was not good enough to manage my father's business there. And as I said in the prededing paragraph, his unskillful management resulted in the substantial debts to outside parties.

Second, I would like to present my opinions as to why we should oppose his allowance.

a On Nov. 21, 1941, when the stock was issued to Nakata, he was not a kind of person who could afford or dig out \$3,300 in cash out of his pocket. I am very much in doubt if Nakata was ever willing to pay some \$3,000 in cash when my father's business was in such a bad condition at that time. By reading the text of his claim, it is entirely clear that he did not pay any money in cash for the stock issued.

The first paragraph in the text of Nakata's claim beginning from "Certificate No. 16 for 33 shares...." to "By his conduct and his own admission Seigo Miwa relinquished all interest, if any he had at any time, in these (24) shares of stock." seems very unclear to me. I do not fully agree with him in that he did pay for the stock by the cancellation of credit given to him. We need to inquire him of the nature of the credit and the reason why it was cancelled.

c My father did not know of the fact that Nakata filed a claim against 24 shares on 28 December 1945. Nakata might have feared of my father \*\*Sereaction, if such fact had been known to him. d San Francisco firm was not a partnership though Nakata claims it was. How can he call himself a partner when he was simply sent to San Francisco by my father to manage that office? The third paragraph beginning from "Moreover, I had...." to "..... that Seigo Miwa would be my debtor." is absolutely untrue.

e When the Alien Property Custodian set forth the finding that "24 shares registered in the name of Shigeru Nakata, are beneficially owned by J. S. Miwa, " I see no reason why I should not believe that finding officially declared as such.

f As an additional explanation, the house situated at 2550 So. Beretania St., Honolulu which was occupied by Nakatas belonged to my father. Because Nakata was a manager of the main office, he was permitted to reside in the house by my father.

Nakata had an intention of buying out the J. S. Miwa Co. Ltd. and had collected some \$90,000 or more from his friends and banks. Therefore, it was to his advantage that even a small portion of the J. S. Miwa Co's assets belong to him. Evidently, I can say that (1) Restitution of 24 shares to him reduces the amount of the fund to buy out the company by that amount, (2) The substantial reduction or disappearance of assets such as inventories of the company after the War ended might have been intended so for his future purchase of the company at less cost to him without illegal management, (3) The facts show that the number of employees of 20 or more was reduced to only 5 including Nakata himself in 1947 and that some merchandise such as canned goods was sometimes freely withdrawn by the employees without any explanation.

Now, I am in a position to state what we should or may do against the disposition of the 24 shares.

A I am sending the copy of this letter to my brother in Japan for his opinions on the letter and any further information.

B I am writing my sister in Hawaii to let me know who made up the the text of Nakata's claim with the copy of this letter. I will make it sure to tell my sister not to show my letter to anyone who

might be interested in.

C After I have obtained the name of person (Probably either Murakami or Marumoto) from my sister, we may do either one of the following things: (1) You may directly write to anyone who made up Nakata's claim for further information; or (2) I may direct my sister to inquire such person to find out the true nature of Nakata's claim.

D In stead of following the step (C), you will write a letter to Nakata again with time limit on (July 15, for example), and file counterclaim to the Department of Justice at once at the end

of such time limit.

Meanwhile, I would like to have your opinions on this letter.

With best wishes I am,

Sincerely yours,

L. D. Mine