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I certify that during the period December 9, 1941 and April 9, 1942, I was continuously on duty with the U.S. Army, engaged in Signal Corps supply activities. During the month of December, 1941, the Philippine Signal Depot and other Signal units made extensive local purchases. To the best of my knowledge, those individuals authorized to purchase for the Philippine Signal Depot were:

Capt. James N. Vaughn;
Capt. S. H. Hankins;
M/Sgt. Murray S. Kline;
Sgt. Wayne R. Hightower;
Sgt. Knapp (first name unknown);
Mr. Hughes (civilian, first name unknown); and
lst Lt. R. W. Jackson.

The actual contracting officers for the Philippine Signal Depot at this time were:

Capt. James N. Vaughn; and Capt. S. H. Hankins.

The above named acted as their agents.

To the best of my knowledge, the only equipment commandeered by the Philippine Signal Depot, or its representative, was one (1) privately owned radio receiver for which the undersigned gave the owner a receipt on Bataan. I do not recall the owner's name.

It came to my attention, during the war, that the Communication Section of USAFFE Headquarters acquired considerable radio and telephone communication apparatus from the Philippine Long Distance Telephone Co., RCA, and other sources. the procedure followed by this group is unknown to me.

On or about December 20, 1941, the Philippine Army Signal Depot was brought under control of the U. S. Army. Shortly after that time, I inspected the stocks of the Philippine Army Signal Depot and found that they had few usable supplies. I recall nothing further of importance in connection with this activity as the scarcity of supplies during the Philippine campaign was such that the Philippine Signal Depot (a U. S. Army installation) actually accomplished most of the work.

To the best of my knowledge and belief, purchase orders from the Philippine Signal Depot were, in all cases, prepared during the month of December, 1941, after the receipt of the merchandise. I further believe that due to the emergency conditions this was common practice with other contracting agencies.

DATED: 26 September 1946

S. H. MANKINS, Lieut. Colonel, SC.

I certify that between the period of December S, 1941 and December 31, 1941, while performing duty as assistant to the Commanding Officer, Philippine Signal Depot, that several purchases of electrical materials, particularly dry batteries were made from the Pacific Commercial Go. and to the best of my knowledge and belief, the invoices covering these purchases have not been paid. The personnel authorized to purchase for the Philippine Signal Depot during this period were Capt. James M. Vaugim, Capt. S. H. Hankins, M/S Murray S. Kline, Sgt. Knapp, Sgt. Wayne R. Hightower, and a Mr. Hugh, first name unknown.

DATED 25 September 1946.

S. H. HANKINS Lieut., Colonel, SC I certify that I was on duty with the US Army in the Philippines between the period of December 8, 1941 and May 6, 1942.

That commencing December S, 1941, the Transportation Section afaths
Quartermaster Corps and in isolated incidents, the unit commendeered motor
vehicles including taxis, trucks, busses and private-owned automobiles.

I have no knowledge of the type of receipt issued to large companies, but
have examined several receipts issued to individuals.

It was distrily understood that the government would pay a fair price for the vehicles commandeered from private individuals. I am not familiar with the details in reference to large operators. I have personal knowledge of the fact that Pampanga Bus Go. did maintenance work at San Fernando, and furnished gasoline for certain motor vehicles furnished by them. The control of all motor vehicles definitely passed to the Army on or about January 3, 1942. All vehicles were evacuated from the Manila area on or before December 31, 1941.

DATED 25 September 1946.

Lieut., Colonel, SC

DECLASSIFIED
Authority NND 883078

I certify that on or about 14 December 1941, at the direction of Brigadier General S. B. Akin, Signal Officer, USAFFE, that I entered into a contract with Nielson Brothers, Manila, P. I., for a considerable quantity of zinc to be used in the manufacture of dry batteries. This material was delivered to a small factory in the vicinity of the Paco Railway Station, which I believe was the National Battery Corporation.

Upon examining the files of Claims Service, AFWESPAC, I have noted that this company has not made a claim for these materials. To the best of my knowledge and belief the account has not been paid. I estimate the value of the materials in question to be less than \$5,000.00.

This twenty-seventh day of September, 1946.

Lt. Col., Sig C

I certify that on or about 18 December 1941, while assigned to duty with the Philippine Signal Depot, that I received approximately thirteen (13) power plants with the capacity of from 3 to 12 KBA (consignee or consignor unknown) under the following circumstances:

Shortly after the outbreak of war, several commercial ships unloaded a considerable quantity of supplies which were placed in open storage at Port Area, Manila. I believe that the Army controlled these supplies and removed such items as was needed from time to time. The above mentioned power plants came from this source.

On 28 December 1941 I observed that a large quantity of these supplies were still in Port Area under guard and I believe that they were either destroyed or fell into the hands of the Japanese. The details of the arrangements whereby these supplies were made available to the United States Army are unknown. It is believed, however, that Colonel . Frederick A. Ward, 07566, QMC, Army Transport Service, would have more complete knowledge of the transactions.

This twenty-seventh day of September, 1946.

S. H. HONKINS Lt. Col., Sig C

DECLASSIFIED
Authority NND 883078

On or about December 12, 1941, at the direction of General S. B. Akin, I entered into an agreement with a dry battery factory (National Battery Corporation, I believe) located near the Paco Railway Station, the only such factory in Manila, insofar as I know. A considerable quantity of sheet zinc was purchased from Nielson Bros. and delivered to this company. The following day the Manager of this company purchased chemicals from the Philippine American Drug Company which, I believe, was charged to the U. S. Army.

Prior to the evacuation of the City of Manila, very few dry batteries were delivered to the Army and I have reasons to believe that the chemical and other materials purchased by the Army were used by this concern during the Japanese occupation.

I recommend that any claim filed by this concern be examined closely and positive evidence of the destruction of these supplies be required prior to its consideration.

DATED: 26 September 1946

Lieut. Colonel, SC.

T. o

Commonwealth of the Philippines)
: S.S.
City of Manila

N.S. 80 DOM/rdj Pro-680

AFFIDAVIT

Personally appeared before me, the undersigned officer authorized to administer oaths in cases of this kind, GUILLERMO DOMINGO, let Lieut., 0-1599, S.C. Philippine Army, who, after being first duly sworm on oath deposes and says:

That on September 1941, I was inducted into the USAFFE and assigned to the Philippine Signal Depot, U. S. Army, Port Area, Manila. I was assistant to Captain James N. Vaughn, who was later promoted to Major in January 1942. He was the Commanding Officer of said Philippine Signal Depot.

That in the month of December 1941, the Philippine Signal Depot on varous occasions purchase radio and telephone equipment from the Manila Supply Company, Inc., Manila. It was the custom of the Depot to order supplies over the telephone and after delivery was made by the Manila Supply Company, Inc., a purchase order would be prepared acknowledgeing delivery, a copy of which was sent to the vendor, the Manila Supply Company, Inc., The original was sent to the Finance Officer, Philippine Department, USAFFE.

That on this date I have been shown copies of five war Department purchased oreders numbered as follows: 461-PSD-42,420-P3D-42, 545-PSD-42 477-PSD-42, and 570-PSD-42 by Lieut. Mckeever of Claims Service, AFWES-PAC. Because of the vast amount of supplies delivered to the Philippine Signal Depot in December 1941, I cannot say that I saw delivery of the equipment which is described on the said purchased orders; however, I am familiar with the signature of Major tames N, Vaughn, the Commanding Officer of the Philippine Signal Depot, and I can swear that it is his signature which appears on said purchased orders. In December 1941, I myself ordered a considerable amount of equipment from the Manila Supply Company, Inc., by telephone, and I know that the above procedure in regard to the War Department purchased orders was followed each time.

I have also noted the names signed on the Manila Supply Company,
Inc., showing receipt of the wquipment at the Philippine Signal Depot.

I remember the men whose names appear thereon. T. Oducado was the
Receiving Clerk, R. Salazar was the Chief Storekeeper, and, I believe,
he is now employed by the WESPAC Signal Depot at Star Mesa, and B.

Fermin was the Chief Clerk for Major Vaughn. I believe Fermin is now
a dentist in Mandaluyong. These three men were civilians employed by
the Philippine Signal Depot. I also recognize the signature of Colonel
A. H. Stowell, who was the Assistant Department Signal Officer stationed
at Fort Santiago.

On 23 December 1941, the Philippine Signel Depot evacuated to Bataan, and the personnel were there until Bataan fell in April 1942. I was on the Death March with Major Vaughn, and the last time I saw him was on or about 15 April 1942; I believe he is now dead.

I swear that the above statements are true and correct to the hest of my knowledge and belief.

Sg. Guillermo Domingo SG. GUILLERMO DOMINGO

Subscribed and sworm to before me this 16th day of July 1945

Sg. Douglas C. Mckeever,
SG. DOUGLAS C. MCKEEVER,
2nd Lieut., Q. M. C.
Investigating Officer.

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Adolfo Magallanes
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USAFFE - Signal Depot

DECLASSIFIED
Authority MND 883078

Domingo, Dui TPENMO ___ 1st Lieut.

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