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FORM 101

CANADIAN PACIFIC RAILWAY COMPANY

Dead File

FILE M - 4 3 6 7 4 6.

Montreal, April 18th. 1932.

A.W. Tennant, Esq.,
Travelling Auditor,
Vancouver, B.C.

Absorbed terminal charges at Vancouver Wharf.

Referring to your letter of March 29th.

This matter has been reconsidered and Agent Vancouver Wharf may continue to account for Wharfage, Handling and Loading charges as in the past.

You may close your file.

B. Armour
Auditor of Agencies.

Ex Empress of Japan 12E - 107 Pkgs Skins

Destined New York. NY. My WB - 837 - April 4/1932 -

Consolidation as follows - Rate - Rail - at 2.00 / 100 -

Port	B/L	L.S. Pro	Pkgs	Mfst Wght	Mfst chgs	Billed Chgs	S/D DIFFERENC
Yokohama	7315.	75.	4.	701.	21.03	14.02	7.01
/	7340.	77.	1.	225.	6.75	4.50	2.25
/	7341.	76.	1.	267.	8.01	5.34	2.67
Kobe	4018.	152.	1.	598.	17.94	11.96	5.98
/	4026	144.	1.	402.	12.06	8.04	4.02
/	4028.	146.	4.	1973.	55.93	39.46	16.47
/	4031.	147	1.	468.	13.27	9.36	3.91
/	4032	148	1.	410.	11.62	8.20	3.42
/	4033	149.	1.	394.	11.17	7.88	3.29
/	4034	150.	2.	679.	19.25	13.58	5.67
/	4035.	151.	2.	826.	24.78	16.52	8.26
/	8634	107.	2.	701.	21.03	14.02	7.01
/	8651	113.	4.	852.	25.56	17.04	8.52
/	8665.	111.	3.	444.	13.32	8.88	4.44
/	8666	110.	4.	637	19.11	12.74	6.37
Mukden	33.	136	2.	645.	19.35	12.90	6.45
/	34	137.	1.	148.	4.44	2.96	1.48
/	35	138.	1.	245.	7.35	4.90	2.45
/	36	139.	1.	135.	4.05	2.70	1.35
/	37	140.	2.	608.	18.24	12.16	6.08
/	38	141.	2.	1048.	31.44	20.96	10.48
/	39	142.	2.	502.	15.06	10.04	5.02
/	40	143.	1.	300.	9.00	6.00	3.00
Harbin	4.46.	134.	5.	2682	80.46	53.64	26.82
/	49.	130.	2.	560	16.80	11.20	5.60
/	50.	131.	2.	471	14.13	9.42	4.71
/	53	132	1.	403	12.09	8.06	4.03
/	54.	133	1.	324.	9.72	6.48	3.24
Shanghai	-	175.	13.	3780.	113.40	75.60	37.80
/	8056	159.	4.	1213.	36.39	24.26	12.13
/	8058	160.	1.	302.	9.06	6.04	3.02
/	8060.	161.	5.	893.	26.79	17.86	8.93
/	8074	163.	2.	457.	13.71	9.14	4.57
/	8075.	164.	3.	680.	20.40	13.60	6.80
/	8076.	165.	2.	828.	24.84	16.56	8.28
/	8077.	166.	1.	421.	12.63	8.42	4.21
/	8078.	167	3.	621	18.63	12.42	6.21
/	8079.	168.	4.	1202.	36.06	24.04	12.02
/	8083.	169	12.	2287	68.05	45.74	22.31
/	8088	170	2.	392	11.76	7.84	3.92
	Totals		107	30724.	914.68	614.48	300.20

Available in S/D - for Refund -

$ 300.20.

////////

Vancouver, B.C. March 29th,1932 .

B. Arnum, Esq.,
Auditor of Agencies, M-436746.
Montreal.

Dear Sir:-

Absorbed terminal charges at Vancouver Wharf
Report #2954.

Referring to your letter March 2nd.

Am enclosing a revised statement (paster form) which I consider necessary to embrace all information required. This covers all wharfage, loading, and unloading charges, assessable and shows how agent's debits will be cleared by collection or absorption.

As you are aware, wharfage is frequently assessed on weight or measurement and the maximum of $1.00 per ton weight often applied. In drawing up this paster form I have shown the total inward weight, so that same will correspond with weight shown on outward billing, but have only shown the measurement that is subject to wharfage. Would you wish that the total manifest measurement be shown as well as the total weight?

You will note that a number of items require an explanation as to why no wharfage, loading, or unloading charges, have been assessed against certain shipments. Note the following:-

E/Japan 11E Hong Kong B/L 3971 weight 28915 lbs. You should naturally expect this shipment to take a carload rating and question why loading charges were not assessed. The explanation is that this consignment went forward under six l.c.l shipments and loading charges therefore not assessable. Owing to destinations all being west of the Man-Sask. boundary wharfage was collectable, but had destination been east of that boundary, wharfage would be for rail absorption. Will you require that all such outward billing references be shown against the inward manifest lading?

E/Japan 11 E. Shanghai B/L 3938, 18619 lbs-658 feet. This optional consignment was split up for distribution to Victoria, Seattle, and local delivery. Wharfage on 252 feet Victoria W/B 849 was included in B.C.C.S. rate. I am therefore presuming that wharfage should not be debited and cleared through Mr. Cherry?. Wharfage $2.60 on 208 feet

to Seattle was absorbed out of vessel earnings when accounting the manifest. Balance 198 feet local delivery was subject to collection of $2.46.
E/Japan 12 W. Yokohama B/L 315. This item might be readily passed by all concerned as being an l.c.l shipment and not subject to umloading charge. You will however note that this was part of a carload and the unloading is assessable to be absorbed by rail line. Should reference to rail billing show the full rail charges on the carload or only the portion of charges against that particulat lading, as shown by me?
E/Japan 12 W. Yokohama B/L 139 "wharfage in". Will it be necessary to give reference to B.C.C.S. inward billing. I am presuming that wharfage should not be taken to debit and cleared through Mr. Cherry?
E/Japan 12 W.Yokohama (sheet 3- Several items ex pool car. Presume that you would wish the proportion of rail charges shown against each item -not the full charges on the carload?
Aorangi 4 S. Lyttleton B/L 3357. This another instance where shipment is part of a carload and unloading charges therefore assessable for clearance through Mr. Cherry.

The consolidation of many small import shipments into carloads is another feature that will involve serious detail. See the attached statements, (1) & (2), covering the consolidation of 32 consignments ex E/Russia 101 E, and 26 consignments ex E/Canada 54 E. These individual consignments would not carry loading charges if moved overland at l.c.l rates, but when consolidated into carloads both wharfage and loading charges are assessable, to be absorbed by rail carrier.

I am attaching copy of Pacific Steamship Co. Pro 3/15160. (3), also copy of Vancouver Wharf W/B 1625, covering carload destined Swift Current. You will note that rail line absorbs wharfage and loading. Will debits therefore also have to be placed for such terminal earnings and cleared through Mr. Cherry, or do you consider that the through rate quoted in tariff makes this unnecessary?

Am also enclosing the following billing on shipments ex B.C.C.S., each shipment being carried under a different rate and division as far as terminal charges are concerned:-
(4) P/Maquinna W/B 116-Port Alice to Vancouver destined Stevens Point,Wis, as per Vancouver Wharf W/Bills C632 & 633. You will note that B.C.C.S. and rail line absorbs handling,wharfage,cargo rates,and loading charges.

Will debits have to be placed for terminal charges absorbed by rail line and application made to Mr. Cherry?
(5).P/Mary W/B 104 -Powell River to Vancouver destined Edmonton, as per Vancouver Wharf W/B 2289. Same condition as above item (4).
(6).P/Adelaide W/B 47 -Ocean Falls to Vancouver destined Oriental Ports, as per manifests attached. B.C.C.S. rate includes wharfage, handling and cargo rates. Rail line not interested, but Dock gets no credit for wharfage? Also note that balance of this inward shipment went forward E/Russia 102 W, but consolidated with part of another shipment under pro 3/15690.

If agent can confine your instructions to the handling of import and export shipments he will only have to annalize the physical handling of shipments covered by oceam manifests. If shipments to and from B.C.C.S. and outside coasting lines, involving overland movement, are to be included, it will necessitate consideration of all traffic handled over our docks.

In your letter March 2nd, you instruct that the weight and measurement, on which the wharfage is based, will be required. To avoid a serious repetition of detail it is necessary for me to explain and ask for further instructions. The present method of handling manifests is as follows:-

Copy of manifest handled by the revising and billing clerks only show the terminal charges on consignments that are for short rail haul,local delivery, or for furtherance over connecting lines. Such charges are pencilled in on the manifest and are entered up in warehouse book. All other consignments (for overland movement) are covered by loading expense bill pro references., no terminal charges are assessed on the manifest and the billing is done direct from the loading expense bills. The accounting is done direct from manifest to outward billing records, and ocean charges not entered up in warehose book. The above mentioned terminal charges pencilled in by revising clerks have then to be shown on the copy of manifest sent you with balance sheet. also on the copy sent to Mr. Bridger. Three separate writings as above now required.

The present suggestion is that wharfage and loading charges (on carloads) will have to be shown on the three copies of manifest against all shipments appearing on manifest and application made to Mr. Cherry for clearance of all absorptions.

You have admitted that there is not sufficient space

on manifests to intelligently show all such detail, and you realize that a paster or statement of terminals is necessary. I would however point out that it will still be necessary for revising clerk to endorse the local terminals (for collection) on manifest, so that expensing can immediately be done covering local shipments and also for the purpose of writing up such pros and chargee into warehouse book. This information will also be required on the copy of manifest sent Mr. Bridger for the purpose of balancing the recapitulation of manifests. You will also understand that only actual collectable terminal charges will be shwon on outward manifests, and the paster will have to take care of all absorbed terminal charges.

The proposed paster, as you will note, will cover all wharfage and loading charges regardless of whether collected or absorbed, and will be a repetition of whatever is shown on the manifests. I would therefore suggest that no terminals be shown on the copy of manifest to be supplied your office, but that the paster be used by you covering all required information as to debits, collections, and absorptions.

The manifests shows the weight and measurement on which wharfage charges are based, but you apparently wish that this information be shown on the paster. It would therefore be unreasonable to suggest that absorbed terminals be endorsed on the manifest and again repeated on the paster.

I would also point out that your request that freight charges be shown against all rail billing -instead of waybill reference only - is a feature that will take up a serious lot of time, especially in connection with imports. This will necessitate looking up all inward and outward billing, instead of taking the billing reference only from loading expense bills or outward manifest. We might arrange that revising clerk will show more detail on the loading expense bills, but to insure correctness agent would have to go to billing record to ascertain rail revenue actually waybilled out.

Imports consolidated into carloads will involve a lot of detail accounting. Each consignment will have a small loading charge, and it will not be possible to have the total of 32 items (see item (1)-equal total carload weight of 21752 lbs @ 40¢ per ton loading.

5. B. Arnum, Esq.,

Exports arriving in pool cars will be another direction that will have to be carefully watched to insure the assessment of unloading charges when due. There is nothing on outward manifest to indicate that a shipment forms part of a pool car. Manifesting clerk will have to co-operate with the accountant to cover this feature.

Following up the physical handling of each rail-haul shipment, and making up the proposed paster form, will involve more time and detail than the accounting and settlement of the manifest itself. This detail will delay the closing of C.P.S.S. Manifests and, without doubt, take up practically all the time of a clerk. This may be taken care of with the present staff and conditions, but agent will without doubt have to request an additional clerk should the ocean traffic increase to any extent.

It is very difficult to explain, by letter, the detail involved by this change in accounting absorbed terminals. However, if you will carefully check the attached paster against manifests referred to, make your notations as to what information may be eliminated, or what further information will be required, I will line up instruction to cover.

When we have arrived at required make-up of paster form, we can have agent prepare a supply by use of ditto machine until satisfied that a definite form to cover may be printed.

Yours truly,

T.A.

S.S. Empress of Japan VOY. No. 11 E ARRIVED VANCOUVER Jany 15' 1932

PREPAID COLLECT

45943

Port	Sheet No.	B/L No.	Waybill No. Weight	Wharfage Meas	Cargo Rates Wharfage assessed	Oriental Arbitrary Local	Vessel's Proportion 50% Vessel's Proportion Absorbed outside Canada	50% Vessel's Proportion Absorbed	50% Vessel's Proportion Collected from Cgo	Rail and Rail Conns. Loading Charges	Total Prepaid Collected	Absorbed Wharfage Rail Advances	Oriental Arbitrary Date	Vessel's Proportion Lot No.	Destination	Rail and Rail Conns. Weight	Local Wharfage Weight	Cargo Rates
Hong Kong	21	774	2931	60.	118			59	59				Jan 19	C225	Boston Mass	2931	6293	
		775	4223	130	163			82	81					224	Providence RI	4223	9502	
		798	1254	41	51			25	26					239	Columbus Ohio	1254	3010	
		799	5555		278			139	139					215	Dayton Ohio	5555	39996	
		800	2771		139			70	69					214	Cincinnati	2771	19951	
		801	21449		1072			536	536	858		858		484	Detroit	21449	154433	
		811	6337	18	167			84	83					C238	Chicago	6337	14042	
															C.N. Rly			
	7	3959	40890		2044	1022		1022		1636	1636							
		3957	31830		1592			796	796	1273		1273		589	Winnipeg	31830	47784	
		3949	75852	1518	1898			949	949	1518		1518		549	"	75852	68267	
		3972	31690		1584	792		792							C.N. Rly Local & Hand			
		3931	28945		1446	1446												
		3973	5240		262			131	131					599	Winnipeg	5240	10480	
		3975	49233	1153	1441			720	721	1153		1153		548	"	49233	44310	
		3974	51852	1210	1515			758	757	1210		1037		547	"	51852	46667	
Shanghai	13	3938	18619	252									18	849	Victoria	7137	2048	Wbg 3rd included in Seas Cal.
				208	~~260~~ 208		~~52~~						19	931	Seattle	5896	1560	Wbg 2nd showed on manifest
				198	246	246	50								Local Only			
Yokohama	7	6824	147		25		Shipped as 1st from Yoko	13	10									
		6842	118		25			13	10									
					~~1432~~ 1406	~~35~~ 36	~~2~~ 1	693	4367	7648	1136	6012	25	678	Grand Forks	1164	2409	
														679	Regina	10476	21645	Split up and forwarded
													*	680	Saskatoon	7020	14531	
														681	Edmonton	6996	14482	Dry land 1c/l
														682	Calgary	1827	3865	No loading Charges
														683	Red Deer	1240	2567	

2nd Sched. | Collected | Absorbed outside Cgo if over 1 man. | Collected from Cgo | Rly Charges to Clear | 2nd Sch Loading | Collected | Rly Charges to Clear

Empress of Japan - Voy 12 W Jany 30

Unloading Charges

Honolulu	1	167	940	37	46	46									Local			
Yokohama	2	315	4400		110			55	55	176		176	Jany 15	C193	South Bend	4400	9240	Rwy $476.79
		310	7327		183	92		91							C.N.Rly Ex Team			
		139	9741		Cohnfage in								23	76	Ex Bee & Maine	9741		Rwy $336.12 Less 360.00
		545	760		25			15	10				16	126	Lachute	760	2128	
		72	1220	80	100	100							12	1765	Regina	1220	3184	
		4400	44220		1105			552	553	884		884	19	5060	Chicago	44220	66443	
	3	4378	624		25			15	10	25		25		5247H	"	624	603	Post Cars
		4377	1231		31			15	16	25		25			"	1231	1847	Rwy $
		4376	3950		99			50	49	79		79			"	3950	3160	" 456.33
		437H	595		25			15	10	25		25			"	595	893	Dl Charges
		4368	1058		26			15	11	25		25			"	1058	1587	
		4366	1032		26			15	11	25		25			"	1032	826	
					1801	238		838	725	1264		1264						

S.S. Aorangi VOY. NO. 3 N ARRIVED VANCOUVER Jany 31 1932

PREPAID COLLECT

45943

Oriland Billing Reference

Port	Sheet No.	B/L No.	Waybill No. Weight	Wharfage Meas	Cargo Rates Wharfage Assessed	Oriental Arbitrary Local	Vessel's Proportion 50% Rail absorbed	50% Rail absorbed	Rail and Rail Conns. Loading Charges	Total Prepaid Collected	Absorbed Wharfage Rail absorbed	Oriental Arbitrary Date	Vessel's Proportion W/B No.	Destination	Rail and Rail Conns. Weight	Local Wharfage Weight	Cargo Rates
Honolulu	10	1	22725		568	568								Local Delay			
		2	Free Mn		25	25								✓			
		3	11265		282	282								✓			
		5	1355		34	34								✓			
		6	60		25	25								✓			
Sydney	11	–	13223		330	165	165							C.N. Rly. Teamed			
		-		11.4	25	25						Jan 29	1513	Seattle Wharf	11 Pr	89	(Wharfage advanced)
		-		838	2095	2095			838	838				C.N. Rly. Haul			
		-		836.8	2092	2092			836	836				✓			
✓	13	-	1400		35		18	17				30	826	Toronto	1400	6342	
		-	4720		118		59	59					802	Hamilton	4720	10620	
			102816		2570		1285	1285	2056		2056		C 339	New Market	102816	102816	
					8199	5311	1527	1361	3730	1674	2056						

S.S. Aorangi Voy H S Feby 3rd/32

Port	Sheet No.	B/L No.	Waybill No. Weight	Wharfage Meas	Cargo Rates Wharfage Assessed	Oriental Arbitrary Local	Vessel's Proportion 50% Rail absorbed	50% Rail absorbed	Rail and Rail Conns. Loading Charges	Total Prepaid Collected	Absorbed Wharfage Rail absorbed	Oriental Arbitrary Date	Vessel's Proportion W/B No.	Destination	Rail and Rail Conns. Weight	Local Wharfage Weight	Cargo Rates
Suva	2	833	2540		64		32	32	Unloading			Jan 23	14175	Toronto	2540	7090	
New Plymouth	6	11	6393		Wharfage in							Feby 1	149	Seattle	6373	1334	Wharfage included
Wellington	7	520	334		25		15	10				Jan 19	1563	Hamilton	334	935	
Lyttleton	10	3357	743		37		18	19	25		25	8	M 20520	Chicago	743	2490	[Part $450.00]
		524	230	9	25		15	10				19	1672	Hamilton	230	644	
		825	380	33	25		15	10					10833	Toronto	380	1064	
		836	160	20	25		15	10				26	15978	"	160	448	
		837	240	28	25		15	10					15977	"	240	672	
					226		125	101	25		25						

Printed in Canada.

FORM 101

JSH/RB

CANADIAN PACIFIC RAILWAY COMPANY

INTER-DEPARTMENT
CORRESPONDENCE

FILE M - 4 3 6 7 4 6.

Montreal, March 2nd. 1932.

A.W. Tennant, Esq.,
Travelling Auditor, C.P.R.,
Vancouver, B.C.

Absorbed terminal charges at Vancouver Wharf.

Referring to your letter Feb. 19th., and returning you statement.

This matter has been fully considered and has been decided that all terminal charges at Vancouver Wharf must be accounted for, as called for in tariff, and Wharf agreement, and any absorption from Rail or B.C.C. Steamers Revenue to be cleared through Freight Claims Auditor.

It would appear that copy of manifest cannot very well be used in making application for clearance of the absorptions, especially the inward manifests, so it will be necessary for Agent to prepare a statement along the lines you suggest, but I would not bring in any Harbour rates or anything else except the wharfage charges on which clearance is required. The weight and measurement on which the wharfage charge is based, will be required, as well as waybill reference.

I would not interfere with the minimum absorption of 15¢, as long as the Steamship Lines have no objection.

In regard to absorption from B.C.C.S. revenue and the example you quote from "E/Japan", II-E. This would not be right to split the rate on the waybill and allow Agent to advance the absorption.

In regard to Pool shipments. Is not the wharfage based on the weight of each shipment, as loaded into steamer and would be assessed as per manifest? It seems to me this could be worked out on the statement for the claim without much difficulty.

Printed in Canada. FORM 101

CANADIAN PACIFIC RAILWAY COMPANY

INTER-DEPARTMENT
CORRESPONDENCE

FILE

A.W. Tennant (Contd) - 2 -

As stated in the beginning of my letter that all charges must be fully assessed, therefore the loading and unloading charges which you say are not now being accounted for, but are absorbed through Superintendent's payroll expense, should in future be accounted for by Agent, and this you will arrange along with the wharfage.

When you have made necessary arrangements and worked out a plan and statement that will fill all requirements, you might put instructions to Agent in writing, submitting to me before giving them to Agent. I will have Mr. Cherry approve of the portion he is interested in.

B. Armour
Auditor of Agencies.

1-2-29 26011

S.S. Empress of Japan Voy 11 E. Jany 18/32 V

PREPAID

34129

Port	Ship Sheet	Bill Lading No.	Transf'ror Way-Bill No.	TOTAL	C. P. R. Connections	C. P. R. Proportion	Vessel's Connections	Handling at Vanco'v'r	Vessel's Proportion	TOTA
		B/L	Wharfage assessed	Cargo Rates	Date	Overland W Bill	Billing Reference Destination	Distribution of Local	Vessels	Wharfage Rail abs
Hong Kong	69	774	$ 1.28	Jan 19	C 225	Boston Mass		64	64	
		775	1.63		224	Providence RI		82	81	
		798	51		239	Columbus Ohio		25	26	
		799	2.78		215	Dayton		139	139	
Sheet 21		800	1.39		214	Cincinnati		70	69	
		801	10.72		484	De Troit		536	536	
		811	3.10		C 238	Chicago		155	155	
	55	3959	20.44			C.N.R	1022	1022		
		3957	15.92		589	Winnipeg		796	796	
		3949	18.98		549	"		949	949	
		3972	15.84			C.N.R	792	792		
		3971	14.46	2.17		Local	1446			
		3973	2.62		599	Winnipeg		131	131	
		3975	14.41		548	"		720	721	
		3974	15.15		547	"		758	757	
Shanghai	44	3938	8.21	18	849	Victoria			315	⊗ 1
				19	931	Seattle	260			
				74		Local	246			
Yokohama	7	6824	25		474	Montreal		15	10	
		6842	25		472	Bishop's Crossing		15	10	
			147.94	2.91			57.66	62.69	47.59	

Will check with Warehouse Book and support Dr on Wfs

Will check with Warehouse Book & Support Dr on Wfs

Will check with Warehouse Book & Support Dr on Wfs

In support of Ye Rendered Gainsd Shp

In support of Ye Rendered Gainsd Shp

To Mr Cherry for Clearance Rail Absorption

Empress of Japan 12 W. Jany 30/32

Port	Ship Sheet	Bill Lading No.	Transf'ror Way-Bill No.	TOTAL	C. P. R. Connections	C. P. R. Proportion	Vessel's Connections	Handling at Vanco'v'r	Vessel's Proportion	TOTA
Honolulu	1	167	46	15		Local	46			
Yokohama	2	315	1.10	Jan 15	C 193	South Bend		55	55	
		310	1.83			C.N.R	92	91		
		139				Wharfage In				
		545	25	16	126	Lachute		15	10	
		72	1.00	30 12	1765	Regina	100			
		4400	11.06	19	5060	Chicago		553	553	
	3	4378	25		52474	"		15	10	
		4377	31		"	"		16	15	
		4376	99		"	"	Pool	49	50	
		4374	25		"	"	W4	15	10	
		4368	26		"	"		15	11	
		4366	26		"	"		15	11	
			18.02	45			238	839	725	

1-2-29 26011

S.S. Aorangi Voy 3 N Jany 31st/32

PREPAID

34129

Port	Mfrs Sheet	Bill Lading No.	Transf'ror Way-Bill No.	TOTAL	C. P. R. Connections	C. P. R. Proportion	Vessel's Connections	Handling at Vanco'v'r	Vessel's Proportion	TOTA
		B/L	Wharfage assessed	C/Rates	Overland Billing Reference Date	W/Bill Destination	Distribution of Wharfage Local	Vess Abs.	Rail Abs.	
Honolulu	10	1	$ 5.68	1.70		Local	$ 5.68			
		2	25	05		"	25			
		3	2.82	84		"	2.82			
		5	34	11		"	34			
		6	25	05		"	25			
Sydney	11	-	3.30			C.N.R	1.65	1.65		
		-	25			Local	25			
		-	20.95	12.60		"	20.95			
		-	20.92	12.60		"	20.92			
	13	-	35		Jany 30	826 Toronto		18	17	
		-	1.18			802 Hagersville		59	59	
		-	25.70			339 Newmarket Ont		12.85	12.85	
			$ 81.99				$ 53.11	15.27	13.61	
			27.95							

S.S. Aorangi 4 S. Feby 3rd/32

New Plymouth	6	11				Wharfage In				
Wellington	7	520	25		Jany 19	1563 Hamilton Ont		15	10	
Sura	2	-	64		23	14175 Toronto		32	32	
			89					47	42	

Vancouver, B.C. February 19th, 1932.

B. Arnum, Esq.,
Auditor of Agencies,
Montreal.

M-436746.

Dear Sir:-

Absorbed Wharfage Charges.

Referring to your letter January 27th.
I have selected a few sheets from manifest Empress of Japan 11E & 12 W. also Aorangi 3 N & 4 S as an example in the event of all absorbed wharfage being assessed.

There is not sufficient space on manifest forms that would enable agent to intelligently insert all the information required. In fact, as you know, there is scant space for inserting the terminal charges involved. I therefore consider that a separate statement will have to be prepared by agent, and am attaching a draft of what I consider would be required to fill requirements.

It would be necessary to insert wharfage against every individual shipment (excepting where inward B.C.C.S. billing included wharfage) on the copy of manifest sent your office, and again on the copy retained by agent.

The attached statement would then be made up, showing wharfage assessed against each shipment and how collected or cleared. Three copies of this statement to be made. One to be attached to B/S in support of debit taken (which would agree with figures shown on manifest) to be shown on B/S as follows, and would replace the present statement that is being sent you:-

Wharfage, Local Delivery	$ 37.66	
..absorbed by vessel.	62.69	
.. .. Rail.	47.59	$147.94

One copy to go to Mr. Cherry in support of agent's application for clearance, $47.59, and the third to be retained by agent.

Mr. Cherry can confirm, through your office, that $147.94 was duly taken to debit, and that the division of absorption between vessel and rail was properly distributed by agent. I also trust that reference to revenue billing, without showing weight and revenue,

CANADIAN PACIFIC RAILWAY COMPANY

LAND DEPARTMENT

VANCOUVER, B. C.
April 15th, 1931

.....

.....

.....

At an Audit of this Department on **APRIL 14TH, 1931,** your Contract No. .....

Lots ..... Block ..... D. L. .....

.....

stands as under: Total Sale Price $ .....

PAYMENTS MADE

DATE	PRINCIPAL	INTEREST	TOTAL	DATE	PRINCIPAL	INTEREST	TOTAL
Balance of Principal Unpaid				Balance of Principal Unpaid			

Will you kindly certify to the correctness of above payments and **RETURN PROMPTLY** in the enclosed envelope. All cheques should be made payable to order of Canadian Pacific Railway Company and remitted to Land Agent, Vancouver, B. C.

Yours truly,

2. B. Arnum, Esq.,

will be sufficient evidence to enable that gentleman to clear.

It will still be necessary for agent to make up tonnage statement showing how the assessment against vessel is arrived at, and the figures so arrived at should correspond (within a few cents) with amount shown on the attached statement form; i.e $62.69. Such statement would, of course, cover the entire manifest and result in the one application to Mr. Cherry. Any traffic diverted after the close of manifest would be covered by individual applications to that gentleman as at present.

You will note that I have not disturbed the 15¢ minimum charged to vessel. This is the charge agreed to under Wharf Operators' Agreement, and it would perhaps not be advisable to discriminate in favor of C.P.S. & C.A.Line by each line absorbing the proper 50% -12½ ¢.

I have also provided a column for carg rates. This is not required in connection with the subject at issue, but it would support debit taken on B/S for such collections, provide a check against warehouse figures, and make it unnecessary to make up another statement in support of debit placed.

Please refer to item $3.15 (X) E/Japan 11E. You will note that this is the only absorption from B.C.C.S. revenue. This due to the fact that the transhipment rate of $2.75 per ton includes wharfage. In order to confine absorption to rail revenue only, I would suggest that agent split the rate and waybill as 2.25, wharfage 50, advancing the latter charge to clear his debit.

I might also draw your attention to the fact that wharfage minimum of 25¢ absorbed by vessel and rail, covering shipments ex pool cars, is an inflated charge if we were balancing out wharfage on the basis of weight billed inward on such car. For example: A pool car may be covered by 40 ladings, and 10 shipments out of the 40 carry a weight of 200 lbs or less. Wharfage on (say) this 2000 lbs would actually be 50¢, but we would collect from vessel $1.50 and rail would absorb $1.00.

This was one of the points in mind when previously referring to the difficulty of handling that traffic. However, if Mr. Cherry will not be concerned in weight and revenue, and will be satisfied with reference to revenue billing, the proposed statement

CANADIAN PACIFIC RAILWAY COMPANY

LAND DEPARTMENT

VANCOUVER, B. C.
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Yours truly,

3. B. Arnum, Esq.,

should fill all requirements.

The additional work involved will be the placing of wharfage on two sets of manifests against all overland shipments and making up the attached statement.

The revenue billing reference on imports cane be obtained from the loading slips, and the manifest gives all reference to revenue billing on exports. It is therefore not necessary for agent to look up the actual outward and inward rail billing when compiling this statement.

While the staff is cut to the very bone, I am satisfied that this change can be handled by the present staff, but when business is normal I am sure this additional detail will result in an additional clerk at this office.

When previously writing you, I was under the impression that the proposed change was to enable your office to have a proper check on wharfage as accounted for by agent. When discussing the matter with Mr.F.J.Robertson, a few days ago, I am given to understand that the change advocated is to conform with tariff rates and regulations.

If such is the case, I might point out that all loading and unloading of import and export traffic, covered by overland billing, is also subject to tariff rate (also wharf agreement) of 40 to 80 ¢ per ton. Such work is absorbed through Supt's payroll expense, or by payment to Stevedoring Company, but no debit is placed.

I see no difference between this and the assessment of wharfage, and if we undertake to account that tariff charge and obtain clearance through Mr. Cherry, it will certainly involve additional clerical expense. I therefore think that this question of absorbed wharfage should be re-considered.

Yours truly,

T.A.

CANADIAN PACIFIC RAILWAY COMPANY

LAND DEPARTMENT

VANCOUVER, B. C.
April 15th, 1931

.....

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At an Audit of this Department on **APRIL 14TH, 1931,** your Contract No. .....

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stands as under: Total Sale Price $ .....

PAYMENTS MADE

DATE	PRINCIPAL	INTEREST	TOTAL	DATE	PRINCIPAL	INTEREST	TOTAL
Balance of Principal Unpaid				Balance of Principal Unpaid			

Will you kindly certify to the correctness of above payments and **RETURN PROMPTLY** in the enclosed envelope. All cheques should be made payable to order of Canadian Pacific Railway Company and remitted to Land Agent, Vancouver, B. C.

Yours truly,

Empress of Japan Voy 11 Fr Jany 18/32

Port	Mft Sheet	B/L	Wharfage assessed	Cargo Rates	Overland Billing Reference Date	W Bill	Destination	Distribution of Wharfage Local	Vessels	Rail abs
Hong Kong	69	774	$ 128		Jan 19	C 225	Boston Mass		64	64
		775	163			224	Providence RI		82	81
		798	51			239	Columbus Ohio		25	26
		799	278			215	Dayton		139	139
		800	139			214	Cincinnati		70	69
		801	1072			484	De Troit		536	536
		811	310			C 238	Chicago		155	155
	55	3959	2044				C N R	1022	1022	
		3957	1592			589	Winnipeg		796	796
		3949	1898			549	"		949	949
		3972	1584				C N R	792	792	
		3971	1446	2.17			Local	1446		
		3973	262			599	Winnipeg		131	131
		3975	1441			548	"		720	721
		3974	1515			547	"		758	757
Shanghai	44	3938	821		18	849	Victoria			315 ⊗ 1
					19	931	Seattle	260		
				74			Local	246		
Yokohama	7	6824	25			474	Montreal		15	10
		6842	25			472	Bishop's Crossing		15	10
			14794	2.91				3766	6269	4759

Wire agree with wharfage claim shown on Mfs | Wire check with Warehouse Book and support Dr on Bfs | Wire check with Warehouse Book & Support Dr on Bfs | In support of Re Rendered Gamma Ship | To Mr. Cherry for Clearance Rail Absorption

Empress of Japan 12 W. Jany 30 c/32

Port	Mft Sheet	B/L	Wharfage assessed	Cargo Rates	Overland Billing Reference Date	W Bill	Destination	Distribution of Wharfage Local	Vessels	Rail abs
Honolulu	1	167	46	15			Local	46		
Yokohama	2	315	110		Jan 15	C 193	South Bend		55	55
		310	183				C N R	92	91	
		139					Wharfage In			
		545	25		16	126	Lachute		15	10
		72	100	30	12	1765	Regina	100		
		4400	1106		19	5060	Chicago		553	553
	3	4378	25			52474	"		15	10
		4377	31			"	"		16	15
		4376	99			"	"	Pool Car	49	50
		4374	25			"	"		15	10
		4368	26			"	"		15	11
		4366	26			"	"		15	11
			1802	45				238	839	725

Aorangi Voy 3 N Jany 31st/32

Port	Mfs Sheet	B/L	Wharfage Assessed	C/Rates	Overland Billing Reference Date	W/Bill	Destination	Distribution of Wharfage Local	Vers abs	Rail abs
Honolulu	10	1	$ 5.68	1.70			Local	$ 5.68		
		2	25	05			"	25		
		3	2.82	84			"	2.82		
		5	34	11			"	34		
		6	25	05			"	25		
Sydney	11	–	3.30				C N R	1.65	1.65	
		–	25				Local	25		
		–	20.95	12.60			"	20.95		
		–	20.92	12.60			"	20.92		
	13	–	35		Jany 30	826	Toronto		18	17
		–	1.18			802	Hagersville		59	59
		–	25.70			@ 339	Newmarket Ont		12.85	12.85
			$ 81.99					$ 53.11	15.27	13.61
				27.95						

SS Aorangi 4 S. Feby 3rd/32

New Plymouth	6	11				Wharfage In			
Wellington	7	520	25	Jany 19	1563	Hamilton Ont		15	10
Dura	2	–	64	23	14175	Toronto		32	32
			89					47	42

1-2-29 26011

S.S. VOY. No. DATE Jany 19

PREPAID — COLLECT

34129

	Bill Lading No.	Transf'ror Way-Bill No.	TOTAL	C. P. R. Connections	C. P. R. Proportion	Vessel's Connections	Handling at Vanco'v'r	Vessel's Proportion
		Lots	C/R Oakland via C/R	C		Dest Groceteria		
						Local	Vanc'v'r	Rail ab.
Hong Kong 27/69	77H	1.28	Jany 19	225	Boston		64	64
	775	1.63		224	Providence		82	81
	798	51		239	Calumet Mich		25	26
	799	278		215	Dayton		139	139
	800	139		214	Cincinnati		70	69
	801	1072		48H	De Moit		536	536
	811	310		C 238	Chicago		155	155
27/55	3959	2044			C/L	1022	1022	
	3957	1592		589	Winnipeg		796	796
	3949	1898		549	"		949	949
	3972	1884			C/L	792	792	
	3971	1446	217			1446		
	2973	262		599	Winnipeg		131	131
	2975	1441		548	"		720	721
	3974	1515		549	"		758	757
Shanghai 15/44	3938	821	18	849	Victoria			315
			19	931	Seattle	260		
			74		Local	246		
Yokohama 7/	682H	25		47H	Montreal		18	10
	6842	25		472	Bishop, Vermont		18	10
		147.94	291			3966	6269	4739

E Japan 1210 Jan 30

Honolulu	1	167	46	15	Local		46		
"	2	3165	160		Jan 15 503 Seattle				
		315	183		Br. Port		92	91	
		139			Shanghai via				
		545	25		Jan 16 126 Kaelinli			15	10
		72	100	30 - 12	1765 Nigeria		100		
		4400	11.06	- 19	5060 Chicago			553	553
	3	4378	25		5349H "			15	10
		4377	31		" "			16	15
		4376	99		" "			49	50
		4374	25		" "			15	10
		4368	26		" "			15	11
		4366	26		" "			15	11
			1802	46			238	839	725

	TOTAL	C. P. R. Connect.	C. P. R. Proportion	Vessel's Connections	Handling at Vanco'v'r	Vessel's Proportion	Local	Vessels ab.	Rail
			C/L	C/L	Hdlg				
Honolulu	10	1	568	170	739		568		
		2	25	05	25		25		
		3	282	84	366		282		
		5	30	4	44		30		
		1	25	05	25		25		
Sydney 11		-	330		Can		165	165	
		-	25		25		25		
		-	2095	1760	2095		2095		
		-	2092	1760	2092		2292		
	13	-	35		Jan 30 836 Toronto			18	17
		-	118		802 Hagersville			59	59
		-	2570		C 339 Newmarket Ont			1285	1285
			8199				5311	1527	1361

Leave Blanks" out be used by agt for meeting o/s trip.

E Japan 11 Jan 29 Oranji 3 Jan Dan George

Yokohama 10 to rate includes trip room assured with Purser. Would like an order to mystere as 25/10 advancing 50% 10 Can agents upon debit if not go in Jap

In support M/S 9 Power Tacoma with cotton from

Jan 16 Tacoma with cotton from

Orange 45 Foley 3

Newplymouth ~~Auckland~~	6	~~M~~					
	7	X-11		Cohanizy Dr			
		~~F~~					
			cf	✓		Vers abs	Rail abs
Wellington	7	520	25	Jan 19 1563	Hamilton Ont	15	10
Aura	~~XII~~ 2		64	Jan 23	Toronto 14175	32	32

Manifest Reference	Sheet	B/L	Wharfage acc.d	Way Bill Reference			Wharfage distributed				Remarks
							Wyfr	Local	Vessel abov	Rail abov	
Hong Kong	1	2769	1.50	Feby 2.	1484	New York			75	75	
		2770	25					25			
		2771	0.90	✓	12160	Toronto	1120		14	14	
					✓	✓	1180		15	14	
					Local Dely.			33			
		2772	1.00	✓	1485	Chicago			50	50	

Printed in Canada

FORM 101

JSH/RB

CANADIAN PACIFIC RAILWAY COMPANY

INTER-DEPARTMENT CORRESPONDENCE

FILE M - 4 3 6 7 4 6.

Montreal, Jan. 27th. 1932.

A.W. Tennant Esq.,
Travelling Auditor,
Vancouver, B.C.

Absorbed Wharfage Charges.

Referring to your letter of Jan. 9th.

It has been decided that full wharfage charges as per tariff, must be taken to special debit by Agent and clearance obtained through Freight Claims Auditor for portion to be absorbed.

I will give Agent full instructions by letter, but before doing so, I would like you to give me a little further information to enable me to decide what information and documents will be necessary to support the claim.

In the ordinary course, Agent would require to write up a full statement of Billing, but in the case at Vancouver Wharf, would it be possible to have an extra legible copy of manifest to use, and could all the items of one steamer be cleared up at once? The manifests I would understand, would give waybill references which would be essential in claim. Please show how this would work out with Pool Carloads.

After we have disposed of this main feature, the other points brought out in your letters will be dealt with.

B. Armour
Auditor of Agencies.

FSH 1

Vancouver, B.C. January 9th,1932.

B. Arnum, Esq.,
Auditor of Agencies,
Montreal.

M-436746.

Dear Sir:-

Absorbed Wharfage Charges.

Referring to yours December 22nd.

As explained in my letter November 27th, you are in a position to confirm that agent takes correct debit for the 50% wharfage due from ship on all outward manifests, and I am presuming that you only require the detail of work involved if full debit be taken for all wharfage assessable on inward manifests.

I have prepared the attached statement covering the Empress of Japan 10 E. manifest, and I think the following remarks will enable you to arrive at information required.

I have eliminated all sheets of manifest on which full local ~~wharfage~~ wharfage was assessed, and which amounts were duly collected in some direction, or cleared through Mr. Cherry account re-shipment overland after the closing of manifest.

Statement shows that the 50% absorbed by vessel totalled $311.25, and, with one exception, this represents the exact amount to be absorbed by our rail line. The exception refers to the minimum charge of 15¢ absorbed by ship. The proper minimum charge against ship should be 12½ ¢ and if minimums were adjusted on this basis, agent's application to Mr. Cherry would be for clearance of exactly the same amount as collected from vessel.

If full debit be taken for all wharfage on overland shipments I see no necessity for applying to Mr. Cherry. Full debit on overland, in this instance, would be $622.50, collection $311.25 from C.P.S.S. and agent take special credit for $311.25 as rail absorption.

The present minimum charge of 15¢ assessed against ship permits 600 lbs or less @ 50¢ wharfage rate and 300 lbs @ $1.00 rate to apply. If you agree ti charge ship with the proper minimum of 12½ ¢, weights taking minimums would then be 500 lbs @ 50 and 250 lbs @ 1.00. The net result would be that the number of minimums assessed against ship would be less, but weights would be increased, and the net difference to be absorbed by rail, instead of vessel, would not exceed One Dollar per manifest.

2. B. Arnum, Esq.,

Wharfage debits for each manifest would be covered by two statements. one covering assessments collected a/c local or short haul shipments, and the other would cover the full assessment on all overland traffic. Agent would continue to send you the statement detailing the 50% assessable against ship, and an equal amount would represent our rail absorption, which should be cleared by Special credit or by application to Mr. Cherry.

Every shipment on manifest would thus show that full wharfage had been assessed, regardless of whether collected or absorbed, and you would not be left in doubt as to debit placed by agent.

However, the attached statement shows that overland shipments involved 241 waybills, and if application is to be made to Mr. Cherry, statement of billing or copies of waybills will have to be provided.

It will be an easy matter to provide an extra tissue copy of all overland waybills covering shipments ex C.P.S. & C.A.Line Steamers, but, owing to the use of blanket waybill forms, these would not always run in the order of manifest. For example: three consignments on a waybill may apply against manifest sheet number 42 but a fourth consignment on that waybill be covered by sheet number 55. It would be a little difficult to match up waybills against manifest statement when checking.

Owing to the fact that all rail billing is on a weight basis, but wharage assessed on manifest on both weight or measurement, it will be rather difficult to show Mr. Cherry why clearance for a specific amount should be granted. The attached copies of Hong Kong manifest a/c ladings 606 & 620 and rail waybills 12315 & 12354 will better explain the situation. To provide Mr. Cherry with an intelligent reason for clearance of amount requested agent would have to submit F.349 along lines as per attached? There were ten such mixed wharfage assessments on this particular manifest.

It would seem to me that if your office verified the fact that 100% wharfage was taken to debit by agent and the proper 50% charged to vessel, you could reasonably pass agent's special credit for an equal amount as representing the true rail absorption. ~~xxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx~~ You would however have to be supplied with reference to billing, or with copies of billing, to verify that the proper assessment had been made against vessel. It would be possible for an item to appear as under overland billing, the ship being charged with 50% and rail with 50%, whereas that particular consignment may have actually been for

local delivery or short haul and chargeable against consignee. Copies of billing attached to statement of amount collected from vessel would provide evidence that all consignments had actually moved overland long haul.

Please advise if you require similar information in connection with an outward manifest. As already explained, the statements required in support of rail absorption on pool car exports would involve serious detail.

Notations (1) to (4) at foot of attached statement would indicate that quite a number of errors are made in the assessments made against ship. I also found that clerks handling this statement have been allowing ;
624 lbs @ 50¢ to apply as minimum of 15¢ against ship, and
312 lbs @ 1.00 .. ..
whereas weights of 600 lbs and 300 lbs covered this minimum charge.

Clerks appear to have established the above weights in connection with the collection of absorbed handling charges, which rate is however 40¢ per ton instead of 50¢. Correct weights to apply against this 15¢ minimum will be used in future, but I think it would be advisable to adjust the minimum to its proper basis of 12½ cents.

Yours truly,

T.A.

Printed in Canada

FORM 101

JSH/RB

CANADIAN PACIFIC RAILWAY COMPANY

INTER-DEPARTMENT
CORRESPONDENCE

FILE M - 4 3 6 7 4 6.

Montreal, Dec. 22nd. 1931.

A.W. Tennant Esq.,
Travelling Auditor,
Vancouver, B.C.

Absorbed Wharfage Charges.

Referring to your letter of Nov. 27th. 1931.

Before making a definite decision in regard to Agent taking special debit for full wharfage charges, I would like you to take an average steamer's manifest and work up a statement of all the wharfage assessable, showing what statements and particulars would be necessary to support claim or claims for the wharfage absorbed out of rail earnings. This would give a fairly good idea, how much extra work would be involved by Agent and Freight Claims Department.

I have the various files you refer to, but they do not go back to the dates you mention. If the letters you refer to have any bearing on this particular point, you might send me copies with your reply.

B. Armour
Auditor of Agencies.

JSH

Vancouver, B.C. November 27th,1931.

B. Arnum , Esq.,
Auditor of Agencies,
Montreal.

M-436746.

Dear Sir:-

Absorbed Wharfage Charges.

Referring to your letter November 6th.

I am satisfied that this point was fully considered, when the absorption by rail lines came into effect in 1922?, and that agent was instructed to take debit only for the actual wharfage collections.

The question of terminal charges appears to have been dealt with under various file numbers, but I regret being unable to refer you to the ruling on this particular point.

However, the following file references to correspondence carried on prior to change in 1922 may place you in a position to locate somthing further on this subject;-

J-935605)
J-932520) Last letter on my file dated Dec.14th,1916, in reply to mine yours of Nov.27th.

G-866718 Last letter on my file is yours of Nov.21st,1919, in reply to mine of October 1st.

G- 3453 Last letter on my file October 28th,1918, in reply to yours 8th

The suggestion that agent take debit for all absorbed wharfage, and obtain clearance through Mr. Cherry, presents quite a problem and such a change would involve an unreasonable amount of detail work for both agent and Mr. Cherry.

I can realize that the present douments and statements attached to balance sheet make it very difficult for you to verify debits account wharfage, Mr. Bridger now getting detail that was previously sent your office. However, I think that your chief trouble is the verification of wharfage earnings on the inward manifests.

Outward Manifest - E/Asia 97 W. B/Sheet Oct.31st.

I think you will agree that you are in a position to positively confirm that agent takes debit for all wharfage due.

CANADIAN PACIFIC RAILWAY COMPANY

LAND DEPARTMENT

VANCOUVER, B. C.
April 15th, 1931

.....

.....

.....

At an Audit of this Department on **APRIL 14TH, 1931,** your Contract No. .....

Lots ..... Block ..... D. L. .....

.....

stands as under: Total Sale Price $ .....

PAYMENTS MADE

DATE	PRINCIPAL	INTEREST	TOTAL	DATE	PRINCIPAL	INTEREST	TOTAL
Balance of Principal Unpaid				Balance of Principal Unpaid			

Will you kindly certify to the correctness of above payments and **RETURN PROMPTLY** in the enclosed envelope. All cheques should be made payable to order of Canadian Pacific Railway Company and remitted to Land Agent, Vancouver, B. C.

Yours truly,

NEWTON J. KER

2. B. Arnum, Esq.,

By use of statements sent you -Local Wharfage $579.01 and Wharfage absorbed by vessel $222.11 - you can verify that every shipment on manifest has been properly taken care of on either of the above statements, and you should be in a position to know that such assessments are in order.

If agent be obliged to take debit for the 50% wharfage absorbed by rail, it would be necessary that statement of billing covering all overland be sent Mr. Cherry. This might not appear to be a very serious matter covering individual rail billing against individual ladings on manifest, but the handling of Pool Carloads from New York and Chicago would involve a serious amount of detail.

Contents of pool cars covers shipments manifested to C.P.S. and C.A.Line Steamers, and may involve three steamers before all shipments are disposed of. With minimums and dead weights involved, you can appreciate the difficulty in providing Mr. Cherry with evidence to enable him to clear absorbed wharfage.

I would advise that the accountant, for his own information, makes a pencil notation at foot of each manifest sheet on copy retained for office record. For example, sheet #1 shows:-

O/L	Mins.	Local
2290	1	49000
	1	
	1	
	3	

This shows at a glance that the five shipments on that sheet were distributed as 2290 lbs & 3 minimums absorbed by vessel (Pt $222.11) and 49000 lbs at full wharfage (Pt $579.01). Such distribution on your copy of manifest would materially assist you in verifying debits taken, and I have requested accountant to do so. This will be shown on manifest E/Japan 11 W B/S.Dec.7th, and you can advise if this is helpful.

Inward Manifest, E/Asia 96 E. B/Sheet Oct.14th.

I can appreciate your difficulties in verifying agent's wharfage debits on above, and, in fact, am obliged to admit that you in a number of instances do not know how shipments were handled at Vancouver.

A distribution of assessemnts is made on the copy of manifest retained by agent, and the same information on your copy would, no doubt, be very helpful to you. The attached memo. shows the

CANADIAN PACIFIC RAILWAY COMPANY

LAND DEPARTMENT

VANCOUVER, B. C.
April 15th, 1931

.....

.....

.....

At an Audit of this Department on **APRIL 14TH, 1931,** your Contract No.....

Lots..... Block..... D. L.....

.....

stands as under: Total Sale Price $.....

PAYMENTS MADE

DATE	PRINCIPAL	INTEREST	TOTAL	DATE	PRINCIPAL	INTEREST	TOTAL
Balance of Principal Unpaid				Balance of Principal Unpaid			

Will you kindly certify to the correctness of above payments and **RETURN PROMPTLY** in the enclosed envelope. All cheques should be made payable to order of Canadian Pacific Railway Company and remitted to Land Agent, Vancouver, B. C.

Yours truly,

3. B. Arnum, Esq.,

detail of sheet #24, and it would be very easy to check the manifest against this summary. I am having accountant so mark your copy of E/Japan 10 E., B/S. 30th, and you can advise if this assists you.

I might also mention that on the copy sent Mr. Bridger the waybill number is, for accountant's convenience in posting etc., shown on the left hand margin of manifest against each shipment, but I do not consider that such limited information would be of any value to you.

It is reasonable for you to assume that all shipments destined to a rail destination had so moved, and therefore only 50% of wharfage is assessable on shipments east of the Man.-Sask. boundary. The fact that such assessments appear on vessel absorption (Pt $316.54) would confirm that vessel was absorbing and was therefore not a local wharfage proposition.

However, you have no evidence as to what shipments moved over C.N.Rly. or other rail lines, on which agent should debit 50% against vessel and 50% against connecting rail line. See last three items, Hong Kong Sheet 83. If not definitely routed via C.N.R. you do not know how shipments moved out of Vancouver.

Also see Kobe Sheet #43, Bs/L.7307 & 7273. On these optional shipments you should have some reference to rail billing unless full wharfage is assessed. In these particular instances the broker paid full terminals and will re-claim on us for any tonnage reforwarded overland.

The remark "overland" against shipments shown for local delivery at Vancouver is scant evidence that same were not delivered locally, and your only check is the fact that vessel was charged 50%.

A similar doubtful situation arises in connection with cargo for discharge at Victoria, unless you check up that agent's special debit for credit of Rithet Dock. Victoria shipments are quite frequently discharged here, and we take wharfage and lighterage out of vessel earnings.

The paster form formerly used gave full reference to all overland billing, and a complete check of terminals was thereby made possible.

If you decide that full wharfage will have to be assessed on manifests it will perhaps be just as easy to revert to use of the paster form, instead of statement of billing to Mr. Cherry. Clearance through the latter would only involve one application to each manifest, but the making up of F.349 would be quite a task.

Vancouver deliveries to brokers, for distribution, results in many claims, which we cannot get away from in any case.

CANADIAN PACIFIC RAILWAY COMPANY

LAND DEPARTMENT

VANCOUVER, B. C.

April 15th, 1931

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At an Audit of this Department on **APRIL 14TH, 1931,** your Contract No. .....

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Yours truly,

4. B. Arnum, Esq.,

When brokers supply re-forwarding instructions, before the closing of manifest, the wharfage is adjusted on manifest and not collected, but a large percentage is handled by reclaims. This necessitates refunds, collections from vessel and Harbour Commissioners, and application to Mr. Cherry.

I would strongly recommend that you do not require agent to take debit for rail absorptions on outbound manifests. Am also of the opinion that the possible chance of losing any revenue on the inbound manifest is limited, and would not cover the expense of work involved in handling through Mr. Cherry.

Yours truly,

T.A.

CANADIAN PACIFIC RAILWAY COMPANY

LAND DEPARTMENT

VANCOUVER, B. C.
April 15th, 1931

.....

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At an Audit of this Department on **APRIL 14TH, 1931,** your Contract No.....

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stands as under: Total Sale Price $.....

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DATE	PRINCIPAL	INTEREST	TOTAL	DATE	PRINCIPAL	INTEREST	TOTAL
Balance of Principal Unpaid				Balance of Principal Unpaid			

Will you kindly certify to the correctness of above payments and **RETURN PROMPTLY** in the enclosed envelope. All cheques should be made payable to order of Canadian Pacific Railway Company and remitted to Land Agent, Vancouver, B. C.

Yours truly,

PRINTED IN CANADA

FORM 103

CANADIAN PACIFIC RAILWAY COMPANY

Masia 96 E. Sept 25th Hong Kong Sheet $24
Agents $100

1/2 wkf 25c Per ton		1/2 wkf 50c Per ton		wkf 15c	
WEIGHT	MEAST	COMMODITY	MAXIMUM	MINIMUM	
220	8	97	220		1
1053	6	174	523		1
276	18	134	64		
822		52	943		
203		1087	129		
935			554		
720			153		
240			162		
82			338		
504			222		
286			336		
156			1888		
747					
6246	32	1544	5556		2

Part of $316.54 Wharfage - As Per Statement attached to B/S Oct 14.
and charged Ops thro Audit -

Outward Mfst - E/Assa 97 W Oct 24. Sheet 1 to be [illegible] Oct 31

Statement attached to Mfst shows

Wharfage @ 579.01 ~~[illegible]~~ represents full tariff wlfe on all local & short haul shipments - also 50% wlfe as collected from County Rail Line.

222.11 represents 50% wlfe absorbed by ~~[illegible]~~ vessel on overland traffic

Particulars shown on each shipment manifested should enable you to positively confirm the wlfe taken to a/c by Aft is correct. ~~It is perhaps~~ Earnings being assessable ~~under~~ as follows.

(1) - Ex CPR Long haul - W/B reference fully shown, and you are in a position to know that 50% only is assessable for collection from vessel. [Part @ 222.11]

(2) Any shipments ex Con Line (long haul) is so clearly shown on mfst, and 50% wlfe is assessable (Pt @ 579.01 [illegible]) and 50% (Part @ 222.11)

(3) Any shipments ex water haul quotes all necessary ref ~~[illegible]~~ to enable you to know that wlfe was ~~earned~~ assessed in bound, and therefore not assess outbound.

(4) Local Ladings = Salmon Ex Lot # no wlfe assessable Salmon ex Rail Pier - assess 30c per ton (Pt @ 222.11) All other local ladings full wlfe assessable (Pt 579.01)

(5) - Ex Rail - West Man - Sask Bldg - Full wharfage assess Pt 579.01

At an examination of the Accounts of our Agent at ..... Station, made ..... 19..... the following unsettled bills were found charged to your account:

979 53

Date	Inwards Pro. No.	Outwards W. B. No.	Car No.	To or From	Amount	Remarks
June 30	P Paid	20795		Ladysmith	1 09	
		C 5529		Canford	82	
		5528		Nicola	84	
		20794		Victoria	46 25	
				Inwards Fr.		
July 6.	7/1153		271166	Nicola	64 53	
	1148		265060	"	61 12	
	1157		271483	"	64 11	
	1145		266650	Kamloops	70 89	
	1149		267368	Nicola	64 67	
	1146		269120	"	64 81	
	1147		270561	"	63 25	
	1150		267400	"	61 51	
	1156		264668	"	62 21	
	1152		271547	"	62 80	
	1154		267420	"	61 23	
	1151		267102	"	56 75	
	1155		266202	"	61 51	
5	622		285373	Edmonton	261 32	1 25853
	9		46098	Pt Tupper	502 83	1 4
	379			Hamilton	8 18	
	212			Ashcroft	2 27	

There is too much too. Check P. BURNS & CO. LIMITED per Payment R Parker in reduced

115703

To enable me to verify our Agent's Account, will you please compare this statement with your books, and, if found correct, affix your signature below, returning report to me in the enclosed envelope, and oblige,

Yours truly, 862252

PRINTED IN CANADA FORM 103 B/S

CANADIAN PACIFIC RAILWAY COMPANY

Alasia 97 W Oct 24/31 - Sheet 1/60 Oct 31st

Total whf. $579.01 Full ant local whf - and ½ whf ex coulines -

222.11 Abs whf - as per whf & Hdg State

Outward infor shows

(1st) Pro & M B Ref & S/Point, so that you are in a position to know that it was opr haul and rail absorbed 50%.

(2) Anything Ex a coulin long haul plainly shows so you are in a position to know that 50% shd go to debt for cold from rail coun -

(3) Anything Ex water haul gives all necessary ref to show whf earned on inward movement & nothing has sd out

(4) Anything on local ladings - suf - Exp & full whf ass - Excepting Salmon Ex Lot # on which Pro Mmd - Salm Ex ~~[illegible]~~ Bull Pier 1. full local whf is 25. which is abs by Shp

(5) - Sabin State 222.11 covers all other whf - ?

By Nil of State ($222.11) collection from Vis =

Summary shown on Office Copy Sheet 1 of x min Local

2290 1 49000 - 12 x

1

1

3

Ck Line Steamer on same basis —
and any other S/S Line when Rate [illegible] on
[illegible]

PRINTED IN CANADA

FORM 103

CANADIAN PACIFIC RAILWAY COMPANY

Oct 12

Wkfe & Hdg stats - E/Asia 96 E - and to B/S Oct 14

1/2 wkf abs by vessel $316.52 - as per detail

Mfst 111 Pages :: If debit placed for full wkf due Dock

Regardless of abs

316.54 × call op.
Tol of ~~50%~~ wkf 50%
787.82 × collected by agt - rabs by clerk on sale of land [illegible]
110436 total
316.52 = ~~Small [illegible] would be call for CNR~~
14209 total wkfe on entire mfst

316.52 would be for abs & clerk - less any
Shipts handed ~~CNR~~ [illegible] line
of land.

add work of placing details on 111 Pages

Remarks on mfst "O/Land" against shipments ~~[illegible]~~ con
Vana.

S/S do not now attract 50% wkf on pts west Man - Sask Bdy

Sheet 43 Kola B/S 7307 wkf 110 C/R 16 - O.C. Paint - Canada
7273 " 251 - 15 " "
Took local deliv. and would reclaim if any
fwd O/L. Your office no ck on the if not ass

PRINTED IN CANADA FORM 103

CANADIAN PACIFIC RAILWAY COMPANY

HK - Sheet 83 - ~~Bth~~ last 3 item via C.N.R. 1/2 wkg only - dist 4 Reg unless shown your office could preserve gone off via CPR & ads

Rail O/B reference (no only) is shown on left hand margin on copy of infor sent E&B. but same inf not on copy sent you.

Pro No. L/S no. are shown on copy sent E&B. but not on yours.

* Sheet ~~#~~ 1 Vedin B.C. disc - you do not know

1 65-6-7 Main Vear

105

Split Local - Pt O/L - Pt assume

PRINTED IN CANADA FORM 103

CANADIAN PACIFIC RAILWAY COMPANY

If full debit has to be placed firstly on all of Land frt - East of the Man - Sask Bdy - would be necessary. Give N.J.C. State of in billing

(3)

Inward mfr. E Japan 10 E - now closing B/S 30/11 - Stamp will be used. to enable you follow & verify against stat sent in -

Inter All Vessels ~~Cont~~ Via Panama - Full Tel cfs ass no abs

(N/B)

Printed in Canada

FORM 101

JSH/RB

CANADIAN PACIFIC RAILWAY COMPANY

INTER-DEPARTMENT CORRESPONDENCE

FILE M - 4 3 6 7 4 6.

Montreal, Nov. 6th. 1931.

A.W. Tennant Esq.,
Travelling Auditor,
Vancouver, B.C.

Absorbed Wharfage Charges.

The question of Agent Vancouver Wharf only taking special debit for wharfage collectable, where we absorb certain proportions out of rail earnings, has been up from time to time. Your last remarks in letter May 13th. 1931.

I am unable to find any definite instructions, or when and why this practice came into effect. No doubt, as you say, it was to avoid claims.

I would like your present views on this matter, as to about how many claims would be involved, if Agent was instructed to discontimue the old practice and take special debit for this wharfage revemue, as called for in the tariff. It seems to me these absorptions could be combined in a certain number of claims for the week or month.

BH

B. Armitage
Auditor of Agencies.

Vancouver, B.C. May 13th, 1931.

B. Arnum, Esq.,
Auditor of Agencies,
Montreal.

M-436746.

Dear Sir:-

Your Memo

I am herewith returning all papers enclosed with yours of May 6th.

(1). S/Dr. ½ wharfage.59¢ is correct as per Sub-Scetion E, Page 42, Tariff W 64 . Steamship carriers will not absorb 50% of wharfage on shipments west of Saskatchewan-Manitoba boundary. Rail Lines absorb 50% and balance advanced against shipments. To avoid claims, debit is taken only for amount collectable, and agent will in future make notations on manifest against such items for your information.

(2). When the 50% wharfage is absorbed by C.P.R., debit is taken only for the half wharfage collectable from vessel or consignee. In all other cases full wharfage is assessed and collection made from Rail Line, Steamer Line, or from consignee.

Shipment referred to was ex rail haul into Seattle. Agent assessed our full wharfage, deducting 50% of same in settlement with the Border Line, causing that company to adjust with rail line at Seattle. The balance was protected on the outward movement and absorbed by vessel.

Agent is only obliged to apply to Mr. Cherry when the shipments load over an outside dock -ex C.P.R. long haul -or where shipments were assessed full wharfage inward but afterwards moved long haul over our xx line.

Agent has been instructed to make a summary of "Freight ex Steamers"-also wharfage- and attach to manifest for your information in future. In the past, no particular attention has been paid to alteration of steamer charges on manifest sent your office. Such total is arrived at from warehouse book entries, and the wharfage, which is our chief interest, summarized as per memo on back of last sheet of manifest. In other words; the manifest is sent you for check on wharfage and not in support of charges due steamer.

Yours truly,

T.A.

CANADIAN PACIFIC RAILWAY COMPANY

LAND DEPARTMENT

VANCOUVER, B. C.
February 1st, 1929

.....

.....

.....

At an Audit of this Department on **JANUARY 31st, 1929,** your Contract No.....

Lots..... Block..... D. L.....

.....

stands as under: Total Sale Price $.....

PAYMENTS MADE

DATE	PRINCIPAL	INTEREST	TOTAL	DATE	PRINCIPAL	INTEREST	TOTAL
Balance of Principal Unpaid							

Will you kindly certify to the correctness of above payments and **RETURN PROMPTLY** in the enclosed envelope. All cheques should be made payable to order of Canadian Pacific Railway Company and remitted to Land Agent, Vancouver, B. C.

Yours truly,

NEWTON J. KER,
Land Agent

Certified Correct:

.....

Date.....

Printed in Canada.
PLACE SPECIAL SERVICE PASTERS HERE

105. CANADIAN PACIFIC RAILWAY COMPANY 105.

FREIGHT WAYBILL—PREFERRED MOVEMENT

Form 467

STOP THIS CAR AT | FOR | WEIGHT IN TONS: GROSS | NET

LS 218

CAR INITIAL AND N: CP 2833 | C. L. TRANSFERRED TO OR L. C. L. LOADING No.: S/JOW | DATE: NOV 25/31 | WAYBILL No.: 123454

TO: WINNIPEG | PROVINCE OR STATE: MAN

FROM STATION: VANCOUVER WHARF | PROVINCE OR STATE: BC | NUMBER: (9351)

ROUTE (SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER TO DESTINATION OF WAYBILL. INDICATE BY CHECK MARK WHETHER SHIPPER'S OR AGENT'S ROUTING.) | SHIPPER'S ROUTING | AGENT'S ROUTING

FULL NAME OF SHIPPER, ORIGIN AND DATE, ORIGINAL CAR, TRANSFER FREIGHT BILL AND PREVIOUS WAYBILL REFERENCE AND ROUTING WHEN REBILLED.

EX SS EMP JAPAN 10E
HONGKONG BL 620

CONSIGNEE, ADDRESS. (FINAL DESTINATION AND ADDITIONAL ROUTING)

MAN SANG YUEN
268 PACIFIC AVE WINNIPEG MAN
DESTN WINNIPEG MAN

LENGTH OF CAR: ORDERED	FURNISHED	MARKED CAPACITY OF CAR: ORDERED	FURNISHED	STENCILLED WEIGHT OF CAR

INSTRUCTIONS REGARDING ICING, VENTILATION, HEATING, MILLING, WEIGHING, ETC. IF ICED, SPECIFY TO WHOM ICING SHOULD BE CHARGED.

SS THRU MANIFEST WEIGHT IN BOND
CANADIAN MANIFEST ATTACHED
STANDARD HEATING & VENTILATION
PERISHABLE

WEIGHED
AT .....
GROSS .....
TARE .....
ALLOWANCE .....
NET .....

1ST TRANSFER OR AUTHORITY FOR DIVERSION | 2ND TRANSFER OR AUTHORITY FOR DIVERSION | 3RD TRANSFER OR AUTHORITY FOR DIVERSION | 4TH TRANSFER OR AUTHORITY FOR DIVERSION

THIS WAYBILL SHALL BE USED FOR ALL SINGLE CONSIGNMENTS, WHETHER CARLOAD OR LESS CARLOAD

Indicate by Symbol in column provided ★ how weights were obtained for L. C. L. shipments only. R—Railroad Warehouse Scale. S—Shipper's Agreement or Tested Weights. E—Estimated—Weigh and correct.

DESCRIPTION OF ARTICLES AND MARKS	COMMODITY NO.	★	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
(M S Y) 1/2	2 CS CH MEDICINE						
7	1 CS SUGAR						
8	1 CS DRY LILY FLOWERS						
9	1 CS DRD BEAN STICKS						
11	2 CS BITTER MELON						
12	2 CS SALTED VEGETABLES						
13	2 CS PEANUT OIL						
14	1 CS BEAN CURD						
15/16	6 PKGS SOY		1701	225	38 27		
3/6	5 PKGS TEA		610	200	12 20		
10	2 CS PAPER STICKS		120	300	3 60	25 36	VESS
25			2431		54 07	25 36	

DESTINATION AGENT'S FREIGHT BILL No.

ALL YARD STAMPS TO BE PLACED ON BACK OF WAYBILL IN SPACES PROVIDED

JUNCTION FORWARDING AGENTS WILL SHOW JUNCTION STAMPS IN THE SPACE AND ORDER PROVIDED BELOW

FIRST JUNCTION	SECOND JUNCTION	THIRD JUNCTION	FOURTH JUNCTION

DESTINATION AGENT WILL STAMP HEREIN STATION NAME AND DATE REPORTED

AGENT'S COPY

ADDITIONAL JUNCTION AGENT'S STAMPS MUST BE SHOWN ON BACK OF WAYBILL IN SPACES PROVIDED

(15-10-30-S7346)
Printed in Canada.
PLACE SPECIAL SERVICE POSTERS HERE

105. CANADIAN PACIFIC RAILWAY COMPANY. 105

Form 473

LESS THAN CARLOAD FREIGHT WAYBILL--PREFERRED MOVEMENT

LS 224

CAR INITIALS AND NO.	LOADING No.	DATE	WAYBILL No.
CP 283203		NOV 25/31	12315

TO STATION	PROVINCE OR STATE	FROM STATION NUMBER	PROVINCE OR STATE
TORONTO	ONT	(9351) VANCOUVER WHARF	B C

ROUTE (SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER TO DESTINATION OF WAYBILL) INDICATE BY CHECK MARK WHETHER SHIPPERS OR AGENTS ROUTING.	SHIPPER'S ROUTING / AGENT'S ROUTING	5TH TRANSFER	6TH TRANSFER

1ST TRANSFER	2ND TRANSFER	3RD TRANSFER	4TH TRANSFER
<PERISHABLE><STANDARD HEATING & VENTILATION>			

INDICATE BY SYMBOL IN COLUMN PROVIDED ★ HOW WEIGHTS WERE OBTAINED. R–Railroad Warehouse Scale. S–Shipper's Agreement or Tested Weights. E–Estimated–Weigh and Correct.

FULL NAME OF SHIPPER, ORIGIN AND DATE. ORIGINAL CAR, TRANSFER FREIGHT BILL, AND PREVIOUS WAYBILL REFERENCE AND ROUTING WHEN REBILLED.	CONSIGNEE, ADDRESS, FINAL DESTINATION, ADDITIONAL ROUTING, DESCRIPTION OF ARTICLES AND MARKS.	★	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
<<SS THRU MANIFEST WEIGHT><<IN BOND CANADIAN MANIFEST ATTACHED>							
EX SS E JAPAN 10E HONGKONG BL 606	YUEN HING 24½ ELIZABETH ST TORONTO ONT DESTN TORONTO ONT						
Y H 1	3 BKTS WATERCHESTNUTS						
2	2 BSKTS GINGER						
3	2 CS TAROES						
4	2 CS WATERLILY ROOTS						
5/6	4 CS DRD LICHEES						
7	1 CS DRD VEGETABLES						
8	1 CS MED HERB						
13	1 CS SALTED SHRIMP						
14	1 CS CND LICHEES						
15	1 CS CAND ONIONS						
16	2 CS PEANUT OIL						
17/18	4 CS CAND PICKLED MELON						
19	1 CS DRD SALTED PLUMS						
22	1 CS CHINESE INK						
23	2 CS SOY						
26/27	2 BAGS MED TEA						
33	1 CS DRD FRUIT						
34	1 CS DRD GINGER						
35	1 CS DRD FRUIT						
36	80 BAGS YELLOW BEANS						
37	2 CS SALTED EGGS						
38/41	5 CS CAND SALTED FISH						
42	1 CS DRD FISH						
43	1 CS DRD FRESH FISH		7555	225	169 99		
9/12	5 PKGES TEA						
29/32	4 CS EARTHENWARE		864	200	17 28		
20	2 CS NARCISSUS BULBS		140	240	3 36		
21	1 BDL BBOO WARE						
24	1 CS WOODENWARE						
28	1 CS PAPER STICKS		296	300	8 88		
25	2 BAGS GYPSUM		210	281½	5 91	50 13	VESS
	138			HEATING	17 34		
			9065		222 76	50 13	

<<<<COPY>>>>

ALL YARD STAMPS TO BE PLACED ON BACK OF WAYBILL IN SPACES PROVIDED

JUNCTION FORWARDING AGENTS WILL SHOW JUNCTION STAMPS IN THE SPACE AND ORDER PROVIDED BELOW

1ST JUNCTION	2ND JUNCTION	3RD JUNCTION	4TH JUNCTION

DESTINATION AGENT WILL STAMP HEREIN STATION NAME AND DATE REPORTED

AGENT'S COPY

ADDITIONAL JUNCTION AGENTS' STAMPS MUST BE SHOWN ON BACK OF WAYBILL IN SPACES PROVIDED

SSkresge - Pacific Maru 12/24/36
Kobe/OCP B/L #11

Cs. Nos.	No. Cs.	Unit Wt.	Total Wt.							
							@72			
1408/1607	200	26 Lbs.	5200	@	70	14000		400	70 ✓	14000
1608/2007	400	38 ✓	15200	x	95	38	@99	1600	~~92~~ ✓ 85	36800
1008/1407	400	17 ✓	6800	x	33	132			33 ✓	13200
2008/2079	72	49 ✓	3528		104	7488			100 ✓	7200
2080/2107	28	17 ✓	476		33	924			33 ✓	924
2108/2281 2282	174	25 ✓	4350		41	7134			63 ✓	10962
2283/2287	5	25 ✓	125			205			63 ✓	315
2288/2337	50	26 ✓	1300		70	3500	@72	100	70 ✓	3000
2338/2373	36	24 ✓	864		67	2412			60 ✓	2160
2374/2407	34	39 ✓	1326		93	3162			~~84~~ ✓ 77	2856
	1399		39169			90025		2100		
										91917

SSkresge - Kiran Maru 2/9/37
Kobe/OCP B/L #116

4158/4432	275	26 Lbs	7150
5151/5483	333	38 ✓	12654
2811/13	3	49	147
	611		19946

S.S. Kresge – Woyo Maru
Kobe/Cif B/L #66

2695/810 ✓	116	26 lbs ?		3016	@ 81 ?	9396	@ 80	9280 ?	
3658/4157	500	26 ✓	80 to 87	13000	@ 81 ✓	40500	@ 80	40000	80/87
5001/5150	150	38 ✓	80 to 92 ✓	5700	@ 104 [illegible]	15600	@ 90	13500 ?	80/104
4957/5032	76	38 ✓	81 to 119	2888	@ 92	6992	@ 90	6930	81/119
4869/4938	70	38 ✓	165 ✓	2660	81	5670	@ 165	11550	165
	912			27264		78156		81260	
							Dfc	251	
								81511	

25/1086 a/c 12/16449 - Ex Pacific Marn S.S. Kresage Co	1400 Toys	Kobe B/L 11 - Manifest	92382	
		Shipping bills total	42396	
		Short billed	49986	
		Since raised	9905	
		Short billed Dfs	40081	400.81
2/466 a/c S.S. Kresage Co Ex "Heian Marn"	611 Toys -	Kobe B/L 116 - Manifest	52803	
		Shipping bills total	19794	
		Short billed	33009	
		Since raised	23889	
		Short billed Dfs	9120	91.20
4/5985 a/c S.S. Kresage Co Ex "Woyo Marn"	912 Toys	Kobe B/L 6 - Manifest or 66	81511	
		Shipping bills total	27664	
		Short billed	53847	
		Since raised 30136 1029	31165	
		Short billed Dfs	22682	22682
12/573 a/c M. Pressner Co Ex Heian Marn	96 Mats.	Yokohama - Manifest B/L 60	17659	
		Shipping bills total	17051	
		Short billed	608	608
		See c 351-53-68	166?	

MB 344 - 5 pp 1047/51 648 PB 1008 - 360
359 - 2 - 1053/14 62 - 310 248
608

To Fletcher 1/9 pr c/m and adj

92491

Heian Mem

5537

76/1976 ⌊26
152
456
456

4158/4432 @ 26 Ea

76/6080 ⌊80 Ea
6080

5151/5483 @ 38

5627

2811/13 49

3/240 ⌊80. Ea

3/114 ⌊38

611 ⌋52800 ⌊86.4
4888
3920
3666
2540
2144
960

86.4

275 @ 26 87 B. 80
353 @ 38 - 80
3 @ 49 - 0

275
54
1100
1375
14850
18356
33206

353
52
706
1765
18356

17/573 Heian Maru YOKMH 60 - 96 pts 17659 d

Buried Ontio 17217

344 1514 ✓ S/Be 648-1008 × 442 ofc

45 401 ×

51 2580 ✓ OK 2860 add 280

52 410 ✓

53 1338 ✓ OK 1324 Ded 14

54 724 ✓

55 449 ✓

56 1176 ✓

57 387 ✓

58 920 ✓

59 1119 ✓ S/Be 1053/4 - 62 S/Be 310

60 530 ✓

61 449 ✓

62 411 ✓

63 1143 ✓

64 819 ✓

68 1984 ✓ OK 1884 × Ded 100

67 662

17051
280
17331
114
17217

360 ×
248 ×

Inverse MB 344 - 360 ⅌ 1047/51 @ 300 1080
339 248 ⅌ 1053/4 @ 275
608

92382

			Shake		Bulled	Balance
Page 1	4459	14400	10303	320.41		17641
2	3755	12247	8651	26909	1036	13626
3	3713	12004	8363	26011	644	13363
4	6310	19836	15191	47236	9902	17498
5	4743	15036	11045	34350	~~5518~~ 5455 5455	13859
6	4834	15150	11412	35493	271	20072
7	10355	32611	15705	488.43	1723	14509
8	4963	16753	11729	36477	5364	14360
	138037		92399	287360	~~24458~~ ~~63~~ 24395	124928

Less Collects

C 1438	74	311	163	507		196
1565	149	463	352	1095		632
1566	67	311	159	494		183
		1085	674	2096		1011
Paid		136952	91725	2852.64	243.95	123917 One from [illegible]

Less O/Paid

C 1555	1481	890	63 x	
Shak	1418	827		
1910	2279	Paid Mic	2279	
1911	1580	-	1580	
1466	454	-	454	4376
			28771	119541

136952 Deed Cr.
28771 ~~[illegible]~~
119541 Bal
285264

3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 845

TO Agent New York Central Rly — Vancouver Wharf B C STATION — Apr/2nd 1937 193

DATE WAYBILL REPORTED — FREIGHT BILL PRO. NO.

CAR INITIALS cp NO. 111320 DATE Feb 19/37 193 WAYBILL NO. C 6628 BILLING ROAD CPR

TO STATION NO. South Bend STATION Indiana PROV. OR STATE — FROM STATION NO. 9351 STATION Vancouver Wharf PROV. OR STATE B C

ROUTE Via North Portal & Soo Line .C/O NYC
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S Kresge Co (101) 201 So Michigan SHIPPER Wx SS Woyo Maru Kobe BL 66
SS Kresge Co F P Dow & Co Inc

ORIGINAL FINAL DESTINATION South Bend Ind ORIGINAL POINT OF SHIPMENT Bell Pier

CORRECTED FINAL DESTINATION same
READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
2 ctn Bamboo Baskets SSK/254/ 3826/27					
1 ctn do do 5150	90	Mn	$ 3 11		3 11
as per Van Whf C/N 635 Mar 3/37					
FOOTING OF WAYBILL	90#		3 11		3 11

SHOULD READ

same	252	311	7 84		7 84
F 37668 Auth South Bend Ind C/N W N I&C 1375 of Mar 5/37					
FOOTING OF WAYBILL	252		7 84		7 84
Diff chgd F P Dow Co — DIFFERENCE TO BE ADDED	162		4 73		4 73
DIFFERENCE TO BE DEDUCTED					

((COPY SEPT 3rd. 1937)) SHV

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT, IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

$

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY

A M INNES SHV
AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 4415

TO AGENT PENN RLY CAMDEN N J STATION VANCOUVER WHARF BC SEPT 3/37 193

DATE WAYBILL REPORTED

FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 196865 DATE FEB 12/37 WAYBILL NO. C5550 BILLING ROAD CPR

TO STATION NO. CAMDEN N J STATION PROV. OR STATE FROM STATION NO. 9351 STATION VANCOUVER WHARF BC PROV. OR STATE

ROUTE VIA HAMILTON TH&B & MC TO BLACKROCK PENN
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S KRESGE CO 573 SHIPPER S S KRESGE CO LTD EX HEIAN MARU KOBE/OCP BL 116

ORIGINAL FINAL DESTINATION CAMDEN N J ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION DO
READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
2 CTNS BAMBOO BASKETS	104	311	3 23		3 23
1 <456> DO DO					
1 <469> DO DO					
4 SSK 254/					
FOOTING OF WAYBILL	104		3 23		3 23

SHOULD READ

DO DO DO	320	311	9 95			9 95	
A/C F P DOW & CO FILE F 42687 AMB CAMDEN N J C/N 362 SEPT 2/37 MAY 26/37							
FOOTING OF WAYBILL	320		9 95			9 95	
DIFFERENCE TO BE ADDED	216		6 72			6 72	
DIFFERENCE TO BE DEDUCTED							

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT, IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

$

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY

A M INNRS/WEH

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1404

TO AGENT PENNSYLVIA RLY PITTSBURGH PENN — STATION VANCOUVER WHARF BC — SEPT 2/37 — 193 7

DATE WAYBILL REPORTED — FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 208584 DATE FEB 21/37 193 WAYBILL NO. C6855 BILLING ROAD CPR

TO PITTSBURGH/ (STATION NO.) PENN (STATION / PROV. OR STATE) FROM 9351 VANCOUVER WHARF BC (STATION NO. / STATION / PROV. OR STATE)

ROUTE VIA NORTH PORTAL SOO C/O PENN
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S KRESGE CO <309> 1771 MURRAY AVE SHIPPER S S KRESGE CO X SS WOYO MARU F P DOW CO KOBE/OCP BL 66

ORIGINAL FINAL DESTINATION PITTSBURGH PENN ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION DO
READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
6 CTNS BAMBOO BASKETS MKS VS	180x	311	5 60		5 60
FOOTING OF WAYBILL	180		5 60		5 60

SHOULD READ

DO DO	598	311	18 60		18 60
A/C PRR CORRECTION					
A/C F P DOW CO FOOTING OF WAYBILL					
F 42833 AHB 3 SEPT 2/37 DIFFERENCE TO BE ADDED	418		13 00		13 00
DEDUCTED					

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT, IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

$

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193 AGENT

ISSUED BY A M INNES/WEH

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 8/36.

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1334

TO Freight Agent STATION Vancouver Wharf BC Aug.11/37 193

Penn R R Washington DC

DATE WAYBILL REPORTED — FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 241010 DATE Feb 19 37 WAYBILL NO. C 6407 BILLING ROAD

TO Washington DC (STATION NO. / STATION / PROV. OR STATE) FROM 9351 Vancouver Wharf BC (STATION NO. / STATION / PROV. OR STATE)

ROUTE Via Portal Soo Chgo C/O PRR

(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S Kresge Co 69 6201 W W Georgia SHIPPER S S Kresge Co F P Dow Co Inc Ex SS Talthybius 2/12/37 Kobe/

ORIGINAL FINAL DESTINATION Washington DC ORIGINAL POINT OF SHIPMENT CCP BL 45

CORRECTED FINAL DESTINATION _____ READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
2 Pkgs Bamboo Bskts SSK 254	76	M	3.11		3.11
5523/24					
FOOTING OF WAYBILL					

SHOULD READ

Do Do	104	M11	5.72		5.72
(P 44414 AJB Aug. 11/37 JLunnis JWC I 591163.) PRR C/E. Acct to S S Kresge Detroit 2.61 Aug.11/37)					
FOOTING OF WAYBILL					
DIFFERENCE TO BE ADDED	100		2.61		2.61
DIFFERENCE TO BE DEDUCTED					

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$ _____

RECEIVED THE SUM OF _____ 100 DOLLARS

_____ 193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO _____ UNDERSIGNED AGENT. IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr. $ _____

FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

_____ 193 _____ AGENT

ISSUED BY A M Innes VEB

_____ AGENT

_____ AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1405

TO AGENT PENNSYLVIA RLY PEORIA ILL — STATION VANCOUVER WHARF BC — SEPT 2/37 — 193

DATE WAYBILL REPORTED — FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 136724 DATE JAN 11/37 193 WAYBILL NO. C1590 BILLING ROAD CPR

TO PEORIA (STATION NO.) ILL** (STATION / PROV. OR STATE) FROM 9351 (STATION NO.) VANCOUVER WHARF BC (STATION / PROV. OR STATE)

ROUTE VIA N PORTLA & SOO LINE MINN TSFR CMS&PP CHGO C/O PENN
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S KRESGE CO <138> 108 ADAMS ST PEORIA ILL — SHIPPER S S KRESGE CO F P DOW CO EX SS PACIFIC MARU KOBE/LCP BL 11

ORIGINAL FINAL DESTINATION PEORIA ILL — ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION DO (READS)

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
6 CRTS BAMBOO BASKETS	139	311	4 32		4 32
FOOTING OF WAYBILL	139		4 32		4 32
SHOULD READ					
DO DO	353	311	10 98		10 98
A/C PRR CORRECTION					
A/C F P DOW CO — FOOTING OF WAYBILL					
F 44029AHB J LUMMIS JWC1 585367 SEPT 2/37 — DIFFERENCE TO BE ADDED	214		6 66		6 66
DIFFERENCE TO BE DEDUCTED					

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF _____ 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT, IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

$

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY

A M INNES/WEH

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 8/36.

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1167

TO FREIGHT AGENT NOW ONLY VANCR WHARF BC STATION JUNE 9/37 193

PETERSBURGH VA

DATE WAYBILL REPORTED

FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 196769 DATE JAN 11/37 193 WAYBILL NO. C1575 BILLING ROAD CPR

TO STATION NO. PETERSBURGH STATION VA PROV. OR STATE FROM STATION NO. 9351 STATION VANCOUVER WHARF PROV. OR STATE BC

ROUTE VIA CP N PORTAL SOO WINN TFR & CASTP&P NOW
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE SS KRESGE CO (22) 112N N SYCAMORE ST PETERSBURGH VA SHIPPER SS KRESGE CO F P DOW CO EX SS PAC MARU KOBE OCP B/L 11

ORIGINAL FINAL DESTINATION ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION
READS

ARTICLES	WEIGHT	RATE	FREIGHT		ADVANCES		PREPAID	
4 CRTS BAMBOO BASKETS	95	M	3	11			3	11
FOOTING OF WAYBILL								

SHOULD READ

SME	252	311	7	84			7	84
FILE F 40143 J W G J584507								
FOOTING OF WAYBILL								
DIFFERENCE TO BE ADDED			4	73			4	73
DIFFERENCE TO BE DEDUCTED								

TARIFF AND DIVISION SHEET AUTHORITY

PETERSBURGH SCALES
WEIGHED AT

GROSS
TARE
ALLOWANCE
NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT. IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

$

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY

A M INNES RKD
AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1402

TO AGENT MICHIGAN CENTRAL RLY MICHAGAN STATION VANCOUVER WHARF BC SEP 2/37 193

DATE WAYBILL REPORTED

FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 136724 DATE JAN 11/37 193 WAYBILL NO. C1595 BILLING ROAD CPR

TO BAY CITY (STATION NO.) MICHIGAN (STATION / PROV. OR STATE) FROM 9351 N VANCOUVER WHARF BC (STATION NO. / STATION / PROV. OR STATE)

ROUTE VIA N PORTAL & SOO LINE MINN TSFR CMS&PP CHGO C/O MC

(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S KRESGE CO (6) 307 CENTRE ST BAY CITY SHIPPER S S KRESGE CO F P DOW & CO EX SS PACIFIC MARU KOBE BL 11

ORIGINAL FINAL DESTINATION BAY CITY MICH ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION DO (READS)

ARTICLES	WEIGHT	RATE	FREIGHT		ADVANCES		PREPAID	
2 CRT BAMBOO BASKETS	74	MIN	3	01			3	11
FOOTING OF WAYBILL								
SHOULD READ								
DO DO	170	311	5	29			5	29
A/C F P DOW CO FOOTING OF WAYBILL								
F 35721 AHM J LUMMIS JWCI 309155 SEPT 2/37 DIFFERENCE TO BE ADDED	96		2	18			2	18
DIFFERENCE TO BE DEDUCTED								

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLAR

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT, IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, DR.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

$

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY WWWW A M INNES/WEH

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1403

TO AGENT CINCINNATI & OHIO RLY IRONTON OHIO — STATION VANCOUVER WHARF BC — SEPT 2/37 — 193

DATE WAYBILL REPORTED — FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 115058 DATE FEB 21/37 193 WAYBILL NO. C6834 BILLING ROAD CPR

TO IRONTON (STATION NO.) OHIO (STATION) (PROV. OR STATE) FROM 9351 (STATION NO.) VANCOUVER WHARF BC (STATION) (PROV. OR STATE)

ROUTE VIA N PORTAL & SOO C/O C&O
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S KRESGE CO <307> 103 S 3RD — SHIPPER S S KRESGE CO F P DOW & CO EX SS WOYO MARU KOBE/OCP BL 66

ORIGINAL FINAL DESTINATION IRONTON OHIO — ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION DO (READS)

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
2 CTN BAMBOO BASKETS 3968/69					
1/3 1 CTN DO 4887 <1081> SSK 254	128	311	3 98		3 98
<3 PKGS PART LOT OF 4 PKGS INCLUDES WEIGHT AND CHARGES OF BALANCE TO FOLLOW>					
FOOTING OF WAYBILL	128		3 98N		3 98
SHOULD READ					
DO DO DO	325	311	10 11		10 11
FOOTING OF WAYBILL					
A/C F P DOW CO					
DIFFERENCE TO BE ADDED	197		6 13		6 13
DIFFERENCE TO BE DEDUCTED					
F 34980AHB SEP 2/37					

TARIFF AND DIVISION SHEET AUTHORITY J LUMMIS JWCT 569711

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT, IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

$

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193 AGENT

ISSUED BY

A M INNES/WEH

AGENT — AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 8/36.

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1076

TO AGENT VANCOUVER WHARF BC STATION MAY 17/37 193

NEW YORK CENTRAL RLY

DATE WAYBILL REPORTED

FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 136816 DATE JAN 11/37 WAYBILL NO. C 1541 BILLING ROAD CPR

TO WILLIAMSPORT PA FROM 9351 VANCOUVER WHARF BC

STATION NO. STATION PROV. OR STATE STATION NO. STATION PROV. OR STATE

ROUTE CP BIA NORTH PORTAL & SOO LINE MINN TSFR CUSTP&P & CHICAGO NYC ROC

(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER) SS KRESGE CO F P DOW & CO

CONSIGNEE SS KRESGE CO(67) 321 PINE STREET SHIPPER 9351 EX SS PACIFIC MARU KOBE BL 11/OCP

ORIGINAL FINAL DESTINATION WILLIAMSPORT PA ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION SAME

READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
7 CRTNS BAMBOO BASKETS	200	311	6 22		6 22
FOOTING OF WAYBILL	200		6 22		6 22

SHOULD READ

SAME	757	311	23 54		23 54
F 35404 [illegible] READING 007 C/N 3162					
A/C F P DOW & CO 17 32 MAY 16/37 FOOTING OF WAYBILL	757		23 54		23 54
DIFFERENCE TO BE ADDED	557		17 32		17 32
DIFFERENCE TO BE DEDUCTED					

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLA

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT. IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

$

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY A M INNES SLV

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 8/36.

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1168

TO FREIGHT AGENT N & W RLY VANCOUVER WHARF BC STATION JUNE 9/37 193

PETERSBURGH VA

DATE WAYBILL REPORTED

FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 196769 DATE JAN 11/37 193 WAYBILL NO. C 1572 BILLING ROAD CPR

TO PETERSBURGH VA FROM 9351 VANCOUVER WHARF BC

STATION NO. STATION PROV. OR STATE STATION NO. STATION PROV. OR STATE

ROUTE CP N PORTAL SOO MINN TER CM STP&P N &W

(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE SS KRESGE 22 112 N SYCAMORE ST PETERSBURGH VA

SHIPPER SS KRESGE CO F P DOW CO EX SS PACIFIC MARU KOBE OCP B/L 11

ORIGINAL FINAL DESTINATION

ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION

READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
3 CRTS BAMBOO BASKETS	114	311	3 55		3 55
FOOTING OF WAYBILL					

SHOULD READ

DO	267	311	8 30		8 30
FILE F 35881 PETERSBURGH VA SCALES					
FOOTING OF WAYBILL					
DIFFERENCE TO BE ADDED			4 75		4 75
DIFFERENCE TO BE DEDUCTED					

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT. IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

$

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY

A M INNES RKB

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1378

TO AGENT VANCOUVER WHARF BC STATION AUGUST 24/37 193

SOO LINE RLY
CHICAGO ILL

DATE WAYBILL REPORTED

FREIGHT BILL PRO. NO.

CAR INITIALS CP 104640 NO. DATE FEB 19/37 193 WAYBILL NO. C 6645 BILLING ROAD CPB

TO CHICAGO ILL (STATION NO. / STATION / PROV. OR STATE) FROM 9351 VANCOUVER WHARF BC (STATION NO. / STATION / PROV. OR STATE)

ROUTE VIA NORTH PORTAL & SOO
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE SS KRESGE CO 8
10 SOUTH STATE ST CHICAGO ILL

SHIPPER SS KRESGE CO EX WOYO MARU1
KOBE OCP BL 66
EX BALL PIER NHB

ORIGINAL FINAL DESTINATION CHICAGO ILL ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION DO
READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
3 CTNS BAMBOO BASKETS	78				
4 DO	112				
7 MKD VARIOUS	190	311	5 90		5 90
AS BILLED					
FOOTING OF WAYBILL	190		5 90		5 90

SHOULD READ

SHOULD BE					
3 CTNS BAMBOO BASKETS					
4 DO					
7 DO	608	311	18 91		18 91
FOOTING OF WAYBILL	608		18 91		18 91
DIFFERENCE TO BE ADDED	418		13 01		13 01
DIFFERENCE TO BE DEDUCTED					

FILE F42061 AHB AUG 24/37

TARIFF AND DIVISION SHEET AUTHORITY A/C TO F P DOW CO

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT, IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To $

CANADIAN PACIFIC RAILWAY COMPANY, DR.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY A M INNES/WEH

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1387

TO AGENT ILLINOIS CENTRAL RLY PEORIA ILL — STATION VANCOUVER WHARF BC — AUGUST 30/37 — 193

DATE WAYBILL REPORTED — FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 917746 DATE FEB 12/37 WAYBILL NO. C 5596 BILLING ROAD CPR

TO PEORIA (STATION NO.) (STATION) ILL (PROV. OR STATE) FROM 9351 (STATION NO.) VANCOUVER WHARF BC (STATION) (PROV. OR STATE)

ROUTE NORTH PORTAL SOO ILL CENTRAL
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S KRESGE CO 138 108 ADAMS PEORIA ILL — SHIPPER S S KRESGE CO F P DOW CO EX SS HEIAN MARU 2/7/37 KOBE/OCP B/L 116

ORIGINAL FINAL DESTINATION PEORIA ILL — ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION DO
READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
SSK 254 5 CTNS BAMBOO BASKETS 5185/90	228	3 11	7 09		7 09
FOOTING OF WAYBILL	228	3 11	7 09		7 09

SHOULD READ

DO DO DO	480	3 11	14	93			14	93
A/C F P DOW CO								
FOOTING OF WAYBILL								
DIFFERENCE TO BE ADDED	252		7	84			7	84
DIFFERENCE TO BE DEDUCTED								

F 45662AHB AUG 30/37

TARIFF AND DIVISION SHEET AUTHORITY C P R W 31092

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT, IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

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To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY A M INNES/WEH

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 8/36.

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1333

TO Freight Agent STATION Vancouver Wharf BC Aug 11/37 193

Missouri Pacific Topeka Kansas

DATE WAYBILL REPORTED — FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 111320 DATE Feb.19/37 193 WAYBILL NO. C 6624 BILLING ROAD

TO Topeka MX Kansas (STATION NO. / STATION / PROV. OR STATE) FROM 9351 Vancouver Wharf BC (STATION NO. / STATION / PROV. OR STATE)

ROUTE Via MPortal Soo M T&r CNW C/C MP

(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S Kresge Co ((() (99) 619 Kansas SHIPPER Ex SS Hoyo Maru Kobe BL 66 Ball F~~S S Kresge Co Frank P Dow Co Inc~~

ORIGINAL FINAL DESTINATION Topeka Kansas ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION

READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
4 Ctns Bamboo Bskts	166	311	5.16		5.16
SK/ 254/ 3820/21 5146/47					
(Part Lot 5 Pkgs Includes W/C Balance to follow)					
FOOTING OF WAYBILL					

SHOULD READ

Do Do	335	311	10.42		10.42
(M P Ry Topeka C/N Pro No 5504. Tariff TCFB 30% Supp 14 Item 515C used by Topeka in his C/N superceded by Supp 17 Item 515D Dec 24/36 rate as billed correct.)					
FOOTING OF WAYBILL					
(P 41529 AHB Aug.11/37 J Lumis JWC I 891167) Acct to Kresge Detroit for 5.26 Aug.11/37) DIFFERENCE TO BE ADDED	169		5.26	✓	5.26
DEDUCTED					

TARIFF AND DIVISION SHEET AUTHORITY TCFB 30 2 Supp 17 Item 515D

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

RECEIVED THE SUM OF $ 100 DOLLA

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT. IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr. $

FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY A M Innes VEB

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 8/36.

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1335

TO Freight Agent Vancouver Wharf BC STATION Aug.11/37 193

PRR Lancaster Ohio

DATE WAYBILL REPORTED

FREIGHT BILL PRO. NO.

CAR INITIALS CP NO. 199734 DATE Feb 12/37 193 WAYBILL NO. C 5560 BILLING ROAD

TO La ncaster Ohio FROM 9351 Vancouver Wharf BC

STATION NO. STATION PROV. OR STATE STATION NO. STATION PROV. OR STATE

ROUTE Via NPortal Soo Chgo Penn

(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S Kresge Co (171) 114 W Main SHIPPER S S Kresge Co Ex Heian Maru Kobe OCP 116 Frank P Dow Co Inc.

ORIGINAL FINAL DESTINATION Lancaster Ohio ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION

READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
3 Ctns Bamboo Bskts 5210/12	114	311	3.55		3.55
FOOTING OF WAYBILL					

SHOULD READ

Do Do	240	311	7.46		7.46
(236960 AHB Aug.11/37 JLaumis JWC I 691164)(Acct to Kresge Detroit 3.91 PRR C/H)					
FOOTING OF WAYBILL					
DIFFERENCE TO BE ADDED	126		3.91		3.91
DIFFERENCE TO BE DEDUCTED					

TARIFF AND DIVISION SHEET AUTHORITY

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLAR

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT. IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

$

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193

AGENT

ISSUED BY A M Innes VEB

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

PRINTED IN CANADA 3-37

105. CANADIAN PACIFIC RAILWAY COMPANY

FORM 27

WAYBILL CORRECTION

NO. 1413

TO AGENT PENN RLY DEARBORN MICH STATION VANCOUVER WHARF BC SEPT 2/37 193

DATE WAYBILL REPORTED — FREIGHT BILL PRO. NO.

CAR INITIALS CP 241010 NO. DATE FEB 19/37 193 WAYBILL NO. C6396 BILLING ROAD CPR

TO DEARBORN MICH (STATION NO. / STATION / PROV. OR STATE) FROM 9351 VANCOUVER WHARF BC (STATION NO. / STATION / PROV. OR STATE)

ROUTE NORTH PORTAL SOO CHGO C/O PENN
(SHOW EACH JUNCTION AND CARRIER IN ROUTE ORDER)

CONSIGNEE S S KRESGE CO 580 SHIPPER S S KRESGE CO F P DOW CO EX SS TALTHYBIUS 2/12/37

ORIGINAL FINAL DESTINATION DEARBORN MICH ORIGINAL POINT OF SHIPMENT

CORRECTED FINAL DESTINATION DO
READS

ARTICLES	WEIGHT	RATE	FREIGHT	ADVANCES	PREPAID
S S K 254					
4 PKGS BAMBOO BASKETS	152	311	4 73		4 73
FOOTING OF WAYBILL	152		4 73		M 4 73
SHOULD READ					
DO DO~~1/22~~ DO	368	311	11 44		11 44
FOOTING OF WAYBILL	368		11 44		11 44
DIFFERENCE TO BE ADDED	216		6 71		6 71
DIFFERENCE TO BE DEDUCTED					

A/C TO F P DOW & CO INC
F 47230AHB SEPT 2/37

TARIFF AND DIVISION SHEET AUTHORITY J LUMMIS JWCI 59~~3~~753

WEIGHED AT

GROSS

TARE

ALLOWANCE

NET

REFUND NOTICE

$

RECEIVED THE SUM OF 100 DOLLARS

193

PLEASE PRESENT ORIGINAL RECEIPTED EXPENSE BILL OR PREPAID RECEIPT TOGETHER WITH THIS NOTICE TO UNDERSIGNED AGENT. IN ORDER THAT MATTER MAY BE ADJUSTED

DUE BILL

$

To CANADIAN PACIFIC RAILWAY COMPANY, Dr.
FOR BALANCE OF CHARGES DUE ON ABOVE SHIPMENT

PLEASE MAKE CHEQUE TO ORDER OF THE CANADIAN PACIFIC RAILWAY COMPANY AND REMIT TO UNDERSIGNED AGENT.

RECEIVED PAYMENT

193 AGENT

ISSUED BY A M INNES/WEH

AGENT

AUDITOR OF FREIGHT AND TELEGRAPH RECEIPTS

105. CANADIAN PACIFIC RAILWAY COMPANY

A. 6-Special No. 1
Inside Sheet
60,000—9-35

REPORT No. 33 ..... *Continued*

Bill of Lading Number	MARKS AND NUMBERS OR ADDRESS	IMPORTER OR CONSIGNEE AND DESTINATION	No. of Packages	DESCRIPTION OF GOODS	Weight or Measurement	Entry No. Re Manifest or Unclaimed List
	Ex SHANGHAI	HOBOKEN N.J.		CFT	LBS.	
4440	29751/70.		20	BS RAW SILK		
	Y.T. 29721/29745.		25	BS RAW SILK		
	29791/95.		5	BS DO DO	7045	
		Total	50	Bales		
	EHongkong	St Joseph Mo.				
4761	H 413	Jas R.Hopkins	10	Pkges Tea	1200	
	Ex Kobe					
4545	J R H 4308/17	Geo;S.Bush & CO.	10	Cases Earthen Ware	1582	
	318		1	Case Wooden Ware		
		Total	21	Packages	2782	
	Ex Kobe	Toledo Ohio				
4570	O.S.B. 1351/4	Frank P. Dow Co. Vancouver	4	Cases Tooth Brushes Handles	89	
	Ex Manila	San Francisco Cal.				
5065	Add. 63.	Pan American Airway Co.	1	Cs Twin Row Wasp Aircraft Engine	103	
	Ex Shanghai					
4462	G/W/ 1/5	Mr.George Wong	6	Bale Wool & Cotton Carpets	52	
4498	Add 105/8	Ades Bros; Inc.	4	Cases Cotton Goods	85	
	109		1	Case Linen Goods		
		Total	12	Pkges	242	
	Ex Hongkong	Philadelphia Pa.				
7338	S.&.C 4753/818/	Strawbridge & Clothier	66	Pkges Rattan Furniture	1309	
	Ex Shanghai					
4486	J 2 W PHILA Pa 2058	International Clearing House of New York N.Y.	1	Case Cotton Lace	154	
		Total	67	Packages 1309	154	
	Ex Hongkong	Dayton Ohio				
7339	K R Co.4250/14/	The Rike Kumler Co.	65	Pkges Rattan Furniture	1399	
	Ex Shanghai					
4524	R.K.Co. 2210/12.	.....Do.....	3	Bales Cotton Dry Goods		
	8064		1	Case Linen Goods	74	
		Total	69	Pkges	1473	
	Ex Manila	Kansas City Mo.				
5973	Add. 6/25.	Messrs Niles & Moser Cigar Co.	20	Cases Cigars	445	

Examined P.S. Thomas & etc 1937 Stamp

A. 6-Special No. 1
Inside Sheet
60,000—9-35

12/2518/210
au/11

REPORT No. 37 *Continued*

Bill of Lading Number	MARKS AND NUMBERS OR ADDRESS	IMPORTER OR CONSIGNEE AND DESTINATION	No. of Packages	DESCRIPTION OF GOODS CFT	Weight or Measurement LBS	Entry No. Re Manifest or Unclaimed List
	Ex Yokohama	B.Forward	72	Pkges	18122	
4785 C	<587> B 4613/15	Messrs Gellman Bros;	3	Cases Cheap Toys		
	~598~ 4616/9,		4	do do do		
	~616~ 4621		1	Ctn do do (Cell)		
	~620~ 4622		1	cs do do		
	~643~ 4623		1	cs do do		
	~586~ 6424/41		18	Ctns Cheap Cell. Toys.		
		Carried Forward	100	Pkges	18122	
		114 3&2H				
2 - 52	5546	2 76 5563				
2 52	49	4 152 64 ✓				
3 78	53	2 76 65				
9 234	54 ✓	3 114 66 ✓				
7 230	56 ✓	3 114 67 ✓				
3 8H	58	2 76 69				
2 76	69	2 76 72				
6 180	89 ✓	132				
4 10H	91 ✓	2508				
3 125	94 ✓					
2 76	95					
2 76	600					
2 76	01					
2 76	02					
2 76	03	132 80 ✓				
2 76	05	10 ✓ 60				
2 76	06	4 ✓ 108				
3 90	13	6 0 ✓				
2 76	20					
2 76	25					
3 78	33					
3 102	38 ✓					
8 268	40 ✓					
2 76	44					
3 102	49 ✓					
3 90	50					
5 166	51 ✓					
2 76	52					
3 90	53					
3 90	54					
2 76	55					
2 127	56 ✓					
2 76	57					
4 152	58 ✓					
2 76	59					
2 76	60					
3 114	61 ✓					

5537	76	4357/4432	4	80	
H2	5	4200 4163/64 4167/68	✓	180 311	
H3	H	4209/12	✓	180 180	
H4	H	4278/78	✓	180 180	
H5	H	4283/86	✓	180	
H6	2	4310 T 4249	X @ 26		
~~H7~~	~~9~~	~~Omits~~	~~80~~		
~~H8~~					

Reno 8713.

5546.	H310 T H249	2	52	160.	
53	4253/55	3	78	240	
54	4287/88-4326 4338/42 4336	9	234	720	
56	4179 4169/70-3		78	240	
	5480/83-	4	152	3H 5 @ 86½	
58	5169/5171	3	84	259	
59	5181/84	4	152	345 320	4/11 to
60	5210/12	3	114	259	240
61	5234/36	3	114	259	240
62	5262/64	2	114	239	240
63	5265/66	2	76	172	160

~~5546~~

12/940 (78
54
160

27½
330
165
5510
715

333
38
1264
9994
126

19946
19794
152

Reno

(2)

Sparks
Ohio
Sweepers

611/5.2803 (86½
4568
3923
2646
79
307

Reno

5553	5473/76-	4 @ 38-152 -	345	= 86¼	
5557	5161/65	5 -	190.	400	= 80
5594	5157/56	2	- 76	760/cm	
	2813	1	49		
5581	1 @ 49				
	6 @ 38		43H	1040 all on 5	
	6 @ 26				
5631	2811	1-49 1-26	160	✓	✓
5574	4189/90	4 C X	104	Reno 412	82⅔
	5397	1 38	38		
5588	4252/60	5 - 26	130	41/cm	
	4241/48	8 38	304		
5604	5343/44	2 @ 38	76	Reno 180	on 90
5612	4263/65	- 3 26 -	78	Reno 940 on	78½
	5250/58	9 38	342		
5624	5329/31	- 3 - 114		- 276 on	92
5630	4245/48	4 - 26	104	- 504 on	84
	5436/37	2 - 38	76		
5631	4261/62	2 - 26	52	720 on	103⅓
	5180	5 38	198		
5662	5217/19	- 3 -	114	276 on	92
5668	5317/22	- 6 - 38	228	5-0-2 on	92
5670	5345/47	3 -	114	260 on	86⅔
5671	5378/79	2 -	76	184 - on	92
5604	5343/44	-	76	180 on	90
~~5612~~	~~3 @ 26~~			~~1040 on~~	~~86½~~
	~~9 @ 38~~		~~428~~		
5614	4 @ 26				
	9 @ 38		346	1040 on	80

13/1040 (80

12/1046 (87
96
86
54

12/1040 (86
96
80
74

86
80
90
92
348

27½
80
22000
30636
2636
147

333
92
66
2997
303

1046
311
104
1046
31104
3636
288
3x3

1783

5.2803

276
276
8

104
311
104
104
104
31
3x3

	84/4		3	do	do	do	
	86/89	& 90/99	14	do	do	do	
	156/8		3	do	do	do	
	161		1	do	do	do	
	201/5		5	do	do	do	
	301		1	do	do	do	11304
		Total	131	Packages			29711

Pro 2/466 "Heian Maru". Kobe B/L 116 - 611 Cases Toys 52803 = Avg. 86.42
Term Dock a/c S.S. Kresge Co.

corrections would include

Waybills C 5537
Feby 12th 5542/5627
5630/5672

Billed 4158/4432 275 - @ 26 - = 7150 } should be average 86½ = 52592
5151/5483 333 - @ 38 - 12654 }
2811/13 3 @ 49 147 3 (Pay) 211
19951
Short billed 32852 lbs 52803

All shipments exceed 100 lb @ rate of 3.11 therefore rail earnings should be 52803 @ 311 = $ 164217.
Originally prepaid by F. P. Dow Co. 19796 lb 650.63 ✗
Increases since put thro and billed 342.48 +
Now to bill 53756 -
153067 153067
116.50

611
80
48880 132

52803 manifest 650.63
385.99 c/ns in hand 711.02 c/ns
14204 Ofc to acct 136165
10560 a/c 132 @ 80 280.52 Ofc
3644 164217

280.52
16722
113.30 a/c min rail

3644
311
3644
3644
10932
113328

A. 6-Special No. 1
Inside Sheet
60,000—9-35

REPORT No. 33 ..... *Continued*

Bill of Lading Number	MARKS AND NUMBERS OR ADDRESS	IMPORTER OR CONSIGNEE AND DESTINATION	No. of Packages	DESCRIPTION OF GOODS	Weight or Measurement	Entry No. Re Manifest or Unclaimed List
	Ex Shanghai	Hoboken N.J.		CFT	LBS.	
4440	29751/70.		20	BS RAW SILK		
	Y.T. 29721/29745.		25	BS RAW SILK		
	29791/95.		5	BS DO DO	7045	
		Total	50	Bales		
	Ex Hongkong	St Joseph Mo.				
4761	H 413	Jas R.Hopkins	10	Pkges Tea	1200	
	Ex Kobe					
4545	J R H 4308/17	Geo;S.Bush & CO.	10	Cases Earthen Ware	1582	
	318		1	Case Wooden Ware		
		Total	21	Packages	2782	
	Ex Kobe	Toledo Ohio				
4570	O.S.B. 1351/4	Frank P.Dow Co. Vancouver	4	Cases Tooth Brushes Handles	89	
	Ex Manila	San Francisco Cal.				
5065	Add. 63.	Pan American Airway Co.	1	Cs Twin Row Wasp Aircraft Engine	103	
	Ex Shanghai					
4462	G/W/ 1/5	Mr.George Wong	6	Bale Wool & Cotton Carpets	52	
4498	Add 105/8	Ades Bros; Inc.	4	Cases Cotton Goods	85	
	109		1	Case Linen Goods		
		Total	12	Pkges	242	
	Ex Hongkong	Philadelphia Pa.				
7338	S.&.C 4753/818/	Strawbridge & Clothier	66	Pkges Rattan Furniture	1309	
	Ex Shanghai					
4486	J 2 W PHILA Pa 2058	International Clearing House of New York N.Y.	1	Case Cotton Lace	154	
		Total	67	Packages	1309	154
	Ex Hongkong	Dayton Ohio				
7339	K R Co.4250/14/	The Rike Kumler Co.	65	Pkges Rattan Furniture	1399	
	Ex Shanghai					
4524	R.K.Co. 2210/12.	.....Do.....	3	Bales Cotton Dry Goods		
	8064		1	Case Linen Goods	74	
		Total	69	Pkges	1473	
	Ex Manila	Kansas City Mo.				
5973	Add. 6/25.	Messrs Niles & Moser Cigar Co.	20	Cases Cigars	445	

Shipment per SS Hoegh Hood 9/6 1937 Struc.

A. 6-Special No. 1
Inside Sheet
60,000—9-35

12/2518/210
11

REPORT No. 37 Continued

Bill of Lading Number	MARKS AND NUMBERS OR ADDRESS	IMPORTER OR CONSIGNEE AND DESTINATION	No. of Packages	DESCRIPTION OF GOODS CFT	Weight or Measurement LBS	Entry No. Re Manifest or Unclaimed List
	Ex Yokohama	B.Forward	72	Pkges	18122	
4785 C	<587> B 4613/15	Messrs Gellman Bros;	3	Cases Cheap Toys		
	~598~ 4616/9,		4	do do do		
	~616~4621		1	Ctn do do (Cell)		
	~620~4622		1	cs do do		
	~643~4623		1	cs do do		
	~586~6424/4		18	Ctns Cheap Cell. Toys.		
		Carried Forward	100	Pkges	18122	
		114 3524				
2 - 52	5546	2 76 5563				
2 52	49	4 152 64 ✓				
3 78	53	2 76 65				
9 234	54 ✓	3 114 66 ✓				
7 230	56 ✓	3 114 67 ✓				
3 84	58	2 76 69				
2 76	69	2 76 72				
6 180	89 ✓	132 / 2508				
4 104	91 ✓					
3 125	94 ✓					
2 76	95					
2 76	600					
2 76	01					
2 76	02					
2 76	03	132 80 ✓				
2 76	05	10 16 08				
2 76	06	4 16 08				
3 90	13	6 0 12				
2 76	20					
2 76	25					
3 78	33					
3 102	38 ✓					
8 268	40 ✓					
2 76	44					
3 102	49 ✓					
3 90	50					
5 166	51 ✓					
2 76	52					
3 90	53					
3 90	54					
2 76	55					
2 127	56 ✓					
2 76	57					
4 152	59 ✓					
2 76	59					
2 76	60					
3 114	61 ✓					

53?7	76	H337/44?-	80	4					
60	5210/12	3	114	259	240	2811 · 1-49	36		
61	5234/36	3	114	259	240				
62	5242/64	3	114	259	240	3794 H189/90	14	Amado	82
						5397	1	38	38
63	5245/44	2	96	172	160				
53'88	H342/60	5-	7	120					
	1344/48	8	38	300					
36?4	1343/44	2	038	76	Amado	180	a	90	
3610	H263/43	-3	7	-78	Amado	90	a	78	
	1242/38	9	38	342					
37?4	5'329/34	-3	·	114	·	276	a	92	
3730	H344/48	4-	76	104		540	a	84	
	5436/37	2	-38	76					
3734	H2H6/Ez	·		52		720	a	103	
	5180	6	38	198					
3716	5217/19	3-		114		276	a	92	
3728	5317/22	-6	38	228		552	a	92	
3730	5345/47	3-		114		360	a	86	

53?7	76	H337/44?-	80	4					
60	5210/12	3	114	259	240				
61	5234/36	3	114	259	240				
62	5242/64	3	114	259	240	3794 H189/90	14	Amado	82
						5397	1	38	38
63	5245/44	2	96	172	160				
53'88	H342/60	5-	7	120					
	1344/48	8	38	300					
3610	H310'TH249	X		2c.					
H4	9	Amado				80			
H5	2	H310'H249	X		2c.				
H3'	H	H283/82							
H4	H	H272/98							
H3	H	H209/12							
H2	3-	H200 H167/68							
60	5210/12	3	114	259	240				
61	5234/36	3	114	259	240				
62	5242/44	3	114	259	240	3794 H189/90	14	Amado	82
						5397	1	38	38
63	5245/44	2	96	172	160				
53'88	H342/60	5-	7	120					
	1344/48	8	38	300					
3610	1343/44	2	038	76	Amado	180	a	90	
3613	H263/43	-3		-78	Amado	90	a	78	
	1242/38	9	38	342					
3714	5'329/34	-3	·	114	·	276	a	92	
3730	H344/48	4-	76	104		540	a	84	
	5436/37	2	-38	76					
3734	H2H6/Ez	·		52		720	a	103	
	5180	6	38	198					
3716	5217/19	3-		114		276	a	92	
3728	5317/22	-6	38	228		552	a	92	
3730	5345/47	3-		114		360	a	86	

	82/4		2	do do do		
	86/89	& 90/99	14	do do do		
	156/8		3	do do do		
	161		1	do do do		
	201/5		5	do do do		
	301		1	do do do	11304	
		Total	131	Packages	29711	

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REPORT No. 34 *Continued*

Bill of Lading Number	MARKS AND NUMBERS OR ADDRESS	IMPORTER OR CONSIGNEE AND DESTINATION	No. of Packages	DESCRIPTION OF GOODS	Weight or Measurement	Entry No. Re Manifest or Unclaimed List
	EX SHANGHAI	PATERSON N.J.		CFT	LBS.	
4443						
	Y.T. 28896/28905	RAND BROS INCORPORATED	10	BS RAW SILK	1416	
	Ex Manila	Dallas Tex.				
5974	Add. 26/45	Southwest Cigar Co.	20	Cardboard Cases Cigars	98 Cft.	
	Ex Manila	Detroit Mich				
5971	Add. 700/707	Messrs Lee & Cady	8	Cartons Cigars		
	708		1	Case Cigars		
		Total	9	Pkges 62		
	Ex Hongkong	Los Angeles Cal.				
7399	Add. 1/3	Messrs Penseck & Gordon Inc	3	Fibre Case Firecrackers Samples	99	
	Ex Shanghai	Grand Rarids Mich				
4531	Add.	Herrmann Lamps Inc.	1	Cs Porcelain Wares	79	
	Ex Yokohama	Gary Indiana				
4677	H 16649/68	Bear Brand Hos Co.	[illegible]	Bales Raw Silk	2719	
	Ex Yokohama	Rochester N.Y.				
4778	BFCO 143	B.Forman Co.	1	Cs Dry Goods	249	
	Ex Yokohama	Des Moines Iowa				
4825	B Y DARUMA G. R. Inc	275/94. Messrs Younker Bros.	20	Bags Cotton Rag Rugs		
	295		1	Case Earthen Ware	1986	
		Total	21	Pkges		
	Ex Kobe	Pittsburgh Pa.				
4603	Add. 897/910	Joseph Horne Co.	14	Bales Cotton Rugs		
	911/964		54	do Rice Straw Rugs	7530	
	Ex Yokohama					
4780	Add. 450	do do do	1	Case Dry Goods	272	
		Total	69	Pkges	7802	
	Ex Manila	Denver Cal;				
5975	Add. 46/48	The Niles Moser Cigar Co;	3	Cases Cigars 56		
	Ex Yokohama					
4767	M.C. 47	Messrs Miller & Co.	1	Case Rayon Goods	264	
		Total	4	Pkges 56	264	

2/466

		16737	54483	36367	6080	113280	32457				
C		Bulled		Raised to			Sucken	2 Blue Krauge			
56HH	Vincennes	76	311 ✓		160 ✓		498	187 ✓	5232/33		
45	Gary	76	311 ✓	160		498	187	187 ✓	5247/48		
46	Hammond	152	473 ✓	320 ✓		995	522 ✓ 1⅓		5255/58		
47	St Louis	152	473 ✓	320 ✓		995	522	522 ✓	5308/61		
48	N Albany	76	311 ✓	160		311 498	187	187 ✓	5211/12		
49	Sioux Falls	102	317 ✓		240 ✓		746	429 ✓	5229/30	4272 ✓	
50	Hastings	90	311 ✓		240 ✓		746	435 ✓	5160	4300/01	
51	Davenport	166	516 ✓		400 ✓		12HH	728 ✓	5191/93	4322/23	
52	Cedar Rapids	76	311 ✓		160 ✓		498	187 ✓	5159	5231	
53	Jamestown	90	311 ✓		240 ✓		746	435 ✓	5235	4240/41	
54	Sioux	90	311 ✓		240 ✓		746	435 ✓	5277	4289/90	
55	Racine	76	311 ✓		160 ✓		498	187 ✓	5157/58		
56	Leavenworth	127	395 ✓		160 ✓		498	103 ✓	5173/74		
57	Waterloo	76	311 ✓		160 ✓		498	187 ✓	5201/02 ✓		
58	Omaha	152	473 ✓		320 ✓		995	522 ✓	5279/81	5203	
59	Madison	76	311 ✓		160 ✓		498 2	187 ✓	5204/5		
60	Sioux City	76	311 ✓		160 ✓		498	187 ✓	5206/7		
61	LaCrosse	114	355 ✓		240 ✓		746	391 ✓	5214/16		
62	Oshkosh	114	355 ✓	276		355 8.58	503	503 ✓	5217/19		
63	Wausau	76	311 ✓		160 ✓		498	187 ✓	5222/23		
64	Appleton	152	473 ✓		320 ✓		995	522 ✓	5224/27		
65	Kansas City	76	311 ✓		160 ✓		498	187 ✓	5245/46		
66	Sheboygan	114	355 ✓		240 ✓		746	391 ✓	5209/61		
67	Green Bay	114	355 ✓		240 ✓		746	391 ✓	5276/78		
68	Milwaukee	228	709 ✓	552 ✓		1717	1008 ✓ 7/3		5317/22		
69	Aberdeen	76	311 ✓		160 ✓		498	187 ✓	5334/35		
70	Manitowoc	114	355 ✓	260		809 ~~414~~ x	454 ~~786~~ 3	454 ✓	5345/47		
71	Milwaukee	76	311 ✓	184		552	261 ✓ 7/3		5378/79		
72	Muscatine	76	311 ✓		160 ✓		498	187 ✓	5194/95		
		19796	65063	385.99		~~1205.54~~ 1202.22	342.48		537.56		
		✓	✓	✓		✓	✓				
				10560							

65063 ✓ Originally Billed & Carried = 19796 ✓

342.48 ✓ U.S. Omit Made & Carried = 18803 Add 1% ✓

537.56 Now to be Sent Krieger Co. = 10560

15306 7 ✓ 49159

Dead weight

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Bill of Lading Number	MARKS AND NUMBERS OR ADDRESS	IMPORTER OR CONSIGNEE AND DESTINATION	No. of Packages	DESCRIPTION OF GOODS	Weight or Measurement	Entry No. Re Manifest or Unclaimed List
	EX HONGKONG	INDIANAPOLIS IND.		CFT	LBS.	
7393	L.S.A.CO 4516/4534.	L.S.AYRES & CO.	19	PKGES RATTAN FURN. 390		
	EX MANILA					
5982	T H O C 884.	THE HOUSE OF CRANE	1	FIBRE BOX BALIBUNTAL HATS		
	489/884.		396	DO DO CIGARS 1917		
	Ex Kobe					
4601						
	LSACO 1343/1413	Messrs I.S.Ayres & Co.	71	Bales Rice Straw Rugs	10796	
	1414/1438.		25	do Cotton Rugs		
		Total	512	Pkges 2307	10796	
	Ex Manila	Cleveland Ohio				
5969	A V/Nos	Order.	486	Coils Rope	83809	
	Ex Yokohama					
4816	C G C					
	27091/7.	General Concession Corporation				
			7	Cases Cheap Toys		
	1057.		1	Case Bamboo Poles	2070	
4823	B H DARUMA G.R. Co					
	1437/57.	The Hall Bros;Co.	21	Bales Rush Rugs		
	1458/9.		2	Crates Baskets		
	1460		1	cases Pongees	5106	
		Total	518	Pkges	95985	
	Ex Kobe	St Paul Minn				
4586	G.B. K3171/200.	Messrs Gellman Bros;	30	Cases Bamboo Sticks	9144	
	Ex Yokohama					
4785	G <572> B 4571/6.	do do do	6	Ctns Cheap Toys (Cell)		
	~ 574 ~ 4577		1	cs cheap toys		
	~ 579 ~ 4578/9		2	cs do do		
	~ 580 ~ 4580		1	cs do do		
	~ 586 ~ 4581/4		4	cs do do		
	~ 587 ~ 4585/6		2	cs do do		
	~ 598 ~ 4587/91/		5	Ctns do do		
	~ 622 ~ 4592/3		2	cs do do		
	~ 626 ~ 4594		1	cs do do		
	~ 643 ~ 4595		1	cs do do		
	~ 372 ~ 4596/603.		8	Ctns Cheap Cell Toys		
	~ 574 ~ 4604		1	cs cheap toys		
	~ 579 ~ 4605/7		3	cs do do		
	~ 615 ~ 4608/9		2	cs do do		
	~ 586 ~ 4610/12		3	cs do do	8978	

CF 72

2/466

		Buses	24	Randolph		Lucien	20 Bus Kinney	
5537	Chicago	1976	6145 ✓	6080 ✓	18909	127.64	12764 ✓	H357/432
42	Clarksburg	130	404 ✓	400 ✓	1244	8.40	840 ✓	H163/64 H167/68 4220
43	Buffalo	104	323 ✓	320 ✓	995	582 ✓ 14/3 P32637 672 ✓ 90 ✓	90 W/C	4209/17
44	Washington	104	323 ✓	320 ✓	995	6.72 ✓ W/C 14/3 P41690		4275/78
45	Johnstown	104	323 ✓	320 ✓	995	6.72 ✓ 14/3		4283/86
46	Geneva	52	311 ✓	160 ✓		498	187 ✓	H249 4310
47	Philadelphia	234	728 ✓	720 ✓	2239	15.11	1511 ✓	4181 4206 4223/24 4254/55 H274 4320/21
48	Buffalo	104	323 ✓	320 ✓	995	582 ✓ 672 ✓ 90 ✓ 14/3 P36237	90 W/C	4293/4 4160/61
49	Warren	52	311 ✓	160 ✓		498	187 ✓	4194 + 4319
50	Camden	104	323 ✓	320 ✓	995	6.72 ✓ 31/8 X		H306/7 4178 4191
51	Washington	182	566 ✓	560 ✓	1742	11.76 ✓ 14/3		4332/36 H252/53
52	Baltimore	157	488 ✓	480 ✓	1493	10.05 ✓ 14/3		4345/50
23	Washington	78	311 ✓	240 ✓		746	H35 ✓	4353/55
54	Brooklyn	234	728 ✓	720 ✓		2239	1511 ✓	4287/88 4338/42 4326 4356
55	Alexandria	152	473 ✓	345 ✓	1073	600 ✓ 14/3		5473/76
56	Freeport	230	715 ✓	560 ✓		1742	1027 ✓	H169/70 H179 5380/83
57	Akron	190	591 ✓	400 ✓	1244	6.53	653 ✓	5161/65
58	Canton	84	311 ✓	240 ✓		746	H35 ✓	5169/71
59	Springfield	152	473 ✓	320 ✓	995	5.22	522 ✓	5181/84
60	Lancaster	114	355 ✓	240 ✓	746	3.91 ✓ 31/8 X		5210/12
61	Hamilton	114	355 ✓	240 ✓	746	3.91	391 ✓	5234/36
62	Cleveland	114	355 ✓	240 ✓	746	3.91	391 ✓	5262/64
63	Warren	76	311 ✓	160 ✓	3+4 498 3	187	187 ✓	5263/64
64	Columbus	190	591 ✓	400 ✓	1244	6.53 ✓ 7/3		5282/86
65	Middletown	152	473 ✓	320 ✓	995	5.22	522 ✓	5288/91
66	Cincinnati	128	398 ✓	320 ✓	995	5.97	597 ✓	4327/28 5196 5268
67	Toledo	284	883 ✓	640 ✓	1990	11.07	1107 ✓	4177 5221 5304/09
68	Columbus	242	753 ✓	560 ✓	1742	9.89 ✓ 7/3		H232 4343 5252 5298/99 5287 5344
69	Chillicothe	76	311 ✓	160 ✓		498	187 ✓	5315/16
70	Cochocton	76	211 ✓	160 ✓	498	187	187 ✓	5327/28
71	Cleveland	190	591 ✓	400 ✓	1244	6.53	653 ✓	5338/42
72	Steubenville	138	429 ✓	400 ✓	1244	8.13	813 ✓	4180 5380/83
73	Cleveland	166	516 ✓	400 ✓	1244	7.28	728 ✓	H185/86 5389/91
74	Fremont	142	442 ✓	412 ✓	1281	8.39	839 ✓	4187/90 5392
75	Piqua	64	311 ✓	160 ✓	498	1.87	187 ✓	4201 5408
76	Marietta	64	311 ✓	160 ✓	498 ✓	1.87 ✓ 30/4		4273 5263
77	Akron	282	877 ✓	720 ✓	2239 ✓	13.62 ✓ 7/4		H182 4337/52 4315/16 5151 5267 5337 5388
78	Detroit	128	398 ✓	320 ✓	1182 ✓	7.84 ✓ 7/3		H158/59 5372/73
79	✓	166	516 ✓	400 ✓	1244 ✓	7.28 ✓ 7/3		H165/66 5374/76
80	✓	64	311 ✓	160 ✓	498 ✓	1.87 ✓ 7/3		4171 5377
81	✓	434	1350 ✓	1040 ✓	3234 ✓	18.84 ✓ 7/3		H175/76 4293 4309 4317/18 5172 5348/49 5367 5439/40 2812
82	✓	166	516 ✓	400 ✓	1244 ✓	7.28 ✓ 7/3		H192/93 5393/95
83	Dearborn	180	560 ✓	480 ✓	1493 ✓	9.33 ✓ 2/3		4202/5 5409/10
84	Detroit	344	1070 ✓	800 ✓	2488 ✓	14.18 ✓ 7/3		H214/16 5413/19
85	✓	166	516 ✓	400 ✓	1244 ✓	7.28 ✓ 7/3		4218/19 5422/24
86	✓	218	678 ✓	560 ✓	1742 ✓	10.64 ✓ 7/3		4236/39 5432/34
87	Ypsilanti	78	311 ✓	240 ✓	241 3 746	435	435 ✓	H242/44
88	Royal Oak	434	1350 ✓	910 ✓	2831	14.81	1481 ✓	H256/60 5441/48
89	Escanaba	180	560 ✓	480 ✓		1493	933 ✓	4223/28 5426 5336
90	Chicago	282	877 ✓	720 ✓	2239	13.62	1362 ✓	H222 4308 4324/25 4337 5303 5424 5237 5203
91	Centralia	104	323	320 ✓		995	672 ✓	H172/74 4213
		9979	32079	23267	72547	18177	31746	

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Bill of Lading Number	MARKS AND NUMBERS OR ADDRESS	IMPORTER OR CONSIGNEE AND DESTINATION	No. of Packages	DESCRIPTION OF GOODS	Weight or Measurement	Entry No. Re Manifest or Unclaimed List
	EX HONGKONG	COLUMBUS OHIO		CFT.	LBS.	
7391	L CO.					
	F&R 4663/66.	THE F.&.R.LAZARUS & CO.	4	ROLLS SEAGRASS MATTING	392	
	EX MANILA					
5979	MERITAS 4199/4278.	HOOFFSTETTER BROS.	80	PKGES CIGARS 299		
	EX SHANGHAI					
4509	F.&.R.L.CO. 2247.	THE F.&.R.LAZARUS & CO.	1	BALE COTTON DRY GOODS	262	
	Ex Yokohama					
4779	F.&.R.L.Co.	The F.& R.Lazarus & CO.				
	1615		1	Case Lacquer Ware 29	314	
	1616		1	Case Cotton Goods		
	1617/8		2	Cases Dry Goods		
	1619		1	Bale do do		
		Total	90	Pkges 322	968	
	Ex Shanghai	Baltimore Md				
4510	HBCO 2218	Hutzler Bros. CO.	1	Case Silk Underwears 12		
	Ex Kobe					
4643	M L S K 806/8.	Messrs M.S.Levy & Sons Inc.	3	Crates Straw Hats		
	809/24		16	Bales Straw Braids	2559	
		Total	20	Bales & Crates 12	2559	
	ex Shanghai	Minneapolis Minn.				
4512	Dayton CO 2283	The Dayton Co;	1	Case Jasmine Tea 392		
	2584/6		3	do Wood Ware		
	2587/303.		17	Bales Grass Mats		
	2304/5		2	Cases Silk Underwears		
	2306		1	Case Cotton Goods		
	2307		1	Case Cotton & Linen Goods		
	Ex Kobe					
4462	Dayton CO					
	2164	THE DAYTON Co.	1	Case Rice Straw Ruge	82	
4602	Do 2173/82.	do	10	Bales Cotton Rugs		
	2183/208		26	do Rush Rugs		
	2209/71		* 63	do Cotton rugs	8975	
		Total	125	Pkges 392	9057	

2/466 — 9979 Buses — 320.79 — 23267 Rands — 725.47 — 181.77 Incomes — 2a Bus Mileage — 317 HL

C	5592	Chicago	78	311	240	746	435	435	4233/35
	93	"	78	311	240	746	435	435	4329/31
	94	Springfield	125	389	240		746	357	5153/56 2813
	95	Decatur	76	311	160		498	187	5178/79
	96	Peoria	228	709	480	1493	784 3 1/3 X		5185/90
	97	E St Louis	152	473	320	995	522	522	5197/200
	98	Chicago	152	473	320	995	522	522	5269/71 5213
	99	Rockford	190	591	400	1244	653 2/3		5238/42
	5600	Aurora	76	311	160		498	187	5243/44
	01	Waukegan	76	311	160		498	187	5249/50
	02	Danville	76	311	160		498	187	5251/52
	03	Oak Park	76	311	160		498	187	5274/75
	04	Freeport	76	311	180	559	248 1 1/3		5343/44
	05	Alton	76	311	160		498	187	5351/52
	06	Waukegan	76	311	160		498	187	5365/66
	07	Chicago	114	355	240	746	391	391	5369/71
	08	"	76	311	160	498	187	187	5396/97
	09	"	254	790	560	1742	952	952	5400/05 4196
	10	Parkers	128	398	320	995	597	597	5406/07 4197/98
	11	LaSalle	90	311	240	746	435	435	5438 4250/51
	12	Detroit	420	1306	940	2923	1617 7/3		5450/78 4263/65
	13	Mt Clemens	90	311	240		746	432	5459 4266/67
	14	Detroit	446	1387	1040	3234	1847 7/3		5464/72 4279/82
	15	"	128	398	320	995	597 7/3		5478/79 4291/92
	16	Ryan Dale	104	323	320	995	672 14/3		4296/99
	17	Detroit	104	323	320	995	672 7/3		4302/05
	18	Dearborn	104	323	320	995	672 7/3		4311/14
	19	Jackson	84	311	240	746	435 7/3 1/3 Dup		5252/54
	20	St Marie	76	311	160		498	187	5272/73
	21	Hamtramck	114	355	240	746	391 7/3		5300/02
21/3	22	Highland Park	152	473	320	995	522 31/3 F36237		5310/13
	23	Detroit	152	473	320	995	522 7/3		5323/26
7/3	24	"	114	355	276	858	503 31/3		5329/31
	25	Grosse Pointe	76	311	160		498	187	5332/33
	26	Dearborn	190	591	400	1244	653	653	5353/57
	27	Detroit	114	355	240	746	391 7/3		5362/64
	30	Minneapolis	180	560	504	1567	1007 2/3		5436/37 4245/48
	31	"	242	753	720	2239	1486 2/3		5180 5449 5209 5350 5368 4261/62
	32	St Louis	228	709	480	1493	784	784	5292/97
	33	Kansas City	78	311	240		746	435	4220/21 4162
	34	Albany	78	311	240	746	435	435	4207/08 4199
	35	Indianapolis	75	311	160	498	186	188	4344 2811
	36	Lyons Point	114	355	240	746	391 14/3		5208 5220 5228
	37	St Louis	164	510	480	1493	983	983	4182/83 5384/87
	38	Kansas	102	317	240		746	429	4195 5398/99
	39	St Louis	102	317	240	746	429	429	4217 5420/21
	40	Kansas City	268	533	640		1990	1157	4229/31 5427/31
	41	St Louis	218	679	560	1742	1063	1063	4268/71 5260/62
	42	Terre Haute	84	311	240	746	435 1 1/3		5166/68
	43	Ft Wayne	84	311	240	746	435 2/3		5175/77
			16737	54483	36367	113281	32457	45207	
					6080				

2/466 Bk 116 "Heian Maru" – 611 Crates Manifested 52803 lb
S.S. Kresage Co Billed 43683 Billed by Dow as 52803
9120 19794
33009

C	Billed	Qty to	C		Billed	Qty to	C		Billed	Qty to	C		Billed	Qty to	
5543	104	320		5579	166	400		5617	104	320		5657	76	100	
4	104	320		80	64	160		18	104	320		58	152	152	
5	104	320		81	433	1040		19	84	240		59	76	100	
6	52	100		82	166	400		20	76	76		60	76	100	
7	234	720		83	180	480		21	114	240		61	114	114	
8	104	320		84	344	800		22	152	320		62	114	276	
9	52	100		85	166	400		23	152	320		63	76	100	
50	104	320		86	218	560		24	114	276	240	64	152	152	
1	182	560		87	78	240		25	76	100		65	76	100	
2	156	480		88	434	434	910	26	190	400		66	114	114	
3	78	100		89	180	180		27	114	240		67	114	114	
4	234	234		90	282	720		30	180	180	504	68	228	552	
6	230	230		91	104	104		31	242	242	720	69	76	100	
37	1976	6080		92	78	240		32	228	480		70	114	260	
42	130	400		93	78	240		33	78	100		71	76	184	
55	152	345		94	125	125		34	78	240		72	76	100	
57	190	400		95	76	100		35	75	160					
58	84	100		96	228	480		36	114	240					
59	152	320		97	152	320		37	164	480					
60	114	240		98	152	320		38	102	102					
61	114	240		99	190	400		39	102	240					
62	114	240		5600	76	100		40	268	268					
63	76	160		01	76	76		41	218	560					
64	190	400		02	76	100		42	84	240					
65	152	320		03	76	76		43	84	240					
66	128	320		04	76	180		44	76	100					
67	284	640		05	76	100		45	76	160					
68	242	560		06	76	76		46	152	320					
70	76	160		07	114	240		47	152	320					
69	76	96		08	76	160		48	76	160					
71	190	400		09	254	560		49	102	102					
72	138	400		10	128	320		50	90	90					
73	166	400		11	90	240		51	166	166					
74	142	412		12	420	940		52	76	100					
75	64	160		13	90	90		53	90	100					
76	64	160		14	446	1040		54	90	100					
77	282	720		15	128	320		55	76	100					
78	128	320		16	104	320		56	127	127					

42385

19794

Qty to
4124
11821
8090
4213
6224
4602
2767
544
42385
20
476
324
478
43683

(1) 2/S 1086 12/16393 837 Dec 89851 Cr

12/16449 1399 " 92382 Charged as 92300 2 DIS

182233

Collect

	Billed	C/n to		C	Billed	C/n to		C	Billed	C/n to		C	Billed	C/n to
931	5535			1088	344			1453	157			1502	125	
932	190			1089	99			52	139			03	77	100
933	174			1090	92	100		55	276			04	83	
934	193			1472	124			56	90			05	157	
935	68		100	1473	140			57	72	100		06	174	
936	317			1474	145			58	74	100		07	153	360
937	267			75	1041	280		59	80	100		08	110	
938	196			76	107			60	93	100		09	114	
939	274			77	119			61	63	100		10	76	100
940	307			78	145			62	303			11	102	
941	117			79	83	100		63	218			12	114	
942	162			80	119			64	90	100		13	80	100
943	126			1091	224			65	64			14	131	
944	211			92	227			66	179			15	74	100
945	329			93	76	100		67	63	100		16	144	
946	541			94	150			68	140			17	64	
947	227			95	1741			69	64	100		18	141	
985	504			96	396			70	81	100		19	145	245
986	311			1917	5535	C/931		71	119			20	273	373
989	1145			748	920			81	159			21	64	100
988	494			749	316			82	197			22	153	
989	230			1084	477			83	343			23	238	338
990	173			1439	344	444		86	76	100		24	278	
991	84		100	38	74	100		87	125	282		25	171	
992	83		100	39	173			88	202			26	209	
993	101			40	100			89	113			27	92	100
994	332			41	84	100		90	251			28	139	239
995	261			42	82			91	132			29	133	
996	230			43	148			92	126			30	652	
997	293			44	108			93	93	100		31	145	
998	234			45	93	100		94	63			32	347	
999	198			46	313			95	140			33	317	
1000	364			47	128			96	123			34	76	198
1001	195			48	221	321		97	102			35	177	444
1002	89		100	49	169	269		98	136			36	126	310
1085	423			50	134			99	93	100		37	201	460
1086	1449			51	67	100		1500	179			38	128	318
1087	253			52	229			01	427			39	183	449
	11882				20751				26638				33152	

	Billed	C/n to		C	Billed	C/n to		C	Billed	C/n to		C	Billed	C/n to
	107		271	1510	200		757	11	166		407	45	490	1187
	49	100		11	49		49	12	49			46	399	
	200		757	12	337		837	13	338		438	47	55	
	49		49	13	50			14	166		407	48	74	193
	337		837	14	25			15	23		100	49	384	942
	50			15	338		438	16	218		539	50	148	366
	338		438	16	49			17	49			51	72	173
	25			17	166		407	18	23		100	52	55	
	157			18	23		100	19	218		539	53	63	56
	49			19	218		539	20	55			54	135	100
	174			20	55			21	74		193	55	87	193
	153	360		21	74		193	22	384		942	56	100	
	110			22	384		942	23	148		366	57	25	
	114			23	148		366	24	72		173	58	102	25
	76	100		24	72		173	25	55			59	190	436
	102			25	55			26	63	56		60	64	64
	131			26	63	56		27	135	100	18	61	166	407
	74	100		27	135	100	18	28	87	193		62	25	
	144			28	87	193		29	100			63	102	25
	64			29	100			30	25			64	190	436
	141			30	102	25		31	190		436	65	64	64
	26			31	190		436	32	64	64		66	166	407
	145	245		32	64	64		33	166		407	67	345	
	84			33	166		407	34	345			68	42	
	273	373		34	345			35	42			69	113	
	64	100		35	42			36	113			70	49	
	153			36	113			37	49			71	242	
	12			37	49			38	242			72		
	238	338		38	242			39				73		
	278			39				40				74		
	171			40				41				75		
	209			41				42				76		
	92	100		42				43				77		
	26			43				44				78		
	139	239		44				45				79		
	133			45				46				80		
	652			46				47				81		
	145			47				48				82		
	347			48				49				83		
	317			49				50				84		
	76	198		50				51				85		
	177	444		51				52				86		
	126	310		52				53				87		
	201	460		53				54				88		
	128	318		54				55				89		
	183	449		55				56				90		
	33152				41189									

A 7-Special No. 1
Inside Sheet
50,000—6-36

Dec CTR 7451 3 for 1% 4/c 18.25 3
7452 18.75

REPORT No. ..... Continued

Marks and Numbers	SHIPPERS		Point of Original Shipment in Canada	Car Number	Quantity and Description of Goods	Weight (Subject to Correction)	Consignee	Manifest Rec. Port No. or Export Entry No.
1860	Buffalo	119 3	70	273	849	479 4 2005	2007 1266	2335
61	Brooklyn	314 9	77	768	2388	1411 12 1926	1168-1997-1286-2193/4 2218-2328-2330-2333-2205-2315	
62	Boston	181 5	63	449	1396	839 8 1465/6-1481-1159-1493 1169-1469-1145		
63	Braddock	68 3	11	166	516	205 3 2182-1598-1137		
64	Philadelphia	63 3	11	147	457	146 2 2231-1933		
65	"	164 5	10	373	1160	650 7 2204 2101-2213 2087 1183		2272 1983
66	Amsterdam	127 3	95	269	837	442 5 1653-1105-1684-1230-2085		
86	Cincinnati	92 3	11	222	690	379 4 1047-2143/44 2187		
92	E. St Louis	201 6	25	411	1278	653 10 1097/99 1218 1123 2380-2303		1088/90
93	Bloomington	85 3	11	165	513	202 5 1045/46 1130 1234/35		
94	Evanston	60 3	11	175	544	233 2 1155/6 2311		
95	Chicago	548 17	0	1178	3664	1960 25	1132-1138-1158-1202/3-1205 1223/4 1233 2347-1246-1250-1334-2402	
96	Marion	127 3	95	261	812	417 7	1277 1285-2202-2314-2207-2247 2329 2384 2397-2188-1022	
97	Columbus	252 7	84	723	2249	1465 12		
98	Cleveland	333 10	36	743	2311	1275 13	1275 1280-1079-2154-1095 2153 2116/17 2056 2197 2083-2246-2012	
99	Cambridge	73 3	11	143	445	134 2	1178-1222-2401	
1900	Toledo	159 4	94	328	1020	526 7	1014/15 2109 2067-1136 1179-1219	
1	Portsmouth	119 3	70	255	793	423 5	1122 2178 2260 2200 1265	
2	Cedar Rapids	68 3	11	132	411	100 4	1100/01 1093/4	
3	Des Moines	92 3	11	192	597	286 5	1072/74 2342 1294	
4	Davenport	103 3	20	239	743	423 5	1117 1282 2336 1214-2301	
5	Fonda	102 3	17	198	616	299 6	1091/92 1108-1152/54	
6	Duluth	68 3	11	132	410	99 4	1104-1201-1199 1227	
7 13	St Paul	176 5 341 6	47 73	450	1406	200 9 2	2150/51 1129-1252-2348-1193/5 1082-1215 1131	
8	Milwaukee	83 3	11	165	513	202 2	1264 1143/44-1146/47	
9	Milwaukee	234 7	90	624	1941	1151 11	2124-2322-1127-2160-2183-2189-2208 1134-2305 1206-2326	
Dup 10	Detroit	324 10	08	1057 941	3287	2279	14	2406-1251-1278-2405-2103 2220
Dup 11	"	281 8	74	789	2454	1580	13	1182-2217 1228/29 2084-1240 2104
12	"	98 3	11	238	740	429	3	2046-2169 2344
~~13~~	~~St Paul~~	~~210 6~~	~~53~~	~~450~~			~~11~~	~~2150/1129 1252-2348 1193/5 1131 1082~~
14	Kalamazoo	193 6	00	464	1443	843	9	~~2024 1028/9 1031/3 1091 1149 1196~~ 1275
								~~1118-1085-1096 1109-1128 1288~~ 2277
			16753 ~~11729~~	36477		14360		
			4963 ✓ 11729 ✓	✓	5364 ✓	✓		1296/7 1287-1249 1239 1059
								2074 1198-2228 1207-2395 2081-2233-2089-2218-1244 2086-1272-2266 1294

MBC 1466 ? 38261 Cyclone H 5/4 Ha 1/4 and again Cyd Ha 1/2 Mar 21st for Refund

~~1107~~ 1100

S.S. Kresge Co

Weight or Measurement	Consignee		Manifest Rec. Port No. or Export Entry No.
C ⊗	Billed Into		
1472	124		Additions
73	34 / 140	34 / 174 a 7 day	
74	145		157
75	17 / 104	m / 280	207
76	107		122
77	119		267
78	145		184
79	83	m	259
80	119		190
1857	202		266
58	111		164
59	113		557
60	119		500
61	314		241
62	181		321
63	68	m	697
64	63	m	119
65	164		558
66	127		218
86	92	m	101
92	201		92
93	85		106
94	60	175	157
95	548		266
96	127		241
97	252		169
98	333		153
99	73	~~m~~	157
1900	159		104
01	119		214
02	68	m	355
03	92	m	554 18/8
04	103		176
05	102		115
06	68		733
07	176		508
08	85	m	140
09	254	a 7 day	271
10	324	1057	9639
11	281	789	16
12	98	238	16
13	210		170
14	193	464	96
	6702		

12/16449
6077
7531
9436
12670
6702
42396 Billed by D Co
9639 Raised at dest
52035
266 Since Raised by [illegible]
52301

92382 92382
42396 52301
49986 40081 Short weight

20
20

S.S. Kresge Co B/L 11 92382 U.

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12/16449
Pacific Maru

REPORT No. Plaids ..... Continued

Marks and Numbers	SHIPPERS Billed	SHIPPERS Auto	C	Point of Original Shipment in Canada Billed	Point of Original Shipment in Canada Auto	C	Car Number	C	Quantity and Description of Goods Billed	Quantity and Description of Goods Auto	C	Weight or Measurement Billed	Consignee Billed	Consignee Auto	Manifest Rec. Port No. or Export Entry No.
1437	25 344	m	1493	93 m			1538		75 128	75 318		1583	38 77	m m	
38	74 m		94	42 63			39		77 183	77 449	a m 183	84	90	m	
39	49 173		95	140			40		107	271	107	85	101		
40	100		96	125			41		49 200	49 m 155		86	104		
41	84 m		97	102			42		49 337	49 837		87	340		87R m.c.
42	25 84		98	136			43		50 338	m		88	17 83	17 187	a+2R Inv. 83
43	148		99	60 m 93 m			44		166	407	166	89	264		
44	108		1500	179			45		25 218	m 539		90	139	353	
45	93 m		01	427			46		490	1187		91	90		
46	313		02	125			47		397			92	49 76	m m	
47	25 128		03	77 m			48		53 74	53 193		93	160	513	
48	25 221	m	04	49 83			49		384	942		94	126		
49	52 169	m	05	25 137			50		148	366		95	56 74	m m 190	190
50	134		06	49 194			51		72	173		96	190		
51	67 m		07	153 360			52		53 63	53 135	a m 100	97	34 25		
52	229		08	110			53		87	193	a m 100	98	111 108		
53	157		09	114			54		25 102	25 259		99	17 68	17 m	
54	139		10	76 m			55		190	436		1600	51 93	m m	
55	75 276		11	102			56		64 166	64 407		03	49 93	m m	
56	100 90		12	114			57		345			04	189		
57	49 72	m	13	80 m			58		42 112			05	17 202		
58	74 m		14	131			59		49 242			06	93	m	
59	80 m		15	74 m			60		101			07	93	m	
60	93 m		16	142			61		56 101			08	76	m	
61	63 m		17	64			62		105			09	126		
62	303		18	141			63		312			10	150		
63	218		19	26 145	m		64		175			11	102		
64	90 m		20	84 273	m		65		149			12	178		
65	64 m		21	64 m			66		67	236		13	25 163		
66	170 96	246 a m	22	103			67		38 93			14	142		
67	63 m		23	17 238	m		68		93			15	224		
68	140		24	278			69		169			16	77	m	
69	64 m		25	171			70		89	m		17	147		
70	81 m		26	209			71		291			18	173		
71	119		27	92 m			72		114	267		19	152		
1481	159		28	26 139	m		73		23 90	m m	49	20	50 115	m	
82	197		29	133			74		49 322			21	64	m	
83	343		30	652			75		95	252		22	163		
86	76	m	31	145			76		422			23	77	m	
87	25 125	m 282	32	247			77		377			24	281		
88	202		33	317			78		144			25	150		
89	115		34	76	198		79		247			1638	5420		
90	251		35	177	444	a m 177	80		140				1080	6500	
91	132		36	126	310		81		286			plus 9m 1/8.		254	
92	126		37	201	460	a m 461	82		119				1270		
	6077			7531					9436						
	17 24			26 m					31 29			30	32		