

13724

**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: MORITA, Tsuruno (Mrs. Katsuyoshi)
HOME ADDRESS: 330 Powell St., Vancouver, B. C.
REGISTRATION NUMBER 03140 SEX: female AGE: 32
OCCUPATION: housewife

(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: none

MARRIED? yes

NAME OF WIFE OR HUSBAND: Katsuyoshi 6823

ADDRESS OF WIFE OR HUSBAND: same address

NAMES OF ANY LIVING CHILDREN: Yoshiko (F) 16

Kanae (F) 11 Kanae?

ADDRESS OF CHILDREN: same

AGE OF CHILDREN: 16 and 11

mentioned and particulars given)

SIGNED COPY OF ORIGINAL J.P. FORM
IN FILE 6823. (Triplicate Registration)

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

4. TAXES (Amount and where payable)

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

6. OCCUPANCY AND LEASES (If vacant so state)

7. STATE WHEREABOUTS OF TITLE DOCUMENTS: NONE

8. STATE IF ANY OTHER PERSON HAS ANY INTEREST:

9. IF FARM LAND STATE CROPS SOWN

1. LOCATION AND DESCRIPTION: 5 room dwelling house located at

330 Powell St., Vancouver, B. C.

2. LANDLORD'S NAME AND ADDRESS: Pemberton Realty Co., Vanc.

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

Monthly rental of \$23.00 paid to date

4. STATE WHEREABOUTS OF LEASE: none

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

none

6. IF FARM LAND, PARTICULARS OF CROPS SOWN:

none

STATEMENT OF PERSONAL PROPERTY OWNED:

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

none

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

4. INSURANCE CARRIED ON ABOVE PROPERTY: NONE

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

6. MONEYS OWING TO YOU (State if any of these debts assigned and if so, to whom)
NONE

7. BONDS, DEBENTURES, SHARES, STOCKS OR OTHER SECURITIES (State whereabouts)
2-\$50.00 Victory Bonds #H227765, H292237 in Mrs. Morita's possession
~~5-\$5.00 War Savings Cert. Kanae Morita~~
1-\$10.00 " " " Yoshiko Morita

8. BANK ACCOUNTS: S/A Royal Bank, Main & East. \$191.00

9. LIFE INSURANCE: none

10. INTEREST IN ANY ESTATES OR TRUSTS: none

11. SAFETY DEPOSIT BOX: none

LIABILITIES:

1. PERSONAL DEBTS: none

2. TRADE DEBTS: none

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 29th day of April 1942.

(Signature) K. Morita
T. Morita
Y. Morita

G. R. Hale (signed)

Witness

FOR DEPARTMENTAL USE

✓
INFORMATION FROM R.C.M.P.

Date

Apr. 21/43.

Our File No.

13724

Full Name

MORITA

(Tsuruno)

Mrs. Katsuyoshi

(Surname in Block Letters)

Registration No.

03140

Male - Female

(check)

Age

Apr. 15, 1909

Former Address

406 Alexander St. City

300 Powell St. City

Date Evacuated

May 7/42

Naturalized - Canadian-Born - National

(check)

Present Address

Greenwood, B.C.

Married - Single

(check)

Name of Wife

Name of Husband

Katsuyoshi # 03194

Name of Mother

Name of Father

Names of Children under 16

See husband's sheet

Requested by

ECP

Registered with Custodian

(Yes or No)

Additional Information

PERSONAL PROPERTY SUMMARY

File No. 13724

August 27, 1946.

Re: Tsurno (Mrs. Katsuyoshi) MORITA, #03140

This woman signed a declaration together with her husband and son, on April 29, 1942. Original is on File 6823, her husband.

In their declaration they reported two \$50.00 Victory Bonds, a \$5.00 War Savings Certificate and a \$10.00 War Savings Certificate. These did not come under the control of this office.

The R.C.M.P. handed to this office a Majestic radio and a Brownie camera surrendered by this woman. The radio was sold and the net proceeds of \$34.21 were credited to the account of this woman. The camera was mailed to Mrs. MORITA on June 19, 1945, the cost of mailing of 16 cents being deducted from her account. The receipt for this radio and camera is on file and \$34.05 is being remitted to her today.

On May 10, 1945 this woman inquired about a radio she had stored at the J. W. Kelly Piano Co. and was advised through the B. C. Security Commission that arrangement for shipment was to be made by the owners.

This file reveals no other property of any kind.

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

J. Maclean
August 27, 1946.

COPY

MEMORANDUM

File No. 6823

June 21, 1945.

TO: The File

FROM: Mr. G. B. Spain

Re: Chattels stored at Tairiku Nippo Bldg

With reference to chattels stored in the Tairiku Nippo Bldg, 213-215 E. Cordova St.

We assume no responsibility for anything stored in this building. Between the date of evacuation and the date we removed the chattels, shipments were made by Mr. IWASAKI on his visit to Vancouver and also by Mr. A. H. Young, who held the keys to this building. I have made this quite clear to Mr. Young, who agrees, and mentioned that he had written to Mr. IWASAKI disclaiming responsibility for any chattels that may or may not have been left stored in this building.

GBS:LEM

"Geo. B. Spain"

Original on labeled File # 6823

No.

P. 118

Royal Canadian Mounted Police

\$ 03140

March 10th 19 42

Received from

Mrs. Katsuyoshi Morita

406 Alexander St

Vancouver B.C.

1- Radio Majestic

Serial No = 37240

Dollars,

100

Type - BM822

1- Camera - Six-20 Blownie Junior

Signature

[Handwritten Signature]

MEMORANDUM

July 2nd, 1943.

To: File 13724

From: Specified Articles Department

Re: MORITA, Mrs. Kotsuyashi - Reg. 03140

<u>ARTICLE</u>	<u>DESCRIPTION</u>	<u>APPRAISED VALUE</u>
RADIO	S. Majestic Radio, # B-37240. Type 8M822.	\$ 35.00 ✓
CAMERA	6-20 Brownie Jr., Camera.	2.00

S. Sold by auction Mar 2/44 Vancouver B.C.

camera mailed to owner 19/6/45
Dm.

Radio Sale Price - 40.00
Expense - 5.79
net Credit 34.21

W. H. Harrison
Aug 27/46

ROYAL CANADIAN MOUNTED POLICE

No. 345 (2)

EXHIBIT REPORT

HEADQUARTERS File No.

SUB-DIV'N and File No. Vancouver

DIVISION and File No.

DETACHMENT and File No. C.I.B.

(Jap R.G. 03140)

DATE Feb. 15th, 1944

Re: Mrs. Katsuyoshi MORITA, 406 Alexander St., Vancouver, B.C.

On Mar. 10th, 1942

I D.E. McLaren, Cst.

Came into possession of the following described goods by

Handed over by owner.

(State Authority from whom seized and place of seizure)

No. OF EXHIBIT	No. OF PACKAGES	CAPACITY OR SIZE	DESCRIPTION OF EXHIBITS
	1		Majestic Radio # B 37240 Type 8M322 (1)
	1		6-30 Brownie Jr. Camera (2)
			13724

REMARKS: Handed over to the Custodian of Alien Property.

DATE FEB 17 1944

(State briefly disposition)

CERTIFIED CORRECT

L.S. Spain for Custodian

F.R. Jefferson, Reg. #10559, Cst.

(Signature of Recipient or Witness)

(Signature of Member)

C
O
P
Y

MEMORANDUM

File No. 6823

June 21, 1945.

TO: The File

FROM: Mr. G. B. Spain

Re: Chattels stored at Tairiku Nippo Sha

With reference to chattels stored in the Tairiku Nippo Sha, 213-215 E. Cordova St.

We assume no responsibility for anything stored in this building. Between the date of evacuation and the date we removed the chattels, shipments were made by Mr. IWASAKI on his visit to Vancouver and also by Mr. A. H. Young, who held the keys to this building. I have made this quite clear to Mr. Young, who agrees, and mentioned that he had written to Mr. IWASAKI disclaiming responsibility for any chattels that may or may not have been left stored in this building.

GBS:LEW

"Geo. B. Spain"

NAME MURITA, Tsurune (Mrs. Katsuyoshi)

REGISTRATION NO. 03140

FILE NO. 13724

The following chattels were sold by public
auction at 992 Powell St., Vanc., B.C. on March 2, 1944.

Majestic Mantel Radio

\$ 40.00

Total:	(Auctioneer's Fee)	\$ 4.00	\$ 40.00
	(Advertising)	0.61	
Less Expenses:	(Movings)	0.18	\$ 5.79
	(Storage)	1.00	
Net Proceeds Credited:			\$ 34.21

Members of Custodian Staff Present, Mr. Wills

Extracted from Auctioneering list No. Vancouver 12.

Remarks.

File No. 13724
Reg. No. 03140

TOSUO MORITA (Mrs. E.)

Date	Particulars	Debit	Credit	Balance
1944	March 30 Proceeds Auction Sale	\$	34.21	
1945	July 27 Mailing camera	.16		
1946	August 30 Cheque to you	34.05		
		\$ 34.21	\$ 34.21	
				NIL

Accounting Department
March 20th, 1948

13724 & 6823

June 18, 1945.

Attention: Mr. M. L. Brown

British Columbia Security Commission,
360 Homer Street,
Vancouver, B. C.

Dear Sir:

Re: Mr. & Mrs. Katsuyoshi MORITA,
Reg. Nos. 03194 & 03140
Greenwood, B. C.

With reference to your letter of June 12th, in regard to a radio, belonging to the above-named persons, said to be in storage with the J.W. Kelly Piano Company Ltd., we wish to advise that the MORITA family did not declare ownership of a radio when they registered with the Custodian, and the J. W. Kelly Piano Company Ltd. has not at any time reported a radio belonging to these people.

Nevertheless, it is possible that such a radio exists and is stored at the J. W. Kelly Piano Company Ltd.

If the B. C. Security Commission approves of the shipment of the radio, the Custodian has no objection to shipment being made.

Arrangements for shipment of radios stored at the J. W. Kelly Piano Company Ltd. are made by the owners. It will be necessary for the owner to send the company the receipt given by the J. W. Kelly Piano Company Ltd. and to pay storage and shipping charges.

Yours truly,

F. Matheson,
Specified Articles Department.

*mailed camera
7/1/45*

*MORITA & KOMATSA
on Kelly list
Gm*

June 18, 1945.

To: Mr. Spain

From: F. Matheson

Re: Tsuruo MORITA, #03140, File 13724

Would you kindly arrange to ship to this woman,
her camera, RCMP NO. 345, 6-20 Brownie Jr. Camera.

We have the receipt and sufficient money to cover
postage.

Her address is,

Mrs. Katsuyoshi MORITA,
Reg. No. 03140,
Greenwood, B. C.

F. Matheson

*mailed 10/6/45
Postage 16¢
Spain*

13724

July 6, 1945.

Mrs. Katsuyoshi MORITA,
Registration No. 03140,
Greenwood, B. C.

Dear Madam:

Thank you for your letter of recent date. We were
pleased to learn that your camera had reached you.

As the postage on the camera has been deducted from
the funds we are holding to your credit from the sale of your
radio, we are returning the sixteen cents in stamps which you
sent to us.

Yours truly,

Enclosure

F. Matheson,
Specified Articles Department.

13724

August 27, 1946.

Mrs. Katsuyoshi MORITA,
Reg. No. 95140,
Greenwood, B.C.

Dear Madam:

We enclose Custodian cheque for \$34.05
which represents the balance standing to your
credit with this office. This amount was received
as the net proceeds from the sale of the Majestic
radio surrendered by you to the Royal Canadian
Mounted Police.

Your account with this office is now
being closed.

Yours truly,

F. Matheson,
Protection Department.

/SM

DEC - 2 1947

IN THE MATTER OF a Commission to Investigate Claims of Japanese Canadians for Property Losses.

TO: The Commissioner,
Office of the Custodian,
Royal Bank Bldg.,
Vancouver, B.C.

13724

Pursuant to the notice issued on the 26th day of September, 1947, I submit the following claim:

- (1) NAME Mrs. MORITA, KATSUYOSHI (RCMP) Reg. No. 03140
(Print) Surname Given Name
- (2) Pre-Evacuation Address 330 POWELL STREET, VANCOUVER, B.C.
- (3) Present Address GREENWOOD, B.C.
- (4) REAL ESTATE
- (a) Street Address (if any) _____
City or Municipality. Province
- (b) Legal description (lot number, block number, section number, etc.) _____

- (c) Type of Real Property (cross out words which do not apply):
(i) Farm _____
(ii) Residence _____ Type of business _____
(iii) Business _____
(iv) Any other type of property (describe) _____
- (d) What was your interest in the property (e.g., sole owner, life tenant, joint tenant, owner of one half or one third interest, leasehold, etc.) _____

- (e) Fair market value at date of sale (estimate this to the best of your ability):
(i) Land - - - - - \$ _____
(ii) Buildings - - - - - \$ _____
(iii) If business, put value on business as going concern
(including land and buildings, tenancies, chattels,
fixtures, stock-in-trade, goodwill and accounts re-
ceivable) - - - - - \$ _____
(iv) Total value (if you cannot give separate values for lands and buildings just
fill in total value) - - - - - \$ _____
(v) Amount at which Custodian sold property and credited your account - - - \$ _____
(f) Loss (This figure is arrived at by deducting item (v) from item (iv) - - - \$ _____
- (5) PERSONAL PROPERTY
- (a) Place or places at which property was left by the claimant at date of evacuation MOUNTIES
BARRACKS, KELLY PLANO CO., C.P.R.
- (b) Type of premises in which property left (e.g., house, warehouse, garage, shed, church basement, etc.)
BARRACK, KELLY'S WAREHOUSE
- (c) How stored or packed at time of evacuation (MOUNTIE'S) WRAPPED IN BLANKET,
(C.P.R.) CRATED.

(over)

(d) In whose care was property left at date of evacuation by the claimant. (This question refers to the terms of reference which exclude claims where the property was lost, destroyed or stolen while under the custody, control or management of any person other than the Custodian appointed by the owner of the property. It involves some definite arrangement whereby you appointed someone to take care of the property and such person accepted the responsibility of so doing. Unless such an arrangement was made the question should be answered "in no one's care")

③ Kelly Piano Company ⑤ B.C. Security Commission.

(e) Itemized description of personal property which is the subject of the claim:	Estimated Value \$
1. 1944 Majestic Radio	99.52
2. Blanket wrapped around Radio 1001 Tax 8.75	1.75
3. Stove, coil, two covers	15.00
4. Radio stereo at Kelly Piano Company	29.50
5. Total estimated value	145.75
6. Money received for Majestic Radio at	
7. Mountie Backpacks from Custodian	27.00 + 10.75
8. Estimated Value \$	
9. Estimated Value \$	
10. Estimated Value \$	
TOTAL CLAIM FOR PROPERTY LOSS \$ 145.75	

N.B.—If you cannot list all the items here prepare a separate list with values set out opposite each item and attach it to the form. The item "personal property" includes shares, bonds, mortgages, loans, notes and all other forms of property not included in real estate.

(f) Total claim including real and personal property (this figure can be arrived at by adding items 4(f) and 5(e))

(g) (a) Place at which claimant prefers to be heard.
(b) Do you require the services of an interpreter at the hearing? Yes or no

N.B.—This Declaration must be sworn before a Commissioner, Notary Public or other person entitled to take declarations. All lawyers are qualified to do so.

DOMINION OF CANADA
Province of B. C.
TO WIT:

I, Katsuyoshi Morita
of Greenwood
in the Province of B. C.

DO SOLEMNLY DECLARE THAT:
The information set out in the form above is true and correct to the best of my knowledge, information and belief and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of "The Canada Evidence Act".

DECLARED before me at the City

James Knowlton

this 19th day of November
A.D. 1947.

A Commissioner etc.

N.B.—THIS FORM FULLY COMPLETED AND SWORN BEFORE A COMMISSIONER SHOULD BE MAILED BY REGISTERED MAIL TO THE COMMISSIONER, c/o THE OFFICE OF THE CUSTODIAN, ROYAL BANK BLDG., VANCOUVER, B.C., BEFORE NOVEMBER 30th, 1947. IF YOU CANNOT MAIL IT BEFORE THIS DATE SET OUT BELOW REASONS FOR THE DELAY.

Notary Public in & for the Province of
British Columbia, Canada.

Name of Claimant **HERITA, Tourists**Case **296**Custodian File **13724**

<u>REAL PROPERTY</u>										Total
Greater Vancouver		Rural (except V.L.A.)			V.L.A. (except Mission Village)		V.L.A. Mission Village			
Sale Price	5% thereof & 12.50	Sale Price	10% thereof	Charges 12.50 & Comm.	Sale Price	Total Award 80% of all Sale Prices % of Amount Total	Sale Price	Total Award 125% of all Sale Prices % of Amount Total		
<u>PERSONAL PROPERTY</u>										
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			
<u>NETS</u>										
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
<u>MISCELLANEOUS CHATELS</u>										
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	Applica- tion of % ratio to amount in next preceding column	Sale Price of goods Sold by Tender	12% of Sale Price			
85.00	40.00	12.00								12.00
TOTAL RECOMMENDATION										12.00

13724

January 29th, 1951

Mrs. Tsuruno MORITA,
Box 382,
Greenwood, B. C.

Dear Sir:
~~xxxx~~ Madam:

Re: Japanese Property Claims Commission

Case No. 296

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 ...

\$ 12.00.

Cheque in your favour is enclosed for
and we have paid the Co-Operative Committee ..
for legal fees as authorized by you.

\$ 11.31

\$.69

Yours truly,

F.G. Shears
Director

FGS:BK
Encl.

DEFENCE BRIEF

GRAND FORKS
1 June 1948

(Mrs.) Katsuyoshi MORITA

File No. 13724

Case No. 296

PERSONAL PROPERTY CLAIM

(All claims shown are Gross)

Claim reduced to

\$85.

(Trans. Page 2)

Claim for furniture abandoned.

Majestic Radio, Type 8M822

Claim

\$85.

Appraised at

\$35.

Sale Price

\$40.

This radio was appraised with many others and was sold by auction, the ceiling price at that date being \$40.

Summary of Defence Witnesses

Thompson & Co.

Mr. Wills

Where Required

re Radio

"

Auctioneer

Staff

BMP/mw

IN THE MATTER OF THE SINGULAR ACT, 1927
PART I. REVISED STATUTES OF CANADA 1927. CHAPTER 22

JAPANESE PROPERTY CLAIMS COMMISSION

B E F O R E

(HIS HONOUR, JUDGE ERIC P. DAWSON, SUB-COMMISSIONER)

10

Grand Forks, B.C.

June 1st, 1948

IN THE MATTER OF THE CLAIM OF

(MRS) KATSUOCHI MOTOYA

PROCEEDINGS AT HEARING

20 APPEARANCES:

HAROLD W. McINNES, Esq.,

appearing for the
Dominion Government.

A.E. COBUS, Esq.,

appearing for the
Claimant.

L.A. DODD, Esq.,

Secretary to Grand
Forks Sub-Commission

G.N.R. UPTON, Esq.,

Official Interpreter

G. HAMILTON, Esq.,

Official Reporter

30

K. Morita
In Chief

MR. COBUS: The claim, your honour, of Mrs. Katsuyoshi Morita. I am calling Mr. Katsuyoshi Morita. This is No. 46 on the Secretary's list, your honour. It will become Case No. 898.

KATSUYOSHI MORITA, a witness called on behalf of the claimant herein, being first duly sworn, testified through the official interpreter as follows:

10 DIRECT EXAMINATION BY MR. COBUS:

Q: Now, witness, I produce to you a claim form in the name of Mrs. Katsuyoshi Morita which purports to be signed by Mrs. K. Morita on the 19th day of November, 1947 at Greenwood. Do you recognize that signature?

A: This is my wife's signature.

MR. COBUS: Your honour, I would ask leave to amend the claim, which is a claim for personal property only, by deleting all items except item No. 1 for a
20 1940 Majestic radio. The value for that item is reduced to \$85.00 now.

THE COMMISSIONER: All the other items go out, do they, Mr. Cobus?

MR. COBUS: Yes, your honour. We add a new credit to the Custodian for the sale of the radio in the amount of \$40.00, leaving a net claim of \$45.00, and that is also the net claim in this case.

Q: Witness, I produce to you a statement concerning the radio for which your wife has submitted a
30 claim. Did you instruct Mr. Leckie to prepare

this statement for you and is that your signature?

A: Yes.

Q: And are the statements contained therein true to the best of your knowledge and recollection?

A: Yes.

Q: Have you discussed the matter of your wife's claim with her? A: Yes.

Q: Did she wish you to represent her in this case?

A: Yes.

18 Q: And you of your own knowledge know the matters relating to this radio? A: Yes.

MR. COBUS: I would ask to file the statement, your honour, as the first exhibit.

(STATEMENT MARKED EXHIBIT NO. 1)

MR. COBUS: Referring to Exhibit 1, your honour, the radio is described as an eight tube Majestic radio, No. B57240, Type 8M222. It was purchased in 1940 new at a price of \$120.00. The condition of the radio on evacuation is described as good, and the estimated value at the date of sale, the witness says, would be \$85.00. The radio was 20 turned in to the RCMP in February, 1942. The witness says he knows all the facts pertaining to the radio and is representing his wife who was the owner of the same. He believes that the sale by the Custodian at auction for \$40.00 in March, 1944, was much below a fair market value, and believes that the radio would be worth at least \$85.00 when sold.

20 I have inquired as to the RCMP receipt which

very frequently is to be found in the Custodian's file, but my learned friend advises that it is not in his file. However, I think my learned friend will admit that the date of sale of the radio was the 2nd day of March, 1944.

MR. McINNES: The 2nd of March, 1944.

MR. COBUS: For \$40.00, and that it was sold at auction.

MR. McINNES: That is correct.

10 MR. COBUS: I am wondering if there is any appraisal in the Custodian's file.

MR. McINNES: If it please your honour, the file shows a record of an appraisal at \$35.00. I can't find that appraisal. I am just wondering whether there was an appraisal or whether that is the ceiling price, but I will assure my friend that if there was an appraisal and it is available it will be produced.

MR. COBUS: Thank you, Mr. McInnes.

20 THE COMMISSIONER: You haven't got any record as to what the ceiling price was, either, have you?

MR. McINNES: No, there was no indication; it just simply says, "Appraisal, \$35.00."

MR. COBUS: I think that is all, your honour.

MR. McINNES: If it please your honour, it will be submitted on behalf of the Crown that the goods were sold at their fair market value, or in the alternative at the ceiling price; as already stated, I am not sure whether the \$35.00 was the appraisal value or the ceiling price. That is all, thank you

30 THE COMMISSIONER: All right.

E. Morita

(Witness aside)

(PROCEEDINGS ADJOURNED SINCE DEE)

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

Gordon Hambleton
G. Hambleton
Official Reporter

I hereby certify that the foregoing transcript purports to be an accurate record of the evidence adduced before me.

10

E.P. Dawson
Sub-Commissioner.

30