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MEMORANDUM TO ALL REGIONAL AND PROJECT ATTORNEYS.

There is attached a memorandum to me from Mr. James A. McLaughlin, Assistant Solicitor, commenting on the draft incorporation papers attached to Op. Sol No. 22. You may find his comments helpful in preparing instruments for the incorporation of a particular cooperative.

Philip M. Glick
Solicitor

Enclosure

October 19, 1942

MEMORANDUM TO: Mr. Glick

SUBJECT: Comments on suggested papers relating to incorporation of consumer enterprises in California.

I have read the suggested papers relating to incorporation of consumer enterprises in California that were enclosed with Op. Sol. No. 22, and I have some comments which you may wish to pass on to the Regional and Project Attorneys for their consideration when they are asked to draft incorporation papers for a particular cooperative. Some of my comments are intended mainly to clarify and improve the language used in the original papers while others are intended to suggest alternative methods for handling the affairs of the cooperative:

A. ARTICLES OF INCORPORATION

Article III, paragraph (d) - In view of the restrictions upon investment in Sec. 653.11 of the California Civil Code, it may be wise to insert at the commencement of this paragraph the following:

"To acquire upon a majority vote of its members by an investment of not to exceed 25 percent of its capital in the aggregate stock, shares, and/or memberships of any other corporation and subject only to this restriction".

The present paragraph may then be picked up as the last part of the same sentence. Inserting this provision would put the corporation on notice of this statutory restriction on its authority to buy the stock of another corporation.

B. BY-LAWS

Article III, Sec. 2 - The certificate of membership could be safely phrased in a more positive form, placing more emphasis upon the rights conferred and less upon the limitations. The first paragraph of the body of the certificate might thus read:

"This certifies that _____ is a member of Tule Lake Cooperative Enterprises, Inc. This certificate and the membership evidenced hereby are transferable as provided in the By-laws of the Cooperative. The Cooperative reserves an option to purchase this membership as provided in the By-laws; provided, however, that if the Cooperative shall not have exercised its option as provided in the By-laws, this membership may be transferred or sold to a person who is eligible to membership and who complies with the provisions of the Articles of Incorporation and By-laws of the Cooperative."

Section 6 - the form of this section might well be changed to read:

"Inspection of Books and Records. Any person who has been a member of the Cooperative for at least twelve weeks shall be entitled to inspect the books of account, stock book, stock transfer ledger and the records of the minutes of the Cooperative and such books and records shall be available for inspection at reasonable hours on all business days."

Section 7, paragraph two might be clarified by changing it to read:

"If the Cooperative does not purchase such membership interests within _____ days, the member or his legal representative shall then have the right to dispose of the membership to any person eligible therefor. Transfers of membership shall not be effective until the transferor has surrendered his certificate and the transfer has been recorded upon the books of the Cooperative. The transferees shall thereupon be entitled to a certificate in his own name."

In order to give the Cooperative specific authority to borrow money and in order to explain more fully the proposal to permit the Cooperative to issue revolving fund certificates, Section 8 might be changed to read:

"Borrowing Money and Revolving Fund Certificates. The Cooperative is authorized to borrow money, with or without security, at not to exceed 6 percent and to evidence the obligation to repay the same, it may issue bonds, notes, or certificates of indebtedness. Such obligations may be payable to

bearer or may be registered and transferable only on the books of the Cooperative."

The Cooperative shall be authorized to issue and sell to members and others revolving-fund certificates of a character hereafter described for the purpose of raising capital funds for furthering its business, and in order to further its cooperative character and to enable it to provide a means whereby its current and active members will finance it, the Cooperative shall be authorized to deduct from patronage refunds such portion thereof as may be determined from time to time by the Board of Directors. At the end of each fiscal year the Cooperative shall issue to each member a revolving-fund certificate to evidence deductions from patronage refunds. Such deductions shall be used for creating revolving funds for the purpose of building up such an amount of capital as may be deemed necessary by the Board of Directors from time to time and for revolving such capital. Funds arising from such deductions and evidenced by such certificates or funds derived from any other source shall, when, in the opinion of the Board of Directors of the Cooperative, such funds are not necessary for the proper financing of the operations of the Cooperative be devoted to the refunding of the oldest outstanding series of revolving-fund certificates. Such certificates may contain such other terms and conditions not inconsistent herewith as may be prescribed from time to time by the Board of Directors of the Cooperative. Such certificates shall be issued in annual series, each certificate in each series upon its face being identified by the year in which it is issued; and each series shall be retired fully or on a pro-rate basis only at the discretion of the Board of Directors of the Cooperative in the order of issuance, by years, as funds are available for that purpose. Such revolving-fund certificates shall bear such rates of interest and only such rates of interest (in no event to exceed 6 percent per annum) as the Board of Directors in its sole discretion may from time to time prescribe without any obligation on the part of the Board of Directors and the Cooperative to pay interest on such certificates.

A record of all holders of revolving-fund certificates shall be kept and maintained by the Cooperative and such certificates shall be transferable only on the books of the Cooperative, and no transfer of certificates shall be binding upon the Cooperative unless so transferred. Notwithstanding any of the foregoing provisions, the Board of Directors shall have the power from time to time and at any time to pay off or retire, or secure a release or satisfaction of any revolving-fund certificates, in order to compromise or settle a dispute between any holder thereof and the association. All other debts of the Cooperative, both secured and unsecured, shall be entitled to priority over all outstanding revolving-fund certificates. Upon the dissolution or winding up of the Cooperative in any manner, after the payment of all other debts, all

outstanding revolving-fund certificates shall be retired in full or on a pro-rata basis without priority before any liquidation dividends are declared on membership certificates or on account of property interests.

A significant feature of the suggested change is that it would permit the Board of Directors to issue revolving-fund certificates in the amounts of the patronage refunds to which the members may become entitled.

Article IV. In the second line of (b) of Article IV, "of the net savings" may be substituted for "thereof" to eliminate the ambiguity.

The second paragraph of (c) might be clarified and made more specific by changing it to read:

"If departments are established as provided in Section 12 of Article III, patronage refunds shall be made upon the basis of the profits of each department. If any department has an operating deficit, it shall be charged against the surplus reserve of that department to the extent of such reserve. Any additional deficit shall be charged against the profit or surplus reserves of the profitable departments in proportion of the net profits of each during such period. No patronage refunds shall be made for any period in which the department has an operating deficit or in which the Cooperative has a general operating deficit, or while the Cooperative has a capital deficit."

"If departments are not established, no patronage refund shall be made for any period in which the Cooperative has an operating deficit or as long as the Cooperative has a capital deficit."

Article V. Section 2. This section might be changed to read:

Quorum. At any regular or special meeting of which notice has been duly given a quorum shall consist of 100 members, except while the membership is less than 200, when the quorum shall consist of one-half of the membership."

A requirement of a specified number for a quorum is desirable in that it would require a representative group for conducting corporate affairs.

Section 3. Where the project has a newspaper, as it will have in most instances, it might be well to publish notices of membership meetings. Accordingly, after "business" in the second line of the second paragraph, there might be inserted "and notice shall be published at least once in the Center newspaper", with the remainder of the sentence following as before.

Section 4. In the second paragraph, second line, a comma may be inserted after "meetings" and "advertised and" may be inserted before "posted", if the above suggestion for changing Section 3 is adopted.

Section 8. In the first line "written" might be substituted for "absentee".

Article VI, section 4. There might be added to the end of this section a provision for the removal of officers, such as: "The Board shall have power to remove officers for cause. Upon request a removed officer may receive a statement in writing of the reasons for his removal. He shall be eligible for reelection unless convicted of an offense involving moral turpitude by the Judicial Committee of the Community Government or by a criminal court.

Article VII, section 1. To authorize the Board of Directors to appoint a committee to which it could delegate full powers to act for it, the section might be changed to read: "The Board of Directors may, in its discretion, appoint from its own membership a General Executive Committee or several executive committees, such as a Community Store Executive Committee, and a Personal Services Executive Committee, and such other committees as may be necessary, and may determine the tenure of office of committee members and their powers and duties as may, from time to time, be prescribed by the Board of Directors and such powers may, subject to the general direction, approval and control of the Board of Directors, be all of the powers and duties with respect to particular enterprises or matters."

Article VIII, Section 2. This section might be changed to read:

"Amendment of By-laws. The by-laws of the Cooperative may be amended by three-fourths of the members present at a regular meeting or at a special meeting convened for such purpose, upon notice of the proposed amendment and notice of the meeting given at least ten days prior to such meeting and setting forth fully and clearly the proposed amendment."

C. BOND. This paragraph might be changed to read:

Period of coverage. "First: Liability under this bond begins on the _____ day of _____, 19____, with respect to the person then filling the position of Treasurer of the Cooperative and continues with reference to him and his successors during the periods of their respective incumbencies of the office." Changing the paragraph in this way would make the statement of the period of coverage more concise.

Changes in Amount of Coverage. Paragraph three. In order to clarify an ambiguity, the clause after "request" in line 6 might be changed to read:

"and the total liability of the surety by reason of any such changes shall not exceed an amount in the aggregate larger than the total amount of coverage specified in such written acceptance."

Notice and Proof of Loss. The second sentence and the sentence constituting the following paragraph may be rearranged as the last part of this first paragraph so as to read:

"In the event of any loss covered hereunder, the Project Director is empowered to give notice thereof to the Surety, to give Surety proof of such loss, to bring suit against the Surety within the respective periods limited therefor in this bond, and to recover for the benefit of the Cooperative any loss payable hereunder. Discovery of such loss by the Cooperative more than 90 days prior to the discovery thereof by the Project Director shall not affect the obligation of the Surety to pay such loss where the Project Director gives notice to the Surety and makes proof of loss within the specified periods after his discovery of the loss!"

Annual premiums. The language subsequent to "coverage" in line 2 may be struck.

D. APPLICATION FOR PERMIT TO ISSUE AND SELL MEMBERSHIP CERTIFICATES

Paragraph IV. ~~The period at the end of the first sentence of the detailed statement may be changed to a comma and the following~~ inserted: "A restricted military area under the administration of the United States War Relocation Authority." The following additional sentence may be added at the end as the fifth and final sentence of the detailed statement: "Sales will chiefly be made to residents of the Center". These facts would probably be helpful to the Division of Corporations in considering the application.

This should
not be
added.
P.M.G.

Jurat. If no statements are made on information or belief,
the language subsequent to "knowledge" in line one and preceding
the signature may be struck.

James A. McLaughlin
Assistant Solicitor

WAR RELOCATION AUTHORITY
Office of the Solicitor
WASHINGTON

November 25, 1942

CONFIDENTIAL

MEMORANDUM FOR ALL PROJECT ATTORNEYS

Subject: Administrative Reorganization of WRA

You have probably already heard that the WRA is going through a major administrative reorganization. The new organization was announced to the members of the Washington office on November 11. I wrote to the Regional Attorneys on November 13.

I am not certain that the information has already been officially announced to the administrative people at the relocation centers by the respective Project Directors. The Project Directors will, of course, want to make their own announcements to the members of their staffs. I wish, therefore, that you would treat this letter as strictly confidential and not discuss its contents with any of the administrative people until after the Project Director has made suitable announcement.

The Director feels that there is no need for three complete levels of administration in the WRA. He feels also that the changing program of the Authority, with the increased emphasis upon relocating the evacuees outside of the centers, makes it desirable for administration to be handled directly out of the Washington office. The essence of the reorganization will consist, therefore, in doing away with the Regional Offices. Hereafter the Project Directors will report directly to Washington.

There will, however, be three field offices - one in San Francisco, one in Denver, and one in Little Rock. At the head of each of these field offices will be a Field Assistant Director and a small staff of from three to five key people to help him. These Field Assistant Directors will be staff officers rather than line officers - that is, they will not directly supervise administration of any of the centers but will serve as Assistant Directors, spending perhaps one-fourth of their time in Washington and thereby assisting in maintaining close liaison between the projects and Washington. The Assistant Directors will collaborate with the Washington staff in developing the program, will inspect work at the centers, will facilitate operations, prepare proper reports, represent the Authority in public contacts, advise the Director, etc.

WAR RELOCATION AUTHORITY

Office of the Solicitor

WASHINGTON

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I don't know whether the Director and the Assistant Directors have yet determined who are to be the four or five key people to work with each Assistant Director. The other members of the regional staffs will, in some cases, take up jobs at the relocation centers, and in others will come to Washington. It is expected that the Washington staff will be more than doubled.

It seems clear that the Field Assistant Directors will not need lawyers on their staffs. It is expected that such legal advice and assistance as they will need they can secure from the Solicitor and, in some cases, from Project Attorneys. If it should prove necessary for a particular Assistant Director to have a lawyer available to him for a given period of time, I can make a man available from the Washington staff, but I don't at present anticipate that that will prove necessary to any considerable extent, and it may not prove necessary at all.

This brings me to the question of the adjustments to be made in our own office:

1. Bob Leflar is being appointed Project Attorney for the Jerome Relocation Center. Jack Curtis is being appointed Project Attorney for the Rohwer Relocation Center.
2. Jerry Housel will serve as Project Attorney for the Heart Mountain Relocation Center, and Don Horn will continue as Project Attorney for the Granada Relocation Center.
3. Ed Ferguson and Reginald Watt are coming to Washington. Tony O'Brien is being appointed Project Attorney for the Manzanar Relocation Center. Edgar Bernhard and Kent Silverthorne will remain in San Francisco to perform the legal work for the evacuee property division. Edgar Bernhard will be in charge of that legal work and will report direct to Washington. (The evacuee property division will remain in San Francisco as an independent division, reporting directly to Washington. It will not report to the Assistant Director stationed in San Francisco.)
4. Tony O'Brien will continue as Project Attorney at Minidoka and Central Utah until the Project Attorneys for those projects are ready to take over, and then will go to Manzanar; Bob Throckmorton will continue as Project Attorney for Tule Lake; Jim Terry will continue as Project Attorney for Gila River; and Ted Haas will continue as Project Attorney for Colorado River.

WAR RELOCATION AUTHORITY
Office of the Solicitor
WASHINGTON

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This is a good time to inform you of some other personnel appointments:

1. Ralph J. Moore has been appointed Project Attorney for the Minidoka Relocation Center. He will report to Minidoka around December 4.

2. Ralph C. Barnhart has been appointed Project Attorney for the Central Utah Relocation Center. He is now in Washington and will report to Central Utah on about December 30.

I am attaching hereto a revised list of the names and addresses of the Project Attorneys. You should substitute this revised list for the list that was sent you attached to Solicitor's Memorandum No. 10 (1942).

As soon as possible I shall issue a revision of Solicitor's Memorandum No. 10 (1942). In the meantime, the instructions contained in that Memorandum are revised in this respect:

Beginning with the week of December 1, 1942, all Project Attorneys should submit their weekly reports to me in Washington. Each Project Attorney should send direct to every other Project Attorney and to Mr. Walk and Mr. Bernhard, a copy of each report. It is not necessary to attach to these copies of the report any copies of the attachments. (This will mean, of course, that your secretaries will have to make two runs of each report.)

Si Fryer, Regional Director for the Pacific Coast Region, is coming to Washington as a Deputy Director. He and Mr. Rowalt will both serve as Deputy Directors. The Assistant Director for the Pacific Coast Region has been selected, but I have not yet heard that he has accepted the job and been definitely appointed. Joe Smart will serve as Assistant Director in Denver, and Mr. Whitaker as Assistant Director in Little Rock.

The new arrangements are to be put into effect as rapidly as possible. In the case of the administrative people, a great many decisions have to be made as to who is to go where. The Regional Directors will work this out with the Director. In the case of the Denver and Little Rock offices the readjustment will probably not take long. Even in the case of the San Francisco office, the Director has indicated that he hopes the change-over will be completed by January 1. I have asked the Regional Attorneys to continue to perform all their functions as Regional Attorneys (except for the fact that Project Attorneys will submit their weekly reports direct to me beginning with the week of December 1)

WAR RELOCATION AUTHORITY

Office of the Solicitor

WASHINGTON

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until the Regional Directors have completed all steps involved in the reorganization.

This reorganization throws an increased responsibility upon each Project Attorney. I shall try to work out a schedule by which visits to the projects on the part of members of our Washington office will occur frequently. I hope, also, to arrange for periodic visits by Project Attorneys to Washington. Some of these plans will have to wait on a determination of the travel budget for WRA. The Director has submitted to the Budget Bureau and to the Congressional Appropriation Committees a request for increase in our travel funds.

May I ask you to consider carefully the whole subject of relationships between your offices and the Washington office, and submit to me any suggestions or recommendations you may have whereby we may improve the adequacy and speed of communications between us.

Philip M. Glick

Solicitor

WAR RELOCATION AUTHORITY
Office of the Solicitor
WASHINGTON

Names and Addresses of Project Attorneys

1. Tule Lake Relocation Center

Robert B. Throckmorton
Project Attorney
Tule Lake Relocation Center
Newell, California

2. Manzanar Relocation Center

(a) Until further word address

Robert B. Throckmorton
Project Attorney
Manzanar Relocation Center
Manzanar, California

(b) After you are notified that Mr. O'Brien has reported
at the project, address

A. E. O'Brien
Project Attorney
Manzanar Relocation Center
Manzanar, California

3. Colorado River Relocation Center

Theodore H. Haas
Project Attorney
Colorado River Relocation Center
Poston, Arizona

4. Gila River Relocation Center

James H. Terry
Project Attorney
Gila River Relocation Center
Rivers, Arizona

5. Central Utah Relocation Center

(a) Until further word address

A. E. O'Brien
Project Attorney
Central Utah Relocation Center
Delta, Utah

WAR RELOCATION AUTHORITY

Office of the Solicitor

WASHINGTON

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5. Central Utah Relocation Center (continued)

- (b) After you are notified that Mr. Barnhart has reported at the project address

Ralph C. Barnhart
Project Attorney
Central Utah Relocation Center
Delta, Utah

6. Minidoka Relocation Center

- (a) Until further word address

A. E. O'Brien
Project Attorney
Minidoka Relocation Center
Hunt, Idaho

- (b) After you are notified that Mr. Moore has reported at the project address

Ralph J. Moore
Project Attorney
Minidoka Relocation Center
Hunt, Idaho

7. Heart Mountain Relocation Center

Jerry W. Housel
Project Attorney
Heart Mountain Relocation Center
Heart Mountain, Wyoming

8. Granada Relocation Center

Donald T. Horn
Project Attorney
Granada Relocation Center
Amache, Colorado

9. Jerome Relocation Center

Robert A. Leflar
Project Attorney
Jerome Relocation Center
Denson, Arkansas

WAR RELOCATION AUTHORITY
Office of the Solicitor
WASHINGTON

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10. Rohwer Relocation Center

Jack S. Curtis
Project Attorney
Rohwer Relocation Center
McGehee, Arkansas

-
1. Mr. Maurice Walk
33 North LaSalle Street
Chicago, Illinois
 2. Mr. Edgar Bernhard
Office of the Solicitor
War Relocation Authority
Whitcomb Hotel Building
San Francisco, California

WAR RELOCATION AUTHORITY
Office of the Solicitor
WASHINGTON

December 5, 1942

MEMORANDUM FOR ALL PROJECT ATTORNEYS

Subject: Report on Status of Organization of Community Enterprises at Relocation Centers

I wish that each Project Attorney would send me as soon as possible a brief report on the present status of organization of the community enterprise at his relocation center.

I should like the report to indicate approximately when the consumer enterprise opened to do business; the legal form of the organization of the temporary enterprise; the names of the officers, or managers, or operators; an approximation of the amount of business done; an approximation of the net income (after payment of operating expenses but before payment of any taxes) earned by the enterprise; to what extent has the temporary enterprise maintained records of patronage as a basis for subsequent payment of patronage dividends; have sales taxes been paid under State law, and if so, in approximately what amounts; how far advanced are the plans, and the necessary legal instruments, for organization of the permanent cooperative corporation; and how far advanced is the preparation of the instruments for the transfer of assets and liabilities from the temporary enterprise to the permanent cooperative corporation.

I should like Mr. Throckmorton and Mr. O'Brien to give me a separate report for each of the two centers for which he is now responsible.

We are now at work on the preparation of a set of organization papers suitable for use in organizing a cooperative under the laws of the District of Columbia. Those papers will probably be completed in about a week.

Solicitor

WAR RELOCATION AUTHORITY
Office of the Solicitor
WASHINGTON

DEC 9 1942

AIR MAIL

Mr. Theodore H. Haas
Project Attorney
Colorado River Relocation Center
Poston, Arizona

Dear Ted:

As you know, the third Assistant Postmaster General wrote to K. Tamura of your legal aid office about the "apparent misuse" of a penalty envelope. We have discussed the question with post office officials in Washington, who, after the circumstances under which the penalty envelope was used were explained, agreed that the mailed matter related to Government business. Consequently, you may inform Mr. Tamura that he need have no further worry about the matter.

The reason why the use of the penalty envelope was questioned in the first place was that Mr. Tamura's name appeared thereon. To preclude the use of penalty envelopes being questioned in the future, I am issuing a Solicitor's Memorandum which will provide that the name of evacuee attorneys should not appear in any case on a penalty envelope. Instead, the name of the relocation center is to be typed under the frank along with the caption "Office of the Project Attorney."

Sincerely,

Philip M. Glick
Philip M. Glick
Solicitor

WAR RELOCATION AUTHORITY
Office of the Solicitor
WASHINGTON

DEC 11 1942

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MEMORANDUM FOR ALL PROJECT ATTORNEYS

Subject: Names and Addresses of United States Attorneys

James H. Terry, Project Attorney at Gila River, recently requested the names and addresses of the United States Attorneys in each State for use in connection with the issuance of leave to evacuees. Since each Project Attorney has probably experienced the same need, I am enclosing for your convenience a list which we have obtained from the Department of Justice showing the district, name, address and date of appointment of each United States Attorney.

Philip M. Glick

Solicitor

UNITED STATES ATTORNEYS

District	Name	Address	Appointed
Alabama, Northern	Jim C. Smith	Birmingham	July 23, 1941
Alabama, Middle	Thomas D. Sanford	Montgomery	Feb. 9, 1939
Alabama, Southern	Francis H. Inge	Mobile	June 19, 1939
Alaska, Division No. 1	Wm. A. Holzhauser	Juneau	Jan. 14, 1942
Alaska, Division No. 2	Charles J. Glasby	Nome	May 23, 1939
Alaska, Division No. 3	Noel A. Wennblom	Seward	Jan. 14, 1942
Alaska, Division No. 4	Ralph J. Rivers	Fairbanks	Jan. 14, 1942
Arizona	Frank E. Flynn	Phoenix	June 2, 1939
Arkansas, Eastern	Samuel Korex	Little Rock	June 2, 1939
Arkansas, Western	Clinton R. Barry	Fort Smith	Feb. 1, 1938
California, Northern	Frank J. Hennessey	San Francisco	Nov. 7, 1941
California, Southern	Leo V. Silverstein	Los Angeles	Sept. 5, 1942
Canal Zone	Daniel E. McGrath	Ancon	Sept. 30, 1940
China	Leighton Shields	Shanghai	Aug. 5, 1937
Colorado	Thos. J. Morrissey	Denver	July 23, 1941
Connecticut	Robert P. Butler	Hartford	Nov. 24, 1941
Delaware	Stewart Lynch	Wilmington	Aug. 3, 1939
District of Columbia	Edward M. Curran	Washington	Mar. 29, 1940
Florida, Northern	George Earl Hoffman	Pensacola	July 23, 1941
Florida, Southern	Herbert S. Phillips	Tampa	June 26, 1940
Georgia, Northern	J. Ellis Mundy	Atlanta	July 31, 1942
Georgia, Middle	T. Hoyt Davis	Americus	July 23, 1941

UNITED STATES ATTORNEYS - Cont'd

District	Name	Address	Appointed
Georgia, Southern	J. Saxton Daniel	Savannah	June 24, 1938
Hawaii (term 6 years)	Angus M. Taylor, Jr.	Honolulu	Nov. 16, 1940
Idaho	John A. Carver	Boise	July 23, 1941
Illinois, Northern	J. Albert Sall	Chicago	Oct. 10, 1940
Illinois, Eastern	Henry Grady Vien	East St. Louis	May 21, 1942
Illinois, Southern	Howard L. Doyle	Springfield	Aug. 3, 1939
Indiana, Northern	Alexander M. Campbell	Fort Wayne	Dec. 1, 1941
Indiana, Southern	B. Howard Caughran	Indianapolis	Feb. 20, 1941
Iowa, Northern	Tobias E. Diamond	Sioux City	Nov. 19, 1940
Iowa, Southern	Maurice F. Donegan	Des Moines	June 26, 1940
Kansas	George H. West	Topeka	July 9, 1942
Kentucky, Eastern	John Thomas Metcalf	Lexington	Oct. 30, 1941
Kentucky, Western	Eli Huston Brown, 3rd	Louisville	May 23, 1939
Louisiana, Eastern	Herbert W. Christenberry	New Orleans	
Louisiana, Western	Malcolm E. Lafargue	Shreveport	May 17, 1941
Maine	John D. Clifford	Portland	Feb. 5, 1938
Maryland	Bernard J. Flynn	Baltimore	Oct. 4, 1940
Massachusetts	Edmund J. Brandon	Boston	Mar. 4, 1939
Michigan, Eastern	John C. Lehr	Detroit	June 26, 1940
Michigan, Western	Joseph F. Deeb	Grand Rapids	April 24, 1940
Minnesota	Victor E. Anderson	St. Paul	Dec. 10, 1937
Mississippi, Northern	James Ozro Day	Aberdeen	June 16, 1942

UNITED STATES ATTORNEYS- Cont'd

District	Name	Address	Appointed
Mississippi, Southern	Toxey Hall	Jackson	Jan. 19, 1938
Missouri, Eastern	Harry C. Blanton	St. Louis	March 21, 1938
Missouri, Western	Maurice M. Milligan	Kansas City	Sept. 27, 1940
Montana	John B. Tansil	Billings	Feb. 12, 1940
Nebraska	Joseph T. Votava	Omaha	May 23, 1939
Nevada	Thomas O. Craven	Heno	
New Hampshire	Alexander Murchie	Concord	May 10, 1938
New Jersey	Charles M. Phillips	Trenton	Feb. 15, 1941
New Mexico	Howard F. Houk	Santa Fe	Oct. 3, 1942
New York, Northern	Ralph L. Emmons	Binghanton	Feb. 27, 1936
New York, Southern	Nathias P. Correa	New York City	July 3, 1941
New York, Eastern	Harold M. Kennedy	Brooklyn	Aug. 4, 1939
New York, Western	George L. Grobe	Buffalo	May 23, 1939
North Carolina, Eastern	James O. Carr	Wilmington	March 4, 1938
North Carolina, Middle	Carlisle W. Higgins	Greensboro	July 3, 1938
North Carolina, Western	Theron Lamer Caudle	Asheville	Feb. 9, 1940
North Dakota	Fowless W. Lanier	Fargo	Feb. 14, 1938
Ohio, Northern	Don C. Miller	Cleveland	Jan. 14, 1942
Ohio, Southern	Leo Calvin Crawford	Dayton	June 6, 1939
Oklahoma, Northern	Whitfield Y. Mauzy	Tulsa	Oct. 30, 1941
Oklahoma, Eastern	Cleon A. Summers	Muskogee	Feb. 12, 1940
Oklahoma, Western	Charles M. Dierker	Oklahoma City	June 24, 1938
Oregon	Carl C. Denaugh	Portland	July 23, 1941

UNITED STATES ATTORNEYS Cont'd

District	Name	Address	Appointed
Pennsylvania, Eastern	Gerald A. Gleason	Philadelphia	Oct. 8, 1940
Pennsylvania, Middle	Frederick V. Follmer	Lewisburg	July 27, 1939
Pennsylvania, Western	Charles F. Uhl	Pittsburgh	May 12, 1941
Puerto Rico	Phillip F. Herrick	San Juan	
Rhode Island	George F. Troy	Providence	March 10, 1941
South Carolina, Eastern	Claud N. Sapp	Columbia	Apr. 22, 1941
South Carolina, Western	Oscar Henry Doyle	Greenville	March 10, 1941
South Dakota	George Philip	Rapid City	June 24, 1938
Tennessee, Eastern	James B. Frasier, Jr.	Chattanooga	May 26, 1938
Tennessee, Middle	Morace Frierson	Nashville	Mar. 4, 1939
Tennessee, Western	William McLaughan	Memphis	Aug. 11, 1941
Texas, Northern	Glyde O. Eastus	Fort Worth	Aug. 4, 1941
Texas, Southern	Douglas W. McGregor	Houston	July 1, 1938
Texas, Eastern	Steve M. King	Beaumont	July 30, 1940
Texas, Western	Ben F. Foster	San Antonio	Aug. 1, 1941
Utah	Van B. Shields	Salt Lake City	Feb. 1, 1938
Vermont	Jos. A. McManara	Burlington	July 3, 1941
Virgin Islands	James A. Mough	St. Thomas	June 29, 1937
Virginia, Eastern	Sterling Hutcheson	Richmond	March 21, 1938
Virginia, Western	Frank S. Tavenner, Jr.	Roanoke	April 23, 1940
Washington, Eastern	Edward M. Connolly	Spokane	April 17, 1942
Washington, Western	J. Charles Dennis	Seattle	May 9, 1938
West Virginia, Northern	Joe V. Gibson	Clarksburg	Feb. 5, 1938
West Virginia, Southern	Lemuel R. Via	Huntington	Jan. 26, 1939
Wisconsin, Eastern	Berthold J. Musting	Milwaukee	Aug. 6, 1937
Wisconsin, Western	John J. Boyle	Madison	May 23, 1939
Wyoming	Carl L. Sackett	Cheyenne	Dec. 7, 1937

WAR RELOCATION AUTHORITY
Office of the Solicitor
WASHINGTON

DEC 15 1942

B

MEMORANDUM FOR ALL PROJECT ATTORNEYS

Enclosed are a letter received from the Office of the Alien Property Custodian and the list of Vesting Orders and Supervisory Orders mentioned therein. Additional lists will be sent to you as they are received.

Philip M. Glick

Philip M. Glick
Solicitor

Attachments-2

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Office Of
ALIEN PROPERTY CUSTODIAN
WASHINGTON

December 5, 1942

Mr. B. R. Stauber
War Relocation Authority
Washington, D. C.

Dear Mr. Stauber:

I am enclosing herewith a list of Vesting Orders and Supervisory Orders relating to property nominally held by persons resident in the United States, other than internees, as requested by your office on November 27.

This list does not include cases where only nominal amounts of property were taken, such as qualifying shares of directors of corporations. This list covers all Vesting Orders through 406 and it will be kept current in the future.

Very truly yours,

/s/ Francis A. Mahony

Francis A. Mahony
Secretary of the Executive Committee

Enclosure

LIST OF PERSONS RESIDENT IN THE UNITED STATES, OTHER THAN
INTERNEES, WHOSE PROPERTY HAS BEEN VESTED OR SUPERVISED
BY THE ALIEN PROPERTY CUSTODIAN

- V.O. 3 L.H.P. Klotz and North American
Investing Co. Stock and notes issued by Luscombe
Airplane Corporation vested on a finding
that public interest required that owners
be treated as nationals of a designated
foreign country.
- V.O. 10 Rare Chemicals, Inc. Stock registered in the name of E.T.
Fritzsching; vested on a finding that it
was beneficially owned by German national
- V.O. 33 Stock of General Dyestuff Corp. Recorded in the names of persons listed
below was vested on a finding that
beneficial ownership is in a designated
foreign national.
W.H. Duisberg A.V. St. George
R. Lenz H.W. Martin
Percy Kuttroff Lennart Swenson
J. Robt. Bonnar Geo. A. LaVallee
A.T. Wingender Henry Hermann
- S.O. 34 Machinery Builders, Inc. Supervision ordered on a finding that the
64 Industrial Real Estate Co. national interest of the U. S. requires
89 Production Engineering Co. that the owners — G. F. Kullack and
Theodore F. Schlicksupp — be treated
as nationals of Germany.
- S.O. 43 Advance Solvents & Chemical Corp. Stock held by: Arthur L. Mullaly
Mary A. Mullaly
E. M. Pflueger
A. B. Mullaly
H. F. Stolze
all of whom are American citizens and
residents. Supervision because of
options which are found to constitute
evidence of a beneficial interest of
German nationals.
- V.O. 46 Cisatlantic and Cisoceanic Corps. Property of Edgar Ausnit; vested on a
finding that it is beneficially owned
by nationals of a designated foreign
country.
- S.O. 87 Ferdinand Hansen, Danville, Calif. Property supervised on a finding that
Hansen should be treated as a national
of a designated enemy country for
purposes of supervision.

S.O. 92	William B. Graf & Sons 1631-33 Germantown Ave. Philadelphia, Pennsylvania	Property supervised on a finding that William A. Graf and Ernest Graf, residents of this country, should be treated as nationals of a designated enemy country.
S.O. 93	Taylor Herold Job Printing	Property of Max Keilbar and Hans Ackermann (Partners) put under supervision on a finding that the public interest requires that they be treated as nationals of a designated enemy country.
V.O. 107	E. Leitz, Inc.	Common stock in name of H. W. Zeller and A. Boch found to be beneficially held for nationals of a designated enemy country.
V.O. 114	American Voith Contact Co.	Stock held by C.F. Benz, Tuckahoe, N. Y. for the benefit of German nationals.
115	J. M. Voith Co., Inc.	
116	Voith-Schneider Propeller Co., Inc.	
V.O. 160	Schenker & Co., Inc.	Stock held by Frederick Draeger vested as beneficially owned by nationals of a designated enemy country.
161	Draeger Shipping Co., Inc.	
217	Merchandise Factors, Inc.	
V.O. 198	Z. Horikoshi and Co., Inc.	Stock held by A.T. Uyeno and Y. Yajimo; vested on a finding that it is beneficially held for nationals of a designated enemy country.
V.O. 230	Republic Filters, Inc.	Stock held by William J. Topken and Charles E. Hunziker; vested on a finding that it was beneficially held for enemy national.
V.O. 353	Bridge Import Co. 15 William St.	Werner von Clemm; holder of securities, found to be for beneficial interest of German nationals.
354	New York; Pioneer Import Corp.	
S.O. 85	15 William St. N. Y.	
	86	
V.O. 373	Dr. Ferdinand A. Kertess	Stock held by Ferdinand A. Kertess; vested as beneficially owned for German nationals.
374	Eastern Tricosal Co., Inc.	
375	Protinol Products, Inc.	
S.O. 95		
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	97	

WAR RELOCATION AUTHORITY

Office of the Solicitor

WASHINGTON

DEC 21 1942

MEMORANDUM FOR PROJECT ATTORNEYS

We have purchased and are sending to you, under separate cover, a rather big pamphlet entitled "Your Income Tax", 1943 edition, by J. K. Lasser, published by Simon and Schuster. I have read this book through, and in my judgment this is an exceedingly helpful summary of the provisions of the statutes and regulations dealing with the Federal income tax. It also contains a great deal of information concerning the income tax laws and regulations of the several States.

This book is intended for your library, and to assist you in answering income tax questions submitted by evacuees.

You will find a card inserted in your copy of the book which you can fill in and mail to Simon and Schuster in response to which you can receive supplementary reports covering any changes that may be made in the Federal tax laws before March 15, 1943. That card will also enable you to receive a special supplement covering the income tax law for any one State. If you need the supplements covering the income tax laws of more than one State, you may write direct to Simon and Schuster to learn what charge they may make for such supplements for additional States. You may then ask the Project Procurement Officer to purchase such extra supplements for your use.

Philip M. Gliok

Solicitor



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WAR RELOCATION AUTHORITY

Office of the Solicitor

DEC 21 1942

WASHINGTON

MEMORANDUM FOR THE DIRECTOR

The attached report contains information regarding the activities of the Japanese American Citizens League (JACL) in the War Relocation Authority (WRA) camps. It is requested that you review this information and advise the Director of any action that should be taken.

This information was obtained from a confidential source and is being furnished to you for your information.

You will find that the JACL is active in the WRA camps and is working to improve the conditions of the campers. It is requested that you review this information and advise the Director of any action that should be taken.

Philip M. Glick

Solicitor



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WASHINGTON

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DEC 29 1942

MEMORANDUM FOR PROJECT ATTORNEYS

Subject: Procedure for Civil Arbitration at Relocation Centers

The following opinions have thus far been issued concerning statutory and common law civil arbitration under the laws of particular States:

Op. Reg. Atty. SF-26	September 16, 1942	California
Op. Reg. Atty. SF-44	November 5, 1942	Idaho
Op. Reg. Atty. SF-49	November 18, 1942	Utah
Op. Reg. Atty. SF-51	November 23, 1942	Arizona
Op. Reg. Atty. LR-7	December 4, 1942	Arkansas

I have asked Reginald Watt of the Washington office to prepare similar opinions for the remaining States in which relocation centers are located.

When opinions have been issued on this subject for all these States, Mr. Watt will prepare a manual on arbitration procedure which will contain suggested procedures and forms. We shall work with Mr. Provinse, Chief of the Division of Community Management in Washington, in the preparation of the manual. Any material or recommendations that any of you may have that can be of help to us on this project, I should appreciate your sending to me as soon as possible.

Philip M. Gliok
Solicitor



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MEMORANDUM FOR ALL PROJECT ATTORNEYS

On December 24, 1942, the Director sent to the Project Directors the following teletype relating to a ruling by the Commissioner of Internal Revenue:

"Attached to my memorandum to you dated November 20 was a copy of a letter addressed to the Commissioner of Internal Revenue asking whether the Manzanar cooperative, in computing net income for the calendar year 1942 for Federal income tax purposes, may deduct patronage refunds declared upon the basis of patronage records for the period August 15, 1942, to December 31, 1942, and estimates of patronage for the period of the cooperative's existence prior to August 15, 1942. Our letter assumed the cooperative's accounting period to be the calendar year. The Commissioner has ruled that the temporary enterprise and the incorporated cooperative should be treated as one taxable entity for income tax purposes and that patronage refunds may be determined in the manner suggested. It is necessary that the cooperative create a bona fide liability prior to the close of the taxable period for the payment of the patronage refunds by a suitable resolution or declaration. The amount of the patronage refunds to be paid to the patrons must also be determined prior to the close of the taxable period. The same rules apply to consumer enterprises at other projects if they have patronage records for a substantial part of their tax period. The consumer enterprises may file returns upon the basis of the calendar year or a fiscal year. If a fiscal year is established, formal record, such as a resolution or by-law, should be made of the adoption of such fiscal year and books should be kept accordingly. In determining whether to use the calendar or a fiscal year, consideration should be given to the desirability of having patronage records for as long a period as possible so that patronage refunds partially on the basis of estimates will come within the Commissioner's ruling. If the calendar year is used, the consumer enterprise must establish a liability for the patronage refunds and determine the amount of patronage refunds to be paid prior to December 31, 1942. A copy of the Commissioner's ruling is being airmailed to you."

On December 26, I sent you a teletype in which I asked you to discuss this ruling with the Project Director and indicated I would send you a copy of the ruling. A copy of the ruling is attached.

Under this ruling, the temporary enterprise and the incorporated cooperative at Manzanar may be regarded as one entity for income tax purposes. It will, therefore, be unnecessary for the consumer enterprise to file separate income tax returns for the period prior to incorporation and the period after incorporation. In computing net income the cooperative may deduct patronage refunds which are made on the basis of actual records of patronage for the period August 15 to December 31 and upon estimates of patronage for the period of its existence prior to August 15. The basis of this ruling with respect to deductibility of refunds made without complete records is the theory that the evacuees patronized the enterprise in substantially the same proportion during the entire tax period.

In order to be entitled to deduct patronage refunds, it is necessary that the cooperative create a bona fide liability prior to the close of the accounting period for the payment of such refunds. The obligation may be created by a suitable resolution or other declaration. In addition, the amount of the refunds to be paid to the patrons must be determined prior to the close of the accounting period.

The ruling by the Commissioner of Internal Revenue with respect to the deductibility of patronage refunds by the Manzanar Cooperative appears to be applicable to the consumer enterprises at the other relocation centers. The temporary organization and the incorporated cooperative at each center may file a single income tax return for the first accounting period. In computing net income, patronage refunds may be deducted by the cooperative, if they have patronage records for a substantial part of the accounting period. It is necessary that the cooperative have patronage records for a sufficient part of the accounting period to enable it to estimate fairly accurately the patronage for the entire period. It is also necessary, of course, that the amount of such refunds be determined and that a bona fide obligation to pay them to the patrons be created prior to the close of the accounting period.

A taxpayer may select an accounting period of any twelve months ending on the last day of any calendar month. No fiscal year other than the calendar year, however, will be recognized by the Bureau of Internal Revenue, unless, before its close, it is definitely established as the accounting period of the taxpayer and the books of such taxpayer are kept in accordance therewith. It would be advisable for the

cooperative at your relocation center to establish a fiscal year by adopting an appropriate resolution or by-law if it does not wish to use the calendar year. In establishing an accounting period, consideration should be given to the desirability of having patronage records for as much of the accounting period as possible so that the cooperative's declaration of patronage refunds will come within the principles of the ruling by the Commissioner of Internal Revenue.

Will you please discuss this ruling and the related problems with the Project Director, the Chief of Community Enterprises, and the interested evacuees.

Philip M. Glick
Solicitor

Attachment





WAR RELOCATION AUTHORITY

Office of the Solicitor

WASHINGTON

MEMORANDUM FOR REGIONAL ATTORNEYS AND PROJECT ATTORNEYS

Subject: Administrative Instruction No. 52 on Legal Services for Evacuees in Relocation Centers

You have just received copies of Administrative Instruction No. 52. I have discussed the substance of it with each of you, but the Instruction as issued modifies to some extent some of the things we had earlier tentatively agreed on. I should like to make a few comments about that Instruction in this memorandum:

1. Paragraph III 3. is not intended to exclude assignments of people with training in accounting or related fields where the Project Director and the Project Attorney agree that it is desirable to assign such persons to the office of the Project Attorney. I did not want, however, expressly to mention people in such fields lest the Administrative Instruction be open to misinterpretation. The work of the office of the Project Attorney will continue to be purely legal. It may, however, prove convenient to have a person with accounting experience assigned to the office of the Project Attorney, particularly in connection with the property work. I mention this point because that has proved to be the case at Manzanar, and I want it to be clear that the Administrative Instruction, in specifically authorizing the assignment of persons who have engaged in law study or who have had secretarial experience in law offices, is not intended to preclude the assignment of other appropriate personnel.

2. Paragraph II 1. of the Instruction says that the Project Attorney shall be responsible, under the supervision of the Solicitor, for furnishing legal advice and services to certain persons and agencies. The phrase "under the supervision of the Solicitor" is not, of course, intended to be exclusive of the Regional Attorneys. The Project Attorneys will be supervised by the Solicitor through the Regional Attorneys. My general memorandum on the functions of Regional and Project Attorneys will be issued shortly.

3. Paragraph II 3. differs somewhat from our earlier discussions. After further reflection we felt that it was best not to charge evacuees fees for any of the legal services that will be

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rendered by the office of the Project Attorney. At Manzanar, the problem arose of securing money for stationery, postage, and the like, for writing letters on behalf of evacuee clients to private parties in cases where the official business of the WRA was not involved. Administrative Instruction No. 52 makes it the business of WRA to provide legal services to evacuees in connection with any of their affairs through the office of the Project Attorney. It would seem, therefore, that any letter that will issue from the office of a Project Attorney is a letter on official business and can be franked. There is some doubt on this point, however. It is possible that instead of authorizing the use of the frank, what we should do in such cases is to authorize the office of the Project Attorney to purchase postage stamps and make the stamps available for such mail. I have asked Forrest Hoyt to check the franking laws and discuss the matter with the Post Office Department, and will let you know in due course.

4. Paragraph II 5. contemplates that the evacuee lawyers assigned to the office of the Project Attorney will handle only such legal work as can be taken care of without leaving the center. I can see all sorts of difficulties in the way of a policy that would permit such evacuee lawyers to attempt to handle cases in outside courts on behalf of evacuees. The problem will probably arise particularly in connection with divorce, probate, and property litigation. I wish each Project Attorney would submit his recommendations on this question to the appropriate Regional Attorney. I should then like each Regional Attorney to submit to me his own recommendations with an indication of the views of the Project Attorneys within his region.

5. I am uncertain as to whether it is wise to establish a fixed policy that all mail leaving the office of a Project Attorney must be prepared for the signature of the Project Attorney. I have no doubt, whatever, that all mail leaving that office and addressed to any one in WRA, any Federal agency, and any State or local governmental agency, should, in all cases, be prepared for the signature of the Project Attorney. Similarly, I suppose it is clear that where an evacuee has asserted the right established for him in Paragraph II 4., and has indicated that he wants the personal advice or assistance of one of the evacuee lawyers assigned to the office of the Project Attorney, mail so issued should be

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signed by that evacuee lawyer and not by the Project Attorney. I am doubtful, however, as to the rule to apply to those cases where the evacuee has sought the advice of the Project Attorney and the Project Attorney has assigned the case to an evacuee lawyer (or where the evacuee has sought the advice of an evacuee lawyer assigned to the office, but under circumstances that indicate that the usual supervision of the Project Attorney is to be made available). In such cases it might well be desirable to permit the evacuee lawyer to sign mail going to private persons or firms. On this point, too, I wish each Project Attorney would submit his recommendations to the appropriate Regional Attorney, and I should like to hear from the Regional Attorneys.

6. I hope that every Project Attorney will give Paragraph II 6. a very liberal interpretation. In every case in which the services of a welfare worker can be of value, I should like the Project Attorney to call in the appropriate personnel of the Division of Community Services very early in the course of the work -- usually during or after the very first interview with the client. I am confident that in a great many cases the informal procedures of a welfare worker are far more appropriate for the solution of controversies than the more formal procedures of litigation, or even of a proceeding before the Judicial Commission on the project.

7. Each Regional Attorney and Project Attorney has been sent a supply of Board of Legal Examiners application forms. These forms are the best that I have ever seen for eliciting the necessary information concerning the education and experience of a lawyer. I should like, therefore, to have every evacuee attorney and every evacuee law student assigned to the office of a Project Attorney fill in one of these forms in duplicate. One copy should be sent to the Regional Attorney, and one sent to me. I know that filling out this form in duplicate is a burdensome task. It will mean considerable longhand writing. I am sure the Regional Attorneys and I will be patient in allowing enough time for their preparation. I don't see any other way, however, of equally well supplying this important information to the Regional Attorneys and to me. We can better decide what problems we can assign to the respective Project Attorneys' offices if we know the calibre of the evacuee lawyers working in those offices. In addition, I wish that each Project Attorney would send a confidential note to the appropriate

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Regional Attorney discussing the capacities, abilities and personalities of the evacuee attorneys and law students assigned to his office, with an extra copy that the Regional Attorneys can forward to me with their comments. These memoranda should not be submitted until after the Project Attorneys have worked long enough with the evacuee attorneys and law students concerned to enable them to formulate a careful judgment.

Solicitor