11959

PERSONAL

FILE NO. 11959

BUREAU HASTINGS PARK
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: KUSHINO, Takayuki

HOME ADDRESS: From 236 Princess Ave., Vancouver, B. C. Now in Hastings Park, Vancouver, B. C.

REGISTRATION NUMBER 05707 / SEX: Male AGE: 32

OCCUPATION: Millhand Powell Lbr.

(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: Powell Lbr. Co. Vancouver, B. C.

MARRIED? Yes

NAME OF WIFE OR HUSBAND: Naruko

ADDRESS OF WIFE OR HUSBAND: 236 Princess Ave., Vancouver, B. C.

NAMES OF ANY LIVING CHILDREN: Tokako (F)
Shizuko (F)
Toshiko (F)
Tetsuo (M)

ADDRESS OF CHILDREN: 236 Princess Ave., Vancouver, B. C.

AGE OF CHILDREN: 6, 4, 2 & 1 Month.

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: Hastings Park, Vancouver, B. C. From 236 - Princess Ave., Van. B. C. Two storey, 8 roomed, wooden frame building.

2. LANDLORD'S NAME AND ADDRESS: Unknown.

3. PARTICULARS OF LEASE AND RENT AND DATE TO WHICH PAID: $20.00 per month Paid to date.

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:

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:

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).

7. BONDS, DEBENTURES, SHARES, STOCKS OR OTHER SECURITIES (State whereabouts)
Three $5.00 War Saving Certificates. In own possession.

8. BANK ACCOUNTS:

9. LIFE INSURANCE $2,000.00 Sun Life Insurance. Premiums $71.10 per annum, paid to date. 30 Year Endowment. Policy No. unknown. Benificiary wife (Noruko). In own possession. The children (Tokako, Shizuko & Toshiko) are Insured for $500.00 each. Name of Co. unknown.

10. INTEREST IN ANY ESTATES OR TRUSTS.

11. SAFETY DEPOSIT BOX:

LIABILITIES:

1. PERSONAL DEBTS:

2. TRADE DEBTS:

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 25th day of August 1942.

a.N.

E C Tuffley
Witness

(Signature) T. Kushino

FOR DEPARTMENTAL USE

11959

INFORMATION FROM R.C.M.P.

Date July 24/43.

File No. 11959

ll Name KUSHINO, Takayuki (Surname in Block Letters)

Registration No. 05707 [✓ Male] - Female (check) Age Mar. 27, 1910

Former Address 236 Princess Ave., City

Date Evacuated Mar. 31/42 Naturalized - Canadian-Born - [✓ National] (check)

Present Address Lemon Creek, Slocan, B.C.

RETURNED TO JAPAN
S. S. GENERAL MEIGS
2nd AUGUST, 1946

[✓ Married] - Single (check)

Name of Wife (née IWAO) Naruko, [illegible]

Name of Husband —

Name of Mother (née TAKAHASHI) n/k. Name of Father Manjiro n/k.

Names of Children under 16 Kazu (See over)

Requested by ECA

Registered with Custodian (Yes or No)

Additional Information Millhand

Voluntary repatriation

Toshiko	Dec. 24/40
Shizuko	Mar. 11/39.
Takako	Mar. 15/37.
Tetsuo	Aug. 1/42

1193-9 | 6-701

No. 760

DOMINION OF CANADA

DEPARTMENT OF FINANCE

Issued at [illegible]

Date July 16th, 1946

The Government of Canada acknowledges that [illegible] has surrendered property situated in Canada as described herein and agrees to remit the yen equivalent of the net proceeds of such property immediately, or upon liquidation if such action is required, to Japan under arrangements made with, and approved by, the United States Government and the Military Authorities in Japan; Provided that from the proceeds of such property there shall be retained such amounts as are required to repay advances made by the Government of Canada by way of Repatriation Grant.

War Savings Certificates, 6 @ Face Value $5.00 ✓

Income Tax refunds indicated for 1941 and 1942

1772

for Comptroller of the Treasury

711 Stock Exchange Bldg.,
475 Howe Street,
Vancouver, B.C.,
[illegible] 1947.
June 6th

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

TREASURY DEPT. CLAIM $ 145 17

Dear Sir:

11959
Re: KUSHINO, Takayuki #05707

This will acknowledge the sum of $ 304.83 received from you on account of the above mentioned which has been accounted for by this office in the proper manner.

There has been no No.2 Receipt issued in this instance.

Yours truly,

F. G. COBURN,
Supervising Treasury Officer.

FGC/EJ.

711 Stock Exchange Bldg.,
475 Howe Street,
Vancouver, B.C.,
Nov. 14/46

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

TREASURY DEPT. CLAIM $ 450

Dear Sir:

11959

Re: KUSHINO, Takayuki #05707

Please note that the above has been repatriated to Japan. At the time of repatriation, the following transactions took place:

Cash turned in	$ Nil
Draft Issued	$ 450.00

It will be seen that this Japanese is indebted to the Department on account of repatriation in the amount of $ 450.00 . Therefore should you receive further funds on this account such funds should be turned into this office. It will be applied first to recoup the expenditure made and, second, if there is any surplus such surplus will be remitted to Japan for the account of the Japanese in question.

Yours truly,

F. G. Coburn

F. G. COBURN,
Supervising Treasury Officer.

FGC/EJ.

File #11959 A 11204

18th March, 1947.

MEMORANDUM

Re: Takayuki KUSHINO

Glove Making Machinery

This glove making machinery was stored by the Japanese with G.H. Cottrell Ltd. The accrued storage charges unpaid amounted to $47.50. $47.75

We were advised in May 1945 by the Security Commission that Kushino had applied for repatriation and that it would be in order for us to dispose of this machinery. Kushino stated that its probable value was $1,500.-. An appraisal was made by Mr. R.T. Muir which indicated that the original price may have been $1,500.- but he placed a value of $450.-.

It was advertised and tenders called for in December 1945 with the following results:

W. G. Langdon	$210.00
D. Patterson Glove Co.	330.00

The tenders were rejected in view of the valuation of $450.-. As neither of the above parties were prepared to revise their offers, the Valuator, Mr. R.T. Muir, was asked to express an opinion as to whether any offer less than his valuation of $450.- should receive consideration. He advised that in view of the very limited market, that in his judgment the best offer should be accepted, irrespective of the appraised price.

Mr. Kushino made a request to take this machinery back to Japan at the time of his repatriation. At this time there were unpaid storage charges of $47.75, a debit for advertising charges and the freight to Japan was estimated to be $70.- and Mr. Fisher of the Security Commission advised our Mr. Spain that the arrangements could not be made for shipment.

The machinery was again advertised in January 1947 and the only tender received was from Mr. Heasman in the amount of $60.-.

The Patterson Glove Company were contacted by telephone five or six times and it was intimated to them that a price of less than $450.- might now be acceptable and that if they would renew their offer of $330.- it would be given consideration. They appeared to express considerable interest but never made any definite offer.

This machinery after removal from G.H. Cottrells has been stored at the Hompa Buddhist Temple at 604 East Cordova Street. The building having been sold by the Association, it was necessary to remove the machinery and an offer was secured from the Parker Gloves to purchase for the sum of $400.- and it seemed very desirable to accept this offer.

At the time of repatriation no assets were handed over to the Custodian and a draft of $450.- was issued by the Treasury for repatriation purposes.

F. G. Shears,
Director.

FGS/PMH

LIABILITY SUMMARY

File No. 11950 April 22,1947

Re: Takeyuki KUSHINO,Reg. No.05707

1. G. H. Cottrell Ltd. (storage on machinery) $47.50

On March 20,1947, this office paid from KUSHINO's funds the sum of $37.75, which apparently settled this account in full.

2. Income Tax Specialists $15.00

According to information supplied by this creditor, the account is still outstanding. No payment is being made from the account of the debtor.

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

G Mathieson

April 22, 1947

/EM

PERSONAL PROPERTY SUMMARY

File No. 11959

April 22, 1947

Re: Takayuki KUSHINO, #05707

This man signed a declaration to the Custodian on August 25,1942. He had been evacuated on March 31,1942, but apparently returned to the city as his declaration was signed at Hastings Park.

In his declaration KUSHINO reported that he owned no chattels. However, we learned on or around April 16, 1945, that a quantity of glove-making machinery belonging to KUSHINO was stored with G. H. Cottrell Ltd. This machinery was appraised by Mr.R.T.Muir, who valued it at $450.00. It was advertised for sale by tender and eventually was sold on March 18,1947 for the sum of $400.00. Expenses, including, appraisal, moving, and advertising amounted to $57.67, which left a net credit from this source of $342.33, which was credited to the account of Takayuki KUSHINO.

KUSHINO reported in his declaration: A Sun Life policy on his own life and policies on the lives of his three children. On February 26,1946, we sent to Mr. and Mrs. Takayuki KUSHINO Sun Life Assurance cheque for $26.47 representing the cash value of his life policy.

KUSHINO reported 3 $5.00 War Savings Certificates. On August 14,1946 we received from the Registrar of War Savings Certificates the sum of $26.49 representing the redemption value of six War Savings Certificates. This sum was credited to the account of KUSHINO.

The sum of $4.76 refund of one per cent wage deductions for 1941 was credited to the account of KUSHINO.

This file reveals no other property of any kind.

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

F Mathison

/FM

April 22, 1947

MEMORANDUM RE SALE OF CHATTELS

(Apart from Auction Sales)

FILE NO: 11959

NAME: KUSHINO, Takayuki

DATE ADVERTISED: December 5 and 6, 1945 and
(or other information) sometime in December 1946.

APPRAISER'S NAME: R. T. Muir

VALUATION: $450.00

PURCHASE PRICE: $400.00

COMMITTEE'S APPROVAL:

PURCHASER'S FULL NAME: Parker Gloves,

ADDRESS: 278 East 10th.,
Vancouver, B.C.

OCCUPATION:

BILL OF SALE REQUIRED: ~~YES~~ NO
(state if purchase price already paid or arrangements made) Paid in full - March 18, 1947.

ENCUMBRANCES, IF ANY: Nil

LIST OF CHATTELS SOLD: Glove Making Machinery $400.00

Less Expenses:	Appraisal Fee:	$5.00	
	Moving machinery to 604 Cordova:	9.00	
	Advertising - 25/1/46	6.67	
	" 7/2/47	24.50	
	Moving machinery to 278 East 10th. - Address of purchaser:	12.50	
			57.67
	Net credit to Account:		$342.33

Copy placed on wife's file - 11204

7th January, 1947.

MEMORANDUM

The following tenders were opened in Mr. Shear's office on Monday, 6th January, 1947:

Tenderer	Amount	Deposit	Valuation	Remarks
PARCEL "A" - PAPER CUTTING MACHINE - File #11701				
Toronto Type Foundry Co.Ltd.	$160.00	$16.00	$100.00	
B.C. Printers Supply	75.00	7.50		
PARCEL "B" - BELGIAN PLOW - File #1458 (Enemy Section)				
			$ 35.00	
PARCEL "C" - FAIRBANKS MORSE 6 H.P. ENGINE - File #3325				
			$ 75.00	
PARCEL "D" - GLOVE MAKING MACHINERY - File #11959/11204				
P. Hessman	$ 60.00	---	$450.00	R.T. Muir recommends accepting highest offer.
PARCEL "E" - BILLIARD TABLE - File #3987				
A.W. Downey	$251.00	$25.10	$275.00	
Forsythe & Tessman Co.	150.00	15.00		
Dr. H.B. McGregor	75.00	7.65		
W.E. Dempsey	25.00	2.50		
PARCEL "F" - TAYLOR SAFE				
			$175.00 re-conditioned 350.00	
PARCEL "G" - ACME ENGINE - File #4592				
John Leeson	$ 55.00	$55.00	$125.00	

[illegible]

Before the above tenders were dealt with we received a telephone call from Mr. Woodhall in which he informed us that an offer for the Billiard Table would reach us on Tuesday morning. No indication whatever was given him of the valuation of this billiard table. The offer which he made was for $400.- and there seemed to be no reason why this offer should not be accepted, even although it had not been received by the time stated in the advertisement.

MEMORANDUM

File Nos. 11204
11959

September 30/46

TO: The File

FROM: Mr. G. B. Spain

RE: Takayuki KUSHINO (Husband) Repatriates
Haruko KUSHINO (Wife))

A letter on file from Mr. Wood dated July 17/46 expressed the desire of the above man and wife to take with them to Japan the Glove Making machinery stored in Custodian warehouse at 604 East Cordova St., Vancouver.

Mr. Fisher of the Department of Labour telephoned to me and conveyed the contents of a teletype received by Ottawa from the Canadian War Crimes Liaison Detachment, Tokyo, enquiring why this machinery had not been loaded on the same ship carrying these repatriates. The following is the explanation:

1. We endeavoured to sell the machinery by public tender. Mr. Muir appraised the machinery at $450.00, whereas the highest offer we received was $330.00. In a letter dated March 2/46 Mr. Muir recommended acceptance of the highest offer regardless of appraisal owing to the limited number of users of such machinery.

P. on file

2. We endeavoured to contact the KUSHINOS enroute to the ship at the time of their repatriation, and our Mr. Wills visited the Immigration shed and ship on several occasions at the time, but they arrived on a late train and the ship departed without his succeeding in obtaining their approval of the sale at $330.00.

3. There are unpaid storage charges on this machinery in the sum of $47.50 owing to E. H. Cottrell Ltd. Mr. KUSHINO was informed about these storage charges in our letter of May 28/45, and a copy of this letter was sent to the Department of Labour on June 22/45 requesting their assistance. The writers memo to Mr. Shears on Dec. 1/45 mentions these outstanding storage charges.

4. I have personally called on Mr. Fisher and explained the position to him, and have requested him to send us a copy of the teletype to enable us to furnish an intelligent reply.

5. If this machinery is to be shipped to Japan, apart from the aforementioned storage charges, there will be freight to be paid to Japan, approximately two tons at about $35.00 per ton, or about $70.00.

As the KUSHINOS were well aware of the situation at the time of their departure, it would appear that they were trying to escape payment of the storage charges, and gain possession of the machinery by having it shipped as part of their baggage, and while their numerous family had a baggage allowance of 2500 lbs., it would appear that this allowance was filled by 16 packages shipped by them to the steamer from Lemon Creek. Mr. Fisher's records did not disclose the weight of their baggage at Lemon Creek.

GBS:LBM

Geo. B. Spain

August 1st, 1946.

Custodian of Enemy Property,
Royal Bank Bldg.,
Vancouver, B. C.

Will you kindly sell my Glove Making Machinery which is stored in Custodian warehouse at 604 Cordova St.

I agree that all charges, i.e. storage etc., will be paid from the proceeds of this sale.

Witness

T. KUSHINO, Reg. No. 05707.

As Mr KUSHINO did not arrive at the Immigration Shed, whilst Mr Good & I were there. This letter has not been signed by him.

Tom Wills

For use of individuals other than farmers and ranchers.
Affix postage to communications and stamps to cheques.

Key No.................. Carded by..................
Code {Occupational..................
{Income and Mtl. Status..................
No. of Dependents..................
(Items 11, 12 and 13)

1947

T 1-1941

DOMINION OF CANADA
INCOME TAX

Date rec'd by Insp.

RETURN FOR THE YEAR ENDED 31st DECEMBER, 1941

(Form prescribed and authorized by the Minister of National Revenue)

Prepare in triplicate and deliver, or mail, postpaid, two copies on or before **31st March, 1942** (except in the case of a taxpayer in business whose fiscal period ends in December, 1941, when the date is **30th April, 1942**) to the **Inspector of Income Tax**

WINCH BUILDING, 739 HASTINGS STREET WEST, VANCOUVER, B.C.

1. Name KUSHINO TAKAYUKI (Surname in block letters) (Christian names in full) 2. Occupation..................
3. Address of present residence 236 PRINCESS AVENUE, VANCOUVER, B. C. (Number and Street) (City, Town or Municipality must be given) (County) (Province)
4. Place of residence during 1940 AS ABOVE
5. Employer's name (1941).................. 6. Year last return filed? 1941 Where? VANCOUVER
7. If in business (a) Firm name.................. (b) Partners' names..................
[illegible] GLOVES MANUFACTURING COMPANY
8. Married / Widow(er) / Single MARRIED ... 1941 Name of wife/husband HARUKO KUSHINO Any marital change during 1941? NO (Yes or no)
Was your wife/husband living in Canada in 1941? YES (Yes or no) If not, where?..................
9. If unmarried or widow(er) supporting dependent relative(s) in your self-contained domestic establishment **Complete Item 47.**
10. Has wife/husband filed 1941 return? NO Was her/his total income over $660? $750? NO Was N.D. Tax deducted on total income?.................. (Yes or no)

11. **Your own dependent children during 1941**
(a) Under 21 years (number) 3 (ages) 6, 4, 2 As at 31st Dec. 1941
(b) 21 years of age or over dependent on account of mental or physical infirmity (number)..................

12. **Wholly dependent grandchildren during 1941**
(a) Under 21 years (number).................. (ages).................. As at 31st Dec. 1941
(b) 21 years of age or over dependent on account of mental or physical infirmity (number)..................

13. State number of (a) dependent brothers or sisters under 21.................., (b) parents, grandparents, brothers or sisters 21 years of age or over, dependent on account of mental or physical infirmity.................. **(For Claims under Item 13 (a) and (b) complete Item 48)**

14. Did you, in 1941, transfer any property, securities or cash to (a) wife/husband (excluding living expenses)? NO (If yes, attach particulars)
(b) other persons in the aggregate exceeding the exemptions in Item 36? NO (If yes, attach particulars and complete Item 46)

15. **NOTE**—Did you receive income from sources within the United States for or on account of (a) yourself? NO (b) any other person resident in Canada? NO (c) any other person not resident in Canada? NO If (c) answered "Yes" then file Canadian Form UST-1 and United States Form 1042 (obtainable in Inspector's office) on or before 15th June, 1942.

16. I HEREBY CERTIFY that I have, in this my Income Tax Return for the year 1941, made a full and complete disclosure of my total income from all sources, that the information given herein and the statements of all income and expenditure herein and all statements and information contained herein and in any statements or documents furnished herewith and those pertaining to dependents and gifts made during the year are true in every respect and that all expenditures claimed were actually incurred and that salary and bonus increases have been disclosed as required. Further all taxes deductible at the source in respect of Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Inspector.

Phones:
Date MARCH 31st 1942 Bus.................. Res.................. **Signature**..................

COMPUTATION OF TAX

			Taxpayer's Use $ c.	Departmental Use $ c.	$ c.
	A.	Total Income (See Item 29A)			
	B.	Deductions (See Item 45)			
	C.	NET INCOME	420.93		
LESS	D.	1941 donations to charitable organizations (List in duplicate with receipts) See Item 37.			
	E.	TAXABLE INCOME	420.93		
LESS	F.	Exemption, $750 or $1,500 (See Item 33) $1,500.00			
	G.	(1) Dependent allowance—Items 11 and 12 3 (Number) $400 each $1,200.00			
		(2) Item 13 .... (Number) Amount actually expended $.......... (Not exceeding $400 each)	2,700.00		
	H.	NET TAXABLE INCOME	NIL		
	J.	General Tax (See Item 30)			
	K.	Surtax (See Item 31)			
	L.	GENERAL TAX PAYABLE	NIL		
		NATIONAL DEFENCE TAX (See Item 32)			
	M.	Income shown in Item 17C $420.93			
	N.	ADD Superannuation Deduction (Item 19(a)) $			
	O.	Income for purposes of National Defence Tax $420.93			
	P.	Tax on Item 17-O of 3½% or 5% (See Item 32) $			
	Q.	LESS allowance for .... dependents resident in Canada, British Empire or U.S.A. @ $14 each $			
	R.	N.D. Tax deducted at source. (Item 29B) $ $			
	S.	National Defence Tax (Item 17P) less Credits (Items 17Q and R) $			
	T.	ADD Additional Tax where Item 17S is $25 or over. (See Item 32) $			
	U.	**Amount of National Defence Tax Payable**			
	V.	**Dominion Tax, including National Defence Tax** (Items 17L + U)	NIL		
	W.	**LESS** applicable portion of British and United States Income Tax			
	X.				
	Y.	Penalty for late filing, 5% of Net Tax Payable (Item 17X)			
18.		**Dominion Tax Payable**	NIL		

PAYMENT herewith by cheque payable to the Receiver General of Canada $.................. See Item
AFFIX REVENUE STAMPS (For Gift Tax payment see Item 46)

1940-T 6-1 No.......... 1941-T 6-1 No.......... Date.......... 194.... Assessor I.O.......... H.O.......... 194

Pages 2 and 3 TOTAL INCOME F CALENDAR YEAR 1941

Where the space provided is not sufficien
full infor

NOTE—Any income arising from sources within the United States must be designated "U.S."

	$ c.	N.D. Tax deducted at source $ c.
19. SALARIES OR WAGES received from .... (Name of Employers) $ (Include Cost-of-Living Bonus)		
(a) Less Superannuation Deduction (if any) $		
(b) Bonus or Gratuities (other than cost-of-living bonus) received from. NOTE.—Include cost-of-living bonus with salary and wages, above.		
(c) Pensions received from		
(d) Directors' Fees received from		
(e) Value of board, living, house or subsistence allowance		
(f) Canadian Active Service Force Pay and Allowances (See Items 33 (3) and 44)		
QUESTION: If your position is above the rank of a foreman or comparable rank, are you receiving, since 6th November, 1941, a salary or bonus (excluding cost-of-living bonus) above that received prior to such date? .... (Yes or no) If "Yes", state the increase in salary $ .... (Per week, month, year) and/or bonus $ .... (Per week, month, year) Was the increase occasioned by a bona fide promotion involving a different type of responsibility, higher rank or position? .... (Yes or no) If "Yes", explain		
20. GROSS INCOME FROM PROFESSIONAL FEES (State whether Cash Receipts and Accounts rendered or Cash Receipts only) NOTE.—If Financial Statement in duplicate is attached showing Gross Income and Deductions, only Net Income need be shown here.		
21. GROSS INCOME FROM COMMISSIONS NOTE.—Give names and addresses of persons from whom received—attach statement showing how amount is reached. A commission business is subject to Excess Profits Tax, therefore file E.P.T. 1.		
22. (a) **NET INCOME FROM BUSINESS** as per statement attached or Item 50. (See "Instructions," Item 38) $		
(b) Add value of merchandise, food, clothing, etc., taken from stock for personal or family use $		
$		
(c) Less taxpayer's portion of EXCESS PROFITS TAX (if any) for same period. Proprietors in business must file an Excess Profits Tax Return on Form E.P.T 1 on or before 31st March, 1942. In the case of proprietors in business, whose fiscal periods end in December, 1941, the Form E.P.T 1 must be filed on or before 30th April, 1942.	$20.93	
★**23. GROSS INCOME FROM RENTALS** (give amount received from and address of each property)		

★**24. GROSS DIVIDENDS** in cash or stock (including amounts credited through brokers) before deduction of National Defence Tax (if any)			$ c. GROSS
(a) **CANADIAN CORPORATIONS** (except those in 24 (b)):			
Total			
Less carrying charges (if any)			
(b) **MINING AND OIL PRODUCING COMPANIES:**	GROSS	DEPLETION	NET
	$	$	
Total			
Less carrying charges (if any)			
(c) **BRITISH AND FOREIGN CORPORATIONS** (except those in 24(b)):	NET RECEIVED	TAX AT SOURCE	GROSS
	$	$	
Total			
Less carrying charges (if any)			
★**25. INCOME FROM BONDS—CANADIAN**			
(a) Fully registered bonds and debentures as per schedule attached			
(b) Bearer coupons			
Total			
Less carrying charges (if any)			
Interest from **NON-CANADIAN** Bonds			
Less carrying charges (if any)			
★**26. INTEREST** from (a) Bank deposits			
(b) Mortgages as per schedule attached			
(c) Notes and other securities as per schedule attached			

27. INCOME FROM ESTATES AND TRUSTS accrued to taxpayer

Give name of Estate and name and address of Trustee. Date of death

28. INCOME FROM (a) Annuities received from

(b) Premium on Exchange

★(c) Royalties and other like payments (specify)

(d) Other sources not elsewhere enumerated (including Executors' fees) whether or not brought into Canada (specify)

29. (A) TOTAL INCOME $20.93

(B) TOTAL OF NATIONAL DEFENCE TAX DEDUCTIONS

IMPORTANT.—Disclose all sources of income whether assessable or not. FALSE INFORMATION OR OMISSION incurs either fine up to $10,000.00 or 6 months' imprisonment or both.

★ **OMITTED Dividends, Rentals, Interest, Royalties, etc., are doubled, in addition to other penalties.**

30. GENERAL TAX.

The rates are to be applied to NET T
If Net Taxable Income (17H) is unde
Between $ 1,000 and $ 2,00
" 2,000 and 3,00
" 3,000 and 4,00
" 4,000 and 5,00
" 5,000 and 6,00
" 6,000 and 7,00
" 7,000 and 8,00
" 8,000 and 9,00
" 9,000 and 10,00
" 10,000 and 15,00
" 15,000 and 20,00
For higher incomes see Chap. 18, Stat
EXAMPLE.—Taxable Income per Item
per Item 17H $11,000. Above sched
excess is 47%, i.e., 47% of $1,000 =
If you have "Investment Income"
with and in addition to the General T

31. SURTAX.

1. The rate of surtax is 4%.
2. Surtax is payable only on "Investm
3. "Earned income" includes salary,
or profession. (Section 2(m) of Ac
4. "Investment income" means any in
rents (Section 2(n) of Act).
5. The following income shall be exem
(a) Investment income up to fift
(b) the sum of the exemptions a
whichever amount is the greater.

EXAMPLES.—Taxable income per Item
ment income. Taxpayer is single with
investment income is $2,000, less ex
the total surtax payable.
Taxable income per Item 17E $20,000
Taxpayer is married and has two depend
$2,300. Taxable investment income is $3
which is the total surtax payable.

32. NATIONAL DEFENCE TAX.

In the case of a married person, a wid
maintaining a self-contained domestic est
with him by blood relationship, marriage
3½% on the income of 1941 if the inco
If husband and wife have each a separ
3½% on the income o if the
In the case of a single pe a marr
in British Empire or United States).
3½% on the income of 1941 if the
or 5% if the income exceeds
The Act provides for deduction of this
amount so deducted in Item 17R.
Where income has been received whic
tax of $25.00 or more is payable on the
for the following additional tax:—
$1 if the tax is $25 but not more t
3% of the tax payable if the tax is

33. EXEMPTIONS—

(1) Unmarried $750. Married $1,5
income in excess of $750, in which case th
with husband or wife resident abroad (un
person or widow or widower who main
dwelling house, apartment, or similar
in which residence amongst other thing
prepared and served) and who actually
upon him and connected with him by
to an exemption of $1,500. (Complete
(2) Non-residents—$750 with allowanc
(3) The following income is exempt:
The service pay and allowances of
(i) warrant officers, non-commiss
and Air Forces while in the C
(ii) commissioned off f the
on active service
normally to be pa d al

34. METHODS OF PAYMENT—

(The tax may be paid under option
1. The tax is due 31st March, 1942 or
1941. One-third of the amount of the
four months thereafter, together with
date. Any tax not so paid bears 5% a
bears 5% interest from the due date
additional interest.
2. One-twelfth of the 1940 out
December, 1941, and one-eighth o
one-twelfth payments already made
Interest will not be payable if the ta
thereunder, except where the taxpayer
at 5% per annum is payable on the am
April, 1942, until one month after No
Upon one default in plan 2 then plan
Pay by postal notes, postal money
Avoid sending cash in envelopes.
NOTE.—If prepayment of 1942 tax
commence in September, 1942.

35 PENALTIES FOR

(a) Failure to file return by 31st Ma
the net tax payable. Maximum
(b) Incomplete compilation of this
mum $20.00.
(c) Failure to deduct and remit 5
non-residents renders you pers
(d) Failure to pay the Gift Tax su
for the Tax.

36. GIFT TAX. The exemption for Gif
(a) $4,000 plus all gifts to charitab
person, or
(b) Half the net income of 1940
payable in respect thereof).
(See Items 16(b) and 46).

37. "CHARITABLE" ORGANIZATION

Claims for charitable donations a
to the Canadian War Services Fund
amount was subscribed on or before
31st December, 1941. If charitable d
organization must be approved by the M
is not allowed.

38. INSTRUCTIONS.—All persons en
manufacturing or trading of any k
attach to this return two copies of
and Liabilities, Trading and Profit
in 1941, showing how the amount
Items 49, 50, 51 and 52.
Persons in such business failing to
Items 49, 50, 51 and 52, may be de
Item 35(b).

SPACE
, supplementary sheets properly identified, containing
mation, must be attached.

AXABLE INCOME as per Item 17B.
$1,000. Rate of Tax is 15%.

Tax is $	150	+ 20%	on excess over $	1,000
"	350	+ 25%	"	2,000
"	600	+ 30%	"	3,000
"	900	+ 33%	"	4,000
"	1,230	+ 36%	"	5,000
"	1,590	+ 38%	"	6,000
"	1,970	+ 40%	"	7,000
"	2,370	+ 42%	"	8,000
"	2,790	+ 44%	"	9,000
"	3,230	+ 47%	"	10,000
"	5,580	+ 50%	"	15,000

ome of 1941.
17B $12,500. Exemption $1,500. Net Taxable Income
le shows tax on $10,000 to be $3,230, rate applicable on
470. The total General Tax payable is therefore $3,700.
e Item 32 and calculate your Surtax which is payable
n.

ent income".
ns, and other personal earnings, also profits from a trade
).
come not defined as earned income including royalties and

nt from surtax—
en hundred dollars, or
d allowances (Items 17(F) and (G) (1) and (3))

17B $6,000 of which $4,000 is earned and $2,000 invest-
out dependents. The surtax exemption is $1,500. Taxable
mption of $1,500, or $500. $500 at 4% = $20, which is

of which $17,000 is earned and $3,000 investment income.
nt children. The exemption (Item 31-5 (b)) is therefore
000, less exemption of $2,300, or $700. $700 at 4% = $28.

ow or widower, with dependent son or daughter, a person
blishment and supporting therein a dependent connected
r adoption.
me for that year is over $1,200.
ife income
income [illegible] is over $660.
ed pers[illegible]ose husband or wife is resident abroad (except

income exceeds $660 per year and does not exceed $1,200.
1,200 per year.
tax at the source in certain cases. Credit is given for the

h has not been subject to deduction at the source and a
ing of this Return, Subsection 3 of Section 91 provides

han $100.
more than $100.

, unless husband or wife, as the case may be, has an
exemption is $750 each (see Item 10); Married persons
ept in British Empire or United States) $750; Unmarried
ains a self-contained domestic establishment (i.e., a
lace of residence containing at least two bedrooms,
the taxpayer as a general rule sleeps and has his meals
supports therein one or more individuals dependent
blood relationship, marriage or adoption, is entitled
Item 47).
e for dependents (if in British Empire or United States).

oned officers and men of the Canadian Naval, Military
nadian Active Service Forces, and
uid Forc[illegible]while on active service beyond Canada, or
[illegible] are of such a character as are required
t or [illegible]rait.

1 or 2).
30th April, 1942 if business fiscal year ends in December,
ax may be paid on the due date and the balance within
nterest at 5% per annum on such balance from the due
ditional interest thereafter. Any tax under-estimated
nd one month after Notice of Assessment bears 3%

mated tax in each of the four months September-
the 1941 estimated tax (reduced by the sum of the
in each of the eight months January-August, 1942.
xpayer adopts option 2 and makes payments regularly
nder-estimates the tax payable. In such case, interest
ount under-estimated from 31st March, 1942 or 30th
tice of Assessment and thereafter at 8% per annum.
operates.
orders or marked cheques with revenue stamps affixed.

s to be made under Option 2 then payment must

rch, 1942 or 30th April, 1942, (See Item 34, par. 1) 5% of
penalty $500.
form, 1% of the tax payable. Minimum $1.00, maxi-

or 15% from interest payable in Canadian funds to
onally liable for the tax.
iders the donor and donee jointly and severally liable

Tax purposes is as follows:—
le organizations and gifts of $1,000 or less to any one

(after first subtracting therefrom the Dominion tax

limited to 10% of net income (Item 17C). Donations
allowable to the extent of 40% of net income if (1) the
April, 1941 and (2) the amount was paid on or before
ations are to be distributed abroad then the Canadian
inister of National War Services, otherwise the donation

ged in the business of buying and selling goods or
nd including members o. trading partnerships, must
financial statements of the business *including Assets*
and Loss Statements for the accounting period ended
stated in Item No. 22(a) is ascertained, or complete

ttach each required financial statements or complete
d to have filed an incomplete return. See "Penalties"

DEDUCTIONS FROM INCOME ~~FOR~~ CALENDAR YEAR 1941 T1-1941

$ c.

40. **GENERAL EXPENSES** applicable to business, trade or profession not included in Statement attached (classify)........................

....

....

....

QUESTION: If you are an employee, do you receive a per diem, weekly, monthly, yearly or other sum (other than salary) without having to account to the payor for the expenditure thereof?.....NO..... (Yes or no)

Total received in 1941 .... $........

Actual business expenditures made therefrom .... $........

Unexpended balance (to be shown in Item 28 (d)) .... $........

41. **INTEREST PAID ON BORROWED MONEY** (exclusive of carrying charges in Items No. 24 and No. 25 and interest contained in Profit and Loss Account attached or in Item 49).

(a) Mortgage interest on property rented to others........................

Paid to........................

Address........................

(b) Other interest not elsewhere claimed (specify for what purpose borrowed)........................

Paid to........................

Address........................

NOTE.—Do not include interest on mortgage on residence of taxpayer or on moneys borrowed for personal and living expenses.

QUESTION: Did you pay any interest to non-residents?.........NO.........If yes, did you deduct 5% on such payments made prior to 30th April, 1941 and 15% on such payments after 29th April, 1941?..................Did you remit same to the Inspector of Income Tax?..................(See Item 35(c) and Form 603).

42. **TAXES** for 1941 only paid on property owned and rented to others (exclusive of any amounts claimed elsewhere).

....

PREMIUM paid for Fire Insurance on property owned and rented to others........................

REPAIRS to rented property (give details)........................

....

NOTE.—Under each heading give address of and amount expended on each property. Do not claim Dominion, Provincial or Municipal Income Tax, nor taxes on taxpayer's residence or on unproductive property.

43. **DEPRECIATION**

Nature of asset If building, state material and date acquired. If Machinery, give description and date of purchase.	Year acquired	Cost (not including land)		Rate % per annum	Wear and Tear charged off			
					Total charged for previous years		Amount this year	
		$	c.		$	c.	$	c.

Depreciation charged 1941........................

NOTE.—Do not include depreciation on residence of taxpayer, stock in trade, land or securities or any other assets not subject to exhaustion through wear and tear. This Schedule must not include any amount already charged before arriving at total opposite Item 22(a) of this Return.

44. CANADIAN ACTIVE SERVICE FORCE PAY AND ALLOWANCES per Item 19(f). (See Item 33 (3)) ....

OTHER DEDUCTIONS not elsewhere enumerated. (Specify)........................
Do not claim for Charitable Donations here. (See Item 17D).

....

45. **SUM OF THE ABOVE DEDUCTIONS**........................

46. GIFT TAX—Value of gifts made during 1941 $..................less exemption of $..................

referred to in Item 36........................A $..................

Tax at..........% payable herewith (See Item *C* below) ....B $..................

Tax (on gifts of 1941) payable 31st March 1942, interest thereafter 8% per annum.

C. RATES OF GIFT TAX apply to total of Item 46A. (The tax is not graduated). 7% up to $5,000; 8% between $5,000 and $10,000; 9% between $10,000 and $20,000; 10% between $20,000 and $30,000; 11% between $30,000 and $40,000; 12% between $40,000 and $50,000; 13% between $50,000 and $75,000; 14% between $75,000 and $100,000; 15% between $100,000 and $150,000; 16% between $150,000 and $200,000. For rates of tax on higher gifts see Section 27, Chap. 18, Statutes of 1941. EXAMPLE: If Item 46A amounts to $60,000 then the rate is 13% and the tax is $7,800. (See Sec. 36, Chap. 18, Statutes of 1941 if gifts were made prior to 30th April, 1941).

47. EXEMPTION CLAIM—Form T 1C (See Item 9)

Any unmarried person, widow or widower who claims exemption by reason of maintaining a self-contained domestic establishment and who actually supports therein one or more individuals dependent upon him and connected with him by blood relationship, marriage or adoption is required to complete this statement.

" 'Self-contained domestic establishment' means a dwelling house, apartment or other similar place of residence containing at least two bedrooms, in which residence amongst other things the taxpayer as a general rule sleeps and has his meals prepared and served." (Section 2(j) of the Act.)

Did you, during the year 1941, maintain a Self-contained Domestic Establishment as defined above? .... (Yes or no)

Address of such establishment ....

Did you, during the said year, actually support therein any dependent person connected with you by blood relationship, marriage or adoption? .... (Yes or no)

GIVE NAME(S)	RELATIONSHIP TO TAXPAYER	MARRIED, SINGLE OR WIDOW(ER) M. S. or W.

Was dependent in receipt of any other Income? ....
If so, give particulars.

48. ALLOWANCE CLAIM—Form T 1E (See Item 13)

Any person who claims allowance for the support of a dependent parent or grandparent or a dependent brother or sister under 21 years of age, or 21 years of age or over if dependent on account of mental or physical infirmity, is required to complete this statement. Dependents must reside in Canada, British Empire or U.S.A.

DEPENDENTS (This does not include parents-in-law, grandparents-in-law, brothers-in-law or sisters-in-law)	Relationship to Taxpayer	Age	Married or Single M	Married or Single S	If over 21 years of age state if mentally or physically infirm
Name (1)					
Address					
Name (2)					
Address					

State amount actually contributed to each dependent during year less amounts received (if any) from them or on their behalf.

	In cash	In other ways	Total
No. 1 above			
No. 2 above			

Does any other person contribute to the support of the dependent(s)? .... (Yes or no) Give name, address and amount.

....

Total other income of dependent No. 1, $ .... No. 2, $ ....

49. STATEMENT OF PROFIT AND LOSS for fiscal year ended .... 1941 (See Item 38).

	$	c.
Salaries and wages		
Rents, paid to		
Depreciation (Attach details in similar form to Item 43)		
Bad debts written off during year		
Interest, paid to		
Taxes on property used in business		
Other taxes (specify)		
Insurance premiums		
Repairs		
General and other expenses (as per schedule attached)		
NET PROFIT carried to Item 22(a)		

		$	c.
Merchandise sold (total cash and credit sales)			
Opening inventory	$		
Add purchases, freight, duty	$		
	$		
Less closing inventory	$		
Gross trading profit for year			
Add Bad Debts recovered			
Other income (specify)			
....			
Balance (if any) being Loss for the year			

State amounts charged, if any, in Item 49 for Salary to Proprietor(s) or Partner(s) $ ....; Salary paid to Husband or Wife of owner or partner(s) $ ....; Interest charged on owner(s) capital $ ....; Life Insurance premiums $ ....

51. PARTNERSHIPS:—Distribution of profits to partners must be shown below.

Name	Address	Division of Profits (a) $	c.	Salary or Wages (b) $	c.	Interest on Capital (c) $	c.	Total of (a), (b) and (c) To Item No. 22(a) $	c.

52. STATEMENT OF ASSETS—

	$	c.
Stock of Merchandise on hand at cost or market, whichever is lower. (If any other basis, give details)		
Cash on hand and in Bank		
Accounts Receivable		
Bills Receivable		
Land $ .... Buildings $		
Machinery and Tools		
Furniture and Fixtures		
Other Investments		
Sundry (specify)		
....		
....		

STATEMENT OF LIABILITIES—

		$	c.
Accounts Payable			
Bills Payable			
Loans (specify)			
Accrued Interest			
Reserves (specify)			
Other Liabilities (specify)			
Capital at commencement of period	$		
Add Net Profit or deduct Loss	$		
	$		
Less Drawings	$		
Capital at end of period			

TAKAYUKI KUSHINO, ESQ.

VANCOUVER, B. C.

OPERATING AS "KOMARA GLOVES MANUFACTURING COMPANY"

BALANCE SHEET AS AT FEBRUARY 28th, 1942

ASSETS

Cash in Royal Bank of Canada		$ 118.23
Accounts Receivable		278.75
Inventory of Stock on Hand		1,210.00
Machinery & Equipment	$ 1,564.85	
Less Reserve for Depreciation	169.52	1,395.33 ✓
Deposit on Service Contract		18.00
License Unexpired		40.00
		$ 3,060.31

LIABILITIES & CAPITAL

Sales Tax Payable		$ 16.48
Loan - K. Kusunoke		2,500.00
Capital - Investment February 1st, 1941	$ 600.00	
Add Profit for the 13 months ended February 28th, 1942	420.93	
	$ 1,020.93	
Deduct Drawings	477.10	543.83
		$ 3,060.31

TAKAYUKI KUSHINO, ESQ.

VANCOUVER, B. C.

OPERATING AS "KOHARA GLOVES MANUFACTURING COMPANY"

PROFIT & LOSS STATEMENT FOR THE 13 MONTHS ENDED FEBRUARY 28th, 1942

SALES		$ 5,255.30
COST OF SALES		
Purchases	$ 4,870.05	
Less Stock-on-hand February 28th, 1942	1,210.00	3,660.05
GROSS PROFIT		$ 1,595.25
Add Discounts Received - Net		39.82
GROSS INCOME		$ 1,635.07
EXPENSES		
General Expense	$ 60.31	
Rent	238.00	
Light, Power & Gas	140.31	
Fuel	22.00	
Repairs & Maintenance	36.79	
Telephone	67.54	
License	59.00	
Sales Tax	378.59	
Fire Insurance	42.08	
Depreciation		
Machinery & Equipment - 10% of $1,564.85 - 13 mos.	169.52	1,214.14
NET PROFIT FOR THE PERIOD		$ 420.93

11959

April 3rd, 1946

Mr. Takayuki KUSHINO,
Registration Number 05707,
45 Elm Ave.,
Lemon Creek,
Slocan, B. C.

Dear Sir:

Your undated letter was received by us on 28th March. You asked that Singer Sewing Machine numbers 11, 16, 17 and 18 be shipped to you as soon as possible.

We have looked over your equipment and understand that the cases bearing the above numbers are the parcels you wish shipped, but we would explain that when your equipment was advertised for sale by tender, as per our advice to you on 28th May, 1945, it was necessary to open up all the cases in order to allow the intending purchasers to fully examine what was being offered for sale.

As no sale was consummated at that time the equipment was repacked but it is by no means certain that the pieces which you had packed in the cases mentioned were repacked in the same cases from which they were taken.

It will be necessary for you to supply us with a list in detail of the articles you wish shipped to you, and when writing must inform us if you are prepared to pay the freight on these packages when they arrive.

Will you please let us have your remittance for $15.91 in payment of the following items:

Appraisal fee on machinery	$ 5.00
Cartage	9.00
Advertising	6.67
	$ 20.67
Less credit of 1% Tax Refund	4.76
	$ 15.91

Can you let us have remittance of $47.50 to pay the accrued charges of G. H. Cottrell Limited from the time you put these goods in storage until removed by us in

May, 1945.

When we receive your reply to all of the above questions we will give the matter of shipping your machines full consideration and endeavour to dispose of the remaining items for credit to your account.

Yours truly,

B. Good
Comptroller

BG:BR

EVACUATION SECTION
Rec'd DEC 13 194[illegible]
File No. 11204, 11959
Ans.
Referred Spain

Glove Making Machinery.

File No. II204.
File No. II959.

T. Kushemo. Stored at 992 Powell Street.
Vancouver. B.C.

This Glove making machine appears to be in good order and complete It is a machine for cutting and blocking cotton gloves. Had it been for leather gloves it would have commanded a much higher value. This machine was originally owned by a Chines who sold it toKushemo. Kushemo only operated in a very small way and never used the machine to full production.

The Equipment consists of.

I Glove cutting machine
I4 Cutting forms
Wood Pulleys
I wood Mallet
I Fuse Box.
2 Knife Switches.

I Westinghouse Motor 5 H.P.
200 Volt I4 Amps 60 Cycle
3 Phase I730 Rev, Ser. NO 64644.

I Century Motor I-2 HP. II0 Volt.
60 Cycle Single Phase.
Ser. No. 504348 Type R.S.

2 Singer Heavy Duty sewing mahines
fitted for treadle or pulley
Nos. 6I W I66
Nos. 6I w I56.

The machine would originally cost around $I500.00 and today is worth about $ 450.00
The 5 H.P Motor is valued at $ 75.00
The ½ H.P. Motor is valued at$ I0.00
The two sewing machines are worth about $ 5.00 each but owing to the difficulty in procuring new machines are value at $25.00 each.

Only one firm inthis town are equipped to use this machine and as they already have one Iwould advise this machine be advertised out of town. To get the best price out of this deal would be to sell the glove making machine alone and the machines alone then the sewing machines seperately.

The above report respectfully submitted.

R. T. Muir

MEMORANDUM

File Nos. 11959
11204

December 1st, 1945.

TO: Mr. F. G. Shears

FROM: Mr. G. S. Spain

RE: Takayuki KUSHINO, Reg.No.05707
(Repatriate)
Glove Making Machinery

Messrs. G. H. Cottrell Limited advised us that the above mentioned Japanese had stored with them twenty pieces of machinery for which storage charges had accumulated in the amount of $47.50. The evacuees had no money to pay the storage charges so we arranged to have G. H. Cottrell Limited, deliver the machinery to our warehouse and hold their account pending disposal of the machinery.

According to Mrs. KUSHINO, the machinery is complete and costs $1500.00, but I am of the opinion that this figure is grossly exaggerated. The machinery consists of the following:

2 Power sewing machines
2 Motors
1 Beam Die with many shaped cutters, shafting and pulleys, and all small accessories.

I would like to have this machinery appraised by Mr. A. T. Muir and included in public tender, as we have to evacuate our warehouse at 992 Powell Street where this machinery is now stored.

Your approval will be appreciated.

OK

GSS:LEM

Geo. S. Spain

COPY

"Lemon Creek, B.C.,
August 13, 1945.

Mr. M. L. Brown, Office Manager, Vancouver.

RE: Mr. and Mrs. Takayuki KUSHINO
Reg. Nos. 05707 and 05706

We are in receipt of your letter of August 4th together with a copy of the Custodian's letter to Mr. Kushino dated May 28th requesting information in connection with Glove Making Machinery which had been left stored at J. H. Cottril Ltd.

We had this man in to-day's date to obtain information from him in connection with his machinery that is to be sold by public tender. We are enclosing a cutting of the Glove Making Machine also illustrations of machine die block which Mr. Kushino states is part of the stock that was stored. From these illustrations, the Custodian will be able to secure the name of the manufacturer and the model number of the machines.

Mr. Kushino is in possession of a Bill of Sale from one Tanekichi Kohara from whom he purchased all machinery and stock of his Glove Making Factory. The Bill of Sale shows that the complete stock including the machines was sold for $2,789.05 to Kushino. On questioning Kushino as to the probable value of the machine itself, he stated that it would be worth approximately $1,500.

We asked Kushino if he was willing to have us forward the Bill of Sale to the Custodian, and he stated that he was not. Evidently, he was of the opinion that we could not be trusted, but he said he was willing that a copy of the Bill of Sale be completed and forwarded to you. However, as the document was quite extensive, we were not prepared to make a copy for him. The date of the Bill of Sale is July, 1941.

Hoping the information as submitted is what is required by the Custodian.

J. S. Burns"