

DECLASSIFIED
Authority MND 883678

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Authority AND 883678

GSXRP

Claims of Civilian Drivers

(3) FROM: Dir, Rec Pers Div TO: OIC, Civ Sec DATE: 9 May 46
MHM/ret

Basic C/N is approved with the exception that the letter to the individual concerned has been rewritten.

3 Incls:

1. Neg Ltr to Ind
2. Determination Ltr To TAG
3. Rewritten Neg Ltr to Ind

M. H. M.

Subject: Claims of Civilian Drivers

FR: OIC, Civilian Section TO: Director, Rec Pers Div DATE: 4 May 46

1. There are approximately 500 cases of drivers in which the evidence submitted is not sufficient to reasonably determine them War Department employees; and even if they were determined War Department employees they would not come under the provisions of the Missing Persons Act because they are considered local labor casually hired (These drivers come under the 30 day clause).

2. Therefore, it is recommended that these individuals be given a negative determination and that the attached letters be sent to the individual concerned and the Adjutant General, Washington, D. C. respectively.

2 Incls W. G. B.

Incl 1 - Negative Letter to Individual

Incl 2 - Determination Letter to Adjutant General
Washington, D. C.

(2)

FROM: Legal Officer TO: Director, Rec Pers Div DATE: 7 May 46

1. I concur in proposed policy where evidence available indicates claimant was employed by a private concern and not the Army, and would not be under act anyway.

H. W. R.

Authority WMD 883678

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Authority UND 883678

HEADQUARTERS
UNITED STATES ARMY FORCES WESTERN PACIFIC
RECOVERED PERSONNEL DIVISION
CEBU BRANCH

APO 718
7 January 1946

SUBJECT: Residence Certificates.

TO : Recovered Personnel Division.
ATTENTION: Adjudication Section-Civilian Pers.
Sub-Section

1. Enclosed are Residence Certificates' of laborers on Hauling Boxes QM Depot, Balirong, Naga, Cebu. Obtained from PRECELIANO ABARQUEZ, Cebu City.

ROBERT G. SMITH
2nd Lt. Inf.
Rec. Pers. Det.
War Dept. Pay Claims

GSXRP

Claims of Airfield Construction Workers
on Cebu.

FR: OIG, Civilian Section

TO: Director,
RPD

DATE: 8 April 46

1. We have received approximately 450 claims from persons on Cebu claiming to be employed by the War Department on Airfield Construction between 8 December 1941 and 10 April 1942. Three airfields were supposedly under construction: Lahug, Medellin and Tuburan.

2. a. ANTONIO D. ASENEIRO, Civil Engineer, Bureau of Public Works states:

"That I was a Civil Engineer, Bureau of Public Works, Cebu District. On 8 December 1941 I was in charge of constructing the extension of Lahug Airstrip. My immediate superior was J. L. Panis, District Engineer. That during the clearing of the extensions, we were employing from 300 to 600 men. We were using the cabo or capataz system of employing laborers."
(Incl 1, Tab A)

b. DAVID M. CANETE, capataz, states:

"I was hired as a capataz under the cabo system from 1 Jan 1942 to 28 Feb 1942." (Incl 2, Tab B)

c. JUAN A. ESCRUPULO, capataz, Lahug Landing Field states:

"My immediate superiors were Engineers Ramos and Aquino. The nature of the work was to construct a tunnel 20' wide, 10' high and 25' deep. I do not exactly know the use of the tunnel because it was suspended by Joaquin L. Panis, District Engineer of Cebu. The job ceased on 3 February 1942 because the project was suspended by the District Engineer."
(Incl 3, Tab C)

3. A study of inclosed affidavits indicates that the majority of Engineers, timekeepers, surveyors, etc., were employed by the Bureau of Public Works. Affidavits indicate that these men never assumed status of USAFPE employees, but remained Bureau of Public Works employees while supervising the project.

GSKRP

Claims of Airfield Construction Workers on Cebu. (Cont'd)

(1) FR: OIG, Civilian Section TO: Director, DATE: 8 April 46
RPD

4. a. In view of foregoing information, it is recommended that laborers and capataz be considered cabo system employees, intermittent, part time and casually hired and determined as not entitled to benefits under the Missing Persons Act.

b. It is recommended that Engineers, surveyors and paymasters be determined as being employed by the Bureau of Public Works and therefore Non Project J.

The Bureau of Public Works should be notified in these cases that the Bureau of Civilian Control is to be notified in these cases.

- 3 Incls
- Incl 1 - Affidavit, Ascencio
- Incl 2 - Affidavit, Canete
- Incl 3 - Affidavit, Escrupulo

S. J. G.

It is my belief that all cases being held back are being held back for administrative reasons, and the available information is being withheld.

The Bureau of Civilian Control is to be notified in these cases that the Bureau of Public Works should be notified in these cases.

3 Incls n/c

H. H. A.

DECLASSIFIED
Authority: NND 883678

Claims of Airfield Construction Workers
Workers on Cebu.

TO: Director, RPD
(2) FROM: Legal Officer
14 May 46

1. I concur that laborers hired on the project under the cabo system should be classified as local labor casually hired on a per diem basis.

In view of the fact that these projects were apparently under the Bureau of Public Works I believe the determination should include a statement that evidence available indicates that employees were employees of Philippine Army.

2. Recommend that determinations be handled in these cases the same as those of employees covered by C/N on other Engineering Projects on Cebu.

3. I do not concur in determining that all Engineers and Timekeepers were employees of Bureau of Public Works at present time. If facts show they were employed and paid as employees of the Bureau of Public Works such a determination is clearly proper. Others were apparently paid on Army Payrolls (see statement of Mr. Paris attached to C/N on engineers). It is my belief that further investigation will reveal that all were being paid from Philippine Army or Commonwealth Funds, but the available evidence does not clearly establish such fact.

4. Recommend suspension of cases involving individuals who were not laborers hired on the cabo system and those who worked continuously for 30 days or more and until enemy action terminated employment, until additional information is obtained and evaluated.

3 Incls: a/e

H. W. R.

DECLASSIFIED
Authority: NND 883678

Claims of Airfield Construction Workers
on Cebu

FROM: Dir, Rec Pers Div TO: OIC, Civilian Sec, DATE: 15 May 46
Rec Pers Div

MHM/ret

Attention is invited to preceding C/N which is approved. Attention is also called to C/N 3 dated 15 May 1946 to your C/N 1 dated 25 April 1946, subject: Claims of Engineers, Cebu, P. I. A parallel situation exists in both of these cases. It is therefore directed that all of these cases which are clearly not entitled to benefits of the Missing Persons Act be adjudicated in accordance with the directives above. Until further instructions those cases of engineers and timekeepers whose employment by the United States forces is in doubt will be suspended for the time being. A directive covering the adjudication of this personnel will be given to you within the next 10 days.

3 Incls: n/c

M. H. M.

Claims of Airfield Construction Workers
on Cebu

FROM: Dir, Rec Pers Div TO: OIC, Civilian Sec, Rec Pers Div
MHM/ret DATE: 15 May 46

Attention is invited to preceding C/N which is approved. Attention is also called to C/N 3 dated 15 May 1946 to your C/N 1 dated 25 April 1946, subject: Claims of Engineers, Cebu, P. I. A parallel situation exists in both of these cases. It is therefore directed that all of these cases which are clearly not entitled to benefits of the Missing Persons Act be adjudicated in accordance with the directives above. Until further instructions those cases of engineers and timekeepers whose employment by the United States forces is in doubt will be suspended for the time being. A directive covering the adjudication of this personnel will be given to you within the next 10 days.

3 Incls: n/c

M. H. M.

A. Army message Bar (Vision Theatre) Usaffe
B. Cebu Stevedoring Co., Inc.
C. USAFFE Transport Service
D. Philippine Railway
E. Taller Hijos De P. Escano "Ammunition Factory"
F. Basud, Mambaling Health Rubber Shoe Factory
G. Bagan, Pitos
H. Sumbag Emergency Hospital
I. Headquarters Service Co.
J. USAT Office, Heacock
K. Phil. National Bank
L. Insular Navigation Co. Inc.
M. Keady, Island Usaffe Quarantine Service
N. Cebu Asiatic Petroleum Co. & Depot
O. Standard Vacuum Oil Usaffe
P. Vimayan Printing Press
Q. Caltex Phil., Inc.
R. Cebu Ice Plant
S. Co. "C" Lt. Garcia
T. Bisson, Pardo
U. U. S. Army Port Command
V. KZRC Radio Station Usaffe
W. Cebu Chinese High School Usaffe
X. Normal School Usaffe
Y. Fabrice Madrigal
Z. Diman Alana St., Usaffe
A1. Talisey, Cebu Emergency Hospital Usaffe
B1. Carcar, Cebu First Aider Station
C1. MacLishan Line, Reg. Hq & Hq Service
D1. Barde Dispensary
E1. Capitol Building
F1. Usaffe Cebu Censor Office
G1. Manila Trading Supply Co. Usaffe
H1. Bank Bolo Factory
I1. Pier 3 Usaffe
J1. Santos Lumber
K1. Benilda Cadre
L1. Radio & Telegraph Office Usaffe
M1. Sayao, Cebu Concentration Camp Const. Usaffe

N1. Bank Concentration Camp Const. Usaffe
O1. Medical Corps
P1. Usaffe Bolo Battalion
Q1. Intelligence Section
R1. Usaffe Headquarters
S1. PCS & Depot
T1. Cebu Brigade Hq. Co.
U1. M.P. Battalion Usaffe
V1. Finance Office Usaffe
W1. American Red Cross
X1. Philippine Constabulary
Y1. Usaffe Ordnance
Z1. Civil Affairs Office
A2. Civilian Employee Operative for G-2 Division
B2.1

DECLASSIFIED

Authority MND 883478

Form:		Occupation
1.	Preciliano Abarques	Capataz
2.	Antiocho Gabrillo	Checker
3.	Arreco Humar-ad	Labs.
4.	Luis Sjares	"
5.	Vernancio Sjares	"
6.	Estanislao del Campo	"
7.	Juanito Jabellano	"
8.	Filimon Navarro	"
9.	Fructoso Navarro	" Dead
10.	Sirafin Navarro	" "
11.	Bonifacio Agacita	" "
12.	Filimon Avellars	" "
13.	Hernando Carcuera	"
14.	Gregorio Enriquez	"
15.	Leotimo Enriquez	"
16.	Emiliano Ocampo	"
17.	Canoto Jabellano	"
18.	Isidro Gabrillo	"
19.	Primitivo Pacaño	"

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Authority ND 883678



AMERICAN RED CROSS

37. Buenaventura Anellare

INSTALLATION

Bugo Sub Quarter-Master Depot
Bugo Tagoloan Sub Q M Depot
Bugo Bugoloan Sub Depot
Bugo Tagoloan Mimoris Oriental Sub Q M

Iligan Sub Q M Depot
Iligan Lanao Sub Q M Depot
Lanao Sub Q M Depot 81st Div. 61st Regt.

Communications
HQS Comm. Zone
Comm. Malaybalay, Bukidnon
Malabng, Bukidnon

San Carlos College, Hqs.

Engineer Depot Cebu

Cagayan Brigade

Mindanao

VISAYAN * MINDANAO FORCES

1. Nayre, Dominiano Zamora	Electrician	8 Dec 41 - 16 May 42
2. Oraiz, Ruben Garces	Driver	10 Jan 42 - 10 Apr 42
3. Ubongan, Maximino Estegoy	Cook	8 Dec 41 - 3 May 42

USAFFE TRANSPORTATION FACILITIES

1. Basalo, Sotero Labaja	Driver	10 Dec 41 - 10 Apr 42
2. Plaza, Filomeno Bangoy	Driver	8 Dec 41 - 10 Apr 42
3. Polyapoy, Enrique Fuertes	Driver	18 Dec 41 - 10 Apr 42
4. Regis, Asiclo Edano	Driver	22 Dec 41 - 9 Apr 42

TALISAY SUGAR CENTRAL, CEBU

1. Empuerto, Alejandro Canada	Driver	1 Jan 42 - 8 Apr 42
2. Magias, Apolonio Ocio	Fuel Distributor & Contactor	1 Dec 41 - 6 Apr 42
3. Minoza, Antonio Pacres	Driver	9 Dec 41 - 10 Apr 42
4. Patalinghug, Samuel de la Cerna	Asst. Chemist	1 Dec 41 - 10 Apr 42

HOA HIN MACHINE SHOP, CEBU CITY

1. Booc, Perfecto Seno	Latheman	8 Dec 41 - 9 Apr 42
2. Macachor, Januarario Cababahay	Machinist	8 Dec 41 - 9 Apr 42

USAFFE SEA PATROL, CORDOVA, CEBU

1. Andalis, Adriano Baguio	Boatman	29 Dec 41 - 10 Apr 42
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U.S. ARMY ADV. FORCES, BOLJOON, CEBU

1. Lucero, Maria Lizardo	Nurse-Supervisor	22 Nov. 41 - 31 May 42
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[Handwritten signature and scribbles]

INSTALLATION

Cotobato-Davao Sector
Cebu Adv. Q. M.
Southern Force Reserve
Malabang, Lanao
Butuan, Ocianta Sub Q. M.
Bugo Lanao Ocianta
Bukidnon, Mindanao, 62nd Inf. Sumilao
Butuan, Agusan
Cebu, Engineer Depot
Hq. & Hq. Det., Del Monte Bukidnon
Impalutao
Hqs. Cebu Brigade, Cebu City
S. S. "Lepus." (Cebu Adv. Q.M.)
Visayan-Mindanao

Cebu Adv. Q.M. Depot
C.O.-Col. John D. Cools
Nov. 41

USAFE Motor Pool
paid by them
Mariano Y. Alo
Timekeeper-Payroll records

Army Trans. Serv.
Lt. Col. C. Z. Bird
Alfred P. Been
Sikatuna Street

District Eng. Office constructed there.
Lahug, Austryi
Tuburan, NW. Coast

Camp X, Sudlon, near Toledo

Pasayon-Mindanao Force H.Q.
Ft. San Pedro

War Department Pay Claim Office
Cebu Branch

***** TRUE COPY *****

APD 718
9 January '46

Daily Time Book of Cebu City and Mambaling
Concentration Camp for March 29 to 31, 1942.
Obtained from FAUSTO JUMAPAO, Cebu City.

NAMES	TOTAL TIME	RATE PER DAY	AMOUNT
1. Fausto Jumapao	2 3/4	P 2.00	
2. Gorge Gabutan	2 3/4	1.20	P 3.30
3. Pelo Gabutan	2 3/4	1.20	3.30
4. Nicolas Gabutan	2 3/4	1.20	3.30
5. Fernando Gabutan	2 3/4	1.20	3.30
6. Alejandro Cabase	2 3/4	1.20	3.30
7. Federico Caballes	2 3/4	1.20	3.30
8. Guillermo Llaguno	2 3/4	1.20	3.30
9. Lorenzo Baculi	2 3/4	1.20	3.30
10. Ambrosio Zafra	2 3/4	1.20	3.30
11. Teto Manayon	2 3/4	1.20	3.30
12. Victoriano Pirez	3/4	1.20	.90
13. Juan Hirongay	1/2	1.20	.60

I certify this is a true copy:

ROBERT G. SMITH
2nd Lt. Inf.
Rec. Pers. Det.
War Dept. Pay Claims

War Department Pay Claim Office
Cebu Branch

***** TRUE COPY *****

APC 718
9 January 1946

Daily Time Book of Cebu City and Mambaling
Concentration Camp for April 1 to 9, 1942.
Obtained from FAUSTO JUMAPAO, Cebu City.

NAMES	APRIL								
	1	2	3	4	5	6	7	8	9
1. Fausto Jumapao	X	X	X	X	X	X	X	X	X
2. Gorge Gabutan	X	1/2	O	X	X	X	X	X	X
3. Pelo Gabutan	X	1/2	O	X	X	X	X	X	O
4. Nicolas Gabutan	X	1/2	O	X	X	X	X	X	X
5. Fernando Gabutan	X	1/2	O	X	X	X	X	O	X
6. Alejandro Cabase	X	X	O	X	X	X	X	X	X
7. Federico Caballes	X	1/2	O	X	X	X	X	X	X
8. Guillermo Llaguno	X	1/2	O	X	X	X	X	X	X
9. Lorenzo Baculi	X	1/2	O	X	X	X	X	X	O
10. Ambrosio Zafra	X	1/2	O	X	X	X	X	X	O
11. Teto Manayon	X	X	X	X	X	X	X	X	O
12. Victoriano Perez	X	X	X	O	X	X	X	X	O
13. Juan Hirongay	7	3	O	X	X	X	X	X	O
14. Daniel Baclayon	X	1/2	O	X	X	X	X	X	X
15. Bernaldo Cabocan	7	3	O	X	X	O	O	O	O
16. Demetrio Tabada	X	1/2	O	X	X	X	X	X	O
17. Alejandro Salazar	X	1/2	O	X	X	X	X	X	O
18. Justiniano Binsabente	O	O	O	O	X	X	X	X	O
19. Narciso Jayme	O	O	O	O	X	X	X	X	O
20. Temotio Ramos	O	O	O	O	X	X	X	X	X
21. Esteban Ponipa	O	O	O	O	O	X	X	O	O

I certify this is a true copy:

ROBERT G. SMITH
2nd Lt. Inf.
Rec. Pers. Det.
War Dept. Pay Claims

War Department Pay Claim Office
Cebu Branch

***** TRUE COPY *****

APO 718
2 January 1946

Time Book and Pay Roll on construction
of air raid shelter for concentration
camp at Cebu City for the period
March 27 to March 31, 1942. Obtained from
from Benigno Karaos, 341 Calamba,
Cebu City.

NAMES	OCCUPATION	NUMBER OF DAYS WORKED	RATE PER DAY	AMOUNT PAID
1. Filomeno Bacayo	Head Carpenter	5	P2.20	P11.00
2. Agripino Eliasca	Laborer	4 1/2	P1.00	4.50
3. Salvino Girasta	"	4 1/2	1.00	4.50
4. Candelario Estrelia	"	4 1/2	1.00	4.50
5. Jesus Pacaldo	"	4 1/2	1.00	4.50
6. Marciano de la Cruz	"	4 1/2	1.00	4.50
7. Luis Da-an	Carpenter	4	1.20	4.80
8. Macro Ry-es	Laborer	4	1.00	4.00
9. Vicente Alcantara	"	4	1.00	4.00
10. Filemon Abalde	"	3 1/2	1.00	3.50
11. Alfredo Abella	"	4	1.00	4.00
12. Benito Abella	"	3	1.00	3.00
13. Cibirino Jabonero	"	4	1.00	4.00
14. Glicerio Alcantara	"	4	1.00	4.00
15. Primitivo Nadal	"	4	1.00	4.00
16. Santiago Abella	"	1 1/2	1.00	1.50
17. Placido Cabansay	"	1 1/2	1.00	1.50
18. Bernardo Martinez	"	2	1.00	2.00
19. Olimpico Guidado	"	2	1.00	2.00
20. Guireco Jamero	"	2	1.00	2.00

For the period April 1 to April 9, 1942.

1. Filomeno Bacayo	Head Carpenter	7	P2.20
2. Clodualdo Dungog	Asst. Hd. Car.	7	1.50
3. Luis Da-an	Carpenter	7	1.20
4. Cornelio Plando	Laborer	6	1.00
5. Santiago Abella	"	6	1.00
6. Placido Cabansay	"	7	1.00
7. Norberto Nacorda	"	7	1.00
8. Domingo Arquisola	"	7	1.00
9. Felix Tabanas	"	7	1.00
10. Ruperto Tabanas	"	7	1.00
11. Alfredo Sato	"	6	1.00
12. Glicerio Alcantara	"	6 7	1.00
13. Filemon Abalde	"	6	1.00
14. Vicente Alcantara	"	7	1.00
15. Macro Reyes	"	7	1.00
16. Guireco Jamero	"	7	1.00
17. Bernardo Martinez	"	4	1.00

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Authority MND 883678

NAMES	OCCUPATION	NUMBER OF DAYS WORKED	RATE PER DAY	AMOUNT PAID
18. Olimpio Guisado	Laborer	7	P1.00	
19. Roman Guisado	"	7	1.00	
20. Gabino Gerasta	"	7	1.00	

I certify this is a true copy:

ROBERT G. SMITH
2nd Lt. Inf.
Rec. Pers. Det.
War Dept. Pay Claims

"Note"

I hereby certify that each person whose name appears on the attached roll rendered service as indicated and for the time stated.

Herberto Mathen
HERBERTO MATHEN
Const. Foreman

RECOMMENDED FOR APPROVAL:

Robert G. Smith
ROBERT G. SMITH
Asst. City Engineer

hat
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same
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DECLASSIFIED
 Authority UND 883678

SUMMARY OF PAY ROLLS

475

Bureau)
 Province) Cebu City
 Municipality)
 for the period from March 27, 1942 to March 31, 1942 1942

Project Air Raid Shelter Construction for Concentration Camp. (USAFTE)
 (Describe fully the name of the Project as "Const. of Concrete Br. at Km. 10 of Lingayen Binamaley Road")

Sheet No. of Rolls	Amount of Rolls in Figures	AMOUNT OF ROLLS IN WORDS	Am't. Pd. on Rolls	Transferred to Supplemental Vouchers
11	20	P77.80 SEVENTY SEVEN PESOS AND 80/100 PESOS	P77.80	
21	5	7.00 SEVEN PESOS.	7.00	
31	TOTAL	P84.80 EIGHTY FOUR AND 80/100 PESOS.	P84.80	
41				
51		"Note"		
61		I hereby certify that each person		
71		whose name appears on the attached roll		
81		rendered service as indicated and for the		
91		time stated.		
101		<i>Heraclio Matheu</i> HERACLIO MATHEU		
111		Const. Foreman		
121				
131		RECOMMENDED FOR APPROVAL:		
141		<i>Benigno G. Karaos</i> BENIGNO G. KARAOS		
151		Asst. City Engineer		
161				
171				
181				
191				
201				

TOTAL P84.80 EIGHTY FOUR AND 80/100 PESOS. P84.80

(1) I CERTIFY that the attached Pay Rolls a summary of which appears hereon, are correct and just; and that the services were rendered under my direction and I approve the payment thereof, this 4th day of April 1942.

J. L. Panis
 J. L. PANIS
 (Signature)
 City Engineer
 (Official Title)

84-50

(2) I CERTIFY on my official oath that the attached Pay Rolls, a summary of which appears hereon, are to the best of my knowledge and belief proper and correct, the same being chargeable to the appropriation set aside therefor. I further certify that payments thereon have been made in the amount of P_____.

 (Month) (Day) 1942

 (Signature)

 (Official Title)

(See instructions on Back)

vaa/
 3/4/42

Approved
C. M. ...

1. CEBU CITY:

- b₁. Carcar, Cebu First Aider Station
- C₁. Maclinahan Line, Reg. Hq & Hq Service
- d₁. Pardo Dispensary
- e₁. Capitol Building
- f₁. USAFFE Cebu Censor Office
- g₁. Manila Trading Supply Co. USAFFE
- h₁. Basak Bolo Factory
- i₁. Pier 3 USAFFE
- j₁. Santos Lumber
- k₁. Banilad Cadre
- l₁. Radio & Telegraph Office USAFFE
- m₁. Sayao, Cebu Concentration Camp Const. USAFFE
- n₁. Basak Concentration Camp Const. USAFFE
- o₁. Medical Corps
- p₁. USAFFE Bolo Battalion
- q₁. Intelligence Section
- r₁. USAFFE Headquarters
- s₁. PCC QM Depot
- t₁. Cebu Brigade HQ Co.
- u₁. M.P. Battalion Usadffe
- v₁. Finance Office USAFFE
- w₁. American Red Cross
- x₁. Philippine Constabulary
- y₁. USAFFE Ordnance
- z₁. Civil Aff air Office
- a₂. Civilian Employee Operative for G-2 Division

CEBU CITY

ARMY MESSAGE CAR (VISION THEATRE) USAFFE

NAME	OCCUPATION	DATE
1. Gomez, Petronilo T.	Driver	8 Dec 41 - 10 Apr 42
CEBU STEVEDORING CO., INC.		
1. Almario, Luis	Laborer	8 Dec 41 - Mar 42
2. Baguio, Juan N.	Laborer	2 Feb 42 - 9 Apr 42
3. Bordador, Juan M.	Histman	9 Dec 41 - 12 Jan 42
4. Buoyanan, Liberato P.	Watchman	8 Dec 41 - 14 July 42
5. Caballa, Vicente P.	Barge Patron	8 Dec 41 - 9 Apr 42
6. Doguiles, Andres S.	Winchman	29 Dec 41 - 6 Apr 42
7. Flores, Guillermo NMI	Marine Engineer	8 Dec 41 - 10 Apr 42
8. Gayo, Saturnino A.	Labor Foreman	13 Dec 41 - 9 Apr 42
9. Labrador, Pastor D.	Laborer	1 Feb 42 - 10 Apr 42
10. Ligan, Sergio N.	Stevedor	2 Feb 42 - 10 Apr 42
11. Minosa, Santiago C.	Capataz	15 Dec 41 - 9 Apr 42
12. Melgar, Candido I.	Special Capataz	8 Dec 41 - 15 Jan 42
13. Pantonial, Mamerto V.	Laborer	12 Dec 41 - 10 Apr 42
USAFFE TRANSPORT SERVICE		
1. Villacampo, Marciano E.	Machinist	8 Dec 41 - 10 Apr 42
2. Miraflor, Generoso S.	Truck Driver	8 Dec 41 - 9 Apr 42
PHILIPPINE RAILWAY SHOP		
1. Genegobis, Benedicto S.	Machinist	8 Dec 41 - 9 Apr 42
2. Jayme, Felix	Foreman	Jan 42 - 10 Apr 42
3. Manila, Eduardo A.	Machinist	Feb 42 - 10 Apr 42
4. Minosa, Teodoro V.	Machinist	1 Jan 42 - 10 Apr 42
5. Rosel, Maximo P.	Machinist	28 Feb 42 - 9 Apr 42
6. Vidal, Alfons E.	Mechanic	8 Dec 41 - 10 Apr 42

GEBU CITY
 - 2 -

TALLER HIJOS DE F. ESCANO "AMMUNITION FACTORY"

1. Alforque, Rosendo T.	Hand grenade maker	7 Jan 42 - 9 Apr
2. Alforque, Fortunato T.	Chief Storekeeper	7 Jan 42 - 9 Apr 42
3. Banadera, Basilio E.	Toolkeeper	5 Jan 42 - 10 Apr 42
4. Bacolod, Tomas A.	Clerk	8 Dec 41 - 10 Apr 42
5. Bolabola, Artemio R.	Laborer	8 Dec 41 - 10 Apr 42
6. Cazon, Jose L.	Laborer	7 Jan 42 - 10 Apr 42
7. Caumeran, Jacinto G.	Latheman	8 Jan 42 - 10 Apr 42
8. Ciriaco, Jose B.	Mechanic	7 Jan 42 - 10 Apr 42
9. Cruz, Antonio G.	Superintendent	8 Dec 41 - 10 Apr 42
10. Dacay, Simplicio L.	Tinsmith	7 Jan 42 - 10 Apr 42
11. Cortes, Santos P.	Laborer	8 Dec 41 - 10 Apr 42
12. Dano, Juan S.	Laborer	8 Dec 41 - 10 Apr 42
13. Demeterio, Ceferino C.	Asst Chief Clerk	8 Dec 41 - 10 Apr 42
14. Dacay, Daniel NMI	Tinsmith	7 Jan 42 - 10 Apr 42
15. Escano, Jose F.	Asst to the Chief	8 Dec 41 - 9 Apr 42
16. Espino, Guillermo S.	Mechanic	8 Dec 41 - 10 Apr 42
17. Gargar, Santos E.	Laborer	8 Dec 41 - 10 Apr 42
18. Gabutan, Amado G.	Latheman	7 Jan 42 - 10 Apr 42
19. Junao-as, Melecio G.	Carpenter	9 Jan 42 - 7 Apr 42
20. Lomongsud, Venancio	Latheman	8 Dec 41 - 9 Apr 42
21. Lambo, Gaudioso G.	Mechanic	8 Dec 41 - 10 Apr 42
22. Mangubat, Gregorio C.	Carpenter	8 Dec 41 - 9 Apr 42
23. Mangubat, Pablo C.	Welder	8 Dec 41 - 10 Apr 42
24. Pacsi, Eusebio M.	Capataz	8 Dec 41 - 10 Apr 42
25. Patalinghug, Gregorio	Latheman	7 Jan 42 - 10 Apr 42
26. Rizarre, Teofilo O.	Laborer	8 Dec 41 - 10 Apr 42
27. Sescon, Maximiano A.	Mechanic	8 Dec 41 - 10 Apr 42

CEBU CITY

- 3 -

WALLER HIJOS DE F. ESCANO "AMMUNITION FACTORY"

- 28. Samson, Cipriano D. Tinsmith 7 Jan 42 - 10 Apr 42
- 29. Tancinco, Deogracias C. Clerk 8 Dec 41 - 9 Apr 42
- 30. Tabanas, Fidel A. Laborer 7 Jan 42 - 9 Apr 42
- 31. Sensontic, Quirico B. Latheman 8 Dec 41 - 10 Apr 42

BASAK, MAMBALING HEALTH RUBBER SHOE FACTORY

- 1. Alvarez, Gaudencio C. Foreman 11 Dec 41 - 8 Apr 42
- 2. Modina, Felix I. Guard 11 Dec 41 - 10 Apr 42

BACAYAN, PITOS

- 1. Codira, Brigido NMI Laborer 16 Mar 42 - 10 Apr 42
- 2. Minosa, Sergio B. Laborer 16 Mar 42 - 10 Apr 42
- 3. Pepito, Blas T. Laborer 5 Mar 42 - 9 Apr 42
- 4. Pinote, Panfilo P. Laborer 10 Jan 42 - 10 Apr 42
- 5. Toong, Ciriaco S. Laborer 15 Feb 42 - 27 Mar 42

SAMBAG EMERGENCY HOSPITAL

- 1. Capol, Isidra M. Laundry Woman 8 Dec 41 - 10 Apr 42
- 2. Legaspi, Agustin V. Hosp. Attendant 15 Dec 41 - 9 Apr 42
- 3. Sacay, Socorro First Aid Unit 12 Dec 41 - 8 Apr 42
- 4. Timbobulan, Agapito M. Attendant 16 Dec 41 - 10 Apr 42
- 5. Tormis, Lux M. Nurse 1 Jan 42 - 28 May 42

HEADQUARTERS SERVICE CO.,

- 1. Barbante, Tranquilino V. Truck Driver 26 Dec 41 - 10 Apr 42
- 2. Cabuenas, Areston R. Driver 20 Dec 41 - 10 Apr 42
- 3. Relatorres, Narciso P. Driver 9 Dec 41 - 10 Apr 42

USAT OFFICE, HEACOCK

- 1. Gerundio, Luis A. Cook 10 Mar 42 - 10 Apr 42

PHIL. NATIONAL BANK

- 1. Castillon, Rosalio A. Driver 22 Jan 42 - 10 Apr 42

CEBU CITY
 - 4 -

INSULAR NAVIGATION CO., INC.

1. Juezan, Alfonso R. Laborer 8 Dec 41 - 25 Jan 42

RAWIT, ISLAND USAFFE QUARANTINE SERVICE

1. Gerra, Maximo NMI Watchman 8 Dec 41 - 10 Apr 42

2. Lopez, Martin B. Crew 8 Dec 41 - 10 Apr 42

3. Panidor, Procupio Quarantine Helper 8 Dec 41 - 10 Apr 42

4. Paragoso, Alejandro Tangente 8 Dec 41 - 10 Apr 42

5. Pasayan, Pablo A. Carpenter 16 Dec 41 - 10 Apr 42

6. Rago, Emeterio NMI House Attendant 8 Dec 41 - 10 Apr 42

CEBU ASIATIC PETROLEUM CO. & DEPOT

1. Amado, Benjamin P. Welder 8 Dec 41 - 9 Apr 42

2. Cuison, Marcelo M. Laborer 1 Jan 42 - 7 Apr 42

3. Tumalak, Bernardo B. Carpenter 8 Dec 41 - 27 Mar 42

4. Ylaya, Castro S. Stenographer 1 Mar 42 - 10 Apr 42

STANDARD VACUUM OIL USAFFE

1. Bagtong, Jose P. Watchman 23 Jan 42 - 27 Mar 42

2. Icong, Mauro NMI Blacksmith 8 Dec 41 - 9 Apr 42

3. Igot, Gonzalo P. Laborer 22 Dec 41 - 28 Mar 42

4. Igot, Lorenzo G. Mechanic Pumper 8 Dec 41 - 9 Apr 42

5. Repunte, Jesus N. Laborer 8 Dec 41 - 10 Apr 42

6. Sasam, Francisco B. Capataz 8 Dec 41 - 10 Apr 42

7. Sasan, Wenceslao L. Laborer 8 Dec 41 - 10 Apr 42

8. Solon, Victoriano Guard Feb 42 - 10 Apr 42

VISAYAN PRINTING PRESS

1. Cortes, Isaac M. Printer 31 Dec 41 - 10 Apr 42

CALTEX PHIL. INC.

1. Avila, Paciencia C. Guard 1 Jan 42 - 10 Apr 42

2. Amoin, Alijo P. Laborer 8 Dec 41 - 6 Apr 42

CEBU CITY

- 5 -

ALTEX PHIL. INC.

3. Balisado, Sotero V.	Laborer	8 Dec 41 - 10 Apr 42
4. Bentain, Patricio G.	Laborer	12 Dec 41 - 9 Apr 42
5. Berame, Agapito Y.	Laborer	8 Dec 41 - 10 Apr 42
6. Cabalhug, Venancio B.	Laborer	8 Dec 41 - 10 Apr 42
7. Canete, Sergio T.	Laborer	8 Dec 41 - 10 Apr 42
8. Canete, Venancio M.	Welder	8 Dec 41 - 9 Apr 42
9. Dungog, Victor C.	Welder	8 Dec 41 - 9 Apr 42
10. Dungon, Zoilo C.	Laborer	8 Dec 41 - 6 Apr 42
11. Enabangan, Tiburcio A.	Carpenter	8 Dec 41 - 17 Feb 42
12. Eninac, Carlos C.	Can Factory Man	8 Dec 41 - 9 Apr 42
13. Garsano, Gil B.	Laborer	27 Dec 41 - 10 Apr 42
14. Hogalbot, Cruz P.	Drum Filler	8 Dec 41 - 9 Apr 42
15. Igot, Vicente I.	Pipe Fitter	8 Dec 41 - 10 Apr 42
16. Imbong, Benito V.	Operator	10 Dec 41 - 10 Apr 42
17. Jumao-as, Catalino T.	Laborer	8 Dec 41 - 9 Apr 42
18. Suan, Francisco T.	Laborer	8 Dec 41 - 10 Apr 42
19. Tampos, Amado I.	Laborer	8 Dec 41 - 10 Apr 42
20. Tubaljug, Roberto B.	Laborer	8 Dec 41 - 9 Apr 42
21. Verame, Rufino C.	Laborer	8 Dec 41 - 10 Apr 42

CEBU ICE PLANT

1. Aleguiojo, Marcelo	Warehouse man	8 Dec 41 - 10 Apr 42
2. Bargamento, Eugenio I.	Driver	8 Dec 41 - 9 Apr 42
3. Fiel, Placido T.	Laborer	8 Dec 41 - 9 Apr 42
4. Uy, Anatalio NMI	Cold Storage Keeper	8 Dec 41 - 10 Apr 42
5. Villamora, Severino P.	Bookkeeper	8 Dec 41 - 10 Apr 42
6. Yosores, Simeon N.	Second Mechanic	8 Dec 41 - 10 Apr 42

CO. "C" LT. GARCIA:

1. Arnoco, Sulpicio (Dec)	Driver	12 Dec 41 - 10 Apr 42
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CEBU CITY

CEBU-36-

BIASONG, PARDO:

1. Dayanan, Feliciano NMI Helper to Carpenter 4 Jan 42 - 10 Apr 42

U.S. ARMY PORT COMMAND:

1. Deiparine, Dionesio D. Capataz 15 Dec 41 - 10 Apr 42

2. Vercide, Teodoro S. Laborer 15 Dec 41 - 10 Apr 42

KZRC RADIO STATION USAFFE:

1. Empuerto, Carlos NMI Laborer 7 Jan 42 -- 7 Apr 42

2. Quinanola, Juanito F. Trumpeter 8 Dec 41 - 10 Apr 42

3. Villareal, Manuel T. Pianist 8 Dec 41 - 10 Apr 42

4. Villordon, Jose E. Radio Tech. 8 Dec 41 -- 10 Apr 42

Cebu CHINESE HIGH SCHOOL USAFFE:

1. Algar, Pacita C. First Aider 18 Dec 41 -- 10 Apr 42

2. Sy, Tomas T. First Aider 20 Dec 41 - 10 Apr 42

NORMAL SCHOOL USAFFE

1. Abatayo, Agapito A. Driver 18 Dec 41 - 10 Apr 42

2. Villaver, Eliseo A. Driver 1 Apr 42 - Unknown

FABRICA MADRIGAL:

1. Socorro del, Andres S. Guard Feb 42 -- 8 Apr 42

DIMAS ALANG ST., USAFFE

1. Diores, Eladio V. First Aider 8 Jan 42 - 10 Apr 42

TALISAY, CEBU EMERGENCY HOSPITAL USAFFE

1. Abarquez, Gloria C. First Aider 12 Dec 41 - 10 Apr 42

2. Bascon, Cristina B. First Aider 15 Dec 41 - 9 Apr 42

3. Cabellero, Romulo G. First Aider 12 Dec 41 - 9 Apr 42

4. Perez, Prescilla R. First Aider 12 Dec 41 - 10 Apr 42

CARCAR, CEBU FIRST AIDER STATION

1. Alesna, Gaudiosa G. First Aider & Clerk 15 Dec 41 -- 10 Apr 42

MAGLINAHAN LINE, REG. HQ. & HQ. SERVICE

1. Falcon, Custodio O. Driver 16 Feb 42 - 12 Apr 42

CEBU CITY
 - 7 -
 - 8 -

PARDO DISPENSARY

1. Abangan, Felipe S. First Aider 1 Jan 42 - 10 Apr 42
 5. Pajardo, Gregorio M. Sub-Foreman 15 Jan 42 - 10 Apr 42

CAPITOL BUILDING:

6. Flores, Francisco P. Carpenter 7 Jan 42 - 10 Apr 42
 1. Gabutan, Aniano B. Carpenter 7 Feb 42 - 10 Apr 42
 7. Raya, Elias S. Carpenter 10 Jan 42 - 10 Apr 42
 2. Quijada, Julian S. Carpenter 4 Apr 42 - 10 Apr 42
 8. Inocencio, Melicio A. Carpenter 1 Feb 42 - 10 Apr 42

USAFFE CEBU CENSOR OFFICE:

9. Perez, Juanito NMI Capataz 15 Jan 42 - 31 Mar 42
 1. Canarez, Manuel C. Auto Driver 8 Dec 41 - 10 Apr 42
 10. Reyes, Serviliano B. de los Rios Head Carpenter 3 Jan 42 - 10 Apr 42
 2. Gabuya, Jesus R. Clerk 1 Jan 42 - 15 May 42
 3. *Crome, Nathaniel Patrick* Censor 15 Jan 42

MANILA TRADING SUPPLY CO. USAFFE

12. Tibon, Pantilo M. Laborer 15 Jan 42 - 10 Apr 42
 1. Matugas, Agapito NMI Auto-Mechanic 8 Dec 41 - Unknown
 13. Tibon, Primo F. Carpenter 15 Jan 42 - 10 Apr 42
 2. Tan, Adriano T. Auto-Mechanic Dec 41 - 9 Apr 42
 14. Quiamco, Tomas Laborer 27 Dec 41 - 10 Apr 42

BASAK BOLO FACTORY:

15. Valle, Nenebio M. Carpenter 15 Jan 42 - 10 Apr 42
 1. Nacorda, Antonio Blacksmith 1 Mar 42 - 10 Apr 42

PIER 3 USAFFE

1. Cabase, Alejandro NMI Carpenter 3 Mar 42 - 9 Apr 42
 1. Saavedra, Filemon S. Laborer 15 Dec 41 - 15 Jan 42
 2. Cabalana, Lorenzo O. Carpenter 10 Dec 41 - 9 Apr 42

SANTOS LUMBER:

3. Dungey, Cleofaldo D. Asst Hd Carpenter & Timokpr. 15 Dec 41 - 10 Apr 42
 1. Cabansay, Dalmacio E. Laborer 16 Feb 42 - 10 Apr 42
 4. Gabutan, Jorge NMI Carpenter 3 Mar 42 - 9 Apr 42
 2. Pardillo, Gavino A. Laborer 2 Jan 42 - 9 Apr 42
 5. Gabutan, Teodoro Carpenter 3 Mar 42 - 9 Apr 42

BANILAD CADRE:

6. Jonsaga, Teodoro NMI Carpenter 5 Jan 42 - 10 Apr 42
 1. Quano, Paulo B. Laborer 1 Apr 42 - 10 Apr 42
 7. Lazo, Cipriano NMI Carpenter 8 Feb 42 - 9 Apr 42

RADIO AND TELEGRAPH OFFICE USAFFE:

8. Reyes, Mauro R. Laborer Dec 41 - 9 Apr 42
 1. Aguirre, Antonio L. Censor 17 Jan 42 - 10 Apr 42
 9. Baisara, Alejandro NMI Blacksmith 1 Apr 42 - 10 Apr 42
 2. Binolirao, Flavio B. Lineman 8 Dec 41 - 10 Apr 42

SAYAO, CEBU CONCENTRATION CAMP CONST. USAFFE

1. Alillin, Fabian J. Laborer 5 Jan 42 - 10 Apr 42
 2. Besabella, Ereneo J. Cook 1 Jan 42 - 10 Apr 42
 3. Guison, Antonio S. Laborer 15 Jan 42 - 10 Apr 42
 4. Estrada, Mateo D. Laborer 14 Dec 41 - 10 Apr 42

CEBU CITY
- 8 -

SAYAO CONCENTRATION CAMP CONSTRUCTION USAFFE

5. Fajardo, Gregorio M.	Sub-Foreman	15 Jan 42 - 10 Apr 42
6. Flores, Francisco P.	Carpenter	7 Jan 42 - 10 Apr 42
7. Naya, Elias B.	Carpenter	10 Jan 42 - 10 Apr 42
8. Inocando, Melecio A.	Carpenter	1 Feb 42 - 10 Apr 42
9. Perez, Juanito NMI	Capataz	15 Jan 42 - 31 Mar 42
10. Reyes, Serviliano B. de los	Head Carpenter	3 Jan 42 - 10 Apr 42
11. Tibon, Januarie C.	Carpenter	11 Jan 42 - 10 Apr 42
12. Tibon, Panfilo M.	Laborer	15 Jan 42 - 10 Apr 42
13. Tibon, Primo F.	Carpenter	15 Jan 42 - 10 Apr 42
14. Quiamco, Tomas	Laborer	27 Dec 41 - 10 Apr 42
15. Valle, Nenesio M.	Carpenter	15 Jan 42 - 10 Apr 42

BASAK CONCENTRATION CAMP CONSTRUCTION USAFFE

1. Cabase, Alejandro NMI	Carpenter	3 Mar 42 - 9 Apr 42
2. Cabaluna, Lorenzo O.	Carpenter	10 Dec 41 - 5 Apr 42
3. Dungog, Clodualdo D.	Asst Hd Carpenter & Timekp.	16 Dec 41 - 10 Apr 42
4. Gabutan, Jorge NMI	Carpenter	3 Mar 42 - 9 Apr 42
5. Gabutan, Teodilo	Carpenter	3 Mar 42 - 9 Apr 42
6. Gonzaga, Teofilo NMI	Carpenter	5 Jan 42 - 1 Apr 42
7. Lazo, Ulpiano NMI	Carpenter	6 Feb 42 - 8 Apr 42
8. Reyes, Mauro R.	Laborer	21 Dec 41 - 9 Apr 42
9. Salazar, Alejandro NMI	Timekeeper	1 Apr 42 - 10 Apr 42

MEDICAL CORPS:

1. Alcaraz, Loreto Y.	Clerk	15 Dec 41 - 10 Apr 42
2. Rivera, Fortunata I.	Caretaker	3 Jan 42 - 10 Apr 42

USAFFE BOLO BATTALION:

1. Medallo, Ebaristo D.	Truckman	22 Dec 41 - 10 Apr 42
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CEBU CITY
- 9 -

CEBU BRIGADE HQ CO.
INTELLIGENCE SECTION:

6. Parallo, Felix O.	Watchman	20 Jan 42 - 10 Apr 42
1. Abellana, Gregorio V.	Operative	15 Dec 41 - 9 Apr 42

USAFFE HEADQUARTERS

8. Bado, Feliciano G.	Driver	12 Dec 41 - 10 Apr 42
1. Cabesares, Liberato B.	Driver	24 Dec 41 - 10 Apr 42
9. Rico, Cayetano A.	Driver	9 Apr 42 - 11 Apr 42
2. Cabunilas, Esteban I.	Truck Driver	24 Dec 41 - 10 Apr 42
10. Balmonte, Jacinto M.	Truck Driver	9 Apr 42 - 11 Apr 42
3. Canete, Florentino C.	Laborer	24 Dec 41 - 10 Apr 42
11. Sarda, Lazaro G.	In charge of the Pioneer Co.	2 Jan 42 - 16 Apr 42
4. Duterte, Filomeno S.	Driver	11 Dec 41 - 10 Apr 42
12. Villarín, Mariano M.	Driver	14 Dec 41 - 10 Apr 42
5. Entera, Rufo T.	Driver	25 Dec 41 - 10 Apr 42
6. Escalona, Telesforo R.	Driver	17 Dec 41 - 10 Apr 42
7. Harina, Julian Q.	Truck Driver	9 Feb 42 - 10 Apr 42
8. MacMurray, Benjamin C.	Mechanic	17 Feb 42 - 10 Apr 42
9. Monteclaro, Marciano B.	Tailor	4 Feb 42 - 10 Apr 42
10. Nacua, Vicente R.	Head Carpenter	1 Mar 42 - 10 Apr 42
11. Orchestra, Cefriano S.	Driver	6 Jan 42 - 10 Apr 42
12. Rabaya, Aurelio E.	Driver	14 Dec 41 - 10 Apr 42
13. Rama, Andres B.	Driver	18 Dec 41 - Unknown
14. Ravilles, Restituto del P.	Truck Driver	8 Dec 41 - 10 Apr 42
15. Son, Marcelino P.	Driver	5 Jan 42 - 10 Apr 42
16. Veloso, Milagros R.	Tel Operator	8 Dec 41 - 10 Apr 42

PCC QM DEPOT

1. Nomeran, Santiago E.	Laborer	21 Dec 41 - 9 Apr 42
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CEBU BRIGADE HQ CO.

1. Benitiz, Policarpo L.	Bodega in Charge	15 Dec 41 - 10 Apr 42
2. Camocamo, Anacleto B.	Laborer	16 Dec 41 - 10 Apr 42
3. Esco, Pastor C.	Laborer	25 Dec 41 - 10 Apr 42
4. Gonzaga, Antonio G.	Cryptographer	1 Feb 42 - 10 Apr 42
5. Labajo, Remegio B.	Timekeeper	18 Dec 41 - 10 Apr 42

CEBU CITY
 - 10 -

CEBU BRIGADE HQ CO.

6. Pardillo, Felix O.	Watchman	20 Mar 42 - 10 Apr 42
7. Prajes, Crispin R.	Laborer	15 Dec 41 - 9 Apr 42
8. Racuya, Feliciano G.	Driver	11 Dec 41 - 10 Apr 42
9. Rico, Gavino Q.	Laborer	10 Feb 42 - 10 Apr 42
10. Sarmiento, Teofilo NMI	Driver	26 Dec 41 - 10 Apr 42
11. Sepada, Lazaro C.	Laborer	28 Dec 41 - 10 Apr 42
12. Villarín, Benigno NMI	Driver	18 Dec 41 - 10 Apr 42

M.P. BATTALION USAFFE

1. Alialy, Jose P.	Topo. Engineers	10 Jan 42 - 10 Apr 42
2. Balunan, Canuto H.	Truck Driver	17 Dec 41 - 10 Apr 42
3. Caballes, Feliciano T.	Emergency Police	17 Feb 42 - 10 Apr 42
4. Cabinas, Geriaco R.	Driver	18 Dec 41 - 10 Apr 42
5. Corro, Ceferino del C.	Driver	11 Dec 41 - 10 Apr 42
6. Flordelis, Pedro O.	Driver	27 Dec 41 - 10 Apr 42
7. Godines, Lucio NMI	Driver	26 Dec 41 - 10 Apr 42
8. Gonzales, Geronimo V.	Truck Driver	1 Jan 42 - 10 Apr 42
9. Jayma, Felipe M.	Truck Driver	11 Apr 42 - 10 Apr 42
10. Leyson, Transfiguración B.	Driver	17 Dec 41 - 10 Apr 42
11. Montebrando, Cipriano M.	Driver	6 Dec 41 - 10 Apr 42
12. Paras, Juan B.	Driver	6 Mar 42 - 10 Apr 42
13. Patalita, Joaquin A.	Driver	8 Dec 41 - 10 Apr 42
14. Penalosa, Vicente P.	Driver	18 Dec 41 - 10 Apr 42
15. Peralta, Nestorio P.	Driver	20 Dec 41 - 10 Apr 42
16. Pilapil, Francisco Q.	Driver	16 Mar 42 - 10 Apr 42
17. Rosco, Bernardino C.	Driver	4 Jan 42 - 10 Apr 42
18. Ruiz, Jesus NMI	Truck Driver	15 Feb 42 - 10 Apr 42
19. Villaester, Isaac R.	Driver	17 Dec 41 - 10 Apr 42

CEBU CITY
- 11 -

FINANCE OFFICE USAFFE

1. Acompañado, Pastor D.	Payroll Clerk	6 Feb 42 - 10 Apr 42
2. Kempinski, Andrea R.	Stenographer	1 Jan 42 - 9 Apr 42
3. Jones, Adelaide B.	Steno-Typist	15 Jan 42 - 10 Apr 42
4. Llenes, Enrique C.	Stenographer	1 Feb 42 - 8 May 42

AMERICAN RED CROSS

1. Emnace, Raymundo NMI	Driver	1 Feb 42 - 10 Apr 42
2. Gonzales, Irene S.	Asst Nurse Supervisor	8 Dec 41-10 Apr 42
3. Mabida, Basilio S.	Driver	12 Dec 41 - Unknown
4. Paez, Diego C.	Driver	10 Dec 41 - 10 Apr 42
5. Perez, Buenaventura A.	Ambulance Driver	9 Dec 41 - 10 Apr 42
6. Ponce, Cresencio T.	Auto Driver	10 Dec 41 - 10 Apr 42

PHILIPPINE CONSTABULARY

1. Amigable, Felipe S.	Driver	10 Dec 41 - Unknown
2. Canque, Antonio E.	Truck Driver	8 Dec 41 - 10 Apr 42
3. Dacuyan, Ismael C.	Truck Driver	8 Dec 41 - Unknown
4. Deoquino, Mateo V.	Mechanic & Driver	7 Apr 42 - 10 Apr 42
5. Malubay, Macario S.	Watchman	13 Dec 41 - 15 Feb 42
6. Pantorilla, Toribio V.	Driver	8 Dec 41 - 10 Apr 42
7. Tecson, Pedro J.	Driver	8 Dec 41 - 10 Apr 42

USAFFE ORDNANCE

1. Bacus, Mariano J.	Hand Grenade Maker	Mar 42 - 10 Apr 42
2. Bacus, Saturnino D.	Hand Grenade Assembler	15 Mar 42-10 Apr 42
3. Sacedon, Cesario A.	Mechanic Helper	27 Dec 41 - 10 Apr 42

CIVIL AFFAIR OFFICE

1. Miller, Elisa D.	Clerk	1st wk Feb 42 - 10 Apr 42
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CIVILIAN EMPLOYEE OPERATIVE FOR G-2 DIVISION

1. Amazona, Amando A.	Clerk	24 Mar 42 - 10 Apr 42
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GSRP

Claims of Engineers, Cebu, P.I.

MMH/ret
(3) FROM: Dir, Rec Pers Div TO: OIC, Civ Sec, DATE: 15 May 46
Red Pers Div

Attention is invited to the study submitted by the Legal Officer and the included recommendations. These recommendations are hereby approved and will act as a guide in making determinations in cases of civilians claiming to be War Department employees. In case it is necessary to make further investigation as indicated in paragraph 7 f, you are directed to present the necessary information to the Chief, I & R Branch for investigation.

13 Incls: D/O

M. H. H.

Claims of Engineers, Cebu, P.I.

(1) FROM: OIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

1. We have approximately 1250 claims from persons on Cebu, P.I., claiming to have worked for the War Department between 8 December 1941 and 10 April 1942 on various engineering projects including Defense Construction, Building Construction, Airfield Construction and Corps of Engineers and construction projects of 82d and 83d Infantry.

2. a. Joaquin L. Panis, at present Under-Secretary of Public Works and Communication, Manila, and formerly District Engineer on Cebu, states that a total of 27 USAFFE projects (Exhibits A and B) were undertaken by the District Engineers between 15 December 1941 and 10 April 1942.

b. Mr. Panis makes the following statement: "All the laborers therefore working in different Army projects were paid in Army payrolls by Capt. Villasastin, Finance Officer, USAFFE, except some of my higher salaried assistant engineers who preferred to collect their salaries from the Government. On or about the beginning of February 1942, at the height of our construction activities wherein we were employing about 6000 laborers in all Army projects, a schedule of daily wages and salaries was prepared by Quartermaster Colonel J. D. Cook and approved for common laborers at ₱1.20 per day of eight hours with double pay for overtime and a maximum of ₱8.00 for an assistant Engineer in charge of a major project and ₱6.00 for an assistant engineer in charge of smaller projects. With this classification, many of my assistant engineers whose salaries in the government ranged between ₱2.40 per day to ₱125.00 a month preferred to be paid under Army payrolls. Some of them, however, continued to receive their salaries from the Government as a sort of a bonus in view of the heavy assignments given to them, sometimes involving twenty-four hour service without extra for overtime. The paymasters were continuously in the field, paying out payrolls made weekly in many cases, and forth nightly in other cases where the work was quite distant from the Capital."

c. Mr. P. M. Lanas, a resident of Cebu, and engineer in charge of defense projects with the 82nd Division states in his affidavit (Exhibit C): "I had about 1000 men working for me. Laborers, foremen and capataz were hired under the Cabo

Claims of Engineers, Cebu, P.I.

(1) FROM: OIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

system and money for their payment came from USAFFE funds. It is possible that project engineers who were working for the District Engineer prior to the outbreak of the war received pay from the Commonwealth Government Offices while engaged in working for USAFFE. USAFFE funds may have been turned over to the Commonwealth Government in payment for the services of these engineers. I do know that the payrolls for these engineers were made up by Commonwealth Government clerks whereas my payroll was made up at USAFFE headquarters.

d. Benigno G. Karacs, Engineer, in his statement (Exhibit D), states: "I was engineer in charge in construction of barricades and air raid shelters in Cebu City and the waterworks in Camp 'X'. I had approximately 70 workers under my control. I was paid in full by the Commonwealth Government on 31 March 1942."

e. Ulpiano M. Presbitero, Engineer, states that: "I was engineer in charge of the following projects that were initiated by the Bureau of Public Works and that on 27 December 1941 I and some of the other Engineers under my supervision began receiving pay from Captain Francisco Villacastin, Finance Officer, USAFFE, in Cebu."

It will be noted that these various projects were started 27 December 1941; lasting from three weeks to two months. (Exhibit E)

f. Fedelino C. Rodriguez, Chief Surveyor of the Office of the City Engineer states that: "I am a regular civil service employee of the City Government of Cebu and that I was assigned to investigate the proposed water supply for the Base Hospital and Camp 'X'. Then I was assigned to locate the proposed road from Bonbon to Sirao. That this party consisted of 6 other survey men." (Exhibit F)

g. Esperidion T. Lazaga, Capatax, Road Construction and Defense Project, states that: "I was employed as Capatax in the Cabo system from 30 December 1941 to 2 March 1942 and that on 2 March 1942 I was rotated." (Exhibit G)

h. Aurelio Tangenti, Capatax, Dita-Adlawon Road Construction, USAFFE, states that: "I was employed as laborer in the Bureau of Public Works before commencing to work as

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Authority UFD 883678

Claims of Engineers, Cebu, P.I.

(1) FROM: CIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

a Capataz, Dita-Alawon Road Construction and that the Capataz system of employmen was used. I hired 63 men." (Exhibit H)

Review of some of the payrolls that are available pertaining to various projects indicated that the Engineers and Assistant Engineers were paid at the rate of $\$4.00$ to $\$6.00$ per day, being paid weekly. Attached are three payrolls, marked as Exhibits I, J, K.

3. Reference is made to letter, APPAC, dated 2 October 1945 addressed to Honorable C. F. Hanson, Deputy Commissioner, U. S. Employees Compensation Commission. (Exhibit L)

a. From what funds are these civilians paid and how are such funds disbursed?

(1) To provide a complete background in connection with the funds appropriated by the U.S. Government for used in the Philippines, it becomes necessary to trace the origin of such funds currently being used to the Independent Offices Appropriation Act, 1942 (Public Law 2878th Congress) approved 5 April 1941, appropriating monies for "Emergency Funds for the President". This legislation enabled the President of the United States to make funds available for emergencies affecting national security extent at that time. This appropriating was continued in the First Supplemental National Defense Appropriation Act, 1942 (Public Law 353-77th Congress), under the heading entitled "Army of the Philippines", and provided that any expenditures heretofore or hereafter made from said appropriation, "Emergency Funds for the President", for the purposes and in the manner authorized under the heading in the Act are hereby authorized and validated. Funds made available by this Act to the Commonwealth of the Philippines are for the operation and maintenance of the Army of the Philippines, including the expenditures incident to pay, allowances, operation, maintenance, and other activities of units and personnel of the Philippine Army. Expenditures could be made without regard to the provisions of law regulating the expenditure of, or the accounting for, funds of the United States, but shall be expended in a manner prescribed by the President of the United States. (Executive Order 9011, 3 January 1942). Funds provided for in the above cited appropriation acts are advanced to the Commonwealth of the Philippines are accounted for by the Commonwealth without reference to laws and regulations of accounting for public funds of the United States. In this connection it

Claims of Engineers, Cebu, P.I.

(1) FROM: OIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

should also be noted the "statutory laws of the United States hereinafter enacted shall not apply to the Philippine Islands except when they specifically so provide or it is so provided or it is so provided in this Act" (48 United States Code 1002).

(2) Prior to the enactment of the emergency legislation cited above, monies made available in the Military Appropriation act could not legally be expended for Philippine Army operations when such expenditures involved a cost to that appropriation or any other cost over and above that was necessary to carry on the regular army functions (Section 2135, Digest of Opinions of the Judge Advocate General of the Army, 1912-1940). Accordingly, a limited sum of the funds used in the payment of civilian employees in the Philippine Army could be considered as appropriated monies of the United States, but qualified to the extent that such appropriated monies are for the purpose of assisting the Commonwealth of the Philippines in maintaining its army. Cognizance should be taken that the Commonwealth of the Philippines appropriates from its own sources funds to meet current expenses in the governmental branches.

(3) Disbursements made from the above mentioned sources are expended by Philippine Army disbursing officers in accordance with Philippine Army laws and regulations. To some extent, the Commanding General, United States Army Forces in the Far East, may administratively review expenditures made by Philippine Army disbursing officers, in accordance with Executive Order 9011. Generally speaking, however, such funds are managed, controlled and accounted for by the Commonwealth.

c. Are these persons regarded by the United States Army as employees of the United States Army or as employees of the Philippine Army?

(1) From the information furnished in reply to question a. above, it may readily be seen that Philippine Army civilian employees are not accorded the statutory rights granted United States civilian employees and as outlined above, the funds used in payment of services rendered would in the ordinary sense be considered as Philippine Army appropriations, therefore the United States Government could not consider employees under the Commonwealth of the Philippines direct control as employees of the United States Army. Extract of Supplement II of the Military Laws of the United States, dated 31 December 1942, page 444 is inclosed marked as Exhibit M.

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Authority MND 883678

Claims of Engineers, Cebu, P.I.

(1) FROM: OIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

4. In view of the above information it appears that all construction activities in southern islands were that of the Philippine Army, Commonwealth Government, and not United States Government activities. The troops stationed in these islands were Philippine Army with some American officers in command of them and few in key positions. It will be noted that practically all employees were paid on General Form No. 7(a) (Time Book and Pay Roll) which indicates to be a Commonwealth payroll.

5. It is therefore recommended that these construction activities be considered as project of the Commonwealth Government and not entitled to benefits under the Missing Persons Act.

13 Incls

W.G.B.

- Incl 1 - Affidavit, Panis (Tab A)
 - Incl 2 - Affidavit, Panis (Tab B)
 - Incl 3 - Affidavit, Lanas (Tab C)
 - Incl 4 - Affidavit, Araos (Tab D)
 - Incl 5 - Affidavit, Presbitero (Tab E)
 - Incl 6 - Affidavit, Rodriguez (Tab F)
 - Incl 7 - Affidavit, Lazaga (Tab G)
 - Incl 8 - Affidavit, Tangente (Tab H)
 - Incl 9 - Time Book & Pay Roll (Tab I)
 - Incl 10 - Time Book & Pay Roll (Tab J)
 - Incl 11 - Time Book & Pay Roll (Tab K)
 - Incl 12 - Letter, dtd 2 Oct 45 (Tab L)
 - Incl 13 - Extract, Military of U.S. (Tab M)
-

Claims of Engineers, Cebu, P.I.

2 FROM: Legal Officer TO: Director, RPD 14 May 46

1. In addition to the letter from General Fitch pertaining to the use of funds appropriated to pay, maintain and operate the Philippine Army attention is directed to the following:

a. At page 16 and 17 of publication entitled, The Philippine Army: Its establishment, organization and legal basis, it is said that shortly after General MacArthur assumed command of USAFFE, he issued a statement in which reads in part:

"The general plan for the integration of all the armed forces in the Philippines has been formulated by General MacArthur." x x x "The plan envisions an immediate construction program at strategic localities to house the thousands of reservists involved as well as the intensive development of new air fields for the rapidly expanding air forces. All Philippine elements which come under American control will maintain their national integrity. They will retain their own uniforms, their own scale of pay, their own promotion list, their own rations, and their own code of military law. Their training, however, will be under the immediate direction of the officers of the American Army. On muster into the American service they will be paid and supplied from American sources."

b. In a letter to 1st Lt. Arsenio Imperial dated 2 Sept. 1941, the Adjutant General, USAFFE, stated:

"The United States government has adopted the policy of using the agency of the Philippine Army in the employment of the manpower of the Philippines. The Philippine Army, retaining its own identity, will serve side by side with the United States under a single command." (underscoring supplied)

c. The construction referred to in the plan announced by General MacArthur was started prior to the outbreak of the war. Apparently it was under the direct supervision and control of a liaison section designated as Philippine Army Section in each staff section of the United States Headquarters. This conclusion is based upon copy of memorandum 24, 15 October 1945, Office

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of the Dept. ^{of} Const. Officer, Philippine Department,
(TAB C.), which reads:

"1. Referring to the employment of laborers, semiskilled laborers, capataces, foremen and technical assistants which you were authorized to employ to assist you in the construction of the buildings in your respective areas, the following second indorsement is hereby quoted:

"AGS (Ex.Div.) 201-Pineda, Irineo (Civ.) 2nd Indorsement PHILIPPINE ARMY HEADQUARTERS, Manila, October 11, 1941. To: The Commanding Officer, Casual Det. USAFFE, PA Headquarters, Manila. In view of the authority granted by His Excellency, the President in 5th indorsement of October 1, 1941, copy attached, authorizing the employment by the Philippine Army, without issuing formal appointments, of building inspectors, draftsmen, foremen, and skilled laborers at more than $\frac{1}{3}$.00 but not exceeding $\frac{1}{5}$.00 per day, payable from the $\frac{1}{2000}$.000.00 authorized in the letter of August 11, 1941 of the Office of the Commanding General, United States Army Forces in the Far East, it is believed that the issuance of formal appointment to Mr. Pineda is not necessary. For the Chief of Staff" (sgt.) LUIS RAMOS, Colonel, A.G.S. The Adjutant General. Encl. 5th Indorsement of October 1, 1941."

The indorsement referred to above, was the reply of the Hq Philippine Army to a letter from the "USAFFE" Constructing Officer, Cabanatuan area, 1st Lt. Eduardo R. Escobar, CE-RES "USAFFE".

d. Promotions of member of the Philippine Army announced in USAFFE Special Orders, after the outbreak of the war, contained the phrase "By Direction of the President of the Commonwealth of the Philippines" indicating that the Philippine Army retained its identity after the outbreak of the war in accordance with the plan.

2. In view of the foregoing it appears that employees of the Philippine Army were employees of the Philippine Commonwealth and not employees of the U. S. Army. Section VIII of the War Department plan expressly states that employees of the Commonwealth are not within the provisions of the Missing Persons Act.

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Authority UND 883678

3. The majority of the troops in the southern Islands appear to have been Philippine Army Units. These units having been called into service of the Armed Forces of the United States have been commonly referred to as "USAFFE" from the beginning. Therefore, although, a person, alleges in his claim that he was employed by USAFFE it does not mean that he was not actually an employee of the Philippine Army, and being paid by Philippine Army Finance service Officers from the appropriation for the operation and maintenance of the Philippine Army.

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Authority NND 883678

... that a unit was commanded by an American officer would mean that an employee of such unit was not an employee of the Philippine Army as there were various units of the Philippine Army which were commanded by American Army Officers, and there were various U. S. Army Officers and enlisted men on detached service with Philippine Army units.

4. The forces in the Southern Islands were originally under the command of General Sharp, and his headquarters was designated as Headquarters Visayan-Mindanao Force. Apparently these forces were later divided into the Mindanao Force and the Visayan Force. Little information is available to this Division as to the number of U. S. Army units, installations and projects in the Southern Islands. It is possible that some of the installations and projects were U. S. Army and/or were being financed out of U. S. funds and not the special Philippine Army appropriation. However, it will be noted that Mr. Paris states that laborers on army projects were paid by Capt. Villacastin, Finance Officer, USAFFE, except some of his engineers who preferred to collect their salaries from the government. Mr. Lamas states he was Construction Engineer for USAFFE Defense Projects with 82d Inf Regiment and had about 1000 men working for him. The 82d Inf Regiment was a P A unit. He states that Lt. Col. Egdanie David was in charge and took his orders from Col. Erwin Scudder. This quite clearly indicates that the employees under him were employees of the Philippine Army. It should also be noted that laborers were hired under the "cabo" system, which appears to be a system wherein a capataz hires and fires the employees and collects and distributes the pay in many cases. This is a custom or system of employment that is local in character which indicates that the projects were being carried on under Philippine Law and by Philippine agencies or the Philippine Army.

5. In view of the foregoing it is my opinion:

a. An employee of the Philippine Army is not a "civilian employee" of the War Department within the meaning of that term as used in the Missing Persons Act.

b. A laborer hired on a per diem wage under the "cabo" system of employment is not a civilian employee of the War Department as defined in the Missing Persons Act but would be local labor casually hired.

c. An employee who worked for less than 30 days would not be civilian employee of the War Department within the meaning of the Missing Persons Act in absence of evidence clearly indicating that the individual was hired for an indefinite period of time and was intended to be retained as a permanent part of the U. S. military establishment for an indefinite period.

d. Employees who were hired on a per diem basis and who actually worked more than 30 days but the 30 days consisted of intermittent periods of employment should not be considered.

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to be civilian employees of the War Department but to be intermittent employees not within the provisions of the Missing Persons Act.

e. Employees of the civil government of the Commonwealth of the Philippines or a subdivision thereof are not employees of the Philippine Army or the War Department and the fact that they temporarily performed services for the military forces does not change their status. In all cases where the evidence does not establish casual or intermittent employment as clearly

6. The evidence available indicates that most of the employees referred to in basic G/N were employees of the Philippine Army or the civil government since they were employed by the District Engineer but in my opinion this can not be assumed in all cases.

7. I therefore recommend that:

a. All Persons employed under the "cabo" system on a per diem basis be determined not to have been War Department Employees within the provisions of the Missing Persons Act for the following reasons:

(1) Evidence available this headquarters indicates subject was employed by the Philippine Army or the Civil Government of the Commonwealth and is insufficient to establish subject was employed by the War Department.

(2) Subject was local labor casually hired on a per diem and would not be a civilian employee entitled to the War Department.

b. All persons who worked less than 30 days be determined not to be civilian employees of the War Department for the same reasons.

c. That all persons who worked at intervals which amounted to more than 30 days but less than 90 days at any one time be determined not to be civilian employees of the War Department entitled to the benefits of the Missing Persons Act for the following reasons:

(1) Same as a (1) above.

(2) Subject would be a part time or intermittent employee if employed by the War Department.

d. That employees of the District Engineer who were paid by the Commonwealth be determined not to be War Department employees but to have been Commonwealth Employees.

e. Where claim or evidence shows conclusively that claimant was employed by a Philippine Army unit, installation or activity.

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Claims of Engineers, Cebu, P.I.

FROM: OIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

1. We have approximately 1250 claims from persons on Cebu, P.I., claiming to have worked for the War Department between 8 December 1941 and 10 April 1942 on various engineering projects including Defense Construction, Building Construction, Airfield Construction and Corps of Engineers and construction projects of 82d and 83d Infantry.

2. a. Joaquin L. Panis, at present Under-Secretary of Public Works and Communication, Manila, and formerly District Engineer on Cebu, states that a total of 27 USAFFE projects (Exhibits A and B) were undertaken by the District Engineers between 15 December 1941 and 10 April 1942.

b. Mr. Panis makes the following statement: "All the laborers therefore working in different Army projects were paid in Army payrolls by Capt. Villacastin, Finance Officer, USAFFE, except some of my higher salaried assistant engineers who preferred to collect their salaries from the Government. On or about the beginning of February 1942, at the height of our construction activities wherein we were employing about 6000 laborers in all Army projects, a schedule of daily wages and salaries was prepared by Quartermaster Colonel J. D. Cook and approved by the Commanding General relative to wages and salaries of the men employed under me. The schedule so far as I can remember provided for common laborers at \$1.20 per day of eight hours with double pay for overtime and a maximum of \$8.00 for an assistant engineer in charge of a major project and \$6.00 for an assistant engineer in charge of smaller projects. With this classification, many of my assistant engineers whose salaries in the government ranged between \$2.40 per day to \$125.00 a month preferred to be paid under Army payrolls. Some of them, however, continued to receive their salaries from the Government as a sort of a bonus in view of the heavy assignments given to them, sometimes involving twenty-four hour service without extra for overtime. The paymasters were continuously in the field, paying out payrolls made weekly in many cases, and forth nightly in other cases where the work was quite distant from the Capital."

c. Mr. P. M. Lanas, a resident of Cebu, and engineer in charge of defense projects with the 82nd Division states in his affidavit (Exhibit C): "I had about 1000 men working for me. Laborers,

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Authority NND 883678

Claims of Engineers, Cebu, P.I.

FROM: OIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

foremen and capataz were hired under the Cabo system and money for their payment came from USAFFE funds. It is possible that project engineers who were working for the District Engineer prior to the outbreak of the war received pay from the Commonwealth Government Offices while engaged in working for USAFFE. USAFFE funds may have been turned over to the Commonwealth Government in payment for the services of these engineers. I do know that the payrolls for these engineers were made up by Commonwealth Government clerks whereas my payroll was made up at USAFFE headquarters."

d. Benigno G. Karacs, Engineer, in his statement (Exhibit D), states: "I was engineer in charge on construction of barricades and air raid shelters in Cebu City and the waterworks in Camp "X". I had approximately 70 workers under my control. I was paid in full by the Commonwealth Government on 31 March 1942."

e. Ulpiano M. Presbitero, Engineer, states that: "I was engineer in charge of the following projects that were initiated by the Bureau of Public Works and that on 27 December 1941 I and some of the other Engineers under my supervision began receiving pay from Captain Francisco Villacastin, Finance Officer, USAFFE, in Cebu."

It will be noted that these various projects were started 27 December 1941; lasting from three weeks to two months. (Exhibit E)

f. Fedelino C. Rodriguez, Chief Surveyor of the Office of the City Engineer states that: "I am a regular civil service employee of the City Government of Cebu and that I was assigned to investigate the proposed water supply for the Base Hospital and Camp "X". Then I was assigned to locate the proposed road from Bonbon to Sirao. That this party consisted of 6 other survey men." (Exhibit F)

g. Esperidion T. Lazaga, capataz, Road Construction and Defense Project, states that: "I was employed as Capataz in the Cabo system from 30 December 1941 to 2 March 1942 and that on 2 March 1942 I was rotated." (Exhibit G)

h. Aurelio Tangenti, Capataz, Dita-Adlawan Road Construction, USAFFE, states that: "I was employed as laborer in the Bureau of Public

Claims of Engineers, Cebu, P.I.

FROM: OIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

Works before commencing to work as a Capataz, Dita-Alawon Road Construction and that the Capataz system of employment was used. I hired 63 men." (Exhibit H)

Review of some of the payrolls that are available pertaining to various projects indicate that the Engineers and Assistant Engineers were paid at the rate of ₱4.00 to ₱6.00 per day, being paid weekly. Attached are three payrolls, marked as Exhibits I, J, K.

3. Reference is made to letter, AFPAC, dated 2 October 1945 addressed to Honorable G. F. Hanson, Deputy Commissioner, U. S. Employees Compensation Commission. (Exhibit L)

a. From what funds are these civilians paid and how are such funds disbursed?

(1) To provide a complete background in connection with the funds appropriated by the U. S. Government for used in the Philippines, it becomes necessary to trace the origin of such funds currently being used to the Independent Offices Appropriation Act, 1942 (Public Law 28-76th Congress) approved 5 April 1941, appropriating monies for "Emergency Funds for the President". This legislation enabled the President of the United States to make funds available for emergencies affecting national security extent at that time. This appropriation was continued in the First Supplemental National Defense Appropriation Act, 1942 (Public Law 353-77th Congress), under the heading entitled "Army of the Philippines", and provided that any expenditures heretofore or hereafter made from said appropriation, "Emergency Funds for the President", for the purposes and in the manner authorized under the heading in this Act are hereby authorized and validated. Funds made available by this Act to the Commonwealth of the Philippines are for the operation and maintenance of the Army of the Philippines, including the expenditures incident to pay, allowances, operation, maintenance, and other activities of units and personnel of the Philippine Army. Expenditures could be made without regard to the provisions of law regulating the expenditure of, or the accounting for, funds of the United States, but shall be expended in a manner prescribed by the President of the United States. (Executive Order 9011, 3 January 1942). Funds provided for in the above cited appropriation acts are advanced to the Commonwealth of the Philippines

Claims of Engineers, Cebu, P.I.

FROM: Oic, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

and are accounted for by the Commonwealth without reference to laws and regulations of accounting for public funds of the United States. In this connection it should also be noted the "statutory laws of the United States hereinafter enacted shall not apply to the Philippine Islands except when they specifically so provide or it is so provided in this Act" (48 United States Code 1002).

(2) Prior to the enactment of the emergency legislation cited above, monies made available in the Military Appropriation Act could not legally be expended for Philippine Army operations when such expenditures involved a cost to that appropriation or any other cost over and above that was necessary to carry on the regular army functions (Section 2135, Digest of Opinions of the Judge Advocate General of the Army, 1912-1940). Accordingly, a limited sum of the funds used in the payment of civilian employees in the Philippine Army could be considered as appropriated monies of the United States, but qualified to the extent that such appropriated monies are for the purpose of assisting the Commonwealth of the Philippines in maintaining its army. Cognizance should be taken that the Commonwealth of the Philippines appropriates from its own sources funds to meet current expenses in the governmental branches.

(3) Disbursements made from the above mentioned sources are expended by Philippine Army disbursing officers in accordance with Philippine Army laws and regulations. To some extent, the Commanding General, United States Army Forces in the Far East, may administratively review expenditures made by Philippine Army disbursing officers, in accordance with Executive Order 9011. Generally speaking, however, such funds are managed, controlled and accounted for by the Commonwealth.

c. Are these persons regarded by the United States Army as employees of the United States Army or as employees of the Philippine Army?

(1) From the information furnished in reply to question a. above, it may readily seen that Philippine Army civilian employees are not accorded the statutory rights granted United States civilian employees and as outlined above, the funds used in payment of services rendered would

Claims of Engineers, Cebu, P.I.

FROM: OIC, Civ Sec TO: Director, Rec Pers Div DATE: 25 Apr 46

in the ordinary sense be considered as Philippine Army appropriations, therefore the United States Government could not consider employees under the Commonwealth of the Philippines direct control as employees of the United States Army. Extract of Supplement II of the Military Laws of the United States, dated 31 December 1942, page 444 is inclosed marked as Exhibit M.

4. In view of the above information it appears that all construction activities in southern islands were that of the Philippine Army, Commonwealth Government, and not United States Government activities. The troops stationed in these islands were Philippine Army with some American officers in command of them and few in key positions. It will be noted that practically all employees were paid on General Form No. 7(a) (Time Bank and Pay Roll) which indicates to be a Commonwealth payroll.

5. It is therefore recommended that these construction activities be considered as project of the Commonwealth Government and not entitled to benefits under the Missing Persons Act.

W.G.B.

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Authority NND 883678

B. I. R. Form No. 9.04-A

(ORIGINAL)

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FEE P0.20



D 4043646

Cebu City
Province)
Cebu City
(City or Municipality)
Feb 12, 1944
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M

Victor Babonca

(Write here the full name of the resident)

{ Single
Married
Widow

is a resident of

Manila - P.I.

(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth

Cebu City

Date of birth

April 2, 1914

Citizenship

F.I.

Length of residence in the Philippines

27 yrs.

Length of residence in the city or municipality

27 yrs.

Occupation or calling

Lab.

(Right hand thumb mark)



BIBIANO L. MEER

Collector of Internal Revenue

Victor Babonca

(Signature of taxpayer)

By *R. D. MACROHON*
Internal Revenue Officer

City Treasurer

DECLASSIFIED
Authority ND 883678

~~Give me 0.5¢ I give you 1.5¢~~
du.

11.00
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DECLASSIFIED
Authority MND 883078

B. I. R. FORM No. 9.04-A

(ORIGINAL)

1942

FEE P0.20



D 4042467

CERIL CITY
(Province)
(City or Municipality)

1/14/42
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M

Primitivo Pacana
(Write here the full name of the resident)

Single
Married
Widow

is a resident of

Bulacao P.
(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth

Bulacao P. Cebu City

Date of birth

1918

Citizenship

Fil.

Length of residence in the Philippines

24 yrs

Length of residence in the city or municipality

20

Occupation or calling

None

[Right hand thumb mark]



BIBIANO L. MEER

Collector of Internal Revenue

Primitivo Pacana
(Signature of taxpayer)

By

D. MACROHON,

City Internal Revenue Officer

DECLASSIFIED

Authority MND 883078



DECLASSIFIED
Authority MND 883078

R. I. R. FORM No. 914-A

(ORIGINAL)

194 2

FEE P0.20



D 4045521

(Province)

(City or Municipality)

(Date of issue)

RESIDENCE CERTIFICATE
(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES THAT M

Francisco Macarandang

(Write here the full name of the resident)

{ Single
Married
Widow

is a resident of

(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth ----- Date of birth -----

Citizenship ----- Length of residence in the Philippines -----

Length of residence in the city or municipality ----- Occupation or calling -----

[Right hand] [Left hand]

BIBIANO L. MEER

Collector of Internal Revenue

Francisco Macarandang
City Treasurer

By -----
Internal Revenue Officer

(Signature of taxpayer)

DECLASSIFIED •
Authority NND 883678

R. I. R. Form No. 9.04-A
194 FEE P0.20
(Province) Cebu City
(City or Municipality) Barangay 11
(Date of issue) Jan 11 1940

(ORIGINAL)
COMMONWEALTH OF PHILIPPINES
INTERNAL REVENUE TAX
D 4046268

RESIDENCE CERTIFICATE
(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M Francisco C. Aragon } Single
is a resident of Barangay 11, Cebu City } Married
(Write here the full name of the resident) } Widow
(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth Cebu City Date of birth Jan 4, 1940
Citizenship Philippine
Length of residence in the Philippines 2 1/2 yrs
Length of residence in the city or municipality 2 1/2 Occupation or calling Capt.

(Right hand thumb mark)

[Signature]
(Signature of taxpayer)

BIBIANO L. MEER
Collector of Internal Revenue

By _____
Internal Revenue Officer

4-188

DECLASSIFIED .
Authority MND 883678

B. I. R. FORM No. 9.04-A

194

FEE P0.20

(ORIGINAL)



D 4046269

(Province) Manila
(City or Municipality) Manila
(Date of Issue) Jan 26 1941

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M Emilio S. Ramirez
is a resident of Manila (Give here the full name of the resident) } Single
} Married
} Widow
(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth Manila Date of birth May 26 1911
Citizenship Philippine Length of residence in the Philippines 31 years
Length of residence in the city or municipality 31 years Occupation or calling Teacher

(Right thumb mark)



Emilio S. Ramirez
(Signature of taxpayer)

BIBIANO L. MEER
Collector of Internal Revenue

By _____
Internal Revenue Officer

DECLASSIFIED
Authority AND 883678

Handwritten notes on aged paper:

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DECLASSIFIED
Authority UND 883678

B. I. R. FORM No. 9.04-A

194 2

FEE P0.20

(ORIGINAL)



D 4046087

(Province) _____
(City or Municipality) _____
(Date of issue) _____

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M _____
is a resident of _____
(Write here the full name of the resident) { Single
Married
Widow
(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth _____ Date of birth 12-13-28
Citizenship _____ Length of residence in the Philippines 17
Length of residence in the city or municipality _____ Occupation or calling sal

[Right hand thumb mark]



[Signature]
(Signature of taxpayer)

BIBIANO L. MEER
Collector of Internal Revenue

By _____
Internal Revenue Officer

DECLASSIFIED
Authority NND 883678



10/10/42
10/15/42
W. J. [Signature]

DECLASSIFIED
Authority UND 883678

B. I. R. FORM No. 9.04-A

(ORIGINAL)

194

FEE P0.20



D 2053516

Cebu
(Province)
North
(City or Municipality)
Nov. 29 1944
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M

Francisco Lacorna
(Write here the full name of the resident)

{ Single
Married
Widow

is a resident of

North Cebu
(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth

Cebu
Date of birth

Citizenship

28 years
Length of residence in the Philippines

28 years
Length of residence in the city or municipality

None
Occupation or calling

(Right hand thumb mark)



BIBIANO L. MEER

Collector of Internal Revenue

R. D. MACROHON

By City Treasurer
Internal Revenue Office
Cebu

DECLASSIFIED
Authority MND 883678

B. I. R. FORM No. 9.04-A

(ORIGINAL)

194

FEE P0.20



D 4046182

(Province)

(City or Municipality)

(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that Juan Antonio Homma
is a resident of -----
(Write here the full name of the resident)

Single
 Married
 Widow

(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth ----- Date of birth 2/27/1932

Citizenship ----- Length of residence in the Philippines since 1932

Length of residence in the city or municipality ----- Occupation or calling Student

[Right hand thumb mark]



BIBIANO L. MEER

Collector of Internal Revenue

Juan Antonio Homma

(Signature of taxpayer)

By [Signature]

Internal Revenue Officer

DECLASSIFIED
Authority NND 883678



DECLASSIFIED
Authority UND 883678

B. I. R. FORM No. 904-A

(ORIGINAL)

12710

194 ✓

FEE P0.20



D 4043649

(Province) Cebu City
(City or Municipality) 7th St., 1946
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M Pio Ducara (Write here the full name of the resident)
is a resident of Cebu City (Give exact address)
Single
Married
Widow

PERSONAL CIRCUMSTANCES

Place of birth Cebu City Date of birth May 7, 1912
Citizenship Phil Length of residence in the Philippines 30 yrs.
Length of residence in the city or municipality 30 yrs. Occupation or calling Lab.

[Right hand thumb mark]



Pio Ducara
(Signature of taxpayer)

BIBIANO L. MEER
Collector of Internal Revenue

By R. D. MACROHON
Internal Revenue Officer
City Treasurer

DECLASSIFIED
Authority ND 883678

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~~12.99~~
10.49

Photograph
11
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Page 53

DECLASSIFIED
Authority UND 883678

B. I. R. FORM No. 9.04-A

(ORIGINAL)

1942

FEE P0.20



D 4046403

City of Cebu
April 1942

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that Juanito Jabellana is a resident of Pardo, Cebu
(Write here the full name of the resident) (Give exact address)

Single
Married
Widow

PERSONAL CIRCUMSTANCES

Place of birth Pardo, Cebu Date of birth May 7, 1920
Citizenship Phil. Length of residence in the Philippines 22 yrs.
Length of residence in the city or municipality 22 yrs. Occupation or calling Lab.

[Right hand thumb mark]



Juanito Jabellana
(Signature of taxpayer)

BIBIANO L. MEER

Collector of Internal Revenue

By [Signature]
Internal Revenue Officer

DECLASSIFIED
Authority MND 883678

E. I. R. FORM No. 9.04-A

194

FEE P0.20

(ORIGINAL)



D 4046249

Agusan del Sur
(Province)
Agusan del Sur
(City or Municipality)
10/1/50
(Date of issue)

RESIDENCE CERTIFICATE

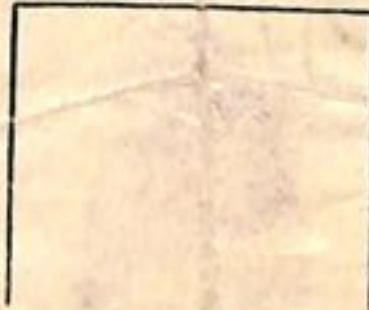
(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M Primitivo Cabaluna (Write here the full name of the resident) { Single Married Widow
is a resident of Agusan del Sur (Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth Agusan del Sur Date of birth Sept 17, 1924
Citizenship Philippine Length of residence in the Philippines 26 yrs
Length of residence in the city or municipality 18 yrs Occupation or calling Lab
[Right hand thumb mark]

Primitivo Cabaluna
(Signature of taxpayer)



BIBIANO L. MEER
Collector of Internal Revenue

By [Signature]
Internal Revenue Officer

DECLASSIFIED
Authority UND 883678

B. I. R. FORM No. 9.04-A

1942 FEE P0.20

(Province) City of Cebu
(City or Municipality)
(Date of Issue) April 1, 1942

(ORIGINAL)

COMMONWEALTH OF THE PHILIPPINES
INTERNAL REVENUE TAX

D 4046406

RESIDENCE CERTIFICATE
(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that Bonifacio Abellera
is a resident of Barrio San Juan, Cebu
(Write here the full name of the resident) (Give exact address)

Single
 Married
 Widow

PERSONAL CIRCUMSTANCES

Place of birth Panda, Cebu Date of birth May 14, 1920
Citizenship Philippine Length of residence in the Philippines 22 yrs
Length of residence in the city or municipality 22 yrs Occupation or calling Jack

(Right hand thumb mark)

Bonifacio Abellera
(Signature of taxpayer)

BIBIANO L. MEER
Collector of Internal Revenue

By R. D. Macarayan
Internal Revenue Officer

4-188

DECLASSIFIED
 Authority UND 883678

Page 83
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⑪	$10.99 - 10.49$		10.49
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	$34.96 \quad \checkmark$		34.96
		6.75	36
		29	24
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Give me - P. 57 1900 yr

DECLASSIFIED
Authority MND 883678

E. I. R. FORM No. 9.04-A

194

FEE P0.20

(ORIGINAL)



D 4043319

(Province)
(City or Municipality)
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M Abraham Sabuya } Single
is a resident of Parolo (Write here the full name of the resident) } Married
} Widow
(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth Agby, Cebu Date of birth Dec. 10, 1921
Citizenship Phil. Length of residence in the Philippines 20 yrs
Length of residence in the city or municipality 20 yrs Occupation or calling Lab.
[Right hand thumb mark]

Abraham Sabuya
(Signature of taxpayer)

BIBIANO L. MEER
Collector of Internal Revenue

By R. D. [Signature]
Internal Revenue Officer

DECLASSIFIED

Authority UND 883678

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13.50
1.53

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DECLASSIFIED
Authority UND 883678

B. I. R. FORM No. 9.04-A

(ORIGINAL)

1942

FEE P0.20



D 4046414

(Province)
(City or Municipality)
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M

is a resident of

(Write here the full name of the resident)

Single
Married
Widow

PERSONAL CIRCUMSTANCES

Place of birth Date of birth

Citizenship Length of residence in the Philippines

Length of residence in the city or municipality Occupation or calling

(Right hand thumb mark)

BIBIANO L. MEER

Collector of Internal Revenue

(Signature of taxpayer)

By Internal Revenue Officer

DECLASSIFIED

Authority UND 883678

OCT 30 1942

DECLASSIFIED
Authority UND 883678

FORM No. 9.04-A

1942

FEE P0.20

(ORIGINAL)



D 4042557

Cebu City
(Province)
Cebu City
(City or Municipality)
Jan. 14, 1942
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M Agapito Pacana
is a resident of Bulacasan, Cebu City
(Write here the full name of the resident) { Single
Married
Widow
(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth Bulacasan, Cebu City Date of birth 1924
Citizenship Ill. Length of residence in the Philippines 18 yrs
Length of residence in the city or municipality 28 yrs Occupation or calling _____
[Right hand thumb mark]

Agapito Pacana
(Signature of taxpayer)



BIBIANO L. MEER
Collector of Internal Revenue

R. D. MACROHON,
By _____
City Internal Revenue Officer

DECLASSIFIED
Authority NND 883078

B. I. R. FORM No. 9.04-A

(ORIGINAL)

194

FEE P0.20



D 4044538

(Province)

(City or Municipality)

(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that Rufino Cabaluna (Single Married Widow)
is a resident of Paseo del Prado City (Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth Paseo del Prado City Date of birth May 8, 1909
Citizenship Philippine Length of residence in the Philippines 22 yrs
Length of residence in the city or municipality 7 yrs Occupation or calling Teacher

[Right hand thumb mark]

Rufino Cabaluna
(Signature of taxpayer)



BIBIANO L. MEER
Collector of Internal Revenue

By [Signature]
Internal Revenue Officer

DECLASSIFIED
Authority MND 883078

E. I. R. FORM NO. 9.04-A

194 ✓

FEE P0.20



Not paid for.

D 4043650

Luzon
(Province)
Alcala City
(City or Municipality)
July 14, 1944
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

26

THIS CERTIFIES that *Mr. Marcial Lacara*
(Write here the full name of the resident)
is a resident of *Alcala City*
(Give exact address)

Single
Married
Widow

PERSONAL CIRCUMSTANCES

Place of birth *Alcala City* Date of birth *Nov. 12, 1912*

Citizenship *Phil.* Length of residence in the Philippines *29 yrs*

Length of residence in the city or municipality *29 yrs* Occupation or calling *Lab.*

[Right hand thumb mark]

Marcial Lacara
(Signature of taxpayer)



BIBIANO L. MEER
Collector of Internal Revenue

By *R. D. MACROHON*
Internal Revenue Officer
City Treasurer

DECLASSIFIED
Authority ND 883678

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P. 57
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DECLASSIFIED
Authority NND 883678

B. I. R. Form No. 9.04-A

194 FEE P0.20

(Province)
(City or Municipality)
(Date of issue)

(ORIGINAL)

COMMONWEALTH OF PHILIPPINES
INTERNAL REVENUE TAX

D 4046310

RESIDENCE CERTIFICATE
(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M _____
(Write here the full name of the resident)

is a resident of _____
(Give exact address)

Single
Married
Widow

PERSONAL CIRCUMSTANCES

Place of birth _____ Date of birth _____
Citizenship _____ Length of residence in the Philippines _____
Length of residence in the city or municipality _____ Occupation or calling _____

[Right hand thumb mark]

(Signature of taxpayer)

BIBIANO L. MEER
Collector of Internal Revenue

By _____
Internal Revenue Officer

4-188

194 ²

FEE P0.20



D 4045505

(Province) Bulacan
(City or Municipality) H. - 1 - 4
(Date of issue)

RESIDENCE CERTIFICATE

(ISSUED TO PERSONS NOT LIABLE FOR THE PAYMENT OF RESIDENCE TAX)

THIS CERTIFIES that M

Delfino Gabriel
2197 Pasa, ...

(Write here the full name of the resident)

{ Single
Married
Widow

is a resident of

(Give exact address)

PERSONAL CIRCUMSTANCES

Place of birth Bulacan

Date of birth 7-2-1919

Citizenship Philippine

Length of residence in the Philippines 20 yrs.

Length of residence in the city or municipality 14 yrs.

Occupation or calling Lib.

(Right hand thumb mark)



BIBIANO L. MEER

Collector of Internal Revenue

H. D. MACROHON
City Treasurer

By

Internal Revenue Officer

(Signature of taxpayer)

IF

Continues	Page
20. Victor Sabonia	"
21. Marcial Pacara	"
22. Agapito Pacaño	"
23. Abraham Sabuya	"
24. Alejandro Sabiano	"
25. Primitivo Cabaluna	"
26. Pio Pacara	"
27. Francisco Pacara	"
28. Francisco Sabaya	"
29. Pedro Sabilla	"
30. Massimo Sabonia	"
31. Pedro Cotegao	"
32. Proencio Badinas	"
33. Dung Dung Chua	"
34. Roberto Erany	"
35. Cleuterio Sabillano	"
36. Roberto del Calzada	"

DECLASSIFIED
Authority NND 883678



AMERICAN RED CROSS

CEBU CITY

DECLASSIFIED
Authority MJD 883078

DECLASSIFIED
Authority MND 883678