

ASSESSMENT & TAX LIST

**Vil. of Pillager**

**1943**

L. C. PETERSON, AUDITOR  
W. T. MCKEOWN, TREASURER  
L. P. PETERSON, REGISTER OF DEEDS  
E. W. PETERSON, CLERK OF COURT  
C. E. WERRY, SHERIFF

OFFICE OF  
**L. C. PETERSON**  
AUDITOR, CASS COUNTY  
WALKER, MINNESOTA

May 25, 1943

Mrs. Esther Bacon  
Assessor  
Pillager, Minnesota

Dear Mrs. Bacon:

Listed below are properties that have become taxable for the year 1943 and which are not included as yet in the 1943 assessment book.

Please add them in the front of the assessment book and assess them in the regular manner.

Leases on Right of Way and Station Grounds of the Pacific Railway Company

<u>Lease No.</u>	<u>Lessee</u>	<u>Area, Sq. Ft.</u>
54358	Frank Allen Pillager, Minn.	2,220 <i>Should have - 40%</i>
35198	Pillager Shipping Assn. Pillager, Minn.	5,000 <i>60-60-24</i>
35479	Standard Oil Co. Duluth, Minn.	7,600 <i>800-800-800-320</i> <i>700-700-250</i>

Very truly yours,

*L. C. Peterson*  
L. C. Peterson  
County Auditor

HB

EDW. L. ROGERS, ATTORNEY  
A. B. OLIVER, JUDGE OF PROBATE  
J. W. WICKLUND, Supt. of Schools

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1943.

APR 9

County, Minn.,

CASS

L. M. Bennett Assessor of the Village of Pillager

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1943, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended in this book. J. E. Brown County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, \* \* \* is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01 \* \* \* Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following: 1. The assessor shall, in the name of the state, list all of his \* \* \* personal property. 2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise held for him.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal or domestic purposes, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer carried on \* \* \* in the town or district where his business is carried on \* \* \* shall be listed and assessed where situated.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with farming does not reside in the town of his principal, and the same is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.31. Elevators, etc., on railroad. All elevators and other machinery, and all personal property which are not in good faith owned, and are exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages, shall be listed and assessed in the town or district where situated.

Sec. 273.37. Personal property of electric light and power outside of cities and villages. Personal property, other than such as is provided for in section 273.36, of electric light and power companies, and of partnerships supplying electric power, having a fixed situs outside of cities and villages, shall be listed and assessed by the commissioner of taxation in the county where situated.

Sec. 273.42. Merchants; consignees. Every merchant required to list his property as a merchant, No consignee shall be listed for taxation any property the product of this state, nor the stock of any railroad company, nor any other place for the sole purpose of being stored or forwarded.

Sec. 273.44. Manufacturers. Every manufacturer required to list his property shall also the value of all articles purchased, or in part, in any process of manufacturing, combining, assembling, or establishing. Every manufacturer and person owning a manufacturing establishment, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as are attached to real property.

Sec. 273.45. Estates of deceased persons. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.46. Persons under Guardianship. The personal property of every person under guardianship shall be listed and assessed where the guardian resides, or of every other person under guardianship, where the ward resides.

Sec. 273.47. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. Personal property removed from one county, town, or district. Personal property removed from one county, town, or district to another, shall be listed and assessed in the town or district to which it is removed.

Sec. 273.48. Examination under oath. Whenever the assessor is called upon to assess property for taxation, he shall, before making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.58. Classification of property.—Subdivision 1. How assessed. All personal property, except such as is hereby classified for purposes of taxation as provided by this section, shall be assessed as follows: 1. Class 1. Iron ore whether mined or unmined and assessed at fifty per cent of its true and full value. 2. Class 2. Iron ore whether mined or unmined and assessed at fifty per cent of its true and full value.

Sec. 273.65. Failure to obtain list. In case of failure to obtain a list, or in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.66. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.67. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.68. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.69. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.70. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.71. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.72. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.73. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.74. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.75. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.76. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.

Sec. 273.77. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required for any tax or assessment, who shall willfully make any statement which he knows to be false, shall be guilty of a felony.





List of Lands in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 19\_\_\_\_, Which have Become Homesteads or Ceased to be Homesteads  
 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis, State—Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER  
 SCHOOL DISTRICT  
 DESCRIPTION OF PROPERTY  
 SUBDIVISION

Sec. or Lot  
 Town or Block  
 Range  
 Number of Acres of Land  
 Acres 100ths

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER

SCHOOL DISTRICT  
 DESCRIPTION OF PROPERTY  
 SUBDIVISION

Sec. or Lot  
 Town or Block  
 Range  
 Number of Acres of Land  
 Acres 100ths

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS

DESCRIPTION

Sec. or Lot  
 Town or Block  
 Range

True and Full Value of Structures worth more than \$100 each  
 Dollars

KIND OF STRUCTURES

Assessed Value of Additional Structures  
 Dollars

Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise  
 Dollars

*None*

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-DAY COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the Village of Pillager, County of Cass, Minn., for the Year 1943.

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

FORM 3 1/2 MILLER-DAY COMPANY, MINNEAPOLIS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				
		Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres 100ths		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
Chas. E. Dilley	1				1 00	N.H.	30	210	240		80						

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NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January,  
 A. D. 1944, of L. G. Peterson, Auditor of said County, Minnesota,  
 the Tax List of all Taxable Real and Personal Property in the Village  
 of Pillager in said County for the year A. D. 1943,  
 as specified above and amounting to five thousand six hundred  
seventy three 1/100 dollars.  
W. J. McKeown  
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:  
 Sir:—I herewith return to you the Tax List for the Village  
 of Pillager in said County for the year 1943, heretofore  
 received from you. I certify that I have compared the same with the duplicate receipts in  
 your office, and have written opposite the amount of each tax so received the words "First  
 Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the  
 case may be, and the number of my receipt given in discharge of said tax, and each tract  
 or lot of real property against which the taxes remain unpaid is delinquent for said year.  
 Yours respectfully,  
W. J. McKeown  
 County Treasurer.

Auditor's Office, Cass County, Minnesota

I, \_\_\_\_\_ Auditor of said County, and State  
 of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the  
 Real and Personal Property in the \_\_\_\_\_ of \_\_\_\_\_  
 for the year 1943.  
 WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_  
 1944.

(SEAL) \_\_\_\_\_ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1945, I received of \_\_\_\_\_  
 \_\_\_\_\_ County Treasurer, the Tax List of the  
 \_\_\_\_\_ of \_\_\_\_\_ in said  
 County for the year 1943; that I have compared the said list with the Statements received  
 for by said Treasurer, which are on file in my office, and that each tract or lot of real  
 property therein against which the taxes, or any part thereof, remains unpaid are delin-  
 quent for said year.

(SEAL) \_\_\_\_\_ County Auditor.





Assessor's

FORM 325 MILLER-DAY COMPANY, MINNAPOLIS, MINN.

COLLECTIONS OF TAXES OF 1943

Township OF Pillager, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 19, 1942 to First Monday in Jan. 1943	REDUCTIONS	Total Reductions and Cancellations	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1943
	1943	1943	1943						
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	2572	3756	915	343					
State Debt—Homestead,	769	1962	577	98					
County Revenue,	13901	35473	10805	1764					
County Road and Bridge,	2883	7356	2241	366					
County Welfare,	22549	57541	17527	2862					
County Bond and Interest,	12427	31713	9660	1577					
Sewer	384	980	277	49					
Town Revenue,	12812	32693	9958	1626					
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	641	1624	498	81					
School Special,	25084	54580	17366	2346					
School State Loan,	1281	3270	996	163					
Deficiency	16655	42502	12747	2114					
Ret. Old Debt	4484	11443	3485	569					
Money and Credits,									
TOTALS	116443	284903	87294	13958	3326	24778		6720	43329

NAME OF OWNER	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	Ret. Old Debt	TOTALS
MARCH SETTLEMENT	School District No. 1	27 614	540 84544	54 1227	702 15952	189 4285	1512 46633
	Totals	641	25084	1281	16655	4484	48145
JUNE SETTLEMENT	School District No. 1	540 1094	10808 43772	1081 2189	14050 28452	3782 7660	30262 82167
	Totals	1624	54580	2270	42502	11443	112429
NOVEMBER SETTLEMENT	School District No.						
	Totals						
NOVEMBER to JANUARY	School District No. #1	81	2346	163	2114	569	5273
	Totals						5273
ADDITIONS	School District No.						
	Totals						
REDUCTIONS	School District No.						
	Totals						

Assessment Roll and Tax List of Unplatted Real Property in the Village of Pillager, Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Case - Crow Wing Cooperative Ass'n. Harold L. Whitten, Mary E. Alyce D. Dilley, John H. Lee, Harold Skarold, Cass County Agr. Society, Anna Berrels, Mary S. Hartel, Ellen Swanson, First Baptist Church of Pillager, M. E. Wheeler, Martin H. Berrels, John H. Lee, Alice M. Allen, Frank Gillson, Uninformed Hilop, Harry + Alyce Dilley, Harry H. Bergstrom.

Beginning at a point 178 feet west of the SE cor. post of 17-133-30, thence N. 165', W. 162' to East boundary of Church Street, thence S. along Church Street 165' to sec. line, thence east on Sec. line to point of beg. (This is Bktp. Chanc. point)

abate. # 2127

exempt. Church property

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.













Assessment Roll and Tax List of Platted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

J. A. Henry  
Leonard + Georgia Morgan  
Henry O. Hemming + Ida Hemming  
Harold B. Schultz  
George J. + Minnie Collett  
B. E. Thomas  
Mrs. Mary Whipple  
Hoodman Lodge

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