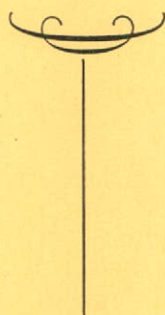


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# FIFTH ANNUAL REPORT



War Assets Corporation



For the Fiscal Year Ended  
March 31st, 1949

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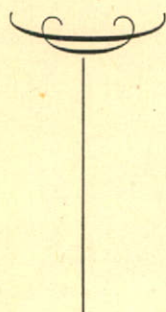
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# FIFTH ANNUAL REPORT



War Assets Corporation



For the Fiscal Year Ended  
March 31st, 1949





# WAR ASSETS CORPORATION

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## DIRECTORS

(as at March 31, 1949)

J. H. BERRY, C.M.G., O.B.E.....	Ottawa
G. W. HUNTER.....	Ottawa
W. D. LOW, O.B.E.....	Ottawa
J. H. MACQUEEN, C.B.E.....	Ottawa
H. R. MALLEY, O.B.E.....	Ottawa
R. P. SAUNDERS, K.C.....	Ottawa

## OFFICERS

(as at March 31, 1949)

J. H. BERRY, C.M.G., O.B.E.....	President
H. R. MALLEY, O.B.E.....	Vice-President and General Manager
R. P. SAUNDERS, K.C.....	Assistant General Manager and Secretary
LOUIS RICHARD, M.B.E.....	Comptroller
C. C. WHEELER.....	Deputy Comptroller and Treasurer
E. F. COUGHLIN, K.C.....	Assistant Secretary
A. ROSS GILCHRIST, M.B.E.....	Assistant Treasurer

## HEAD OFFICE

56 Lyon Street, Ottawa, Ontario



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# WAR ASSETS CORPORATION

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## LETTER OF TRANSMITTAL

The Right Honourable C. D. HOWE, P.C., M.P.,  
Minister of Trade and Commerce.

Sir,

In reporting the Corporation's operations for the past year, the related work in re-organization, required to keep the cost of operation in line with reduced activities, is emphasized.

By the beginning of September, 1948, materials in Corporation warehouses had been largely disposed of. Surpluses from Government Departments were, after that date, held by the declaring departments as custodians until sold by the Corporation. By this method, the use of warehouses and the screening of materials were eliminated and as of December 31st, 1948, the Supply Department, responsible for these operations, ceased to exist. At the peak of operations, when so many commercial locations required space and when the volume was very large, the functions of the Supply Department filled an important place in the operations of the Corporation.

The Merchandising Department had decentralized during the period in which volume sales were made from locations and warehouses, but with the reduction in these operations, staffs were reduced and all controls were again centralized at Head Office.

The Land and Buildings Department continued to have a considerable back-log of declarations to clean up and operations have followed the same procedures as in former years. Some important industrial properties were disposed of and the Multiple Tenancy projects in Montreal and Toronto remained in operation on a satisfactory basis.

By the end of March, 1949, the required re-organization was almost completed, and the staff had been reduced to a number sufficient to cope with the surplus declarations as received from all Government Departments, in addition to the back-log of declarations still on hand.

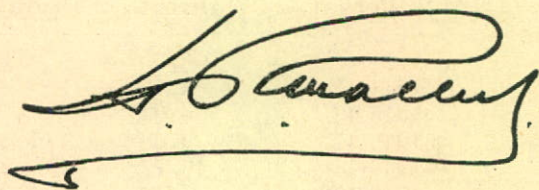
Gross Sales for the year amounted to \$30,495,341.87, thus bringing the total Gross Sales since the commencement of the Corporation's operations to \$457,741,592.68. Operational costs, consisting of both operating costs and administration expenses for the four fiscal years to and including 1947-48, expressed as a percentage of gross sales, showed an average of 18.22%. For the fiscal year now under review the percentage was 14.25, showing a reduction from the average cost by 3.97, thus reducing the total average cost to 17.96%. In other words, the return to the citizens of Canada was 82.04 cents for every dollar received since the commencement of operations.

One of the important phases concerning the Accounting Division now consists of the follow-up and collection of long term accounts secured by mortgages and assignments of refundable portion of excess profit taxes. A large proportion of the accounts receivable, shown in the balance sheet of the Corporation, is made up of that class of accounts which resulted from sales of ships and large plants.

At the end of July, 1948, the Head Office of the Corporation was moved from Montreal to Ottawa as a part of our consolidation of operations.

The accompanying report of the Corporation's operations for the fiscal year ended March 31st, 1949, has been approved by the Directors and is herewith submitted.

Faithfully yours,



Vice-President and General Manager,  
Acting President.



# WAR ASSETS CORPORATION

## Fifth Annual Report, to March 31, 1949

The Right Honourable C. D. HOWE, P.C., M.P.,  
Minister of Trade and Commerce.

Canada, covering the fiscal year ended March  
31st, 1949.

In accordance with Section 18 of The Surplus Crown Assets Act, the Directors of War Assets Corporation submit herewith the Fifth Annual Report of the Corporation's operations, together with balance sheet and statement of accounts, as audited by the Auditor General of

### Part I—Review of the Year

In the summary below, there is shown the results during the past fiscal year as well as for the period from the commencement of operations:—

### DISTRIBUTION OF PROCEEDS FROM SALES OF SURPLUS

#### 1944 - 1949

	1948-49	1947-48	1946-47	1944-46
Gross Sales.....	\$30,495,341.87	\$ 74,046,218.69	\$219,205,531.91	\$133,994,500.21
Direct Costs.....	2,352,922.40	12,532,103.39	36,000,222.78	7,956,997.08
Net Sales.....	\$28,142,419.47	\$ 61,514,115.30	\$183,205,309.13	\$126,037,503.13
Administrative Expenses..	1,994,903.04	6,987,457.56	9,528,880.05	4,880,065.44
Net Proceeds.....	\$26,147,516.43	\$ 54,526,657.74	\$173,676,429.08	\$121,157,437.69
Misc. Revenue.....	76.55	3,495.61	2,572.08	6,049.97
Total Net Return.....	\$26,147,592.98	\$ 54,530,153.35	\$173,679,001.16	\$121,163,487.66

Total Gross Sales to March 31st, 1949.....\$457,741,592.68

#### 1944-1949

Total net sales.....	\$398,899,347.03
Total administrative expenses.....	\$ 23,391,306.09
Total net proceeds from sales.....	\$375,508,040.94
Miscellaneous Revenue.....	\$ 12,194.21
Total net return.....	\$375,520,235.15
Total payroll, from inception to March 31, 1949.....	\$ 37,654,743.12

### OPERATIONAL COSTS RELATED TO GROSS SALES

Period	Operating Costs		Administrative	Totals
	Direct	Indirect	Costs	
	%	%	%	%
1944-45	4.46	—	8.54	13.00
1945-46	6.03	—	3.27	9.30
1946-47	9.08	7.34	4.35	20.73
1947-48	16.72	.20	9.44	26.36
1948-49	7.70	.01	6.54	14.25
1944-45 to				
1948-49	9.30	3.55	5.11	17.96



With the reduced number of surplus declarations, operations continued to decline. By the end of the fiscal year the Corporation was practically on a current basis in dealing with declarations from all Departments. This was with one exception, the Land and Buildings Department which still has a considerable back-log of declarations to clear.

The reduction in operations brought about considerable changes in the set-up of the Corporation. With the co-operation of all Government Departments, warehousing and screening of materials were dispensed with as the declaring departments remained the custodians of the surplus until disposed of. The system of reporting automatically screened the material for classification. With the disposal of warehouse stocks, warehouses were gradually dispensed with and this led eventually to the closing out of the Supply Department entirely.

All other departments were progressively reduced as circumstances warranted. The Merchandising Department closed all Branch Sales Offices with the exception of Calgary, which was retained to service the provinces from Manitoba to British Columbia. In other locations Sales Representatives were appointed reporting direct to Ottawa. The Comptroller's Department also centralized all its operations in Ottawa (including the Calgary Branch Office).

Up to July 31st, 1948, the Head Office of the Corporation was in Montreal, with Executive Offices in Ottawa. As a part of the consolidation plans, the Head Office was removed to Ottawa on the above date. This effected considerable saving and, at the same time, allowed a continuation of close co-operation with the Departments of the Federal Government.

Some large sales of industrial establishments were made, representing some 3,300,000 sq. ft. of floor space, so that in bringing up to date the particulars published in previous reports, the approximate number of establishments sold from the beginning of operations is 136, giving a total of 15,300,000 sq. ft. available for manufacturing expansion.

The re-organization, which has taken place within the Corporation from time to time during the year, has been aimed at developing a residual organization to handle the current daily surpluses from all Government Departments.

As in previous years, the policy has been to keep the public as fully informed as possible of the Corporation's operations. Major sales have been advertised in daily newspapers and commercial journals. By such means, prospective buyers are made aware of what there is for disposal and this is of more importance now that the Corporation does not operate from warehouses.

## Part II - Operations - Supply Department

As stated in Part I of this report, the Supply Department ceased to exist after the end of December, 1948, so the following details cover a period of nine months' operations only.

On April 1st, 1948, the personnel employed by the Supply Department numbered 1,873, plus 310 security guards, making a total of 2,183 employees. The number was reduced monthly until the department was discontinued.

### PROCUREMENT DIVISION

The Procurement Division receives all declarations of surplus from Government Departments and private contractors holding Crown owned surpluses. These declarations were processed through to the Plant Clearance Division for screening and preparation for sales action. On January 1st, 1949, this division was transferred to the Merchandising Department, maintaining the same functions as before, except that the Pre-Edit Division of the Merchandising Department receives the declarations direct from the Procurement Division. The trend of declarations is seen from the

following table of receipts from the beginning of operations:—

### Number of Declarations of Surplus for Each Fiscal Year from 1944

To March 31st, 1944.....	56
1944 - 1945.....	3,211
1945 - 1946.....	20,470
1946 - 1947.....	16,304
1947 - 1948.....	5,362
1948 - 1949.....	2,977
Total.....	<u>48,380</u>

The number of declarations does not indicate the amount of work entailed in clearance, because of the variation in the number of items contained in each declaration, but it is an indication in trend.

### PLANT CLEARANCE DIVISION

This division received all declarations except surplus property (lands and buildings) from the



Procurement Division for recording and routing to the various regions for physical checking before official receipts were given to the declaring department or contractor. The division also reported surpluses to the Merchandising Department for disposal, either at the declarer's location or at a War Assets Corporation Warehouse.

As of April 1st, 1948, there were 3,114 declarations to be completed and screening operations continued until the 30th of September, 1948, during which time 5,079 declarations were screened. This included additional declarations received after April 1st, 1948. From October 1st, 1948, screening by the Supply Department was discontinued and sales actions were initiated from the declarations themselves.

#### WAREHOUSING DIVISION

At the beginning of the fiscal year now under review, this division was operating thirteen warehouses. During the latter part of the 1948 calendar year, by arrangement with all Government Departments, surplus materials remained in the original custodian's possession and sales action was taken at that point. This enabled the Merchandising Department to clear out the warehouses and these were successively closed as the last of the material was shipped.

Tonnage of goods received in warehouses. 8,162

Tonnage shipped ex warehouses. . . . . 39,789

(A large quantity of material was sold on site, especially during the last six months, obviating the cost of warehousing, and the above figures cover only a part of the fiscal year. A much greater tonnage was shipped from locations, the actual amount not being available.) This is more fully explained in the review of operations.

Reports of surplus received by Supply Department up to August 31, 1948. . 1,352

#### TRAFFIC DIVISION

The Traffic Division, responsible for issuing all directions for packing and shipping of both incoming and outgoing shipments, distribution of custodian copies of Sales Orders, investigating claims for loss or damage of shipments and control and operation of War Assets Corporation motor vehicles, was under the Director of Traffic, Montreal.

Owing to the closing out of warehouses, the reduction in shipments and the reduction of motor vehicle operations, the control of this division was moved from Montreal to Ottawa. On November 1st, the Traffic Division, as such, was closed and its remaining functions transferred to the Merchandising Department.

#### SURPLUS PROPERTY DIVISION

The Surplus Property Division of the Supply Department was responsible for assuming custody of properties declared to the Corporation and reporting their condition to the Lands and Buildings Department for sale. This division was also responsible for demolition operations. On October 1st, 1948, its functions were transferred to the Land and Buildings Department.

#### SECURITY DIVISION

This division is responsible for the security of all property under the control of the Corporation. Guards are supplied by the Canadian Corps of Commissionaires to provide security for properties and goods, fire prevention and first aid in case of accidents. Routine visits are made to locations under security by the Royal Canadian Mounted Police, who submit reports to the Director of Security, Ottawa.

With the closing of the Supply Department this division was transferred to the Secretary's Department as of January 1st, 1949.

#### EXPENSE CONTROL DIVISION

The Expense Control Division reviews and controls all purchases and invoices for custodian charges for which the Supply Department was responsible.

This division was transferred to the Secretary's Department on January 1st, 1949, and its duties were added to those of the Records Division.

#### COMMUNICATIONS DIVISION

Effective April 1st, 1948, the operations of the Communications Division were transferred to the Supply Department in order to improve operational control of costs and to police the use of communication facilities. When the Supply Department ceased to function, this division was transferred to the Secretary's Department on January 1st, 1949. The division is responsible for telephone, telegraph and teletype service and, by arrangement, takes care of teletype messages for various Government Departments.

#### REGIONAL OPERATIONS

The Supply Department operated five regional offices across Canada at the beginning of the 1948-49 fiscal year but these were successively closed as the business of the regions declined, and the balance of operations were transferred to Ottawa. The closing of warehouses and the change in operations to selling direct from declarations expedited the closing of regional Supply activities.



## GENERAL

As mentioned earlier, the Supply Department's usefulness ceased when, due to reduction in surpluses, there was no further screening of

declarations necessary. The custody of materials remaining with the declarer until sold also avoided the necessity of removal to warehouses.

# Part III - Operations - Merchandising Department

## GENERAL

During the fiscal year under review, this Department accounted for \$24,113, 295. 06 of the total Corporation's sales of \$30,495,341.87. The policies of the Corporation have been maintained during the period and disposal of surpluses has been made fairly in relation to distribution and the general economy.

## SALES DIVISION

With the reduction in declarations and consequently lower sales volume, the Sales Division was completely re-organized. During the height of operations, regional offices were set up and these were later reduced to branch offices. It was found possible during the fiscal year to make still further reductions. Branch offices were closed except at Calgary and Ottawa and Sales Representatives were appointed at Halifax, Montreal and Toronto, reporting to Head Office, Ottawa, and at Winnipeg and Vancouver, reporting to Calgary.

During the winter months operations were suspended in the Whitehorse (Yukon) district, owing to climatic conditions. This territory embodies the district lying between Smith River and Whitehorse on the Alaska Highway and adjacent thereto. About 90 declarations awaited selling action at various locations, plus additional declarations resulting from winter accumulations.

Commencing September 1st, 1948, arrangements were completed whereby the Merchandising Department would receive declarations direct and sell from the location of the custodian or declaring agency.

In order to accomplish this speedily and with a minimum of expense, the system of "Availability Reports" was discontinued and disposal is now being made from the declarations issued by the various departments of Government and other declaring agencies. These declarations may cover actual accumulations immediately available for disposal, or may be an estimate of the surplus expected to accumulate over a period of time. Since September 1st, 1948, when the new system became effective, 1625 declarations have been processed.

## PRICING AND DISTRIBUTION

This division functioned fully at the beginning of the fiscal year but was gradually re-

duced. Price books covering a very complete range of sales items were distributed to the Branch Offices and later to the Sales Representatives at all points. This price book acts as a guide for the acceptance of bids and practically all sales are made on this basis. Sale of scrap and special items is controlled from the Merchandising Department, Head Office in Ottawa. The Pricing and Distribution Division was merged with the Sales Division in Ottawa.

Prices remained fairly constant until the early part of 1949 when some resistance was encountered in disposing of scrap material at the same price level as formerly.

## ADVERTISING

During the year, emphasis was placed on advertising where lots were of sufficient volume to warrant such action. The Corporation endeavours to give publicity (generally in the region in which the material is located) consistent with the value of the merchandise.

## SPECIAL PROJECT

In January, 1949, arrangements were completed with Central Mortgage and Housing Corporation for the disposal of its surplus material through this Corporation.

To the end of the fiscal year, 139 availability lists were received from them and processed to the appropriate selling outlets. These are included in the report of the number of declarations received.

## UNITED STATES CANADIAN SURPLUSES

In December, 1948, a delegation from the Foreign Liquidation Commission, Washington, D.C., visited Ottawa for the purpose of disposing of all uncompleted business relating to the disposal of United States' surpluses in Canada. Satisfactory conclusions were arrived at which completed the disposal of all United States' surpluses, as declared by them, in Canada.

It is of interest to note that since the start of operations War Assets Corporation, on behalf of the United States, has realized a total of \$1,064,048.25 from sales made of their declared surplus in Canada.



This settlement does not take into account any special transactions made between the United States and the Federal Government. It

reflects only the business transacted between the United States' Government and this Corporation.

## **Part IV - Operations - Land and Buildings Department**

### ORGANIZATION

With the abolition of the Supply Department, the Surplus Property Division was transferred to the Land and Buildings Department. By this change, the Department had direct control of all operations pertaining to lands and to buildings, including the initial take-over and inspection. This change was made possible by the removal of the department from Montreal to Ottawa on July 31st, 1948.

Power lines, telephone facilities and allied property were also transferred from the Merchandising Department to this Department. This change was made to facilitate sales, the items in question being closely allied to those handled by the Land and Buildings Department.

A Real Estate Advisory Committee, recruited from experienced real estate experts, assisted in the early days by advice in setting up the operations of the department. This year, because of the progress made in the

disposal of industrial and other important buildings, the committee was disbanded. The Corporation wishes to record the interest and co-operation of the committee members in placing their experience at its disposal which was of much benefit to the Corporation.

### POLICIES

The policies and procedures previously adopted were not changed in substance. The sales of land and of buildings have been made consistent with securing the best financial advantage by freely advertising either by newspapers or by display in post office buildings. Local conditions have been taken into consideration so that the properties could be put to good use in the interests of employment, industry and housing.

### VOLUME OF SALES

Sales of property from July 12th, 1944, to March 31st, 1949, are as follows:

July 12th, 1944 to March 31st, 1945.....	\$ 28,095.87
April 1st, 1945 to March 31st, 1946.....	10,274,629.14
April 1st, 1946 to March 31st, 1947.....	28,610,260.56
April 1st, 1947 to March 31st, 1948.....	8,648,242.29
April 1st, 1948 to March 31st, 1949.....	6,382,046.81
Total.....	<u>\$53,943,274.67</u>

### MULTIPLE TENANCIES

The Multiple Tenancy projects, two in Montreal and one in Toronto, have been satisfactorily continued in operation under the same managing agents. In the three properties there are ninety-five tenants, employing approximately 3,600 people. The area under lease amounts to 1,178,000 square feet.

Negotiations were carried on in 1948 in respect to the two multiple tenancy buildings in Montreal but these did not materialize in a sale. As of the end of the fiscal year, action was being continued and, at the same time, the tenants were kept advised in case they desired to organize to purchase the respective properties and thus safeguard their locations.

### CAMPS AND AERODROMES

Good progress has been made in the disposal of this class of property. Declarations remaining are mostly in the extreme eastern and western parts of the country, where the demand is not as great as in the central portions, and also, in numerous instances, the buildings are in out of the way places.

Part of the former U.S. Army installations at Prince Rupert still remains in the hands of the Corporation. It is expected that final disposal can be effected during the coming year. Every advantage will be given to local interests in acquiring this property, either for material, or for use in overcoming local housing difficulties. The dock portion will be retained and operated



by the Canadian National Railways as a continuation of their own existing dock.

Surplus properties along the Alaska Highway have, to a large extent, been disposed of during this year. Remaining properties in this area should be sold during the coming year.

#### GENERAL

The Land and Buildings Department has continued to fully function in its disposal operations. Its work includes lease settlements,

lease terminations, easements, servitudes and other numerous details, in addition to selling activities.

Since the commencement of operations of this department a total of 2,900 declarations have been dealt with. There remained in their hands 244 declarations on which sales action had to be taken, while there were 369 other declarations on which clearance action in regard to restoration of sites and termination of leases, etc., still had to be completed. New declarations were also being received from day to day.

## Part V—Personnel and Office Services

With the change of Head Office from Montreal to Ottawa and the reduction of staffs in the field, work in this division was greatly reduced. On March 31st, 1948, total employment, including guards, was 3,527. On December 31st, 1948, the total was 422, which

was further reduced by March 31st, 1949, to a total of 294. It is expected that this total will remain fairly static, except for guards, as the present personnel will be required to take care of new declarations and to complete earlier business.

#### EMPLOYMENT TREND

	1945-46	1946-47	1947-48	1948-49
Highest number employed . . . .	6,074	10,371	9,919	3,527
Lowest number employed . . . . .	944	6,074	3,527	294
Employed at fiscal year end . . .	6,074	9,919	3,527	294
% males to total staff . . . . .	73	71	68	57
% veterans to total males . . . .	53	71	70	70

All personnel work is now handled from Ottawa and, with the exception of casual labour, hiring has been kept to a minimum and required replacements have been effected through transfers from other departments.

greatly increased by the transfer of all files from the various regions closed. Much difficulty was encountered in finding adequate space in Ottawa for these records, which are being carefully preserved for future use if and when they are required.

#### CENTRAL REGISTRY

This branch is under the control of Personnel and Office Services and its work has been

## Part VI—Comptroller's Department

Consolidation of offices at Ottawa, consequent upon the removal of the Head Office from Montreal to Ottawa, resulted in many economies being effected in administration costs of this department.

Accounting and auditing offices at Halifax, Montreal, Toronto, Calgary and Vancouver were closed as the volume of field operations receded during the year and, at the end of the fiscal period, all phases of accounting and auditing were centralized at the Head Office in Ottawa.

#### ACCOUNTING DIVISION

Considerable time has had to be spent during the year in finalizing outstanding matters relating to transactions of past years when the volume was far heavier than at present. Such open items have now been largely disposed of but, during the year under review, they were naturally somewhat out of proportion to the volume of the business reported during the current year and necessitated the retention of staff to deal with such matters.



## AUDIT DIVISION

Regular audits of financial records of Head Office, Regional Accounting Offices and Branches have been conducted and, in addition thereto, final audits were conducted of the accounts of the Regional and Branch Offices following their discontinuance. All operating warehouses were audited periodically and the majority of those which have been closed during the year under review have been audited, after closing, to verify accountability for the surplus stored therein.

Contracts and Agreements entered into by the Corporation were reviewed and over 4,000 files recording surplus Crown assets were audited and certified for accountability.

Current sales transactions were tested, as to prices, terms of sale, and also as to conformity with authorized procedure. Uncompleted sales files were also test-checked and the unsold balances verified.

## NOTES ON FINANCIAL STATEMENTS

The balance sheet of the Corporation as at March 31, 1949, duly certified by the Auditor General of Canada, with the statement of income and expenses (Schedule I) and the statement of Government of Canada net equity in the trust assets (Schedule II) are reproduced on pages 16 to 19 of this report.

### Balance Sheet Items

- (1) Portion of "Trust Accounts Receivable" retainable by the Corporation as authorized under section 15 (2b) of the Surplus Crown Assets Act—\$1,132,978.48:

This amount comprises that portion of the income of the Corporation which must still be retained from amounts to be collected from accounts receivable now outstanding. Section 15 of the Surplus Crown Assets Act provides that the Corporation retain a percentage from monies received at rates applicable to income for each of the periods in which collections are made. The following summary shows income earned, the portion of monies retained from inception to March 31, 1949, and the balance retainable by the Corporation from future collections:

	Percentage Applicable for period	Amount Credited to Income Accounts	Portion Retainable for each period from inception to March 31, 1949
July 12, '44 to March 31, '45....	3%	\$ 260,925.59	\$ 238,884.07
April 1, '45 to March 31, '46....	5%	5,866,999.18	3,242,987.85
April 1, '46 to March 31, '47....	7½%	13,740,569.47	12,805,172.99
April 1, '47 to March 31, '48....	10%	6,151,411.54	8,135,338.22
April 1, '48 to March 31, '49....	10%	2,795,927.70	3,260,471.87
		<u>\$28,815,833.48</u>	<u>\$27,682,855.00</u>
Portion retained from monies received to March 31, 1949, as authorized under Sec- tion 15 of the Surplus Crown Assets Act, brought down.....			
		27,682,855.00	
Portion receivable by Corporation at March 31, 1949, per balance sheet.....			
		<u>\$ 1,132,978.48</u>	

- (2) Facilities purchased from the United States Government, at cost—\$175,430.71:

These facilities were purchased from the United States Government for \$1,476,634.00. The estimated cost of the items sold to March 31st, 1949 is \$1,301,203.29 and the remaining facilities are valued at \$175,430.71. The net amount realized from the sale of the facilities to March 31st, 1949 is \$1,121,796.94 which, after deducting the estimated cost of \$1,301,203.29, indicates a loss to date of \$179,406.35. The loss for the year under review, reflected in the Government of Canada equity (Schedule II), is \$163,776.17.



- (3) Accounts payable and accrued liabilities (Receiver General of Canada Trust Account)—\$900,756.94:

The above includes an amount of \$580,999.38 payable to the United States Government, mainly representing balances due in respect of proceeds of sales made on its behalf by the Corporation, the whole in accordance with settlement arrived at in December 1948 with representatives of the Office of the Foreign Liquidation Commissioner of the United States.

## INCOME AND EXPENSE ITEMS

- (1) The income of the Corporation is derived from a percentage of the net proceeds of sales. During the year, income amounted to \$2,795,927.70, as follows:

	Gross Sales	Cost of Sales	Net Sales	Income
	(Cents omitted)			
For account of:				
Receiver General of Canada..	\$30,493,183.	\$2,352,922.	\$28,140,261.	\$2,814,026.
U.S. purchased facilities.....	120,400.	—	120,400.	12,040.
U.S. Government.....	129,724.Cr.	—	129,724.Cr.	31,287.Cr.
Central Mortgage & Housing Corporation.....	11,483.	—	11,483.	1,148.
	<u>\$30,495,342.</u>	<u>\$2,352,922.</u>	<u>\$28,142,420.</u>	<u>\$2,795,927.</u>

## Schedule II Items

Direct Charges: These charges, applicable to surplus Crown assets of the Government of Canada, amount to \$2,352,922.40, as follows:

- (a) Receiving, classifying, warehousing and maintaining surplus:

### Warehouse Expenses:

Salaries and Wages.....	\$786,758.06	
Security and guards.....	119,879.20	
Rent, light, heat and power.....	90,152.41	
Travelling expenses.....	23,738.90	
Automobile and motor truck expenses...	14,109.45	
Incoming freight.....	9,696.87	
Repairs to warehouse equipment.....	9,107.54	
Government employees' compensation...	8,063.10	
Telephone and telegraph.....	7,736.44	
Local passenger transportation.....	6,387.44	
Freight, express and cartage.....	5,527.90	
Unemployment insurance.....	4,613.26	
Packing and shipping materials.....	4,412.17	
Building expenses.....	4,126.78	
Railroad operations.....	1,421.81	
Postage and excise stamps.....	1,299.78	
Sundry warehousing charges.....	717.28	
	<u>\$1,097,748.39</u>	

### Surplus property operation and maintenance:

Security.....	\$146,157.18	
Salaries and Wages.....	23,360.60	
Rentals.....	19,176.07	
Building operating expenses.....	13,360.95	
Miscellaneous.....	596.18	
	<u>\$202,650.98</u>	
Custodian storage and handling charges....		37,168.61
Replacement costs.....		45,081.55
		<u>\$1,382,649.53</u>



(b) Recovering salvageable material from ammunition and explosives:		
Ammunition disposal expenses.....		337,561.96
(c) Terminating Leases and Restoring Properties:		
Montreal Locomotive Works Limited—		
Cost of land resold to Canadian General Electric Company Limited.....	\$	113,683.00
Ontario Coke Oven Property, Hamilton, Ont.....		113,369.71
Seawall, 445 Fleet Street, Toronto, Ontario.....		28,138.12
Various Army Sites at Botwood, Nfld.....		15,000.00
Canadian Bridge Co. Limited, Walkerville, Ontario....		7,000.00
Cornwall Military Camp, Cornwall, Ontario.....		5,000.00
Fraser Co. Limited, Edmundston, N.B.—Re lands held by D.N.D.....		4,250.00
Jacksonville H.A.A. Site, Jacksonville, N.S.....		2,140.00
Basic Training Centre Site, Chatham, N.B.....		1,500.00
Orillia Training Centre.....		1,250.00
John Teir, New Denver, B.C.—Re property Town of Roseberry, B.C., Department of Labour.....		1,200.00
A. A. Camp, Ross Road, Sea Island, B. C.....		1,000.00
Victoria Subdivision, Manitoba—Can. Nat. Railways..		1,000.00
Minaki Subdivision, Manitoba—Can. Nat. Railways...		1,000.00
Miscellaneous.....		1,286.52
		<hr/>
	\$	296,817.35
(d) Freight and handling:		
Transportation charges.....		20,002.31
Handling and shipping charges.....		28,011.32
Department of National Defence (Army) handling charges on material located at No. 25 Ordnance Depot, Longue Pointe.....		81,428.54
		<hr/>
	\$	129,442.17
(e) Demolishing, recovering salvage, and disposing of non-salvageable materials:		
Miscellaneous ammunition and explosives.....	\$	38,782.67
Staff and bunk houses at Polymer Corporation, Sarnia, Ontario.....		13,860.56
R.C.A.F. Buildings, Valleyfield, P.Q.....		7,567.18
Bomb Plant, Cherrier, P.Q.....		5,998.64
DeSalaberry Works, DeSalaberry, P.Q.....		4,942.81
10—H.E. Buildings, St. Isidore, P.Q.....		3,739.64
Farm Houses, Parish St. Laurent.....		2,500.00
D.I.L. Plant, Villeray.....		2,461.20
D.I.L. Plant, Transcona.....		2,081.05
Miscellaneous.....		944.04
		<hr/>
	\$	82,877.79
(f) Finishing and assembling partly manufactured surplus:		
Mutual Aid Contracts.....		4,812.77
(g) Miscellaneous (including advertising, claims, etc.)		
Dealers' discount.....		3,600.00
Technical services and consulting fees.....		7,342.25
Advertising sales of surplus assets.....		54,487.71
Replacement of machinery at Valleyfield.....		28,800.00
Miscellaneous.....		24,530.87
		<hr/>
		118,760.83
		<hr/>
		<u>\$2,352,922.40</u>



## OPERATIONS FOR THE YEAR

The following is a summary of the activities of the Corporation, setting forth the net recovery from the sale of surplus assets, for the year under review;

	Total Operations		Applicable to			
			War Assets Corporation		Dominion of Canada and Others	
	\$	%	\$	%	\$	%
Gross Sales.....	30,495,342.	100.00	—	—	30,495,342.	100.00
Direct Cost of Sales.....	2,352,922.	7.71	—	—	2,352,922.	7.71
Net Proceeds.....	28,142,420.	92.29	—	—	28,142,420.	92.29
Share of Net Proceeds to W.A.C.	—	—	2,795,928.	100.00	2,795,928.	9.17
Distribution of Net Proceeds..	28,142,420.	92.29	2,795,928.	100.00	25,346,492.	83.12
Miscellaneous Revenue.....	76.	—	76.	—	—	—
Total Revenue.....	28,142,496.	92.29	2,796,004.	100.00	25,346,492.	83.12
Administrative Expenses.....	1,994,903.	6.54	1,994,903.	71.35	—	—
	<u>26,147,593.</u>	<u>85.75</u>	<u>801,101.</u>	<u>28.65</u>	<u>25,346,492.</u>	<u>83.12</u>

It will be noted that:

- (1) The total operations were conducted at a cost equal to 14.25% of the gross proceeds of sales, viz., 7.71% for direct cost plus 6.54% for administration.
- (2) Although the volume of sales was substantially lower than for the previous fiscal year, the administration expenses were below the 10% allowed as a deduction from net proceeds of sales. Economies effected during the year resulted in the administration expense being 28.65% less than the 10% allowed.
- (3) The net recovery, after allowing 10% of net proceeds of sales to cover the Corporation's administrative expenses, represents 83.12% of the gross price at which surplus assets were sold.

Reference should be made to part of the certificate of the Auditor General, reading as follows: "The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for".

The difficulties inherent to the preparation of inventory records, without which the Auditor General would not be in a position to delete the above qualification, were pointed out in reports of previous years.

The Corporation has adhered to the policy that the stoppage of operation which would have been necessitated was entirely unjustified, as the safeguards that were instituted to protect the Crown-owned property in its custody were of such a nature that only minor losses of property were likely to occur and that the necessity for accepting surplus, so that the original custodian departments might demobilize their personnel or, alternatively, contractors might clear their plants and return to civilian production with the minimum of delay, was of paramount importance.

As pointed out in previous chapters of this report, surplus assets now remain in the custody of declaring departments subject to our shipping instructions, and the Corporation does not take physical possession of such declared surpluses.



# WAR ASSETS

(Incorporated, without share capital,  
**BALANCE SHEET AS**  
**GENERAL**

## ASSETS

Cash on Hand and in Bank.....		\$ 5,777,510.56
Dominion of Canada Bonds, held for account of employees.....	\$ 20,300.00	
Deduct: Employees' deposits applicable thereto.....	9,203.03	
		11,096.97
Funds remitted to the Receiver General of Canada in excess of amount required under Section 15(2) of the Surplus Crown Assets Act (per Trust Account—contra).....		166,129.71
Portion of 'Trust Accounts Receivable' retainable by the Cor- poration as authorized under Section 15 (2b) of the Surplus Crown Assets Act.....		1,132,978.48
Sundry Accounts Receivable.....		80,712.14
Deferred Charges and Prepaid Expenses.....		32,556.49
Land.....		2,615.83
		<u>7,203,600.18</u>

## RECEIVER GENERAL OF CANADA

### Accounts Receivable:

Current (including Canadian Government—departments and companies—\$147,464.51).....	\$ 762,003.05	
Deferred.....	40,621,043.83	
	41,383,046.88	
Deduct: Portion retainable by the Corporation (as above)	1,132,978.48	
		\$40,250,068.40
Facilities Purchased from the United States Government, at cost		175,430.71
		<u>\$40,425,499.11</u>

APPROVED ON BEHALF OF THE BOARD:

(Sgd.) H. R. MALLEY,  
Director.

(Sgd.) W. D. LOW,  
Director.



# CORPORATION

under the Surplus Crown Assets Act)

**AT MARCH 31, 1949**

**ACCOUNT**

## LIABILITIES AND CAPITAL

### Liabilities:

Accounts Payable and Accrued Charges.....	\$	412,972.25	
Receiver General of Canada: Employees' Income Tax....		5,888.46	
Bank Loan (fully secured), re Dominion of Canada Bonds, acquired for account of employees.....		13,017.87	
		<hr/>	\$ 431,878.58

### Capital:

Government of Canada—Advances under Section 14 of the Surplus Crown Assets Act.....		1,085,000.00	
Capital Surplus, transferred from the predecessor Corpo- ration, in accordance with Section 19 (2) of the Surplus Crown Assets Act.....		250,000.00	
Operating Surplus:			
As at March 31, 1948.....	\$4,635,620.39		
Add: Excess of Income over Ex- penses for the year, per Schedule I.....	801,101.21		
	<hr/>	5,436,721.60	
		<hr/>	6,771,721.60
			<hr/>
			<u>\$ 7,203,600.18</u>

## —TRUST ACCOUNT

### Liabilities:

Customers' Advance Payments and Deposits.....	\$	1,726,534.16	
Accounts Payable and Accrued Charges.....		900,756.94	
Funds remitted to the Receiver General of Canada in advance (per General Account—contra).....		166,129.71	
		<hr/>	\$2,793,420.81
Net Equity in the Trust Assets (including \$354,837.06 ad- vanced for the purchase of facilities from the United States Government), per Schedule II.....			37,632,078.30
			<hr/>
			<u>\$40,425,499.11</u>

I have examined the accounts of War Assets Corporation for the year ended March 31, 1949 and have obtained all the information and explanations I have required. The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for.

Subject to the foregoing and the fact that the value of surplus Crown assets held for disposal is not reflected therein, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, and of its Trust, as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

(Sgd.) WATSON SELLAR,  
Auditor General.



# WAR ASSETS CORPORATION

## Statement of Income and Expenses for the year ended March 31, 1949

### Income:

Portion retainable by the Corporation

from sales of—

Surplus Crown Assets of the  
Dominion of Canada (10%).... \$ 2,814,026.16

Other surplus assets (after deducting  
adjustments of prior years)....(Cr.) 18,098.46

\$ 2,795,927.70

Other revenue.....

76.55

\$ 2,796,004.25

### Expenses:

Administrative and office salaries..... \$ 1,693,266.67

Pension contributions..... 1,035.06

Unemployment insurance..... 7,464.19

Government employees' compensation insurance..... 2,225.20

Death gratuities, employees..... 638.88

Travelling..... 63,019.76

Executive expenses (including directors' travel expense,  
\$624.30)..... 772.37

Sundry administrative expenses..... 1,706.65

Staff moving and living expenses..... 13,959.01

Automobile expenses..... 4,319.21

Local transportation..... 3,432.89

Postage and excise stamps..... 10,363.20

Telephones..... 63,760.38

Telegrams..... 13,722.89

Printing, stationery, office supplies, etc..... 19,060.78

Photographic supplies and expenses..... 580.80

Subscriptions to publications..... 202.92

Legal fees..... 1,236.55

Building operating expenses, etc..... 28,983.93

Commissionaires' services..... 4,301.85

Rent, heat, electricity and water..... 72,569.82

Office furniture and fixtures..... 299.57

Freight, express and cartage..... 13,721.01

Packing and shipping..... 776.08

Advertising and publicity..... 1,286.01

Miscellaneous..... 1,339.55

Recovered expenses.....(Cr.) 29,142.19

\$ 1,994,903.04

Excess of Income over Expenses, per Balance Sheet.....

\$ 801,101.21



# WAR ASSETS CORPORATION

## Statement of Government of Canada Net Equity in the Trust Assets for the year ended March 31, 1949

Net Equity in the Trust Assets as at March 31, 1948 (including \$545,669.12 advanced for the purchase of facilities from the United States Government)..... \$47,411,744.17

### SALES:

Surplus Crown Assets of the Dominion of Canada..... \$30,493,183.75\*

### DEDUCT:

#### Direct charges for—

Receiving, classifying, warehousing and maintaining surplus.....	\$ 1,382,649.53	
Recovering salvageable material from ammunition and explosives.....	337,561.96	
Terminating Leases and restoring properties.....	296,817.35	
Freight and handling.....	129,442.17	
Demolishing, recovering salvage and disposing of non-salvageable material.....	82,877.79	
Finishing and assembling partly manufactured surplus.....	4,812.77	
Miscellaneous (including advertising, claims, etc.).....	118,760.83	
		<u>2,352,922.40</u>
		28,140,261.35

### DEDUCT:

Portion retainable by the Corporation (10%) as authorized, under Section 15 (2b) of the Surplus Crown Assets Act, by Order in Council P.C. 5859, of December 17, 1948..	<u>2,814,026.16</u>	25,326,235.19
		<u>72,737,979.36</u>

### DEDUCT:

Remittances to the Receiver General of Canada for—		
Proceeds of sales (including advance payment of \$166,129.71, per Balance Sheet).....	34,751,292.83	
Reduction in advance for the purchase of facilities from the United States Government.....	<u>190,832.06</u>	
	34,942,124.89	
Loss on sale of United States facilities.....	<u>163,776.17</u>	35,105,901.06

**Net Equity in Trust Assets at March 31, 1949, per Balance Sheet.....** \$37,632,078.30

NOTE—\* Includes interest and rental revenue.



## DIRECTORS and OFFICERS

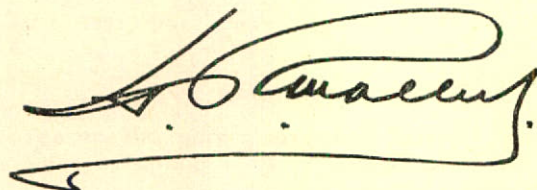
During the year a major change in the Directors took place. The following Directors resigned—J. Knox, Hugh Lawson, J. P. D. Malkin, A. T. O'Leary, W. Park, J. J. Perrault, R. D. Purdy and J. B. Ward. All of these Directors had served through the various phases of the Corporation's activities and gave freely of their time and experience, without remuneration, in furthering the affairs of the Corporation. The assistance given the Corporation by the original Directors proved of great benefit in formulating the policies and procedures which were adopted.

In moving the Head Office to Ottawa, the Board was reconstituted, the new members being Major-General J. H. MacQueen, President of Canadian Arsenals Limited; W. D. Low, Managing Director, Canadian Commercial Corporation; G. W. Hunter, Executive Assistant to the Deputy Minister, Department of Trade and Commerce; and R. P. Saunders, Assistant General Manager and Secretary, War Assets Corporation.

Mr. J. H. Berry remained as President, but was loaned to the Department of Trade and Commerce to administer Part III of the Emergency Conservation Act and took no active part in the administration or operation of the Corporation.

In paring down the operations to meet the disposal requirements many obstacles in administration and personnel had to be overcome and the Directors wish to record the co-operation extended by members of the staff and their loyalty under difficult circumstances enabling the Corporation to maintain a cost of operation consistent with volume of sales.

For the Directors,

A handwritten signature in dark ink, appearing to read "J. H. MacQueen". The signature is fluid and cursive, with a long horizontal stroke extending to the left.

Vice-President and General Manager,  
Acting President.



# WAR ASSETS CORPORATION

**Sales of \$5,000.00 or over for the Fiscal Year  
1948 - - 1949**



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## SHIPS and SHIPS COMPONENTS

Amount	Description	Name and Address
\$ 6,000.00	Marine Valves and Fittings	Area Equipment Company, Montreal, Quebec
25,000.00	Ex. H.M.C.S. "Woodstock"	Sylvain Ledee, St. Barthelemy, Guadeloupe, French West Indies.
30,000.00	Frigates, Ex. H.M.C.S. "Waskesieu" and Ex. H.M.C.S. "Kohanee"	Wagner, Stein & Greene Co., Vancouver, B.C.
5,000.00	M. V. "General Ashton"	R. E. Jamieson Limited, Canso, N.S.
7,500.00	Ex. R.C.A.F. Range Boat, Type II "Snow Goose"	Department of Fisheries, Ottawa, Ontario.
7,500.00	Ex. R.C.A.F. Range Boat, Type II "Canada Goose"	Department of Fisheries, Ottawa, Ontario
15,058.55	Electric Cable	Wagner Stein & Greene Co., Victoria, B.C.
527,500.00	S.S. "Fort Mingan"	Acadia Overseas Freighters (Halifax) Ltd., Halifax, N.S.
527,500.00	S.S. "Fort Wellington"	Acadia Overseas Freighters (Halifax) Ltd., Halifax, N.S.
13,257.50	Marine Valves and Fittings	Area Equipment Company, Montreal, Quebec
5,000.00	Increase in Selling Price of Ex. H.M.C.S. "Capilano" to permit vessel to be operated as a going ship.	Halifax Shipyards Limited, Halifax, N.S.
5,000.00	Increase in Selling Price of the Algerine Mine- sweeper, Ex. H.M.C.S. "St. Boniface" to permit vessel to be operated as a going ship.	German & Milne, Montreal, Quebec.
10,549.69	Electric Cable	A. A. Norris & Company, Montreal, Quebec.
18,116.46	Electric Cable	A. A. Norris & Company, Montreal, Quebec.
21,000.00	Marine Electrical Fittings	Marine Salvage Limited, Port Colborne, Ont.
576,000.00	S.S. Fort Brandon	Laurentian Shipping Company Ltd., Montreal, Quebec.
5,125.00	Marine Fittings	A. A. Norris & Company, Montreal, Quebec.
24,000.00	Yarrow Boilers with mountings and spares	Canadian Commercial Corporation, Ottawa, Ontario.
9,500.00	Propellers	B. Carson & Son, Yarmouth, N.S.
26,800.00	Shipbuilding Equipment	Canadian Commercial Corporation, Ottawa, Ontario.
527,500.00	S.S. Fort Ticonderoga	Ivor Shipping Company Limited, Montreal, Quebec.
5,564.20	Bronze Propellers	Mr. A. M. Hudson, Montreal, Quebec.
10,000.00	Distilling Machinery and Equipment	Aluminum Company of Canada Ltd., Montreal, Quebec.
43,000.00	Shipbuilding equipment	Canadian Commercial Corporation, Ottawa, Ontario.
7,000.00	Distilling Machinery	Commercial Distributors, Vancouver, B.C.
527,500.00	S.S. "Fort Mattagami"	Acadia Overseas Freighters (Halifax) Ltd. Halifax, N.S.
527,500.00	S.S. "Fort Albany"	P & T Steamship Co. Ltd., Montreal, Quebec.
527,500.00	S.S. "Fort Capot River"	Acadia Overseas Freighters (Halifax) Ltd. Halifax, N.S.
576,000.00	S.S. "Fort Assiniboine"	Laurentian Shipping Co. Ltd., Montreal, Que.
527,500.00	S.S. "Fort Romaine"	P & T Steamship Co. Ltd., Montreal, Quebec.
527,500.00	S.S. "Stanley Park"	Acadia Overseas Freighters (Halifax) Ltd. Halifax, N.S.
527,500.00	S.S. "Fort Moose"	Acadia Overseas Freighters (Halifax) Ltd. Halifax, N.S.
527,500.00	S.S. "Fort Pic"	Acadia Overseas Freighters (Halifax) Ltd. Halifax, N.S.
527,500.00	S.S. "Fort Wrigley"	P & T Steamship Co. Ltd., Montreal, Quebec.



## SHIPS and SHIPS COMPONENTS (Con'd)

Amount	Description	Name and Address
\$ 5,800.00	Fairmile Motor Launches	Government of Province of Quebec, Quebec, Quebec.
420,000.00	S.S. "Fort Wrangell"	Eastboard Navigation Limited, Toronto, Ont.
420,000.00	S.S. "Fort Providence"	Eastboard Navigation Limited, Toronto, Ont.
527,500.00	S.S. "Fort St. Regis"	Acadia Overseas Freighters (Halifax) Ltd. and Vancouver Oriental Lines Ltd.
527,500.00	S.S. "Fort Lennox"	Acadia Overseas Freighters (Halifax) Ltd. and Vancouver Oriental Lines, Ltd.
527,500.00	S.S. "Fort Caribou"	Triton Steamship Co. Ltd. and G. & T. Ship- ping Limited, Montreal, Quebec.
527,500.00	S.S. "Fort Dease Lake"	Ivor Shipping Co. Ltd., % Constantine Lines (Canada) Ltd., Montreal, Quebec.
527,500.00	S.S. "Fort Rouille"	Ivor Shipping Co. Ltd. % Constantine Lines (Canada) Ltd., Montreal, Quebec.
527,500.00	S.S. "Fort Beausejour"	Triton Steamship Co. Ltd. and G. & T. Ship- ping Limited, Montreal, Quebec.
527,500.00	S.S. "Fort Chesterfield"	Triton Steamship Co. Ltd. and G. & T. Ship- ping Limited, Montreal, Quebec.

## AIRCRAFT and AIRCRAFT COMPONENTS

Amount	Description	Name and Address
\$ 8,787.00	Harvard II Aircraft (Salvage)	Babb Company (Canada) Limited, Montreal, Quebec.
5,757.00	Harvard II B. Aircraft (Salvage)	Babb Company (Canada) Limited, Montreal, Quebec.
10,605.00	Harvard II B. Aircraft (Salvage)	Babb Company (Canada) Limited, Montreal, Que.
21,210.00	Harvard II B. Aircraft (Salvage)	Babb Company (Canada) Limited, Montreal, Que.
6,000.00	Lancaster Aircraft (Salvage)	Hoving Vulcanizing & Foundry Works, Calgary, Alberta.
19,392.00	Harvard II Aircraft (Salvage)	Babb Company (Canada) Limited, Montreal, Que.
5,700.00	Lancaster Aircraft (Salvage)	R. McWilliams, Medicine Hat, Alberta.
5,000.00	Ranger A/C Engine Spares	Babb Company (Canada) Limited, Montreal, Que.
19,392.00	Harvard II Aircraft (Salvage)	Babb Company (Canada) Limited, Montreal, Que.
12,423.00	Harvard II Aircraft (Salvage)	Babb Company (Canada) Limited, Montreal, Que.
8,160.00	Cornell Aircraft (Salvage)	Babb Company (Canada) Limited, Dorval, Que.
17,755.50	Instruments, Aircraft Parts and Accessories	Hercules Sales Limited, Toronto, Ontario.
9,800.00	Anson V Aircraft (Salvage)	Kashower Air Services Limited, Oshawa, Ont.
5,850.00	Anson V Aircraft (Salvage)	Kashower Air Services Limited, Oshawa, Ont.
33,513.87	Miscellaneous Aircraft Components	Fairchild Aircraft Limited, Longueuil, Que.
6,400.00	Anson V Aircraft (Salvage)	Kashower Air Services, Limited, Oshawa, Ont.
14,755.00	Liberator Airframes c/w Engines and Propellers	Active Trading Company, Vancouver, B.C.

## FERROUS SCRAP

Amount	Description	Name and Address
\$ 7,406.17	Maintenance Spare Parts for Self-propelled Tracked sections (826 G. Tons)	United Steel & Metal Company, Hamilton, Ont.
6,099.43	Mixed Iron and Steel (362 Gross Tons)	Dominion Foundries & Steel Ltd., Hamilton, Ont.
5,992.74	Wire Sweep, Minesweeping type (665 Net Tons)	Dominion Steel & Coal Corporation Ltd., Sydney, N.S.
10,617.18	Heavy Melting Steel (1491 Gross Tons)	J. Kovinsky & Sons Ltd., Windsor, Ont.
5,967.00	Scrap Cast Iron & Steel (117 Gross Tons)	A. A. Klein & Sons, Shawinigan Falls, Que.
9,264.80	Heavy Melting Steel (206 Gross Tons)	Ford Motor Company of Canada Ltd., Windsor, Ont.



## NON-FERROUS SCRAP

Amount	Description	Name and Address
\$ 11,480.35	Mazac (73,600 lbs.) Brass Cartridges (51,900 lbs.)	H. Edgar & Sons, Montreal, Que.
7,328.75	Brass, Copper 70% Zinc 30% (45,100 lbs.)	Continental Metals Corporation, Quebec, P.Q.
11,089.13	Brass (75,940 lbs.) Mazac (10,270 lbs.)	H. Edgar & Sons, Montreal, Que.
8,058.12	Brass (74,200 lbs.)	C. & L. Scrap Metals, Montreal, Que.
8,953.63	Brass (65,070 lbs.)	Acme Metals Ltd., Montreal, Que.
6,192.00	Brass (45,000 lbs.)	Acme Metals Ltd., Montreal, Que.
13,033.91	Brass Cartridge Cases (76,625 lbs.)	Dartmouth Scrap Yard Ltd., Dartmouth, N.S.
5,199.13	Scrap Batteries—Lead (43,290 lbs.)	Deakin Trading, Montreal, Que.
15,342.40	Scrap Brass Cartridge Cases (111,500 lbs.)	Royal Equipment Reg'd, Montreal, Que.
5,905.09	Solid Brass (54,880 lbs.)	J. J. Block Equipment Corporation, Montreal, Que.
5,586.56	Scrap Brass (Cartridge Cases) (40,600 lbs.)	Allied Metals Corporation, Montreal, Que.
9,713.48	Scrap Lead (61,400 lbs.)	Allied Metals Corporation, Montreal, Que.
7,111.37	Scrap Brass (48,180 lbs.)	J. D. Frankel, Montreal, 2, Que.
13,827.23	Scrap, Brass (159,880 lbs.)	Deitcher Bros. Inc., Montreal, Que.
5,190.39	Scrap, Brass (57,100 lbs.)	Deitcher Bros. Inc., Montreal, Que.
5,179.48	Scrap, Brass (56,980 lbs.)	Deitcher Bros. Inc., Montreal, Que.
16,320.90	Scrap, Brass (132,845 lbs.)	Reliable Steel Metals, Montreal, Que.
6,531.95	Scrap, Brass (52,520 lbs.) and Copper (4,915 lbs.)	Reliable Steel Metals, Montreal, Que.
7,238.70	Scrap, Brass (58,910 lbs.) Aluminum (7,760 lbs.) and Copper (2,100 lbs.)	Reliable Steel Metals, Montreal, Que.
11,314.67	Scrap, Brass (29,400 lbs.) and Contaminated Non-Ferrous Metal (67,300 lbs.)	Continental Metals Corporation, Quebec, Que.
7,756.64	Scrap, Brass (460 lbs.) Aluminum (8,283 lbs.) Lead (763 lbs.) Contaminated Non-Ferrous Metal (364,165 lbs.)	Imperial Metal & Waste, Montreal, Que.
8,189.98	Scrap, Brass (68,660 lbs.) Lead (1,510 lbs.) and Copper (3,240 lbs.)	C. & L. Scrap Metals, Montreal, Que.
8,363.54	Scrap, Brass (76,620 lbs.) and Aluminum (2,070 lbs.)	C. & L. Scrap Metals, Montreal, Que.
5,351.83	Scrap, Brass (46,575 lbs.) and Aluminum (300 lbs.) and Copper (2,050 lbs.)	S. Kroch & Sons, Pointe St. Charles, Montreal, Que.
5,765.44	Scrap, Brass (41,900 lbs.)	Acme Metals Ltd., Montreal, Que.
8,068.38	Scrap, Brass (74,985 lbs.)	S. Kroch & Sons, Pointe St. Charles, Montreal, Que.
9,628.68	Scrap, Lead (73,980 lbs.)	Standard Metal Co., Montreal, Que.
5,424.07	Scrap, Brass (40,405 lbs.) Aluminum (8,604 lbs.) and Copper (1,926 lbs.)	J. J. Block Equipment Corporation, Montreal, Que.
9,591.74	Contaminated Non-Ferrous Scrap (32,820 lbs.) and Brass (31,500 lbs.)	D. Assh & Co., Quebec, P.Q.
5,605.16	Scrap, Brass (42,205 lbs.) and Mazac (18,639 lbs.)	J. J. Block Equipment Corporation, Montreal, Que.
15,522.60	Scrap, Brass (75,720 lbs.)	Jacobson Iron & Metal Co., Brockville, Ont.
14,040.12	Scrap, Brass (109,111 lbs.) Zinc, (24,858 lbs.) Aluminum (5,020 lbs.) and Copper (2,555 lbs.)	M. Addleman & Co., Ottawa, Ont.
9,800.93	Scrap, Brass (50,107 lbs.)	Jacobson Iron & Metal Co., Brockville, Ont.
8,072.52	Scrap, Brass (48,600 lbs.) and Scrap Mazac (23,800 lbs.)	Acme Metals Ltd., Montreal, Que.
10,837.58	Brass Shell Cases (88,470 lbs.)	Northern Junk Co., Victoria, B.C.

## LAND and BUILDINGS

Amount	Description	Name and Address
\$ 5,743.84	16 Buildings, at former "K" grounds Army Camp, St. John, N.B.	Municipality of St. John, St. John, N.B.
12,464.00	Land and 10 Buildings, at former Chebucto Military Camp, Halifax, N.S.	City of Halifax, Halifax, N.S.
29,713.00	Land and 3000 ton Marine Railway, formerly used by Sydney Foundry and Machine Works, Ltd., at Sydney, Nova Scotia.	Sydney Engineering & Drydock, Co. Ltd., Sydney, N.S.



## LAND and BUILDINGS (Con'd)

Amount	Description	Name and Address
\$ 36,000.00	Land, Buildings and equipment, formerly operated by Foundation Maritime, Ltd., at Pictou, N.S.	J. J. Block Equipment Corp., Montreal, P.Q.
14,000.00	Land and Buildings, formerly R.C.A.F. Hospital, Tofino, B.C.	Arthur Charles Lovekin, Victoria, B.C.
36,000.00	35 Buildings, at former West Camp, Yarmouth, Nova Scotia.	Henri La Forest, St. Eugene Lake, Que.
5,227.58	2 Buildings, at former Toronto Airport, Malton, Ontario.	Province of Ontario, Toronto, Ont.
5,500.00	Land and Buildings (2), Engineering and Construction Army Camp, Grand Prairie, Alta.	Municipal District of Grand Prairie, Grand Prairie, Alta.
250,000.00	Land and Buildings, Nos. 1, 2 and 3, Stevenson Field, Man.	MacDonald Bros, Aircraft, Ltd., Winnipeg, Man.
45,000.00	Power Plant, Dawson Creek, B.C.	British Columbia Power Commission, Victoria, B.C.
18,020.60	8 Buildings, at former R.C.A.F. Station, Boundry Bay, B.C.	Engineered Buildings, Ltd, Edmonton, Alta.
5,000.00	2 Buildings, Melville Smith Camp, Dawson Creek, B.C.	Department of National Defence (Army)
16,050.00	Hangars, M. 3 and M. 5 located at Brandon Airport, Brandon, Manitoba.	Chapman & Company, Winnipeg, Manitoba.
10,322.00	55 Buildings at former Sussex Military Camp, Sussex, N.B.	H. T. MacPherson, Moncton, N.B.
10,000.00	Land and Buildings, on Lower Water Street, Halifax, N.S.	Government of the Province of Nova Scotia, Depart. of Trade & Industry, Halifax, N.S.
1,500,000.00	Land and Buildings, Montreal East, Quebec, formerly Montreal Locomotive Works	Canadian General Electric Co. Ltd., Toronto, Ont.
85,757.33	Part payment for tungsten Mine	Canadian Exploration Ltd., Vancouver, B.C.
6,200.00	Buildings #7 and #8 at Debert Military Camp, Debert, N.S.	Charles G. Hawkins, Millford Station, N.S.
15,000.00	Land, located at 37th Ave. & Heather Street Vancouver, B.C.	Workmen's Compensation Board, Vancouver, B.C.
7,500.00	Hangar #1, formerly R.C.A.F. Station, Jarvis, Ontario.	Exeter Rutabaga Co., Exeter, Ont.
12,106.48	Land and Buildings, at former Milledgeville Airport, St. John, New Brunswick.	Corporation of St. John, St. John, N.B.
9,000.00	Hangar #3, at former R.C.A.F. Station, Jarvis, Ontario.	Village of New Hamburg, Ontario.
6,000.00	Lease settlement on Land and Buildings, former C.W.A.C. Camp, Kitchener, Ont.	County of Waterloo, Province of Ontario.
7,548.44	13 Buildings, at former Quebec Airport, Ancienne Lorette, Quebec.	Municipalite de la Petite Riviere, Saint Sauveur de Quebec.
100,000.00	Land and Building at Trenton, N.S.	Trenton Steel Works Company Ltd., Trenton, N.S.
12,542.00	Building at Division Headquarters Area, Prince George Camp, B.C.	Harry Loder, Prince George, B.C.
8,300.00	Land and Buildings at former Wireless Transmitter Station, Clarence & Francklyn Streets, Halifax, N.S.	Pine Hill Divinity Hall (College), Halifax, N.S.
25,600.00	Land, Hudson's Bay Company's Reserve, Edmonton, Alta.	Taylor, Pearson & Carson (Canada) Ltd., Edmonton, Alberta.
500,000.00	Land and Buildings, formerly occupied by Redfern Construction Co. Toronto, Ont.	Loblaws Groceries Company Ltd., Toronto, Ontario.
23,575.00	Land and Buildings, situated in the Parish of St. Flore, County of St. Maurice, P.Q.	The Canadian Industries Limited, Montreal, Quebec.
6,319.58	Buildings at Mount Pleasant Aerodrome, Mount Pleasant, P.E.I.	Department of Mines & Resources, Ottawa, Ontario.
66,899.68	Land and Buildings, situated in Red Deer, Alta.	The City of Red Deer, Red Deer, Alberta.
9,406.25	Hangar #1, situated at Neepawa, Manitoba.	University of Manitoba, Winnipeg, Manitoba.
23,310.00	10 Buildings and 1 Flagstaff at the Aerodrome, MacLeod, Alberta.	Fred Mannix & Company Ltd., Calgary, Alta.
12,772.07	11 Buildings at No 7B & G. School Paulson, Manitoba.	Municipality of Ste. Rose, Ste. Rose du Lac, Manitoba.
12,700.00	20 Buildings, Located at Airforce Station, Stanley, N.S.	Mr. J. Neal Dow, Windsor, Nova Scotia.
9,500.00	Hangar #6, located R.C.A.F. Station, Jarvis, Ontario.	Province of Ontario, Department of Highways, Toronto, Ontario.



## LAND and BUILDINGS (Con'd)

Amount	Description	Name and Address
\$ 10,000.00	13 Buildings, Located at Charlottetown Aerodrome, P.E.I.	Department of Reconstruction, Charlottetown, P.E.I.
7,550.00	Building at Boundry Bay, B.C.	Jenkins Holding Company Ltd., Vancouver, B.C.
5,000.00	Warehouse Bldg. Edmonton, Alta.	City of Edmonton, Edmonton, Alta.
6,720.00	2 Buildings located at Sussex Military Camp, Sussex, N.B.	Department of Industry and Reconstruction, Fredericton, N.B.
56,790.32	Lands and Buildings, located at Burtch Aerodrome, Ontario.	Department of Public Works, Toronto, Ont.
86,000.00	Land, Buildings & Fences, etc., located at Presqu'ile, P.Q.	Henri La Forest, St. Eugene, Quebec.
9,350.00	Buildings, located at Lewisporte, Newfoundland.	The Town of Lewisporte, Lewisporte, Newfoundland.
17,500.00	Buildings and/or addition and/or improvements to buildings located at Sea Island, B.C.	The City of Vancouver, Vancouver, B.C.
8,000.00	2 Buildings located at D.I.L. Plant, Transcona, Manitoba.	Royal Transportation Limited, Winnipeg, Man.
75,000.00	A pier or an addition or additions to pier at Lewisporte, together with operating facilities.	The Newfoundland Railway, Lewisporte, Newfoundland.
5,139.75	Land containing 51,397.5 square feet, located at Sorel, Quebec.	J. Edouard Simard, Sorel, Quebec.
11,400.00	Land, located in the parish of St. Isidore, County of Laprairie, Quebec, with all buildings, structures, fencing and equipment.	George Joachim Rosengerten, Montreal, Que.
5,000.00	Land and buildings, located in the town of Farnham, Quebec.	The Director, Veterans' Land Act, Ottawa, Ont.
10,152.00	Land in the Parish of Notre Dame of St. Hyacinthe, Quebec.	City of St. Hyacinthe, St. Hyacinthe, Quebec.
7,840.00	Hangar and Control Tower at Bowden Airport Bowden, Alberta.	Province of Alberta, Edmonton, Alberta.
9,000.00	5 Buildings, water & sewer lines, roadways, and sidewalks, at former Rideau Military Hospital Hurdman's Bridge, Ontario.	Department of National Defence (Army), Ottawa, Ontario.
47,750.00	Buildings and outside services at former Allied War Supplies Limited, Villeray, Project No. 43, Montreal, Quebec.	William Ziff & Son Limited, Montreal, Que.
5,100.00	Land and Buildings known as the Doctor's Old Residence, located at Tracadie, N.B.	Omer Blanchard, Upper Pockmouche, N.B.
9,000.00	Lots 1 and 2 in Block 25, at Calgary, Alberta with brick building and double garage.	Florence Canadian Spear, Calgary, Alberta.
10,100.00	Hangar No. 3 Port Albert Aerodrome.	Sandy Contracting Co. Ltd., Goderich, Ont.
6,500.00	Hangar No. 4 R.C.A.F. Station, Jarvis, Ont.	Exeter Rutabaga Company Ltd., Hamilton, Ont.
6,000.00	Land, buildings and appurtenances near Slocan City, B.C.—formerly used as the Japanese Internment Camp.	Mr. Robert Avis, Perry Siding, B.C.
6,220.58	Hangar No. 3—Neepawa Airport	Town of Neepawa, Neepawa, Manitoba.
10,500.00	Hangar No. 4—Port Albert Aerodrome, Ont.	Livingston Wood Products Limited, Tillsonburg, Ontario.
7,500.00	Land with a wire fence, situated at Dawson Creek, B.C.	The Corporation of the Village of Dawson Creek, Province of British Columbia.
5,000.00	4 Buildings at Seal Cove, Prince Rupert, B.C.	Columbia Cellulose Company Ltd., Vancouver, B.C.
47,500.00	Buildings and Installations Located at Sea Island, B.C.	British Aeroplane Engines Limited, Sea Island, British Columbia.
67,800.00	Land and Premises located at the City of Kingston, Ontario.	East Central Counties Tuberculosis Association, Kingston, Ontario.
15,000.00	Buildings, additions or extensions on or in the lands and premises of the United Steel Corporation, Welland, Ontario.	United Steel Corporation Limited, Toronto, Ontario.
230,000.00	Land at Eastern Passage	Fairey Aviation Company of Canada Ltd., Eastern Passage, N.S.
346,750.00	Land in the Township of Bertie, County of Welland.	Fleet Manufacturing Ltd., Fort Erie, Ont.
16,000.00	Land and Buildings at S. E. corner of 106 St. and 100 Ave., Edmonton, Alberta.	Minister of Public Works, Province of Alberta.



## LAND and BUILDINGS (Con'd)

Amount	Description	Name and Address
\$ 25,001.00	Land and/or rights of way and Water Supply System in Township 78, Range 15, and 17 of the Peace River District.	Village of Dawson Creek, Dawson Creek, B.C.
14,000.00	Land and Buildings at Hubbard's, N.S.	H. G. Cann, Yarmouth, N.S.
55,000.00	Land and Buildings at Moncton, N.B., No. 10 Release Centre.	Westmor Homes Limited, Moncton, N.B.
14,000.00	Land and Buildings at Pictou, N.S.	Henri La Forest, Yarmouth, N.S. and St. Eugene, P.Q.
12,000.00	Land and Buildings in the City of Welland	Welland County General Hospital, Welland, Ontario.
22,150.00	Buildings, Former W.A.C. Reclamation Depot, Valleyfield, Quebec.	Joseph Sasseville, Montreal, Que.
50,000.00	Land and Buildings, formerly occupied by Mid-West Aircraft Ltd., Winnipeg, Man.	National Motors Limited, Winnipeg, Manitoba.
100,000.00	Land in the Parish of St. Laurent	Stanley Bagg Corporation, Montreal, Quebec.
33,231.26	Buildings and fixtures on the parcels of leased land #12 Equipment Depot, Montreal, Que.	Corporation of the Town of Montreal East, Montreal East, Quebec.
75,000.00	Land and Buildings in the Parish of Longue Pointe	Montreal Locomotive Works Limited, Montreal, Quebec.
22,100.00	Buildings and Miscellaneous Construction Materials located at Kirkfield Park, Manitoba	Billinkoff's Limited, St. Boniface, Manitoba.
310,000.00	Portions of lots 31 & 32 in the Township of Scarborough, County of York, Province of Ontario, together with buildings.	The Corporation of the Township of Scarborough, Toronto, Ontario.
353,075.00	Land and Buildings and Cafeteria Equipment in the Township of Barton.	Austin Motor Company (Canada) Ltd. Toronto, Ontario.
1,035,000.00	Land and Buildings, formerly Victory Aircraft Limited, Malton, Ontario.	A. V. Roe (Canada) Limited, Malton, Ontario.

## MISCELLANEOUS CONSUMER GOODS

Amount	Description	Name and Address
\$ 11,900.00	Automotive travelling crane and spare parts	Department of Public Works, Ottawa, Ont.
20,196.00	Milling Machines (108)	International Machinery Company, Hamilton, Ont.
7,275.00	Bulldozer, caterpillar tractor	Continental Metals Corporation, Montreal, Que.
11,800.00	Locomotives, steam (2)	G. Solway & Sons Limited, Toronto, Ont.
5,000.00	Wire Rope, Flexible steel (20,977 ft.)	Pacific Mills Limited, Vancouver, B.C.
15,910.00	Milling Machines (74)	International Machinery Company Ltd., Hamilton, Ont.
6,600.00	Industrial Sewing Machines (37) and spare parts.	Rubenstein Bros. Company, Montreal, Que.
5,054.31	Motor transport spare parts	Levy Auto Parts, Toronto, Ont.
12,400.00	Machinery	Canadian Commercial Corporation, Ottawa, Ont.
6,500.00	Hospital Supplies and Equipment	Quebec Medical Supplies Reg'd., Quebec, Que.
10,659.00	Machinery	International Machinery Company, Hamilton, Ontario.
9,585.76	Block and Piston assemblies (331)	Lasnier & Galipeau, St. John's, Que.
18,000.00	Bulk Sale Consumer Goods	Army & Navy Dept., Stores, Limited, Vancouver, B.C.
6,000.00	Boilers and Fittings	Niagara Steel Products Limited, Port Colborne, Ont.
15,970.00	Chains, Tire (7,726 sets), Chains (18,728)	Visco Petroleum Products Limited, Toronto, Ont.
10,596.00	G. M. Chains (3,534 sets)	Visco Petroleum Products Limited, Toronto, Ont.
7,500.00	Communication sets (600)	Federal Machinery Company Ltd., Toronto, Ont.
15,031.57	Motor Transport Spare Parts	Electric Auto-Lite Limited, Sarnia, Ont.
10,100.00	Motor Transport Spare Parts	Levy Auto Parts Co. Ltd., Toronto, Ont.
33,113.70	Motor Transport Spare Parts	Automotive Hardware Limited, Toronto, Ont.



## MISCELLANEOUS CONSUMER GOODS (Con'd)

Amount	Description	Name and Address
\$ 63,147.64	Motor Transport Spare Parts	Chrysler Corp. of Canada, Limited, Windsor, Ontario.
7,811.00	Bulk Sales Consumer Goods	John Bertram & Sons Co. Ltd., Dundas, Ont.
8,000.00	Cafeteria and Kitchen Equipment	Dept. of Public Health & Welfare, Newfoundland Government, St. Johns, Newfoundland.
18,414.92	Motor Transport Spare Parts	Levy Auto Parts Co. Ltd., Toronto, Ont.
13,640.47	Machinery and Machine Tools	Canadian Commercial Corporation, Ottawa, Ontario.
15,716.59	Motor Transport Spare Parts	Department of National Defence, Ottawa, Ont.
20,000.00	Motor Transport Spare Parts	Motor Accessory & Supply Co. Ltd., Toronto, Ont.
21,670.75	Radio and Radar components and Communication sets	Canadian Commercial Corporation, Ottawa, Ontario.
6,905.76	Electrical Equipment and Machine Tools	Vancouver School Board, Vancouver, B.C.
8,500.00	Machinery	J. J. Block Equipment Corporation, Montreal, Quebec.
5,700.00	Machinery and Machine Tools	Perfection Machine Works, Calgary, Alta.
8,200.00	Bulk Sale Consumer Goods	Chinook Buildings Supplies, Calgary, Alta.
14,313.00	Machinery	International Machinery Company Ltd., Hamilton, Ont.
26,635.99	Bearing Cup Wheel (22,272), Cone and Roller Assembly Wheel (44,624).	Ford Motor Company of Canada, Ltd., Windsor, Ontario.
35,000.00	Radio Transmitters, Spares and Equipment.	Department of Transport, Ottawa, Ont.
14,000.00	Radio Transmitters and Spares.	Department of Transport, Ottawa, Ont.
46,200.00	Lodermobiles (14)	Sudamco Limited North Vancouver, B.C.
5,000.00	Blind Landing Equipment	Department of Transport, Ottawa, Ontario.
7,500.00	Drilling Machines (2)	Canadian Commercial Corp., Ottawa, Ont.
5,207.48	Machinery	Department of Labour (C.V.T.), Ottawa, Ont.
6,975.00	Communication sets and Kits	Mr. M. Morris, Toronto, Ontario.
35,542.85	Motor Transport Spare Parts	Department of National Defence, Ottawa, Ont.
5,175.54	Nuts and Bolts	John Inglis Company Ltd., Toronto, Ont.
6,921.00	Transformers (3)	Quebec Hydro Electric Commission, Montreal, Quebec.
9,746.89	Motor Transport Spare Parts	Canadian Commercial Corp., Ottawa, Ont.
8,000.00	Wireless sets Kits and Bulk Maintenance Spares (20 sets)	Canadian Commercial Corp., Ottawa, Ont.
14,108.50	Flat Mild Steel (243 Net Tons)	M. & F. Richler, Montreal, Quebec.
8,900.00	Pumps (3), Transformers (2), and Parts and Equipment.	Jas. Stokes Rubber Company, Ltd. Welland, Ontario.
9,300.00	Medical, Surgical Supplies and Equipment.	Physician & Druggist Supply Co., Toronto, Ont.
101,000.00	Machine Tools (Warehouse Sale)	#4 Warehouse Scarboro, Scarboro, Ont.
29,962.98	Motor Transport Spare Parts	Automotive Hardware Limited, Toronto, Ont.
6,284.07	Motor Transport Spare Parts	Toronto Motor Car Limited, Toronto, Ont.
18,125.00	Milling Machines (25)	Upton Bradeen & James Limited, Toronto, Ont.
8,248.17	Textiles & Clothing and General Shelf Hardware.	McGill University, Montreal, Quebec.
18,146.84	Miscellaneous Production Materials	Electric Auto-Lite Limited, Sarnia, Ont.
6,000.00	Hydraulic Press	Massey Harris Company Ltd., Toronto, Ont.
25,691.71	Motor Transport Spare Parts	Canadian Commercial Corp., Ottawa, Ont.
23,611.23	Lathes (3) and Parts	John Bertram & Sons Co. Ltd., Dundas, Ont.
21,755.45	Bedsteads, Double Tier, Springs (30,381) Ends (32,336)	E. L. MacDonald, Halifax, N.S.
6,761.70	Steel (205 Net Tons)	M. & F. Richler, Montreal, Quebec.
7,272.00	Annealing Furnace	Dominion Engineering Works, Ltd., Montreal, Quebec.
6,934.95	Motor Transport Spare Parts	Automotive Hardware Limited, Toronto, Ont.
11,000.00	Motor Transport Spare Parts	Levy Auto Parts Company, Limited, Toronto, Ontario.
6,600.00	Lodermobiles (2)	Sudamco Limited, North Vancouver, B.C.
10,319.08	Motor Transport Spare Parts	Ford Motor Company of Canada Ltd., Windsor, Ontario.
9,100.00	Motor Trucks	A. W. Frazer, Long Branch, Ontario.
5,750.00	Shovel, Crawler, Crane	Bancroft Industries Limited, Montreal, Que.
6,993.84	Sheets, Unbleached Cotton	Leylands Limited, Gravenhurst, Ontario.



## MISCELLANEOUS CONSUMER GOODS (Con'd)

Amount	Description	Name and Address
\$ 7,500.00	Motor Transport Parts, Chains and Tires	J. Harris & Sons, London, Ontario.
5,500.00	Projectors and Resistors	J. J. Block Equipment Corporation, Montreal, Quebec.
5,200.00	Power Lines from Sub-Station to Airport, Paulson, Manitoba.	Manitoba Power Commission, Winnipeg, Man.
6,000.00	Radio Communication Sets and Parts	Aircraft Parts & Accessories Co., Toronto, Ont.
6,079.00	Clothing and Kitchen Equipment	General Equipment Reg'd., Quebec, Que.
18,000.00	Radio and Radar Components	Factory Products Limited, Winnipeg, Man.
5,000.00	Wire Rope, 1 5/8" dia. (50,042 ft.)	Pacific Mills Limited, Vancouver, B.C.
13,241.26	Machine Tools	Primary Distributors, Vancouver, B.C.
31,500.00	Doors and Lumber	Aikins Importing Company, Toronto, Ont.
5,000.00	Electric Equipment	Seaforth Supply & Fuel Company, Seaforth, Ont.
11,108.35	Men's P.O.W. Clothing	Henry Roehen Company, Toronto, Ont.
5,000.00	Lumber (322,593 B. F. M.)	General Builder's Limited, Edmonton, Alta.
6,150.00	Clothing and Textiles	Classic Sportswear Company, Toronto, Ont.
15,970.59	Motor Transport Spare Parts	Levy Auto Parts Company Ltd., Toronto, Ont.
9,260.80	Motor Transport Spare Parts	Toronto Motor Car Limited, Toronto, Ont.
7,050.00	Motor Trucks	Morrisette Automobiles Inc., Quebec, Que.
8,000.00	Horizontal Boring & Drilling Machine	Lewin & Aaron Press Company, Ltd., Montreal, Quebec.
7,281.84	Machinery	Burrard Dry Dock Co. Ltd., North Vancouver, B.C.
6,091.46	Radio and Radar Components	R.C.A. Victor Company, Ltd., Montreal, Que.
9,447.11	Office Furniture	Department of Public Works, Montreal, Que.
13,458.83	Clothing & Textiles	A. B. Zacks, Toronto, Ont.
7,352.41	Metal Boxes, (31,967)	Deakin Trading Company, Inc., Montreal, Que.
13,000.00	Motor Transport Spare Parts	Leo's Auto Supply Limited, Toronto, Ont.
60,000.00	Wireless Sets (3,950) and Bulk Maintenance Spares	Canadian Commercial Corp., Ottawa, Ont.
12,000.00	Bulk Sale	Canadian General Electric Co. Ltd., Toronto, Ontario.
11,104.00	Bedstead, Ends, Double Tier Type (19,978), Springs, (12,219).	General Equipment Company, Quebec, Que.
14,870.00	Machinery	Canadian Commercial Corp., Ottawa, Ont.
6,000.00	Lumber	R. Ruffo, Montreal, Que.
6,000.00	Miscellaneous Materials	Ottawa Jobbing Company, Ottawa, Ont.
22,179.59	Automotive Tools and Spare Parts	Bancroft Industries Limited, Montreal, Que.
8,500.00	Motor Cars	K. & K. Tire & Auto Parts, Montreal, Que.
47,265.00	Wireless Sets (3,911)	Beloeil Electric Reg'd., Beloeilville, Que.
16,865.00	Transmitter Receiver Sets, Spare Parts (107), Flight Delivery Spares for Mosquito Radio Equipment, (651 Kits).	Canadian Commercial Corp., Ottawa, Ont.
14,968.12	Nuts and Bolts	John Inglis Company, Limited, Toronto, Ont.
7,950.00	Warehouse Equipment	Empire Stevedoring, Vancouver, B.C.
5,315.31	Trucks (9)	Modern Motor Sales Limited, Montreal, Que.
290,055.00	Machinery and Production Equipment	Trenton Steel Works Limited, Montreal, Que.
7,201.00	Electric Conductor Wire (960,136 ft.)	Canadian Commercial Corp., Ottawa, Ont.
21,500.00	Motor Transport Spare Parts	Rutherford Enterprises Limited, Montreal, Que.
9,257.69	Machine Tools	Department of Justice, Penitentiaries Branch, Ottawa, Ont.
6,000.00	Machine Tools	Canadian Commercial Corp., Ottawa, Ont.
7,875.00	Motor Trucks	United Motors Limited, Dartmouth, N.S.
6,533.60	Anti Gas Fabrics	J. Schreter, Montreal, Que.
11,760.00	784 Generating Sets	Outboard Marine & Mfg. Company of Canada, Peterborough, Ont.
6,617.25	Lumber	Raphael Ruffe, Montreal, Que.
8,128.20	Power Distribution Plant with Equipment	Eastern Electrical Supply Company, Montreal, Quebec.
57,000.00	Wireless Sets	Factory Products Limited, Winnipeg, Man.
5,441.88	Miscellaneous Consumer Goods	War Assets Corporation, Winnipeg, Man.
6,534.06	Gyproc, Masonite, Etc.	J. A. Cronier and Company Ltd., Ottawa, Ont.
5,748.24	Typewriters	Department of Public Printing and Stationery, Ottawa, Ont.



## MISCELLANEOUS CONSUMER GOODS (Con'd)

Amount	Description	Name and Address
\$ 5,000.00	Hydraulic Press	Mitchell Grant Limited, Toronto 1, Ontario.
5,500.00	Miscellaneous Consumer Goods	Demerco Agencies, Halifax, N.S.
7,285.00	Office and Kitchen Equipment	R. Ian MacDonald Ltd., Halifax, N.S.
7,683.05	Boiler Tubes	M. & F. Richler Co. Ltd., Montreal, Que.
10,000.00	Bin Shelf Parts	Ontario Hydro Electric Commission, Toronto, Ontario.
6,500.00	Press, 2,000 ton	Simpson Machinery Limited, Montreal, Que.
14,000.00	Electrical Equipment	Electric Power & Equipment, Vancouver, B.C.
7,300.00	Gloves & Mitts	Superior Metal & Equipment Corp., Montreal, Quebec.
29,042.20	Drilling & Tunnelling Equipment	Canadian Commercial Corp., Ottawa, Ont.
20,315.22	Machine Tools, Etc.	Acme Manufacturing Co. Ltd., Winnipeg, Man.
5,059.81	Machine Tools, Etc.	Technical Collegiate Institute, Saskatoon, Sask.
27,500.00	Automotive Parts	J. J. Block Equipment Corporation, Montreal, Quebec.
5,979.84	Storage Bins	Belmont Sales, Toronto, Ont.
5,495.46	Typewriters	Department of Public Printing & Stationery, Ottawa, Ont.
5,750.00	Snow Plow	Hydro Electric Power Commission, Toronto, Ontario.
75,000.00	Radio and Radar Components	James D. Doherty & Company, Montreal, Que.
10,925.00	Trucks	Lipton Auto Parts, Sydney, N.S.
19,500.00	Trucks	Lipton Auto Parts, Sydney, N.S.
23,286.84	G. M. Spares	The Netherlands Government, % Canadian Commercial Corporation, Ottawa, Ont.
6,518.45	Crane, Caterpillar, "Lorain"	Sydney J. Simon, Halifax, N.S.
6,360.00	Radio Equipment	Radio Trade Supply, Toronto, Ont.
6,500.00	Radio and Radar Equipment	Canadian Commercial Corp., Ottawa, Ont.
9,850.96	Machine Tools	Northern Tool & Gauge Limited, Eastview, Ont.
11,958.00	Pipe, Fittings, Unit Heaters & Accessories	City of Toronto, Toronto, Ont.
8,616.75	Miscellaneous Material	Department of Labour, Ottawa, Ont.
13,500.00	Grease and Oil	Messrs. Harry Cohen & Harry Balzan, Edmonton, Alta.
5,530.00	Thiodiglycol (79,000 lbs.)	Carbide & Carbon Chemical Corp., New York 17, N.Y., U.S.A.
12,500.00	Power Lines and Transformers	Southern Canada Power Co. Limited, Montreal, Quebec.
6,000.00	Chemical Units and Equipment	Eastern Electric Supply, Montreal, Que.
16,881.62	Crane Locomotive Parts	Canadian Arsenals Limited (Gun Div.), Longueuil, Que.
5,997.60	Boots and Shoes	E. B. Dodgson & Company, Toronto, Ont.
10,166.59	Hospital Equipment	Department of Veterans Affairs, Ottawa, Ont.
5,010.00	Stationery Supplies	McFarlane & Son & Hodgson, Montreal, Que.
6,500.00	Vehicles	Peace River Contracting Co., Whitehorse, Y. T.
5,157.12	Typewriters	Department of Public Printing & Stationery, Ottawa, Ont.
23,528.88	Miscellaneous Material	Department of National Defence (Army), Canadian Commercial Corp., Ottawa, Ont.
338,870.84	Blouses, Trousers, Caps & Greatcoats	Canadian Commercial Corp., Ottawa, Ont.
13,000.00	Machine Tools	Pictou Foundry & Machine Co. Ltd., Pictou, Nova Scotia.
32,526.62	Office Furniture & Equipment	Department of Public Works, Montreal, Que.
7,000.00	Vehicles, Cranes, Typewriters Etc.	Petitcodiac Industries, College Bridge, N.B.
6,150.00	Medical, Dental and Surgical Equipment	Commercial Distributors, Vancouver, B.C.
17,864.53	Non-Ferrous Metals	Dartmouth Scarp Yard Limited, Dartmouth, Nova Scotia.
24,403.85	Machine Tools	Department of Labour, Ottawa, Ont.
12,788.31	Automotive Supplies	Department of Labour, Ottawa, Ont.
36,465.53	Machine Tools	Department of Labour, Ottawa, Ont.
8,092.86	Machine Tools	Department of Labour, Ottawa, Ont.
7,452.33	Machine Tools	Department of Labour, Ottawa, Ont.
8,055.76	Machine Tools	Department of Labour, Ottawa, Ont.



# MISCELLANEOUS CONSUMER GOODS (Con'd)

Amount	Description	Name and Address
\$ 13,064.59	Automotive Supplies	Department of Labour, Ottawa, Ont.
8,041.73	Machine Tools	Department of Labour, Ottawa, Ont.
50,715.00	Cartridges S. A. .300 Ball	Canadian Commercial Corp., Ottawa, Ont.
6,518.30	Blower & Motor Assemblies	Ford Machinery Supply, Toronto, Ont.
59,113.80	Machinery and Production Equipment	Thompson Bros. Machinery Company Ltd., Liverpool, N.S.
13,901.20	Steel—247 Net Tons	J. J. Block Equipment Corporation, Montreal, Quebec.
7,599.00	Miscellaneous Automotive Parts and Hardware Equipment	Dominion Foils (Canada) Limited, Cap de la Madeleine, Quebec.
412,243.80	Bren Guns	Canadian Commercial Corp., Ottawa, Ont.
5,173.49	Steel Plate—Boiler Tubes & Vermiculite	Vancouver Iron Works Limited, Vancouver, B.C.
6,916.22	Horizontal Deep Hole Drill with Electrical Coolant System.	Dominion Engineering Works Limited, Montreal, Quebec.
6,000.00	Power Distribution System, located at Pearce Aerodrome, Alta.	Calgary Power Limited, Calgary, Alberta.
9,835.04	Linoleum 3,803½ yards	Department of National Defence, Ottawa, Ont.
20,000.00	Telephone Equipment	British Columbia Telephone Company, Van- couver, B.C.
5,000.00	2 Diesel Generators, Pipe Assemblies and Switchboards.	British Columbia Power Commission, Victoria, British Columbia.
18,000.00	Power Distribution System located at the P.O.W. Camp, Lethbridge, Alta.	Calgary Power Limited, Calgary, Alta.
20,396.50	Artillery Trailers	J. J. Block Equipment Corp., Montreal, Que.
24,718.50	Clothing	Bradford Sales Agency, Montreal, Que.
7,000.00	1 Angle Dozer and (1) Tractor	Lightfoot Brothers Construction Co., Picton, Ontario.
9,360.00	Trestles and Bridging Equipment	Bancroft Industries Limited, Montreal, Que.
137,200.00	Shelf Hardware—Electrical, Chemical, Labor- atory and Building Equipment—Steel, Nuts and Bolts.	Alberta Steel Products, Lethbridge, Alta.
14,417.00	Bedding	Ontario Hydro Electric Power Commission Toronto, Ont.
7,500.00	Sewage Disposal Plant	A. M. Tallman, Winnipeg, Man.
11,606.40	M. T. Spares	The Netherlands Government, % Canadian Commercial Corp., Ottawa, Ont.
130,000.00	Machine Tools and Equipment	Canadian Mobile Company Ltd., North Van- couver, B.C.
6,055.35	Motor Car	Sold by—Department of External Affairs in Czechoslovakia on our behalf.
5,590.00	Electrical Distribution System, located at Jarvis Airfield, Ontario	The Hydro Electric Power Commission of Ontario, Toronto, Ontario.
8,259.62	Aluminum	Hercules Sales Limited, Toronto, Ontario
5,000.00	12 KV Transmission Line & Submarine Cable	British Columbia Electric Railway Company, Vancouver, B.C.
53,605.20	Blouses and Battledress	L. & W. Trading Company, Ottawa, Ont.
10,700.00	200 K.V.A. Turbo—Generator with Equipment	F. E. Smith, Montreal, Quebec.
19,124.00	Revolvers and Pistols	Canadian Commercial Corp., Ottawa, Ont.
163,562.56	Finished Magnesium Products in the custody of Dominion Magnesium Limited, Toronto, Ontario.	Dominion Magnesium Limited, Toronto, Ont.
55,792.31	Pure Magnesium Ingots	Dominion Magnesium Limited, Toronto, Ont.
5,500.00	Machinery	Morrisburg Industries Ltd., Morrisburg, Ont.
10,748.00	Clothing	L. Rubin, Toronto, Ont.
5,642.00	Thiodiglycol (80,600 lbs.)	Carbide Carbon & Chemicals Corporation, New York, N.Y., U.S.A.
5,500.00	Automotive Parts	Area Equipment Co., Montreal, Que.
17,722.88	Miscellaneous Hardware Material	Geo. T. Davie & Sons Ltd., Lauzon, Levis, Que.
6,323.00	Skids—Truck and Lodermobile	St. Lawrence Manufacturing Company Inc., 215 Prince Edward Street, Quebec, Que.
17,691.28	M. T. Spares	St. Lawrence Manufacturing Company Inc., 215 Prince Edward Street, Quebec, Que.
962,186.05	M. T. Spares (Part Shipment)	St. Lawrence Manufacturing Company Inc., 215 Prince Edward Street, Quebec, Que.
915,000.00	Machinery—and Equipment	A. V. Roe (Canada) Limited, Malton, Ont.











