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REPUBLIC OF THE PHILIPPINES)
: S.S.
QUEZON CITY)

AFFIDAVIT

I, JAMES M. CUSHING, Lieutenant Colonel, CE, Commanding Officer, 43rd

Infantry Regiment, 8th Military District, Cebu, certify as follows:

That as Commanding Officer of the &th Hilitary District during the Japanese occupation, I am very familiar with the obligations incurred by the &th Hilitary District with reference to services rendered.

That the services that were rendered the Sth Willtary District may be roughly divided into three groups which are: services rendered by a large group of people as volunteer guards, services rendered by various persons including volunteer guards outside of the scope of their ordinary guard duty in carrying supplies from boats landing on the beaches of Cebu to the guerrilla forces located in the interior, and services rendered in constructing an airfield at Toburan and a road from Asturias to Adlowan. These are the main groups of services rendered and will include practically all of the services with a possible few exceptions in certain instances where small bridges were constructed. The services for construction of bridges comprise only a small amount of man hours.

That of the above groups the volunteer guards in performing services in their capacity as volunteer guards were not promised payment for such services and no subordinate commander has authority to incur such obligations. However, some guards performed services as "cargadores" by hauling supplies from the coast where the ships and submarines landed supplies to the interior where a large percentage of the guerrilda forces usually stayed. For their services as "cargadores" the volunteer guards were promised payment at a latter date. To the best of my knowledge, very few, if any, of these volunteer guards or other persons who served as "cargadores" were ever paid for their services. In connection with the services of the "cargadores", it should be pointed out that approximately 110 tons of supplies were brought to the Philippines on the submarine at Caceres and transshipped to Cebu. Later, about ________, 1945, 30 tons were transferred from Negros and 10 tons were shipped from Mindanao. In addition, in January

1945, 100 tone were brought to Sibonga, Cebu, from Leyte. In February 1945, another 100 tons were brought this time to Toledo, Cebu, from Leyte. Both of the latter shipments were made by LCI to Leyte.

The total tonnage of known supplies brought to Cebu which was tranferred from the coast to the interior for use of the guerrillas was 350 tons.

Since I figure that one man could carry 40 pounds of these supplies per
day, the total man days expended for "cargadoring" is 35,000. A large
percentage of these man days were performed by volunteer guards.

The airfield at Toburan was constructed with agreement between the Cati area Council.

8th Military District and the laborers that they would be paid for their services. The airfield was constructed by 1,500 men in 50 hours; the road from Asturias to Adlowan was also constructed under agreement to pay all persons performing the services.

JAMES M. CUSHING Affiant

I certify that the above statement was made by the party signing the same v cluntarily before me this _____ day of November 1947 in Quezon City, Philippines.

REPUBLIC OF THE PHILIPPINES)

S.S.

AFFIDAVIT

I, JAMES M. CUSHING, Lieutenent Colonel, CE, Commanding Officer,
43rd Infantry Regiment, 8th Military District, certify to the following:

That as Commanding Officer of the Sth Military District during the period of recognition, I had occasion to have some dealings with the guerrilla forces located on the Island of Bohol.

The Commanding Officer of the Guerrilla Forces on the Island of Bohol was Ismael Ingeniero. I have occasion to know on good authority that at one time the Guerrilla Forces on the Island of Bohol had approximately 7,000 sacks of rice stored at Carmen on the same island. It is my understanding that the guerrilla forces on Bohol collected this rice through commandeering. Sometime after the rice was collected the Japanese hauled the rice away in trucks for their own use.

I understand that the guerrilla forces on Bohol issued script for use as currency under the authorization of Colonel Wendell Fertig of the 10th Military District. A considerable number of the contractual obligations with reference to the procuring of materials, supplies, and services rendered the guerrilla forces on Bohol were discharged by the payment of script.

Considerable amount of supplies was furnished the Bohol forces by Mrs. Segura, a contractor of Cebu City.

JAMES M. CUSHING Affient

I certify that the foregoing statement consisting of one page was made by the party signing the same voluntarily before me this _____ day of November 1947 in the City of Manila, Philippines.

CLAIM SERVICE, WAR DEPARTMENT WASHINGTON D.C.

Before the Honorable Secretary, War Department

MAXININO B. ROSALES Complainant

Case No.

-VS-

Juan D. Villacarlos,
Placido D. Villacarlos,
Jose Guanzon, Vicente
Guanzon & Pedro Boltron
Defendants. x

C_ O _M_ P L _A_ I _N_ T

Comes now the undersigned complainant, Maximino B. Rosales, ex-1st Lieutenant, QMC, Philippine Army, ASN 0-25613, and to the Honorable Secretary of War says:

- 1- That the defendants herein mentioned, viz: Juan D. Villacarlos, Placido D. Villacarlos, Jose Guanzon, Vicente Guanzon and Pedro Boltron are actual residents of the Municipality of Madridejos, Province of Cebu, Philippines;
- 2- That the above-defendants are claimants and have filed claims for payment with the CLAIM SERVICE, Philcom;
- 3- That they claimed for payment of supplies and miscellaneous articles auch as foodstuff, etc., supposed to have been purchased by the Army (Guerilla Force) of the CEBU AREA COMMAND; on account which according to them the Army failed to pay;

4- That the following are their respective individual claim, viz: Juan D. Villacarlos, 7688,385.00; Placido D. Villacarlos, 7153,698.00; Jose Guanzon, 7333,000.00; Vicente Guanzon, 7297,000.00 and Pedro Boltron 740,000.00 more or less;

- 5- That the complainant herein, Maximino Rosales, being the Commanding Officer of the 2nd Quartermaster Co., of the CEBU AREA COMMAND (Guerilla Force) has the full knowledge of all purchases on accounts made by the said organization;
- 6- That the complainant, Maximino Rosales, as Quartermaster Officer of the said organization, wasthe only Officer authorized to appoint Procurement Agents, to procure food for the Army;
- 7- That all signatures in the receipts supposed to be purchases on account by the Army, Cebu Area Command, unpaid which bear signatures other the the G-4, Major Agaton Medina, the complainant, Maximino Rodales and his authorized procurement Agents within the Sector of the 2nd Quartermaster Co., which half of the province of Cebu leading Northward, are fake and false;
- 8- That the defendants herein are residents of the Morthern tip of Cebu under the 2nd Quartermaster Co., and that the undersigned knew that their claims are not true and are very immorals;
- 9- That because of the intentions of the above-named defendants to defraud the government of the United States, the complainant herein, demands immediate and proper investigation and that prosecution be instituted against them;



10- That the complainant, Maximino Rosales is ready to cooperate with the authorities in prosecuting this annomalous, scandalous and immoral acts of the defendants;

11- That mercy on these people will be accounted for as an encouragement to future commitments.

12- Complainant further says that immediate action on the premises is very necessary, Manila, Philippines, January 25, 1950. (0-25613)

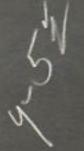
I do hereby affirm the truth of this complaint according to the best of my knowledge and belief.

MAXIMINO B. ROSALES (0-25613) (deactivated) 1st. Lieut. QMS

Subscribed and sworn to before me this day of January, 1950. Affiant has his residence certificate No.A-188841, issued at Cebu City on January 21, 1950.

Reg No 413 Page 84 Book 37, Series of 1950

AMPARO G. OCATPO Notary Public Commission expires Dec. 31,1950



A CO

2020 AB Herran Street Paco, Manila, Philippines February 1, 1950

The Honorable Secretary War Department Washington, D.D.

Dear Sir: 4

I am forewarding herewith my complaints in advance against the claims of Hessrs. Juan D. Villacarlos, Flacido D. Villacarlos, Jose Guanzon, Vicente Guanzon, Marcos Escobar and Pedro Boltron, all of Madridejos, Cebu, Philippines. The said claims will be filed direct to that Department by their representative the fact that same can no longer be filed with the CLAIM SERVICE, PHILCOM, because the date for filing had already elapsed.

Reliable information was given that the above-named claimants raised \$8,000.00 to finance the trip of their representative to the United States. Knowing that those claims are fake, false, annomalous and immorals, as a good citizen, and as a man who knows all accounts of the Army in Cebu during the resistance movement, I cannot keep my eyes close.

I referred this matter to the Commanding Officer of the Adjutant General Record Depository, Philcom, and the able Commanding Officer, Col. Poster, found that the same persons had previously filed petty claims in his office. A copy of each of these complaints had been furnished the Commanding Officer and he promised to keep close watch on these people.

Very sincepely yours,

MAXIMING B. ROSALES



CLAIM SERVICE, WAR DEPARTMENT WASHINGTON D.C.

Before the Honorable Secretary

MAXIMINO B. ROSALES Compalinant

-Vs-

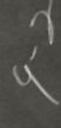
Case No.

MARCOS ESCOBAR, Defendant x

COMPLAINT

Complainant, Maximino B. Rosales, ex-Lieutenant, QMC, Philippine Army, ASN 0-25613, to the Honorable Secretary of War says:

- 1- That the defendant, Marcos Escobar is a resident of the Municipality of Madridejos, Province of Cebu, Philippines;
- 2- That the above-named defendant is a claimant and filed a claim for payment with the CLAIM SERVICE, Philcom of the amount of \$350,000.00, for supplies, foodstuff and other articles which according to him, the Army (Guerilla Force) CEBU AREA COMMAND, purchased from him on account during the resistance movement;
- 3- That reliable information reveals that of his total claim of \$250,000.00, the claim service, Philcom, awarded or had already approved for payment of \$100,000.00 more or less;
- 4- That the complainant herein, Maximino B. Rosales, for the interest of justice, contests this claim of Marcos Escobar because it is annomalous, scandalous and immoral;
- 5- That the complainant, Maximino B. Rosales, is the only Officer of the entire CEBU AREA COMMAND who knows all purchases on account made by the Army to different individual within his Sector, because he was the Quartermaster Officer at that time;
- 6- That the complainant knows further that the claim of Marcos Escobar is fake and exhorbitant;
- 7- That all receipts claim for payment and do not bear the signature of the G-4, Major Agaton Medina or the undersigned complainant and his authorized procurement Agents, are false and fake;
- g- That the complainant herein demands for immediate and proper investigation of this case and that he is ready to cooperate with the authorities;
- 9- That toleration on the part of the authorities in this matter will onlyfoster the intention of others to commit the same fraud;
- 10- That the complainant is ready to identify all receipts presented for payment in said office;
- 12- That the complainant made this representation after he was informed of said claim from a reliable source;
- 13- That with no malice at all towards none, the complainant is moved to act on this matter, he being the person who knows all those procured foodstuff on account especially within his Sector;



14- Complainant further says that immediate action be taken on the premises and that prosecution without mercy

Manila, Philippines, January 25, 1950 /

Lat Ligut. OLS (0-25613)

I hereby affirm to the truth of this complaint according to the best of my knowledge and helief.

INTIMINO B. ROSALES (0-25613)
1st Lieut. Qms (Deactivated)

Subscribed and sworn to before me this 3 day of January, 1950. Affiant has his residence certificate No. A-1888/1, issued at Cebu City on January 21, 1950.

Reg. No 4/2 Page 20 Book 2 7 Series of 1950

AMPARO G. OCAMPO Commission expires Dec. 31,195 c

- A: Maximino B. Rosales, 43 years old, Vice-President of the Rosales Industrial
 Corporation, Manila, Philippines.
- Q: Were you with the guerrilla organization during the occupation?
- A: Yes, sir.
- Q: What organization?
- A: I was first inducted into the USAFFE when the war broke out, and I refused to surrender to the enemy, but instead I fled from Mindanao to Cebu during the guerrilla period.
- Q: What were your duties with the guerrilla organization?
- A: I was first assigned as Commanding Officer of the detachment at Bantayan Island,
 Cebu Province. On or about the middle part of 1943, I was made Commanding
 Officer of the 2nd Quartermaster Company, Cebu Area Command.
- Q: What month in the middle of 1943 were you Commanding Officer of the 2nd QM Co?
- A: That was about the month of May.
- Q: Did your organization commandeer supplies from people in your area in Cebu?
- A: Yes, sir, with explanation. The commandeering of foodstuffs and other necessary supplies for the Army was authorized by the then Commanding Officer, Colonel James M. Cushing, for the support of the Army, the fact that the Cebu Area Command did not have money for paying them.
- Q: When you commandeered supplies from the people in Cebu, did you issue receipts at the time of commandeering?
- A: Yes, sir; immediately after we took hold of the commodities, we issue receipt with the proper appraised price of said commodities to the owner.
- Q: Who issued the receipts then?
- A: We were only three who were authorized/issue the corresponding receipt on purchases and accounts. The first was the G-4, Major Agaton Medina, Cebu Area Command, and the two Quartermaster companies under that Command, of which I was one of the Commanding officers of the two Quartermaster companies.
- Q: You said that there were three authorized. Who were the three people authorized to commandeer and make receipts?

6

- A: Major Medina, G-4; Capt. Galang, Commanding Officer of the 1st Quartermaster Company; and Lt. Rosales, Commanding Officer of the 2nd Quartermaster Company.
- Q: You ere Lt. Rosales, is that right?
- A: Yes, sir.
- Q: Who gave you this authority?
- A: The then Commanding Officer, Colonel Jemes M. Cushing, Cebu Area Command.
- Q: You were the only three people authorized to issue receipts and commandeer supplies in the island of Cebu?
- A: Yes, sir, unless Colonel Cushing deputizes other officers outside of our cutfit.
- Q: Do you know of any persons outside of your unit or organization whom Colonel Cushing deputized?
- A: Yes, sir. One time Colonel Baura was sent to contact Mr. Guanzon of Bentayan Island for the latter's launch which was later used by the Army.
- Q: Was your unit located close to Colonel Cushing's headquarters?
- A: My unit was just at the area of the General Headquarters, Cebu Area Command, with three sub-agencies scattered all over the northern part of Cebu.
- Q: Being so closed to the headquarters of Colonel Cushing, do you have knowledge if Colonel Cushing authorized other officers to commandeer?
- A: As I said, sir, we were only three: the G-4, the CO of the 1st QM Co, and the CO of the 2nd QM Co, who were authorized, except in special cases wherein Colonel Cushing deputized one of the officers m in the General Headquarters because the Quartermaster companies were specially assigned for the procurements of foodstuffs and other commodities for the maintenance of the Army.
- Q: The receipts that you issued were made by your company clerk or sergeant, is that right?
- A: Yes, sir. The company clerk made blank forms in typewritten style. I used to order him to prepare blank form receipts in one time and sometimes he prepares from two to three hundred, ready for use because we had only two typewriters at that time which were sometimes borrowed by another outfit.
- Q: In Colonel Cushing's headquarters, did they not have typewriters?
- A: The headquarters of Colonel Cushing had only two typewriters at that time, one for himself and one for the Chief of Staff, which typewriter was also used by the general headquarters.

- Q: Did they ever use your typewriters?
- A: Sometimes, sir, when there were other matters to be done. Other outfits or Commanding Officers of the Infantry used to borrow our typewriters, so that in one word, those typewriters in our headquarters were utility typewriters for all units.
- Q: What do they use the typewriters for in the Infantry compenies?
- 1: In making monthly rosters and correspondence reports.
- Q: How many receipts would be typed at one time?
- A: I usually ordered my company clerk to prepare as many receipts as he can in blank forms, so that they can be issued one at a time in case we need to issue receipts for the corresponding commodities taken for the use of the Army.
- Q: At one typing, how many copies were made?
- A: At times, he made it in quadruplicate and in quintoplicate some times.
- Q: After you had many receipts prepared, what did you do with the receipts?
- A: All those receipts were kept in my drawer, ready to be issued.
- Q: Did you delegate any officer or soldier to issue receipts?
- A: No, sir, because/were under strict orders that the receipts must only be signed by the Commanding officers of the Quartermaster compenies, unless otherwise he is not available for service.
- Q: If a series of receipts were made today, when would that supply end?
- A: As soon as they are consummated. In most cases if the company clerk prepared two or three hundred receipts today in blank forms, I may require him to prepare receipts in a month or two after.
- Q: In one day, how many receipts did you prepare then?
- A: When I used to make him prepare receipts, he usually prepared from 200 to 300 receipts in blank forms.
- Q: How long a period would it take to use 200r 300 receipts?
 - A: It all depends upon the supply that are commandeered. Like at the time we received the order to purchase or commandeer specially foodstuffs for the use of the Army on account, in one day we consumed 10 to 20 receipts, but we stopped commandeering for a while when we found that there were sufficient

food to be used for that month, because we can not have the food rotten in the bodega without being consumed.

- Q: Then if you made 200 or 400 receipts, it would take a month and a half after to prepare another series of receipts. You are using 20 receipts a day?
- A: As I said, it all depends upon the number of commodities that were commandeered daily. We may be able to consume that in two or three months, or sometimes less.
- Q: If it would take you two or three months to use a series of receipts made in one day, then you did not have much use for the typewriters other than making /reports.
- A: Yes, sir, because the whole Cebu Area Command had three regiments and one headquarters company, which had only three typewriters for use.
- O: So you say that if receipts are made today, they would last you a month and a helf or two months?
- A: Yes, sir.
- Q: Did the same man type all the receipts?.
- A: Yes, sir, because I had only one company clerk and that the tenor or contents of the receipts is only one form given or authorized by the GHQ.
- Q: The same man typed all these receipts for you; is that right?
- A: Yes, sir.
- Q: Where did you get the typewriter ribbon for these typewriters?
- A: Most of our school teachers from the different towns of the province used to facilitate us with carbon, or in one word, these carbon papers come from school houses.
- Q: And the typewriter ribbon came from where over a period of three years?
- A: From these different chinese stores from which we procured; from the school; some from the municipal offices of the different municipalities of the province.
- Q: The Japanese did not molest or pilfer the government buildings and chinese stores?
- ✓ A: They did. Some of them, but there were other towns unoccupied by the Japanese.
 - Q: All the receipts issued by your organization were signed by you?
 - A: Yes, sir.
 - Q: No other person is authorized to sign a receipt in your area or from your organization?
 - A: In my area, I was the only one authorized to sign the receipts, not unless

I was not available to work in case of sickness or any other hindrances.

- Q: You were available all the time, is that right?
- A: Yes, except in some occasions when I was sent on secret mission.
- Q: You signed those receipts when you were on secret mission?
- A: My junior officers signed them.
- Q: Who were they?
- A: Lt. Caratao, Lt. Planas, and our 1/Sgt Amores, but it always appears in the receipt that they are signing for the commanding officer of the 2nd Quarter-master Company.
- Q: I believe that you told me that there were only three persons authorized to commandeer.
- A: Yes, sir, that was the order of the general headquarters, but in my absence when I am sent on special mission my junior officers are deputized by the
 Quartermester, signing for the commanding officer of the outfit.
- Q: Were there any orders put in writing to that effect?
- A: Yes, sir.
- Q: Who signed those orders?
- A: Colonel James M. Cushing, commanding officer of the Cebu Area Command.
- Q: Were there people in Cebu who were afraid to keep receipts for fear that
 the Japanese might molest them?
- A: Everybody at that time, not only in Cebu; but im not all parts of the Island were on the alert in keeping receipts of the Army. In one word, they hid the receipts so that they would not be molested, but it a pride on my part to say that not a single civilian or resident of Cebu, except those who worked with the Japanese, refused to serve the Army in one way or another, either by selling their products to the Army for Army consumption on account or by giving them as a sort of donation.
- Q: When these people would hide the receipts from the Japanese, did the receipts ever become lost, rotten, or deteriorated to a state that they could not be read?
- A: Some of them, sir, but those that were well kept were not deteriorated. Some of the receipts we issued to different civilians were either lost, feded, or deteriorated so that until now those people were not able to file their

respective claims for payment because they do not have the necessary receipts.

- Q: What procedure do these people use in hiding and keeping their receipts in good condition?
- A: The way I understand is that some of them placed their valuable documents in a bemboo tube duly covered and put it in a tin can and bury them. Most of the civilians who were notso alert in keeping their receipts were caught off handed by the Japanese and that caused the massacre of the civilians. The Japanese killed around 4,000 people who were supposed to be supporters of the Cebu Area Command.
- Q: If a receipt was hidden in 1944, it would show age, would it not? That is, it would be discolored, etc., is that right?
- A: It all depends, sir, in the way it was kept. If it was kept in a proper way, it does not deteriorate or fade.
- Q: But it can fade or become old looking?
- A: Yes, sir.
- Q: After liberation, were any receipts issued to claimants?
- A: No more, sir, because the commanding officer refrained us from commandeering foodstuffs because we were given rations by the US Army.
- Q: What was the last date you issued receipts, to the best of your knowledge?
- A: In my outfit the last receipt I issued on purchases end account was made on April 15, 1945.
- Q: When did the American troops land in Cebu?
- A: The American troops landed in Cebu on Earch 26, 1945, and continued fighting until the first week of April, when Cebu was completely liberated.
- Q: Did you ever issue a receipt to any claimant who told you that he had lost his receipt?
- A: All those receipts that were lost were ignored by our office.
- Q: Why?
- A: Because it is hard to identify the person whether he is the real claiment or not.
- Q: You kept records, did you not?
- As We had records.
- Q: Why did you not use the records to help them get another receipts.
- A: I did not because it is hard to know the real claimant unless he is personally identified by an Army officer who knows him in the outfit, but I do not remember

that those who lost their receipts insisted for giving them new ones. They only came to our office, complaining about the lost of the receipts.

- Q: Do you remember the people you commandeered supplies from?
- A: They were those who frequently go to the headquarters delivering foodstuffs.
- Q: In other words, you do not remember every person from whom you commandeered foodstuffs?
- A: Not all.
- Q: But you did give receipts to people whom you would remember for supplies delivered?
- A: (No answer).
- Q: About how many receipts did you issue as fer as you can remember? Approximately.
- A: Since the beginning of the organization, we were authorized to issue receipts for purchases and account foodstuffs. More or less, I had issued no less than 3,000 receipts for different commodities used by the Army.
- Q: Ardyou signed all these receipts?
- A: Yes, except few receipts which were signed by my junior officers during my absence.
- Q: Have you made any affidavits or statements helping any of the claiments in the Cebu Area km who have filed claims with the Claims Service?
- A: Yes, sir. I was summoned by the Chief of the Claims Service of the Cebu Area Command.
- Q: Who was he?
- A: He was an American.
- Q: Do you know what his name was?
- A: He was an American. I forgot his name.
- Q: Would it be Bennet, Anderson, or Gassaway?
- A: I think it was Gassaway.
- Q: What did he summon you for?
- A: He summoned me for the identification of my signature that appears on the receipts which the Cebu Area Command issued in favor of the person from whom we purchased commodities on account.
- Q: Again I ask you. Did you make any affidavits or statements for any claimants in the Cebu Area Command?
- A: Yes, sir, I was always required to make affidavit.

- Q: For whom? What individual claimant or person in Cebu did you make a statement for?
- A: I remember that I made affidavits on claims about foodstuffs and other commandeered goods.
- Q: For whom?
- A: For several claimants, sir.
- Q: Do you know their names?
- A: It is hard to remember.
- Q: If you say you do not remember their names, how can you make an affidavit for their claims when you say that you do not remember the names of person from whom you commandeered supplies?
- A: Because of the commodities I commandeered from them, I testified in their favor that those goods were taken and used by the Army because no holder of the receipt I issued could have it without any goods commandeered by the Army for the use of the outfit.
- C: May be he could have made his own receipts. Is that possible?
- A: That could not be possible because I know my signature.
- Q: You would know how many people you made statements and affidavits for just off-hand? Approximately.
- A: I can not exactly remember the number, sir, but I remember I had signed several.
- Q: What year was that?
- A: In the year 1946 and 1947.
- Q: That was in Cebu City?
- A: Yes.
- Q: Do you remember taking supplies from Mr. Medallo?
- A: I remember, sir.
- Q: How come you remember? What makes you remember?
- A: Because Wr. Medallo used to bring the foodstuffs to the Army with his own banca, and his banca was used by the Army to transport foodstuffs from the island of Bantayan to the Mindanao Sector.
- Q: You do not remember the items that you commandeered?
- A: No, sir.
- Q: The only reason that you know that you took supplies from Mr. Medalla is that he came and asked you to help him when he filed his claim?

- A: No. I knew him when I took the supplies from him during the occupation and after that I met him at Claims Service in Cebu in 1947, and until now we meet only in Manila because I am assigned here to work.
- Q: No one ever asked you to sign a receipt in 1945?
- A: Sign a receipt for foodstuffs?
- Q: Yes.
- A: I said that in 1945, I signed receipt up to April 15. After that, no more.
- Q: You stated that records were kept for all commandeered supplies?
- A: Yes, sir.
- Q: Were are those records?
- A: All the records were turned over to the Property Gustodian of the 83rd Division, which unit was also deactivated.
- Q: Do you remember helping any other claimants by name other than Mr. Medallo?
- A: I helped him, sir, in the office at Cebu. There was one Chinese from whom we commandeered sugar which we made into melasses. I also remember one Spaniard named Oquena who owns a hacienda in Cebu who used to supply us with corn, and also Mrs. Felicidad Ibanez who owns also a corn plantation in Cebu. I was called to identify my signatures and make a statement of it.

M. B. ROSALES

SUBSCRIBED AND SWORN TO before me on this 29th day of March, 1949, at Investigation Section, Claims Service, Branch, Adjustment Division, AG Records Depository, APO 900.

Records Depository, APO 900.

Records Depository (APO 900)

**Rec

NICHOLAS C. McGREE lst Lt., CAC Chief, Investigation Section DECLASSIFIED Authority以版及8830元8

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