10367

FILE No. 4822 - 7
EXHIBIT No. UEC - 7
DATE OCT 2 8 1946
FILLED BY K. A. Christie

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: SAKUHEI IZUKAWA

HOME ADDRESS: P. O Box 27, Raymond, Alta

REGISTRATION NUMBER 00874 SEX: Male AGE: 42

OCCUPATION: Retailer (PATENT Medicine & Toilet goods)
SEISHINDO CO, 249 Powell St. Vancouver, B. C

(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? Yes

NAME OF WIFE OR HUSBAND: Mrs. KANE IZUKAWA

ADDRESS OF WIFE OR HUSBAND: P.O. Box 27, Raymond, Alta.

NAMES OF ANY LIVING CHILDREN:
Misao Izukawa, Teruo Izukawa,
Mariko Izukawa,

ADDRESS OF CHILDREN: P. O. Box 27, Raymond, Alta

AGE OF CHILDREN: 13. 11. 8

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:

8. STATE IF ANY OTHER PERSON HAS ANY INTEREST:

9. IF FARM LAND STATE CROPS SOWN

STATEMENT OF REAL PROPERTY OCCUPIED

1. LOCATION AND DESCRIPTION:

2. LANDLORD'S NAME AND ADDRESS:

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

4. STATE WHEREABOUTS OF LEASE:

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

6. IF FARM LAND, PARTICULARS OF CROPS SOWN:

STATEMENT OF PERSONAL PROPERTY OWNED:

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

Merchandise Inventary	3.496.75
Store Fixture	333.00
Office Fixture	127.00
	3.956.75

249 Powell St, Vancouver, B.C

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

3. GIVE THE NAME AND ADDRESS OF ANY PERSON HAVING ANY INTEREST IN, OR CLAIM ON ANY SUCH PROPERTY

FORM "JP"

FILE No. _____

4. INSURANCE CARRIED ON ABOVE PROPERTY: 2,000.00

North West Fire 1,000.00 Ohio Farmers Insurance 1,000.00

5. MORTGAGES, LIENS AND OTHER CLAIMS ON PROPERTY IN POSSESSION OF OTHERS: _____

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

Acct Rec

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

8. BANK ACCOUNTS: _____

9. LIFE INSURANCE: 1,000.00

Confederation Life Insurance Co.

10. INTEREST IN ANY ESTATES OR TRUSTS. _____

11. SAFETY DEPOSIT BOX: _____

LIABILITIES:

1. PERSONAL DEBTS: _____

$1202.43 Jul 17-9-42 Cancel 8-3-43 D

see letter Aug 5th from S. Izukawa.

2. TRADE DEBTS: 1,004.43

Accounts to Customers

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.

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 22nd day of June 1942.

(Signature) S Izukawa

K. Izukawa
Witness

FOR DEPARTMENTAL USE _____

P.D. 16/11/42 10367

INFORMATION FROM R.C.M.P.

DATE 27/4/43

Our File No. 10367

Full Name IZUKAWA, Sakuhei
(Surname in Block Letters)

Registration No. 00874 Male - Female (Check) Age June 12, 1900

Former Address 249 Powell St., City

Date Evacuated _____ Naturalized - Canadian-Born - National (Check)

Present Address P.O. Box 181, Raymond, Alta.

[redacted]ied - Single (Check) Name of Wife SHIBATA, Kani #00883

Name of Husband _____

Name of Mother Dec'd Name of Father Dec'd

Names of Children under 16 Misae (F) 23/1/29 Teruo (M) 12/12/30
Mary Mariko (F) 27/11/30

Requested by AM Registered with Custodian _____ (Yes or No)

[redacted]ditional Information Retail merchant.

EXHIBIT No. 1169 - 1b
DATE OCT 3 0 1948
FILLED BY R. A. Bruce

PERSONAL PROPERTY SUMMARY

Files 4828
& 10367

April 17, 1947

Re: Kane IZUKAWA, Reg.No.00883
& Sakuhei IZUKAWA, Reg.No.00874

Mrs. Kane IZUKAWA signed a declaration to the Custodian on April 18, 1942. She was evacuated on April 26,1942.

Mr. Sakuhei IZUKAWA was evacuated March 4,1942. He signed a declaration to the Custodian on June 22,1942.

As the assets repotted by Mr.& Mrs. IZUKAWA are in general the same assets, and the bulk of the funds received on their behalf by the Custodian have been placed in a joint account, one personal property summary is being made in regard to property belonging to this couple.

Sakuhei IZUKAWA had operated a retail drug store, under the name "Seishindo Co." at 249 Powell Street. Following the evacuation of Mrs. IZUKAWA, this store was left in the care of the store manager, Kanichi MORI, who before his evacuation, supplied a list of the stock and fixtures of the store and gave the following valuations:

Stock	$3,496.75
Store Fixtures.....	333.00
Office Fixtures.....	127.00
	3,956.75

This business was handed by the Custodian to the Canadian Credit Men's Trust Ass'n for investigation, and that organization reported on August 12, 1942, that an inventory of the stock and fixtures gave the following valuation:

Merchandise	$3,877.24
Fixtures	356.00
	4,233.24

With the approval of Sakuhei IZUKAWA, the merchandise and fixtures were sold on September 22, 1942, for the gross sum of $1,300.00. The only expenses charged in connection with the sale were the advertising costs, which amounted to $26.25. The net proceeds of this sale therefore were $1,273.75, which were placed in a joint account to the credit of Kane and Sakuhei IZUKAWA, as both had declared the goods and fixtures.

Mrs. IZUKAWA declared a gas stove, tables, chairs, dressing table and cupboards at her home 422 Alexander St. The Canadian Credit Men's Trust Ass'n found the following according to their report of May 12, 1942; 1 gas stove (old); 1 bureau; 1 table; 1 dressing table; 1 cupboard and 1 bed & springs. These were valued by the investigator at $6.50, and with the approval of the owners were sold for that sum. These funds were placed in the joint account of Kane & Sakuhei IZUKAWA.

In addition to the goods reported above, Kanichi MORI stated to the Canadian Credit Men's Trust Ass'n that a quantity of merchandise had been shipped to Sakuhei IZUKAWA at Raymond, Alta.

The file reveals also that 27 boxes belonging to IZUKAWA were stored at the warehouse of G. H. Cottrell Ltd., September 23, 1943. Under dates, September 23,1943, September 30,1943, December 5,1944 and September 13, 1945, permission was given the storage company to ship to IZUKAWA, a total of 18 packages. The file does not reveal whether the remaining nine items are still in storage or have been shipped.

PERSONAL PROPERTY SUMMARY

Files Nos. 4828 & 10367 April 17,1947

Mr. & Mrs. Sakuhei IZUKAWA reported Accounts Receivable in connection with the drug store. These have been dealt with in File 10367A. A list with the present condition of these accounts appears behind this summary.

Kane IZUKAWA reported 9 $100.00 Victory Bonds in her own possession. These were not brought under the control of the Custodian.

Mr. Sakuhei reported $1,000.00 coverage by North West Fire Insurance and $1,000.00 coverage by Ohio Farmers Insurance on his merchandise and fixtures. On August 14, 1942, the Canadian Credit Men's Trust Ass'n reported that they could find no evidence of insurance. Nothing further appears on file in regard to this.

Sakuhei IZUKAWA reported a $1,000.00 Confedration Life policy. On November 13, 1942, a dividend cheque, payable to him, was received from this company in connection with policy #265,289, and this was credited to the account of Sakuhei IZUKAWA. From the joint account premiums for the years 1944, 1945 and 1946, $39.25 each, a total of $117.75, were paid on Confederation Life policy #265,289, with the approval of Mrs. Kane IZUKAWA.

From the joint account also were paid premiums on life policy #101,985,924/925/798, on the life of their son, T.(Teruo probably) IZUKAWA, with the Prudential Life Insurance Company. Premiums were paid for the years 1944, 1945, 1946, of $35.25 each, a total of $105.75.

The three cameras surrendered by Mrs. Kane IZUKAWA were released by the R.C.M.P. to the B. C. Security Commission on May 4, 1943, for shipment to the owner.

The file of Sakuhei IZUKAWA reveals that he holds 6 shares in the West Coast Trading Company. No funds have been credited to his account from the liquidation of that company.

These two files reveal no other property of any kind whatsoever.

This summary is certified to be in accordance with information on file.

Gmathieson

/FM April 17, 1947

MEMORANDUM

July 16, 1948

Res Sakuhei IZUKAWA, Reg. No. 00874, File 10367

Claim: business as going concern. Value: $4,738.92

Remarks: This business was being operated when it was first investigated, May 19/42, by the Canadian Credit Men's Trust Ass'n, acting for the Custodian.

The business was a drug store in the heart of the Japanese section of Vancouver. The CCMTA recommended bulk sale. The owners on June 16/42 authorized the CCMTA to effect sale of their property. See also telegram of July 17/42.

Sale made July 22/42 was of stock and fixtures, not of a going concern.

Stock & Fixtures: In his JP of June 22/42, Mr. Izukawa placed a value of $3,956.75 on his stock & fixtures. The value in JP is the same as that given in the list submitted May 30/42 by Mr. Kaniehi Mori, who managed the store after the evacuation of Mr. Izukawa.

The CCMTA appraised the inventory at $4,233.24, made up as follows:

Merchandise	$3,877.24
Fixtures	356.00
	4,233.24

See inventory filed in front of claim file (behind claim) and letter of July 15/48 from CCMTA giving the basis of valuation.

The sale price of $1,300.00 is approximately 30 cents on the dollar of appraised value.

Accounts Receivable totalling $1,202.43 reported by Mr. Izukawa. The Custodian collected $66.29. See our list showing results of our endeavours to make collections.

Household Effects: The furniture found at this man's residence were sold for $6.50 (CCMTA valuation) as goods did not warrant removal to storage.

Goods stored with G.H.Cottrell Ltd. It will be seen that on Sept. 23/43 there were 27 boxes belonging to claimant in storage. Letter of Apr.27/47 from claimant says all these goods shipped to him.

/vs

Incomplete

LIABILITY SUMMARY

Files 4828 & 10367 April 17, 1947

Re: Kano & Sakuhei IZUKAWA
Reg.Nos. 00883 & 00874

These files reveal the following claims, all of which have been settled as shown:

1. Dr. K. Uchida - $3.00 Withdrawn by creditor by letter of February 20,1943.

2. B. C. Telephone Co. - $21.94 - Creditor reported February 24,1943 no outstanding account.

3. B. C. Electric Railway Co. - $10.97 - Creditor reported February, 1943, no outstanding account, and remitted balance of security deposit in the amount of $4.03.

4. McLennan, McFeeley & Prior Ltd.-$2,80. Creditor reported March 1,1943, no outstanding account.

5. Department of National Revenue - Under datesof August 10,1943, are receipts showing that Income Taxes for 1940 and 1941 were in the following condition:

1940 Income Tax - Paid
1941 Income Tax - $28.48 due September 10,1943. Paid April 25, 1947.

This summary is certified to be in accordance with information on file.

G Matheson

April 25, 1947

/FS

EXHIBIT No. 1109-C
DATE OCT 2 9 1942
FILLED BY K D Hughes

EST. 1	EST. 2	EST.	ACCT.
C. D.	C. H. 1	C. H. 2	

P. O. Box 27
Raymond, Alta.,
June 16th 1942.

The Canadian Credit Men's Trust Assn. Ltd.,
111 Bank of Nova Scotia Building,
Vancouver, B.C.

Dear Sirs:

In response to yours of June 2nd, 1942, please accept this letter as your authority to effect a sale for us, as our interest appears, of our property located at 422 Alexander St. and 249 Powell St., Vancouver, B.C., in the manner considered, in your discretion, to be most advantageous.

Yours truly,

Sign here → Kane Izukawa
(Kane Izukawa)

Sign here → "Sakuhei Izukawa
(Sakuhei Izukawa)

K. Nakakawa
Witness
Raymond, Alta
Address
Farmer
Occupation

CANADIAN PACIFIC TELEGRAPHS

World Wide Communications

CLASS OF SERVICE	
Day Letter	X
Night Message	
Night Letter	
Deferred and Weekly Messages	

Please mark an X opposite the class of service desired.

CHECK

TIME FILED

STANDARD TIME

Send the following message, subject to the conditions on [illegible]

DATE OCT 29 1942

FILED BY K A Beasley

Vancouver, B. C.
15th July, 1942.

1878

Mr. Sakuhei IZUKAWA & Mrs. Kane IZUKAWA
c/o N. Sugamoto,
RAYMOND, Alta.

BEST OFFER RECEIVED FOR DRUG STORE STOCK $1100 AUCTION SALE WOULD POSSIBLY REALIZE ABOUT $1400 ADVISE BY WIRE WHICH METHOD OF SELLING YOU CONSIDER BEST

Office of Custodian
Vancouver

Charges: Office of the Custodian
506 Royal Bank Bldg.

CANADIAN PACIFIC
TELEGRAPHS
World Wide Communications

CRA321 6 6

RAYMOND ALTA 17 340P V ...-.

CUSTODIANS OFFICE 797

EXHIBIT No. HFG-E

DATE OCT 2 9 1946

FILED BY K. A. Christie

1878

JAPANESE EVACUATION SECTION 506 ROYAL BANK BLDG VANCOUVER BC

PLEASE SELL STOCK TO BEST ADVANTAGE

SAKUHEI KANEIZUKAWA

GIT No. 1189-9
DATE OCT 29 1942
FILMED BY K A Christie

#928

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

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
MAY 22 1942

May 19th, 1942.

Attention: Mr.C.L.Drewry

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

Dear Sir:

Regd. No. 00883
re: Kane IZUKAWA, 422 Alexander St., Vancouver, B.C.

Pursuant to your instructions of April 28th, 1942, our representative prepared a report on the position of affairs after interviewing Mr. Tanichi Mori who is in charge of the drug store at 249 Powell St., Vancouver, B.C., previously operated by the declarant and her husband, Sakuhei Izukawa. Resultant details are shown below in the order given in your instructions relative to the filing of agents' reports. N/R.

REAL ESTATE AND PERSONAL PROPERTY

Realty:
Kane Izukawa did not declare ownership of any real estate and none has been disclosed as a result of our investigation.

Personal Property:
(a) Household furniture, etc., located at 422 Alexander St.,Vancouver,B.C.
(b) Drug store stock of merchandise at 249 Powell St., Vancouver, B.C.

Although personal property mentioned herein has not been established as all that is owned by the declarant, nothing further has yet been revealed from our enquiries to date.

A list of the household furnishings valued roughly at $6.50, is attached hereto. In that connection it might be mentioned that agents for the landlord, The B.C.Land and Investment Agency Ltd., 402 W. Pender St., Vancouver, B.C., have the key to the premises.

Further information regarding the stock of merchandise is included under the "Business" section.

Insurance:
No insurance of any kind has been reported by the declarant or his representative.

BUSINESS

1. Location and nature of business:

Location:
249 Powell Street, Vancouver, B.C.

Nature of business:
Drug Store.

2. Particulars of ownership:

It is stated in the JP form completed by the declarant that she is the owner of the business. Our representative, however, formed the opinion from remarks passed during conversations with various interested parties that it actually belongs to her husband, Sakuhei Izukawa, who it is believed is now located in Raymond, Alta.

3. Description of financial position:

Assets:
Although inventory values have not yet been extended it is reported the stock appears in good condition and was estimated to be worth between $10,000 and $12,000, at the time of our preliminary examination.

In addition, Tanichi Mori advises that book accounts approximate $1000. Further details regarding itemized amounts and addresses of the debtors are being sought.

Liabilities:
No liabilities were reported by the declarant. We are, nevertheless, seeking verification of that status through other channels. Meantime, the Dominion and Provincial Governments have been requested to provide clearances with respect to any amounts owing their various departments.

Owner of the store premises is said to be S. Mizuhara of 243 Powell Street, Vancouver, B.C. That party has advised the rent at the rate of $27.50 per month, was paid in full to May 1st, 1942. It was also reported through the offices of the B.C.Land & Investment Agencies Ltd., that rent at the rate of $15.00 per month on the dwelling at 422 Alexander Street, Vancouver, B.C., was paid to April 26th, 1942.

4. Insurance in force:

As already indicated, there is no evidence of any insurance coverage.

5. Contracts affecting business:

No contracts have been revealed during the course of our enquiry.

6. Prospects for continuing business:

In view of the fact the store is located in the heart of the Japanese section, it is considered unlikely that any purchaser would be willing to acquire and operate the store.

7. General remarks:

Before joining her husband in Raymond, Alta., we are advised that Kane Izukawa left the business in charge of one Tanichi Mori. Our representative has further reported that Mori is in possession of written instructions signed by Sakuhei Izukawa to the effect that the former should remain in control of the undertaking and operate it as long as possible. Tanichi Mori's evacuation permit expires on May 15th, 1942. In the meantime he is compiling an inventory of the merchandise, and has undertaken to give us the keys of the premises when the list is completed and final instructions regarding his removal are received.

It has been pointed out that much of the stock is of Japanese origin and would possibly have a better market amongst the Japanese residents.

RECOMMENDATIONS

Under the circumstances it is suggested that consent to a bulk sale be obtained from the owner as soon as possible. With regard to the household furnishings, it is further suggested the owner be advised to consent to a sale to second-hand furniture or other dealers for the best price obtainable.

Trusting you will favour us with your instructions at an early date, we remain

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

John Cuvin

Manager

Z:D

Enc

EXHIBIT No. UF 9 - 9
DATE OCT 2 9 1942
FILLED BY R O Brewster

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
JUL 13 1942

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

July 13th, 1942.

Attention: Mr.C.L.Drewry

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

Dear Sir:

re: Kane IZUKAWA - 249 Powell St. - Your file No.4328

Resulting from the advertisement in the above matter, we received an offer at 26¢ on the dollar for the stock and fixtures, from Messrs. Russell & Co. Copy of the bid is enclosed for your records. The values as originally listed in our report are as follows:

Stock	$ 3,877.24
Fixtures	356.00

On the basis of the rate indicated above, roughly $1,100.00 would be recovered.

As, however, that offer appeared low we obtained an estimate from Messrs. Thompson & Binnington Ltd., Auctioneers, who indicated that a gross amount of approximately $2,000.00 could be expected from a public auction. As that firm is usually reliable in the matter of estimates covering stocks such as the one under consideration, and suggesting that roughly $500.00 in excess of the sum offered by Russell & Company may possibly be secured, we recommend they be authorized to arrange a public auction as soon as possible.

Trusting we may have your further instructions in due course, we remain

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

John Cowan

Manager

M:D
Enc

EXHIBIT No. 1169-9 Shearer C.
DATE OCT 2 9 1942
FILED BY R G McRae

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
AUG 17 1942

BRITISH COLUMBIA DIVISION

The Canadian Credit Men's Trust Association, Limited

OFFICE OF THE MANAGER

JOHN COWAN, M.C.I.

August 14th, 1942

See white file #1828 for full details of property sold

Attention Mr. C. L. Drewry

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

Dear Sir:

Re: Sakuehi IZUKAWA, 249 Powell St., Vancouver, B. C. - Your File No. 145

Pursuant to your instructions in the above matter, we take pleasure in submitting a report on the position of affairs at the time of our investigation.

REAL ESTATE AND PERSONAL PROPERTY

Realty:

The form of declaration filed in this matter does not indicate that the subject party claims ownership of real estate, nor has any been disclosed as a result of our investigations.

Personal Property:

It is understood there was household furniture in the declarant's residence at 422 Alexander Street, Vancouver, B. C., although it is now reported most items had been removed by Mr. Izukawa and consequently not disclosed at the time the affairs were directed to our attention. It should be borne in mind that certain assets claimed as the property of the husband were already realized during and included in the administration of the wife's affairs (see your file No. 4828, Kane Izukawa).

There was also an inventory of stock and fixtures located in the drug store operated by the subject party, details of which are shown later in the business section.

Re: Sakuehi IZUKAWA
Your File No. 145

BUSINESS

1. **Nature and location of business:**

Sakuehi, together with his wife Kane Izukawa, evidently operated a drug store under the name of 'Seishindo Co.' at 249 Powell St., Vancouver, B. C. Under written instructions of the owners, the property was left in the care of a Japanese named Kanichi Mori previously at 564 E. Cordova St., Vancouver, B. C., who it is understood had been store manager for a number of years. It was later disclosed that Mori shipped a considerable quantity of the merchandise to Izukawa located at P. O. Box 27, Raymond, Alberta, and also sent him all documents and records pertaining to the business.

On being advised of Mori's evacuation, our representative compiled an inventory of the remaining stock and fixtures indicating the following values:

Merchandise	$ 3,877.24
Fixtures	356.00
	$ 4,233.24

The entire stock and all the fixtures were subsequently sold to Messrs. Russell & Co. of Vancouver, B. C., for a total of $1,300.00. This was in accordance with your instructions of June 24th, 1942, re Kane Izukawa, File No. 4828.

2. **Particulars of ownership:**

Although ownership in the name of Sakuehi Izukawa might be suggested by the JP form provided us in this particular matter, all the property mentioned herein was claimed by the wife, Kane Izukawa, in connection with the file under that name already mentioned. Reference to your letter of June 5th, 1942, File No. 4828, indicates you may already have been in touch with these Japanese for confirmation of the exact status.

3. **Description of financial position:**

All the assets have been dealt with under the name of Kane Izukawa and as indicated above the proceeds in our hands amount to $1390.00. No liabilities against Sakuehi have been reported to us direct, irrespective of which we have made enquiries in that connection through other channels. The Government Departments which might be interested in this case have been requested to file either clearances or statements showing any outstanding liabilities.

Re: Sakuehi Izukawa
Your File 145

4. Insurance in force:

We have discovered no evidence of insurance coverage, either in the name of Sakuehi or Kane Izukawa.

RECOMMENDATIONS

As all the property disclosed to us has been liquidated under authority of both the Japanese interested in this matter, we consider there is nothing further to be done at the present time, pending any changes which may be necessitated by further developments.

Trusting we may be favored with your acknowledgment in due course, we remain,

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

John Cuman

M/S

Manager

EXHIBIT No. UFO - 9
DATE OCT 29 1945
FILLED BY K D Bristlo

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

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
JUN 24 1942

June 23rd, 1942.

Attention: Mr.C.L.Drewry

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

Dear Sir:

re: Kane IZUKAWA - Your file No.4828

With reference to yours of the 5th inst., we questionned Mr. Tanichi Mori, who, as indicated in our original report, had written authority of the owner to carry on operations at the store, regarding details of the business transacted since evacuation of Mr. Izukawa.

He explained, however, that all books and documents had been sent to Izukawa in Raymond, Alta., but he also advised that a considerable quantity of merchandise was taken from the store and also sent to the declarant.

We have since had an inventory of the stock and fixtures prepared, which indicates the following values:

Merchandise		$ 3,877.24
Fixtures		356.00
	Total	$ 4,233.24

We have been unable as yet to ascertain the full extent of existing liabilities, but as suggested in our previous report it is likely they will be only a small fraction of the proceeds arising from any contemplated sale of the above assets.

In connection with that feature, we enclose copy of form of authority provided us by Kane and Sakuehi Izukawa, for the purpose of effecting a sale if instructed by you to do so.

We assume, under the circumstances, you will apprise us of your wishes in the matter at an early date.

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

John Cowan
Manager

M:D
Enc

P.O.Box 27,
Raymond, Alta.

June 16th 1942.

The Canadian Credit Men's Trust Assn.Ltd.
111 Bank of Nova Scotia Building,
Vancouver, B.C.

Dear Sirs:

In response to yours of June 2nd, 1942, please accept this letter as your authority to effect a sale for us, as our interest appears, of our property located at 422 Alexander St. and 249 Powell St., Vancouver, B.C., in the manner considered, in your discretion, to be most advantageous.

Yours truly,

signed: "Kane Izukawa"

"Sakuhei Isukawa"

Witness:

K.Nakahama,
Raymond, Alta.
Farmer.

COPY

BOARD OF GOVERNORS

PRESIDENT

NORMAN W. SHARPE.....CRANE LIMITED
R. A. ANDREWS, M.C.I.....VANCOUVER SUPPLY CO. LTD.
E. BAXTER, M.C.I.....STANDARD OIL CO. OF B.C. LTD.
W. R. SELFRY, M.C.I.....CANADIAN FAIRBANKS-MORSE CO. LTD.
A. DAVIS.....HOME OIL DISTRIBUTORS LTD.
J. C. DENISON.....CANADIAN GENERAL ELECTRIC CO. LTD.

VICE-PRESIDENT

A. H. AGGETT, M.C.I.....CANADIAN INDUSTRIES LTD.
J. S. GRAHAM, M.C.I.....W. H. MALKIN CO. LTD.
FRANK MONTGOMERY.....AMERICAN CAN CO. LTD.
A. G. NAYLOR, M.C.I.....MACKENZIE WHITE & DUNSMUIR LTD.
G. M. STAMP.....MARSHALL-WELLS B.C. LTD.
L. W. WATSON.....SHELL OIL CO. OF B.C. LTD.

...AD OFFICE
...T WELLINGTON ST.
TORONTO, ONT.
A.S. CRIGHTON, M.C.I.
GEN. MANAGER

The Canadian Credit Men's Trust Association Ltd.

BRITISH COLUMBIA DIVISION
JOHN COWAN, MANAGER

CABLE ADDRESS: "CREDITMEN"
TELEPHONE:
PACIFIC 4321

602 WEST HASTINGS ST.
VANCOUVER, B. C.

OFFICES AT:
ST. JOHN, N.B.
MONTREAL, QUE.
TORONTO, ONT.
WINNIPEG, MAN.
REGINA, SASK.
SASKATOON, SASK.
CALGARY, ALTA.
EDMONTON, ALTA.

EXHIBIT No. IIFg - 9
DATE OCT 2 9 1948
FILED BY K. D. Brodie

July 15th, 1948

EVACUATION SECTION
Rec'd JUL 16 1948
File No.
Ans.
Referred

Attention Mr. F. Matheson

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

Dear Sirs:

Re: Kane Isukawa & Sakuhei Izukawa,
Sheishindo Co., 249 Powell St.,
Your Files 4828 and 10367

We have for acknowledgment your letter of the 9th inst. and as requested are enclosing herewith the inventory prepared by us at the time of the evacuation of the abovementioned.

The stock of this Company consisted principally of drugs and patent medicines, a large portion of which were of Japanese manufacture. Our method of valuation was the reduction of the retail selling price by one-third in the case of standard Canadian or American made goods and by one-half in the case of those of Japanese origin. The cost so arrived at indicated a mark-up of 50% in the former and 100% in the latter.

Should there be any further information shall be please to furnish it on being so advised.

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED
John Cowan,
Manager

H/S

Per F. Houghton

EXHIBIT No. UFG-10
DATE OCT 29 1943
FILLED BY
R. D. Munro.

Drug Store Stock and Fixtures For Sale

UNDER instructions from the Secretary of State of Canada, acting in his capacity of The Custodian, the following, viz.: Stock of medicines, drug-sundries, toilet articles, stationery, tobacco, etc., fixtures and equipment of the business at 349 Powell Street, Vancouver, B.C., operated by Kane Izukawa, will be offered for sale by tender, subject to conditions of sale, which may be seen at the office of the undersigned.

The store will be open for inspection of stock, etc., on Thursday, July 2, 1942, between the hours of 3 and 5 p.m. Inventory may be seen at the office of the undersigned.

Tenders will be received by the undersigned up to noon, Monday, July 6, 1942.

Highest or any tender not necessarily accepted.

For further information and conditions of sale apply to

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED
111 Bank of Nova Scotia Bldg.,
Vancouver, B.C.
Agent in this behalf for the Custodian.

Dated at Vancouver, B.C., this 29th day of June, 1942.

OFFICE OF THE CUSTODIAN
JAPANESE SECTION
RECEIVED
MAY 23 1942

EXHIBIT No. HEq-11
DATE OCT 22 1945
FILLED BY

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

May 22nd, 1942. K D Loughlin

File No. 4828

Attention: Mr.C.L.Drewry

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

Dear Sir:

Regn.No.00883 out to Mr. Wilson
re: Kane IZUKAWA, 422 Alexander St., Vancouver, B.C.

We are in receipt of an offer from one Fred James of 422 Alexander Street, Vancouver, B.C., to purchase the household effects listed in our report of May 19th, 1942, at $6.50, for the full amount of the inventory valuation.

As it does not appear the items involved would warrant the expense of storage, we recommend immediate acceptance of the offer.

Trusting you will let us have your instructions by return, we remain

Yours truly,

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION LIMITED

per Manager

M:D

4858

MacMaster

10367

Can. Trade

#616

Sakuhei Izukawa
Reg. #00870
P.O. Box 27
Raymond Alta.

OFFICE OF THE CUSTODIAN
RECEIVED
SEP 10 1942

Department of the Secretary of State
Office of the Custodian.

Mr. F. G. Shears.
Dear sir:-

Re - File No 4828 #10367N

I have reported on previous letter of my account receivable which amounts to $100.43. But after receiving books from Vancouver and checked up in detail the amount increased to $102.43 of which I have enclosed the names, addresses and individual amounts.

In regard to account payable everything paid and settled just before closing the store.

Since last March I have no income and would like to have the money from the store sent here as soon as possible.

Yours very truly.
S. Izukawa

8-3-43

OFFICE OF THE CUSTODIAN
JAPANESE
RECEIVED

10567 9364 1 3 6 5

		Names	File	Address	amount	
1942 Feb 26	1	Saiguisa Shoe STORE		1626 W. 4th ave Vancouver.	3	14
,	2	Nobukichi Asano	11136	1024 W 6th ave , F	[illegible]	[illegible]
,	3	Rokujiro Asano	384	343 W. 5th ave ,	7	05
Jan 25 1942	4	Yukio Akada	int 452	1673 W 2nd ave ,	19	00 pd
Feb 26	5	Kanejiro Fujino	1913	1951 W 3rd ave ,	6	45
1941 Jan 25	6	Mrs. Goromaru	11621	2909 W Broadway ,	3	00
1942 Feb 25	7	Mrs. J. Hori	12647	1661 W 2nd ave ,	25	37
,	8	Ainosuke Iriye X		247 Powell St ,	80	18
1941 Oct 25	9	Yoshio Kazuiwa X		Steneston, B.C.	13	00
1942 Feb 26	10	Tomisaburo Kozai	3895	847 W 7th ave Vancouver	14	74
,	11	Sutejiro Kawasaki	9762	2001 Columbia St. ,	9	54
1941 Dec 25	12	Sentaro Kitamura	int 807	55 W 5th ave ,	63	98
1942 Mar 23	13	Isajiro Kobayashi	3847	1519 W 3rd ave ,	5	86
Jan 25 1941	14	Keizo Kimura	[illegible]	1618 W 2nd ave ,	6	50
Nov 25	15	Kosuke Kitamura	int 987	112 Main St. ,	41	54
1942 Feb 26	16	Asakichi Kondo	8295	231 Powell st ,	6	44
,	17	J. Kagi	12405	230 Alexander St. ,	2	60
,	18	Keizo Matsumoto	3325	1037 W 7th ave ,	10	42
,	19	Sakae Masuda	11952	434 W 5th ave ,	7	20
,	20	U. Miyagizima	804	221 W 5th ave ,	3	20
Jan 25 1941	21	Yoshiyuki Murata	11892	1720 W 2nd ave ,	11	52
Oct 25	22	Yukiko Miyata Matsui	3050	112 Main St. ,	7	30
1942 Feb 25	23	Nabukichi Nakashima	3524	344 W 4th ave ,	11	56
1940 Oct 25	24	Jiro Noda X		Steneston. B.C	8	46
1942 Jan 25	25	Kikio Nishimura		543 Powell St. Vancouver	6	75
		nt 650			388	01

OFFICE OF THE CUSTODIAN
RELEASED
SEP 19 19

						388	01
1942							
Feb 25	26	Yutaro Omoto	11135	1652 W. 2nd ave,	Vancouver	40	60
Jan 25	29	Choichiro Ogawa	12425	2072 Dundas St.	"	30	00
Jan 6	x	Sachio Ryono	x	Britannia Beach, B.C.		7	40
May 1	29	Tetsuo Saisho		P.O. Box 92, Mission, B.C.		25	00
March 5	32	Sayomon Tatebe	7082	575 W. 7th ave,	Vancouver	4	10
April 5	31	Magosaburo Tanizawa	int 817	983 W 7th ave	"	10	00
Feb 25	5	Zenno Tanaka	x	758 W 6th ave	"	11	27
1941 Dec 25	33	Seiichiro Tonagai	x	1013 W 7th ave	" many address.	48	95
Oct 25	34	Takujiro Tsukada	2048	755	" Settling direct	44	95
1942 Jan 25	35	Mrs. (Mast) Sayo Takemura	11843	130 W 1st ave	"	7	00
1941 Aug 8	36	Jisaburo Tanaka	14092	423 W 2nd ave	"	27	50
193[illegible]	39	Yeitatsu Ryuji	int 908	Ocean Falls, B.C.		7	50
1939 Jan 25	38	Miss Yuriko Yamada	12601	113 Gore ave.	Vancouver	10	00
1941 Feb 15	39	Shiro Umemoto		1018 W 2nd ave.	"	9	60
1942 Jan 25	40	Takuzo Wakabayashi	11905	1673	"	16	72
1939 Feb 25	41	Yosoya Hori	3358	427 Powell St	" Listed on file 3358. Refund claim	6	70
1940 Jan 25	42	Teizo Katsurada	x	432 W 2nd ave	"	28	05
1940 July 25	43	Toramatsu Mori	x	344 W 5th ave	"	14	35
1940 Aug 25	44	Toshizo Nose	x	854 W 6th ave	"	16	15
193[illegible]	45	Hideo Nagano	2109	344 W 4th ave	"	10	52
1939 Dec 25	46	Shosaku Sugiye	ie 10857	309	"	18	78
1939 Dec 25	47	Renzo Shimizu	7710	% Onishi	Queensborough, B.C	33	15
	48	Takaji Sawada		1520 W 2nd ave.	Vancouver	17	05
	49	Torakichi Sawa	4358	148 W 1st ave	"	12	90
1942 Feb 25	50	Kinji Hayakawa	57	% Jackson Logg Co.	Wilson Creek, B.C	2	86
						859	11

1941				859	11
April 8	51	Jiro Hamanishi	% Namu Cannery, Namu, B.C	20	60
Dec 26	52	Genzo Kitagawa 9353	P.O. Box 943 Prince Rupert, B.C	14	30
April 2	53	Mutsumi Kobayashi 4866	Ocean Falls, B.C. Dead	14	10
Sept 16	54	Sadamichi Mashara	Claxton Cannery, Skeena River B.C	5	35
Dec 18	55	Taro Nishimura 1086	Klee Coat. P.O. Sprout Lake, B.C	3	30
1942 March	56	Tokutaro Nakatsu 8841	Mayne Island, B. C.	3	00
1941 Jan 13	57	Masaharu Ogawa 6450	Namu Cannery, Namu. B.C	22	20
Sept 6	58	Miss Shizue Okano 9776	355 E. Cordova St. Vancouver	15	97
1940 Jan 25	59	Shinichiro Sugiyama	% C.P.R. Yard, Glacier, B.C	3	25
1941 Jan 8	60	Massajiro Shigaya 2306	P.O. Box 37. Port Essington, B.C.	19	60
April 8	61	Tei Taniwa 3031	Namu Cannery. Namu, B.C	26	90
1941	62	Judo Tasaka 1484	% Claxton Cannery, Skeena River	45	69
Feb 12	63	Takeo Yoshida 1095	P.O. Box 12, Ucluelet, B.C.	4	00
1941 March 10	64	Saburo Yagi 2162	P.O. Box 432, Ocean Falls, B.C	50	00
1938 Dec 23	65	Yoshitomo Mukai 6011	% Bella Bella. B. C.	34	16
1940 Jan 20	66	Mrs. Iwashita (11506 13146)	Paid Steveston, B. C.	3	55 pd
1941 May 3	67	Morinosuke Minamide 3376	Steveston, B.C	26	65
Aug 23	68	Mitsujiro Okumi 4344	,	6	45
1942 Feb 25	69	Tetsuo Kitaguchi 9583	Woodfibre, B.C.	14	45
[illegible]	70	Sadayoshi Hamba 11166	,	10	80
				1202	43

C-68
Claims

October 30, 1942.

Mr. Sakuhei IZUKAWA,
Registration No. 00874,
P. O. Box 27,
Raymond, Alta.

Dear Sir:

We thank you for your undated letter, forwarding a list of your outstanding claims against Japanese. These claims have been filed against the parties concerned, and if this office is successful in collecting funds to take care of them you will be duly notified.

You understand that the Custodian, while doing everything possible to have these claims settled, is not responsible for the payments of same.

Yours truly,

A. McAlister,
Claims Department.

AMcA:ND

MEMORANDUM

July 16, 1948

Re: Sakuhei IZUKAWA. Reg. No. 00874. File 10367

Claim: business as going concern. Value: $4,738.92

Remarks: This business was being operated when it was first investigated, May 19/42, by the Canadian Credit Men's Trust Ass'n, acting for the Custodian.

The business was a drug store in the heart of the Japanese section of Vancouver. The CCMTA recommended bulk sale. The owners on June 16/42 authorized the CCMTA to effect sale of their property. See also telegram of July 17/42.

Sale made July 22/42 was of stock and fixtures, not of a going concern.

Stock & Fixtures: In his JP of June 22/42, Mr. Izukawa placed a value of $3,956.75 on his stock & fixtures. The value in JP is the same as that given in the list submitted May 30/42 by Mr. Kanichi Mori, who managed the store after the evacuation of Mr. Izukawa.

The CCMTA appraised the inventory at $4,233.24, made up as follows:

Merchandise	$3,877.24
Fixtures	356.00
	4,233.24

See inventory filed in front of claim file (behind claim) and letter of July 15/48 from CCMTA giving the basis of valuation.

The sale price of $1,300.00 is approximately 30 cents on the dollar of appraised value.

Accounts Receivable totalling $1,202.43 reported by Mr. Izukawa. The Custodian collected $66.29. See our list showing results of our endeavours to make collections.

Household Effects: The furniture found at this man's residence were sold for $6.50 (CCMTA valuation) as goods did not warrant removal to storage.

Goods stored with G.H.Cottrell Ltd. It will be seen that on Sept. 23/43 there were 27 boxes belonging to claimant in storage. Letter of Apr.27/47 from claimant says all these goods shipped to him.

/fm

Fmacleon

Agents' Statement of Receipts and Disbursements

Re: Kane IZUKAWA - File No. 4828

Sale of stock and fixtures	$ 1,300.00	
Sale of household effects	6.50	
		1,306.50
Less expenses:		
Advertising -		
Province	13.20	
Sun	13.05	26.25
Cheque herewith		$1,280.25

Vancouver, B. C.
September 18,1942

The Canadian Credit Men's Trust Association Limited

C.C.M.T.A. charge $225.00
Should this or a portion of it be
charged to Izukawa.

10367

Acquainted

May 3, 1947

Mr. Sakuhei IZUKAWA,
Reg. No. 00874,
P. O. Box 181,
RAYMOND, Alta.

Dear Sir:

As the credit balance in your account at this time is $30.99, and the funds required to pay the premium on your son's insurance policy are $35.25, we are unable to comply with your request that this premium be paid. We are returning herewith the Premium Due Notice you sent to us.

We are enclosing Custodian cheque for the sum of $30.99, which represents the funds standing to your credit at this date.

In regard to your 1941 Income Tax, the Notice of Assessment filed with this office gives the following information:

Income Tax	62.27
National Defence Tax	68.03
	130.30
Paid on account	103.72
Balance due	26.58
Interest	1.90
Amount Payable	28.48

As the Commissioner of Income Tax has informed us that this $28.48 is still outstanding, payment has been made from your funds.

We will do what we can in regard to the Accounts Receivable, and will write you later in regard to those still outstanding.

Yours truly,

/FM
Enclosure

F. Matheson,
Office of the Custodian.

Mr. & Mrs. S. Izukawa,
Reg. Nos. 00874 & 00883
P. O. Box 181,
Raymond, Alberta,
April 24, 1947.

EVACUATION SECTION
Rec'd APR 28 1947
File No. 4828/10367
Ans.
Referred

Messers. Office of the Custodian,
File No. 4828 & 10367.

Gentlemen:

We received your letter dated April 17, 1947, about our son's insurance payment notice. Also our joint account statement.

We want you to keep the cheque for the account sum of $662.22 until further notice.

The 27 boxes of effects stored at G. H. Cottrell Ltd. has been taken out.

The three cameras were received from the R.C.M.P. here in May 1943.

Will you please give us the statement on the credit balance of $59.47. I have paid the Income Tax of $103.72 for the year 1941. I paid it on March 31st 1942 and have the receipt (No. AB-48222) for it. I cannot understand why the amount of $28.48 is due the Department of National Revenue for 1941 Income Tax.

Please pay the Prudential Insurance Co. the premium on my son's policy, the premium amount being $35.25.

I also want you to collect some more money from the list of accounts receivable, because I believe that some of the people have enough to pay off their small debt.

Yours truly,

S. Izukawa

K. Izukawa

4828 & 10367

April 17, 1947

Mr.& Mrs. Sakuhei IZUKAWA,
Reg. Nos.00874 & 00883,
P. O. Box 121,
RAYMOND, Alta.

Dear Sir & Madam:

Attached is Premium Due Notice received from the Prudential Insurance Company of America in regard to the life policy of your son. As we are remitting to you by separate letter all the funds standing to the credit of your joint account, we are sending this Notice to you for your attention.

As you are already aware, the merchandise and fixtures of the drug store, operated by Mr. Izukawa at 249 Powell Street, were sold for the sum of $1,300.00. Advertising costs in connection with this sale amounted to $26.25, leaving a net balance of $1,273.75, which was placed in a joint account in your names.

Household effects found at 422 Alexander Street were sold for the sum of $6.50, which was placed in your joint account.

A statement of this joint account is enclosed. This shows a credit balance at this time of $662.22. Cheque for this sum is being sent to you this week.

Our records indicate that at one time there were stored on your behalf at the G. H. Cottrell Ltd. warehouse 27 packages of effects, and that of these 18 have been shipped to you. Although our records do not indicate any further shipments, it is possible that everything belonging to you has been shipped. If shipment of all your goods has not been made, this office has no objection to your arranging with the storage company for the shipment of the remainder. We would appreciate being informed if everything has been shipped.

The three cameras surrendered by Mrs. Izukawa, according to our records, were returned to her in May, 1943.

At the present time there is in a separate account in the name of Mr. Sakuhei Izukawa a credit balance of $59.47, representing payments made in connection with your list of Accounts Receivable. These funds will be forwarded as soon as we have been informed that the sum of $28.48 due the Department of National Revenue for 1941 Income Tax has been paid. If this has not already been paid, payment will be made from the funds in Mr. Izukawa's account and the balance remitted to him. When sending the funds from that account we will report on the present condition of your Accounts Receivable.

Yours truly,

F. Matheson,
Office of the Custodian.

/FM

10367 & 4828.

November 17, 1942.

Mr. and Mrs. Sakuhei IZUKAWA,
Registration #00874 & #00883,
c/o M. Sugamoto,
Raymond, Alta.

Dear Sir and Madam:

Below you will find a short statement of the proceeds of the sale of your business showing the sum of $1280.25 received by us after paying the advertising costs of the sale.

There are one or two debts still outstanding which we are investigating and there is also a possible claim for rent. We will advise you further in these matters.

Enclosed please find our cheque for $200.00 and further remittances will be made to you as soon as the matter of debts of the business are cleared up.

Sale of stock and fixtures	$ 1,300.00	
Sale of household effects	6.50	
		1,306.50
Less Expenses:		
Advertising -		
Province	13.20	
Sum	13.05	26.25
		$1,280.25

Yours truly,

G. H. Peers,
Administration Department.

GHP/P.
Encl.

4828

August 15, 1942

Mr. & Mrs. Sakuhei Izukawa,
Raymond,
Alberta.

Dear Sir and Madam:

We are in receipt of your letter of the 11th instant in which you refer to the recent sale of your drug store business.

At the moment this office has not received the proceeds of this sale but we are to-day writing to our Agents and instructing them to forward same to us.

Before disbursing this amount we will need to be assured that any debts you may have are taken care of.

In this connection we note that on the registration form signed by Mr. Sakuhei Izukawa, under the section marked "liabilities", that is moneys which you owe, he stated an amount of $1,004.43 account to customer. This may be the amount you figure owing to you but it is stated the other way.

We understand you have the books in connection with your business at Raymond. We therefore suggest that you give us a list of all your trade accounts, both what is owing to you and also any amounts that you may owe. On receipt of this information we will then be in a position to deal with the matter of remitting the proceeds of the sale to you.

Yours truly,

F. G. Shears,
Assistant Manager.

FGS/PMH

4828

5th June, 1942.

Messrs. Canadian Credit Men's Trust
Association Ltd.,
602 West Hastings St.,
Vancouver, B. C.

Dear Sirs: Re: Kane IZUKAWA

We beg to acknowledge with thanks your report on the above dated May 19th last.

With regard to the ownership of the drug store business we are today writing to Sakuhei Izukawa, asking him to confirm the fact of his wife's ownership of the business. The husband made no registration with us when evacuated.

As both the husband and wife are out of this area the property comes under the control of the Custodian. We would, therefore, like you to take immediate steps for the protection of the business. If Tanichi Mori is still operating the business he should be made to account for all receipts of the business since the departure of Mrs. Izukawa. We would like for our files, the written instructions from Sakuhei Izukawa to Tanichi Mori, giving him authority to operate the business or a copy vouched for by you.

As Mori may be evacuated at any moment we would like to have you contact him at once and get his opinion on the speediest method of disposing of the assets of the business. Has the business any accounts payable? This will have a bearing on the method of liquidation.

Please advise us on this matter as soon as possible.

With regard to the household furniture, kindly make arrangements to have it sent to central storage.

Yours truly,

R. P. Alexander
Assistant Manager

GHP:ND

LIST OF ACCOUNTS RECEIVABLE - SAKUHEI IZUKAWA, Reg. No. 00874, File 10367

Date	Name & Address		Amount	Remarks
1942				
Feb.25	Sangyun Shoe Store, 1626 W.4th, Vancouver.	3301	3.14	no assets - Repat
	Nobukichi Asano, 1024 W.6th, Vancouver	11136	13.27	Paid Apr 3/46 in full
	Rokujiro Asano, 343 W.5th, Vancouver	384 13936	7.05	no assets - Repat, no reply
Jan.23	Yukio Okada, 1673 W.2nd Ave., Vancouver	X1.4622	19.00	Paid June 13/46 in full
Feb.25	Kanajiro Fujino, 1951 W.3rd, Vancouver	7913	6.45	no assets Repat
1941 Jan.25	Mrs. Goromaru, 2909 W.Broadway, Vancouver	11621	3.00	no assets
1942 Feb.25	Mrs. J. Hori, 1661 W.Broadway, Vancouver	12649	25.37	no assets
	Ainosuke Iriye, 247 Powell, Vancouver		80.18	not registered
1941 Dec.25	Yoshio Kamiwa, Steveston, B. C.		13.00	not registered
1942 Feb.26	Tomisaburo Komai, 847 W.7th, Vancouver	3595	14.74	Plm full allowed 5.74 S.J.
	Sutejiro Kawasaki, 2001 Columbia, Vancouver	14207	9.54	
1941 Dec.24	Sotaro Kitamura, 55 W.5th, Vancouver	2047	63.98	acknowledged by debtor - unable to pay. Izukawa to attend May 25/47
1942 Mar.23	Isojiro Kobayashi, 1519 W.3rd, Vancouver	9367	5.86	Denied - no assets
Jan.25	Keizo Kimura, 1618 W.2nd, Vancouver	1837 ?	6.50	not registered
1941 Nov.25	Kosuke Kitamura, 112 Main St., Vancouver	X1.989	41.54	no assets. Repat
1942 Feb.25	Asakichi Kondo, 231 Powell, Vancouver		6.44	No record of this man. Izukawa notified June 10/43
	J. Kogi, 230 Alexander, Vancouver	11966	2.60	no assets S.J. may 6/47
	Riso Matsumoto, 1037 W.7th, Vancouver	3395	10.42	Paid Dec 8 S.J.
	Saisa Masuda, 434 W.5th, Vancouver	10952	7.20	no assets
	U. Miyagisima, 221 W.5th, Vancouver	804	3.20	denied - S.J. June 26/44
Jan.25	Yoshiyuki Murata, 1720 W.2nd, Vancouver	10367	11.52	admitted - no funds S.J. Feb 9/44
1941 Oct.25	Yukiko Miyata, 112 Main St.		7.30	not registered

LIST OF ACCOUNTS RECEIVABLE- SAKUHEI IZUKAWA, Page 2

Date	Name & Address		Amount	Remarks
1942 Feb.25	Nobukichi Nakashima, 344 W.4th, Vancouver	35-87	11.56	admitted but unable to pay Creditors informed Sept 5/44
1940 Oct.25	Jiro Noda, Silo Steveston, B.C.	14007	8.40	no reply - S.I. July 3/44
1942 Jan.25	Kizio Nishisure, 543 Powell, Vancouver	775	6.75	denied S.I. Sept 24/47
Feb.25	Yutaro Onoto, 1652 W.2nd, Vancouver	14216	40.60	no funds - S.I. Nov 13/44.
Jan.25	Choichiro Ogawa, 2072 Dundas, Vancouver	12425	30.00	admitted - no funds S.I. Jan 19/44
Jan.6	Sachio Ryoma, Britannia Beach, B.C.	14020	7.40	no funds - S.I. Sept 6/44 reply in Japanese
May 1	Tetsuo Saisho, P.O.Box 92, Mission, B.C.	x1.666	25.00	no reply S.I. July 19/47 $3.40 allowed payment July 19/47
Mar.5	Sayomon Tajobe, 574 W.7th, Vancouver	7052	4.10	paid Feb 20/48 in full.
Apr.25	Hagemburo Taniawa, 983 W.7th, Vancouver	x1.899	10.00	no assets Report
Feb.25	Zenno Tanaka, 798 W.6th, Vancouver	14026	11.27	no reply ~~no funds~~ ~~S.I. Aug 25/44~~ Paid in full Dec 16/44 S.I. 6th.
1941 Dec.25	Seiichiro Tonogai, 1013 W.7th, Vancouver	11513	48.95	admitted - no assets said bid settled out of court S.I. Nov 17/44
Oct.25	Tomojiro Tanaka, 755 W.7th, Vancouver	2048	44.95	no assets
1942 Jan.25	Mrs. S. Takemura, 130 W. 4th, Vancouver	11848	7.00	denied. S.I. Jan 2/45
1941 Aug.8	Jimburo Tanaka, 423 W.2nd, Vancouver	14092	27.50	no assets Report
1938 Jan.25	Fiatsu Tsuji, Ocean Falls, B.C.	x1.908	17.50	
1939 Jan.25	Miss Yuriko Hamada, 113 Gore Ave., Vancouver	12601	10.00	paid Jan 7/45 in full
1941 Feb.15	Shiro Umemoto, 1018 W.2nd Ave., Vancouver	13400	9.60	admitted but no funds S.I. informed June 17/44
1942 Jan.25	Takuso Nakabayashi, 1673 W.2nd, Vancouver	11905	16.72	no reply - S.I. June 29/44
1939 Feb.25	Yosoya Hori, 427 Powell, Vancouver	3358	6.70	Denied July 21/43 S.I. July 26/43
1940 Jan.25	Teiso Katsuruda, 432 W.2nd, Vancouver		28.05	Not registered
1940 July 25	Torumatsu Hori, 344 W.5th, Vancouver	13754	14.35	
Aug.25	Toshiso Nose, 854 W.6th, Vancouver	13954	16.15	
1939 Jan.25	Hideo Nagano, 344 W.4th, Vancouver	2109	10.52	admitted - but no funds S.I. informed July 16/44
Dec.25	Rinzo Shimizu, c/o Onishi, Queensborough, B.C.	7740	33.15	Deceased - no known assets before 1942

Date	Name & Address		Account	Remarks
1939 Dec.25	Takaji Sawada, 1520 W.2nd, Vancouver	✓	17.05	not registered
	Torakichi Sawa, 148 W.1st, Vancouver	4558	12.90	no reply - no funds - S.I. confirmed April 4/44
1942 Feb.28	Kinji Hayakawa, c/o Jackson Logg.Co., Wilson Creek	556	2.86	Denied - 4/5/44 S.I. Aug 29/44
1941 Apr.18	Jiro Hamanishi, c/o Namu Cannery, Namu, B.C.	✓	20.60	not registered with R.C.M.P.
Dec.26	Genzo Kitagawa, P.O.Bx.943, Prince Rupert,B.C.	9353	14.30	no funds. S.I. June 24/47
Apr.2	Mutsumi Kobayashi, Ocean Falls, B.C.	4864	14.10	denied S.I. confirmed Jan 4/45
Sept.16	Sadaichi Kashiura, Glaxton Cannery, Skeena River	✓	5.35	not registered
Dec.18	Toro Nishimura, Kloo Coat P.O., Sprout Lake,B.C.	1086	3.30	absent
1942 Mar.9	Tokutaro Nakatsu, Mayne Island, B.C.	6641	3.00	Denied - S.I. confirmed May 23/44
1941 Jan.13	Masaharu Ogawa, Namu Cannery, Namu, B.C.	6450	22.20	Shareguide & Yr. of marriage, Lg. area, and no reply received from debtor. Denied S.I. Sept 2/44
Sept.6	Miss Shizue Okano, 355 E.Cordova, Vancouver	9776	15.97	no reply - no assets
1940 Jan.25	Shinichiro Sugiyama, c/o C.P.R.Gang,Glacier,B.C.	✓	3.25	not registered
1941 Jan.8	Masajiro Shigaya, P.O.Bx.37, Port Essington,B.C.		19.60	Japanese notified Aug 7/43 (not registered with R.C.M.P.
Apr.8	Tei Tanisa, Namu Cannery, Namu, B.C.	3031	26.90	Letter acknowledged but unable to pay Isukana informed Jan 13/44
1942 Mar.10	Juda Tamura, c/o Clarton Cannery, Skeena River	1464	45.69	acknowledged unable to pay. S.I. confirmed Apl 23/44
1941 Feb.21	Takeo Yoshida, P.A Bx.12, Uclulet, B.C.	1430	4.00	no reply - no funds S.I. Aug 19/47
1941 Nov.10	Saburo Yagi, P.O. Bx.432, Ocean Falls	14693	50.00	no assets
1938 Dec.23	Yoshitomo Mukai, c/o Bella Bella, B.C.	6011	34.16	Admitted - no assets S.I. May 1/40
1940 Jan.20	Mrs. Iwashita, Steveston, B. C.		3.55	Paid Nov. 10/43 in full
1941 May 3	Morinosuke Minamide, Steveston, B.C.	3376	25.65	no reply. No assets Repatr
Aug.23	Mitsugiro Okini, Steveston	13042	6.45	Deceased Claim refused by Off administrator
1942 Feb.25	Tetsuo Kitaguchi, Woodfibre, B.C.	9583	14.45	No assets
Feb.25	Sadayoshi Namba, Woodfibre, B.C.	1166	10.80	- paid Feb 20/47 - 35.52 prorate
			1,202.43	

File No. 10367 A (Leishindo Co.)

Claims Dept. Reports-

LIST OF ACCOUNTS RECEIVABLE

of

Sakuhei IZUKAWA, Reg. No. 00874

as received Sept. 19th, 1942

C.D. No.	File No.	NAME	AMOUNT	REMARKS
16	8265	Kondo	6 44	Denied 29-4-43
20	7087	Tabebe	4 10	Says cannot pay 21-8-43
18	3395	Matsumoto	10 42	Denied
50	556	Hayakawa	2 86	Denied no further return
56	6841	Nakatsu	3 00	"
10	3895	Kozai	14 74	Says Nov 5.43
62	1484	Sasaka	45 60	Cant can't pay
49	4558	Sawa	12 90	No ans.
23	3587	Nakashima	11 56	Cant can't pay
12	2047	Kitamura	63 98	" " "
61	3031	Tashiro	26 90	" " "
66	11506	Suzuki	3 55	Paid

DOMINION OF CANADA

DEPARTMENT OF NATIONAL REVENUE—TAXATION DIVISION
MINISTÈRE DU REVENU NATIONAL—DIVISION DE L'IMPÔT

INSPECTOR OF INCOME TAX
INSPECTEUR DE L'IMPÔT SUR LE REVENU

DISTRICT Vancouver

DATE June 13 1947

OFFICIAL RECEIPT ISSUED TO
REÇU OFFICIEL DÉLIVRÉ À

NAME
NOM

ADDRESS
ADRESSE

Seichei Inakawa,
482 Alexander St.
Vancouver, B.C.

2516
ok

THIS IS YOUR RECEIPT FOR THE FINAL PAYMENT OF THE BALANCE OF ASSESSMENT LEVIED FOR THE TAXATION YEAR
CECI EST LE REÇU DE VOTRE PAIEMENT FINAL SOLDANT LA COTISATION PRÉLEVÉE POUR L'ANNÉE D'IMPOSITION 19 42

AMOUNT PAID PREVIOUSLY . . . . . $ 28.48
MONTANT DÉJÀ PAYÉ

ADDITIONAL INTEREST FOR LATE PAYMENT ACKNOWLEDGED HEREWITH . . . . . $
INTÉRÊT SUPPLÉMENTAIRE SUR PAIEMENT ARRIÉRÉ DONT IL EST PRÉSENTEMENT ACCUSÉ RÉCEPTION

TOTAL AMOUNT OF THIS REMITTANCE . . . . . $ 28.48
MONTANT GLOBAL DE LA PRÉSENTE REMISE

ANY ALTERATION OR ERASURE RENDERS THIS RECEIPT NULL AND VOID
TOUS CHANGEMENTS OU RATURES RENDENT LE PRÉSENT REÇU NUL ET DE NUL EFFET

F. H. Brown

AUTHORITY, DIRECTION OR AUTHORIZE, REVENUE FOR TAXATION
AUTORISATION DU REVENU NATIONAL POUR L'IMPÔT

Shuf

(SIGNATURE OF CASHIER)
(SIGNATURE DU CAISSIER)

THIS RECEIPT SHOULD BE CAREFULLY RETAINED. IT IS NOT VALID UNLESS SIGNED BY THE CASHIER.
LE PRÉSENT REÇU EST À CONSERVER. IL N'EST VALABLE QUE S'IL PORTE LA SIGNATURE DU CAISSIER.

DEPARTMENT OF NATIONAL REVENUE

[redacted] REPLY TO
[redacted]CTOR OF INCOME TAX

CANADA

TAXATION DIVISION

788 HASTINGS STREET WEST,
VANCOUVER, B.C.

QUOTE THIS REFERENCE

[redacted]

April 21, 1947.

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

EVACUATION SECTION
APR 22 1947
Rec'd
File No. 10367
Referred

Dear Sirs:

Re: IZUKAWA: Sakuhei, Esq.,
422 Alexander St., Vancouver, B.C.
1941 Income Tax: $28.48

In reply to your letter of April 17th last regarding the above taxpayer, please be advised that 1941 Income Taxes are still outstanding on our ledgers.

Thanking you for your co-operation,

Yours faithfully,

D. H. Sheppard
DIRECTOR GENERAL OF INCOME TAX

[redacted]

STAMPS COVERING EXCISE TAX MUST BE AFFIXED TO CHEQUES
TIMBRES POUR TAXE D'ACCISE DOIVENT ETRE APPOSES AUX CHEQUES

JC:PD

ORIGINAL

DOMINION OF CANADA

Revised May 1941 / Revisé Mai 1941 — T. 7 (Ind.)

INCOME TAX — IMPÔT SUR LE REVENU
NOTICE OF ASSESSMENT — AVIS DE RÉPARTITION

N 69132

BASED ON INCOME OF / BASÉ SUR LE REVENU DE 19 41

FILE / DOSSIER 1428

ACCOUNT / COMPTE

CODE / CHIFFRE 4-3m

Izukawa Sakuhei,
℅ Custodian of Enemy Alien Property,
506 - 675 West Hastings,
Vancouver, B. C.

237M

422 Alexander Street,
Vancouver, B. C.

1. DISTRICT OFFICE / BUREAU DE DISTRICT: VANCOUVER — DATE MAILED / POSTÉ LE: August 10th 1943

2. YOUR NET TAXABLE INCOME HAS BEEN DETERMINED IN THE SUM OF: / VOTRE REVENU NET IMPOSABLE A ÉTÉ DÉTERMINÉ COMME SUIT: $ 415.10

3. YOU ARE HEREBY ASSESSED AS FOLLOWS: / VOTRE IMPÔT EST ÉTABLI COMME SUIT:

DOMINION

AMOUNT LEVIED / MONTANT ÉTABLI	TAX / IMPÔT	PENALTY FOR LATE FILING / AMENDE POUR RETARD À PRODUIRE	INTEREST / INTÉRÊT	
INCOME TAX / SUR LE REVENU	$ 62.27			
NATIONAL DEFENCE TAX / DÉFENCE NATIONALE	$ 68.03			
TOTAL	$ 130.30	$	$ 1.90	
AMOUNT PAID ON ACCOUNT / PAYÉ À COMPTE	$ 103.72	$	$	
BALANCE DUE / SOLDE EXIGIBLE	$ 26.58 (A)	$	$ 1.90	$ 28.48 (B)

4. AMOUNT PAYABLE AS AT / SOMME PAYABLE AU September 10th 19 43 — $ 28.48

INSTRUCTIONS AS TO PAYMENT
INSTRUCTIONS RELATIVES AU PAIEMENT

5. PREPAYMENT — PAIEMENT ANTICIPÉ OR

FOR EACH DAY THAT PAYMENT IS MADE IN ADVANCE OF THE DATE STATED IN ITEM 4, THE TAXPAYER MAY DEDUCT $
POUR CHAQUE JOUR QUE LE PAIEMENT DEVANCE LA DATE INSCRITE AU NO. 4, LE CONTRIBUABLE PEUT DÉDUIRE

6. ADDITIONAL INTEREST — SUPPLÉMENT D'INTÉRÊTS

THIS STATEMENT INCLUDES INTEREST CALCULATED UP TO THE DATE SHOWN IN ITEM 4. ANY PAYMENTS ON ACCOUNT OF TAX (ITEM 3A) MADE THEREAFTER MUST HAVE ADDED THERETO INTEREST AT 6% PER ANNUM.

CE RELEVÉ COMPREND L'INTÉRÊT CALCULÉ JUSQU'À LA DATE INDIQUÉE À L'ITEM 4. ON DOIT AJOUTER À TOUS PAIEMENTS À COMPTE D'IMPÔT (ITEM 3A) FAITS APRÈS LADITE DATE UN INTÉRÊT AU TAUX DE 6% PAR ANNÉE.

REMITTANCE SHOULD BE—
1. MADE PAYABLE TO THE RECEIVER GENERAL OF CANADA, AND
2. SENT WITH THIS FORM
3. TO THE INSPECTOR OF INCOME TAX
4. AT THE DISTRICT SHOWN IN ITEM 1.

7. TOUTE REMISE DOIT—
1. SE FAIRE À L'ORDRE DU RECEVEUR GÉNÉRAL DU CANADA, ET
2. ÊTRE ADRESSÉE AVEC CETTE FORMULE
3. À L'INSPECTEUR DE L'IMPÔT SUR LE REVENU
4. DU DISTRICT DÉSIGNÉ AU NO. 1.

PAYMENTS MAY BE MADE BY MARKED CHEQUE, POSTAL, EXPRESS OR BANK MONEY ORDER. ALL CHEQUES MUST HAVE AFFIXED THERETO THE NECESSARY POSTAGE OR EXCISE STAMPS. AVOID SENDING CURRENCY IN ENVELOPES.

LES PAIEMENTS PEUVENT S'EFFECTUER PAR MANDAT-POSTE, CHÈQUE VISÉ, MANDAT DE MESSAGERIES (EXPRESS) OU DE BANQUE. TOUT CHÈQUE DOIT PORTER LES TIMBRES DE POSTE OU D'ACCISE REQUIS. PRIÈRE DE NE PAS ENVOYER DE NUMÉRAIRE SOUS ENVELOPPE.

RETURN THIS FORM WITH PAYMENT (ITEM 7) TO
INSPECTOR OF INCOME TAX (INDICATED IN ITEM 1)

RETOURNEZ CETTE FORMULE AVEC PAIEMENT (ITEM 7) À
L'INSPECTEUR DE L'IMPÔT SUR LE REVENU À (VOIR NO. 1)

CORRESPONDENCE TO BE LIKEWISE ADDRESSED
LA CORRESPONDANCE DOIT ÊTRE ADRESSÉE DE CETTE MANIÈRE

C. Fraser Elliott

COMMISSIONER OF INCOME TAX.
COMMISSAIRE DE L'IMPÔT SUR LE REVENU.

Prescribed and Authorized by the Minister of National Revenue — Prescrite et Autorisée par le Ministre du Revenu National

File No. 10367.
No. 1828.

CLAIMS DEPARTMENT May 5th, 1943.

File No. 10367. Saikuhei IZUKAWA, Reg. No. 00674

File No. 1828. Mrs. Kane (Saikuhei) IZUKAWA, Reg. No. 00883

CREDITORS:

NO CLAIMS on file

Note: Department of National Defence ?

DEBTORS:

see 10367 A for list $1202.43

RHC:DE

Lot
110

December 17, 1941

Seishindo Company
249 Powell Street
Vancouver, B.C.

Mr. G. W. McPherson
The Deputy Custodian
1012 Royal Bank Building
Vancouver, B.C.

Dear Sir:

I am writing to you relative to your inquiry of December 11th, respecting Trading with the Enemy.

In connection with above, I beg to state, herewith, that I have been and am operating a store, handling toilet goods and sundries, at 249 Powell Street of this City, since 1931.

I further state, to the best of my knowledge and belief, that I have no commercial relations with whom may come in to the categories mentioned in your inquiry.

I am, Sir,

Yours Obedient Servant

Seishindo Co.,
S. Izukawa

(29)

10367.

1012 Royal Bank Bldg.,
Vancouver, B. C.,
December 19, 1941.

Seishindo Company,
[illegible] Powell Street,
Vancouver, B. C.

Dear Sirs:

I have your letter of December 17th and wish to thank you for the information given.

I assume from the second paragraph of your letter that you are the sole owner of the company. If this is not the fact will you kindly advise me.

If you do not owe any debts to persons residing in enemy or enemy controlled territory, or to persons who have been interned, and if there is no enemy interest in your company, the Custodian will not be interested in same.

Yours truly,

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

GWMcP/MC.

29

LIST OF PAPERS ON CLAIM FILE 10367,
IZUKAWA, Sakuhei, Reg. No. 0087A

Goods at G. H. Cottrell Ltd.

1. April 18/42 - 2 copies of JP of Kane Izukawa.
2. Sept. 23/43 - G. H. Cottrell Ltd. To Custodian asking release on property of S. IZUKAWA to Box 181, Raymond, Alberta.
3. Sept. 28/43 - Custodian to G. H. Cottrell Ltd. authorizing shipment of the three boxes.
4. Sept. 30/43 - Custodian to G.H.Cottrell authorizing shipment of 6 more packages to Sakuhei IZUKAWA.
5. Dec. 5/44 - G. H. Cottrell Ltd. to Custodian requesting release of 2 boxes to S. IZUKAWA.
6. Dec. 6/44 - Custodian to G.H. Cottrell Ltd. authorizing shipment of cases nos. 11 and 23, to Sakuhei IZUKAWA.
7. Sept. 13/45 - G.H.Cottrell to Custodian asking release of Boxes 1,5,8,9,19,25 and 26, to IZUKAWA.
8. Sept.14/45 - Custodian to G.H.Cottrellauthorizing shipment of the 7 boxes to SAKUHEI IZUKAWA
9. April 17/47 - Custodian to Mr. & Mrs. Sakuhei IZUKAWA with history of administration.
10. April 24/47 - Mr.& Mrs. IZUKAWA to Custodian acknowledging letter of April 17/47, and advising the 27 boxes of goods at G.H. Cottrell had been taken out, and their 3 cameras received by them.
11. May 3/47 - Custodian to Sakuhei IZUKAWA enclosing balance of funds.
12. April 1/48 - Custodian to Sakuhei IZUKAWA enclosing statement of account.
13. April 23/48 - Custodian to Mr & Mrs. IZUKAWA stating that all drug store stock, fixtures, and household effects were sold for $1,306.50, as previously advised on Nov. 17/42.
14. Division - General correspondence and letters re goods stored by Mr. IZUKAWA at G. H. Cottrell Ltd. Warehouse.

ACCOUNTS RECEIVABLE

15. undated letter rec'd Sept.19/42 from Sakuhei IZUKAWA with list of Accounts Receivable.
16. Oct. 30/42 - Custodian to IZUKAWA advising claims have been filed against parties concerned.
17. 3 page list of Accounts Receivable.
18. Accounts Receivable division - collected by Custodian - $66.29.

STOCK, FIXTURES, and FURNITURE.

19. 3 page letter- May 19/42 from Can. Credit Men's Trust Ass'n. with report on store at 422 Alexander St. - Kane IZUKAWA.
20. May 22/42 - Can. Credit Men's Trust Ass'n. with offer to purchase household effects for $6.50.
21. June 4/42 - C.C.M.T.A. to Custodian asking instructions re offer of May 22/42.
22. June 5/42 - Custodian to Sakuhei IZUKAWA asking confirmation of the fact that the business is owned by him, by his wife, or jointly.
23. June 5/42 - Custodian to C.C.M.T.A. advising we have written IZUKAWA, and asking that household furniture be sent to central storage.
24. June 9/42 - Custodian to C.C.M.T.A. - household effects not to be sold for less than $6.50.
25. June 22/42 - Sakuhei IZUKAWA to Custodian saying the drug store business is his.
26. June 23/42 - C.C.M.T.A. to Custodian with report on drugstore, and copy of a letter from Kane and Sakuhei IZUKAWA authorizing C.C.M.T.A. to sell their property at 422 Alexander St. and 249 Powell St.
27. July 13/42 - C.C.M.T.A. To Custodian with copy of bid of 26¢ on the dollar for 249 Powell St. from Messrs. Russell & Co., and advising of Thompson & Binnington's appraisal, and recommendation that they be authorized to arrange a public auction.
28. July 15/42 - Custodian wire to IZUKAWA re bid.
29. July 17/42 - IZUKAWA to Custodian - sell stock to best advantage.
30. June 26/42 - copy of ad appearing in Sun, June 27 and 29th - drug store.
31. June 16/42 - Kane Izukawa and Sakuhei Izukawa to C.C.M.T.A. authorizing their sale.
32. July 21/42 - C.C.M.T.A. to Custodian enclosing above ad, and original authority.
33. July 22/42 - C.C.M.T.A. to Custodian advising Russel & Co. increase their offer to $1300. Accepted.
34. July 29/42 - Custodian to Mr & Mrs. IZUKAWA advising of sale.

35. Aug. 11/42 - Mr.& Mrs. Izukawa to Custodian - thankyou for selling drugstore.
36. Aug.15/42 - Custodian to Mr.& Mrs. IZUKAWA - asking information on liabilities.
37. Aug. 14/42 - C.C.M.T.A. - 3 pages to Custodian report on Real Estate and Personal Property.
38. Aug. 25/42 - Sakubei IZUKAWA to Custodian - accounts listed as liabilities are really assets, (on JP)
39. Sept. 5/42 - Custodian to IZUKAWA asking for list of accounts receivable.
40. Sept.18/42 - C.C.M.T.A. to Custodian enclosing cheque for drugstore.
41. Oct. 9/42 - C.C.M.T.A. To Custodian enclosing copy of inventory, and reducing their charges to $225.
42. Nov. 17/42 - Custodian to Mr. & Mrs. IZUKAWA - statement of proceeds of sale.
43. Division - Stock, Fixtures, Furniture.

44. April 18/42 - K. IZUKAWA, J.P. declaration.
45. June 22/42 - S. IZUKAWA, J.P. declaration.
46. (May/42) Memo re drugstore submitted by Kanichi MORI, Manager.
47. Sept. 18/42 - Agents' Statement of Receipts and Disbursements re Kane IZUKAWA.
48. Apr. 17/47 - Statement of Account.
49. March 25/48 - Statement of Account.
50. Claim. Filed behind claim is CCMTA Inventory (54 pages & 2 page summary) & ltr. July 15/48 .

IN ENVELOPE

51. Memo re claim - July 9/48.
52. April 17/47 - Personal Property Summmary.

C.

10367 & 4828.

November 17, 1942.

Mr. and Mrs. Sakuhei IZUKAWA,
Registration #00874 & #00883,
c/o M. Sugamoto,
Raymond, Alta.

Dear Sir and Madam:

Below you will find a short statement of the proceeds of the sale of your business showing the sum of $1280.25 received by us after paying the advertising costs of the sale.

There are one or two debts still outstanding which we are investigating and there is also a possible claim for rent. We will advise you further in these matters.

Enclosed please find our cheque for $200.00 and further remittances will be made to you as soon as the matter of debts of the business are cleared up.

Sale of stock and fixtures	$ 1,300.00	
Sale of household effects	6.50	
		1,306.50
Less Expenses:		
Advertising -		
Province	13.20	
Sun	13.05	26.25
		$1,280.25

Yours truly,

G. H. Peers,
Administration Department.

GHP/P.
Encl.

STATEMENT OF ACCOUNT - Kane IZUKANA & Sakuhei IZUKANA
Files Nos. 4826 & 10367

April 17, 1947

		Debit	Credit	Balance
			1,300.00	
1942 Sept. 22	Cr. Sale of Fixtures and Stock	26.25		
	Dr. Advertising Fixtures & Stock		6.50	
	Cr. Sale of Household Effects	200.00		
Nov.18	Dr. Remittance to Mr.& Mrs. IZUKANA		5.47	
1944 Oct.7	Cr. Payment of Acct. Rec. - T. KOZAI	35.25		
June 21	Dr. Premium Prudential Life Policy	39.25		
Sept.16	Dr. Premium Confederation Life Policy			
		35.25		
1945 June 14	Dr. Premium Prudential Life Policy	39.25		
Sept.12	Dr. Premium Confederation Life Policy			
		35.25		
1946 May 15	Dr. Premium Prudential Life Policy	39.25		
Sept.10	Dr. Premium Confederation Life Policy	200.00		
Sept.10	Dr. Remittance to Mr.& Mrs. IZUKANA	649.75	1,311.97	662.22

STATEMENT OF THE ACCOUNT OF Sakuhei IZUKAWA
Reg.No.00874, File 10367

		Debit	Credit	Balance
1942				
Nov.11	Cr. Confederation Life Dividend Cheque		40.25	
13	Dr. Cheque to Sakuhei IZUKAWA	40.25		
1943				
Mar.26	Cr. B. C. Electric Security Deposit		4.03	
Nov.10	Cr. Settlement of claim Mrs. S. IWASHITA		3.55	
1945				
Jan.4	Cr. Settlement of claim Tomiye HAMADA		10.00	
1946				
Apr.3	Cr. Settlement of claim Nobujiro ASANO		13.27	
June 13	Cr. Settlement of claim Yukio AKADA		19.00	
1947				
Feb. 20	Cr. Settlement of claim Sadayoshi NAMBA		5.55	
Mar.7	Cr. Settlement of claim Gaemon TATEBE		4.10	
		40.25	99.72	
				59.47 Cr.

STATEMENT OF ACCOUNT - Kane IZUKAWA & Sakuhei IZUKAWA
Files Nos. 4828 & 10367

April 17, 1947

		Debit	Credit	Balance
1942				
Sept. 22	Cr. Sale of Fixtures and Stock		1,300.00	
	Dr. Advertising Fixtures & Stock	26.25		
	Cr. Sale of Household Effects		6.50	
Nov.18	Dr. Remittance to Mr.& Mrs. IZUKAWA	200.00		
1944				
Oct.7	Cr. Payment of Acct. Rec. - T. KOZAI		5.47	
June 21	Dr. Premium Prudential Life Policy	35.25		
Sept.16	Dr. Premium Confederation Life Policy	39.25		
1945				
June 14	Dr. Premium Prudential Life Policy	35.25		
Sept.12	Dr. Premium Confederation Life Policy	39.25		
1946				
May 15	Dr. Premium Prudential Life Policy	35.25		
Sept.10	Dr. Premium Confederation Life Policy	39.25		
Sept.10	Dr. Remittance to Mr.& Mrs. IZUKAWA	200.00		
		649.75	1,311.97	662.22
1947				
Apr.17/47	Cheque to Mr. & Mrs. Izukawa	662.22		NIL

File No. 10367
Reg. No. 00874

Sakuhei IZUKAWA

	Date	Particulars	Debit	Credit	Balance
1942	November 11	Confederation Life - 5 year dividend		$ 40.25	
	November 13	Cheque to you	$ 40.25		
1943	March 26	B. C. Electric Railway - security deposit refund		4.03	
	November 10	Iwashita Shigeshi - claim paid		3.55	
1945	January 4	Mrs. Tomiye Hamada - claim paid		10.00	
1946	April 3	N. Asano - claim paid		13.27	
	June 13	Balance payment on camera Y. Akada		19.00	
1947	February 20	S. Namba - claim paid		5.52	
	March 7	S. Tatebe - " "		4.10	
	April 28	1941 income tax	28.48		
	May 3	Cheque to you	30.99		
	May 27	S. Sugie - claim paid		1.98	
	July 22	T. Saisko " "		3.40	
			$ 99.72	$ 105.10	
					CR $ 5.38

Accounting Department
March 25th, 1948

July 9/48 - Requisition for cheque to be sent to Mr.Izukawa for balance in his account.

[illegible] Exhibit

FIXTURES & EQUIPMENT

	Estimated Value
1 Wall Cabinet	5.00
1 Display Case, Sheaffer	20.00
1 " " , Waterman's	15.00
1 " " , Compact	25.00
1 " " , "	5.00
1 Fire Extinguisher	10.00
1 Small Glass Display Case	3.00
1 Fluorescent Light Fixture	35.00
1 Roll Top Desk	30.00
1 Gas Stove	30.00
2 Electric Clocks	25.00
4 Chairs	3.00
1 Table	1.50
2D Paper Files	5.00
1 Typewriter	30.00
1 Large Mirror	15.00
1 Cash Register	75.00
3 8' Fiber Display Cases	135.00
1 4' " " "	25.00
1 Wall Display Case	50.00
1 6' Step Ladder	2.00
1 Trunk	1.50
	$ 546.00

COPY

EXHIBIT No. IIF 9-4
DATE OCT 2 9 1948
FILLED BY
R A Best

October 25, I947.

This is to certify that, I KANE IZUKAWA hereby name my husband SAKUHEI IZUKAWA AS the sole claimant and transfer all my rights and power to collect the loss which have been reported to the Office of the Custodian previously under joint ownership.

Kane Izukawa
Kane Izukawa.

Witnesses.
Hideo Yoshida

Danzo Tanabe

IN THE MATTER OF THE "INQUIRIES ACT"

REVISED STATUTES OF CANADA 1927, CHAPTER 99

JAPANESE PROPERTY CLAIMS COMMISSION

B E F O R E :

HIS HONOUR, JUDGE M. A. MILLER, SUB-COMMISSIONER.

Toronto, Ontario,

October 29,1948.

IN THE MATTER OF THE CLAIM OF

SABURO IKEHARA

PROCEEDINGS AT HEARING

APPEARANCES:

[illegible], ESQ., K.C.	Appearing for the Dominion Government.
L. A. HUNT, ESQ.,	Appearing for the Claimant.

A. SMITH, ESQ.	Secretary.
D. J. LAWYER, ESQ.	Official Interpreter
J.D. McCREDIE, ESQ.	Official Reporter.

A. Yesyes.
Is that?

[illegible], the claimant, herein, being first duly sworn, testified through the interpreter as follows:

[illegible] BY MR. [illegible]:

Q. Is that your signature? A. Yes.

Q. Was that form prepared upon your instruction?

A. Yes.

Q. And you swear the contents of it are true?

A. Yes.

Q. I am filing, your honor, as Exhibit 1, [illegible] Controls Claim Form. Actually I think it is on the wrong form. However, it is self-explanatory once you put the entry on it.

([illegible] CONTROLS CLAIM FORM, MARKED EXHIBIT NO. 1)

Q. I understand that before the evacuation you carried on a drug store business on Powell Street in Vancouver, is that right? A. Yes, sir.

Q. Are you a practicing druggist yourself?

A. No.

Q. But you were the owner of this business?

A. Yes.

Q. When were you evacuated?

A. March 7th, 1942.

Q. I understand at that time you transferred the business to your wife, Rose Tsukuda, is that correct?

A. Yes.

Q. And you had a man called Hori who acted as manager of the store? A. Yes.

Q. He was still there after you left? A. Yes.

Q. As the inventory reveals, we are relying entirely on the inventory that the Canadian Credit Men's

A. Indeed,
it did.

Such acquisition made of the claimant's business, and I believe there is really only one copy of that, which is in Mr. Sheffels's file. I suppose we can file that as an exhibit.

MR. GREENEE: I have no objections.

MR. BEST: I am not suggesting anyone is going to go through the thing in detail. There is just one sheet, GX.STOCK. That is the cost price inventory.

MISS LOVELY: I think it had better go in as an exhibit, if anyone wants to look at it then one can do so.

MR. GREENEE: At the request of the claimant's counsel I tender the inventory of the Canadian Credit Men's Trust Association as Exhibit 5.

(INVENTORY OF STOCK MARKED EXHIBIT NO. 5)

MR. BEST: Now, I do not suppose you know anything personally about the Canadian Credit Men going into your store and making an inventory of all the stock you had there at the time? A. No.

Q. I understand your wife and Mr. Earl were still there? A. Yes, Mr. Earl and the Gabelins's driver also checked the stock.

Q. You are relying, as your claim has said, upon the valuation they put on it; the stock was valued at $2977.84; is that right? A. Yes.

Q. Now, is that your signature?

A. Yes.

Q. This last form prepared upon your instructions?

A. Yes.

Q. This is the Personal Chattels claim form which lists the fixtures and equipment of the drug store on Powell Street.

(PERSONAL CHATTELS CLAIM FORM, MARKED EXHIBIT 3)

Q. You had been in business at this particular place since 1951, had you? A. Yes.

Q. And most of the fixtures and equipment that were in your store at the time of evacuation you apparently purchased with the business in 1951?

A. Yes, nevertheless there are some things I bought after.

Q. The only ones as I understand it you bought afterwards are this compact display, which you purchased in 1957 for $60., and the others as shown on your claim, is that correct? A. Yes.

Q. Incidentally, did you buy this compact display from Acmetic first? A. Yes.

Q. What was the gas stove used for?

A. It was to heat the office.

Q. Was this a new electric clock you bought in 1958 for $20.? A. Yes.

Q. And what kind of typewriter was this you had? A. It was a portable.

Q. Do you know the make? A. Royal.

Q. And what make was the cash register?

A. I don't know the name of that.

Q. Your Honour, there is a little question as to the actual ownership of this business since what had happened was that this claimant had owned the business since 1951, but at the time of evacuation he had sus-

A. Insham.
In chf.

wrote it to his wife and she was evacuated several months later, so just to clear that point up I am filing as Exhibit 4 an authorization signed by his wife on his behalf. It reads:

"This is to certify that, I Rose Insham hereby name my husband Abishai Insham as the sole claimant and transfer all my rights and power to collect the loss which have been reported to the Office of the Custodian previously under joint ownership."

(AUTHORIZATION MARKED EXHIBIT NO. 4)

Q. I understand that you are not making any claim as a result of the sale of this business [illegible] for accounts receivable or good will, is that correct? A. No.

Q. THE SUB-COMMISSIONER: In connection with Exhibit 3, it says the claimant bought the fixtures when purchasing the business in 1931 for $1000. Just what does that mean, he paid $1000. in 1931 for the fixtures or business and fixtures?

MR. HUFF: When you bought this business in 1931 you paid $1000. for everything, did you?

A. No.

Q. What did you pay the $1000. for?

A. Just the fixtures.

Q. No stock at all? A. When I bought it I bought the furniture and fixtures and good will and everything for $6500.

Q. All then, I take it you mean on your claim form here that of the $6500., $1000. was represented by fixtures and equipment, is that what you mean?

A. Unless,
In any.

A. Yes.

THE VICE-CHAIRMAN: The $1000 he paid for Alpharma was part of the $6500?

MR. ZOLT: That is apparently the situation, yes.

Q. This was a business you had bought as a going concern for $6500, in 1982? A. Yes.

Q. Now, is not true to this question of your claim? You are not claiming anything for accounts receivable or good will now, is that right?

A. Is it not possible to claim?

THE VICE-CHAIRMAN: The claim as it is made now obviously doesn't include anything for a going concern. If he has any rights there is no use of him saying here he is not claiming for it and throwing it out. I don't suppose he has any, but if he has --

MR. GRUNDY: It was sold as a going concern anyway.

MR. ZOLT: I think there will be a considerable amount of argument in Vancouver about this very

THE VICE-CHAIRMAN: As a matter of fact the good will was sacrificed will be the argument?

MR. ZOLT: That was it. Perhaps we should avoid it in this case.

Q. Is that your signature? A. Yes.

Q. Was that form prepared upon your instructions?

A. Yes.

Q. Do you swear the contents of that are true?

A. Yes.

A. Iddison,
In chf.

(PERSONAL CHATTELS CLAIM FORM MARKED EXHIBIT 5)

MR. HUNT: This one is for the claimant's personal chattels; the goods he had in his home.

MR. CHRISTIE: I tender as Exhibit 6 the Analysis of Personal Property Claim.

(ANALYSIS OF PERSONAL PROPERTY CLAIM MARKED EXHIBIT NO. 6)

MR. HUNT: I understand that you lived at 626 Alexander Street in Vancouver? A. Yes.

Q. And this furniture that you are claiming for, the table and kitchen cabinet and wardrobe and beds, they were all left at 626 Alexander Street, were they? A. Yes.

Q. I suppose your wife left them there since she did not leave until after you did? A. Yes.

Q. Now this round table, apparently your wife mentioned it in her original claim form and it wasn't found by the Custodian. Was it a table from a dining room set or what type of table would it be?

A. Part of a dining room suite, the dining room type.

Q. Now, these three paintings that you are claiming $50. for, exactly what type of paintings were they? A. Oil paintings.

Q. Were they done by Canadian artists or European artists; where did you buy them?

A. One I bought from an artist from Europe and the other two were from a Japanese graduate of a Canadian school.

Q. Can you tell us approximately how much you

paid for them? A. The deposit receipt was a product from the Toronto Art School. It was $75. altogether.

Q. What type of wardrobe was this; do you have the type of wood? A. It was walnut finish.

Q. And I point out for the record there is a counsel on the Analysis of Personal Property, Exhibit 3, which is obviously wrong and I do not think it should be allowed to go unchallenged.

Mr. Thomson does not show what portion of total $8,795.82 return to stock and fixtures, which were sold by vendor for $1,868.00 or to the Accounts Receivable - collected.

Which his claim does show we are claiming for his stock in trade and for fixtures and nothing for accounts receivable.

CROSS-EXAMINATION BY MR. OSBORNE:

Q. I am showing you a J.P. Bunn dated the 22nd day of June, 1948; is that your signature? A. Yes.

(EXP. YOUR HONOUR MARKED NO. 7)

Q. I am showing you a letter dated June 18th, 1948; will you look at that and tell me did you sign that and did your wife sign that? A. Yes.

Q. This is a letter addressed to the Canadian Cyanid Hen's Trust Association Limited, and states:

"Dear Sirs:

In response to yours of June 2nd, 1948, please accept this letter as your authority to effect a sale by us, as our interest appears, of our prop-

-erty located at 482 Alexander St., and 849 Powell St., Vancouver, B.C., in the manner considered, in your discretion, to be most advantageous."

(LETTER ABOVE REFERRED TO MARKED EXHIBIT NO. 5)

Q. Then I am showing you a telegram dated the 18th of July, 1945; it is a copy of a telegram and it is addressed to you and your wife:

"Have received for drug store stock $1100. Auction Sale would possibly realize about $1400. Advise by wire which method of selling you consider best."

Did you receive that telegram? A. Yes.

Q. Here is a telegram which I believe is in reply, and it is addressed to the Custodian and was sent from Bayonne, Alberta. You sent that?

A. Yes.

Q. It states:

"Please sell stock to best advantage."

Then, one more thing; it is a letter dated August 11th, 1945, from Bayonne, Alberta, addressed to the office of the Custodian:

"I would like to express my thanks for your kindness of selling our drug store stock for that price of $1,300. Please may we have the expressed value sent to us as soon as possible. File number 4826."

Q. You know about that letter?

A. Yes.

Q. It was sent with your authority?

A. Yes.

Q. I would like these different things in the one exhibit, exhibit no. 8.

--see Exhibit No. 8.

MR. [illegible]: I don't think they can be called documents.

MR. CHRISTIE: They say "Marine which arrived five months hence" and he said "please call stock to hand davantage."

THE SUB-COMMISSIONER: He very carefully didn't commit himself.

MR. CHRISTIE: Who signed the letter of August 14th? A. It was my daughter.

Q. Then, at the request of my learned friend, I file as Exhibit 9 a letter dated May 19th, 1942, from the Canadian Credit Men's Association to the Customs. He has also requested a letter from the same parties dated July 15th, 1942. There is a letter between the same parties again, dated August 14th, 1942, and a letter dated June 23rd, 1942, between the same parties. These all may go in as Exhibit 9.

(FOUR LETTERS ABOVE REFERRED TO MARKED EXHIBIT NO. 9)

Q. Perhaps this may be helpful, a letter dated July 16th, 1942, from the Canadian Credit Men's Trust Association Limited, to the Customs. I think perhaps that should go in as part of the same exhibit.

--agreed Exhibit No. 8.

Q. I do not think it is necessary, your honour, for me to examine the witness on the method on which the valuation was derived at. I think the documents

pretty well speak for themselves. Evidently they were sold on the basis of 56 seats on the trolley. I would like, however, to file an advertisement as Exhibit No. 10, in which these fixtures and also seats were advertised for sale by the Canning Credit Men's Trust Association.

(ADVERTISEMENT MARKED EXHIBIT NO. 10)

Q. What condition was it in at the time of your purchase? A. It was second hand but it was in practically new condition.

Q. Does he know its age when he purchased it?

A. No.

Q. What type or lumber or what type of wood was the kitchen cabinet made of; I am referring particularly to the one that was estimated at $35, and sold for 30 cents by the tenant?

A. This was walnut finish.

Q. That condition was it in at the time of eviction? A. It wasn't changed in any way.

Q. Where were these paintings kept?

A. They were left in the parlor, all the things were collected together and left in the parlour.

Q. Will you ask him why he or his wife didn't list them in his G.P. Form. A. It was my idea that everything that was left in the parlour would be included in the declaration.

Q. Then, you received a shipment of open boxes or goods, 23 boxes that were in storage with the Campbell Cartage Company? A. Yes.

Q. Who stored those boxes there?

A. My wife and the manager, Mr. Hart.

Q. And what was in those boxes generally speaking, those 27 boxes you received from the storage company? A. Those were mostly things that had been from Japan such as Christmas decorations and Festival dolls and lacquer ware.

Q. Were there any books among them that do

not belong to you? A. Yes.

Q. What became of the other 24 boxes that were left with the storage company? A. I remember 27 but I don't recall anything about 24.

Q. I thought he told me that he received three boxes that were shipped to him and I was wondering what became of the 24 that were left?

A. I received 27 boxes.

Q. There must have been other things in those boxes than lacquer and things of that kind. Were there any household goods and things of that kind? A. No.

Q. Was there stock from the store then?

A. Yes.

Q. Household goods except the furniture?

A. Yes, sir.

Q. How did you take out a box of furniture?

A. It cost $50.

Q. Was the set complete? A. Yes.

Q. In what condition? A. I bought that on a basis if 10 families bought a set each a free set would be donated to the school, as my set was hardly used.

A. Yes.

Q. Maybe we can use Exhibit 11. A. Mr. CHAIRMAN, I wish to file as Exhibit 11 a letter from the Canadian Credit Men's Trust Association to the Australian Credit Men's Trust Association, in the Australian dollars which they have an office of $6,00 for certain household effects. The letter is dated May 22nd, 1948.

(LETTER ABOVE REFERRED TO MARKED EXHIBIT NO. 11)

Q. That completes the defense.

RE-EXAMINATION BY Mr. HOFF:

Q. There was just one or two points I wanted to bring out. That is a letter that you and your wife sent to the Canadian Credit Men's Trust Association authorizing them to make a sale for you. Now, when you got that letter was that enclosed and typed out as it was there? A. Yes.

Q. You were asked to sign it? A. Yes.

Q. Exhibit 9 was the first letter of May 19th, 1948, from the Canadian Credit Men to the Canadian, and I would just like to read one paragraph into the record. It is under Description of Financial Position:

"Although inventory values have not yet been extended it is reported the stock appears in good condition and was estimated to be worth between $10,000 and $12,000, at the time of our preliminary examination."

Then, one other thing, in fairness to my friend I am glad to read a letter of July 12th, 1948, in reference to stock where they set out their

inventory value, as $2,077.84 for the stock, and
$888. for the fixtures.

They go on to say:

"On the basis of the rate indicated above, roughly $5,100 would be recovered."

"We, however, that error appeared low we obtained an estimate from Deacon, Thompson & Hutchinson Ltd., auctioneers, who indicated that a gross amount of approximately $8,000.00 could be expected from a public auction. As that firm is usually reliable in the matter of estimates covering stocks such as the one under consideration, and suggesting that roughly $3000. in excess of the sum offered by Russell & Company may possibly be secured, we recommend they be authorized to arrange a public auction as soon as possible."

That is all, thank you.

MR. CHRISTIE: It is submitted, your Honour, that the drug store stock and fixtures were sold at their fair market value. It is submitted those articles of personal property that were sold by the Custodian had no record and which were not sold by him, that is the Custodian, he is not responsible for.

MR. HUNT: There is one further minor point I would like to bring out. Mr. Christie asked you why you hadn't itemized the various items on your T.P. Form. As I understand it your T.P. Form did show

A. Isaksen,
re-exam.

household effects at 488 Alexander Street, as well as
various other things? A. Yes.

Q. I think you said it was your intention that
all those goods that were left in the parlour were
to be included in that? A. Yes.

Q. I might point out that apparently the Credit
Man didn't take the trouble to break down the
household effects, but he listed everything
for $6.00 for household effects.

(PROCEEDINGS ADJOURNED HERE DIE.)

I hereby certify the foregoing to be a
true and accurate transcript of the
proceedings herein.

J. B. McGrath,
Official Reporter.

I, H. A. Miller, Deputy Commissioner,
appointed to hear a Commission to investi-
gate claims of Japanese Canadians for
property loss, do certify the foregoing
is a true copy of the evidence heard on
the within claim.

H. A. Miller,
Deputy Commissioner.

Defence Brief

Sakuhei IZUKAWA

File No.10367

Case No. 1189

TORONTO
29 Oct.48

PERSONAL PROPERTY CLAIM

(All claims shown are Gross)

Claim		
	Drug Store Stock	$3877.24
	Store Fixtures	546.00
	Furniture	215.00
		$4638.24

Original claim was for $4738.92.
Claimant is not claiming for the sale of his businss either for Accounts Receivable or Goodwill.
This business was not sold as a going concern.

Claim 1 Drug Store Stock & Fixtures

Claim

$4423.24

Sold by Tender for

$1300.

Claimant stated that he carried on a drug store business in Powell Street, Vancouver and a Mr. MORI was his manager there. He had owned this business since 1931 and at the time of his evacuation he conveyed the business to his wife, Kane IZUKAWA, who later signed an authorization, dated 25/10/47, appointing her husband as the sole claimant and transferring all her rights and powers to collect the loss reported.

Claimant stated that he purchased the furniture, fixtures and goodwill of the business as a going concern in 1931 for $6500., the fixtures and equipment being valued at $1000. of this amount.

Claimant instructed the Canadian Credit Men's Trust Association to effect a sale of his goods for him to the best advantage. This Association took an inventory of the stock and fixtures, in the presence of claimant's wife, his manager, and a Custodian officer, which stock they valued at $4233.24.

This Association advertised these goods for sale by tender and one tender of $1000. was received which was refused. This offer was increased to $1300. Claimant wired to Custodian instructing him to sell at the best advantage and this offer of $1300. was accepted rather than take the chance of selling by auction and our Agents stated that the best deal possible had been made, and claimant wrote expressing his thanks to Custodian for selling his stock at $1300.

It is submitted that the drug store stock and fixtures were sold at their fair market value.

Claim 2 Furniture

Claim	Sold for
$215.	$3.50

Claimant stated that these goods were left in his house at 422 Alexander Street, Vancouver.

(a)	Goods value	$ 50.	Sold by tender for $3.50
(b)	" "	40.	Declared not found
(c)	" "	125.	No record at any time
		$215.	

Other goods sold by tender for $3. were no included in the claim.

The Paintings, Wardrobe and Books were not declared by claimant on his J.P.Form and were never found.

The Canadian Credit Men's Trust Association received an offer of $6.50 for the household effects and recommended immediate acceptance of the offer as the goods did not warrant removal to storage, so this offer was accepted.

It was submitted that those articles of personal property that were sold by tender were sold at their fair market value.

It was submitted that those articles of personal property of which the Custodian had no record, and which were not sold by him, that is the Custodian, he is not responsible for.

Summary of Defence Witnesses

Canadian Credit Men's Trust Ass'n, Agents.

BMP/mw

Name of Claimant IZUKAWA, Sekubei Case 1180

Custodian File 10547

REAL PROPERTY

Greater Vancouver		Rural (except V.L.A.)			V.L.A. (except Mission Village)			V.L.A. Mission Village			Total
Sale Price	5% thereof & 12.50	Sale Price	10% thereof	Charges 12.50 & Comm.	Sale Price	Total Award 80% of all Sale Prices: % of Total	Amount	Sale Price	Total Award 125% of all Sale Prices: % of Total	Amount	

PERSONAL PROPERTY

Motor Vehicles		Boats and Boat Gear						
Sale Price	25% thereof	Sale Price	Nelson Bros. 23.5% of Sale Price	Other Sales 28.5% of Sale Price	Equipment charges paid to purchasers in error. Repay to owners	Amount of Claims for Boat Gear Declared & Not Found & Recorded Now Missing	45% of amount in next preceding column	

NETS

Total award for Nets plus Sale Price	Total Claim for Nets Sold, Declared Not Found and Recorded Now Missing	Percentage Total Award to Total Claim	Claim for Nets Sold Declared Not Found, & Recorded Now Missing	Apply % ratio to Claim	Deduct Custodian Sale Price	

MISCELLANEOUS CHATTELS

Claim for goods Sold By Auction	Sale Price of Goods Sold By Auction	Rebates of charges 30% of Sale Price	Ratio in % of Sale Price to Claim	Claim for goods Declared Not Found, Recorded Now Missing, & Sold Not Paid	Application of % ratio to amount in next preceding column	Sale Price of goods Sold by Tender	12% of Sale Price	
			46%	40.00	18.40			1276.25 18.40
								1294.65

TOTAL RECOMMENDATION

1540

10367

December 8th, 1950.

Mr. Saburei IZUKAWA,
8 Burnside Drive,
Toronto, Ontario.

Dear Sir:

Re: Japanese Property Claims Commission

Case No. 1189

We have received from the Co-Operative Committee on Japanese Canadians, our form of Release which has been executed by yourself covering the award recommended under the above Claims Commission for the sum of ... $1,294.65.

Cheque in your favour is enclosed for $1,219.76

and we have paid the Co-Operative Committee .. $ 74.89

for legal fees as authorized by you.

Yours truly,

F.G. Shears
Director

FGS/je
1 encl.

CLAIM NO.1189 - Sakubei IZUKAWA

This claim is made in respect of a drug-store stock-in-trade and fixtures. The business was carried on by one Mori as manager for the claimant, for from 2 to 3 months subsequent to the claimant's evacuation.

During that period it appears that not less than half of the stock was shipped to the claimant by Mori. This conclusion is arrived at from the fact that the Canadian Credit Men's Trust Association on its first inspection of the property on May 19th 1942 reported stock estimated to be worth between $10,000. and $12,000. The stock was subsequently inventoried on the basis of estimated cost at,-

Stock	$3877.24
Fixtures	356.00
Total -	$4233.24

In the absence of any further evidence on the subject, it may be assumed that better than half of the stock was shipped by Mori to the claimant, although this assumption may well be unjustified, since there is no information whether the Association's original estimate of $10,000. to $12,000. value in stock was based upon retail prices or wholesale prices.

The record does show that the business was operated by Mori up to approximately May 15th 1942. Tenders were called for purchase of the stock and fixtures en bloc, in response to which one offer only was received, i.e. $1100.00, later increased to $1300.00. The Canadian Credit Men's Trust Association reported to the Custodian that they had been informed by a competent firm of auctioneers that $2000.00 could be expected to be realized on a sale by auction. Nevertheless the sale was made en bloc at $1300.00.

The record shows that a substantial part of the stock consisted of goods of Japanese origin, a market for

which could not be expected to be found in an Occidental community. Consequently, I consider it fair to assume that the tenderer will have discounted heavily that part of the stock which originated in Japan.

Counsel have made a joint recommendation for settlement of this claim at $2000.00.

In the absence of more satisfactory evidence, I consider that the material before me justifies the conclusion that the fair market value of the goods at the date of sale was at least $2550.00, a conclusion which is based in part on the fact that it is reported that the goods could have been sold at auction for $2000.00, and it is not to be expected that a drug store stock could realize fair market value when sold at auction.

I THEREFORE RECOMMEND payment to the claimant of a further sum of $1250.00, to which should be added the sum of $26.25, the cost of advertising the goods for sale, which was charged to the claimant. Total payment $1276.25.

A J Bird

Commissioner.

December 14th 1949.