

DECLASSIFIED
Authority NND 883078

11

Cebu ~~At~~ ~~Dept~~ ~~of~~ ~~Transportation~~ ~~Dept~~

Vehicles
Ship's
History (Dept Co.)

A F F I D A V I T

BEFORE ME, the undersigned, on this day personally appeared Lewis C. Hudson who, after being duly sworn, upon oath states:

That he is a citizen of the United States and prior to the present war was a resident of the Philippine Islands. That during the Japanese occupation he was confined in an internment camp and that his present address is Sto. Tomas Camp.

That he was a civilian employee of the United States Army in Cebu from 15 December 1941 until the surrender of the American forces in May 1942. That he was in charge of construction at Sudlon Camp, also known as "White Horse Inn", in Cebu, working under the Quartermaster, Lt. Colonel Jack Cook. That also he was engaged in work at Camp X, General Sharp's Headquarters in Cebu. That in Camp X he worked directly under Colonel (later General) Sharp and was in charge of digging underground shelters and preparing demolitions. That Colonel Scudder succeeded General Sharp in command in Cebu, with General Chynoweth being in command for the last few weeks before surrender.

That because he was in charge of construction work as indicated above he knows that the majority of the picks, shovels, saws, axes and hammers, both single jack and carpenter claw types, used in construction at Camp X and at Camp Sudlon were obtained from Yutivo & Sons store in Cebu. That he believes that the Army took all of these items the Yutivo store had on hand. That the Army also used wheel barrows and a large quantity of nails obtained from the Yutivo store. That he thinks that the Army also took all the nails in stock at the time in Cebu City. That the Army had practically no hardware supplies in that area and largely stripped hardware items for construction purposes in the Yutivo store.

That Yutivo & Sons was the leading hardware firm in Cebu City. That Yu Kie Siong was the manager of the Cebu store, a branch of the concern which had its principal office in Manila.

That in procuring these supplies from Yutivo & Sons and other merchants after war began the Army would issue requisitions for the items it needed. That after delivery the Army would then issue vouchers for payment at a future date. That

Item #1

this practice of requisitioning supplies and issuing vouchers therefor continued up to the very last in Cebu.

That in January 1942 the Army was using trucks to haul supplies to Camp X and that he knows one of these belonged to Yutivo & Sons because he personally unloaded dynamite from it at Camp X. That the truck, which still had the Yutivo sign painted on it, was a 3 1/2 ton in good condition and that its make may have been Chevrolet.

Lewis C. Hudson
LEWIS C. HUDSON

SUBSCRIBED AND SWORN TO before me in Manila this
16th day of May 1945.

Emmett L. Whitsett, Jr.
EMMETT L. WHITSETT, JR.
1st Lt., J. A. G. D.
Investigating Officer
Claims Service, USAFFE

REPUBLIC OF THE PHILIPPINES)
CITY OF CEBU) SS

A F F I D A V I T

I, JOHN D. COOK, Colonel, U. S. Army (Retired) O-6160,
being first duly sworn, depose and say:

The following statements are entirely from memory but I
believe same to be true to the best of my knowledge and belief.

In November 1941 I was on duty as Harbor Defense Quarter-
master, Ft. Mills, Corregidor, P. I. About November 15, 1941,
I was designated by Headquarters USAFFE as the Commanding Officer
of the Cebu Advance Quartermaster Depot to be located in the
Pacific Commercial building, Cebu City. I proceeded to Cebu
and assumed command on or about November 28, 1941.

The Cebu Depot came under the direct control of Headquarters
USAFFE, and consisted of myself and Lt. Col. M. S. Creusere (FA)
QMC, when war was declared. This organization was augmented by
commissioning the following civilian residents in Cebu -

1st Lieut. Edward L. Short (deceased)
2nd Lieut. David C. Affleck (deceased)
2nd Lieut. Carl Arenz (deceased)

(and by employing the following civilians -)

Mr. Bowen, Class B Agent Officer
(Mr. M. B. Varian, Chief Storekeeper
Dr. (PHD) Brown (deceased)
Mrs. Jean Miller, Stenographer
Mrs. Caridad Crowe, Stenographer.

Later the following joined the organization -

Major D. W. Sautelle, Engineering Section
Capt. Frank Dixon, Medical Section
Lt. A. C. Baltazar, Assistant Medical Section
Dr. (Mrs.) Bertha M. Baltazar, Assistant Medical Section
Lt. Gomez, Commanding Officer, Depot Company
Lt. Vargas, Commanding Depot Company

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Three Quartermaster Depot Companies were organized sometime in February, 1942, and used in Mindanao and Cebu. The above changes occurred between December 8, 1941 and February 15, 1942.

The Depot as a military unit ceased to exist on April 10, 1942, but practically all the personnel retired to the hills and joined with the Cebu Combat forces and reorganized for guerilla warfare as directed by Headquarters, USAFFE.

My original position at the outbreak of the war was Commanding Officer, Cebu Advance Quartermaster Depot. Later I was designated, in addition to my other duties, as the Port Commander, Port of Cebu, this sometime the latter part of February or early March, 1942.

The following personnel were on duty with me at the time of the Japanese invasion of Cebu Island -

Maj. A. B. Carlton, QMC (deceased) Executive Officer

1st Lieut. Edward L. Short, QMC (deceased) Transportation Officer

2nd Lieut. David C. Affleck, QMC (deceased) Purchasing and Contracting Officer

2nd Lieut. Carl Arenz, QMC (deceased) Officer in charge of procuring fuel oil and tires.

Lieut. Col. C. Z. Byrd, QMC (deceased) Assistant Superintendent, Army Transport Service

Maj. Rufus H. Rogers, INF. (deceased) Part time Class B Finance Officer

Lt. Col. Melvin Bulwure, Inf. (deceased) Part time Finance Officer

Captain Villacastin, Finance Officer, Phil. Army. The last Class B Finance Officer prior to the invasion (Now a Lt. Col. FS PA, Cebu, P.I.)

Mr. Charles Blue (deceased) Assistant to the Motor Transport Officer

Mr. (Capt.) C. J. Martin, Port Captain (now with Cebu Stevedoring Co.)

Mr. M. B. Varian, Chief Storekeeper (now with the Cebu
Autobus Co.)

Lt. Cmdr. Alfred E. Grove, USN (deceased) Communications
Officer

Lt. E. C. Gaumgardner, USNR, Assistant Communications
(now with RCA, Manila, P. I.)

Lt. Cmdr. H. R. Lehman, (SC) USN, Military Police Officer
(now retired)

Cmdr. W. H. Harrington, USNR, in charge of Field Storage

Maj. D. W. Sawtelle, (Cav) C.A.C., Assistant Field Storage

Lt. Cmdr. M. H. Spriggs, USN (Ret'd) (deceased) Assistant
Field Storage

Lt. M. H. Jensen (SC) USN, (deceased) Supply Officer

Pay Clerk O. A. Carmichael, USN (deceased) Assistant Ware-
house Officer

Lt. W. E. Bullock (SC) USN (deceased) Supply Officer for
Leyte

Mrs. Jean Miller, Stenographer

Mrs. Caridad Crowe, Stenographer

The following were also employed in different capacities
either in the Depot or with the Port Office -

Comdr. Warner P. Portz, USN (deceased)

Lt. Comdr. Lade, USNR (deceased)

Comdr. R. K. Tisdale, USN (Ret'd) (deceased)

Comdr. W. H. Bicknell, (SC) USN

Lt. R. A. Gallagher, USN (deceased)

Lt. J. R. Davis (CEC) USN

Ensign Mullins, USNR

Gunner L. L. Hoyt, USN

Payclerk John Alden, USN

Lt. C. F. Faires, (SC) USN

Lt. Percy M. Cotton (SC) USN (deceased)

Engineer Joaquin L. Panis, the City Engineer, who was later
inducted as a Major by USAFFE into the U.S. Forces.

I am unable to state the addresses of those living.

I know that Comdr. (now Captain) Lehman (Supply Corps) USN is alive and on the retired list with the last known address in New Port, Rhode Island.

At the outbreak of war and due to lack of an organization at the depot, supplies were procured by various officers, acting directly under the command of the Commanding General Visayan-Mindanao Forces. As soon as possible, after the depot was organized and began functioning, this practice was called to the attention of the Commanding General, Visayan Mindanao Forces, as being in violation of orders and he issued an order that all procurement of supplies and equipment could only be done thru the Cebu Advance Quartermaster Depot. *where?*

In general the following officers made procurements in Cebu -
2nd Lieut. D. C. Affleck,
2nd Lieut. Carl Arenz,
Comdr. H. R. Lehman
1st Lieut. Edward L. Short,
Mr. Charles Blue,
Mr. Joaquin L. Panis, City Engineer.

Practically all procurement of general supplies was made by 2nd Lieut. David Affleck; Gasoline, Oil and Tires by 2nd Lieut. Carl Arenz, Automotive equipment & supplies by 1st Lieut. Edward L. Short or Mr. Charles Blue. Mr. Joaquin L. Panis, construction supplies and equipment.

In addition to the above officers, the following procured supplies and equipment, acting for me, on other islands in this area. These officers were detailed by USAFFE and placed under my command; were designated by me as navigation head officers to procure supplies and issue to troops in their area and to shipment to the Cebu Advance Quartermaster Depot supplies as called for. These officers with their station were -

Col. C. R. McLean, Cavalry, (now in the United States)
Iloilo, Panay

Maj. Richard Jones, Infantry (now in the States) Bacolod,
Occ. Negros

Capt. John H. Macon (deceased) Dumaguete, Or. Negros

Maj. Whitehurst (deceased) Tacloban, Leyte

Lt. Herr (deceased) Tagbilaran, Bohol

Capt. Lane (deceased) Iligan, Mindanao

Capt. Gray (deceased) Bugo, Mindanao

Maj. George Roper (now in the States) Zamboanga, Mindanao

Lt. Col. M. S. Creusere, Malaybalay, Mindanao

I believe that there was another navigation head in Mindanao at Anakan but at present I am unable to recall the name of the officer.

I do not know the present address of those living, except Col. Creusere which is San Rafael, California.

The mission at the outbreak of war was to supply all the troops in the Visayan-Mindanao area and to store and keep on hand a reserve of six months, excepting perishable subsistence supplies. This mission was later changed to procure supplies for Bataan and Corregidor and to receive and store supplies from Australia for United States Forces in the Philippines.

Ships. The following ships were either commandeered or chartered during the period December 8, 1941 to April 10, 1942 -

MS "Elcano"

MS "Surigao"

MS "Rizal"

MS "Emilia"

MS "P. Aboitiz"

MS "Agustina"

MS "Princess of Cebu"

MS "F. Escano"

MS "Paulino"

MS "Gov. Smith"

MS "Gov. Taft"

SS "Gov. Wood"

- SS "Bolinao"
- MS "Princesa"
- MS "Katipunan"
- MS "Condesa"
- MS "Pacita"
- MS "Dumaguete"
- SS "Maayo"
- MS "La Estrella Caltex"
- SS "Cia. de Filipinas"
- SS "Lepus"
- SS "Luzon"
- SS "Regulus"
- SS "Mayon"
- MS "Tagbilaran"
- MS "Opon"
- MS "Cordova"
- MS "Hai Kwang"
- ML "Chris-Craft"

Vessels at Iloilo

- MS "Princess of Negros"
- MS "Kanlaon"
- SS "Venus"

Floating Equipment Cebu Stevedoring Co.

Floating Equipment Standard-Vacuum Oil Company.

History of the Board - Sometime in February 1942 a representative of the Army Transport Service came to Cebu with the necessary forms in which to enter into a formal agreement with the owners of all ships commandeered. This Board as far as possible covered all ships in this area. However, there may have been a few of them that they were unable to make a formal contract with.

Shortly after this Board had started these deliberations I was made the Port Commander and had an advisory board look over and examine the contracts made by the first board. Both boards attempted as far as possible to determine the fair charter value and replace-

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ment value as of December 1941.

The first board consisted of -

Lt. Col. C. Z. Byrd, QMC, representing the Army
Transport Service,

Mr. (Captain) C. J. Martin, a Master Mariner, and

Mr. M. E. Clelland, Sr., a shipbuilder.

The second board consisted of -

Maj. A. B. Carlton, my Executive Officer,

Comdr. T. F. Obrien, Constructing Corps, U. S. Navy,

a graduate of M.I.T. and had been engaged
for a good many years in ship construction
with the U. S. Navy, and

Capt. M. E. Clelland, Jr., who had been Port Engineer in
the Port of Cebu for several years prior to
the war.

Firearms - There was no general policy regarding commandeering of fire arms. It is my belief, except in perhaps a few isolated cases, that all firearms were procured from the Philippine Constabulary or from stores who stocked them.

Finance - No government funds were available in the area at the outbreak of the war and the general policy of obtaining funds was as follows:

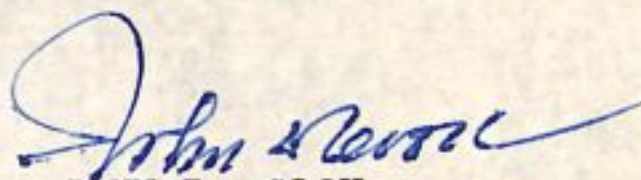
A request was made by the Finance Officer to the Commanding Officer of the Cebu Brigade (Col. Ervin C. Scudder, now on active duty in the U.S.). This request for funds was sent thru my office for my certificate as to the necessity for the funds. Upon approval by the C.O. of the Cebu Brigade, the Provincial Treasurer, Philippine Commonwealth, advanced the money to the Finance Officer, from which payments were made.

Payments were made to cover small accounts for dealers who had no cash reserve and for the payment of troops and civilian personnel. In other cases, such as shipping, stevedoring, transportation, gasoline and lubricants no payments of any kind were made. Upon the receipt of goods in the Warehouse a tally

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was sent to the Purchasing and Contracting Officer, who placed a certificate upon the invoices that the supplies or services were received and payment was due. These approved vouchers were transmitted to the Finance Officer who, in turn, made out in duplicate a certificate to the general effect that approved vouchers for a definite sum of money were on file in the Finance Office, and that payment had not been made. One copy of this certificate was given to the dealer and the other copy kept in the files. It was the intention to pay these account on some future date when U. S. funds, either by cash or check, were available.

Records - All records were lost or destroyed when the Japanese invaded Cebu Island. I have no personal knowledge of any records currently available. It has been reported to me that certain Motor Pool and finance records have been found and are in the possession of the Cebu Claims Service.



JOHN D. COOK
Colonel, U. S. Army
(Retired) O-6160

Subscribed and sworn to before me this *5th* day of March 1947, at the City of Cebu.



RIZALITO ABANTO
Capt. - Inf. AUS
Assisting Director, Team No. 5-C
Claims Service, PHILRYCOM

Ist. Indorsement.

W.F. Sharp Major General, U.S. Army, Retired. Maple Meadows, Monkton, Maryland.
November 25, 1946. To: Chief of Claims, Claims Section, Headquarters AFWES-
PAC. APO 707, Care PM San Francisco, Calif.

I. The following data is furnished in reply to basic communication.

a. On the 8th of February 1942, Major Byrd was sent down to Cebu, Cebu, Philippines, as Assistant Superintendent, Army Transport Service, with instructions to charter and operate all of the vessels that had hitherto been operated under my command.

b. Major Byrd operated under the direct control of the Headquarters at Corregidor (GHQ) and received all of his orders and instructions from that Headquarters.

c. On March 8th, 1942 the Visayan Islands were separated from my command and from then on I received very little information as to what the Army Transport Service was doing.

d. Colonel Ward Q.M.C. (who was returned to this country from a POW status a year ago), was the Superintendent of the Army Transport Service, and should be able to answer all of your questions pertaining to Major Byrd his instructions and the scope of his authority.

e. I know Mr. Martin well, and feel sure that the Board on which he served, performed their duties according to the instructions given them. I believe that he is at present located in Cebu, Philippines.

5/
W.F. SHARP.
Major General US. Army Retired.

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Activities in
Cebu
Philippines
Brett

HEADQUARTERS
CIA THE SERVICE, AFWESPAC
OFFICE OF THE CHIEF OF CLAIMS

APC 707
1 November 1946

PRO - 3191, 3192, 3193, 3194

SUBJECT: Claim of Everett Steamship Corporation.

TO : Major General William F. Sharp, Inf.
Monkton, Baltimore County
Maryland, U. S. A.

1. Everett Steamship corporation, acting as attorney-in-fact for five (5) companies, has filed claims for the alleged loss of fifteen (15) vessels claiming they were commandeered at the outbreak of war in 1941, owned by the following companies:

Aboitiz & Co., Inc., Cebu-Bohol Ferry Co., Inc.,
La Naviera Filipina, Inc., Philippine Steam
Navigation Co., Inc., and the Visayan Transportation
Co., Inc.

2. There is documentary evidence to prove the fact of ownership by the above-mentioned companies of the alleged commandeered vessels. The fifteen (15) vessels involved are as follows:

"M/V ANTONIA", "CARMEN", "BOROL" II", "LEGASPI",
"HOLAMBUGAN", "AGUSTINA", "ELCANO", "EMILIA",
"GOVERNOR SMITH", "GOVERNOR TAFT", "P. ABOITIZ",
"PAULINO", "PRINCESS OF CEBU", "RIZAL", AND
"SURIGAO I".

Ten (10) of these vessels were allegedly commandeered at the Port of Cebu, while the other five (5) were from the Port of Manila.

3. We have in the files of subject claim a letter written by Major C. Z. Byrd, Assistant Superintendent, ATS, dated 15 March 1942, in which is outlined the fact that a Board of Survey had been appointed by the Army Transport Service for purposes of surveying all vessels that were previously taken over by the order of the Commanding General of the Visayas-Mindanao forces. This Board consisted of the following:

- a. Mr. C. J. Martin of the Board, Army representative.
- b. Mr. M. E. Cleland, Sr., Superintendent Engineer, owner representative.
- c. The third member to be selected by Mr. Martin and Mr. Cleland.

Mr. Alfred Dean acted as secretary of the Board. According to signatures of the Board of Survey the third member of the Board was C. R. Mc-dan.

4. Assistant Superintendent C. Z. Byrd is now deceased.

5. It is requested that you advise any recollections you may have as to what authority the Survey Board had, in preparing valuations on the above-mentioned vessels. Please advise whether the members of the board acted within their scope of authority in making their appraisals based on replacement costs instead of the more usual reasonable market values of said vessels. The Board did not make any finding based on the reasonable value of the vessels, and it may be that you have some recollection about why the submission occurred.

6. After the Board executed its report of survey on each vessel, it appears that Major Byrd wrote separate letters to each of the claimants or owners, stating such more detail than the Board of Survey contained, for instance:

"That the U. S. Government will pay on the basis of the Survey Board for the loss of vessels, subject to existing Army Regulations paragraph 5b, AR 30-1520."

The authority of Major Byrd to state that the Government would pay replacement cost rather than payment on the basis of the reasonable value at the time the Government secured title, is not shown in the record. Please advise any information you may have as to this aspect.

7. In addition, it will be appreciated if you will state any other duties or authority that Major Byrd may have had at that time that may affect this claim.

8. Please expedite your reply so that matters will be completed with as least delay as possible.

s/ Basil A. Wood
t/ BASIL A. WOOD
Lieutenant Colonel, JAGD
Chief of Claims

A TRUE COPY

C E R T I F I C A T E -

I, ANDREA KEMPSKI, a Filipino citizen of legal age and resident of Cebu City, Cebu, now employed by Caltex Oil Co., Cebu City, state that to the best of my knowledge the following statements are true:

1. That I was employed as stenographer in the Finance Department of the U. S. Army which had its office at the Capitol building at the City of Cebu from 1 January 1942 up to and including 9 April 1942. My position was such as to enable me to become familiar with the processing of all types of vouchers in this office;

2. That at the time of my employment a Lt. Col. Paul S. Beard, U. S. Army Officer, was Finance Officer and on or about 11th of January 1942 he was relieved by a Major Rufus H. Rogers, U. S. Army. Col. Beard was then transferred to Headquarters Visayas-Mindanao Forces and subsequently had his office at Del Monte in Mindanao. When Col. Beard left Cebu for Mindanao he did take with him some papers from the Cebu office among these were some paid vouchers. Later on Col. Beard returned to Cebu office and after spending several days returned again to Mindanao and took with him more papers from the Cebu office;

3. That because of the lack of funds from the Finance Department at Cebu, very few vouchers were paid. But it is my belief that most of these paid vouchers finally ended up in the Finance office in Mindanao and that this might explain the reason why some of these paid vouchers were not found in the vault in the Capitol building when it was reopened after the liberation.

30 April 1947

Andrea Kempski
ANDREA KEMPSKI

I certify that the above statement was made voluntarily by the person signing the same before me this 30th day of April 1947.

Orville L. Bennett Jr.
ORVILLE L. BENNETT JR.
Investigator

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Report of Investigation

Andrea Kempinski, formerly connected with the Usaffe Finance Office in Cebu in 1942 and now employed in the Caltex, was interviewed yesterday for the purpose of determining the disposition of paid vouchers from the Usaffe Finance Office in Cebu. It was learned that sometime in January 1942 Col. P. S. Beard, the Finance Officer in Cebu, was transferred by General Sharp to the Visayas-Mindanao Headquarters, located at Bukidnon, Mindanao and subsequently to Del Monte. Col. Beard was replaced by a Capt. Rogers. At the time Col. Beard transferred from Cebu to Mindanao, he took with him certain unpaid vouchers and a short time after this Col. Beard again returned to Cebu, remained for a few days and this time when he went back to Mindanao he again took with him some paid vouchers.

A. Mr. Mariano Sanchez at the Leyte Supply Corporation, F. Gonzalez St., Cebu City, was interviewed and it was learned that Mr. Sanchez and a Mr. Eduardo Deen were employed by the Finance Office in Cebu prior to the Japanese invasion also. At the time that Col. Beard was transferred to the Visayas-Mindanao Headquarters in Mindanao these two men, Mr. Sanchez and Mr. Deen, transferred with Col. Beard. Mr. Sanchez also remembered that Col. Beard did take with him certain paid vouchers. And that he did later on returned to Cebu City for a few days and ~~take~~ some more paid vouchers back to Mindanao.
TAKE

When Mr. Sanchez was employed in the Cebu Finance Office located in the Capitol building prior to the Japanese invasion in Cebu City, he became acquainted with a Mr. Tiongson and 2nd Lt. Antonio Aguilar of the Phil. Army who were on duty with the Phil. Army Finance Office located in the Capitol building.

During the time Mr. Sanchez was stationed in Mindanao with the U. S. Army Finance Office there, he had occasioned to be a member of a small party given the task of hiding some of the important papers of the Finance Office in order to keep them from falling into enemy hands. These papers were kept in two metal filing cabinets and were carried in these metal filing cabinets into the mountains to a place in Maramag where they were buried beneath a tree. Mr. Sanchez says that as far as he can remember there were many paid vouchers among these papers that were buried and he feels that he would still be able to find the place where these papers were buried.

A certain Lt. James was the assistant to Col. Beard during the last days of the war.

ORVILLE L. BENNETT JR.
Investigator

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A F F I D A V I T

Personally appeared before me, the undersigned, Felipe Fernandez, who being duly sworn upon oath deposes and states:

I am a Filipino citizen and a resident of Cebu City, Cebu.

That I am now a 1st Lieutenant in the Philippine Army.


That prior to the war I was a member of Company "D", M.P. Regiment and held the grade of Sergeant. On March, 1942 I was promoted to 3rd Lt. and on May 12, 1942 I was promoted to 1st Lt. by Brigadier General Bradford Chynoweth, Commanding General Visayan Forces.

While I was a member of Company "D", it was my duty to supervise the commandeering of horses by Sgt. R. Roa who was authorized to do so by Lt. Col. H. J. Edmands.

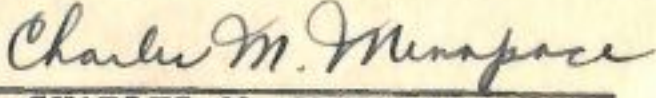
That on March 20, 1942 I went to the home of Pablo Abarquez located at Talisay, Cebu, in the company of Sgt. Jose R. Roa where he ordered Mr. Abarquez to deliver his horse to the M. P. Battalion at Guadalo. Mr. Pablo Abarquez personally delivered his horse to the Guadalope Elementary School where he was issued a receipt by Sgt. Roa. The horse was used as a pack train horse.

I am familiar with the signature of Sgt. Jose R. Roa having seen and examined it on many occasions and I can identify the signature appearing on receipt dated March 20, 1942 as the true and genuine signature of Sgt. Jose R. Roa.

Sgt. Jose R. Roa was killed by the guerrillas at Barili, Cebu, in October of 1944 because he surrendered to the Japanese as he was accused of being a collaborator.


FELIPE FERNANDEZ
1st Lieut. P. A.

Subscribed and sworn to before me this 3rd day of September, 1945 at Cebu City, Cebu.


CHARLES M. MENAPACE
2nd. Lt., J A G D
Investigating Officer
Claims Service, AFWESPAC

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C E R T I F I C A T E

The following statement entirely from memory which I believe same to be true to the best of my knowledge and belief;

I have examined the vouchers in the case of the Philippine-American Drug (Botica Boie). I identify the signatures of Major Rufus H. Rogers, Infantry and 2nd Lt. David C. Affleck, QMC, on the attached vouchers and found them to be their genuine signatures. The circumstances connected with the procurement of supplies and non-payment of vouchers are generally as follows. Supplies as needed were obtained by 2nd Lt. David C. Affleck, who was the Purchasing and Contracting Officer of the Cebu Advance Quartermaster Depot. After receipt of supplies a certificate is placed on the invoice, in general, stating that the supplies were received by him in the quantity and condition stated and the price was correct and that the supplies were issued for immediate consumption. These invoices with the certificate on it were then sent to the Finance Officer for processing and payment. In general, due to lack of funds, the Finance Officer, prepared a certificate in which he stated that approved vouchers in the amount of so many dollars and cents were on file in the Office of the Finance Office and had not been paid. A duplicate of these certificates were given to the merchants concerned for payment at the future date.

Major Rufus H. Rogers was relieved by Captain Francisco Villacastin, Finance Service, Philippine Army. While he prepared several vouchers for payment, it is believed that they were not paid due to lack of funds. In order to obtain funds for payment, it is necessary for the United States Armed Forces to requisition from the Philippine Government Agencies at the Post Office, Customs, Provincial Treasurer, etc. for money and this money in general was used to pay small accounts to merchants who needed the money to turn their supplies over for the obtaining of subsistence supplies and payment of troops.

It is my belief that the items listed on all the attached vouchers and invoices were actually received by the United States Government from the Philippine-American Drug (Botica Boie) Branch in Cebu and that payment have not been made, and that the claim is true and just one against the United States Government.

DATED: 18 March 1947

/s/t/ JOHN D. COOD
Colonel, USA, retired
O-6160

Certified True Copy:

Sgt. THEODORE M. TALUBAN
Claims Investigator

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CEBU ADVANCE QUARTERMASTER DEPOT
Office of the Commanding Officer

5-1845

Cebu, Cebu P.I.

January 14, 1942

Mr. G. H. Salazar
San Carlos, Negros Occidental

Dear Sir:

1. Referring to your letter of January 6th to General Sharp, stating that the letter directing the requisition of the M/L "Saan" had been confiscated by Colonel Cook. Please be informed this letter was presented to this office in order to effect payment for the use of the boat, and has been so attached to the payroll. However, if you desire, a copy of the same will be furnished you.

2. This office cannot and will not make any installment payments to the Pacific Commercial Company. All installments must be met by the owner of the boat.

/s/ J. D. Cook
/t/ J. D. COOK
Lt. Colonel, QMC
Commanding

A CERTIFIED TRUE COPY.

Boleslaus J. Literski
BOLESLAUS J. LITERSKI
1st Lt., Inf.

DECLASSIFIED
Authority NND 883078

5-1845

CEBU ADVANCE QUARTERMASTER DEPOT
Office of the Commanding Officer

Cebu, Cebu, P.I.
January 24, 1942

Mr. G. H. Salazar
San Carlos, Occ. Negros

Sir:

At the present time we cannot release the Motor Launch "SAAN". However, in accordance with your request we are attaching a copy of General Sharp's letter requisitioning your boat.

Respectfully,

FOR THE COMMANDING OFFICER

/s/ D. C. Affleck
/t/ D. C. AFFLECK
qnd Lt. Q.M.C.

A CERTIFIED TRUE COPY:

Boleslaus J. Literski
BOLESLAUS J. LITERSKI
1st Lt., Inf.

DECLASSIFIED
Authority NND 883078

A F F I D A V I T

I, ADELAIDA B. PALOMAR, a Filipino citizen and a resident of the City of Cebu, Philippines, after being first duly sworn, depose and say:

That from 23 December 1941 until 10 April 1942, the date of the Japanese invasion in Cebu, I was the stenographer to the Procurement Officer of the Cebu Advance Quartermaster Depot, 2d Lt D. C. Affleck QMC;

That in addition to this, I was in charge of the file and invoices which were sent to the U. S. Finance Officer for payment;

That I have examined carefully the signatures appearing on the letters addressed to G. H. Salazar, dated 14 January 1942 and 24 January 1942, and have found them to be the true and genuine signatures of the following:

Lt. Col. J. D. Cook, QMC on ltr. dated 14 Jan 46.

2nd Lt D. C. Affleck, QMC on ltr. dated 24 Jan 46.

Adelaida B. Palomar
ADELAIDA B. PALOMAR

Subscribed and sworn to before me this 17th day of May 1946 at Cebu City, Cebu.

Marvin N. Lerner
MARVIN N. LERNER
1st Lt Inf
Investigating Officer
Claims Service, AFWESPAC

Please address reply as follows:

"THE COMMANDER
NEW YORK NAVAL SHIPYARD
NAVAL BASE STATION
BROOKLYN, 1, N. Y."

NEW YORK NAVAL SHIPYARD

70302

No. AIR MAIL

14 November 1946 KR

Frank W. Brady,
Attorney and Counselor at Law,
Insular Life Building,
P.O. Box 486,
Manila, P.I.

Dear Sir:

In reply to your letter of 30 October 1946 requesting a statement as to my participation, if any, in the valuations placed by the Survey Board of Cebu appointed by Major Cornelius Z. Byrd, QMC, I regret to inform you that I can be of no direct assistance.

My duties after assignment to the Army lay in the field of salvage, I was seldom in Cebu and had nothing to do with the Survey Board's actions.

As a Naval Constructor I question the adequacy of Major Byrd's knowledge of ships and their values but I regard very highly the ability of two of the members whom he appointed to the Board and with whom I had considerable professional contact, Captain C. J. Martin, and Mr. M. E. Cleland, Sr. I do not remember the third member Mr. C. E. McAdam.

Captain Martin, as Port Captain of Cebu, was intimately acquainted with all of the shipping in the area, the condition of the various vessels, and even the characteristics of the principal crew members. He was most highly regarded by Americans and Filipinos alike, both morally and professionally and I heard professions of esteem wherever I happened to be whether it were Mindanao, Bohol, Negros, Panay, or Cebu. I believe that his knowledge of vessels, even those sunk prior to the Board having been convened, was sufficient for him to determine a fair and true value for them.

I was intimately acquainted with Mr. M. E. Cleland, Sr. after the salvage of PT-35 which I returned from Port Syyt Bay, Negros to Cebu, Cebu where it was repaired at Mr. Cleland's shipyard with my direction. Mr. Cleland had built several of the interisland vessels and had repaired many of them. He was eminently qualified to determine their value. I would not place as high a value to his moral integrity as I would to that of Captain Martin but I know of no reason to question it.

DECLASSIFIED
Authority NND 883078

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Dear Sir:

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NO. VII

20205

MEMORANDUM FOR THE DIRECTOR

15 November 1950

DECLASSIFIED
Authority NND 883078

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DECLASSIFIED
Authority NND 883078

I don't know to whom Colonel Cook referred when he mentioned discussing the matter with U. S. Naval Officers. With the exception of Captain E. V. Doekweiler, U.S.N., now at Naval Repair Base, San Diego, Calif., the remaining officers competent to give advice on such matters are now dead.

I wish that I could give you more direct aid and shall be glad to furnish any further assistance that I can.

Very truly yours,

*Sig. of R.K. Anderson
cut out for file.*

CC:

Colonel Basil A. Wood,
Chief Claims Service AFWESPAC,
Manila.

Captain W.W. Hastings, USN,
Philippine Claims Commission,
% Postmaster,
San Francisco, Calif.

VIA: THE COMMANDER, NEW YORK NAVAL SHIPYARD

70302(210)

1st Endorsement
NEW YORK NAVAL SHIPYARD

14 Nov. 1946 KR

From: The Commander.
To: Frank W. Brady, Attorney and Counselor at Law,
Insular Life Building, P.O. Box 486, Manila, P.I.

1. Forwarded.

W. S. KELLER,
By direction.

DECLASSIFIED
Authority NND 883078



I don't know to whom Colonel Cook referred when he mentioned discussing the matter with U.S. Naval Officers. With the exception of Captain E. V. Decker, U.S.N., now at Naval Repair Base, San Diego, Calif., the remaining officers competent to give advice on such matters are now dead.

I wish that I could give you more direct aid and shall be glad to furnish any further assistance that I can.

Very truly yours,

Am you that I can be of
can appointed by Major
for, if any, as well

*Copy of Mr. Anderson
Cut out for file*

Colonel Basil A. Wood,
Chief Claims Service AFWSBPAC,
Manila.

Captain W.W. Hastings, USN,
Philippine Claims Commission,
Postmaster,
San Francisco, Calif.

VIA: THE COMMANDER, NEW YORK NAVAL SHIPYARD

14 Nov. 1948



70302 (210)

From: The Commander,
To: Frank W. Brady, Jr. and Counselor at Law,
Insular Life Bldg., P.O. Box 486, Manila, P.I.

1. Forwarded.

W. S. MILLER,
By direction.

Cebu ~~Adm. Department Dept~~

DECLASSIFIED
Authority NND 883078

~~Army Captain~~

DECLASSIFIED
Authority NUD 883078