written to the Department of Lands, Forest Branch, stating that we have no objection to the transfer of the timber licences to the North Shore Logging Co., Ltd.

Further to the matter of the income tax claim, they telephoned to us again yesterday and this morning we received a letter from them dated January 26th which reads as follows:

"At the present time our investigation into the source of the advances totalling \$42,000.00 is continuing, and we will be glad to inform you of the result. In the meantime, however, I feel the revenue of the Department is in jeopardy to the extent of the tax liability of the Powell Lumber and Fuel Co., Ltd., and would request you to freeze the Company's account at the Royal Bank of Canada, East End Branch."

In view of this I have written to the Royal Bank of Canada as per the copy of letter attached and also advised the Inspector of Income Tax of our action.

2.

G.W. McPherson Esq.

We feel that in view of this request coming from another Government Department that it was in order for us to take this action and I presume it could be justified under Order-in-Council P.C. 2483, Section 12 (2) as the money in question remains in the protected area and we are taking this action for the purpose of protecting the possible interest of a creditor.

Yours very truly,

F. G. Shears,
Acting Director.

FGS/PMH

PLEASE ADDRESS
ALL COMMUNICATIONS
TO THE MANAGER

CABLE ADDRESS "ROYALBANK"

The Royal Bank of Canada

INCORPORATED 1869

EAST END BRANCH

Vancouver, B.C.

EVACUATION SECTION

Rec'd. JAN 30 1943

File No.

Ans.

Referred

Attention Mr. F. G. Shears

January 28th, 1943.

File 419

The Custodian,
Department of the Secretary of State,
506 Royal Bank Building,
Vancouver, B. C.

Dear Sir:

Powell Lumber & Fuel Co. Limited

We have for acknowledgment your letter of the 27th instant relative to the above company, and as requested, we will advise you before paying any cheques of unusual size against their account. We have also made a notation on our records that a balance of \$38,000 be retained in the account subject to your instructions.

Yours truly,



Assistant Manager.

Rec'd FEB 9 1943
 File No.
 Ans.
 PLEASE ADDRESS
 ALL COMMUNICATIONS
 TO THE MANAGER

The Royal Bank of Canada

INCORPORATED 1869
 EAST END BRANCH

CABLE ADDRESS "ROYALBANK"

Vancouver, B.C.

RECEPTION SECTION
 Rec'd FEB 5 1943
 File No. 419
 Referred 912

February 4, 1943.

Department of the Secretary of State,
 506 Royal Bank Building,
 VANCOUVER, B. C.

Rec'd FEB 9 1943
 File No.
 Ans.
 Referred

Dear Sirs:

Powell Lumber & Fuel Co. Ltd. - File #419.

With reference to your previous correspondence, we quote
 a part of a letter received from the above company:

"As you know the Company has about \$50,000.00 in the account
 lying idle. As we are in the virtual voluntary liquidation
 and not having definite plans for immediate future, we are
 wondering what we should do with the fund. Please therefore
 let us know by way of advice what we may do to the best int-
 erest of the Company. If buying bonds is advisable please
 let us know which are available and which you consider best."

Please advise us the nature of the reply you wish us to
 make, and if we may advise them of the restrictions placed on their ac-
 count in your letter of January 27th, 1943.

Yours truly,

J. F. [Signature]

pro Manager.

Rec'd	FEB 5 1943
File No.	
Ans.	
Referred	

9th February, 1943.

MEMORANDUM.

To: Mr. K. W. Wright

From: Mr. F. G. Shears

Re: Powell Lumber & Fuel Company Ltd.

Mr. McPherson advises that the letter I wrote to the Royal Bank asking them to maintain a balance of \$38,000.00 is in order. He also says:

"I think you should follow it up by making an investigation to ascertain whether or not there is any enemy interest in this company's assets including the bank deposit."

In his previous letter which crossed with mine, he replied on January 26th and stated:

"I have your memo with enclosures consisting of a memorandum from Mr. Wright to yourself dated January 22nd and the documents referred to therein."

On the face of it, it does not appear that the Custodian would be justified in issuing an investigation order in the affairs of this company nor do I think that the expense of having P.S. Ross and Sons investigate would be justified. I do, however, think that in view of the interest of the Commissioner of Income Tax in the Royal Bank account that you should advise the Royal Bank that the account should remain blocked until you ascertain where the funds referred to in Mr. Lees' letter of January 19th originated. It may be that there is an enemy interest in the company."

Write to Jackson

F. G. Shears

FGS/PMH

F. G. Shears,
Acting Director.

506 Royal Bank Building,
Vancouver, B.C.

11th February, 1943.

419

*Mr. Montgomery
Powers*

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

Dear Sirs:

Re: Powell Lumber & Fuel Co., Ltd.

We are in receipt of your letter of the 4th instant in which you quote from a part of a letter you have received from the above company in regard to the investment of funds which you are holding to their credit.

We would have no objection to Bearer Bonds being purchased but would request that such bonds would be held by yourselves for the time being.

We are making certain enquiries and hope in the near future to advise you as to whether it will be necessary for us to maintain any control over their affairs.

For the time being you may not consider it necessary to suggest to the Powell Lumber & Fuel Company that we have any interest in this matter but merely carry on correspondence with them by way of any advice which you may wish to give them in answer to their enquiries.

Yours truly,

F. G. Shears,
Acting Director.

FGS/PHE

ESTABLISHED 1858

CUSTODIAN OF ENEMY PROPERTY
CABLE ADDRESS: PHIL ROSS

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. J. ROSS
G. H. 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

Rec'd	FEB 16 1943
File No.	
Ans.	
Referred	<input checked="" type="checkbox"/>

ROYAL BANK BUILDING
260 ST. JAMES STREET

MONTREAL, QUE.
Vancouver, B. C.

13th February, 1943.

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

Attention Mr. K. W. Wright

Dear Sirs:

Re: Powell Lumber and Fuel Co. Ltd.

We would acknowledge your letter of 12th February and would advise you we wrote on the same day to Mr. Jacklin requesting certain specific information in the matter of the company's account and shareholdings that should, if properly replied to, give us the information we require.

We will advise you as soon as this is received.

Yours faithfully,

P. S. Ross & Sons



THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION, LIMITED

111 BANK OF NOVA SCOTIA BUILDING, 602 WEST HASTINGS STREET

(BRITISH COLUMBIA DIVISION) VANCOUVER, B.C.

JOHN COWAN, MANAGER

TELEPHONE:
PACIFIC 4321

March 4th, 1943

To the Creditors of
QUEENS REACH TIMBER CO. LTD.,
Jervis Inlet, B. C.

Dear Sirs:

Pursuant to the settlement recommended at the meeting of creditors held on October 29th, 1942, assignments of accounts were obtained from creditors representing \$32,920.83 of the total ordinary indebtedness amounting to \$47,744.84.

Mr. Lando has since provided the stipulated \$4,000.00 for the assignments, less a pro rata share of the settlement covering the portion applying to claims, amounting to \$14,824.01, of those creditors who had not assented to the arrangement.

We now enclose herewith:

- (1) Trustee's statement of receipts and disbursements
- (2) Dividend list
- (3) Cheque covering dividend at the rate of 6.4% on your claim as filed

With the distribution as indicated, the estate is now closed.

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

Z/S
Circ.#1867



Re: QUEENS REACH TIMBER CO. LTD., Jervis Inlet, B. C.

Trustee's Statement of Receipts & Disbursements

Receipts

E. Lando - settlement

\$ 4,000.00

Disbursements

Advertising	\$ 9.00
Insurance	70.24
Notices to creditors	131.05
Representative's services	368.87
Postage	15.34
Legal fees	100.00
Sundries	<u>24.65</u>

719.15

Trustee's remuneration

200.00

Total Disbursements

919.15

Available for distribution

3,080.85

Amount retained by E. Lando
(re unassigned claims amounting
to \$14,824.01)

Share of settlement	1,241.94
Less part of expenses paid	<u>268.03</u>
	973.91

Payments to Ordinary Creditors
(Total claims \$32,920.83)

Dividend at 6.4%

2,106.94

3,080.85

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

M/S
Circ. #1868
Vancouver, B. C.
March 4th. 1943



Re: QUEENS REACH TIMBER CO. LTD., Jervis Inlet, B. C.

Dividend List

Balderston Motors Ltd.	Vancouver, B. C.	\$ 69.97
Bingham & Hobbs Equipment Co. Ltd.	"	402.03
H. Brown & Sons Ltd.	"	2,302.96
Canadian Liquid Air Co. Ltd.	"	61.69
Carrichael Motor Supply Ltd.	"	8.80
Geo. S. Clarke	Squamish, B. C.	44.00
Clarke & Stuart Co. Ltd.	Vancouver, B. C.	25.84
Estate of A. J. Dumaresq	"	312.55
Dominion Drag Saw Co. Ltd.	"	59.33
Empire Motors Ltd.	"	197.44
F. & F. Equipment Co.	"	66.30
Ferguson Truck & Equipment Co.	"	1,463.80
General Towing & Lighterage Co. Ltd.	"	73.00
Harvey Boot Factory Ltd.	"	27.43
Imperial Oil Ltd.	"	3,923.84
B. L. Johnson Walton Co. Ltd.	"	779.82
Jones Tent & Awning Ltd.	"	108.12
J. Leckie Co. Ltd.	"	29.83
Lister Iron Works	"	106.65
Macaulay, Nicolls, Maitland & Co. Ltd.	"	786.49
Harry Martin & Son	"	238.47
Mohawk Lumber Co. Ltd.	New Westminster, B. C.	6,177.58
Nanaimo Towing Co. Ltd.	Nanaimo, B. C.	270.80
Opsal Steel Co. Ltd.	Vancouver, B. C.	115.64
Powell Lumber & Fuel Co. Ltd.	"	6,398.11
Reliance Motor & Machine Works Ltd.	"	38.05
Royal Bank of Canada	"	3,437.46
Ritchie & Son Ltd., P. E.	"	430.70
Safety Supply Co.	"	11.22
Shue Yuen Co.	"	626.43
Simson-Maxwell Ltd.	"	267.52
Snap-on Tools of Canada Ltd.	"	10.80
Truck Parts & Equipment Ltd.	"	70.26
Truck Tires & Recapping Ltd.	"	168.56
Tyee Machinery Co. Ltd.	"	144.10
Union Steamships Ltd.	"	237.15
University Press	"	9.72
Vivian Engine Works Ltd.	"	34.53
John Watson Ltd.	"	118.90
The White Co. Ltd.	"	415.19
Willson Stationery Co. Ltd.	"	23.33
Vancouver Supply Co. Ltd.	"	2,826.42
		<u>\$ 32,920.83</u>
1st and final dividend - 6.4%		<u>\$ 2,106.94</u>

S/
Circ. #1869

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

Mc Gillivray Jervis, B.C.



BRITISH COLUMBIA DIVISION

*The Canadian Credit Men's Trust
Association, Limited*

OFFICE OF THE MANAGER

JOHN COWAN, M.C.I.

Rec'd	MAR 5 1943
File No.	419
Ans.	
Referred	

March 4th, 1943

419
The Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Dear Sir:

Re: Queens Reach Timber Co. Ltd. and
Powell Lumber & Fuel Co. Ltd.

Enclosed herewith you will find copy of our final report to the creditors in connection with the above.

This covers a compromise settlement made by the creditors with the debtor company, of which the Powell Lumber & Fuel Co. Ltd. was one. At the time the arrangement was completed the creditor in question furnished an assignment of the account and as you will notice, this has been included with the others shown on the Dividend List attached.

The proportion of the proceeds available for the company mentioned is \$409.48, for which you will find cheque enclosed. You will note this is made in your favor and we shall be glad if you will make the necessary arrangements to get in touch with the proprietor of the company or the proper parties, as we understand this was a Japanese concern and the affairs have no doubt been taken over by your Department.

We would appreciate an acknowledgment of this remittance at your convenience.

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

John Cowan
Manager

R/S
Encs.

419

912 Royal Bank Building,
Vancouver, B.C.,
March 6, 1943.

Canadian Credit Men's Trust
Association Limited,
602 West Hastings Street,
Vancouver, B.C.

Gentlemen:

Re: Queens Reach Timber Co. Ltd and
Powell Lumber & Fuel Co. Ltd.

We have your letter of March 4th.

The Custodian has not taken over the affairs of
the above noted company and we would suggest, therefore,
that dividend cheque be made payable to the company and for-
warded to them at McGillivray Falls, B.C.

We are returning herewith your cheque No. A3094
in the amount of \$409.48 which is made payable to Mr. G.W.
McPherson, Custodian.

Yours truly,

K.W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/DC
Encl.

PLEASE ADDRESS
ALL COMMUNICATIONS
TO THE MANAGER

CABLE ADDRESS "ROYAL BANK"

File 419 J.V.

The Royal Bank of Canada

INCORPORATED 1869
EAST END BRANCH

Vancouver, B.C.

EVACUATION SECTION	
Rec'd	MAR 9 1943
File No.	<i>7550 J.V.</i>
Ans.	<i>419</i>
Referred	<i>Shots.</i>

March 8th, 1943

Attention - Mr. F.G. Shears

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

Dear Sirs:

Powell Lumber & Fuel Company Limited

With reference to your letter of February 11th and our several conversations since, we have today paid a cheque of the above company in favor of the Receiver General of Canada for \$31,664.90. Same bears a notation that it is in full payment of Income and Excess Profits tax to December 31, 1942.

We understand that our action in this matter meets with your approval and that you will, in reply to this letter, advise us definitely whether or not you wish to be kept informed as to further transactions. Presumably the request contained in the second last paragraph of your letter of January 27th, 1943 has not been disposed of.

Yours truly,

W. Montgomery

Manager.



BRITISH COLUMBIA DIVISION

*The Canadian Credit Men's Trust
Association, Limited*

OFFICE OF THE MANAGER

JOHN COWAN, M. S. I.

Rec'd	MAR 11 1943
File No.	449
PTS.	
Remarks	

March 10th, 1943

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

Dear Sir:

Re: Queens Reach Timber Co. Ltd.

We have yours of March 6th returning cheque issued by us in favor of the Custodian, being first and final dividend re the claim of the Powell Lumber and Fuel Co. lodged in the above matter.

In view of the information given us, we are forwarding cheque direct to the firm mentioned and destroying that returned with yours.

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

John Cowan
Manager

Z/S

506 Royal Bank Building,
Vancouver, B.C.

27th March, 1943.

419

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

Dear Sirs:

Re: Powell Lumber & Fuel Company Ltd.

We regret that we have delayed answering your letters
of the 6th and 22nd instant.

We note that a cheque in favour of the Receiver
General of Canada in the amount of \$31,664.90 has been issued
by the above Company in full payment of income and excess profits
tax to December 31st, 1942.

We now feel that it is not necessary for us to exercise
any control over this account in your bank and wish to thank you
for your co-operation which you have given us regarding same.

Yours truly,

F. G. Shears,
Acting Director.

FCS/PMH

A COMMUNICATION SHOULD RELATE TO
ONE COMPANY ONLY.



OFFICE OF THE
REGISTRAR OF COMPANIES
VICTORIA, B.C.

June 3rd, 1943

94 1121

Ian Macpherson, Esq.,
506 Royal Bank Bldg.,
Vancouver, B. C.

EVACUATION SECTION	
Rec'd	JUN 4 1943
File No.	12783 679 11168
Ans.	
Referred	Ian Macp

Dear Sir:

re Powell Lumber & Fuel Co. Ltd.

Replying to your letter of the 2nd instant,
I beg to advise that the registered office of this company
according to a notice filed on the 15th October, 1942 is
at McGillivray Falls, B. C. The name of its President or
Manager is not recorded but its directors given on its
last annual report dated the 14th August, 1942 are:

Yamaoka, Seitaro	McGillivray Falls, B. C.	Merchant
Nakamura, Asakichi	"	"
Yamaoka, Nobuichi	"	Sales Manager

I am,

Your obedient servant,

Deputy Registrar of Companies

WLL/GW

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

CUSTODIAN OF FINANCIAL RECORDS
JUL 9 1943
Rec'd _____
File No. _____
Ans. _____
Referred *Miss Sullivan*

ROYAL BANK BUILDING
VANCOUVER, B. C.

Our file 295-I.M.

6th July, 1943.

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

Dear Sirs:

Re: Powell Lumber and Fuel Company Limited

We attach hereto assessments of the Dominion Income Tax
Department of the above company for 1940 and 1941. As this company
is not under our control we are passing same on to you.

Yours faithfully,

P. S. Ross & Sons

Enclosure.

*Pls ph to
K W W*

EVACUATION SECTION
Rec'd JUL 8 1943
File No. *Det 107834 417*
Ans. *L*
Referred *9/21*

ADDRESS ALL COMMUNICATIONS TO THE WORKMEN'S COMPENSATION BOARD,
411 DUNSMUIR STREET, VANCOUVER, B. C., AND REFER TO CLAIM OR FIRM NUMBER

E. E. H. WINN, K. C. CHAIRMAN
J. H. PILLSBURY, COMMISSIONER
CHRIS. W. PRITCHARD, COMMISSIONER
F. P. ARCHIBALD, SECRETARY



BRITISH COLUMBIA

The Workmen's Compensation Board

VANCOUVER

EVACUATION SECTION	
RECD	JAN 7 1944
File No.	
Ans.	
Referred	

January 5, 1944.

Custodian,
Japanese Evacuation Section,
Royal Bank Building,
VANCOUVER, B. C.

Internal File 419 - Lundry

Dear Sir:

Re: Firm #13832 - Powell Lumber & Fuel Co. Ltd.

We are enclosing herewith our cheque No. E 5468
in the amount of \$325.04, this being refund of the overpayment
of the assessments of the above-named company for the year
1942.

The Powell Lumber & Fuel Co. Ltd. was a Japanese
company, who, we understand are now located at McGillvray
Falls, B. C.

Yours truly,

THE WORKMEN'S COMPENSATION BOARD

Assessor.

HR:EM
Encl.

419
Legal Section

509 Royal Bank Building,
Vancouver, B.C.,
January 8, 1944.

The Powell Lumber & Fuel Co. Ltd.,
McGillivray Falls, B.C.

Dear Sirs:

We attach hereto cheque of the Workmen's
Compensation Board in the amount of \$325.04 being refund of the
overpayment of the assessments of your Company for the year
1942.

Will you kindly acknowledge receipt to this
Office.

Yours truly,

K.W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/DG
Attach

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

Rec'd	MAY 23 1944
File No.	
Ans.	
Referred	MR WRIGHT

ROYAL BANK BUILDING

VANCOUVER, B. C.

May 23rd, 1944.

Our File 295-175

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

ENEMY SECTION	
Rec'd	MAY 23 1944
File No.	419
Ans'd	
Refer'd	MR PEERS

Attention: Mr. K. W. Wright

Dear Sirs:

Re: Powell Lumber and Fuel Company Limited

We enclose copy of letter written to Mr. Jacklin under date of 12th February, 1943, and our letter of yesterday's date requesting that the information asked for be supplied immediately.

Yours faithfully,

P. S. Ross & Sons

Encls.

Vancouver, B. C.

Our file 295-JM

12th February, 1943.

W. A. Jacklin, Esq.,
Chartered Accountant,
850 West Hastings Street,
Vancouver, B. C.

Dear Sir:

Re: Powell Lumber and Fuel Company Limited

We understand the above Company is your client, and that at the present time you have all their accounts and records. We have been requested by the Custodian's office to obtain certain information from you without going through the formality of making a formal investigation and investigation report. We would, therefore, ask you to advise us as follows:

1. A complete list of shareholders showing particulars of any changes during the past two years.
2. Particulars of any balances between the Company, its officers or shareholders, and any persons resident in the past or present in territory occupied by the enemy at this date.
3. The last statements of the Company, or if this is not of recent date a copy of the last trial balance showing details of the accounts payable.

We understand that substantial sums of money were deposited to the Company's bank account during the past three months. Please supply us with a brief summary thereof.

While we appreciate you are busy at this season we must request the foregoing information be supplied within the next few days.

Your kind cooperation will be appreciated.

Yours faithfully,

CUSTODIAN OF ENEMY PROPERTY

Walter A. Jacklin & Co.
Chartered Accountants

TELEPHONE: PACIFIC 5534
202 CREDIT FONCIER BUILDING
VANCOUVER, B. C.

Sept. 29th 1944.

ENEMY SECTION	
Rec'd	OCT 2 1944
File No.	
Amtd	
Refer	MR PEERS

Mr. K. W. Wright,
Counsel to Custodian,
Custodians Office,
509 Royal Bank Building,
Vancouver, B. C.

File 419 Legal Dept.

Dear Sir:-

In reply to your letter of the 28th we beg to
advise as follows:-

Shareholders:

S. Wanaoka 165 shares
A. Nakamura 165 "
S. Kumagai 165 "

Held jointly by above 5 "

Total 500 Shares.

There has been no change in the shareholdings
since the shares were issued.

2. There are no outstanding balances, receivable or
payable except one or two small balances shown in statement.

3. Copy of last annual balance sheet is attached
hereto.

Yours faithfully,

Walter A. Jacklin & Co.,

Chartered Accountants.

CUSTODIAN OF ENEMY PROPERTY

Powell Lumber and Fuel Company Ltd.,
Vancouver, B. C.

Balance Sheet as at December 31, 1942.

Assets.

Current Assets:

Cash on hand,	\$ 38.74	
Cash in bank,	<u>52384.98</u>	\$52423.72
Accounts Receivable:		
S. Yamaoka,	\$ 36.58	
Galbraith & Sulley, Machinery Account,	<u>6532.55</u>	<u>6569.13</u>

Total Current Assets: \$58992.85

Machinery & Equipment:

	Cost.	Dep'n.	Net.	
Mill Machinery,	\$18000.00	\$ 8200.00	\$ 9800.00	
Automobile,	1000.00	116.66	883.34	
Furniture & Fixtures,	715.00	191.54	523.46	
	<u>\$19715.00</u>	<u>\$ 8508.20</u>	<u>\$11206.80</u>	11206.80

Other Assets:

Suspense (Deposit to cover Legal fees)	\$ 1500.00	
Goodwill,	<u>2517.01</u>	<u>4017.01</u>
		<u>\$74216.66</u>

Liabilities

Current Liabilities:

Accounts Payable:		
Workmens Compensation Board,	\$ 44.57	
A. Takamura,	<u>1.87</u>	

Total Current Liabilities: \$ 46.44

Capital Stock Issued and Paid, \$50000.00

Capital Surplus:

Profit on sale of Trucks,	\$ 985.50	
Profit on sale of Furniture		
and fixtures,	192.12	
Profit on sale of Mill Machinery,	17053.18	
Profit on sale of Timber Claim,	<u>1980.54</u>	20211.34

Earned Surplus:

December 31, 1941, Deficit,	\$23007.03	
Add: Income Taxes Paid,	<u>2054.11</u>	
	\$25061.14	
Deduct: Inventory Adjustment,	<u>34422.00</u>	
	\$ 9360.86	
December 31, 1942, Net Loss,	<u>5401.98</u>	<u>3958.88</u>
		<u>74170.22</u>

\$74216.66

*Walter A. Jacklin &
Chartered Accountants*

TELEPHONE: PACIFIC 8634
202 CREDIT FONCIER BUILDING
VANCOUVER, B. C.

CUSTODIAN OF ENEMY PROPERTY	
ENEMY SECTION	
Rec'd	OCT 6 1944
File No.	
Ans'd	
Refer'd	MR. Peers

October 5, 1944.

Mr. K. W. Wright,
Counsel to Custodian,
Custodians Office,
509 Royal Bank Building,
Vancouver, B. C.

Dear Sir:

Re: File #419 Legal Section

In reply to your letter of October 3rd,
we enclose herewith the requested Balance Sheet of the
Powell Lumber & Fuel Co. Ltd., as at December 31, 1941.

We trust this information will complete your
file.

Yours very truly,

Walter A. Jacklin & Co.,

H. D. Selby - H. D.
Chartered Accountants.

Powell Lumber & Fuel Company Ltd.,
Vancouver, B. C.

Balance Sheet as at December 31, 1941.

Assets

Current Assets:

Cash on hand,		\$ 803.46
Accounts Receivable:		
Lumber Accounts,	\$20043.48	
Fuel Accounts,	1050.62	
Miscellaneous,	<u>5953.27</u>	27047.37
Dominion of Canada Victory Bonds,		4050.00
Inventory of Logs and Lumber,		<u>8117.00</u>

Total Current Assets: \$ 40017.83

Advances - re Logging Operators, 10030.34

Plant and Equipment:

	Cost	Dep'n.	Net	
Buildings,	\$ 8014.16	\$ 8014.16	\$ - - - -	
Machinery,	67223.41	22293.48	44929.93	
Trucks,	13442.27	5722.33	7719.94	
Furniture & Fixtures,	2080.35	946.74	1133.61	
	<u>\$90760.19</u>	<u>\$36976.71</u>	<u>\$53783.48</u>	53783.48

Other Assets:

Deposit, B. C. Electric Co. Ltd.,	\$ 50.00	
Deposit, P. L. I. B.,	100.00	
Goodwill,	<u>2517.01</u>	2667.01

\$106498.66

Powell Lumber & Fuel Company Ltd.,
Vancouver, B. C.

CUSTODIAN OF ENEMY PROPERTY

Balance Sheet

as at

December 31, 1941.

Liabilities

Current Liabilities:

Notes Payable:

Bank Overdraft,

A. R. Williams Machinery Co. Ltd.,

\$ 5480.32

1650.00

\$ 7130.32

Accounts Payable:

Trade Accounts,

Accrued Wages,

Monarch Life Insurance Co. Ltd.,

Sales Tax,

National Defence Tax,

War Savings Certificates,

Miscellaneous,

\$17869.31

5265.08

486.49

488.27

633.33

284.75

1112.79

26140.02

Total Current Liabilities:

\$ 33270.34

Loans Due Shareholders:

S. Yamaoka,

A. Nakamura,

S. Kumagai,

\$27742.21

16739.92

1753.22

46235.35

Capital Stock Issued:

\$50000.00

December 31, 1940, Deficit,

\$27975.88

Add: Income Taxes Paid,

166.40

\$28142.28

December 31, 1941, Net Profit,

5135.25

23007.03

26992.97

\$106498.66

Walter A. Jacklin &
Chartered Accountants

TELEPHONE: PACIFIC 8834
202 CREDIT FONCIER BUILDING
VANCOUVER, B. C.

ENEMY SECTION	
Rec'd	OCT 24 1944
File No.	119
Ans'd	
Refer'd	MR PEERS

October 23, 1944.

Mr. K. W. Wright,
Counsel to the Custodian,
507 Royal Bank Building,
685 West Hastings Street,
Vancouver, British Columbia.

Re Powell Lumber & Fuel Co., Ltd.,

Dear Sir:

Yours of the 7th re above company. The shareholders account shown in our statement are the ordinary salary accounts plus the following amounts loaned the company:

S. Yamoka, December 10, 1941	\$20,000.
24, "	7,000.
A. Nakamura December 10, "	10,000.
24, "	5,000.

These moneys were transferred from the personal accounts of these men to the company for the purpose of buying a timber limit. This was subsequently resold and the money repaid them in April, 1942.

The funds in their personal accounts were an accumulation covering some years. The accounts have been examined by the Income Tax Office.

Yours faithfully,

Walter A. Jacklin & Co.,

H. N. Selby - Heli
Chartered Accountants.

10783
no claim
679
no claim
Plo pht. to fuel
K. W. W.
1944

October 24th, 1944.

MEMORANDUM

TO: MR. K. W. WRIGHT

FROM: MR. G. H. PEERS

RE: Powell Lumber & Fuel Co., Ltd.

This Company appears to have liquidated its assets in the Protected Area and has moved its registered office to McGillivray Falls, B. C.

The Company's auditors, Walter A. Jacklin & Co., state that the funds total \$42000.00 loaned to the Company by Seitaro YAMAOKA and Asakichi NAKAMURA during December 1941, were from personal funds of these men which they had accumulated over a period of years. Information on our files indicates that YAMAOKA took out Naturalization papers in 1911 and NAKAMURA in 1914.

If the Walter A. Jacklin & Co. statement in regard to the source of the funds loaned to the Company is acceptable, nothing further need be done in regard to this Company and our file may be closed.

The personal files of Seitaro YAMAOKA and Asakichi NAKAMURA show no personal debts remaining unpaid.

GHP/O'B

G. H. PEERS

J. D. MCPHEE
BARRISTER AND SOLICITOR

NOTARY PUBLIC

EVACUATION SECTION	
Rec'd	MAR 19 1948
File No.	419
Ans.	
Referred	<i>Shaw</i>

TELEPHONE: MARINE 9028

SUITE 524, VANCOUVER BLOCK,
736 GRANVILLE STREET,
VANCOUVER, B.C.

March 18, 1948

Office of The Custodian,
Royal Bank Bldg.,
VANCOUVER, B.C.

Dear Sir : Re: Claim of Powell Lumber
 & Fuel Co. Ltd.

On March 11th last I wrote you in connection with the above claim and enclosed statement of claim in duplicate. I requested that you be kind enough to acknowledge receipt of these papers.

Would you please be good enough to let me know whether you received the above-mentioned claim.

Yours very truly,

JLA/

J.D. MCPHEE

PER .

John L. Arber