9212

FORM "A"

BUSINESS

BUREAU POWELL STREET FILE No. 9212

OFFICE OF THE CUSTODIAN

JAPANESE SECTION

To be completed by persons of the Japanese race having property in any protected area. The proper administration of this property requires such persons to give full particulars as requested in this form.

PERSONAL INFORMATION

NAME: Canadian Saltery Ltd.

HOME ADDRESS: North Galiano Island, B. C.

REGISTRATION NUMBER ----- SEX: ------ AGE: -------

OCCUPATION: -------

(If any business or businesses carried on, state where, under what name and whether carried on by yourself or in partnership with anyone; if partnership, give partner's name.)

EMPLOYER: ------

MARRIED? ------

NAME OF WIFE OR HUSBAND: ------

ADDRESS OF WIFE OR HUSBAND: ------

NAMES OF ANY LIVING CHILDREN: -------

ADDRESS OF CHILDREN: -------

AGE OF CHILDREN: ------

STATEMENT OF ALL REAL PROPERTY (Each parcel must be mentioned and particulars given)

1. LOCATION AND DESCRIPTION:

2. BUILDINGS AND OTHER IMPROVEMENTS:

3. INSURANCE (Give particulars; state where policies are)

4. TAXES (Amount and where payable)

5. ENCUMBRANCES (Including any unregistered claims or deposit of title deed)

6. OCCUPANCY AND LEASES (If vacant so state)

7. STATE WHEREABOUTS OF TITLE DOCUMENTS: None

8. STATE IF ANY OTHER PERSON HAS ANY INTEREST: None

9. IF FARM LAND STATE CROPS SOWN None

STATEMENT OF REAL PROPERTY OCCUPIED

1. LOCATION AND DESCRIPTION: North Galiano Island, B. C.

owned by

2. LANDLORD'S NAME AND ADDRESS Howe Sound Fisheries Ltd.

3. PARTICULARS OF LEASE AND RENT AND DATE TO WHICH PAID:

None

4. STATE WHEREABOUTS OF LEASE: None

5. SUB-TENANTS, IF ANY (Give name, address, rent and to what date paid)

None

6. IF FARM LAND, PARTICULARS OF CROPS SOWN:

None

STATEMENT OF PERSONAL PROPERTY OWNED:

1. GIVE BRIEF DESCRIPTION AND STATE LOCATION OF FURNITURE, FIXTURES, EQUIPMENT AND MACHINERY, STOCK IN TRADE AND PERSONAL EFFECTS:

Baltery Building and machinery, fishing nets(Herring), scows(3), particulars of which are listed with J. D. Swanson, 525 Seymour St., Vanc'r, B. C.

2. HORSES, LIVESTOCK AND OTHER ANIMALS, POULTRY AND PETS

None

3. GIVE THE NAME AND ADDRESS OF ANY PERSON HAVING ANY INTEREST IN, OR CLAIM ON ANY SUCH PROPERTY None

J. Kasho Co. Ltd. - half share on fishing nets only.

FORM "JP" FILE No.

4. INSURANCE CARRIED ON ABOVE PROPERTY: ~~None~~ $30,000.00

Particulars of which are listed with J. D. Swanson, Vanc'r, B. C.

5. MORTGAGES, LIENS AND OTHER CLAIMS ON PROPERTY IN POSSESSION OF OTHERS: None

6. MONEYS OWING TO YOU (State if any of these debts assigned and if so, to whom)

Book accounts with J. D. Swanson, 525 Seymour St., Vanc'r, B.C.

7. BONDS, DEBENTURES, SHARES, STOCKS OR OTHER SECURITIES (State whereabouts)

None

8. BANK ACCOUNTS: None

9. LIFE INSURANCE: None

10. INTEREST IN ANY ESTATES OR TRUSTS. None

11. SAFETY DEPOSIT BOX: None

LIABILITIES:

1. PERSONAL DEBTS: None

2. TRADE DEBTS: Book accounts with J. D. Swanson, 525 Seymour St., Vanc'r, B. C.

It company. its

I, the undersigned, hereby voluntarily turn over to the Custodian all my property in the protected area as set out above, excepting fishing vessels, deposits of money, shares of stock, debentures, bonds or other securities, if any.

It we its its

I certify that the above information is true and complete and fully discloses all my property of every description in any protected area in British Columbia and sets forth all my liabilities direct and indirect.

Dated this 15th day of May 1942

Attested by the hand of the proper officers in that behalf,

A. McArthur
Witness

(Signature)
Howe Canadian Saltery Ltd.
President... S. Sugiyama
Director.... S. Sugiyama

FOR DEPARTMENTAL USE

G. W. McPHERSON

Ottawa, August 14, 1948.

MEMORANDUM FOR MR. SHEARS

Re: Canadian Saltery Limited

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 Messrs. Tiffin, Wismer & Russell and discuss my letter of July 14th with them, and ascertain whether or not they are 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/FC.

MEMORANDUM

September 7th, 1948.

Re: Nova Scotia Fisheries Limited
Barnard Fish Company Limited
Canadian Salteries Limited

Spoke to Mr. Hogg this morning by telephone, and he advises that he has written to his clients and advised them that their respective claims do not come within the terms of reference. He has requested that he be authorized to withdraw them but has received no reply.

He feels that until they agree he cannot jeopardize their rights.

He agrees that when Judge Bird returns we will have a meeting with him and have him rule on the question in order that we will not waste time preparing defences.

G. W. McPherson.

GWMcP/ER

MEMORANDUM October 28th, 1948.

TO: Mr. G. W. McPherson

FROM: Mr. H. A. Carmichael

Re: Canadian Salteries Claim
Howe Sound Fisheries Claim
and the Burrard Fish Co. Claim.

Pursuant to your meeting with Mr. Wismer, who appeared on behalf of Mr. Hogg, in Judge Bird's Chambers yesterday afternoon, I wish to make the following observation:

The above claims will be withdrawn but they will be spoken to around the end of next week, November 5th, when Mr. Justice Bird will make a ruling to the effect that they are outside the Terms of Reference of the Commission Hearing, for reasons which Mr. Wismer has agreed to.

H.A.C.

/ HAC/JS

CANADIAN SALTERY LIMITED

Original Gross Claim	$ 38,073.80
Sale Price	2,900.00
Original Net Claim	35,173.80
Amount of Claim Withdrawn	35,173.80

MEMORANDUM

October 27, 1948.

TO: Mr. G. W. McPherson

FROM: H. A. Carmichael

1. CANADIAN SALTERIES LIMITED

Assets sold by the Japanese appointed Liquidator, Mr. Gilbert Hogg, advertised in the Vancouver Sun on December 6 and 13, 1945.

Notice of Appointment as Liquidator dated 14 August, 1945, passed by Special Resolution of the Japanese appointed Directors, dated August 14, 1945. Mr. Hogg took over as Director of the Company from Mr. J. D. Swanson, who had been originally appointed as Director, by the Japanese, on May 22nd, 1942.

The Custodian sent Mr. Hogg a Draft of an Advertisement for Sale by Tender, similar to the one used in all these cases, on December 1, 1945.

Foreshore of Lot 2, Subdivision of Part of Lot 90, Plan 4164 was Crown Land, occupied by the Claimant Company who did not have a lease, and therefore such land belonged to the Crown in the right of the Province.

1 Scow sold by Japanese appointed Director, Mr. J. D. Swanson, on December 1, 1942.
1 Scow - no record at any time. J.P.Form - only declared 3.

Some Nets ($1100.06 worth) were sold by the Japanese appointed Director, Mr. J. D. Swanson, July 23 and November 4, 1942.

Appointment of P. S. Ross & Sons as Inspectors dated February 16, 1945. But see Custodian's letter of March 10, 1945. Mr. A. M.Russell has taken over as Solicitor for the above named Company.

The Custodian did not interfere.

HAC/ER

File No. 9212

CANADIAN SALTERY LIMITED

CLAIM SUMMARY

CLAIMS: 1. Real Property - Land and Buildings, Wharf

2. Business - Fish Saltery, Goodwill, Accounts Receivable, etc.

3. Personal Property - Conveyor Machine, 4 Scows, Nets.

CLAIM 1. REAL PROPERTY - Land and Buildings, Wharf.

Amount claimed (gross)	Land	$1500.00	
	Buildings	11336.52	
			$12836.52

Sold for (by liquidator G. Hogg according to the claim. Custodian has no record of sale) $ 2900.00

Insurance:	Buildings 1942.	$3000.00	$3000.00	
	Building and Contents 1942 (Fire)		$2000.00	
			$5000.00	
Assessment: 1943, Lot 2	Land		$100.00	
	Improvements		1400.00	$1500.00
Foreshore of Lot 2, Crown Lands,	Land		$100.00	
	Improvements		5700.00	$5800.00
				$7300.00
1945 - Land and Improvements				$1100.00

Valuations: 1. Canadian Credit Men's Trust Association, July 14, 1942.
Building and wharf $8900. (probably excessive).

2. Provincial Government of B.C., August 6, 1945.

Foreshore Buildings $1500.

This property was, as far as the Custodian is concerned, sold by the Liquidator, Mr. Gilbert Hogg, who was appointed by the claimant, (Notice of Appointment dated 14th August 1945). The Custodian has no record of the sale, except that a Draft of an Advertisement for sale by tender was sent to the liquidator. Mr. Gilbert Hogg took over as a Director of the Company from Mr. J. D. Swanson, who had been originally appointed by the claimant to act as its agent, by appointment dated May 22nd, 1942.

Lease: 1. Francis Millard & Co. Ltd. dated August 1, 1943.
Entered into by J. D. Swanson and Berne A. Dallert, Directors, on behalf of the claimant.
Terms: $1500. for 18 months.

Foreshore of Lot 2, Subdivision of Part of Lot 90, Plan 4164, Crown Lands occupied by the claimant; according to a letter dated March 17, 1943 from Locke, Lane, Guild and Sheppard, the Custodian's Solicitors, this property belongs to the Crown in the right of the Province, and the claimant has or had no interest in the land or the buildings thereon.

Letter from C.C.M.T.A. dated July 14, 1942, states that Mr. Swanson advised he has been instructed by the Directors to effect a sale of the property for $30,000.00 and failing which, to endeavour to lease on suitable terms.

CLAIM 2. BUSINESS - Fish Salter, Goodwill, Accounts Receivable etc.

Amount Claimed (gross) $15,436.44
(including $10,000.00 goodwill)

Letter dated July 28, 1942, from J. D. Swanson states that the Accounts Receivable are receiving his attention.
Letter dated July 14, 1942, from the Canadian Credit Men's Trust Association stating, 'few if any of these Accounts Receivable can be regarded as collectible by Mr. Masuda the claimant's book-keeper. The liability of R. and T. Tabata should not be shown.

The claimant's Goodwill, for which it claims $10,000.00, under the circumstances at that time, would probably be negligible, according to Mr. Pirie, a Chartered Accountant.

CLAIM 3. PERSONAL PROPERTY - Conveyor Machine, 4 Scows, Nets.

A. Conveyor Machine
Amount Claimed (gross) $800.94

Probably sold by the Liquidator, Mr. Gilbert Hogg.

Valuation: C.C.M.T.A., July 14, 1942. $500.00

As in the rest of this claim, Mr. Gilbert Hogg was appointed Liquidator by the claimant (Notice of appointment dated 14th August, 1945) and he took over from Mr. J. D. Swanson, who had originally been appointed by the claimant to act as its agent on the 22nd of May 1942. This was a voluntary liquidation executed with the consent of the claimant.

B. 4 Scows
Amount Claimed (gross) $4000.00

3 Sold by the Liquidator for Howe Sound Fisheries, Mr. J. D. Swanson, to the Canadian Fishing Company, Letter in Howe Sound Fisheries File dated January 15, 1943, date of sale December 1, 1942, for $1200.

Valuation: C.C.M.T.A, July 14, 1942, $1220.00

Letter dated July 28, 1942 from J. D. Swanson
These 4 Scows, H.S.I, II, IV and V were registered in the name of Howe Sound Fisheries, although they are stated in the assets of the claimant, Canadian Saltery Limited, and Mr. J. D. Swanson was given instructions to transfer them to the claimant when duly requested to do so, which he apparently did not do, since 3 of them, H.S. I, II and IV were sold by him on behalf of the Howe Sound Fisheries Limited, as stated above. Since both Companies were owned by the same persons, it is of little consequence, except for claim purposes. In any event, it is still a case of voluntary liquidation, carried out by a Liquidator other than the Custodian, and therefore the Custodian is not liable.

6. Nets
Amount Claimed (gross) $5000.00

Sold by the Liquidator and/or Agent of the claimant.

Valuation: C.C.M.T.A. July 14, 1942.
(Old Nets) $500.00 - $750.00

Letter dated July 23, 1945, and Letter dated November 4, 1942, Mr. J. D. Swanson, the claimant's agent, sold nets for $1000.00. Valued by Lipsett & Co. Ltd. at $1034.71

J. D. Swanson also sold miscellaneous items, old nets, personal effects, etc. for $100.06

It is submitted that this whole claim is outside the terms of reference of this Commission.

Sheaw

CUSTODIAN OF ENEMY PROPERTY
OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
JUL 16 1942

BRITISH COLUMBIA DIVISION
The Canadian Credit Men's Trust Association, Limited
OFFICE OF THE MANAGER
JOHN COWAN, M.C.I.

July 14th, 1942.

Attention: Mr.C.L.Drewry

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

Dear Sir:

Your file No. 9212
re: Canadian Saltery Limited, North Galiano Island, B.C.

Pursuant to your instructions in the above matter, we have completed a preliminary investigation of affairs and now beg to report on several phases in the order given in your instructions relative to the filing of Agents' reports.

REAL ESTATE AND PERSONAL PROPERTY

1. Nature and location of real estate:

Realty:
The land is situate on North Galiano Island, but we have been unable as yet to ascertain the exact location and size.

Nature and location of buildings:
The main building is said to be erected on a wharf situated on the land mentioned under "Realty" and is used in connection with the operation of a fishing station and saltery. There are also three bunkhouses and one cookhouse adjoined to the chief structure.

2. Particulars of ownership:

Realty:
Certificate of Title No. 92331-I,99855-I, Reg. Vol. 386, February 11, 1936, stands in the name of Howe Sound Fisheries Limited, although the property is shown as an asset of the subject Company. Mr. J. D. Swanson, Solicitor, advised he had received instructions to transfer the title to Canadian Saltery Limited as soon as authority is obtained from the Custodian. The realty is reported unencumbered and title thereto was examined by our representative and appears to be in order. Taxes in the amount of $108.26, to December 31st, 1941, have been paid. Particulars of the current assessment and taxes are being sought.

Buildings and Wharf:
Subject to further investigation, it is believed the ownership will follow title to the real estate.

CUSTODIAN OF ENEMY PROPERTY

Your file No. 9212
Re: Canadian Saltery Ltd.

3. Description of land and buildings:

Land:
Legal: Galiano Island Assessment District: Lot 2 of 90, Galiano Island, Cowichan District, Plan 4146.

Buildings:
The property has not been inspected by us. However, the building is reported to be a one-storey frame structure with shingle roof, erected partly on a wharf, and said to be the usual type of structure used in operation of a fishing station and saltery.

Size: approximately 1000 to 1500 square feet in area. As indicated in Section No. 1 above, there are also 3 bunkhouses and a cookhouse, but the exact nature of the structures including the real estate can only be ascertained by examination, which as stated has not yet been done.

4. Inventory of contents of building and other property:

As lists of equipment in buildings were not produced by Mr. Swanson it may be necessary to prepare a physical inventory in order to ascertain the exact nature and value of equipment and supplies remaining at the property.

5. Particulars of insurance in force:

Michigan Fire and Marine Insurance Company: Policy No.6012197 for $2,500.00 covering fishing nets and tackle. Premium $51.25. Expiry date December 12th, 1942.
Michigan Fire and Marine Insurance Company: Policy No. 6012225 for $3,000.00, covering buildings; Expires January 23rd, 1943; Premium $61.50.
Urbaine Fire Insurance Co. of Paris, France: Policy No. 38840 for $2,000.00, covering building and contents: expires January 23rd,1943; premium $41.00.

The following insurance written in the name of Howe Sound Fisheries Ltd. (your file No.9210) covers property operated by the subject Company at North Galiano Island, B.C.P:

Pearl Assurance Co.Ltd: Policy No. 109808 for $5,000.00, covering building property, expiring June 24th, 1942. Premium $102.50.
Legal & General Assurance Society Limited: Policy No. 10905, for $5,000.00, on saltery building, wharf and machinery. Expiring July 6th, 1942. Premium $102.50.
Sentinal Fire Insurance Company: Policy No. 82806 for $2,000.00, covering buildings, expiring June 10th, 1942. Premium $56.01.

We were advised through the offices of Mr. Swanson that the expired coverage had been renewed.

CUSTODIAN OF ENEMY PROPERTY

BUSINESS

1. Nature and location of business:
The business is that of a saltery, located on Galiano Island, B.C., working in cooperation with Howe Sound Fisheries Ltd., controlling the fishing, and with the Burrard Fish Co.Ltd., a selling organization.

2. Particulars of ownership:
Ownership is vested in fully paid shares as follows:

200 shares of $50.00 each $ 10,000.00

Share distribution:
I. Sugiyama 101 shares
S. Fukuyama 990 "

All shares have been transferred to J.D.Swanson and Berna A. Dillers under instructions to control the assets of the Company for the purpose of administration, said parties having no beneficial interest in the Company.

3. Financial position and statements:

According to Operating Statement for the year ended March 31st, 1942, and Balance Sheet submitted as at March 31st, 1942, copies of which are attached for your information, the Company appears to have operated at a loss. Certain of the assets are also of doubtful value, which tends towards further deterioration of the financial status.

Analysis of Assets:
Accounts Receivable: Details were unobtainable, but from discussions with R.B.W.Pirie, Chartered Accountant, and Mr. Masudo, the Company's bookkeeper, it appears few, if any of the accounts can be regarded as collectible. Incidentally, according to Mr. Masudo, the Company is not desirous of pressing for payment.

According to information supplied by Mr. Swanson, the liability of R. & T. Tabata should not be shown. Apparently that firm had agreed to purchase 66 shares at $50.00 each, value $3,300.00, on which there was approximately $1,500.00 still due and payable. This was duly adjusted during the ensuing bankruptcy proceedings in the buyers' affairs, which means there is nothing realisable now or later.

Re: Canadian Salt Herring Exporters Limited: The General and Collateral accounts are trading accounts and apparently deemed uncollectible in cash. That enterprise is a cooperative selling association organized for the purpose of disposing of the output of a number of salteries. The Investment account represents the original capital put into the Association. Under the governing circumstances it is of no value.

Materials on hand: For the same reasons as attending the equipment item, an inventory has not been prepared, but from information obtained these

represent various supplies necessary for the conduct of the business. The stock is now depleted, the present value being substantially lower than the figure shown on the Balance Sheet.

Insurance (unexpired): this item is self-explanatory.

Capital Assets: (See Appendix "A" attached to Balance Sheet):

Building and wharf: The value shown, namely $8,900.00, is probably in excess of actual worth, a fact which could only be established by an actual appraisal. It should be noted that the building is situated on land owned by the Howe Sound Fisheries Ltd., in view of which fact the ownership by declarant company might be questioned.

Machinery: Value as shown, namely $2,000.00, is said to be approximately correct. An inventory is not available and status of the machinery can only be determined by inspection and appraisal.

Nets: It will be noticed that account has been written off. It is understood, however, a considerable quantity of nets remains on hand which might be worth $500.00 to $750.00. That valuation, also, is subject to inspection and appraisal.

Nets - Joint accounts: This has been written down to $1,190.00, but we are informed the actual value could be considerably in excess of the figure indicated.

Scows: There are four scows, as follows:

No.170439	H.S.I.	No.80/1937	Vancouver	Howe	Sound	Fisheries	Ltd.
170440	H.S.II	81/1937	"	"	"	"	"
170750	H.S.IV	82/1937	"	"	"	"	"
170752	H.S.V.	83/1937	"	"	"	"	"

These are now located at Celtic Cannery, Sea Island. Their value is given at $1,220.00, but would probably be greater, depending on the number at present available for general use. It will be noted that whilst stated as an asset on the statement of the subject company, title stands in the name of the Howe Sound Fisheries Ltd. As far as discovered to date, there are no encumbrances. Titles have been inspected by our representative and appear to be in order, other than the difference in name.

Conveyor sorting machine: The value in the amount of $500.00, shown on statement, is considered approximately correct but subject to appraisal.

Liabilities:

Workmen's Compensation Board: Medical Aid Assessment is shown at $40.57. This is subject to verification.

Howe Sound Fisheries Limited: Book entries represent advances made by

way of expenses paid. In view of the relationship of the subject company, the debt appears to be an intangible one.

Temporary advances and advances by shareholders: These items represent advances by S.Fukuyama and I. Sugiyama. We are advised these are not payable except in the event of the property being sold.

Trade accounts: These are shown at $118.40, but Mr. Masudo advises that all trade accounts have now been paid.

Enquiries are being made through other channels regarding existence of any additional trade liabilities and we have also requested the Government departments to provide clearances.

4. Particulars of insurance in force:

This feature is covered by the details furnished under Section No.5.

5. Contracts affecting business:

Our representative was advised by Mr. J. D. Swanson that to the best of his knowledge, there are no existing contracts having any bearing on the subject company's business.

6. Prospects for continued operation:

According to the statement rendered, operations to March 31st, 1942, resulted in a net deficit of $5,080.82, which will be further increased by the shrinkage in or deterioration of the remaining assets. Although we are unaware of any immediate prospects, Mr. Swanson advised he has been instructed by the Directors to effect a sale of the property for $30,000.00 and failing which, to endeavour to lease on suitable terms.

7. General remarks:

The affairs of the subject Company and those of Howe Sound Fisheries Limited (Your file No. 9210) and Burrard Fish Co. Ltd. (your file No. 9211), are interwoven. A summary of the capital structure of the three companies is as follows:

	Howe Sound Fish Limited	Canadian Saltery Limited	Burrard Fish Co. Ltd.
Structure:			
Share capital divided into shares of $50.00 each	15,000.00	10,000.00	10,000.00
Shareholders:			
Sugiyam I.	75 shares	101 shares	100 shares
Mrs.C.Sugiyama	75 "		
Tukuyama S.	75 "	99 "	100 "
Mrs.I.Tukuyama	75 "		
	200 "	200 "	200 "

(end of 4th page)

CUSTODIAN OF ENEMY PROPERTY

It is understood Mr. Swanson has received instructions from the Howe Sound Fisheries Limited, to transfer title of scows (refer item "Scows" Item 3 above) and property (refer Item 2 "Particulars of Ownership") when duly requested to do so by the properly constituted authorities.

RECOMMENDATIONS

As details of equipment, etc., are not available, we suggest necessary instructions be given for preparation of complete inventory preparatory to reviewing the position of affairs.

Trusting you will favour us with your further instructions in due course, we remain

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

John Gunn
Manager

M:D

FILE 9212

CUSTODIAN OF ENEMY PROPERTY

V

C O P Y.

CANADIAN SALTERY LIMITED.

Balance Sheet as at 31st March, 1942.

ASSETS.

Accounts Receivable: as per Ledger			$ 1,894.30
R. Tabata	1,897.25		
M. Tabata	57.83		
	1,955.08		
Less R. Tabata: Investment Account per contra, by mutual arrangement for merging accounts	1,339.83		615.25
Canadian Salt Herring Exporters Ltd. General Account	530.68		
do do do Collateral Account	521.19		
	1,051.87		940.01
Less Credit per contra	111.86		
Canadian Salt Herring Exporters Ltd. Investment Account			1,500.00
Insurance unexpired			274.45
Materials on Hand: at approximate cost			2,458.07
			7,682.08
Capital Assets as per Appendix A.	24,609.42		
Less Depreciation do	10,789.42		13,820.00
Real Estate: Lot 2 of Lot 90 Galiano Island, Plan 4164			1,500.00
			23,002.08
Operating Deficiency: Balance at Debit			8,852.94
		(31,855.02)	31,855.02

LIABILITIES

Accounts Payable: Workmens' Compensation Board: Medical aid			40.51
Howe Sound Fisheries Ltd.	4,629.51		
Less Contra	260.00		4,369.51
Trade Accounts, as per ledger			118.40
Temporary Advances S. Fukuyama	5,073.30		
I. Sugiyama	5,071.30		10,144.60
Advances by Shareholders			7,182.00
			21,855.02
Share Capital: Authorized, Issued and fully paid 200 shares of $50 each			10,000.00
			$ 31,855.02

Vancouver, B. C. 21st April 1942.

I have examined the foregoing balance sheet and apended account with the books of the Company, and have obtained all the information and explanations which I have required. I may remark that the amount of Accounts Receivable, which has been considered good, does not appear to me to have any reasonable probability of being ultimately realised in view of the present abnormal times. The Company's debtors are largely Japanese, and are being evacuated, thus losing their earning power, so I fear that many - perhaps all of them - who hitherto have been both able and willing to discharge their financial obligations will have partly or even wholly lost their ability to pay. There is thus a strong probability that a substantial amount of hitherto good debts will definitely be bad.

Subject to these remarks, I am of the opinion that such Balance Sheet exhibits a true and correct view of the state of the Company's affairs, according to the best of my information, and as shown by the books of the company.

"R.B.W. PIRIE" C.A.

Auditor.

CUSTODIAN OF ENEMY PROPERTY

Your file No.9212
Re: Canadian Saltery Ltd.

CANADIAN SALTERY LIMITED

Appendix A

Details of Capital Assets at March 31st, 1942

	Book Value	To: 31/3/41	Rate %	Depreciation During Period	To: 31/3/42	Depreciated Book Value
Buildings and Wharf	11,336.52	2,101.72	3	334.80	2,436.52	8,900.00
Machinery	4,635.50	2,171.16	10	464.34	2,635.50	2,000.00
Nets	2,070.03	2,070.03			2,070.03	
Nets: Joint A/c	1,896.68	474.16	12½	232.52	706.68	1,190.00
Scows	3,809.75	2,282.55	8	307.20	2,589.75	1,220.00
Rowboat	60.00	42.00	10	8.00	50.00	10.00
Conveyor Sorting machine	800.94	98.65	25	202.29	300.94	500.00
	24,609.42	9,240.27		1,549.15	10,789.42	13,820.00

File #9212 C O P Y

CUSTODIAN OF ENEMY PROPERTY

CANADIAN SALTERY LIMITED

Operating and Profit & Loss Account for the Year ended 31st March, 1942.

By Sales: Fresh Herring				$ 10,259.42
Pickled Herring				445.97
Profit in Store				360.62
Discount earned		63.09		
Less Interest paid		9.49		
To Wages: Camp			1,234.13	
Fishing			3,882.87	
Bonus			702.50	
Workmen's Compensation Insurance			259.65	
Unemployment Insurance Levy			18.12	
Board			139.65	
Boat Expenses			39.96	
Boat Charter			778.76	
Fuel: Camp		62.25		
Fishing		510.89		
		573.14		
Less Fishing Expenses recovered		49.33	523.81	
Nets Expense			1,240.41	
Scow Expenses			197.40	
Tools Expense			58.64	
Salt			30.20	
Camp Repairs			73.31	
Camp Expenses			117.24	
Insurance: Fire			309.52	
Land Taxes			108.25	
Licence			15.50	
Bait - Herring Expense			135.21	
			9,865.13	11,079.61
Balance, Operating Profit, carried down			1,214.48	
			$11,079.61	$11,079.61
By Operating Profit brought down (without Depreciation)				1,214.48
To Depreciation as per Appemdix A.			1,549.15	
Salaries			4,200.00	
Office Expenses			85.87	
Telephone & Telegraph			140.66	
Cartage &c.			66.07	
General Expenses			253.55	
			6,295.30	1,214.48
By Balance, Net Loss, carried to Surplus & Deficiency a/c.				5,080.82
			$ 6,295.30	6,295.30

SURPLUS & DEFICIENCY ACCOUNT AS AT MARCH 31st 1942

To Deficiency at 31st March 1941, carried to Balance Sheet				3,561.33
Income Taxes:	Dominion	47.53		
	Provincial	3.51		
		51.04		
	Additional	159.75		210.79
Net Loss for year ended 31st March 1942 carried from Operating and Profit & Loss Account				5,080.82
To Deficiency at 31st March, 1942, carried to Balance Sheet				8,852.94

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
MAY 6 1942

CANADIAN SALTERY LIMITED

Appendix A

Details of Capital Assets at 31st. March, 1942

	Book Value	To 31/3/41	Rate %	Depreciation During Period	To 31/3/42	Depreciated Book Value
Buildings & Wharf	11,556.52	2,101.72	3	334.80	2,436.52	8,900.00
Machinery	4,635.50	,2,171.18	10	464.34	2,635.50	2,000.00
Nets	2,070.03	2,070.03			2,070.03	
Nets: Joint A/C	1,896.68	474.16	12½	232.52	706.68	1,190.00
Scows	3,809.75	2,282.55	8	307.20	2,589.75	1,220.00
Rowboat	60.00	42.00	10	8.00	50.00	10.00
Conveyor Sorting Machine	800.94	98.65	25	202.29	300.94	500.00
	24,809.42	9,240.27		1,549.15	10,789.42	13,820.00

CANADIAN SALTERY LIMITED

INVENTORY OF WEB EQUIPMENT:

New Herring Netting (White) Japanese Mfr.

1 strip 20/15 x 1¾M x 100 M.D. x 324 yds.	98½	lbs.
1 " "	98	"
1 strip 20/12 x 1¾M x 100 M.D. x430 yds.	102	"
1 " "	100	"
1 " "	101½	"
1 " "	101	"
1 " "	108	"
1 " "	105	"
1 " "	102	"
1 " 20/15 x 1¾ NN x 100 M.D. x 400 yds.	101	"
1 " "	100	"
1 " 20/15 x.1¾M. x 100 M.D.	101	"
1 " "	106	"
	1328	"

wholesale price by Lipsett Company @ .38¢ per lb. - - - $487.36

Cutched Web

12 thread x 1¾ x 100 MD new		200	lbs.
9 " x 1¾ x 100 MD		700	"
48 " x 2¾ x 25 MD		85	"
12 " x 1¾ x 100 MD		150	"
15 " x 1¾ x 100 MD		100	"
		1335	"

Cutched Web price @ .41¢ per lb. - - - - - - - - - - - - - $547.35

$1034.71

COPY OF No._____

File 9212

CERTIFICATE OF ENCUMBRANCE

LAND REGISTRY OFFICE

VICTORIA B. C.

_____minutes 10 am o'clock 14th day of February, 1944.

I HEREBY CERTIFY that the following is the state of the title to --------

Lot 2 of Lot 90, Galiano Island, Cowichan District, Plan 4164.

viz:

REGISTERED OWNER: Canadian Saltery Limited.

Indefeasible Title Number 131938-I.

Vested in the Custodian of Enemy Property as to the interest of The Canadian Saltery Limited. See Certificate of Vesting filed 28th November 1942, under D. F. 50460.
REGISTERED CHARGES: None

Given to
Fred Field
P.S. Rose
May 23/45 GF

APPLICATIONS FOR REGISTRATION: None

RECEIVING ORDER OR AUTHORIZED ASSIGNMENT UNDER THE BANKRUPTCY ACT: None

ASSIGNMENT FOR BENEFIT OF CREDITORS: None

JUDGMENTS: None

MECHANICS' LIENS: None

"R. N. C. HEMBEROW"
Registrar.

"S E A L"

TO:

166

CUSTODIAN OF ENEMY PROPERTY

CANADA

DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

ADDRESS ALL COMMUNICATIONS TO THE CUSTODIAN'S OFFICE

PLEASE REFER TO

FILE No. 9212.

Evacuee Section

The Secretary of State, under or by virtue of the Revised Regulations Respecting Trading with the Enemy (1943), by his duly authorized and lawful Deputy, hereby appoints P.S. Ross and Sons, of the City of Vancouver, in the Province of British Columbia, Inspectors under the said Regulations, to inspect the affairs of CANADIAN SALTERY LIMITED, of North Galiano Island, in the Province of British Columbia, and authorizes the said P.S. Ross and Sons to inspect all books, files and documents relating to the subject matter of the inspection, regardless of who owns or controls such books, files and documents, and to require a person able to give information relating to the subject matter of the inspection to give such information to the said P.S. Ross and Sons and, if accompanied by a police officer, to enter and search any premises used in connection with the subject matter of the inspection, and to seize and retain any books, files or documents found therein. And the said P.S. Ross and Sons shall from time to time make such reports and recommendations as they may deem necessary or the Secretary of State may require.

DATED at OTTAWA, this 6th day of February, A.D., 1945.

A.W. Mathieu

Assistant Deputy Custodian

COPY for File 9212

SALTERY BUILDING AND EQUIPMENT

FOR SALE BY TENDER

By virtue of my appointment as Liquidator of Canadian Saltery Limited made by the Canadian Saltery Limited on the 14th day of August, 1945, I am authorized to offer for sale by public tender the following assets owned by

CANADIAN SALTERY LIMITED

PARCEL 1 -- Shafting chain, bearings, sprocket wheels, pulleys and clutches.

PARCEL 2 -- Switchboard, also 110 volt generator.

PARCEL 3 -- Ruston diesel engine, size 6, class HR serial No. 192389, together with Ruston air compressor, air tank, galvanized fresh water tank.

PARCEL 4 -- 1 2-cylinder, 20 - h.p. Vivian gas engine with clutch.

PARCEL 5 -- Lot 2 of Lot 90, Galiano Island, Cowichan District, Plan 4164, together with any buildings situated thereon.

PARCEL 6 -- Saltery buildings situated on Crown foreshore of Lot 2 of Lot 90, Galiano Island, Cowichan District. Such buildings are sold subject to removal within ninety days unless other arrangements are made with the Department of Lands of the Provincial Government of British Columbia.

Separate tenders for the purchase of the above described parcels will be received by the undersigned Liquidator at his office up to noon on the 20th day of December, 1945, upon the following terms and conditions:

1. Separate tenders must be made for each parcel.

2. Tenders for Parcel 6, being Saltery Buildings, are to be made with the understanding that the buildings are to be removed within ninety days.

3. A certified cheque, payable to the order of the Liquidator for ten percent (10%) of the amount offered, must accompany each tender; the balance of the tender price to be paid on acceptance by the Liquidator subject to the conditions that should the tenderer not fulfill the terms of his offer and the conditions of the notice calling for tenders, his tender will be cancelled and the amount deposited by him forfeited to the Liquidator as liquidated damages; cheques in respect of unaccepted bids will be returned in due course.

4. The assets are offered for sale without any warranty whatsoever on the part of the Liquidator as to quantity, condition or state of repair of such assets, and while the general idea thereof may be obtained from the inventoris in the office of the Liquidator, the sales thereof shall be made in each case subject to shortages and overages, the shortages to be at the charge of and the overages for the benefit of the successful tenderer.

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

6. Each tender must be in a separate sealed envelope addressed to the undersigned, and each envelope must be marked on the outside: "Tender -- Saltery Buildings and Equipment,"

Dated at Vancouver, British Columbia, this 3rd day of December, 1945.

GILBERT HOGG,
Liquidator,
850 West Hastings Street,
Vancouver, B.C.

This advertisement appeared in the Vancouver Sun on 6th of December/45

[illegible] Delivery Limited,
(In Receivership).

[illegible] R. [illegible], Receiver.

Summary of Receipts and Disbursements
of the Receiver
from 30th. May 1966 to 31st. March 1968.

Receipts.

Sundry Items

Collections; Net Sale and A Assets

Equipment owned jointly by Evans Freight and Gale Company

Plus Interest payment guaranteed and reserved

Interest reserved; Set Disbursements per contra:

Bank Charges on cancelled cheques
Customer's cheque cancelled
and replaced by cheque for $500

Bank Overdraft Balance

Disbursements.

Administration Expenses: Legal
Accounting
Travelling and Inspection
Commission on Lease & Negotiations

Fire Protection Equipment
Fire Insurance
Delivery Supplies and
Fishing Equipment
Equipment: Adjustment of
Sale price

Refunding: Three cheques for
[illegible] and

Insurance: Insurance Surrendering
Postages: Bank charge for cancelling
overdraft cheques
Set Receipts per contra

Sundry Expenses: Bank Company's share of Fire Insurance on Jervis
Vessel Jolanthy

Provincial Employees Advances not cleared by be treated as
repayment on account of Power
Advances by him to the Company

Provincial Treasurer,
Provincial Government House, Victoria.

Victoria, B.C. - 17th. April 1968.

Certified as part of my report appointed herein.

Chartered Accountant, Auditor.

[redacted] SALVERT LIMITED,
(In Receivership),

[redacted] D. [redacted], Receiver.

Statement of Receipts and Disbursements
of the Receiver
from 30th. May 1945 to 31st. March 1946.

Receipts.

Item No.	1945		Particulars	Exhibit	Amount
					$
1	May	30	Balance in Bank		1.94
2	Sept.	10	Francis Millard & Co., Ltd.: Lease of North Galiano Island Saltery		1,000.00
3a		10	John D. Sumner: $5 commission on Millard lease	Exhibit	Sundry
3		24	Do. : Advance for trip to North Galiano Island, Sept. 22 (See Disbursements)	Exhibit	Sundry
5	Nov.	6	Francis Millard & Co., Ltd.: Sale of MAT note		1,000.00
4			Bank: Rebate of postage on cancelled cheques		.11
6	Dec.	4	New Zeeni Fisheries Ltd.: Transfer therefrom of proceeds of sale of 2 scows ZS 1, ZS 2 and ZP 4, the property of this Company, collected by the New Zeeni Fisheries Ltd.		
	1945				1,250.00
6	Dec.	12	Francis Millard & Co., Ltd. : Proceeds of sale of equipment of Xodac Company and this Company, jointly, said equipment being located at North Galiano Island saltery		2,250.00
7	July	31	Cook's wage cheque for watching, this cheque was re-deposited, being replaced by new cheque from Millard & Co. for $100 to J. H. Cook for watching services for March, April, May, June and July 1945. (See Disbursements per contra)		90.06
8	Aug.	31	F. Millard & Co., Ltd.: On Lease of North Galiano Saltery for 10 months		1,000.00
9	1946 Mar.	1	Custodian of Enemy Property: Cheque for Xodac Company's proportion of Insurance premium		[redacted]
			Total Receipts		$7,093.71

Vancouver, B. C. - 10th. April 1946.

Certified as part of my report appended hereto.

R. W. Lee

Chartered Accountant,
Auditor.

[redacted]

[redacted]

[redacted]

[redacted]
(In Receivership).

[redacted], Receiver.

Statement of Receipts and Disbursements
of the Receiver
from 25th. May 1943 to 31st. March 1944.

Date	No.	Explanation	Amount	Amount
1943				$ c.
[redacted]		Turnover		1,948.85
Feb. 25	24	Feb. 4 John D. Summers: Term end Commission on sale of equipment at military	100.00	
	25	F. Hilbert & Co., Ltd.: Wages to C. H. Cook, Robinson, for November and December 1942 and January and February 1943	80.00	
	26	3. Hopkyns: Partial repayment of Money advanced to Company, to be used for son's education at Regina College. Approved by Custodian of Enemy Property.	1,000.00	
	27	Do. Living allowance for January and February	200.00	
Mar.	28	Mar. 4 F. Hilbert & Co., Ltd.: Freight charge on cattle shipped to S. Tokuyama 2.00 L. Hopkyns's share 2.00	4.00	
	29	Underwriters Insurance Agencies: Premium on Mercury Insurance Policy No. 70865 Fire Insurance 30.00 Trader Company's share 15.00	15.00	
	30	9 S. Tokuyama: Living allowance June and July.	200.00	
	31	John D. Summers: Fee for preparing and filing Company's Annual Report to Registrar of Companies	10.00	
		Fee for preparing and filing Company's Income Tax returns 1942	10.00	
April	32	June 1 F. Hilbert & Co., Ltd.: Shipment re equipment at military	110.00	
	33	8 Do. 2 Wages of C. H. Cook, watchman at military, for March, April, May and June	80.00	
May	34	July 5 Underwriters Insurance Agencies: Fire Insurance on Military for 3 years	200.00	
	35	28 F. Hilbert & Co., Ltd.: Wages of C. H. Cook, watchman at military, for March, April, May, June and July (replacing cheque for $80.00 - Item 33 - cancelled and re-deposited. See Item 7 of Receipts per centre	120.00	
		Payment		$4,207.85

[redacted]

[redacted]

[redacted]

"A"

COPY

This Indenture

made in quadruplicate the 26th day of January, in the year of our Lord one thousand nine hundred and forty-three.

BETWEEN

FREDERICK FIELD, ~~Liquidator~~ of J. KASHO & CO. LTD, pursuant to Order of Secretary of State of Canada, dated May 19, 1942, and CANADIAN SALTERY LIMITED, having its registered office at 809 Yorkshire Building, in the City of Vancouver, in the Province of British Columbia,

State Full Name Address and Occupation.

hereinafter called the "Grantor," of the

First part, and

FRANCIS MILLERD & CO. LTD., having its head office and chief place of business at 1698 West Georgia Street, in the City of Vancouver, in the Province of British Columbia,

State Full Name Address and Occupation.

hereinafter called the "Grantee," of

the Second Part.

WHEREAS, the said Grantor is possessed of the goods, chattels and personal effects hereinafter set forth, described and enumerated, and hath contracted and agreed with the said Grantee for the absolute sale to him of the same, for the sum of Two Thousand Two Hundred and Fifty ($2250.00)

Dollars----------

NOW THIS INDENTURE WITNESSETH, that in pursuance of the said Agreement, and in consideration of the sum of Two Thousand Two Hundred and Fifty----------

Dollars ($2250.00 of lawful money of Canada, now paid by the said Grantee to the said Grantor, at or before the sealing and delivery of these presents (the receipt whereof is hereby acknowledged), the said Grantor HATH BARGAINED, sold, assigned, transferred and set over and by these presents DOTH BARGAIN, sell, assign, transfer and set over unto the said Grantee, ALL THOSE the said goods, chattels and personal effects hereinafter described that is to say: As more particularly set out on Schedule hereto annexed and marked "B".

all of which said goods, chattels and effects are now in the possession of the Grantor and are situate, lying and being in or upon and about the saltery buildings situate at the North end of North Galiano Island, in the County of Victoria, in the Province of British Columbia.

AND all the right, title, interest, property, claim and demand whatsoever both at law and in equity, or otherwise howsoever, of him the said Grantor, of, in, to and out of the same, and every part thereof:

TO HAVE AND TO HOLD the said hereinbefore assigned goods chattels and effects and all of them and every part thereof, with the appurtenances thereto, and all the right, title and interest of the said Grantor thereto and therein, as aforesaid, unto and to the use of the said Grantee to and for his sole and only use For Ever:

AND the said Grantor DOTH hereby Covenant, Promise and Agree with the said Grantee in manner following, that is to say: THAT the said Grantor is now rightfully and absolutely possessed of and entitled to the said hereby assigned goods, chattels and effects and all of them, and every part thereof:
AND that the said Grantor now hath in him good right to assign the same unto the said Grantee in manner aforesaid, and according to the true intent and meaning of these presents:
AND that the said Grantee shall and may from time to time, and at all times hereafter, peaceably and quietly have, hold, possess and enjoy the said hereby assigned goods, chattels and effects and every of them, and every part thereof, to and for his own use and benefit without any manner of hindrance interruption, molestation, claim or demand whatsoever of from or by the said Grantor or any person or persons whomsoever:
AND that free and clear, and freely and absolutely released and discharged or otherwise at the cost of the said Grantor, effectually indemnified from and against all former and other bargains, sales, gifts, grants, titles, charges and incumbrances whatsoever:
AND moreover, that the said Grantor and all persons rightfully claiming, or to claim any estate, right, title, or interest of, in, or to the said hereby assigned goods, chattels, and effects, and every of them, and every part thereof, shall and will from time to time, and at all times hereafter upon every reasonable request of the said Grantee, but at the cost and charges of the said Grantee, make, do and execute, or cause or procure to be made, done and executed, all such further acts, deeds, and assurances for the more effectually assigning and assuring the said hereby assigned goods, chattels and effects unto the said Grantee in manner aforesaid, and according to the true intent and meaning of these presents, as by the said Grantee, or his counsel, shall be reasonably advised or required.

INVENTORY

56	Kegs spiral nails 3"
600	lbs. 6" screw spikes (Galv.)
4	Kegs wire nails 2½-4
9	Rolls tarpaper
4	Fish buoys
100'	2" rubber hose
100	lbs. Oakum
50	lbs. lead sinkers
25	lbs. copper sulphate
1	grindstone
2200'	5/8 steel cable (new)
2500'	" " " (used)
2	hand winch
6	Rigger hands 6" shafts
1	50 lb. anchor
10	blocks
1	Fairbanks Morse pumping unit, Model Z--300, R.P.M.--1½ H.P.
1	large screw jack
50	bundles fish box wire
1	cylinder lining engine for #148447 (A.R.W.)
2	dollies
300'	conveyer chain 2½"
6	scoop shovels
6	picks
1	stove pipe heater
12	" " caps 3" galv.
300'	1" rope
1	set block and tackle 3"
1	wharf truck
	odds and ends
1	36" stilson wrench
1	Rheostat, 1 voltmeter, 1 ammeter
1	18" stilson
1	Vise
1	Vise
1	Blow torch
2	wharf trucks
40'	10" belting
40'	8" "
1	Box wiring machine
2	C. Lamps
1	Curtis Air Compressor
1	Vise
2	Air pressure gauges 300 lbs.
40'	2" rubber hose
1	Air tank gauges and fittings complete
2	10 Gal. tank oil containers
1	Ruston and Hornsby 22 H.P.--Class L pre #150605 Gas Engine and compressor (A.R.W.)
120	Gals. diesel oil
1	Rotary pump 3"
	Balance of tools and odds and ends not listed as above
15	Picks
4	Horn chains
1	Twin cylinder Peter oil marine Engine 2 type--24 H.P.-- #32856
1	Set chain block
	Odds and ends

6 single cumbods, springs and mattresses
2 tables
6 chairs
1 table
4 earthen pots and pans
12 clamps
3 hatchets
6 lamps
1 heater
1 typewriter stand
1 cash box
1000 ft. new lumbe
2000 ft. 2 x 4 lumber (new)
2000 ft. 2 x 6 x 8 x 10 sized new
2000 ft. 1 x 10 shiplap new
1 pipe vice
1 18' dory
1 14' rowboat
6 lead lines
2 tarpaulins
4 large scoops
1500' 1/8 wire cable 2nd hand
20 sheets galv. iron
200 lbs. nails
1 cord wood
100' 1/8 galv. iron 1
100' 1 galv. iron
2 galv. bath tubs
20 mattresses
75 lbs. barb wire
6 clamps
1 coleman lamps
6 oil lanterns
6 nailpullers
1 pipe cutter
3 soldering irons
2 sets of stocks and dies
1 Bolt curtain material
1 Boom auger
2 tarpaulins
1 boom auger
12 Red lantern glasses
6 lbs. caulking cotton
100 lbs. pitch
Ship chandlery nails etc.
20 pieces glass 12 x 12
4 wedges
2 wedges
10 scoop shovel handles
2 sledge hammers
caulking cotton
2 cross cut saws
2 pike poles
quantity of food
1 doz. lantern glasses
2 wash tubs
2 lanterns
2 wash boards
1 sewing machine
6 white vinegar
1 room preserving kettles, saucepans, dishes, etc.

1 room remains of stores and sundry store stock
1 doz. vinegar
kitchen utensils
2 galv. open tanks
24 road picks
1 set dyes
1 anvil (gdr.)
1 box asst. wrenches
1 doz. lanterns
2 oil stoves
1 lot sugar
1 large pipe vise
3 stable brooms (new)
3 axe handles (new)
10 blocks
1 emery wheel
1 box of tools
1 bale new corks
1000 shingles
12 scoop shovels
odd ship chandlery
300' 3" tenline (good)
10 kegs spiral nails
pipe fittings, bolts, etc.
5 gals. coal tar
6 1 gal. cans "Triton Oil"
1 nigger head
1000' 5/8 steel cable gal W.
quantity kitchen ware
4 gals. white paint
8 cash boxes
1 scales
1 first & 1d kit
3 belts (life belts - new)
2 12' row boats
65 gals. S A E
100 lbs. copper sulphate
40 lbs. caulking cotton
50' 6" bolt
1 60 lb. anchor (navy)
1 gramaphone and records
15 fths. of 5/16 chain
1 pot block and tackle
75' 12" rubber hose
25' 3" rubber hose
2 9/16 towing bridles
300' 2½" canvas fire hose
12 canvas tanks
4 bundles canvas tarpaulins
30 rolls tarpaper
quantity odd rope
2 very large clocks
2 hand winches
150 lb. anchor
5 match blocks (2 wood 1 iron)
7 crosscut saws
5 paves
4 sledge hammers
4 crow bars
30 fish picks
1000' ½" rope (good)
odds and ends not incl.
30 gals. dog fish oil
300' 3" manilla rope (new)
1000' lumber asst. (new)

1 rotary pump and 8l motor ½ H.P. (Pumps and Powers Ltd.)
(Master Motors)
50 lbs. seine twine size 9 medium
24 Herring scoops (large)
1000' 2" towline good)
300' ½" rope tow line (good)
700' ½" rope (good)
20 lbs. 1" manilla (new)
25 lbs. ¾" " "
20 lbs. 3/8 " "
20 lbs. 1" " "
40 lbs. 1" " "
100 lbs. ½" " "
50 lbs. 1/2" " "
182 lbs. 5/8" " "
60 lbs. ¾" " "
50 lbs. Seine Twine
300' 2" rope (new)
Odds and ends in this bldg.
kitchen ware, tools, enamel ware
21 wharf trucks
1 camp stove
10 risks 30" stove wood
5 camp stoves (poor)
2 boats 14' (old)
1 18' dory (old)
1 Fairbanks more Engine for pile driver and
winch, approx. 10 h.p.
1 3" rotary pump
1 Brantford oil engine 2 cycle — 18 H.P. -Ser.#DA416(fair/

AND it is expressly agreed between the parties hereto that all grants, covenants, rights, powers, privileges and liabilities, contained in this Bill of Sale shall be read and held to be made by and with, and granted to and imposed upon the respective parties hereto, and their respective heirs, executors, administrators, successors and assigns the same as if the words heirs, executors, administrators, successors and assigns had been inscribed in all proper and necessary places.

WHEREVER the singular and the masculine are used throughout this Indenture the same shall be construed as meaning the plural or the feminine or body corporate or politic where the context or the parties hereto so require.

IN WITNESS WHEREOF, the said parties hereto have hereunto set their hands and seals the day and year first written above.

Signed, Sealed and Delivered IN THE PRESENCE OF
Robt. F. Wray
1735-11th Ave.West
Charterd Accountant
Vancouver, B. C.

State Full Name Address and Occupation.

J. Kasho & Co. Limited Seal
"Frederick Field"
controller

The Corporate Seal of CANADIAN SALTERY LIMITED was hereunto affixed in the presence of : "John D. Swanson" Director.
"Berna A. Dellert" Director.

This is the paper-writing marked with the letter "A" referred to in the Affidavit of the witness Robert Wray sworn before me this 29th day of January A.D. 194 3.

"R. H. Tupper"
A Notary Public in and for the Province of British Columbia.
A Commissioner for taking affidavits within British Columbia.

AFFIDAVIT OF BONA FIDES
"Bills of Sale Act"

British Columbia } I,
TO WIT: } of of the
of in the Province,
of Sale, make oath and say: , the Grantee in the foregoing Bill

That the assignment therein made is bona fide for valuable consideration, namely
Dollars, and that the consideration is duly set forth in the said Bill of Sale; and that it is not for the purpose of protecting the Goods and Chattels mentioned in the said Bill of Sale against the creditors of the Grantor therein named or of preventing the creditors of such Grantor from obtaining payment of any claim against the said Grantor.

SWORN before me at the
of in the Province
of British Columbia, this day
of A.D. 194

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

DATED January 29th 194 3

FREDERICK FIELD et al

TO

FRANCIS MILLERD & CO. LTD.

Bill of Sale
(ABSOLUTE)
Form No. 4

JOHN D. SWANSON, Esq.,
Barrister, &c.
Murphy & Chapman Ltd., Law Printers and Stationers, Vancouver, B.C.

1.2.43

Form No. 3. Acknowledgment of Officer of Corporation.

Murphy & Chapman Ltd., Law Printers and Stationers
Vancouver, B.C.

For the Secretary (or other Officer) of a Corporation

I Hereby Certify that, on the 29th day of January, 194 3, at Vancouver, in the Province of British Columbia, John D. Swanson and Berna A. Dellert (whose identity has been proved by the evidence on oath of) who is personally known to me, appeared before me and acknowledged to me that they are Directors of CANADIAN SALTERY LIMITED, and that they are the person who subscribed their names to the annexed instrument as Directors of the said CANADIAN SALTERY LIMITED and affixed the seal of the said CANADIAN SALTERY LIMITED to the said Instrument, that they were first duly authorized to subscribe their names as aforesaid, and affix the said seal to the said Instrument, and that such corporation is legally entitled to hold and dispose of land in the Province of British Columbia.

"EMCMcL"

IN TESTIMONY WHEREOF I have hereunto set my Hand and Seal of Office, at Vancouver, in the Province of British Columbia, this 29th day of January in the year of our Lord one thousand nine hundred and forty-three.

"E. M. C. McLeod"
A Notary Public in and for the Province of British Columbia.
A Commissioner for taking affidavits within British Columbia.

NOTE.—Where the person making the acknowledgment is personally known to the officer taking the same, strike out the words in brackets.

"R. H. Tupper"
A Notary Public in and for the Province of British Columbia.
A Commissioner for taking affidavits within British Columbia.

THIS AGREEMENT made in triplicate the 1st day of August, A. D. 1942,

IN PURSUANCE OF THE "SHORT FORM OF LEASES ACT"

BETWEEN:

CANADIAN SALTERY LIMITED, a Company duly incorporated under the laws of the Province of British Columbia, having its registered office at 809 Yorkshire Building, in the City of Vancouver, in the Province of British Columbia,

(hereinafter called the "Lessor")

OF THE FIRST PART

AND:

FRANCIS MILLARD & CO. LTD., a Company duly incorporated under the laws of the Province of British Columbia, having its head office at 1698 West Georgia Street, in the City of Vancouver, in the Province of British Columbia,

(hereinafter called the "Lessee")

OF THE SECOND PART

1. WITNESSETH, the said Lessor doth demise unto the said Lessee, his executors, administrators and assigns, ALL AND SINGULAR that certain parcel or tract of land andpremises situate, lying and being in the Province of British Columbia, more particularly known and described as Lot Two (2), of Lot Ninety (90), Galiano Island, Cowichan District, Plan 4164, Galiano Assessment District, otherwise known as a fish saltery situated at the North end of Galiano Island, in the Province of British Columbia.

Together with all buildings thereupon erected, or hereafter during the term hereby granted, to be erected, andalso with all wharves, ways, paths, passages, waters, water courses, privileges, advantages and appurtenances whatsoever to the

said premises belonging or otherwise appertaining from the 1st day of August, A. D. 1943, for the term of eighteen (18) months thence ensuing and terminating January 31st, 1945, YIELDING during the said term the rent of One Thousand Five Hundred ($1500.00) Dollars, payable at the following times, that is to say: the 1st day of August, 1943.

2. THAT the said Lessee covenants with the Lessor to pay rent; and to pay rates for water, electric light, gas and telephone.

3. THE Lessor hereby gives and grants unto the Lessee permission to use the herein demised premises as a cannery and the Lessee is hereby permitted to instal the necessary tools, machinery and equipment for the purpose of operating a cannery, PROVIDED, HOWEVER, that such installation shall not in any way damage or alter the demised premises and the Lessor specifically covenants to commit no act of waste.

4. THE Lessee specifically covenants that within a reasonable time prior to the termination of the within lease he will remove all machinery, tools and equipment installed for the purpose of the operation of the said cannery and further covenants to vacate possession at the end of the term hereof and leave the said premises in the same condition as at the time of occupancy.

5. AND the Lessee covenants to operate and maintain the demised premises in good and workmanlike manner and keep up and repair all plant, equipment and machinery, reasonable wear and tear excepted.

6. THE Lessee covenants to instal pilings along the front of the herein demised premises where boats and scows are ordinarily moored.

7. THE Lessee covenants to effect any and all necessary repairs to the roof of the plant and to fix the plant deck with planks and pilings.

8. AND the Lessee may enter and view the state of repair and the said Lessee will repair according to notice.

9. AND the Lessee will not assign without leave and will not sublet without leave.

10. AND that the Lessee will not carry on any business that shall be deemed a nuisance on the premises.

11. PROVISO for re-entry by the said Lessor on non-payment of rent, or non-performance of covenants.

12. PROVISO for re-entry on seizure or forfeiture of the said term.

13. THE said Lessor covenants with the said Lessee for quiet enjoyment.

14. IT IS UNDERSTOOD AND AGREED between the Parties hereto that the Lessee shall hire a competent diesel engineer during the term hereby granted to operate and supervise the power plant and engines, conveyor line, fish elevator and all plant lighting equipment.

15. IT IS FURTHER UNDERSTOOD AND AGREED between the Parties hereto that at the end of the term hereof the Lessee shall clean and wash the plant deck with lime or lye, all machinery to be cleaned and greased and water to be taken out of the machines a nd all chains to be oiled.

16. THE Lessee further covenants and agrees that during the term of the lease he will provide gut boxes of sufficient size and that all fish guts will be removed from the plant without delay.

17. THE Lessee further covenants and agrees during the Winter months to provide posts to support the main building from the weight of snow and ice and shall at all reasonable times clear the snow off the roof.

18. IT IS FURTHER UNDERSTOOD AND AGREED that the Lessee shall not have the use of any nets or fishing gear situate upon the herein demised premises.

19. THE Lessee hereby further covenants to provide any and all necessary fire equipment and to take any and all necessary precautions with respect to fire and in implementation thereof shall hire a night watchman for the purpose of watching the plant at night, during canning operations.

20. AND IT IS HEREBY DECLARED AND AGREED that in case the premises hereby demised or any part thereof shall at any time during the term hereby granted be burned or damaged by fire or tempest so as to render the same unfit for the purpose of the Lessee then the rent hereby reserved, or a proportionate part thereof according to the nature and extent of the injuries sustained, and all remedies for recovering the same shall be suspended and abated until the said premises shall at the option of the Lessor have been repaired or made fit for the purpose of the Lessee.

21. PROVIDED ALWAYS and it is hereby agreed by and between the Parties hereto that if the said Lessee shall hold over after the expiration of the term hereby granted and the Lessor shall accept rent, the new tenancy thereby created shall be a tenancy from month to month and not a tenancy from year to year, and shall be subject to the covenants and conditions herein contained so far as the same are applicable to a tenancy from month to month.

21. WHEREVER the singular or the masculine are used in this Agreement, the same shall be deemed to include the plural or the feminine, or the body politic or corporate; also the heirs, executors, administrators, successors and assigns of the respective parties hereto and each of them, (where the context or the Parties so require).

IN WITNESS WHEREOF the Parties hereto have hereunto set their Corporate Seals, in the presence of their own proper officers in that behalf, the day and year first above written.

The Corporate Seal of CANADIAN SALTENE LIMITED was hereunto affixed in the presence of:

Director.

Director.

The Corporate Seal of FRANCIS HILLERD & CO. LTD. was hereunto affixed in the presence of:

President.

FILE NO.	NAME	NAT. RESOURCES FILE NO.
	CANADIAN SALTERY LIMITED (See also File 9210/1)	9210

COMPANY	POLICY NO.	AMOUNT	EXPIRATION MONTH	EXPIRATION DAY	EXPIRATION YEAR	PROPERTY
The Connecticut Fire Insurance Company	F9333	$4,500.	July	1	1945	North-West end of Galiano Island, B.C.
Continental Insurance Company	129-64863	$5,000.	Sept.	1	1945	North-West end of Galiano Island, B.C.
Boston Insurance Company	6154	$4,500.	Sept.	1	1945	North-West end of Galiano Island, B.C.
London Guarantee & Accident Co. Ltd.	571558	$10,000.	Feb.	1	1946	North-West end of Galiano Island, B.C.
Glens Falls Insurance Company	5432	$500.00	Feb.	14	1946	North-West end of Galiano Island, B.C.

RE	NAME	NO.
	CANADIAN SALTEX LIMITED	9215

(See also File 9210)

COMPANY	POLICY NO.	AMOUNT	EXPIRATION MONTH	EXPIRATION DAY	EXPIRATION YEAR	PROPERTY
Legal & General Assurance Soc. Ltd.	Renewal Pol. 5420 - Galiano Toll Line Co. 1157	$7,500.	July	1	1944	North West end of Galiano Island, B.C.
General Accident Assurance Company	Renewal Pol. 13622 - Gen. Accident Assur. Co. 13695	$5,000.	June	30	1944	North West end of Galiano Island, B.C.
Glens Falls Insurance Company	Cancelled - Jul 1/44 5057	$10,000.	Oct.	1st	1944	North West end of Galiano Island, B. C.
Glens Falls Insurance Company	Renewal Pol. 5420 - Gen. Acc. Assur. Co. Ltd. 5183	$500.00	Feb.	14	1945	North -West end of Galiano Island, B.C.
London Guarantee & Accident Co. Ltd.	Renewal - Pol. #71858 - London Guar. & Acc. 370205	$10,000.	Feb.	1	1945	North-West end of Galiano Island, B.C.
General Accident Assurance Company	To be renewed through Gen. Accident Assur. Co. Ltd. Montreal 13622	$5,000.	June	30	1945	North-West end of Galiano Island, B.C.
Glens Falls Insurance Company	5420	$7,500.	July	1	1945	NORTH-WEST end of GALIANO Island, B.C.
	Cancelled - Nov. 17/44					

SEE CASE NO. 3

	NAME	FILE NO.
	CANADIAN SALTERY LIMITED (See also File 9210/1)	9212

COMPANY	POLICY NO.	AMOUNT	EXPIRATION MONTH	EXPIRATION DAY	EXPIRATION YEAR	PROPERTY
Lloyd's Fire Policy	Renewal Pol # MF 7280 - Mercury Ins. Co. F38307	$2,500.	Feb.	14	1943	North Galiano Island, B.C.
Michigan Fire & Marine Insurance Co.	Renewal Pol # 5057 - Glen Falls Ins. Co. 6012512	$5,500.	Oct.	1	1943	North West end of Galiano Island, B.C.
General Accident Assur. Co. of Canada	Renewal Pol # 136495 - Gen. Accident Assur. Co. of Canada 369468	$5,000.	June	30	1943	North West end of Galiano Island, B. C.
Urbaine Fire Insurance Company	Renewal Pol # 5057 - Glen Falls Ins. Co. 40026	$4500.	Oct.	1	1943	North West end of Galiano Island, B.C.
Legal & General Assur. Society Ltd.	Renewal Pol # 92308 & 13157 12168	$12,000.	July	1	1943	North West end of Galiano Island, B.C.
Mercury Insurance Co. St. Paul, Minn	Renewal Pol # 5183 - Glen Falls Ins. Co. MF 7280	$2,500.	Feb.	14	1944	North West end of Galiano Island, B.C.
Casualty Company of Canada	Renewal Pol # 92330 - Lancashire Glen. F92308	$4,500.	July	1	1944	North West end of Galiano Island, B.C.
						See Card No. 2.

CANADIAN SALTERY LIMITED

August 1, 1942.

STATEMENT

May 23rd, 1942: Balance in Bank (credit) $1.94.

(There has been no change
in this Bank Account since
May 23rd, 1942.)

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
AUG 3 1942

CANADIAN SALTERY LIMITED

October 1, 1942.

SEPTEMBER STATEMENT

1942			
Aug. 31: Balance in Bank			$ 1.94
By cheque from Francis Millerd Packing Co. Ltd. re lease of North Galiano Island Saltery			1000.00
To cheque to J.D.Swanson re commission and fees re lease of North Galiano saltery	$ 85.00		
To cheque to J.D.Swanson re expenses re trip to North Galiano Island, Sept.23,1942	10.00		
	$ 95.00		$1001.94
Sept. 30: Balance in Bank	906.94		
	$1001.94		$1001.94

CANADIAN SALTERY LIMITED

November 2, 1942.

OCTOBER STATEMENT

1942

Sept.30: Balance in Bank			$906.94
To purchase of two dozen fire buckets		$29.25	
To balance of fees and expenses of trip to North Galiano by J.D.Swanson		20.00	
To balance of fees re inspection trip to North Galiano by Mr. Shields		25.00	
To insurance premiums		555.32	
To postage charged by Bank on vouchers mailed		.15	
		$629.72	$906.94
October 31, 1942: Balance in Bank		277.22	
		$906.94	$906.94

CANADIAN SALTERY LIMITED

December 5, 1942.

NOVEMBER STATEMENT

1942				
Oct. 31:	Balance in Bank			$ 277.22
Nov. 5:	Proceeds of sale of new nets to F.Millerd & Co. Ltd.			1,000.00
	To cheque, J.D.Swanson, 5% commission on sale of nets	$ 50.00		
12:	To cheque, F.Millerd & Co.Ltd. proportion of wages to C.N. Cook, watchman at the saltery	57.50		
19:	To cheque, Lampman, Laidlaw Securities Ltd. re purchase of Dominion Government bonds	1,000.00		
5:	Rebate of postage on cancelled cheques(charged by Royal Bank, in error)	.15		
		1,107.50	1,277.37	
Oct. 23:	To cheque, William McWilliams re fishing gear equipment (not cleared until Nov.2/42)	15.00		
Nov. 30:	Balance in Bank	154.87		
		$1,277.37	$1,277.37	

E&OE

CANADIAN SALTERY LIMITED

January 4, 1943.

DECEMBER STATEMENT

1942			
Nov. 30	Balance in Bank		$154.87
Dec. 4	By proceeds of sale of three scows to Canadian Fishing Co. Ltd.		1200.00
	To cheque, John D. Swanson, 5% commission on sale of three scows for $1,200.00	$60.00	
22	To cheque, Custodian of Alien Enemy Property re fee to Gavin Mowatt for Inventory	26.10	
		$86.10	$1354.87
Dec. 31	Balance in Bank	1268.77	
		$1354.87	$1354.87

E&OE

CANADIAN SALTERY LIMITED

JANUARY STATEMENT

1942				
Dec. 31	Balance in Bank			$1268.77
1943				
Jan. 12	R.B.W.Pirie - cheque re fees re income tax pro-	$7.50		
30	Proceeds of sale of equipment at North Galiano Island to F.Millerd & Co. Ltd.			2250.00
30	To cheque to Registrar of County Court,Victoria, re registration fees of Bill of Sale in connection with above equipment	2.00		
		9.50		3518.77
Jan. 30	Balance in Bank		3509.27	
			$3518.77	$3518.77

E&OE.

February 1, 1943.

CANADIAN SALTERY LIMITED

FEBRUARY STATEMENT

1943				
Jan. 30	Balance in Bank			$3509.27
Feb. 3	John D. Swanson-fees and commission re sale of equipment at N.Galiano saltery	$122.50		
4.	F.Millerd & Co.Ltd. re wages to C.N.Cook	80.00		
24	I.Sugiyama re refund partial payment of liability of Company to I. Sugiyama	1000.00		
	I.Sugiyama-living allowance, Jan. & Feb., 1943	200.00		
			1402.50	3509.27
28	Balance in Bank		2106.77	
			$3509.27	$3509.27

E&OE

March 1, 1943.

9212

CANADIAN SALTERY LIMITED

MARCH STATEMENT

1943				
Feb.	28	Balance in Bank		$2106.77
Mar.	4	F. Millerd & Co. re freight on nails shipped to Sugi-yama and Fukuyama	$ 5.36	
		Underwriters Insurance Agencies--premium on ins-urance policy #MF.7280 (Mercury)	56.25	
	9	S.Fukuyama--living allowance for months of January and February, 1943	200.00	
	22	John D.Swanson - fees	28.00	
			289.61	$2106.77
Mar.	31	Balance in Bank	$1817.16	
			$2106.77	$2106.77

E&OE
April 10, 1943.

9212

CANADIAN SALTERY LIMITED

JUNE STATEMENT

1943 Mar. 31	Balance in Bank			$1817.16
June 1	Francis Millerd & Co.Ltd. adjustment re sale of equipment at North Galiano		$ 110.00	
8	Francis Millerd & Co.Ltd. re wages to C.N.Cook, saltery watchman, for months of March, April, May and June, 1943		80.00	
			$ 190.00	$1817.16
June 30	Balance in Bank		1627.16	
			$1817.16	$1817.16

Noted GM (DSM)

E&OE

July 13, 1943.

CANADIAN SALTERY LIMITED

July Statement

June 30	Balance in Bank			$1627.16
July 3	Underwriters Insurance Agencies, (insurance on saltery, North Galiano)	$382.50		
28	F.Millerd & Co.Ltd. re C.N.Cook, saltery watchman, wages for March, April, May, June & July, 1943	100.00		
31	Redeposit of cheque in favour of F.Millerd & Co. Ltd. for March, April, May & June wages of C.N.Cook	80.00		
		$482.50	$1707.16	
July 31	Balance on hand	1224.66		
		$1707.16	$1707.16	

Balance, as above	$1224.66
O/s cheques	100.00
July 31: Bank Balance	$1324.66

E&OE.
August 2, 1943.

CANADIAN SALTERY LIMITED

September Statement

9212

1943			
July 31	Balance in Bank		$1224.66
Aug. 19	John D. Swanson - fees & commission re lease of N. Galiano Saltery to Millerd and Company	$85.00	
21	Cheque, F.Millerd & Co. Ltd. for lease of N.Galiano Saltery for 18 montsh		1500.00
		$85.00	$2724.66
Aug. 31	Bank Balance(as per statement)		2639.66
		$2724.66	$2724.66

E&OE
September 2, 1943.

CANADIAN SALTERY LIMITED

October Statement

1943				
August	31	Balance in Bank		$2639.66
October	4	Cheque, Crone Storage Ltd. (cartage, packing, express, etc. re Canadian Saltery)	$ 4.00	
October	5	Underwriters Insurance Agencies, Cheque, (Premium on Policy No. 5057, Canadian Saltery Limited)	225.00	
			$ 229.00	$2639.66
		Balance in Bank (as per statement)	2410.66	
			$2639.66	$2639.66

E&OE
November 16, 1943.

9212

CANADIAN SALTERY LIMITED

November Statement

1943			
October 31	Balance in Bank		2410.66
November 9	Cheque, re August and September wages, C. N. Cook, watchman, CANADIAN SALTERY LIMITED	40.00	
		40.00	2410.66
November 30	Balance in Bank (as per bank statement)	2370.66	
		2410.66	2410.66

E & OE
December 17, 1943.

9212

CANADIAN SALTERY LIMITED

Bank Statement

1943 Nov. 30	Balance in Bank			$2370.66
1944 Feb. 16	Underwriters Insurance Agencies - premium on Policy #5183	$ 11.25		
17	Underwriters Insurance Agencies - premium on Policy #570205	75.82		
		$ 87.07		$2370.66
Feb. 29	Balance in Bank (as per Bank Statement)	2283.59		
		$2370.66		$2370.66

E&OE
March 7, 1944.

File 921 w

CANADIAN SALTERY LIMITED

Bank Statement

1944				
Feb. 29	Balance in Bank			$2283.59
Mar. 1	Deposit: Kasho Co., proportion of insurance premium			5.62
17	John D. Swanson, fees and disbursements re Company	$ 16.00		
Apr. 13	John D. Swanson, disb. re stock transfer tax	1.32		
19	Crone Storage Co. re S.Fukuyama freight, etc. on household goods	187.06		
19	Crone Storage Co. re I.Sugiyama freight, etc. on household goods	121.86		
19	Crone Storage Co. re T.Sugiyama freight, etc. on household goods	15.76		
19	R.B.W.Pirie re Company audit	75.00		
		$ 417.00		$2289.21
Apr. 30	Balance in Bank (as per Bank Statement)	1872.21		
		$2289.21		$2289.21

E&OE
May 5, 1944.

CANADIAN SALTERY LIMITED

Bank Statement

1944

Apr. 30	Balance in Bank		$ 1,872.21
June 23	Harry Baines, wages re Canadian Saltery Plant, North Galiano. - October, 1943 to May, 1944.	$160.00	
		$160.00	$1,872.21
June 30	Balance on hand	1,712.21	
		$1,872.21	$1,872.21

	Balance, as above	$1,712.21
	O/s cheque	160.00
June 30	Bank balance	$1,872.21

E&OE
July 6, 1944.

CANADIAN SALTERY LIMITED

Bank Statement

1944				
June	30	Balance in Bank		$ 1,712.21
July	3	Underwriters Insurance Agencies re insurance premiums	$ 382.50	
			382.50	1,712.21
July	31	Balance in Bank (as per Bank Statement)	1,329.71	
			$1,712.21	$1,712.21

E&OE

August 1, 1944.

File 92.12

FDR

CANADIAN SALTERY LIMITED

Bank Statement

1944			
July 31	Balance in Bank		$1,329.71
Sept.14	Crone Storage Co.Ltd. re S. Fukuyama's freight charges	$ 46.34	
Nov. 14	Underwriters Insurance Agencies re additional Insurance premiums	28.15	
1945			
Feb. 22	Deposit: J. Kasho Company proportion of insurance premium on nets		5.62
	Underwriters Insurance Agencies - insurance premiums	255.11	
		$329.60	$1,335.33
Feb. 28	Balance in Bank	1,005.73	
		$1,335.33	$1,335.33

	Balance in Bank, as above	$1,005.73
	O-s cheque	255.11
Feb. 28	Balance in Bank (as per Bank Statement)	$1,260.84

E&OE

March 5, 1945.

File 9212

CANADIAN SALTERY LIMITED

Bank Statement

1945				
Feb.	28	Balance in Bank		$1,005.73
Mar.	1	Tiffin, Russell, Du Moulin, Brown & Hogg - legal fees	$103.38	
	19	Underwriters Insurance Agencies re S.Fukuyama insurance premium	13.91	
			117.29	1,005.73
Mar.	30	Balance in Bank (as per Bank Statement)	888.44	
			1,005.73	1,005.73

E&OE
April 12, 1945.

CANADIAN SALTERY LIMITED

Bank Statement

1945			
Mar. 30	Balance in Bank		$888.44
Apr. 23	Harry Baines --wages as watchman, June, 1944 to March, 1945	$200.00	
		$200.00	$888.44
May 31	Balance in Bank (as per Bank Statement)	688.44	
		$888.44	$888.44

E&OE
June 5, 1945.

RECEIVED
JAN 5 1942
Answered

December 15, 1941.

O. M. McPherson, Esq.,
Authorized Deputy of the Secretary
of State,
1012 Royal Bank Building,
VANCOUVER, B. C.

Re: Consolidated Regulations respecting trading with the enemy (1939) and
Barrard Fish Company, Limited,
Canadian Saltery Limited and
Home Bound Fisheries Limited.

Dear Sir:

Confirming my telephone conversation with you today I beg to advise that I act as solicitor to the above three companies and have been instructed to give you the following information pursuant to the demand made in your circular of the 11th day of December, 1941. I will give you the information concerning each Company separately.

Re: Barrard Fish Company, Limited.

This company is incorporated under the "Companies Act" of British Columbia having an authorized capital of $10,000.00 divided into 200 shares of $50.00 each. The full 200 shares are issued, 100 to Shigeichi Fukuyama and 100 to Senkichi Fukuyama, who are also the only directors of the company. Both these Japanese are naturalized British subjects and are residents of the City of Vancouver, their addresses being - I. Sugiyama, 2764 Trinity Street, and S. Fukuyama, 2503 Triumph Street. There are no other persons interested, by way of shareholdings or otherwise, in this Company.

Re: Canadian Saltery Limited.

This company is incorporated under the "Companies Act" of British Columbia having an authorized capital of $10,000, divided into 200 shares of $50.00 each. The shareholders are as follows:

Iwakichi Sugiyama - 68 shares
Senkichi Fukuyama - 66 shares
Yoshiko Tabata - 66 shares

Sugiyama and Fukuyama are the Directors. Mrs. Tabata is also a naturalized British Subject and resides at 2637 Pender Street East, Vancouver, B. C. No other persons are interested in this company by way of shareholdings or otherwise.

Re: Bone Sound Fisheries, Limited.

This company is incorporated under the "Companies Act" of British Columbia having an authorized capital of $15,000, divided into 300 shares of $50.00 each. The shareholders are as follows:

Iwakichi Sugiyama - 75 shares
Senkichi Fukuyama - 75 shares
Chiye Sugiyama - 75 shares
Taye Fukuyama - 75 shares

Chiye Sugiyama is the wife of Iwakichi Sugiyama and resides with her husband at the above address and Taye Fukuyama is the wife of Senkichi Fukuyama and resides with her husband at the aforesaid address. Mr. & Mrs. Sugiyama and Mr. & Mrs. Fukuyama are the only Directors. No other persons are interested by way of shareholdings or otherwise in this Company.

These three companies are engaged in the fishing business in and around the City of Vancouver. Their commercial relations are chiefly with the large packing companies such as B.C. Packers and New England Fishing Company. They do sell some fish to local peddlers in the City of Vancouver and New Westminster. Also, some export business is done in the United States.

I am instructed that some two years ago they ceased doing business with Japan direct and there are no credits or debits with any person or firms in Japan.

If there is any further information you require with reference to these three companies I shall be glad to submit the same to you upon request or, if at any time you wish to interview Mr. Sugiyama, who is the president of the three companies, he shall be more than glad to attend at your office. I shall be pleased if you will let me know if the above is satisfactory for your purposes.

Yours truly,

JDS/D

FILE # 9212

COPY

SWANSON & WILKINSON.

Yorkshire Building,
Vancouver, B. C.

May 5, 1942

Custodian of Enemy Alien Property,
Department of the Secretary of State,
506 Royal Bank Building,
Vancouver, B. C.

Attention Mr. Drewry.

Dear Sir:

Re: Burrard Fish Company Limited
Canadian Saltery Limited and
Howe Sound Fisheries Limited.

Under date of December 15, 1941, as solicitor to the above three named companies I gave a full report to Mr. McPherson and in particular setting out the nationality of the shareholders. This communication was duly acknowledged by Mr. McPherson on the 18th of December 1941.

These three companies are owned and controlled by two Japanese, Iwakichi Sugiyama and Senkichi Fukuyama and their wives, all of whom are naturalized British subjects. On their behalf I am making application to the B. C. Security Commission for evacuation permits and questions now arise as to the disposition of the assets of the three companies and their own personal assets.

On Saturday, the 2nd instant, I interviewed your Mr. Drury, explained the whole situation to him, and at his request I now submit herewith the following questions for a ruling by your office.

1.. It is now proposed to appoint a Receiver, who will be a white British subject, for the purpose of administering the assets of these three companies. Is there any Order in Council or regulation in force prohibiting such procedure? The Receiver would be empowered to either preserve the assets or dispose of them subject to the direction of the shareholders of the companies. In the event of disposal of any of the assets for cash, would the Receiver be entitled to turn over such cash to the Japanese shareholders?

FILE # 9212

4th May, 1942

MEMO

Re: Howe Sound Fisheries, Limited.
Canadian Saltery Limited.
Burrard Fish Company Limited.

I had a long talk on Saturday with Mr. Swanson of Swanson & Wilkinson, barristers, Yorkshire Building, the Solicitors for these companies, regarding their affairs and Mr. Swanson agreed to write setting out in detail what the Japanese owners of the businesses desire to do upon their evacuation. He promised to send us the last balance sheets for each of the three businesses.

The control of the three companies is vested in a group of individuals and they all desire to appoint Mr. Swanson as receiver for the purpose of holding assets of the businesses intact for a period and then if it seems likely that the war is going to last more than a year or so they may wish to have the properties liquidated.

CLD/LF

FILE #9212

COPY.

13th May,,1942

Messrs. Swanson & Wilkinson,
Yorkshire Building,
Vancouver, B. C.

Attention Mr. John D. Swanson

Dear Sirs:

Re: Burrard Fish Company, Limited,
Canadian Saltery Limited and
Howe Sound Fisheries, Limited.

With further reference to my conversation with you I am pleased to confirm that the Custodian will not interfere in the proposed arrangements at the present time and there will therefore be no objection to your proceeding as outlined in Items 1 and 2 in your letter of May 5th.

It will, however, be necessary, once the Japanese shareholders have been evacuated from the protected area, for the Receiver to account direct to the Custodian and remit to this office for the Japanese in question the proceeds of any realizations or any dividends which may be declared.

Yours truly,

R. P. Alexander
Assistant Manager.

CLD/LF

COPY

SWANSON AND WILKINSON

Yorkshire Bldg.,
Vancouver, B. C.,
May 14, 1942.

Custodian of Enemy Alien Property,
Department of the Secretary of State,
506 Royal Bank Building,
VANCOUVER, B. C.

Attention Mr. Alexander.

Dear Sir:

Re: Burrard Fish Company Limited,
Canadian Saltery Limited and
Howe Sound Fisheries, Limited.

I acknowledge receipt with thanks of your favour of the 13th instantwith reference to the above-named Companies, and I note that you have no objection to the proposal as outlined in my letter to you of May 5th, 1942. I also note that upon evacuation of the Shareholders from the protected area the Receiver is to report direct to the Custodian and remit proceeds from realizations or dividends. It is my understanding, however, that these funds, when passed to the Custodian, will then be turned over to the Japanese for their use.

Yours truly,

JDS:D (signed) John D. Swanson.

9212

COPY

SWANSON & WILKINSON

Barristers & Solicitors

Yorkshire Building,
Vancouver, B.C.

July 15th, 1942.

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

Attention Mr. Alexander

Dear Sir:

Re: Burrard Fish Co.Ltd.

I beg to acknowledge receipt of your favour of the 13th instant with reference to the above Company and in accordance with your request I enclose you herewith true copy of the Declaration of Trust covering the shares in the above Company, also Canadian Saltery Limited and Howe Sound Fisheries Limited. I also enclose you herewith copy of my agreement with reference to fees for management and sale of the assets of these companies.

Your direction with reference to payment of monies by way of dividend, or otherwise, to the Japanese shareholders is duly noted. All monies received by me will be deposited in the Company accounts and will not be disbursed to these shareholders without your specific authority.

As agreed in my interview with you, I will submit to you a monthly statement of the affairs of the companies at the end of each month commencing July 31st, 1942.

In connection with the motor vehicles I submit you herewith the following report:

1. 1941 DeSoto Sedan, B.C. Licence 1942, 65-664. This car was transferred prior to March 9th, 1942, to Curtis M Motors Limited, in the City of Vancouver, the same being concurred in by the Royal Canadian Mounted Police. This car has now been transferred out of Curtis Motors Limited name and is at the present time in the vicinity of Kamloops and I believe is being operated by I. Sugiyama, the original owner. It is to be noted that Mr. Sugiyama

is outside the restricted area where there is no prohibition on the operation and use of the car by him.

2. 1941 De Soto Sedan, B.C. Licence 1942, 65-663. This car was transferred prior to March 9th, 1942, to Curtis Motors Limited, the same being concurred in by the Royal Canadian Mounted Police. This car has now been transferred out of the name of Curtis Motors Limited and has been removed to the City of Revelstoke and I believe is being operated by S. Fukuyama, the original Japanese owner. The same situation/as in the case of Mr. Sugiyama.
applies

3. One 1935 Chevrolet Truck, 1942 Licence C.767. This car was impounded at the Hastings Park lot and is now under your control. I might mention that I have covered this car with fire and theft insurance, not being sure as to whether or not the Custodian would provide this protection. You might let me know if it is the intention of your office to provide insurance for these impounded cars in which case I will then be at liberty to cancel the present insurance.

4. One 1939 Dodge Truck, 1942 Licence No. C. 768. This truck was registered in the name of Curtis Motors Limited prior to the 9th of March, 1942, and concurred in by the Royal Canadian Mounted Police. On the 2nd of April, 1942, the car was sold by Curtis Motors Limited to one Moir, operating Western Fish Company, at the foot of Campbell Avenue. The benefit of the Agreement was duly assigned to Burrard Fish Co Limited. The purchase price of this truck was $800.00 payable on the following basis: $300.00 on the execution of the Agreement and the balance of $500.00 payable at the rate of $50.00 per month commencing the 1st day of May, 1942. I am effecting collection of the payments as they fall due.

5. One 1937 Dodge Truck, 1942 Licence C. 769. This truck was transferred to Curtis Motors Limited prior to March 9th, 1942, the same being concurred in by the Royal Canadian Mounted Police. Yesterday, with your permission, this truck was transferred to one Herbert Malman, of the City of Kamloops, and has been removed out of the protected area. My understanding is that this truck will eventually be delivered into the hands of the Japanese outside the restricted area.

6. One Dodge truck, Serial # 8921042, Motor #T72C-1085, Model TD21. This truck was the property of James M. Wickett, a white man, who was indebted to the Burrard Fish Company Limited in the sum of $3,103.00. By an arrangement made

with Mr. Wickett this truck was transferred over to the Burrard Company on the 19th day of September, 1941, and on the 25th of March, 1942, was sold for $700.00 cash, the proceeds being remitted to the Burrard Company.

7. One Dodge Truck, Serial #8921085, Motor #T72C1195, Model TD21. This truck is in a similar category to the truck referred to in No. 6. I am in possession of the transfer slips duly signed by Mr. Wickett and at the present time the car is situate at Curtis Motors Limited. We are endeavouring to effect a sale of this truck, the proceeds to be applied against the indebtedness of Mr. Wickett to the Burrard Company.

As soon as any sale is arranged I will notify you accordingly.

With respect to the Accounts Receivable, these are being attended to and I will give you a further report on these at a later date. With reference to the debt of the Howe Sound Fisheries Limited to the Burrard Company, I might state that according to Mr. Pirie, the auditor for the companies, this debt represents operating capital invested by the Howe Sound Company to carry on the operations of the Burrard Fish Company Limited. Any further information that you require in this connection can be obtained through the auditor.

I note that you consent to the life insurance policies on the lives of I Sugiyama and S. Fukuyama, payable to the Company and their respective estates, being continued.

Any change in the affairs of the Burrard Company I will advise you of immediately. I note that you are awaiting reports from the Canadian Credit Men's Trust Association with regard to the Canadian Saltery Limited and Howe Sound Fisheries Limited, upon receipt of which I shall be glad to hear from you.

It is further understood and agreed that I am entitled to deduct my fees and charges from time to time from the proceeds of money coming into my possession.

If there is any further information you require my records are open to you at any time for inspection.

Yours truly,

"John D. Swanson"

[redacted]

JDS/D
Encs.

HOME OIL DISTRIBUTORS LIMITED

Vancouver, Canada.

July 16th, 1942.

Messrs. Swanson & Wilkinson,
Barristers & Solicitors,
Yorkshire Building,
Vancouver, B.C.

Dear Sirs:

This will acknowledge receipt of your letter of July 14th.

For several years we have been delivering products to a group of Japanese fishing boats, chargeable to Canadian Salvery Limited. Shortly after these boats were confiscated we found that three steel drums valued at $8.00 each had not been returned and this $24.00 was outstanding in our records.

These drums were actually delivered to the boat "Kyoma M." owned by M. Miwa. We were informed by the custodian of enemy property that in order to collect the $24.00 we would have to file our claim against the "Kyoma M." which was being sold. This was done and we received a cheque for $24.00. However, now that one of the steel drums has been returned, a refund of $8.00 is in order, payible to M. Miwa.

The credit note was therefore sent to you in error and we would ask that you kindly return same.

Yours very truly,

HOME OIL DISTRIBUTORS LIMITED

"R. G. Hamilton"

Comptroller.

GH:W

9210 &
9212

July 21, 1942

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

Dear Sirs:

Re: Howe Sound Fisheries

We are in receipt of your report of July 16 for which we thank you. We note that this Company has appointed Mr. J. D. Swanson to manage their affairs and the Custodian will not object to this arrangement for the present.

As arrangements have been made for an examination and a report of this and other properties of a similar nature up the coast, we would advise you if we require any further information from you.

Please accept our thanks for your efforts on our behalf.

Yours truly,

GDM/GH

F. G. Shears
Assistant Manager

9210, 9211
& 9212

27th July, 1942.

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

Dear Sirs:

Re: Howe Sound Fisheries

Thank you very much for your detailed report dated July 16th which is very helpful.

You will recall that at the time this case and the case of the Canadian Salteries Limited and the case of the Burrard Fish Company Limited were assigned to you we explained to you that the Japanese shareholders in the three companies involved had, previous to their registering these three companies with us, appointed Mr. J. D. Swanson their solicitor. Furthermore following a conference with a representative of your office on or about May 23rd we asked that you be good enough, when reporting to us on these three companies, to provide us with the benefit of your recommendations as to the advisability or otherwise of our permitting Mr. Swanson to continue to act as the agent of the Japanese shareholders in the administration of the three companies in question. When reporting to us on June 24th in connection with the Burrard Fish Company you made some comment in connection with Mr. J. D. Swanson but did not give us your recommendation.

Whilst we appreciate deeply the report you have given us now on all three companies which, in detail, tends to confirm statements previously filed with us by Mr. J. D. Swanson, we are now of the opinion that, at least for the time being, we will permit Mr. Swanson to continue to manage the three companies in question. Mr. Swanson will be reporting to us monthly in detail and his activities in connection with these three companies is and will be under the supervision of the Custodian's office. The general policy of this office is that in the absence of exceptionnal circumstances it is our intention for the time being to permit agents appointed by the Japanese to continue acting as agents for such Japanese individuals. Therefore, pending a change in policy, it will not be necessary for this office to prevail upon you to report further in connection with the three companies in question.

We nevertheless appreciate the work you have done in investigating and reporting on these three companies and we ask that you be good enough to send to us as soon as possible, in duplicate, individual bills covering your activities to date in connection with these three companies.

Yours truly,

R. P. Alexander
Manager

RPA:LF

9212.

Watson ✓

SWANSON & WILKINSON

BARRISTERS & SOLICITORS

PACIFIC 7177

JOHN D. SWANSON
E.D.H. WILKINSON

YORKSHIRE BUILDING

VANCOUVER, B.C.

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
SEP 5 1942

September 4, 1942.

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

Attention Mr. Alexander.

Dear Sir:

Re: Canadian Saltery Limited.

I refer to your letter of July 30th, 1942, with reference to the above Company and in particular the transfer of title to the saltery situate at North Galiano Island from Howe Sound Fisheries Limited to Canadian Saltery Limited, the latter Company being the true owner. In this connection I enclose you herewith copy of letter received from the Registrar of Titles in Victoria. I have discussed the matter with the Registrar of Land Titles in Vancouver and he advises that upon receipt of a letter from your office approving of the transfer, the application will go through and the new Certificate of Title will be issued. I would appreciate it, therefore, if you would draft a letter to the Registrar of Titles approving of the transfer and return the same to me so that it can be filed along with the application for transfer.

As you know, I am particularly anxious about clearing title to this property inasmuch as the insurance which is now placed in the names of both companies should be clarified. In the event of loss there might be some confusion over the adjustment on any claims. Your prompt attention to this would be appreciated.

Yours truly,

JDS/D
Enc.

COPY

Canada
DEPARTMENT OF THE SECRETARY OF STATE,
Office of the Custodian

Japanese Evacuation Section

File No.9212

Vancouver, B.C.
September 5, 1942.

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
NOV 3 1942

The Registrar of Titles,
Land Registry Office,
Victoria, B.C.

Dear Sir: Re: Canadian Saltery Ltd.

The Custodian will not object to the transfer of the following property from the name of the Howe Sound Fisheries Ltd. to the Canadian Saltery Ltd: the land on North Galiano Island covered by Certificate of Title No. 92331-I, 99855-I, Reg. Vol. 386, February 11, 1936.

Yours truly,

"F.G. Shears"

F.G. Shears
Assistant Manager

GDM/GH

Watson ✓

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E.D.H. WILKINSON

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
SEP 9 1942

September 8, 1942.

Attention Mr. Shears.

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

Re: Canadian Saltery Ltd.

Dear Sir:

I acknowledge receipt with thanks of your favour of the 5th instant enclosing your letter directed to the Registrar of Titles, Victoria, which I have forwarded on to him to complete the transfer.

Yours truly,

JDS/D

ADDRESS ALL COMMUNICATIONS TO
THE REGISTRAR

File 9212

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
NOV 3 1942

LAND REGISTRY OFFICE
VICTORIA

November 2nd, 1942.

9212
4 9210. Mclean

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

Dear Sir:

Two Certificates of Vesting (in triplicate) enclosed in your letter of October 29th were received and filed here on October 30th under D.F. 50373 and 50374. Duplicates herewith.

In connection with the Vesting of the interest of Howe Sound Fisheries Limited in Lot 2 of Lot 90, Galiano Island, Plan 4164, this property is no longer held by this company. The registered owner now is Canadian Saltery Limited who obtained title through a conveyance dated 13th July 1942 from the Howe Sound Company. The solicitors who applied for registration on behalf of the Grantee produced a letter of consent from your department-- a copy of it is enclosed.

In the circumstances I think the present Vesting should be withdrawn. A new one vesting the title of Canadian Saltery Limited, which I understand is Japanese, could then be filed.

Yours truly,

H.J. Crane
Registrar

per AD

AS/LS

COPY

V

SWANSON & WILKINSON
Barristers & Solicitors

Pacific 7177

9212

Yorkshire Building

VANCOUVER, B. C.

November 17, 1942.

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

Attention Mr. Alexander.

Dear Sir:

Re:	Howe Sound Fisheries Limited	9210
	Canadian Saltery Limited	9212
	Burrard Fish Company Limited	9211
	Iwakichi Sugiyama, and	9220
	Senkichi Fukuyama	9217
	Your files 9210, 9211, 9212.	

In confirmation of my telephone conversation with your Mr. Alexander I have to advise that I am instructed by Mr. Sugiyama and Mr. Fukuyama, former Directors and Shareholders of the above three companies, to invest up to the sum of $30,000.00 in Dominion Government bonds. For your files I enclose herewith true copy of their authority to me to make the said investments.

As of date I have on hand to the credit of the three companies the sum of $27,915.47, made up as follows:

Howe Sound Fisheries Limited, cash on hand in Company bank account, Royal Bank, Hastings and Homer	$25,714.80
Burrard Fish Company Limited, cash on hand in Company bank account, Royal Bank, Hastings and Homer	1,080.95
Canadian Saltery Limited, cash on hand in Company bank account, Royal Bank, Hastings and Homer	1,119.72
	$27,915.47

See Correction
Ltr 20/11/42 this file
B

You have on hand the following amounts:

Howe Sound Fisheries Limited, proceeds of sale of vessel "Orca G."	$2289.57	
"Howe Sound III"	2323.67	$4613.24
Burrard Fish Company Limited, proceeds of sale of 1935 Chevrolet truck		335.00
Iwakichi Sugiyama, half interest in proceeds of vessel "Menzies Bay"	$1.091.99	
Proceeds of house rents	29.40	1121.39
Senkichi Fukuyama, half interest in proceeds of vessel "Menzies Bay"	$1,092.00	
Proceeds of house rents	142.60	
		1234.60
		$7304.23

As I mentioned to Mr. Alexander I propose to invest the sum of $30,000.00 in Dominion Government bonds on behalf of the Japanese and, having regard to the cash on hand, allocated as above, I think it would be advisable to take $25,000.00 from the Howe Sound Fisheries Limited account and suggest that you forward me the sum of $5,000.00 which would make up the total of $30,000.00. Might I suggest that $1,000.00 be taken from the personal accounts of Messrs. Sugiyama and Fukuyama, and the balance of $3,000.00 from the account of Howe Sound Fisheries Limited. This should leave you a reserve of approximately $2304.23. I will then have a reserve of approximately $2915.47. These reserves should be sufficient to take care of expenses and contingencies for the time being at least.

It is understood between us that as soon as the sum of $30,000.00 has been invested, I will forward you all particulars with respect to the bonds and that they are to be held by me and not delivered over to the Japanese without your consent first had and obtained. I refer back to my

interview with Mr. McPherson and Mr. Alexander that your office has no objection to the income arising from these bonds being paid to the Japanese.

I shall be glad if you would forward me your cheque for $5,000.00, as suggested above, and also your approval of the above.

Yours truly,

John D. Swanson (signed)

JDS/M
Enc.

Copy to accounting dept. Tom re file

December 20, 1942.

MEMORANDUM

File No. 0113-CANADIAN SECURITY INVESTED

Some of the information contained in a copy of a letter purporting to be from J. D. Swanson, dated at December 10, 1942 about the following:

Capital: $10,000.00 divided into 200 shares of $50.00 par value.

Shareholders:

1. Kenneth CUTTING 68 shares
2702 Point Grey Rd., Vancouver, B.C.
(PC3102, see File P220).

2. Gordon PEDDER 66 shares
4000 Arbutus St., Vancouver, B.C.
(A0402, see File P227).

3. Trustee (Pro.) ZUCKER 66 shares
1020 W Pender St., Vancouver, B.C.
(Z1021, see File P225). 200 shares

Directors:

1. Kenneth CUTTING
(above mentioned)
2. Gordon PEDDER
(above mentioned)

There are no other shareholders. But according to a letter, dated July 14, 1942 all shares have been transferred to J. D. Swanson (abovementioned) and Percy A. Dillon, Porter instructions to control the affairs of the company for the purpose of administration, said parties having no beneficial interest in the company.

J. D. Swanson abovementioned is a solicitor at 525 Seymour Street, Vancouver, B.C.

D. Davidson
D. Davidson

DD/CD

EVACUATION SECTION
Rec'd JAN 21 1943
File No. 9212
Ans.
Referred

BRITISH COLUMBIA DIVISION

The Canadian Credit Men's Trust Association, Limited

OFFICE OF THE MANAGER

JOHN COWAN, B.C.I.

Vancouver, B. C.,
January 20th, 1943

Attention Mr. G.D. Milsom

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

Dear Sir:

Re: Canadian Saltery Ltd. - File No. 9212 - Ont. Alcohol

With reference to recent telephone communications, we have on inspection of the correspondence in our file covering the above case discovered that conversations were had with Mr. R. B. W. Pirie, Chartered Accountant, in connection with our report filed with you in this matter.

You may recall that Mr. J. D. Swanson, Solicitor, holds a power of attorney in connection with his administration of the company's estate and our representative has advised that Mr. Swanson called on Mr. Pirie to provide certain information from the company's books pursuant to the Custodian's requirements.

Although the interview referred to took place during the course of one and a half to two hours, there was no undertaking given by our representative that we would pay for Mr. Pirie's time, although the suggestion may have been made, however, that if a bill were rendered it would be considered in due course. As no such account was submitted, our bill was paid by the Custodian and the file closed without regard to any other outstanding items.

You may in the circumstances consider that the Japanese estate is responsible to Mr. Pirie for the service rendered but in any case, in view of the fact that our account with you in the matter is now closed, it will be necessary for a settlement one way or the other to be effected direct through your offices.

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

M/S

Manager

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E. D. H. WILKINSON (on active service)

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

February 23, 1943.

Rec'd FEB 24 1943
File No. 9220 Y 9212
Ans.
Referred Mulock

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

Attention Mr. Alexander.

Dear Sir:

Re: Iwakichi Sugiyama and
Canadian Saltery Limited

I beg to confirm my interview this morning with your Mr. Alexander that you approve of the sum of $1,000.00 being paid to Mr. I. Sugiyama to defray the cost of his son's education in Regina College for the year 1943. Further, you agree that Mr. Sugiyama is to have the sum of $100.00 per month for the year 1943 as a living allowance.

I have drawn two cheques from the Canadian Saltery Limited bank account, $1,000.00 of which covers Sugiyama's son's education and $200.00 covering his living allowance for the months of January and February, 1943. These amounts are entered in the Canadian Saltery Limited books as partial repayment of the Company's indebtedness to Mr. Sugiyama.

I shall be glad if you would confirm this understanding with me as I propose to make a trip to Kamloops on Thursday, the 25th instant, and propose to hand Mr. Sugiyama the cheques for $1200.00.

Yours truly,

JDS/D

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E. D. H. WILKINSON (ON ACTIVE SERVICE)

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

March 26, 1943.

EVACUATION SECTION
Rec'd MAR 27 1943
File No. 9212
Ans.
Retained Wilson

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

Re: Canadian Saltery Limited.
Your file #9212

Dear Sir:

I have now received notification from the Commissioner of Income Tax that income for the year 1941 has been assessed and proved in the amount already declared. The tax thereon has been paid in accordance with receipts already issued and no further payment is required. This disposes of the matter insofar as this company is concerned.

Yours truly,

JDS/D

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E.D.H. WILKINSON on active service

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

February 17, 1944.

EVACUATION SECTION
Rec'd FEB 18 1944
File No. 9210 & 9212
Ans. Imd
Referred Gibson

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

Attention Mr. Gibson.

9212 - Macpherson.

Dear Sir:

Re: Canadian Saltery Ltd.
#9210, #9212

I enclose you herewith copy of a letter received today from Underwriters Insurance Agencies with whom I have placed insurance on the saltery plant of the above Company situate at North Galiano Island, B. C. You will note that the former insurance policy in the sum of $10,000.00 with the Glens Falls Insurance Company is to be replaced by the enclosed policy for $10,000.00 with the London Guarantee and Accident Company Limited, policy #570205. Kindly return to me the Glens Falls policy duly signed off for cancellation as the Underwriters Insurance Agencies require the original policy.

The premium on the new London Guarantee and Accident Company Limited policy for one year from February 1, 1944 is $225.00, against which there is a credit of $149.18, being rebate on the cancellation of the Glens Falls policy. This leaves a net amount due of $75.82, which I will pay from funds on hand to the credit of the Canadian Saltery Limited.

May I hear from you at your earliest convenience?

Yours truly,

JDS/D
Encs.

Vancouver, B. C.,
February 16, 1944.

Mr. John D. Swanson,
609 Yorkshire Building,
Vancouver, B. C.

Re: London Guarantee & Accident
Policy No. 570205

Dear Sirs:

We enclose herewith the above policy and a copy for your records, to replace Glens Falls Insurance Co. policy No. 5067.

The Glens Falls Insurance Co. asked to be relieved of their liability under their policy and so insurance has now been replaced by the above policy as of February 1st 1944.

Would you kindly, therefore, return the Glens Falls policy, signed off for cancellation, as soon as possible. Statement is enclosed showing a return premium of $140.18 under the cancelled policy.

We trust you will find the enclosed in order.

Yours very truly,

UNDERWRITERS INSURANCE AGENCIES

Per "R. E. Shields"

File No. 9212 April 18th, 1944

MEMORANDUM FOR FILE

Re: Canadian Saltery Ltd.

Messrs. Tiffin, Russell, DuMoulin & Brown, 850 West Hastings St , will be acting as Solicitors for this Company in lieu of Messrs. Swanson & Wilkinson.

GDM/GH

G D Mahon

74

CABLE ADDRESS "RUSSELLCO"

TELEPHONE: PACIFIC 0241

TIFFIN, RUSSELL, Du MOULIN & BROWN
BARRISTERS AND SOLICITORS

F. W. TIFFIN
A. M. RUSSELL
L. ST. M. DU MOULIN
R. T. DU MOULIN
D. McK. BROWN
C. BLAIR SMITH
H. S. CARTWRIGHT

OFFICES 10TH FLOOR CREDIT FONCIER BUILDING
850 HASTINGS STREET WEST
VANCOUVER, B. C.

EVACUATION SECTION
Rec'd JUN 29 1944
File No. 9210 9212
Ans. Sns (JS)
Referred Milsom

June 28, 1944.

Attention Mr. Milsom.

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

Re: Canadian Saltery Limited - #9210, #9212.

Dear Sir:

We enclose herewith Policy #5420 Glens Falls Insurance Company for $7,500.00; Policy #136622 General Accident Assurance Company of Canada for $5,000.00; and Policy #92333 The Casualty Company of Canada for $4,500.00, being insurance placed on the property owned by the above Company at North Galiano Island.

We shall pay the premiums in the sum of $382.50 out of funds on hand to the credit of Canadian Saltery Limited. As J. Kasho and Company Limited is liable for a portion of the premium we would thank you to let us have a cheque to cover same.

PS Jan

Yours truly,

A. M. Russell per D.H.B.

AMR/D
Encs.

CABLE ADDRESS "RUSSELLCO"

TELEPHONE PACIFIC 0241

TIFFIN, RUSSELL, Du MOULIN, BROWN & HOGG
BARRISTERS AND SOLICITORS

F. W. TIFFIN
A. M. RUSSELL
L. ST. M. DU MOULIN
R. T. DU MOULIN
D. MC K. BROWN
D. BLAIR SMITH
GILBERT HOGG
H. S. CARTWRIGHT

OFFICES: 10TH FLOOR CREDIT FONCIER BUILDING
850 HASTINGS STREET WEST
VANCOUVER, B. C.

November 14, 1944.

EVACUATION SECTION
Rec'd NOV 16 1944
File No. 92099212
Ans.
Referred Gibson

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

Attention Mr. Gibson.

Dear Sir:

Re: Canadian Saltery Ltd. #9210 and #9212

We are today in receipt of a letter from the Underwriters Insurance Agencies which reads in part as follows:

"We enclose herewith two policies covering for amounts of $5,000.00 and $2,500.00 on property at Galiano Island.

"These policies replace Glens Falls Insurance policy No. 5420 in the amount of $7500.00, cancelled as of September 1, 1944 with a return premium of $140.60, as the Glens Falls Insurance Co. wished to be relieved of their liability under this insurance."

We accordingly enclose you herewith for your files Queensland Insurance Company Ltd., policy No. 12V-64843 and Boston Insurance Co. policy No. 8154, in the sums of $5,000.00 and $2,500.00 respectively. The additional premium due is $28.15, which we shall pay from the funds on hand to the credit of Canadian Saltery Limited.

Kindly return to us the above mentioned Glens Falls Insurance Company policy duly signed off for cancellation as the Underwriters Insurance Agencies require this original policy.

We thank you for your attention to this matter and trust we shall hear from you at your earliest convenience.

Yours truly,

TIFFIN, RUSSELL, Du MOULIN, BROWN & HOGG

Per Dana T. Dallas

BAD/D
Encs.

509 Royal Bank Bldg.,
Vancouver, B. C.
January 3rd, 1945

9212
Evasee Section

Messrs. Francis Millard & Co. Ltd.,
1698 West Georgia Street,
Vancouver, B. C.

Re: Canadian Saltery Limited

Dear Sirs:

Mr. Russell of Messrs. Tiffin, Russell, DuMoulin, Brown & Hogg, Solicitors for Canadian Saltery Limited, returned to the city today and we have spoken to him on the telephone regarding your right to remove pump and vise as well as the gibbing bins placed on the salting tanks.

We referred to the Lease that is dated the first day of September, 1942, as well as the Bill of Sale, in your favour, under date of the 26th of January, 1943, and the further letter from Messrs. Swanson & Wilkinson, dated the 4th of March, 1943, indicating that articles to the value of $56.00, as listed, were not to be included in the inventory. Mr. Russell has asked us to advise the watchman to permit you to remove your goods and we are endeavouring to get in touch with our Agent, Mr. Mount, by telephone and have him so advise the watchman.

We return herewith the above mentioned documents and the letter from Messrs. Swanson & Wilkinson, which you left with Mr. Sheers last week.

We understand that you are sending a boat over this afternoon and in the event that we are not successful in contacting the watchman, you may give your representative this letter which will be sufficient authority for removal of the articles purchased and included in the Bill of Sale referred to.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KW/JF
Encls.

509 Royal Bank Bldg.,
Vancouver, B. C.
January 3rd, 1945

9212
Evacuee Section

Messrs. Francis Millard & Co. Ltd.,
1698 West Georgia Street,
Vancouver, B. C.

Re: Canadian Saltery Limited

Dear Sirs:

Mr. Russell of Messrs. Tiffin, Russell, DuMoulin, Brown & Hogg, Solicitors for Canadian Saltery Limited, returned to the city today and we have spoken to him on the telephone regarding your right to remove pump and vice as well as the gibbing bins placed on the salting tanks.

We referred to the Lease that is dated the first day of September, 1942, as well as the Bill of Sale, in your favour, under date of the 26th of January, 1943, and the further letter from Messrs. Swanson & Wilkinson, dated the 4th of March, 1943, indicating that articles to the value of $56.00, as listed, were not to be included in the inventory. Mr. Russell has asked us to advise the watchman to permit you to remove your goods and we are endeavouring to get in touch with our Agent, Mr. Mouat, by telephone and have him so advise the watchman.

We return herewith the above mentioned documents and the letter from Messrs. Swanson & Wilkinson, which you left with Mr. Sheare last week.

We understand that you are sending a boat over this afternoon and in the event that we are not successful in contacting the watchman, you may give your representative this letter which will be sufficient authority for removal of the articles purchased and included in the Bill of Sale referred to.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/JF
Encls.

CABLE ADDRESS "RUSSELLCO"

TELEPHONE PACIFIC 0241

TIFFIN, RUSSELL, DU MOULIN, BROWN & HOGG

BARRISTERS AND SOLICITORS

F. W. TIFFIN
A. M. RUSSELL
L. ST. M. DU MOULIN
R. T. DU MOULIN
D. MC K. BROWN
D. BLAIR SMITH
GILBERT HOGG
H. S. CARTWRIGHT

OFFICES: 10TH FLOOR CREDIT FONCIER BUILDING
850 HASTINGS STREET WEST
VANCOUVER, B. C.

EVACUATION SECTION
Rec'd FEB 14 1945
File No. 9210
Ans.
Reference

February 13, 1945.

Attention Mr. S. M. Gibson

Your file #9210

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

Re: Howe Sound Fisheries Limited and
London Guarantee & Accident policy
and Glens Falls Insurance policy.

Dear Sir:

We refer to your letter to us of the 22nd ultimo and wish to state that we have now renewed the above policies.

We enclose herewith for your records London Guarantee and Accident Company Limited policy No. 571558 for $10,000.00, which expires February 1, 1946, and Glens Falls Insurance Company policy No. 5432 for $500.00, which expires February 14, 1946.

The premium on the Glens Falls policy is $11.25 and as the Kasho Company has a half interest in these nets we would ask you to let us have a cheque for their portion of the premium.

Kindly acknowledge receipt of the above policies.

Yours truly,

TIFFIN, RUSSELL, DU MOULIN, BROWN & HOGG

Per:

/D
Encs.

509 Royal Bank Bldg.,
Vancouver, B.C.,
23rd April, 1945.

9212
Evacuee Section

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

Dear Sirs:

Re: Canadian Saltery Limited

As requested by you, we enclose herewith copies of documents signed by Mr. Mathieu, as follows:

Orders vesting the 200 shares of this company in the Custodian

Warrants transferring 198 shares to the Custodian and one share each to Mr. Shears and the writer

Letters addressed to the company removing the Japanese directors.

Order appointing your Mr. Field liquidator.

Yours truly,

K.W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/DG
Encls.

CABLE ADDRESS "RUSSELLCO"

TELEPHONE PACIFIC 0241

TIFFIN, RUSSELL, DU MOULIN, BROWN & HOGG,
BARRISTERS AND SOLICITORS

F. W. TIFFIN
A. M. RUSSELL
L. ST. M. DU MOULIN
R. T. DU MOULIN
D. MC K. BROWN
D. BLAIR SMITH
GILBERT HOGG
H. S. CARTWRIGHT

OFFICES: 10TH FLOOR CREDIT FONCIER BUILDING
850 HASTINGS STREET W.
VANCOUVER, B.C.

ENEMY SECTION
Rec'd MAY 12 1945
File No.
Ans'd
Referred

May 11th, 1945.

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

Attention Mr. Wright.

Dear Sir:

re: Canadian Saltery Limited.

On April 23rd last we received from P. S. Ross & Sons, Chartered Accountants, the following documents:-

(1) Order signed by the Assistant Deputy Custodian, vesting 200 shares of this Company in the Custodian.

(2) Warrants transferring 198 shares to the Custodian, and one share each to Mr. Shears and Mr. Wright.

(3) Letter addressed to the company removing the Japanese directors.

(4) Order appointing Mr. Frederick Field Liquidator of the Company.

All of the above orders are based on the assumption that Toshiko Tabata is the registered owner of 66 shares; that Fukuyama is the registered owner of 66 shares, and that Sugiyama is the registered owner of 68 shares, and that these three persons are the Directors of the company.

We beg to advise you that Tabata ceased to be a member of the Company on April 24th, 1942, and his shares were divided equally between the other two Japanese on that date. In May of 1942 Mr. Sugiyama and Mr. Fukuyama resigned as Directors of the company, and their shares were transferred to Mr. John D. Swanson, solicitor, then of Vancouver, B. C., and Miss Berna A.

The Custodian of Alien Enemy Property. May 11, 1945.

Dellert, Secretary, of Vancouver,- Mr. Swanson holding 101 shares and Miss Dellert 99 shares. These shares were held by Mr. Swanson and Miss Dellert in trust for the Japanese, who are still the beneficial owners of the shares. The transfer of the shares to Mr. Swanson and Miss Dellert, and the Declaration of Trust covering the shares, was approved by the Custodian on July 13th, 1942. In this connection we would refer you to your letter of July 13th, 1942, signed by Mr. R. P. Alexander and addressed to Mr. J. D. Swanson, your file 9211, and also to Mr. Swanson's reply dated July 15th, 1942.

Not on file

In April of 1944 Mr. Swanson ceased to practice law in the City of Vancouver, and the shares held by him were transferred to Mr. A. M. Russell of this firm. The situation at present, therefore, is that Miss Berna A. Dellert is the registered owner of 99 shares, and Mr. Alan M. Russell of 101 shares of the capital stock of the Company. Miss Dellert and Mr. Russell are the sole Directors.

We have already discussed this matter with Mr. Field of P. S. Ross & Sons, and have pointed out to him that under the circumstances we will require corrected orders and warrants covering the shares in the Company, and that we cannot see our way to act upon the authority of the orders which we now have.

Yours truly,

TIFFIN RUSSELL DuMOULIN BROWN & HOGG

GH/MF

Per---------

ESTABLISHED 1880

CABLE ADDRESS PHILROSS

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

Rec'd JUN 9 1945
File No.
Ans.
Refer'd M. E. Wright

ROYAL BANK BUILDING

VANCOUVER, B. C.

ENEMY SECTION
Rec'd JUN 9 1945
File No.
Ans'd
Refer'd

Our Files 295-120,
295-188

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

Attention: Mr. E. E. Wright

Dear Sirs:

Re: J. Kasho Co. Ltd. and Canadian Saltery Ltd.

With reference to our interview with Messrs. Hogg and Russell of Tiffin, Russell & Co. regarding the affairs of the above mentioned companies, we wish to bring to your attention certain facts concerning sales made by Mr. Swanson and disposal of the funds.

In October, 1942, Mr. Swanson advised that he had had certain new net owned jointly by the above mentioned companies and valued by Lipsett & Co. for $1,034.71. Mr. Millerd offered $1,000.00 cash for this web and approval to the sale was given by Mr. McPherson under date of 29th October, 1942. Mr. McPherson pointed out that he assumed that "fifty percent of the proceeds will be paid to you by Mr. Swinson for the credit of the Kasho Company". We wrote to Mr. Swanson on 4th November, 1942, advising him that we had the approval of Mr. McPherson for the sale and also advising him that as J. Kasho Company Limited had a number of creditors and were definitely short of funds we could not agree to their offsetting the monies against claims the Canadian Saltery Limited had against J. Kasho Co. Ltd. Under date of 4th November, 1942, Mr. Swanson advised that he had sold the web and that he would hold the proceeds of the sale of the new web. When Mr. Swanson advised of the new web he also stated that there was a quantity of second hand web "which is not in good condition". Under date of 8th December, 1942, Mr. Swanson wrote that he had placed insurance in the amount of $2,500.00 on nets, new and used cork lines and other fishing tackle, the joint property of Canadian Saltery Limited and J. Kasho Company Limited. A memorandum dated 21st December, 1942, by Mr. McPherson includes this paragraph: "Mr. Swanson should not be allowed to set off the fifty percent interest, which he will receive for the goods disposed of against the claim of his client, since this would be preferring his claim as against other creditors". His client refers to Canadian Saltery Limited.

The sundry equipment was sold by Swanson to Millerd for $2,250.00

Subsequent to this sale Mr. Swanson, under date of 16th February, 1944, insured the remaining used nets belonging to Kasho and Canadian Saltery for $500,00, which in his opinion was ample. Under date of 26th January, 1943, Mr. Swanson wrote us agreeing that he was to receive the cash payment of $2,250.00, from which he was deducting his selling commission of 5% and legal fees and holding the balance in escrow pending the settlement of the respective interests of J. Kasho Company Limited and Canadian Saltery Limited. It was on this basis that our Mr. Field agreed to sign the Bill of Sale conveying the merchandise to Francis Millerd & Co. Ltd.

The following is a summary of the receipts and disbursements received by Mr. Swanson in connection with the sale of new nets and supplies, showing a net amount of $2,967.50.

Nov. 5, 1942	Sale of new nets		1,000.00
Jan 12,1943	Sale to Millerd of supplies		2,250.00
			3,250.00
John Swanson			
5% Comm. on sale of nets		50.00	
5% Comm. re supplies		122.50	
F. Millerd re equipment		110.00	282.50
			$ 2,967.50

In our opinion 50%, or $1,483.75, of these funds should be received by J. Kasho Co. Ltd. J. Kasho Co. Ltd. has not sufficient funds with which to pay its debts and such funds should be brought into the bank accounts and distributed pro rata to the creditors.

With your approval, all the miscellaneous net, cork and lead lines, together with certain personal effects were sold at Ganges and Galiano on 4th and 18th April, 1945. The proceeds, less expenses, from this sale due to Canadian Saltery Limited amount to $100.06. This cheque is lying in our office and can be delivered to wherever you designate. This completes the sale of all net and miscellaneous fishing equipment at Galiano.

Acting under authority of the Order appointing our Mr. Field liquidator it had been proposed to offer for sale the machinery, real estate and buildings remaining at Canadian Saltery's premises. We have been verbally instructed by you to delay dealing with this equipment for the meantime. We append herewith the details of the property proposed to be offered. We would point out that before this property would be advertised we were to receive the approval of the Department of Lands at Victoria to our description of Parcel No. 6, which deals with the saltery buildings located on Crown foreshore. It was agreed that the Department of Lands would approve such an advertisement and would also take steps to set our price so that when offers were received they would be in a position to deal with them through our office.

In the event that you change your procedure of liquidation of the Canadian Saltery Limited and that you decide to carry on the liquidation through

the office of the solicitor, we would recommend that whoever is delegated to carry out the liquidation should be urged to proceed as quickly as possible for the following reasons:

1. That the buildings are rapidly losing their value;

2. That arrangements have been made whereby the Provincial Government will co-operate in the sale;

3. That it is desirable that the expense of a watchman be discontinued as rapidly as possible.

We have on file an appraisal of the machinery of Canadian Saltery Limited as listed in Parcels 1 to 4 in the schedule attached. This appraisal will be available to whoever you appoint to carry out the liquidation.

If there is any further information you require in connection with the above, we shall be glad to supply it.

Yours faithfully,

J. Ross Ross

Encl.

6471

John D. Swanson

470 Granville Street,
Vancouver, B.C.

September 11, 1945

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

Dear Sirs: Re- Yoshiki SUGIYAMA
Sadaichi FUKUYAMA
NISSHO FISH CO. LTD.
CANADIAN SALTERY LTD.
NEW HOWE FISHERIES LTD.

The above individuals and companies were formerly clients of mine prior to my absence in the city of Montreal. Their affairs were turned over to Tiffin, Russell, Mahoney, Brown & Begg. I have returned to practise in Vancouver and I have received instructions from the Japanese to act for them on their behalf.

Will you kindly address all their communications to me at the above address instead of as formerly to Tiffin, Russell, Mahoney, Brown & Begg. If you will check your records you will see a great deal of correspondence between your offices and myself prior to 1942.

Yours/truly,

"John D. Swanson"

J.D. Swanson

JDS/ed

9217
9326
14168

October 3, 1950.

Gilbert Hogg, Esq.,
Barrister & Solicitor,
850 West Hastings St.,
Vancouver, B. C.

Dear Sir:

Re: Canadian Saltery Co. and
J. Kasho Company Limited

Since our interview with you a few days ago in regard to the above matter, I have phoned your office on several occasions, but have been unable to contact you.

However, on investigating the matter of personal claims of your clients under Mr. Justice Bird's Commission, I find as you suggested, that certain awards are available. These are as follows:

Senkichi FUKUYAMA - Case No. 1393 - $243.75
Iwakichi SUGIYAMA - " " 1395 - 177.50

and in addition to these there is an award to Mrs. Chiyo SUGIYAMA (Case 1394) of $287.50.

Release Forms covering these claims were sent to your office for completion by your clients on August 25th, the letter being addressed to Mr. A. M. Russell. You will please have these Release Forms properly executed by your clients, and we would like this done without any delay. We assume that at the same time you will secure authorities from your clients to pay the sum which you will require to meet any obligation they may have to you. As arranged, therefore will you please remit to Messrs. P. S. Ross & Sons the balance of the amount which your firm agreed to pay out of the proceeds of the liquidation of the Canadian Saltery Limited, namely, $374.42.

We would appreciate this being done by return, in order that Messrs. P. S. Ross & Sons may be in a position to wind up the affairs of J. Kasho Co. Ltd., and as indicated to you, there will be a small distribution in favour of Canadian Saltery Limited.

Yours truly,

F. G. Sheare,
Director.

FGS/GH

1858

CUSTODIAN OF ENEMY PROPERTY
CABLE ADDRESS PHILROSS

P. S. Ross & Sons

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER
SAINT JOHN N.B.

411 Royal Bank Building,
Vancouver, B. C.
28th June, 1948

Rec'd June 29
File No.
Ans.
Remarks

Our File 295-188

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

Attention: Mr. F. G. Shears

Dear Sir:

re: Canadian Saltery Limited

On 6th February, 1942, you appointed us inspectors covering the affairs of Canadian Saltery Limited of North Galiano Island.

The affairs of the company were handled by the firm of Messrs. Tiffin, Russell, DuMoulin, Brown and Hogg. Prior to this time the affairs were handled by Mr. Swanson and under his direction certain sales of equipment were made. We wrote you on 9th June, 1945 reciting these facts and pointed out certain matters that should be attended to by anyone appointed liquidator of the company's affairs.

On 23rd July, 1945, we received a letter from you informing us that arrangements were being made to appoint a liquidator and subsequently Mr. Gilbert Hogg of the firm of Messrs. Tiffin, Russell, DuMoulin, Brown and Hogg filled this position.

We carried out certain work in connection with this company such as securing an appraisal of certain equipment owned by them and by making certain suggestions as to the manner in which the equipment should be offered for sale.

We are not aware as to whether the liquidation of this company has been completed.

Yours faithfully,

P. S. Ross & Sons

ADDRESS "RUSSELLCO"

CUSTODIAN OF ENEMY PROPERTY
TELEPHONE PACIFIC 0241

TIFFIN, RUSSELL, DU MOULIN, BROWN & HOGG
BARRISTERS AND SOLICITORS

F. W. TIFFIN
A. M. RUSSELL
L. ST. M. DU MOULIN
R. T. DU MOULIN
D. MC K. BROWN
D. BLAIR SMITH
GILBERT HOGG
E. D. H. WILKINSON

OFFICES 10TH FLOOR CREDIT FONCIER BUILDING
850 HASTINGS STREET WEST
VANCOUVER, B.C.

MARCH 6th, 1946.

EVACUATION SECTION
Rec'd MAR 7 1946
File No. 9217
Ans.
Referred Mr Rhear.

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

Dear Sirs:

RE: CANADIAN SALTERY LIMITED (in
File 9212 voluntary liquidation)
" 9211 BURRARD FISH COMPANY LIMITED
(in voluntary liquidation)
" 9210 HOWE SOUND FISHERIES LIMITED
(in voluntary liquidation)
" 9220 I. SUGIYAMA
" 9217 S. FUKUYAMA

As you know, I am the Liquidator of the above three companies and for the past year or so I have also been acting as Solicitor for Sugiyama and Fukuyama and handle most of their financial affairs. Sugiyama and Fukuyama were the sole shareholders in the three companies.

Messrs. Sugiyama and Fukuyama are now engaged in the lumber business at Rogers, B. C. and wish to finally wind up all of their affairs at the Coast. Accordingly they have asked me for an accounting in respect of the matters that I have handled and have also requested me to obtain from you an account of their affairs as they stand on your books at the present time.

I would appreciate it therefore, if you could let me have statements in respect of the three companies and of Fukuyama and Sugiyama personally as at the present time.

If there are any monies now in your possession belonging to any of the above I should like to know whether it is possible to pay those monies over to the Japanese at the present time.

Yours truly,
Gilbert Hogg
Liquidator.

GH:EB.

CUSTODIAN OF ENEMY PROPERTY

CABLE ADDRESS "RUSSELLCO"

TELEPHONE PACIFIC 0241

TIFFIN, RUSSELL, Du MOULIN, BROWN & HOGG

BARRISTERS AND SOLICITORS

F. W. TIFFIN
A. M. RUSSELL
L. St. M. Du MOULIN
R. T. Du MOULIN
D. McK. BROWN
D. BLAIR SMITH
GILBERT HOGG
H. S. CARTWRIGHT

OFFICES: 10TH FLOOR CREDIT FONCIER BUILDING
850 HASTINGS STREET WEST
VANCOUVER, B.C.

Dec. 3, 1945.

Rec'd DEC 4 1945
File No. 9317
Ans.
Referred Shears

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

Attention: Mr. Shears

Dear Sirs:

Re: Canadian Saltery Ltd.

We thank you for your letter of December 1st enclosing draft of advertisement for tenders on the equipment and Saltery buildings.

We are inserting the advertisement in the Vancouver Sun on December 6th and 13th, 1945.

Yours truly,

TIFFIN, RUSSELL, Du MOULIN, BROWN & HOGG.

per Gilbert Hogg

GH/ER

DRAFT

CUSTODIAN OF ENEMY PROPERTY

SALTERY BUILDINGS AND EQUIPMENT

FOR SALE BY TENDER

By virtue of my appointment as Liquidator of Canadian Saltery Limited, made by the Canadian Saltery Limited on the 14th day of August, 19% 5, I am authorised to offer for sale by public tender the following assets owned by

CANADIAN SALTERY LIMITED

PARCEL 1 - Shafting chain, bearings, sprocket wheels, pulleys and clutches.

PARCEL 2 - Switchboard, also 110 volt Generator.

PARCEL 3 - Ruston Diesel Engine - size 6 class HR serial #192389, together with Ruston Air Compressor, Air Tank, galvanised fresh water tank.

PARCEL 4 - 1 2 Cylinder 20 h.p. Vivian Gas Engine with clutch

PARCEL 5 - Lot 2 of Lot 90, Galiano Island, Cowichan District, Plan 4164, together with any buildings situated thereon.

PARCEL 6 - Saltery buildings situated on Crown foreshore of Lot 2 of lot 90, Galiano Island, Cowichan District. Such buildings are sold subject to removal within ninety days unless other arrangements are made with the Department of Lands of the Provincial Government of British Columbia.

Separate tenders for the purchase of the above described parcels will be received by the undersigned Controller at his office up to Noon on the day of , 194 , upon the following terms and conditions:

1. Separate tenders must be made for each parcel.

2. Tenders for Parcel 6, being Saltery Buildings, are to be made with the understanding that the buildings are to be removed within ninety days.

3. A certified cheque payable to the order of the Controller for ten percent (10%) of the amount offered must accompany each tender; the balance of the tender price to be paid on acceptance by the Controller; subject to the condition that should the tenderer not fulfill the terms of his offe$ and the conditions of the Notice calling for tenders, his tender will be cancelled and the amount deposited by him forfeited to the Controller as liquidated damages; cheques in respect of unaccepted bids will be returned in due course.

4. The assets are offered for sale without any warranty whatsoever on the part of the Controller as to quantity, condition or state of repair of such assets, and while the general idea thereof may be obtained from the inventories in the office of the Controller, the sales thereof shall be made in each case subject to shortages and overages, the shortages to be at the charge of and the overages for the benefit of the successful tenderer.

CUSTODIAN OF ENEMY PROPERTY

DRAFT

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

6. Each tender must be in a separate sealed envelope addressed to the undersigned, and each envelope must be marked on the outside "Tender — Saltery Buildings and Equipment"

Inventories may be inspected at the office of the Controller up to Noon, the day of , 194 , where arrangements may also be made to inspect the equipment.

DATED at Vancouver, British Columbia, this day of , 194 .

GILBERT HOGG,
Liquidator,
850 West Hastings Street,
Vancouver, B.C.

CUSTODIAN OF ENEMY PROPERTY

9212

August 21, 1945.

Messrs. Tiffin, Russell, Du Moulin, Brown & Hogg,
Barristers and Solicitors,
850 West Hastings Street,
Vancouver, B. C.

Attention: Mr. Hogg

Dear Sirs:

Re: Canadian Saltery Limited
In Voluntary Liquidation

We are in receipt of your letter of the 17th instant, enclosing Notice of Appointment of your Mr. Hogg as Liquidator of Canadian Saltery Limited, together with certified copy of the Resolution appointing him, for which please accept our thanks.

In accordance with your authorization we have sold Dominion of Canada Victory Bond No. L-2K106675 for $1,000.00 belonging to the above captioned and have credited the proceeds received from same to the account of this Company. We are enclosing herewith our receipt for the sum of $1,040.45 relating to the sale of said Bond.

Our cheque in favour of J. Kasho Company Limited for the sum of $1,109.33, being the credit balance as shown in the attached statement of the account of Canadian Saltery Limited, is being forwarded to Messrs. P. S. Ross and Sons to be applied on account of the settlement of $1,473.85. We have advised Messrs. P. S. Ross and Sons that the balance owing in this connection will be remitted to them by you as soon as funds become available from the sale of buildings and equipment of Canadian Saltery Limited.

In our letter to Messrs. P. S. Ross and Sons we have quoted the paragraph from your letter with reference to including Canadian Saltery Limited with the other creditors of J. Kasho Company Limited in order that Canadian Saltery Limited may receive its pro-rata share in the distribution of the assets of the Kasho Company. You will no doubt be hearing from Mr. Field in the near future regarding this matter but, in any case, we will be glad to discuss the matter with him personally and advise you accordingly.

We have requested a statement of account from Messrs. P. S. Ross and Sons in connection with services rendered by them in the matter of

Cont'd on one page

Messrs. Tiffin, Russell, Du Moulin, Brown & Hogg. August 21, 1945.

Canadian Saltery Limited and as soon as we receive same from their Montreal Office it will be forwarded to you for payment.

Yours truly,

W. J. Johnston,
Administration Department.

WJJ/HMS
Enc.

CABLE ADDRESS "RUSSELLCO"

TIFFIN, RUSSELL, Du MOULIN, BROWN & [illegible]
BARRISTERS AND SOLICITORS

F. W. TIFFIN
A. M. RUSSELL
L. St. M. Du MOULIN
R. T. Du MOULIN
D. Mc K. BROWN
D. BLAIR SMITH
GILBERT HOSS
H. S. CARTWRIGHT

OFFICES 10TH FLOOR CREDIT FONCIER BUILDING
850 HASTINGS STREET
VANCOUVER, B.C.

CUSTODIAN OF ENEMY PROPERTY
TELEPHONE PACIFIC 022
ENEMY SECTION
AUG 18 1945
File No. 9212
Ans'd
Refer'd Johnston

August 17, 1945.

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

Attention: Mr. Wright

Dear Sirs:

We refer to your letter of August 7th last and to the writer's conversation with your Mr. Johnston of the 14th.

As we told Mr. Johnston, when Mr. Russell undertook to forward to Mr. Field a cheque payable to Kasho Company Limited in the sum of $1473.85, the writer was out of the city and Mr. Russell was unaware that there were not sufficient funds in our trust account to the credit of Canadian Saltery Limited to enable us to make this payment.

We had at that time, and still have approximately $400.00 belonging to Canadian Saltery Limited. We explained this to Mr. Field the other day, and told him that we would authorize you to sell the thousand dollar Victory Bond belonging to the company and at present in your custody, and to remit the proceeds direct to Kasho Company Limited to be applied on the account of the settlement of $1473.85, and we hereby so authorize him.

The other assets of Canadian Saltery Limited consist of Saltery buildings at Galeano Island, and some machinery and equipment situate at the Saltery.

We will proceed to sell the buildings and equipment as quickly as possible, and will then remit to Mr. Field whatever balance is still owing to Kasho Company Limited.

Copy continues on 2nd page.

TIFFIN, RUSSELL, DU MOULIN, BROWN & HOGG CUSTODIAN OF ENEMY PROPERTY

We should like you to point out to Mr. Field, however, that Mr. Swanson retained the $1473.85 to be applied on a debt owing by Kasho Company Limited to Canadian Saltery Limited in that amount. As Canadian Saltery Limited is now returning to Kasho Company Limited the $1473.85, it would seem to be only fair that Canadian Saltery Limited should rank as a creditor of Kasho Company Limited for that amount, and should in due course receive from Mr. Field as Liquidator of Kasho Company Limited, its pro rata share in the distribution of the assets of Kasho Company Limited.

We shall be glad if you will take this up with Mr. Field in the near future, and let us know his reaction.

As requested by Mr. Johnston, we enclose copy of the Notice of Appointment of our Mr. Hogg as Liquidator of Canadian Saltery Limited together with certified copy of the resolution appointing him.

Yours truly,

TIFFIN, RUSSELL, Du MOULIN, BROWN & HOGG.

per ----------

GH/ER
Enc.

CUSTODIAN OF ENEMY PROPERTY

"THE COMPANY'S ACT."

"CANADIAN SALTERY LIMITED"
(In Voluntary Liquidation)
SPECIAL RESOLUTIONS.

The following Special Resolutions were passed by the Canadian Saltery Limited on the 14th day of August, 1945, having been consented to in writing by all the members of the Company who would have been entitled to vote thereon in person, or where proxies are allowed, by proxy, at a general meeting of the Company:-

(1) THAT the Company be wound up voluntarily:

(2) THAT Gilbert Hogg, Solicitor of Room 1005, Credit Foncier Building, 850 West Hastings Street, Vancouver, British Columbia, be and is hereby appointed Liquidator for the purpose of winding up the affairs of the Company.

Certified a true copy this 14th day of August, 1945.

Peter A. Talbot
DIRECTOR.

CUSTODIAN OF ENEMY PROPERTY

"THE COMPANY'S ACT".

"CANADIAN SALTERY LIMITED"

(In Voluntary Liquidation).

Notice of Appointment of Liquidator in a Voluntary Winding Up.

I, the undersigned, Gilbert Hogg, of 1005 - 850 West Hastings Street, Vancouver, British Columbia, hereby give notice that by Resolution passed on the 14th day of August, 1945, I have been appointed Liquidator of Canadian Saltery Limited.

DATED at Vancouver, B. C. this 14th day of August, 1945.

Gilbert Hogg

LIQUIDATOR.

P. S. ROSS & SONS

Royal Bank Building,
Vancouver, B. C.

Our Files 295-120,
295-188

9th June, 1945

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

Attention: Mr. I. W. Wright

Dear Sirs:

Re: J. Kasho Co. Ltd., and Canadian Saltery Ltd.

With reference to our interview with Messrs. Hogg and Russell of Tiffin, Russell & Co. regarding the affairs of the above mentioned companies, we wish to bring to your attention certain facts concerning sales made by Mr. Swanson and disposal of the funds.

In October, 1942, Mr. Swanson advised that he had had certain new net owned jointly by the above mentioned companies and valued by Lipsett & Co. for $1,034.71. Mr. Millard offered $1,000.00 cash for this web and approval to the sale was given by Mr. McPherson under date of 29th October, 1942. Mr. McPherson pointed out that he assumed that "fifty percent of the proceeds will be paid to you by Mr. Swanson for the credit of the Kasho Company". We wrote to Mr. Swanson on 4th November, 1942, advising him that we had the approval of Mr. McPherson for the sale and also advising him that as J. Kasho Company Limited had a number of creditors and were definitely short of funds we could not agree to their off-setting the monies against claims the Canadian Saltery Limited had against J. Kasho Co. Ltd. Under date of 4th November, 1942, Mr. Swanson advised that he had sold the web and that he would hold the proceeds of the sale of the new web. When Mr. Swanson advised of the new web he also stated that there was a quantity of second hand web "which is not in good condition". Under date of 8th December, 1942, Mr. Swanson wrote that he had placed insurance in the amount of $2,500.00 on nets, new and used cork lines and other fishing tackle, the joint property of Canadian Saltery Limited and J. Kasho Company Limited. A memorandum dated 21st December, 1942, by Mr. McPherson includes this paragraph: "Mr. Swanson should not be allowed to set off the fifty percent interest, which he will receive for the goods disposed of against the claim of his client, since this would be preferring his claim as against other creditors". His client refers to Canadian Saltery Limited.

The sundry equipment was sold by Swanson to Millard for $2,250.00. Subsequent to this sale Mr. Swanson, under date of 16th February, 1944, insured the remaining used nets belonging to Kasho and Canadian Saltery for $500.00, which in his opinion was ample. Under date of 26th January, 1943, Mr. Swanson wrote us agreeing that he was to receive the cash payment of $2,250.00, from which he was deducting his selling commission of 5% and legal fees and holding the balance in escrow pending the settlement of the respective interests of J. Kasho Company Limited and Canadian Saltery Limited. It was on this basis that our Mr. Field agreed to sign the Bill of Sale conveying the merchandise to Francis Millard & Co. Ltd.

The following is a summary of the receipts and disbursements received by Mr. Swanson in connection with the sale of new nets and supplies, showing a net amount of $2,967.50.

Nov. 5, 1942	Sale of new nets		1,000.00
Jan. 12,1943	Sale to Millerd of supplies		2,250.00
			3,250.00
John Swanson			
5% Comm. on sale of nets		50.00	
5% Comm. re supplies		122.50	
F. Millerd re equipment		110.00	282.50
			$ 2,967.50

In our opinion 50% or $1,483.75, of these funds should be received by J. Kasho Co. Ltd. J. Kasho Co. Ltd. has not sufficient funds with which to pay its debts and such funds should be brought into the bank accounts and distributed pro rata to the creditors.

With your approval, all the miscellaneous net, cork and lead lines, together with certain personal effects were sold at Ganges and Galiano on 4th and 18th April, 1945. The proceeds, less expenses, from this sale due to Canadian Saltery Limited amount to $100.06. This cheque is lying in our office and can be delivered to wherever you designate. This completes the sale of all net and miscellaneous fishing equipment at Galiano.

Acting under authority of the Order appointing our Mr. Field liquidator it had been proposed to offer for sale the machinery, real estate and buildings remaining at Canadian Saltery's premises. We have been verbally instructed by you to delay dealing with this equipment for the meantime. We append herewith the details of the property proposed to be offered. We would point out that before this property would be advertised we were to receive the approval of the Department of Lands at Victoria to our description of Parcel No. 6, which deals with the saltery buildings located on Crown foreshore. It was agreed that the Department of Lands would approve such an advertisement and would also take steps to set our price so that when offers were received they would be in a position to deal with them through our office.

In the event that you change your procedure of liquidation of the Canadian Saltery Limited and that you decide to carry on the liquidation through the office of the solicitor, we would recommend that whoever is delegated to carry out the liquidation should be urged to proceed as quickly as possible for the following reasons:

1. That the buildings are rapidly losing their value;
2. That arrangements have been made whereby the Provincial Government will co-operate in the sale;
3. That it is desirable that the expense of a watchman be discontinued as rapidly as possible.

We have on file an appraisal of the machinery of Canadian Saltery Limited as listed in Parcels 1 to 4 in the schedule attached. This appraisal will be available to whoever you appoint to carry out the liquidation.

If there is any further information you require in connection with the above, we shall be glad to supply it.

Yours truly,
"P. S. ROSS & SONS"

CANADIAN SALTERY LIMITED

Parcel 1 - Shafting chain, bearings, sprocket wheels, pulleys and clutches

Parcel 2 - Switchboard, also 110 volt Generator

Parcel 3 - Ruston Diesel Engine, size 6 class H.R. Serial No. 192389, together with Ruston Air Compressor, Air Tank, galvanized fresh water tank.

Parcel 4 - 1 - 2 cyl. 20 H.P. Vivian Gas Engine with clutch.

Parcel 5 - Lot 2 of Lot 90, Galiano Island, Cowichan District, Plan 4164, together with any buildings situated thereon.

Parcel 6 - Saltery buildings situated on Crown foreshore of Lot 2 of Lot 90, Galiano Island, Cowichan District Such buildings are sold subject to removal within ninety days unless other arrangements are made with the Department of Lands of the Provincial Government of British Columbia

ESTABLISHED 1908

CABLE ADDRESS PHILROSS

CUSTODIAN OF ENEMY PROPERTY

Rec'd AUG 6 1945
File No.
Ans'd
Referred Mr. Wright

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING

VANCOUVER, B. C.

6th August, 1945

ENEMY SECTION
Rec'd AUG 6 1945
File No.
Ans'd
Refer'd

Our Files 295-188, 295-120

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

Attention: Mr. K. W. Wright

Dear Sirs:

Re: Canadian Saltery Limited and
J. Kasho Company Limited

We wish to acknowledge receipt of yours of the 23rd ultimo advising us that we may expect to receive a cheque from Mr. Russell's office on behalf of Canadian Saltery Limited in the sum of $1,473.85. We are also forwarding you herewith cheque in the sum of $100.06, being proceeds from sale of miscellaneous net, cork and lead lines.

We are attaching hereto two copies of the appraisal of the machinery located at the saltery and we also attach two copies of the suggested draft of the manner in which we intend to advertise the equipment, buildings etc. The Provincial Government, as you know, lay claim to the buildings situated on the Crown foreshore and on the advice of Mr. Sheppard, our solicitor in this matter, we have accepted their ruling. You will note in our advertisement that we refer to the Provincial Government and in the case of other salteries under our control we have advertised in co-operation with the Provincial Government. The Provincial Government have had these properties valued and in respect of Canadian Saltery Limited they place the following values on the foreshore buildings:

Present value for fishing operations	$1,500.00
Value for salvage purposes only	$ 450.00

This would indicate that if someone bought the property for the purpose of wrecking they might consider an offer of around $450.00 or $500.00, whereas if the parties intended to carry on operations they would expect to get in the neighborhood of $1,500.00.

In connection with the other salteries under our control the Provincial Surveyor of Taxes agreed to make certain concessions and the concessions agreed to in respect of Canadian Saltery Limited are as follows: On the basis that the company recognizes the right of the Crown to the improvements on the foreshore the Surveyor of Taxes has agreed that he would allow taxes to be written off from the end of 1942 onwards. This amounts to $208.80.

CUSTODIAN OF ENEMY PROPERTY
6th August, 1945.

We hand you herewith for your files Certificate of Encumbrance showing the state of the Title of Canadian Saltery Limited's property at Galiano Island.

Should there be any further information that we are able to give Messrs. Tiffin, Russell, Du Moulin, Brown & Hogg in connection with this property whereby they may be assisted in winding up its affairs we shall be glad to do so.

Yours faithfully,

R. J. Robertson

Encls.

509 Royal Bank Building,
Vancouver, B. C.
July 23, 1945

9212 A 126
Legal Department

Messrs. F. B. Ross & Sons,
410 Royal Bank Building,
Vancouver, B. C.

Re: Canadian Salvage Ltd., and
B. Smith Contracting Limited

Dear Sirs,

The writer interviewed Mr. Alan Russell of the firm of Messrs. Tuffin, Russell, De Beckle, Brown & King at his office this morning and came to an arrangement whereby Landlords shops are to be leased to them to operate a Liquidator to dispose of the assets and wind this Company up. This agreement was reached on the understanding that a cheque for the sum of $1,475.25, referred to in your correspondence of the 9th ultimo, would be forwarded to you in payment of the proceeds from sale of miscellaneous work, rent and land taxes.

We have agreed to let Mr. Russell have a copy of the agreement of the machinery of Canadian Salvage Limited now in your possession, and we would be obliged if you would furnish us with two copies at your early convenience.

We have on hand a $3,000.00 Victory bond, together with the sum of $56.25, to the credit of Canadian Salvage Limited, and would be obliged if you would confer an interest for carrying bonds without delay to either bank upon any be paid from the assets in hand as there will be issued only to the Liquidator upon receipt of a certified copy of the agreement.

Yours truly,

E. V. WEIDE
COUNSEL TO THE CORPORATION

EVW/ES

[illegible]

CUSTODIAN OF ENEMY PROPERTY

9212 & 126 (Int)
Legal Department

509 Royal Bank Building,
Vancouver, B. C.
July 23rd, 1945

Messrs. Tiffin, Russell, Du Moulin,
Brown & Hogg,
Barristers and Solicitors,
890 West Hastings Street,
Vancouver, B. C.

Attention: Mr. Russell

Re: Canadian Saltery Ltd., and
J. Kasho Company Limited

Dear Sirs:

In the course of the writer's interview with your Mr. Russell at your office this morning, we read the following letter received from Messrs. P. S. Ross & Sons:

"With reference to our interview with Messrs. Hogg and Russell of Tiffin, Russell & Co. regarding the affairs of the above mentioned companies, we wish to bring to your attention certain facts concerning sales made by Mr. Swanson and disposal of funds.

In October, 1942, Mr. Swanson advised that he had had certain nets not owned by jointly by the above mentioned companies and valued by Lipsett & Co. for $1034.71. Mr. Millard offered $1,000.00 cash for this web and approval to the sale was given by Mr. McPherson under date of 29th October, 1942. Mr. McPherson pointed out that he assumed that "fifty percent of the proceeds will be paid to you by Mr. Swanson for the credit of the Kasho Company". We wrote to Mr. Swanson on 4th November, 1942, advising him that we had the approval of Mr. McPherson for the sale and also advising him that as J. Kasho Company Limited had a number of creditors and were definitely short of funds we could not agree to their offsetting the monies against claims the Canadian Saltery Limited had against J. Kasho Co. Ltd. Under date of 4th November, 1942, Mr. Swanson advised that he had sold the web and that he would hold the proceeds of the sale of the new web. When Mr. Swanson advised of the new web he also stated that there was a quantity of second hand web 'which is not in good condition'. Under date of 8th December, 1942, Mr. Swanson wrote that he had placed insurance in the amount of $2500.00 on nets, new and used cork lines and other fishing tackle, the joint property of Canadian Saltery Limited and J. Kasho Company Limited. A memorandum dated 21st December, 1942, by Mr. McPherson includes this paragraph: 'Mr. Swanson

tam

9212 & 126 (Int)

should not be allowed to set off the fifty percent interest, which he will receive for the goods disposed of against the claim of his client, since this would be preferring his claim as against other creditors'. His client refers to Canadian Saltery Limited.

The sundry equipment was sold by Swanson to Hillard for $2,250.00. Subsequent to this sale Mr. Swanson, under date of 16th February, 1944, insured the remaining used nets belonging to Kasho and Canadian Saltery for $500.00, which in his opinion was ample. Under date of 26th January, 1943, Mr. Swanson wrote us agreeing that he was to receive the cash payment of $2,250.00 from which he was deducting his selling commission of 5% and legal fees and holding the balance in reserve pending the settlement of the respective interests of J. Kasho Company Limited and Canadian Saltery Limited. It was on this basis that our Mr. Field agreed to sign the Bill of Sale conveying the merchandise to Francis Hillard & Co. Ltd.

The following is a summary of the receipts and disbursements received by Mr. Swanson in connection with the sale of new nets and supplies, showing a net amount of $2,967.50.

Nov. 5, 1942	Sale of new nets		1,000.00
Jan. 12, 1943	Sale to Hillard of supplies		2,250.00
			3,250.00
John Swanson			
5% Comm. on sale of nets		50.00	
5% Comm. re supplies		122.50	
F. Hillard re equipment		110.00	282.50
			$ 2,967.50

In our opinion 50%, or $1,483.75, of these funds should be received by J. Kasho Co. Ltd. J. Kasho Co. Ltd. has not sufficient funds with which to pay its debts and such funds should be brought into the bank accounts and distributed pro rata to the creditors.

With your approval, all the miscellaneous net, cork and lead lines, together

9252 & 126 (Int)

with certain personal effects were sold at Ganges and Galiano on 4th and 15th April, 1945. The proceeds, less expenses, from this sale due to Canadian Saltery Limited amount to $100.06. This cheque is lying in our office and can be delivered to wherever you designate. This completes the sale of all net and miscellaneous fishing equipment at Galiano.

Acting under authority of the Order appointing our Mr. Field liquidator it had been proposed to offer for sale the machinery, real estate and buildings remaining at Canadian Saltery's premises. We have been verbally instructed by you to delay dealing with this equipment for the meantime. To append herewith the details of the property proposed to be offered. We would point out that before this property would be advertised we were to receive the approval of the Department of Lands at Victoria to our description of Parcel No. 6, which deals with the saltery buildings located on Crown foreshore. It was agreed that the Department of Lands would approve such an advertisement and would also take steps to set our price so that when offers were received they would be in a position to deal with them through our office.

In the event that you change your procedure of liquidation of the Canadian Saltery Limited and that you decide to carry on the liquidation through the office of the solicitor, we would recommend that whoever is delegated to carry out the liquidation should be urged to proceed as quickly as possible for the following reasons:

1. That the buildings are rapidly losing their value;

2. That arrangements have been made whereby the Provincial Government will co-operate in the sale;

3. That it is desirable that the expense of a watchman be discontinued as rapidly as possible.

We have on file an appraisal of the machinery of Canadian Saltery Limited as listed in Parcels 1 to 4 in the schedule attached. This appraisal will be available to whoever you appoint to carry out the liquidation.

If there is any further information you require in connection with the above, we shall be glad to supply it".

9212 & 126 (Int)

Messrs. Tiffin, Russell & Co. -2- July 23, 1945

It was agreed that a cheque for the sum of $1,483.75, referred to in the above letter, should be immediately forwarded by you to Messrs. P. S. Ross & Sons, liquidators of Messrs. J. Kahn Company Limited.

It was further agreed that you would take immediate steps and have a liquidator appointed to wind up Canadian Saltery Limited and dispose of the assets with the least possible delay. Upon production of a certified copy of the liquidator's appointment, we would instruct Messrs. P. S. Ross & Sons to forward cheque for $100.00, proceeds of the sale of miscellaneous net, cart and load lines. We have requested Mr. Field to let us have a copy of the appraisal of the machinery of Canadian Saltery Limited and will forward this to you as soon as possible.

In accordance with your request, we furnish you with the following particulars in regard to the assets now in our hands, which belong to this Company:

Cash Balance - $ 66.66
1 - $1,000.00 Dominion of Canada Victory Bond

Subject to payment of the account of Messrs. P. S. Ross & Sons herein, which we have now asked for, these will also be handed over at the time you produce copy of the liquidator's appointment.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/ff

ESTABLISHED 1908

CUSTODIAN OF ENEMY PROPERTY

Rec'd FEB 24 1945
File No.
Ans.
Referred Mr Wright

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING
VANCOUVER, B. C.

24th February, 1945.

ENEMY SECTION
FEB 24 1945
Rec'd
File No. 92-17
Ans'd
Referred

Our File 295-120

92 12

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

Attention: Mr. I. M. Wright

Dear Sirs:

Re: Canadian Saltery Ltd. and J. Kasho Co. Ltd.

This is to advise you that we have made several requests to Mr. John D. Swanson, formerly in charge of the affairs of Canadian Saltery Limited, for the share belonging to J. Kasho Co. Ltd. in respect of new net sold by him in November, 1942 and also chattels sold shortly thereafter. These sales amounted to $3,250.00 and it is our understanding that 50% of this money, or $1,625.00, belongs to J. Kasho Co. Ltd.

We are advising you this because we now find on perusal of your files on Canadian Saltery Ltd. that disbursements have been made on this account without reference to our claims.

Yours faithfully,

P. S. Ross & Sons.

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E.D.H. WILKINSON on active service

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

April 3, 1944.

Your file #9212.

EVACUATION SECTION
Rec'd APR 4 1944
File No. 9212
Ans.
Referred Nelson

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

Attention Mr. Milsom.

Dear Sir:

Re: Canadian Saltery Limited - saltery plant, North Galiano Island.

As you are aware, the above plant is under lease to Francis Millerd & Co. Ltd. who have converted the same into a cannery. Mr. Millerd advises me that he has installed some $12,000 to $13,000 worth of machinery to set up the cannery.

It is now proposed to negotiate a sale of the plant as a cannery, the proceeds of the sale being divided between the Millerd Company, as to their equipment, and as to the Japanese Company, the value of the buildings, land, equipment, etc. It is thought that a better price would be obtained than if the cannery machinery were dismantled and the saltery sold by itself. It may be that we cannot obtain the purchase price in cash, which would, therefore necessitate a mortgage being given to the Francis Millerd Company and the Canadian Saltery Limited.

I shall be glad if you will consider this matter and give me your confirmation that you have no objection to the sale and also that your office will approve of the Japanese company holding a mortgage. Your early reply would be appreciated.

Yours truly,

JDS/D

CUSTODIAN OF ENEMY PROPERTY

SWANSON & WILKINSON

BARRISTERS & SOLICITORS

JOHN D. SWANSON
E. D. H. WILKINSON ON ACTIVE SERVICE

PACIFIC 7177

YORKSHIRE BUILDING

VANCOUVER, B.C.

#917

February 16, 1944.

EVACUATION SECTION
Rec'd FEB 17 1944
File No. Int. 126
Ans. Lmly 47
Referred Gibson

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

Attention Mr. S. M. Gibson.

Dear Sir:

Re: Canadian Saltery Ltd. and
J. Kasho Company.

Enclosed herewith for your files please find insurance policy #5183, Glens Falls Insurance Company, covering nets, etc., the joint property of the above Companies, situate at the saltery at North Galiano Island, B. C.. The original insurance placed on these nets was $2500.00 but, inasmuch as most of them have been sold to Francis Millerd & Co. Ltd., there remaining only a quantity of used nets, I have reduced the insurance to $500.00 which I feel is ample. I have paid the premium of $11.25 from the Canadian Saltery account and should be pleased if you would obtain a cheque for one-half this amount from the J. Kasho Company, as they are jointly interested as to one-half.

Kindly acknowledge receipt of the enclosed.

Yours truly,

JDS/D
Enc.

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E.D.H. WILKINSON on ACTIVE SERVICE

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

July 31, 1943.

CUSTODIAN SECTION
Rec'd AUG 6 1943
File No.
Ans.
Referred Milsom

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

Attention Mr. Alexander.

Dear Sir:

Re: Canadian Saltery Limited
Your file #9212

This is to advise you that on instructions from the Japanese owners I have leased the saltery plant, the property of the above Company situate at North Galiano Island, British Columbia, to Francis Millerd & Co. Ltd. for a period of 18 months from August 1, 1943 at a rental of $1500.00.

For your files I enclose you herewith executed copy of lease.

Yours truly,

JDS/D
Enc.

EVACUATION SECTION
Rec'd FEB 4 1943 CUSTODIAN OF ENEMY PROPERTY
File No. 9212 & Int 126
Ans.
Referred

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E. D. H. WILKINSON on active service

PACIFIC 7177

VANCOUVER, B.C.

February 3, 1943.

Your No. 9212.

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

Attention Mr. Alexander.

Dear Sir:

Re: J. Kasho & Co. Ltd. and
Canadian Saltery Limited.

This letter is to advise you that on behalf of the above two companies I have effected sale of certain equipment to Francis Millerd & Co. Ltd. for the sum of $2250.00. A Bill of Sale, copy of which is enclosed herewith for your files, has been delivered to the Millerd Company and duly registered in the City of Victoria. I have received payment of the sum of $2250.00 cash.

There appears to be some dispute as between the Controller of J. Kasho & Co. Ltd. and the Canadian Saltery Limited as regards the ownership of certain of the goods. I am, of course, acting on behalf of Canadian Saltery Limited and am at the present time in touch with P. S. Ross and Sons who are acting for the Controller of the J. Kasho Company and it is hoped that we will be able to amicably agree upon the division of the proceeds of this sale. In the event that no settlement can be arranged satisfactorily to all parties concerned we will then report to you with a view to bringing the matter to a conclusion.

Yours truly,

JDS/D
Enc.

CUSTODIAN OF ENEMY PROPERTY

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
NOV 6 1942

SWANSON & WILKINSON
BARRISTERS & SOLICITORS
JOHN D. SWANSON
E. D. H. WILKINSON
YORKSHIRE BUILDING
VANCOUVER, B.C.
PACIFIC 7177

November 4, 1942.

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

Attention Mr. Alexander.

Dear Sir:

Re: Canadian Saltery Limited and
J. Kasho Company Limited.

I beg to advise you that I have effected sale of the new web equipment, the joint property of the above two companies to Francis Millerd & Co. Ltd. for the sum of $1,000.00 cash. A list of this new web is enclosed herewith for your files. You will note that I have added thereto the list prices given by the Edward Lipsett Co. Ltd. You will also note that we have received practically the full market value for this web equipment.

I have notified Frederick Field & Co., representatives of the J. Kasho Company and am holding up their proportion by reason of the fact that according to the company records of Canadian Saltery Limited, the Kasho Company appears to be indebted to my client in the sum of $1500.00. I have discussed this matter with Mr. Wray of Frederick Field & Co. and am awaiting confirmation from him.

There still remains a large quantity of used nets which are the joint property of Kasho Company and Canadian Saltery Limited and also other hardware and equipment, the sole property of the Canadian Saltery Limited. I am endeavouring to dispose of these goods to the Millerd Company, or other interested parties, but as yet have not made any definite arrangements. I will receive

Cont'd on next page

CUSTODIAN OF ENEMY PROPERTY

specific instructions from the Japanese before the transaction is concluded. As agreed with your Mr. Alexander, as soon as any further deal is made I will report to you and advise as to the equipment sold and that remaining.

Yours truly,

JDS/D
Enc.

Milsom

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E. D. H. WILKINSON

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
SEP 11 1942

September 10, 1942.

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

Attention Mr. Alexander.

Dear Sir:

Re: Canadian Saltery Limited.

I beg to confirm your approval to the lease of the saltery, the property of the above Company for the period September 1, 1942, to January 31, 1943, to Francis Millerd & Co. Ltd., of 1698 West Georgia Street, in the City of Vancouver, B. C. The lease carries a rental of $1,000.00 for the term which has been approved of by the Japanese shareholders. For your files I enclose herewith executed copy of the lease in question.

I would appreciate it if you would write me confirming your approval as conveyed to me over the telephone by your Mr. Alexander.

Yours truly,

JDS/D
Enc.

CUSTODIAN OF ENEMY PROPERTY

9210, 9211, & 9212

July 30, 1942

Messrs. Swanson & Wilkinson,
Yorkshire Building,
Vancouver, B. C.

Dear Sirs:

Re: Canadian Saltery Ltd.

Please accept our thanks for your letter of July 28 in connection with this Company's affairs. We note that you will advise us when you receive a new Certificate of Title covering the transfer of the land and premises at North Galiano Island, and that you will also advise us when the scows at the Celtic Cannery, Sea Island, are transferred to the Canadian Saltery Ltd.

In regard to the saltery at North Galiano Island, we understand that you have instructions to effect a sale or lease, in view of this, we think it would be desirable, as recommended by you, that you obtain a detailed inventory of the machinery and equipment.

We will expect a monthly statement of the Company's affairs at the end of each month.

Yours truly,

F. G. Shears
Assistant Manager

GDM/GH

CUSTODIAN OF ENEMY PROPERTY

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
JUL 29 1942

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E.D.H. WILKINSON

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

July 28, 1942.

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

Attention Mr. Alexander.

Dear Sir:

Re: Canadian Saltery Limited.

I have for acknowledgment with thanks your favour of the 17th instant with reference to the above-named Company and I note that you have no objection to my carrying on with the management of this Company as directed by the Japanese owners. With reference to the lands and premises at North Galiano Island, which are at present registered in the name of Howe Sound Fisheries Limited, I beg to advise you that I have already forwarded the documents of conveyance into the name of Canadian Saltery Limited to the Registrar of Titles in Victoria, B. C. As soon as I receive the new certificate of title I will notify you accordingly.

The fire insurance and accounts receivable are receiving my attention and in connection with the latter I will give you a further report within the next few days.

I note that you have received a claim against the Company by the Home Oil Distributors for $24.00 and in this connection I enclose you herewith copies of my letter of July 14th, 1942, to the Home Oil Company and their reply under date of July 16th. This would appear to answer your question with reference to this claim.

The title to the scows, situate at Celtic Cannery, Sea Island, will be transferred

Copied one one file.

CUSTODIAN OF ENEMY PROPERTY

into the name of Canadian Saltery Limited, the legal owner. I will advise you when this has been completed.

As regards the saltery situate at North Galiano, I have discussed this matter with your Mr. Alexander and am advised that there is some proposal to be made with reference to the acquisition of this saltery. I shall be glad to have any further details in this regard. I might mention that I have instructions from the Japanese shareholders to effect a sale or lease of this property. In the event of my arranging a proposed sale or lease, I will submit same to your office for approval. I also understand from your Mr. Alexander that Mr. Mowatt, who made an inspection of these premises, did not take a detailed inventory of the machinery and equipment and, in view of the proposed sale or lease of this property, I consider it advisable to have an inventory and appraisal made. I shall be glad if you would advise me if this meets with your approval.

The Canadian Credit Men's Trust Association, through its representative, obtained all the necessary data with reference to this company and I presume has filed the same with you. In order that my position may be absolutely clear I shall be glad if you will let me know if there is any additional information you require. If so, I shall be pleased to submit the same to you upon your request. As formerly arranged, I will submit a statement of theCompany's affairs at the end of each month, commencing July 31st, 1942.

Yours truly,

JDS/D

9212

July 17, 1942

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

Dear Sirs:

Re: Canadian Saltery Ltd.

Please accept our thanks for your report of July 14 in connection with the affairs of the Canadian Saltery Limited. We note that this Company has appointed Mr. J. D. Swanson to manage their affairs and we will not disturb this for the present.

For your information, we would state that arrangements have been made for a report on all the salteries up the coast, and we will advise you if we require any further information from you.

Please accept our thanks for the work done on our behalf.

Yours truly,

GDM/GH

F. G. Shears
Assistant Manager

9212

July 17, 1942

J. D. Swanson, Esq.,
525 Seymour Street,
Vancouver, B. C.

Dear Sir:

Re: Canadian Saltery Limited

We have received a report from our agent in regard to the affairs of this Company, which we understand have been placed in your hands for management. The Custodian will not object to this arrangement for the present.

In reference to the real estate at North Galiano Island, which is registered in the name of the Howe Sound Fisheries Limited, we understand you have instructions to transfer this property to the Canadian Saltery Limited. Kindly advise us when you have done so.

We note that the fire insurance and the accounts receivable are receiving your attention. In regard to the accounts payable, which the bookkeeper states have been paid, we have received a claim against the Company by the Home Oil Distributors for $24.00. Will you please give this your attention.

In regard to the scows now at Celtic Cannery, Sea Island, we understand that you have instructions to transfer the title of the scows from the Howe Sound Fisheries Limited to the Canadian Saltery Limited. We would also like you to advise us when this has been done.

In connection with the number of nets at the Saltery, as these deteriorate, they should be sold,

Copies on one page

if arrangements cannot be made to sell or lease the plant as a going concern, which we understand you are trying to arrange. In this connection we would state that any proposed sale or lease should be submitted to this office for approval.

We would ask you to keep us informed of any developments in connection with this Company.

Yours truly,

GDA/GH

F. G. Shears
Assistant Manager

COPY

CUSTODIAN OF ENEMY PROPERTY

Vancouver, B.C.,
May 22, 1942.

John D. Swanson, Esq.,
Barrister and Solicitor,
525 Seymour Street,
VANCOUVER, B.C.

Dear Sir:

All the issued shares in the capital stock of Canadian Saltery Limited, Howe Sound Fisheries Limited and Burrard Fish Company, Limited have been transferred to you and your secretary and both of you have been appointed the sole Directors of the said three Companies. You are to hold these shares and act as Directors pursuant to the terms of your letter, dated May 22, 1942, and directed to Mr. and Mrs. I. Sugiyama and Mr. and Mrs. S. Fukuyama, copy of which is attached hereto and marked "A" for identification.

This letter is to confirm the understanding and agreement between us that in consideration of your taking care of and administering the assets of the three companies and our personal assets you shall be entitled by way of remuneration for your services to a commission of 3% of all monies paid to the credit of the three companies, Mr. Sugiyama and Mr. Fukuyama.

It is further understood and agreed that in the event of you effecting a sale of any of the assets of the companies, or our personal assets, you should be entitled to a net commission of 5% of the proceeds of all such sales. It is, of course, understood and agreed before any sale is effected you are to have the instructions of the respective owner.

Yours truly,

CANADIAN SALTERY LIMITED

Per "I. Sugiyama"

Per "S. Fukuyama"

CANADIAN SALTERY
Incorporated
1933
SEAL
LIMITED

HOWE SOUND FISHERIES LIMITED

Per "I. Sugiyama"

Per "S. Fukuyama"

HOWE SOUND FISHERIES
SEAL
LIMITED
Incorporated
1925

BURRARD FISH COMPANY, LIMITED

Per "I. Sugiyama"

Per "S. Fukuyama"

BURRARD FISH COMPANY
Incorporated
1927
SEAL
LIMITED

"I. Sugiyama"

"S. Fukuyama"

CUSTODIAN OF ENEMY PROPERTY

COPY

"A"

Vancouver, B.C.,
May 22, 1942.

Mr. and Mrs. I. Sugiyama and
Mr. and Mrs. S. Fukuyama,
VANCOUVER, B.C.

Dear Sirs and Mesdames:

You have this date transferred to me and my secfetary all your shares in Howe Sound Fisheries Limited, Canadian Saltery Limited and Burrard Fish Company, Limited, and you have also appointed us as Directors of these three companies. This letter is to acknowledge that my secretary and I hold the shares in the said companies for and on your behalf and that we have no beneficial interest in and to the same. It is understood and agreed that my secretary and I will act as Directors of these three companies in accordance with your specific authority and instructions.

It is understood and agreed that I am to take over the control of the assets of these companies for the purpose of administration and that all transactions entered into on your instructions are to be reported to the Custodian of Enemy Alien Property. Further, this arrangement shall continue in full force and effect subject to any and all regulations of the Governmental authorities.

Yours truly,

"John D. Swanson"

Agreed to:
"Berna A. Dellert"
Secretary.

TODIAN OF ENEMY PROPERTY

13th May, 1942.

Messrs. Swanson & Wilkinson,
Yorkshire Building,
Vancouver, B. C.

Attention Mr. John D. Swenson

Dear Sirs:

Re: Burrard Fish Company, Limited,
Canadian Saltery Limited and
Howe Sound Fisheries, Limited.

With further reference to my conversation with you I am pleased to confirm that the Custodian will not interfere in the proposed arrangements at the present time and there will therefore be no objection to your proceeding as outlined in Items 1 and 2 in your letter of May 5th.

It will, however, be necessary, once the Japanese shareholders have been evacuated from the protected area, for the Receiver to account direct to the Custodian and remit to this office for the Japanese in question the proceeds of any realizations or any dividends which may be declared.

Yours truly,

R. P. Alexander
Assistant Manager

CLD:LF

CUSTODIAN OF ENEMY PROPERTY

SWANSON & WILKINSON
BARRISTERS & SOLICITORS

JOHN D. SWANSON
E. D. H. WILKINSON

PACIFIC 7177

YORKSHIRE BUILDING
VANCOUVER, B.C.

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
MAY 6 1942

May 5, 1942.

Custodian of Enemy Alien Property,
Department of the Secretary of State,
506 Royal Bank Building,
VANCOUVER, B. C.

Attention Mr. Drury.

Dear Sir:

Re: Burrard Fish Company, Limited,
Canadian Saltery Limited and
Howe Sound Fisheries, Limited.

Under date of December 15, 1941, as solicitor to the above three named companies, I gave a full report to Mr. McPherson and in particular setting out the nationality of the shareholders. This communication was duly acknowledged by Mr. McPherson on the 18th of December, 1941.

These three companies are owned and controlled by two Japanese, Iwakichi Sugiyama and Senkichi Fukuyama and their wives, all of whom are naturalized British subjects. On their behalf I am making application to the B. C. Security Commission for evacuation permits and questions now arise as to the disposition of the assets of the three companies and their own personal assets.

On Saturday, the 2nd instant, I interviewed your Mr. Drury, explained the whole situation to him, and at his request I now submit herewith the following questions for a ruling by your office.

1. It is now proposed to appoint a Receiver, who will be a white British subject, for the purpose

Copy continues on first page.

CUSTODIAN OF ENEMY PROPERTY

C.

of administering the assets of these three companies. Is there any Order in Council or regulation in force prohibiting such procedure? The Receiver would be empowered to either preserve the assets or dispose of them subject to the direction of the shareholders of the companies. In the event of disposal of any of the assets for cash, would the Receiver be entitled to turn over such cash to the Japanese shareholders?

2. These Japanese ha ve also personal assets and are anxious to have the Receiver, referred to in paragraph 1, administer these assets as well as those of the companies. A similar question arises, is there any prohibition to such procedure and would the Receiver have the right to turn over any cash received from the sale of such personal assets to the Japanese?

I might point out to you that the three companies and the individual shareholders have no creditors. As I have stated I am applying for evacuation permits for these families in the very near future and I would be greatly obliged to have your ruling on the above points at your earliest convenience.

At your request I enclose herewith balance sheets of the above three companies as at March 31st, 1942.

Yours very truly,

JDS/D
Encs.

COPY

August 21st 1946.

Gilbert Hogg, Esq.,
Messrs. Russell, DuMoulin & Co.,
Barristers and Solicitors,
850 W. Hastings St.,
Vancouver, B.C.

Dear Sir,

The Commissioner has fixed September 15th next for the opening of the hearing of claims made by Japanese owned corporations.

No doubt Counsel for the Government will fix the order in which these claims are to be heard some time prior to September 15th, and notice will then be given to the various Counsel concerned.

It is anticipated that the corporate claims will occupy upwards of one month's session of the Commission. Consequently, if your clients desire that the corporate claims in which they are interested should not come on for hearing until the latter end of the corporate session, you should at once communicate with Government Counsel, namely,- Glen MacPherson, Esq., who can be reached in care of the Custodian's office, Royal Bank Building, Vancouver.

The Commissioner asks me to inform you that it is his wish that the corporate claims shall proceed continuously after September 15th. It will not be possible for him to set special dates for particular corporate claims, except for the period set aside for the hearing of such claims, commencing September 15th. Will you kindly govern yourself accordingly.

Yours truly,

A. WATSON

Secretary.

B/126

January 3, 1952.

A. M. Russell, Esq.,
Messrs. Russell & Dinsdale,
850 West Hastings St.,
Vancouver, B.C.

See case file 1393 for previous correspondence regarding Eldridge & Hutton

Dear Sirs

Re: Canadian Saltery Company and
J. Hutton Company Ltd.

I am sorry to report that we have still not received cheque for $376.42 which your firm agreed was payable out of the proceeds of the liquidation of the Canadian Saltery Company.

As arranged with you, Mr. Mitchell of P.S. Ross & Sons and myself interviewed Mr. Hogg at the end of September last, and I wrote to Mr. Hogg in confirmation on October 3rd and an enclosing copy of that letter.

You will note from this letter that there are certain amounts payable to Finnyess and Sigbyess in connection with their personal claims under Justice Bird's Commission, and it was suggested that you might possibly get these persons to sign letters authorizing us to deduct and pay you out of these amounts, the amount required to reimburse yourselves.

However, Mr. Hogg definitely pointed that without waiting to secure these authorizations that as your firm was responsible for the $376.42, this amount would be immediately paid to P. S. Ross & Sons and you would then endeavour to get reimbursed as above suggested.

I dislike having to refer this matter to Ottawa, but I have just received a letter from P. S. Ross & Sons suggesting that this must now be done, as they have a responsibility to bring matters concerning the Knabb Company to a conclusion. Will you kindly personally take this matter in hand and let P.S. Ross & Sons have the cheque required.

It is also necessary for us to be informed of the disposition which has been made of the Release forms sent to your office for completion by your clients on August 29th. Are they still being held in your office? They have not been executed and returned to us either directly from the parties to whom the amounts are payable, nor from yourselves. Payment of claims under the Bird Commission has almost

been completed and we must now receive the signed Releases from your clients in order that cheques can issue for the amount of the awards payable to them. It was from this source that we understood you felt you could protect yourselves for the cheque payable to P.S. Ross & Sons.

Will you kindly give these matters your immediate attention and let us hear from you during the coming week.

Yours truly,

F. G. Shears,
Director.

FGS/GS
Encl.

c.c. P. S. Ross & Sons