

Will the real owner of Labrador please stand up

By
JANICE ARNOLD

MONTREAL —

One of the most fascinating stories in Canadian Jewish history keeps popping up every few decades as yet another claimed descendant of a 17th century Dutch Jew asserts his alleged birthright — a several hundred kilometre stretch of desolate, rocky terrain along the coast of Labrador.

The latest character on the stage in this unfolding saga is Daniel de La Penha, a physician in Hilton Head Island, South Carolina, who would like to bring it to a happy ending once and for all, after almost 300 years and seven generations. So far, he hasn't succeeded.

Daniel is the grandson of the late Montreal resident Isaac de La Penha who, in 1926, made local headlines when he with his three sisters from New York City presented their claim on Labrador to the British Privy Council in London at the very time the government of Quebec and Newfoundland were there in the midst of a bitter dispute over the same territory.

Isaac de La Penha was an assistant cantor and minister at Montreal's Spanish and Portuguese Synagogue from 1908 until his death in 1935. He was described as being "venerable and highly respected" despite the bizarre claim. He had come from Amsterdam, after three years in New York where he was associated with the Spanish and Portuguese congregation there. For part of this time at least in Montreal he also worked as a diamond cutter at Birks.

Last November in St. John's, Daniel, who says he is the last surviving male de La Penha, pleaded his case in Newfoundland Supreme Court for having that same piece of Labrador as his grandfather unsuccessfully had pleaded. But last week Chief Justice Alex Hickman dismissed the case, saying there were no reasonable grounds for the action. The decision can be appealed.

From Holland, claims are said to also have been made by de La Penha descendants in 1864 and 1950, with the latter plaintiffs making an attempt to go all the way to the International Court of Justice in The Hague.

All of these claims have been based on a document signed by King William of Orange in 1697 which purportedly grants wide tracts of land in Labrador in perpetuity to the de La Penhas. There are variations on the de La Penha story but this basic account can be pieced together from the yellowed clippings from The Montreal Star, The Gazette and London Jewish Chronicle which can be found in the Canadian Jewish archives.

It begins in 1677 when one Joseph de La Penha (the old spelling) was one of a seafaring party which took possession of Labrador for the Dutch royal family affixing the "Coat of Arms of Nassau and Orange" on its soil. The expedition may not have been deliberate; some historians think the adventures simply drifted off course, and bumped into the northern peninsula's forbidding steep cliffs.

De La Penha was a well-to-do merchant from Rotterdam, apparently with extensive shipping interests, and a member of one of the earliest and most prominent Spanish (some sources say Portuguese) Jewish families to settle in Holland after the Inquisition. An interesting sidelight to this is that de La Penha may be the first Jew to have set foot in Canada... long before Aaron Hart who arrived in 1760.

Some years later, again at sea, the same de La Penha is supposed to have saved Crown Prince William from drowning when the latter's ship was in danger of going down in a storm. On Nov. 1, 1697 the by then King William of Orange [William III of England] issued a deed to a large area of Labrador to Joseph de La Penha in apparent appreciation for saving his life. It was signed by "William Rex" and his secretary Wm. Van Hulst at the Palace of Loo, the summer seat of the royal family. A more cynical assessment is that the grant was made to de La Penha for helping to finance William's attempt to assume the throne of England in 1688.

In any case, this is the document which the de La Penha descendants have presented as their legal title to Labrador. In translation from the Dutch, the document is said to read thus:

"William by the grace of God, King of England, Scotland, France and Ireland, Prince of Orange, Hereditary Governor and Stadholder of Gelderland and the county of Zutphen, Holland, Zeeland, Westfriesland, Utrecht, Overysel, and the Province of Drenthe, Hereditary Captain General and Admiral of the United Provinces.



Isaac de La Penha

"Make known Whereas in the year 1677 discoveries and possession have been made in our name of certain territories situated in the northern part of America formerly in no one's possession but known only for shipwrecks suffered on the coasts under the name of Labrador, Central and Estotiland and that since the aforementioned taking possession, on the twenty-third day of September of the said year, our Coat of Arms of Nassau and Orange have been fixed there in order that we might dispose of them to people who may wish to establish there a commerce under our authority and protection.

"As such and being willing at the instance of Joseph de La Penha, citizen and inhabitant of the City of Rotterdam by virtue of therefore mentioned taking possession of the said territories and there unto belonging, having granted and do grant by these unto the said Joseph de La Penha, the nominal and territorial rights, high, middle and low jurisdictions, to and over the said territories and the coast as far as it extends itself from the 54th to the 60th degree of northern latitude with all the land, woods, forests, rivers, fruits and fisheries situated there in and of the same, with the full right never ceasing, perpetual or immortal tenure, inheritance for them and his lawful heirs and successors, by they men or conformably to the regulations of the Feudal Law.

No one tried to take land

"In granting or giving away unto others any part of these lands by tenure it is provided that after the expiration of two years from the date hereof shall be paid or cause to be paid in our behalf forever and to our heirs or those empowered unto offices for the time being appointed for that purpose one per cent of all goods or wares which shall be exported from them or to other countries.

"And that said tenure shall be subjected to a feudal gift with a Northern Eagle or ten geldent ducats, each time of its coming into other hands, demise or other dispositions and paying homage to us our heirs or into the hands of our deputies and taking the Oath of Allegiance and confronting in every respect to this, we there fore promise to the said Joseph de La Penha and his posterity the possession of the said territory, and protection and defence of our vassals against all vexations and molest."

As far as is known neither Joseph nor any of his immediate descendants tried to take possession of the Labrador land. It may be that Joseph, ignorant of the bounty of minerals in Labrador, felt a little cheated off by this bleak, inhospitable outpost as his reward. Holland was, after all, one of the great sea and colonial powers of Europe by the end of the 17th century.

By the 1763 Treaty of Paris, England acquired Labrador from France.

Daniel de La Penha told the Newfoundland Supreme Court that the family's petition for its rights to the Labrador territory was

"casually and irresponsibly dismissed" by the British Crown in 1864.

The bid in 1926 by Isaac de La Penha, who seems to have been the only member of the family to settle in Canada, dragged on for years past his death up till close to the start of World War II. By the late 30s, the surviving sisters and widow were reportedly ready to take their case to the highest Canadian courts.

The matter seems to have been shelved by the British before any final decision was reached, it being determined in 1927 that Labrador was part of Newfoundland.

However, by the time of de La Penha's death in April, 1935, his lawyer Sol Eliasoph of Montreal was still optimistic of a satisfactory settlement. He reported that the Home Office in England was still considering the validity of the claim, saying that a decision would be made within the next two months.

If the decision was favorable, the family would be paid \$1.5 million for the development rights by those wishing to exploit the Labrador territory's natural resources. Value of that territory was fixed at \$10 million in 1935. Although it was known by then that Labrador had some mineral wealth, obviously de La Penha could not have imagined just how much bounty it really held.

Isaac's two sons, Abraham and Philip and daughter Sarah predeceased him but one grandchild, evidently Daniel, survived in New York. Isaac's widow, Clara, died in 1940.

Daniel says he has been working on how to bring the family claim on Labrador to a successful conclusion on and off since 1946. "This is the largest land grant [approximately 58,000 square miles] ever given to a Jew," he wrote in a letter to Moment Magazine almost two years ago. The total area of Labrador is 112,000 square miles.

De La Penha also wrote: "There was an excellent chance for settlement in the early 30s, but the untimely death of my grandfather, Isaac de La Penha, of Montreal, Canada, in 1935 caused certain interested parties to lose interest. Also from 1935 on there were many world-shaking events that placed this matter on the back burner.

While he says he is the only surviving male de La Penha, Daniel said his grandfather's sisters have many descendants today.

The year after Newfoundland became a Canadian Province in 1949, four Dutchmen, calling themselves de La Penha descendants, were searching for documents to "prove conclusively" their claim on the Labrador territory.

Eliasoph, Isaac de La Penha's lawyer, was dead by 1950 and his brother said that all records of the case which was launched in 1926 had either been destroyed or lost.

The original deed has been an elusive thing over the years. During the 1926 claim, it seems everyone was searching through the Dutch archives for it, including Quebec premier L. A. Taschereau. By 1956, it is said to have been owned by a Joseph Salzedo of London who claimed to have acquired the rights to it from the family. However he refused to show it in the Tercentenary Exhibition of Anglo-Jewish Art and History. The deed may have at one point been in Cincinnati at the American Jewish Archives.

Longtime Canadian Jewish Congress archivist David Rome, who has seen a photostat of the deed, says much of it is illegible.

In any event, Daniel de La Penha said he found the original document in 1967 at the Royal Commonwealth Society in England. On the strength of its contents (which he is able to read), he told Newfoundland Chief Justice Alex Hickman that he owns part of Labrador running between Cape Chidley to Fish Cove Point on the south side of Groswater Bay, a distance of about 580 kms.

His lawyer Robert Wells (de La Penha also engaged the services of a Washington law firm) argued that Holland had a just claim on Labrador by virtue of that 1677 venture to which Joseph de La Penha was a party and that Labrador remained undisputed Dutch territory for 100 years.

In any case, even when sovereignty over territory changes, the private ownership does not. Therefore when England acquired Labrador, the royal land grant to the de La Penhas still remained their property.

De La Penha said he found evidence in 1982 that the British Crown treated his grandfather's claim "fraudulently."

Newfoundland's Crown attorney asked

that this latest claim also be dismissed saying that Newfoundland was granted jurisdiction over land in Labrador by virtue of the 1844 Crowns Lands Act and therefore the earlier petitions to Britain by the family were never valid. Furthermore, Dutch feudal law, under which the title to the land was given, does not apply in Newfoundland, he said.

He counterargued that sovereignty over land does not represent title and possession includes occupancy and settlement.

In the meantime, de La Penha may find another group has an even stronger claim on Labrador. The Inuit population of Labrador is preparing to negotiate with the federal government this year its aboriginal title to the land. One of the people playing a key role in preparing their case is Nathan Elberg of Montreal, an anthropologist working as research director of the Labrador Inuit Katigatigiininga (Association).

Inuits hold aboriginal title

"The fact is that the Inuit of Labrador (numbering about 3,000 today) have held aboriginal title to Labrador since time immemorial. Labrador Inuit claims have been recognized by the governments of Canada, Newfoundland and Quebec and negotiations to clearly define the nature and guarantees in this title are expected to begin early this year," said Elberg.

The Inuit and other native inhabitants are concerned about future development of the land and their share in the control of natural resources.

And not dead yet are the Quebec nationalists' claim on Labrador. The president of the Saint Jean-Baptiste Society, Gilles Rheume, explained: "We still believe Quebec should fight for Labrador. It has been French territory for four centuries (1984 is the 450th anniversary of French explorer Jacques Cartier's landing at the Gaspé Peninsula and taking possession of the territory for the King of France)."

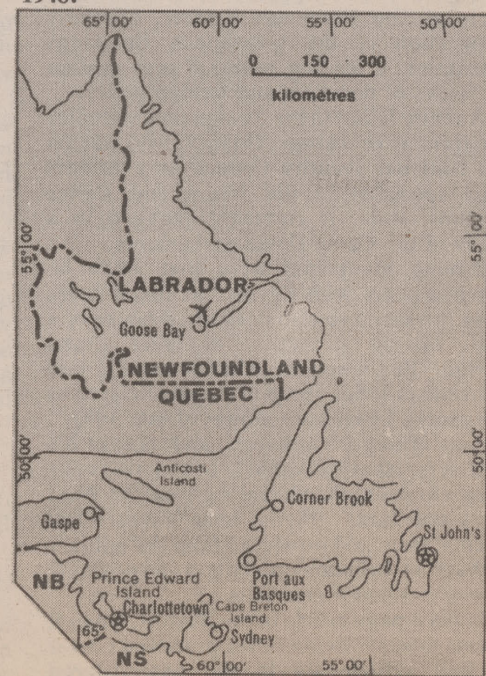
Rheume said that the 1927 decision by the British Privy Council to give Labrador to Newfoundland, an English colony, was made without Quebec's agreement and members of the Society to this day do not recognize Labrador as Newfoundland's.

"The records show that some of the judges of the Privy Council had private interests in a company that was exploiting Labrador at the time," he said.

Although the Parti Quebecois sympathizes with the Quebec claim on Labrador, as a government it has never brought the issue to the fore, said Rheume. In fact, Union Nationale Premier Daniel Johnson was the last to do so in the early 60s.

But the disappointment of the Saint Jean-Baptiste Society is mild compared to that of a fringe Quebec nationalist group, called Association Labrador Quebecois-Les Grondines.

According to Elberg, this association has been lately circulating its own incredible twist to the de La Penha-Labrador story. The Quebec government did not push hard enough for Labrador, it says, at the request of the federal government which was reserving Labrador as a Jewish homeland in the event that Israel was defeated by the Arab states in 1948!



The de La Penha family has been claiming a rocky part of Labrador's coast for over 300 years.

Opinion

PRO & CON

Israel-U.S. relations seen in different lights

Last December, in Washington, Israel and the U.S. agreed to revive their strategic cooperation in the Middle East. The Jewish Exponent of Philadelphia welcomes the development, but The Jewish Floridian of Miami is wary. Shmuel Katz, writing in The Jerusalem Post, compares the event to recent U.S. policy.

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This feature is edited by Sheldon Kirshner.

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THE JEWISH EXPONENT

For years, Israel has been attempting to convince the United States that it is our only dependable ally and the only true democracy in the Mideast. But the argument went largely unheard.

Our government was too busy trying to make and keep friends in the Arab world. We grew cozy with Iran; we engineered a peace accord between Israel and Egypt; we agreed to sell the AWACS to Saudi Arabia; we talked of arms sales to Jordan; we believed that Syria was sincere in wanting peace.

And in return, the United States received nothing of substance. Iran turned against us. Egypt began straddling a diplomatic fence, fearful of appearing too friendly with Israel. The Saudis have done little to promote peace. Jordan's King Hussein rejected joining peace talks with Israel. Syria broke what we publicized as a promise to withdraw from Lebanon.

Meanwhile, Israel, by its invasion of Lebanon, exposed to the world the terroristic threat that was being perpetrated in the Mideast by the Palestine Liberation Organization and its friends in Syria and the Soviet Union.

But the United States remained aloof,

believing that closeness with Israel would offend the Arabs.

Finally, the United States appears to be awakening to these contradictions in its policies. This week, Israeli Prime Minister Yitzhak Shamir was embraced at the White House as a long-lost friend.

Hopefully, the shift in Reagan administration policy is more than just a re-election bid and an effort to win favor among Jewish voters. We would like to believe that our government has finally realized that Israel is the only Mideast ally that can be counted upon in the crunch — be it diplomatic or military.

To some in the state department and Pentagon, Shamir left the United States with riches he didn't deserve. To others, Shamir got a pittance — too little, too late.

With time, possibly the Arab apologists in our government will come to recognize the sorry record of Arab cooperation with the United States. Then Israel will be treated with the same regard as France or Britain and will no longer have to defend its position as our only true Mideast ally.

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THE JEWISH FLORIDIAN

There is reason to be skeptical of the new United States relationship with Israel. Initial reports from Washington following President Reagan's two days of talks with Premier Yitzhak Shamir and Defence Minister Moshe Arens suggest that Reagan gave the store away.

There are plans for a joint Israeli-U.S. political economic group; more military and economic aid; and sweeping agreement on

virtually every issue except the continued U.S. opposition to expanded Jewish settlement of the West Bank. What is one to make of this sudden coziness?

The U.S. change of heart toward Israel and the region apparently goes back to the many events since the Israeli invasion of Lebanon in June, 1982, which was received with varying degrees of unease in Washington.

Since then disaster has struck over and over again: Reagan's Mideast peace initiative was sidetracked; the PLO infighting has also eliminated Arafat as a pawnbroker; foreign troops have not been withdrawn from Lebanon; and that country is just as far away as it has ever been to achieving some semblance of sovereignty and independence.

The U.S., which has maintained a staunch anti-Soviet policy throughout the world, is increasingly concerned about the Syrians, which have the implicit, if not explicit, support of the Soviets. There is a growing realization that the moderate Arab states, particularly Saudi Arabia and Jordan, have been unhelpful to Reagan in his efforts in the region.

Exactly what the U.S. now expects from Israel is anyone's guess. Perhaps it is just military coordination. But Israel should be leary of providing political concessions that serve solely the purposes and interests of the United States, and not those of the Jewish state.

* * *
By
SHMUEL KATZ

Premier Yitzhak Shamir and Defence Minister Moshe Arens returned from meetings in Washington with President Ronald Reagan and his advisors, beaming with euphoric smiles and making encouraging statements about agreement reached on increased U.S. economic aid, on possible enhanced trade relations and — the crux of the agreement — about providing for a degree of strategic consultation and cooperation . . .

The whole agreement was enveloped in an uncelebrated consensus on the common interest of Israel and the U.S. in deterring Syrian belligerence and blocking the expansion of Soviet power in Lebanon.

In short, an apparent reversal of U.S. policy. For seven years, Washington fostered the Syrian involvement which undermined Lebanese independence, transforming the

Beirut government into a puppet of Damascus. It stretched out a protecting arm to the PLO — which used Lebanon as a base for attacks on Israel's civilian population, established Lebanon as the central headquarters of international terror, and subjected its population to a reign of rapine and murder.

Washington worked to frustrate every Israeli effort to break the power of the PLO. It successfully pressed Israel in 1981 (at Arafat's behest) to stop its offensive against PLO bases, thus giving Arafat his breathing space to prepare, with Soviet aid, a new, massive offensive against Israel; and indubitably thus forced upon Israel the Peace for Galilee operation in 1982.

That operation laid the foundation — at great cost to Israel — for tremendous objective advantages for both Israel and the U.S. It destroyed the PLO base and structure; it established conditions for renewed Lebanese independence; it clipped the Syrian wings.

These gains were largely undermined by the application of traditional American policy — dancing to the Saudi tune, urging the Lebanese president to distance himself from Israel, exerting pressure on Israel calculated to prevent the completion of its speedy military success.

. . . it is absurd and hypocritical to hint or pretend (as opposition Labor Party spokesman have) that the proposed cooperation with the U.S. conflicts with Israeli interests.

It is an Israeli interest to prevent Syrian domination of Lebanon — which is but an instalment in its design to include all of Palestine, on both sides of Jordan in "Greater Syria." It is an Israeli interest to have a peaceful, stable, independent and friendly Lebanon as a neighbor.

If Washington has finally awakened to its own interest in these objectives, the people of Israel (including the Labor Party) may permit themselves to share in Shamir's and Arens' satisfaction at the Washington agreement; and to hope and pray that it will succeed in its purpose.

Not for a moment, however, must it be forgotten that the American turnabout on Lebanon is a "local" aberration from its traditional policy. It does not signal a change in Washington's attitude, unchanged for so many years and indeed obsessive, on the crucial issue of Israel's future. It persists in its intention to press Israel to withdraw to the 1949 Armistice Lines and bring about Arab rule in Judea, Samaria and Gaza.

Begin's exit from the scene strikes blow to lasting peace

By
JOSEPH POLAKOFF

WASHINGTON —

President Carter's chief Middle East advisor in the White House, William Quandt, credits Menachem Begin with being "a past master at negotiation" who was willing to give Anwar Sadat what he wanted in "strict Israeli-Egyptian terms" while refusing to give the Egyptian president "anything significant on the Palestine question."

On the tactical level, Quandt says, Begin was "doubtless brilliant, out-maneuvering his fellow Israelis, the Arabs, and the American Presidents."

"If there is anything that Menachem Begin can take quiet satisfaction from at the end of his tenure, it must be the knowledge that Israel's presence in the West Bank, Gaza and Jerusalem is all but permanent," Quandt, a critic of Begin while in the White House, summarized.

Quandt's views are presented in the current issue of The Brookings Review, quarterly publication of the prestigious Brookings Institution, a leading research organization on issues of domestic and foreign policy.

A senior fellow in the foreign policy studies program at Brookings, Quandt, who was on the National Security Council as a Middle East specialist in the Nixon and Carter administration, is currently engaged in a study of the Camp David agreements.

Among his points were that while he reached peace with Egypt, "as Begin fades from the scene so also does the promise of a real, lasting peace;" "whatever grand design" Begin may have had in moving into Lebanon in 1982, "little of it could be seen in the murky Lebanese realities of late 1983;" "many of Begin's admirers, and most of his critics, feel that the war in Lebanon was really fought to strengthen Israel's grip on the West Bank and Gaza;" "Syria, Israel's most vocal enemy, managed to emerge from the military setback in Lebanon to claim a surprisingly strong position a year later."

In his 4-page article in the Review, Quandt seems to imply Begin never promised Carter to halt settlements in the administered territories.

In their highly publicized and long-

standing dispute that continues to simmer, Carter insisted that a freeze had been agreed to by Begin at Camp David pending completion of negotiations on their status but Begin strongly disputed this version. Begin said he agreed only to a 3-month halt following Camp David.

While Quandt does not specifically refer to this Carter-Begin dispute he wrote that "the U.S. and Egypt tried to get Begin to agree to a freeze on settlement activities in the occupied territories" but "Begin was masterful in resisting all pressures." Sadat himself agreed following Camp David that Begin made no commitment to a freeze on the terms Carter asserted.

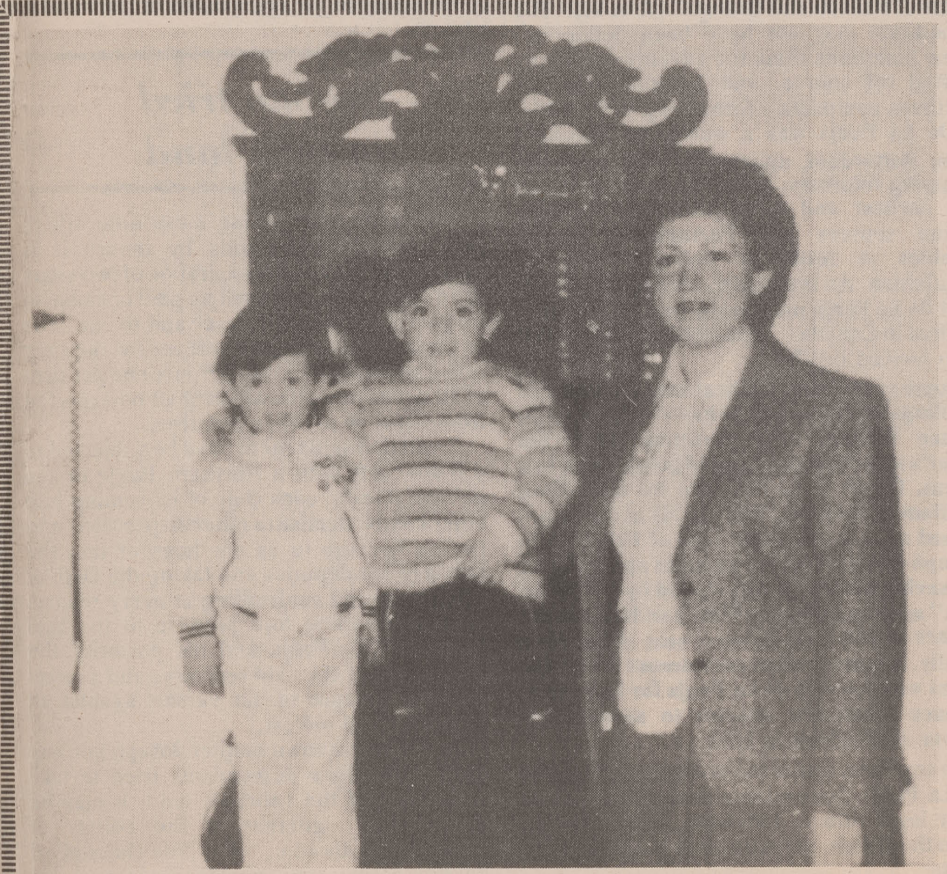
Describing Begin's "political acumen," his ability to control the agenda, "turn to good advantage his reputation for intransigence," and his "great sense of timing," Quandt said "Begin left Camp David having achieved far more of his objectives than Sadat and Carter achieved of theirs."

Quandt observed that Begin "would push negotiations to the breaking point and then at the last moment would give just enough to get what he really wanted in return."

For example, at Camp David, Quandt wrote, "he was unwilling to agree, until the next to the last day of discussions, to remove Israeli settlements from Sinai. By then, Sadat had already threatened to walk out once, Carter had nearly concluded that the talks would end in failure and a whole host of issues were still left to be resolved. Finally, in one marathon session of negotiating, Begin yielded on the question of settlements in Sinai and in return won removal from the agreement of several key points that would have held Israel to the 'peace for withdrawal' formula on the West Bank."

Begin, Quandt said, was "unyielding" on "the Palestine question — and especially on the issue of territorial compromise over what Begin always called Judea and Samaria."

Quandt concluded that "whether or not (Begin's) vision of Israel is one that his own countrymen will want to live with for long, he has left them a powerful legacy. And Begin's name will be linked with other great Israeli leaders — Ben-Gurion and Golda Meir, for example — who in their time held him in contempt."



MURDERED FAMILY

Lillian Abadi, with 6-year-old son and daughter, 4, were found brutally murdered in the Jewish quarter of Aleppo, Syria, on Dec. 8. Lillian's husband Victor, a jewelry worker, returned home to find the bodies of his pregnant wife and children mutilated. No suspects have been arrested in what many believe was a racist killing. [CJN Jan. 5]

Jews, Inuit not at odds

Dec 20, 1983

Your correspondent Adam G. Fuerstenberg (letter — Dec. 13) tries to validate the claim to Labrador of Daniel S. de la Penha by giving it historical significance. Mr. Fuerstenberg says the claim commemorates the first recorded contact between Jews and Canada.

What both Mr. Fuerstenberg and Mr. de la Penha fail to deal with is the fact that the Inuit of Labrador have held aboriginal title to Labrador since time immemorial, which precedes Mr. de la Penha's 1697 grant. Labrador Inuit claims have been recognized by the governments of Canada, Newfoundland and Quebec, and negotiations to resolve these claims are expected to be-

gin in early 1984. Mr. de la Penha's claim is of no significance to Jews.

Another such instance relates to a fringe Quebec nationalist group which said the Quebec Government did not assert its claim to Labrador because the Canadian Government was reserving Labrador as a Jewish homeland, in case Israel was defeated by the Arab states in 1948 (a notion that has been repudiated by other Quebec nationalist groups). In other words, it was because of the Jews that Labrador did not belong to Quebec, but rather remained a part of Newfoundland.

Neither the claims of Mr. de la

Penha nor Quebec nationalists signify or commemorate anything in terms of Canada-Jewish or Labrador-Jewish relations. With regard to the latter, greater significance should be attached to the fact that Jews are working with the native people of Labrador, and the assistance that has been given the Labrador Katiqatigiininga by the Canadian Jewish Congress (it was CJC that first alerted the Labrador Inuit to Mr. de la Penha's claim). The relation between Jews and Labrador Inuit is one of friendship.

Nathan Elberg
Research Director
Labrador Inuit Katiqatigiininga
St. Laurent, Que.

Land claim is legitimate

Globe & Mail Dec 13, 1983

Readers of your news story about Daniel S. de la Penha (Ancestors Given Land In Labrador, Man Says — Nov. 12), the South Carolina man who is claiming a 500-kilometre strip of Labrador as his inheritance, might be interested in knowing that not only is his claim legitimate (if unrealistic) but it commemorates the first recorded contact between Jews and Canada.

An ancestor, Joseph de la Penha, a prominent Spanish (Sephardi) Jew trading out of Holland, claimed Labrador for the Dutch after his ships touched its shores. When William of Orange became the ruler of England jointly with Queen Mary, Labrador reverted to England. In 1697, after the same de la Penha rescued King William from drowning during a violent storm while they were en route to Holland, the grateful ruler rewarded him with the lands his ships had discovered.

In the 1920s, a number of de la Penha's descendants, including one in Montreal, petitioned the Privy Council of England for this land. But they were unsuccessful — as, I expect, the present claimant will be.

Adam G. Fuerstenberg
Toronto

Court rejects Labrador claim

May 5, 1987 Gaz

OTTAWA (CP) — A South Carolina man's claim to ownership of Labrador suffered a setback yesterday as the Supreme Court of Canada refused him leave to appeal Newfoundland rulings that he hasn't got a case worth hearing.

Daniel S. De La Penha, 64, a retired doctor living at Hilton Head Island, S.C., claims that the Dutch took possession of Labrador in 1677 and that 20 years later, William of Orange granted the territory to Rodrigo De La Penha of Rotterdam.

Man claims 1697 title to Labrador

Nov 12, 1983

ST. JOHN'S, Nfld. (CP) — The Newfoundland Supreme Court has reserved judgment on a South Carolina man's claim his ancestors were given a remote part of Labrador by King William in 1697.

Daniel S. de La Penha claims to own a portion of Labrador running between Cape Chidley to Fish Cove Point on the south side of Groswater Bay — about 580 kilometres. Cape Chidley is about 1,100 kilometres north of St. John's.

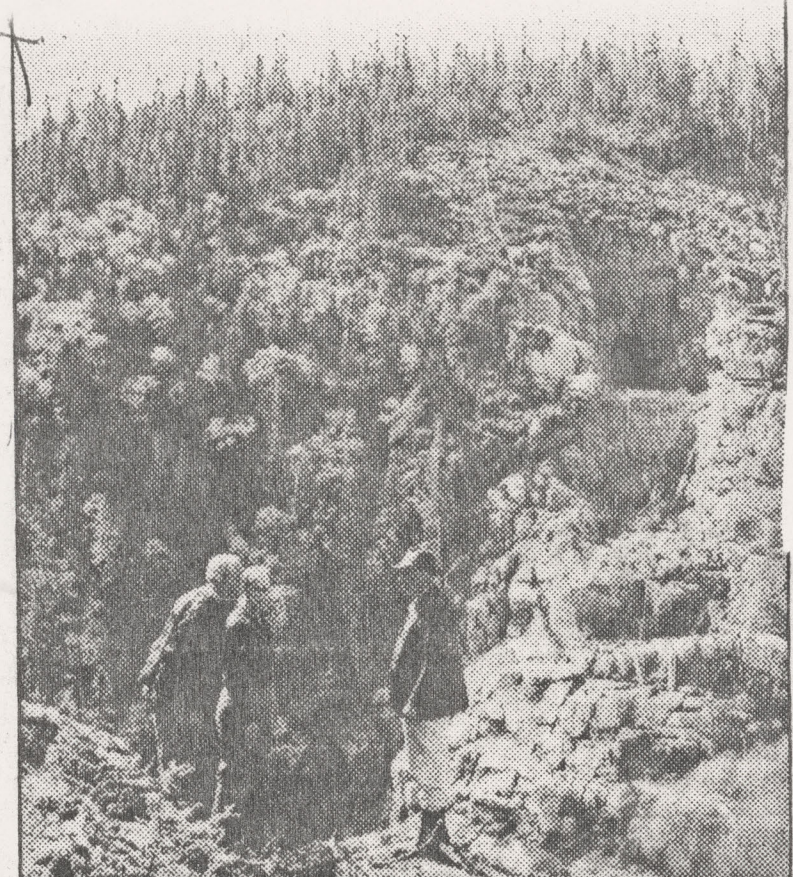
De La Penha, of Hilton Head, S.C., says his ancestor, Rodrigo (Joseph) de La Penha, freeman of Rotterdam, was granted the territory by King William, as sovereign of Labrador.

His lawyer, Robert Wells, argued Thursday that at that time, the Dutch had a just claim on Labrador by virtue of the fact the explorer Abraham de Hartog took possession of it in 1677 for the then Prince of Orange, William, who became king of England in 1689.

The Dutch had undisputed claim over the area for 100 years and period maps show place names in Dutch, such as Orange Bay, he said.

Wells said when sovereignty over territory changes, the private ownership does not. He used an example of Newfoundland being invaded and conquered by the United States, saying he would still be the owner of his house despite the fact the U.S. would be sovereign ruler of Newfoundland.

By the Treaty of Paris, 1763, England acquired Labrador from Holland but the grant to the de La Penha family was a vested property right at the time, Wells said.



Building the Quebec & North Shore Railway in Labrador

Globe & Mail Sat Jan 14, 1984

Who owns Labrador?

Regarding the letters published recently concerning the de la Penha family's claim to Labrador, the following item culled from an Anglo-Jewish paper of the past century may be of interest (Israelite, Vol. 7, No. 5, June 14, 1861):

Item: Interesting Documents — The Catalogue Raisonné of Manuscripts (Voorst) under Histoire de Différent Peuples notes Item 366: An original document by which William III Prince of Orange and King of England gives a certain country situated in North America known by the name of Labrador, Cortereal Estolidanta, taken possession of on Sept. 23, 1677, in the name of the Prince of Orange in perpetuity and hereditary possession to Joseph de la Panya, citizen of Rotterdam, Nov. 1, 1697.

Item 368: A document making the same grant to his son, Joseph Daniel. This time the donor is William IV of Orange and dated Jan. 7, 1768.

Evelyn Miller
Montreal

abreast of the law. law have reached such frequency and breadth that almost heroic measures are needed," he said, citing particularly the impact of the Charter of Rights and Freedoms.

Claim to Labrador rejected by court

Canadian Press

ST. JOHN'S

A South Carolina man's claim that he owns almost half of Labrador has been dismissed by the Newfoundland Supreme Court's appeal division. On Thursday, the court upheld the decision of its trial division that a statement of claim by Daniel S. de la Penha of Hilton Head "disclosed no reasonable grounds of action." Mr. de la Penha sought recognition as the lawful owner of most of the northern half of Labrador, an area of more than 130,000 square kilometres that the statement of claim said was the property of the heirs of a Dutch ancestor, Rodrigo de la Penha, who had been granted the land in 1697 by King William as sovereign of Labrador.

ates 'crisis'

Labrador big tossed out

Globe & Mail Jan 26/84

ST. JOHN'S (CP) — The case of a South Carolina man who claimed he owned half of Labrador has been dismissed by the Newfoundland Supreme Court.

The statement of claim by Daniel S. de La Penha of Hilton Head "disclosed no reasonable grounds of action," Chief Justice T. Alex Hickman said in a 22-page judgment.

Mr. de La Penha asked the court to recognize him as the lawful owner of a part of Labrador running from Cape Chidley to Fish Cove Point on the southside of Groswater Bay, a distance of about 580 kilometres. Cape Chidley, the northernmost point of Labrador, is about 1,000 kilometres north of St. John's.

Mr. de La Penha's lawyer argued that a Dutch ancestor, Rodrigo (Joseph) de la Penha, freeman of Rotterdam, was granted the territory by King William, as sovereign of Labrador, in 1697.

Mrs. Louise Lopes Cardozo
513-44 Stubbs Drive
Willowdale, Ontario M2L 2R3

16-1-'84

Dear Mrs Miller,

You have been putting a very interesting note in the globe-and-mail edition of the 14th January. Some time ago I was contacted by the lawyer in New-Foundland as well by lawyers from Washington - all represented by Dr. de la Penha in S. Carolina.

If you are interested in a translation of ^{an} article from Holland I can forward, as well as - a copy of the gravestones in H. of the family of de la Penha's.

with historical notes
Thank you for your interesse -
Sincerely,

Louise Lopes Cardozo

See Xerox of material returned

Mrs. Louise Lopes Cardozo
513-44 Stubbs Drive
Willowdale, Ontario M2L 2R3

Mar. (Feb) 9, 1984.

Dear Mrs. Miller,

I am very sorry not to have answered sooner your nice letter of 13th February. I have been ill for several weeks and even now am still not recovered, but I do want you to have the information you requested.

Enclosed is a translation of the article you mention from the Dutch newspaper as well as a photocopy of the tombstone inscriptions.

I have in my possession a very long and involved Family Tree which even my Dutch lawyer can not fathom and interestingly enough on the top line there is mention of a Jacob Lopes Cardozo, then an Elias Penha and also a Benjamin de Sola and a notation "1702". Later on, there are other Lopes Cardozos, a Rachel de Solas and several Cohen de Solla.

As mentioned above, I am sorry not to have answered sooner, but as a result of the unusual coincidence you will now have a lot of food for thought.

Perhaps it would be best if I also enclosed a copy of the Family Tree, but I would like that you return the copies when you are through with them.

Looking forward to your reply.

Sincerely,

Louise Lopes Cardozo
LOUISE LOPES CARDOSO
(Cohen)

answered - noted the de Sola's & de Solas
on cemetery chart for my notes - returned
does with thanks [made copy of news of war
in various Dutch papers re de la Penha's fight for
Labrador.

see clippings de la Penha file

4903 Lacombe Ave.,
Montreal, P.Q. H3W 1R8,
Jan. 3, 1984.

Letters to the Editor,
The Globe and Mail,
444 Front St.,
Toronto, Ont. M5V 2S9

Dear Sir:

Regarding the letters published recently concerning the de la Penha family's claim to Labrador, the following item culled from an AngleAmerican newspaper of the last century may be of interest:

Israelite Vol 7 No. 5, June 14, 1861:

Item: Interesting Documents ----- The Catalogue Raisonne of Manuscripts (Voorst) under Histoire de Different Peuples notes Item 366: An original document by which William III Prince of Orange and King of England gives a certain country situated in North America known by the name of Labrador, Cortereal Estolidanta, taken possession of on September 23, 1677 in the name of the Prince of Orange in perpetuity and hereditary possessession to Joseph de la Panya, citizen of Rotterdam, November 1, 1697.

Item 368: A document making the same grant to his son, Joseph Daniel. This time the donor is William IV of Orange and dated January 7, 1768,

Yours truly,
(Mrs. E. Miller)

Rae'd 1984

DUTCH GROUP CLAIMS LABRADOR

PERSEVERANCE AND PATIENCE

Photocopy of a Deed-of-Gift is the Trump in the Hand of the Heirs
of Joseph de la Penha

(By our Haarlem Correspondent)

A small group of Dutch people, Portuguese Jews by origin, among whom Mr. M.S. Vaz Dias of Amsterdam - from the news agency with the same name - is a prominent figure, is laying claim to Labrador. What the group is trying to prove is that Labrador, the immense, forest covered peninsula that stretches from the Canadian Province of Quebec to Hudson Bay and the Arctic Narrows in the North, is their inalienable private property.

Among their proofs are documents such as a photocopy of a deed-of-gift from the royal stadholder, William III, who made a gift of Labrador to Joseph de la Penha (pronounced Penja) as a reward because de la Penha had rescued William from certain death. The Dutch citizens which make up the group are de la Penha's heirs and descendants.

The members of the group are fully resolved to lay claim to Labrador, basing their claim on the deed-of-gift. But first, they must find the original of the deed.

PERSEVERANCE AND PATIENCE

In the 17th century, Joseph de la Penha was a rich Rotterdam merchant with his own trading-vessels. He and his sons were directors of the East- and West Indies Company. Joseph de la Penha, in one of his ships, saved the life of the royal stadholder, William III, during a storm that disabled the latter's ship. In 1697, at Loo, William III signed the deed-of-gift which made the newly discovered "Labrador, Coreterial and Es-totiland" a patrimony in perpetuity of Joseph de la Penha, "and his legal heirs and descendants, male or female, according to the rights of the feudal law of Holland".

In retrospect, one may well imagine that the wealthy Rotterdam merchant family had little interest in moving to far-away, and life-endangering Labrador. But they meticulously defended their rights. Claas Grood, a shipowner from Westzaan, discovered this in 1734, when he readied ships for trading and fishing off the coast of Labrador. The de la Penhas objected to this high-handed action. Their protest, which is one of the documents in the Provincial Archives of Haarlem, was drawn up by Simon Jongewaard, notary in Westzaan, and says: "... in the following, the notary declares that on 2 March 1734 he went, with two witnesses, to the named Grood, with whom he lodged a legal protest, leaving a transcript behind".

DETECTIVE WORK

The following centuries yield little concerning the de la Penha's exercise of their rights in Labrador, but the subject came alive again in 1926, when the case was repeatedly discussed in the Algemeen Handelsblad (General Trade Journal).

The morning edition of the Handelsblad of 24 December 1926, for instance, reported that the leader of the community of Sephardic Jews of Montreal, Izaak de la Penha, formerly of Amsterdam, had lodged a complaint with the Privy Council in London. There was a court case pending between Canada and Newfoundland, both of which claimed ownership of Labrador. This prompted Rabbi de la Penha to action, as he and his family held the oldest rights of ownership.

Following these revelations, there was an intense search for the original documents.

Nothing was found at Loo. Mr. Tobias Groen, one of the Dutch heirs, in particular, did not spare any efforts in this search.

IN CANADA

According to a report in the Handelsblad of 20 January 1927 (Morning Edition), he found in the National Archives at the Hague an original document, dated 1732, according to which William Friso

(later, stadholder William IV) transferred the rights to Labrador to David, oldest son of Joseph de la Penha. Mr. Groen also found the original of the deed by which William V, in 1768, confirmed this right for Daniel, second son of Joseph, and his deceased brother's successor.

Then the Vaz Dias news agency reported that a Dutch person living in England had found the original deed-of-gift among some old books in a Dutch library. He sent one photocopy to Rabbi Izaak de la Penha in Montreal and one to Mr. Tobias Groen in Amsterdam.

In February 1927 the Handelsblad announced that Dr. Wallach, a lawyer retained by the family, was following-up all known facts. The Vaz Dias news agency then reported that Dr. Wallach had discovered that during a session of the English Parliament in 1793, one member, Chief Justice Reeves, said that there is no single Government in Labrador; it is the property of private individuals, and we may not deny these facts.

In addition, Mr. Wallach found that in the 1763 Peace Treaty of Paris, by which France ceded all of Canada to England, it was stipulated that all gifts to private parties would remain in force.

IN CANADA

The investigation carried out by Messrs. Groen and Wallach lasted several years. Finally, matters had progressed far enough so that a Dutch lawyer was slated to go to America, but just then World

War II broke out. Mr. Groen and many other of de la Penha's descendants did not return from the Concentration Camps, or died elsewhere.

The remaining heirs formed the "Labrador" Foundation. Members of this foundation are Messrs. I. Maarsen, LLM, Chairman; J. Soesan, Jr., Secretary; M.S. Vaz Dias; I.M. Jessurun Cardozo; J. Soesan, Sr. and Ph. Melhado.

The Office of Property Administration turned over to Mr. J. Soesan, Sr. all the documents that had belonged to Mr. Tobias Groen, and Mr. Soesan re-activated the search; but it was not successful.

He went to Canada. Among the documents that had belonged to Mr. Groen he found the photocopy of the original deed-of-gift, validated by the Montreal notary, Boulanger, and dated 1932. Notary Boulanger appears to be dead. Whenever Mr. Soesan had some spare time, he searched the Canadian archives but, being a businessman, he could not devote too much time to these activities.

Mr. Vaz Dias followed a different plan. He was planning to make an agreement with Mr. Dupont, the Canadian Ambassador. During a dinner he was going to ask for the concession of a square centimeter of Labrador land. But the ambassador was suddenly called back to Canada, and the dinner never took place.

Mr. Soesan and his family quickly discovered that land of such value can't be acquired in the blink of an eye, on the basis of a photocopy of a deed. But they have not lost courage. They stand upon their rights, and are considering addressing themselves to high and very high authorities. Mr. Soesan mentioned the UN to us. He is also planning to request the Royal House to intercede: he feels that this is both possible and permissible.

Mr. Soesan says: "I do not do this primarily for myself. But if our efforts should be successful, this could have the greatest importance for all of Holland".

The de la Penha family crest displays two stylized rocks above a lion. Penha is the Portuguese word for rock. The crest can be found on graves in the Ouderkerk cemetery. The de la Penha heirs must have all the same rock-fast conviction and undiminished tenacity, otherwise they would long since have given up; but they persevere and don't spare any efforts.

(PHOTO CAPTION) Mr. J. SOESAN Jr. showed us the documents on which the "Labrador" foundation bases its claims.

Mrs C. de la Penha \$ 100.00 USA

Montreal

Feb 3rd

1936

Received from the Corporation of Spanish & Portuguese Jews through
P.B. Hart the sum of \$ 100.00 on account of the balance owed to
the late Rev. I de la Penha by the Congregation.

With thanks

Mrs C de la Penha

Mrs. C. de la Penha \$100.00 USA

Montreal Jan. 3rd 1936

Received from the Corporation of Spanish & Portuguese Jews through
P.B. Hart, the sum of USA \$100.00 on account of the balance owed to
the late Rev. I de la Penha by the Congregation.

*Hotel Paris
West End Ave at 97th
New York*

.....
*Mrs De La Penha
with thanks.*

Montreal
March 3d. 1936

Received from the Corporation of the Spanish & Portuguese Jews
the Sum of One Hundred Dollars (\$100.) on account of the balance
owed to the late Rev. I. de La Penha.

with Thanks

.....
mrs c De La Penha

Mrs. C.de la Penha \$ 100.00

Montreal Oct. 1st 1935

Received from the Corporation of Spanish & Portuguese Jews through
P.B. Hart the Sum of \$ 100.00 on account of the balance owed
to the late Rev. I. de la Penha by the Congregation.

Mrs De la Penha

Mrs. C.de la Penha \$ 100.00

Montreal Sept 2nd 1935

Received from the Corporation of Spanish & Portuguese Jews through
P.B. Hart the Sum of \$ 100.00 on account of the balance owed
to the late Rev. I. de la Penha by the Congregation.

Mrs e De la Penha

Mrs. C.de la Penha \$

Montreal Dec 7 1935

Received from the Corporation of Spanish & Portuguese Jews through
P.B. Hart the sum of \$ 15000 ^{usa} on account of the balance owed
to the late Rev. I de la Penha by the Congregation.

.....
Mrs C De La Penha

Montreal May 9th 1935

Received from the Corporation of Spanish & Portuguese Jews
the sum of \$100.00 on account of the balance owed to the late
Rev. I de La Penha.

C De La Penha

2196 St Louis

C. J. P. P.

Rev. I go to Revue.

the sum of \$100.00 on account of the balance owed to the late
deceased from the corporation of Grant & Fortyness 1882

Montreal May 24th 1882

Mrs C. de la Penha \$ 100⁰⁰

Montreal Aug 1st 1935

Received from the Corporation of Spanish & Portuguese Jews through
P.B. Hart the sum of \$ 100⁰⁰ on account of the balance owed to
the late Rev. I de la Penha by the Congregation.

X C De La Penha X

Mrs C. de la Penha \$ 100⁰⁰_—

Montreal *July 2* 1935

Received from the Corporation of Spanish & Portuguese Jews through
P.B. Hart the sum of \$ 100⁰⁰_— on account of the balance owed to
the late Rev. I de la Penha by the Congregation.

C De la Penha

Mrs C. de la Penha \$ 100⁰⁰

Montreal

June 1st 1935

Received from the Corporation of Spanish & Portuguese Jews through
P.B. Hart the sum of \$ 100⁰⁰_{xx} on account of the balance owed to
the late Rev. I de la Penha by the Congregation.

X C De La Penha

Montreal, July 26/58

Dear Mr Wolf,

Received your
cheque and thank
you so much for the
trouble you went to,
in paying my income
tax.

It is so funny that
this is the first time
since I am in this
country that I had to
pay tax.

I hope Fanny will
be better. I'm sorry I'm
not well myself or I

would have gone to see
her in the hospital My
doctor wants me to go
out of town. I'm under
his care now, but I don't
think I will. He told me
that I am very nervous.
At the first opportunity
I'll come to see Hanny
at home.

Regards to your family,
Yours truly,
Mrs. I. Deha Peuba

For use of individuals other than farmers and ranchers.

All communications must have sufficient postage affixed.



T1-1937

Key No. Carded by

Date rec'd by Insp.

Code Occupational Income and Mtl. Status

DOMINION OF CANADA INCOME TAX

No. of Dependents (Items 12 and 13)

RETURN FOR THE YEAR ENDED 31st DECEMBER, 1937

(Form prescribed and authorized by the Minister of National Revenue)

This return is to be prepared in triplicate. One copy is to be retained by the taxpayer and two copies must be delivered or mailed postpaid to the Inspector of Income Tax, P.O. BOX 900, PLACE D'ARMES or 400 YOVILLE SQUARE, MONTREAL, QUE. on or before 30th April, 1938.

- 1. Name De La Penha (Mrs J) Clara
2. Address of present residence 1488 Bishop St Montreal
3. Place of residence during 1936 1488 Bishop St
4. Occupation
7. State year for which last Dominion return filed 1936 Where filed? yes Montreal
8. State whether married or unmarried, widow or widower widow
9. State in full name of wife or husband
10. If unmarried or widow(er) supporting dependent relative(s) in your self-contained domestic establishment Complete Item 45.
11. Has wife/husband filed a return for 1937? Was income of wife/husband in excess of \$1,000 for 1937? If yes, exemption each \$1,000.

- 12. Your own dependent children Wholly dependent grandchildren during 1937
(a) Under 21 years (number) (ages)
(b) 21 years of age or over dependent on account of mental or physical infirmity (number)
13. State number of (a) dependent brothers or sisters under 21, (b) parents, grandparents, brothers or sisters 21 years of age or over, dependent on account of mental or physical infirmity
14. Did you, in 1937, transfer any property, securities or cash to, (a) wife/husband (excluding living expenses)? (b) other persons in the aggregate exceeding \$4,000.
15. Note—Did you receive income from sources within the United States for or on account of (a) yourself (b) any other person resident in Canada (c) any other person not resident in Canada

16. I HEREBY CERTIFY that I have, in this my Income Tax Return for the year 1937, made a full and complete disclosure of my total income from all sources, that the information given herein and the statements of all income and expenditure herein and all statements and information contained herein and in any documents furnished herewith and those pertaining to dependents, and gifts made during the year are true in every respect and that all expenditures claimed were actually incurred.
Date October 1938 Res. HA 0762 Signature

COMPUTATION OF TAX

Table with 3 columns: Description, FOR TAXPAYERS USE, FOR DEPARTMENTAL USE. Rows include Total Income, Deductions, NET INCOME, Charitable Donations, TAXABLE INCOME, Exemption, Dependent allowance, NET TAXABLE INCOME, General Tax, 5% Additional, Surtax, TAX PAYABLE, LESS applicable portion, Penalty for late filing, Amount of Dominion Tax Payable.

Previously suit

18. PAYMENT herewith by marked cheque payable to the Receiver General of Canada \$ (See Item 33) (For Gift Tax payment see Item 44)

NOTE.—Any income arising from sources within the United States must be designated "U.S."

19. SALARIES OR WAGES received from (Name of Employers) (a) Bonus or Gratuities received from (b) Pensions received from Corporation Spanish & Portuguese Jews 12.00 (c) Directors' Fees received from (d) Value of board, living, house or subsistence allowance

20. GROSS INCOME FROM PROFESSIONAL FEES (State whether Cash Receipts and Accounts rendered or Cash Receipts only)

NOTE.—If Financial Statement in duplicate is attached showing Gross Income and Deductions, only Net Income need be shown here.

21. GROSS INCOME FROM COMMISSIONS

NOTE.—Names and addresses of persons from whom received and attach statement showing how amount is reached.

22. NET INCOME FROM BUSINESS as per statement attached (See "Instructions", Item 35) Value of merchandise, food clothing, etc., taken from stock for personal or family use

23. GROSS INCOME FROM RENTALS (give amount received from and address of each property)

24. DIVIDENDS in cash or stock including amounts credited through brokers (a) CANADIAN CORPORATIONS (except mining companies)

Table with columns: (b) MINING COMPANIES, GROSS, LESS DEPLETION. Includes rows for Gross and Less Depletion amounts.

(c) BRITISH AND FOREIGN CORPORATIONS (except mining companies): Amounts reported should include tax deducted (if any) at source

Total of 24 (a), (b) and (c) Less carrying charges (if any), state to whom paid

25. INCOME FROM BONDS— (a) Dominion—Issued exempt from Dominion Income Tax (1937 maturity) Less carrying charges (b) Fully registered bonds and debentures other than interest shown in 25 (a) as per schedule attached (c) Bearer coupons other than interest shown in 25 (a) Less carrying charges

26. INTEREST from (a) bank deposits (b) Mortgages as per schedule attached (c) Notes and other securities as per schedule attached

27. INCOME FROM ESTATES AND TRUSTS accrued to taxpayer

NOTE.—Give name of Estate and name and address of Trustee.

28. INCOME FROM (a) Annuities received from (b) Premium on Exchange (c) Royalties and other like payments (specify) (d) Executors' fees and other sources not elsewhere enumerated whether or not brought into Canada (specify)

29. TOTAL INCOME 12.00

IMPORTANT.—The taxpayer must make full disclosure of his or her income from all sources whether deemed assessable or not. The maximum penalty for giving false information is \$10,000 or six months' imprisonment or both fine and imprisonment.

* If any person omits to declare any Dividends, Rentals, Interest, Royalties or other like Income, such person may be assessed as if double the Income so omitted had been received. This is in addition to all other penalties.

30. GENERAL TAX The rates are to be applied to NET TAXABLE INCOME as per Item 17H. If Net taxable income is under \$1,000, Rate of Tax is 3%. Between \$1,000 and \$2,000 Tax is \$ 30 + 4% on excess over \$1,000. 2,000 and 3,000 " 70 + 5% " 2,000. 3,000 and 4,000 " 120 + 6% " 3,000. 4,000 and 5,000 " 180 + 7% " 4,000. 5,000 and 6,000 " 250 + 8% " 5,000. 6,000 and 7,000 " 330 + 9% " 6,000. 7,000 and 8,000 " 420 + 10% " 7,000. 8,000 and 9,000 " 520 + 11% " 8,000. 9,000 and 10,000 " 630 + 12% " 9,000. 10,000 and 11,000 " 750 + 13% " 10,000. 11,000 and 12,000 " 880 + 14% " 11,000. 12,000 and 13,000 " 1,020 + 15% " 12,000. 13,000 and 14,000 " 1,170 + 16% " 13,000. 14,000 and 15,000 " 1,330 + 17% " 14,000. 15,000 and 16,000 " 1,500 + 18% " 15,000.

For higher incomes see Chap. 41, Statutes of 1933. Where Income exceeds \$5,000 see Item 17K.

EXAMPLE.—Taxable Income per Item 17E \$12,500. Exemption \$2,000. Net Taxable Income per Item 17H \$10,500. Above Schedule shows tax on \$10,000 to be \$750, rate applicable on excess is 13%, i.e., 13% of \$500 = \$65. The total is \$815. As Income per Item 17E is in excess of \$5,000 add 5% of \$815 = \$40.75. General Tax payable Item 17J and K is \$855.75.

If you have "Investment Income" see Item 31 then calculate your Surtax which is payable with and in addition to the General Tax.

31. SURTAX

- 1. Surtax is payable on "investment income". 2. "Earned income" includes salary, fees, and other personal earnings, also profits from a trade or profession. (The Act, Section 2 (m)). "Earned income" irrespective of its source is limited to \$14,000, i.e., everything over \$14,000, is "Investment income". 3. "Investment income" means any income not defined as earned income including royalties. (The Act, Section 2 (n)). 4. The following income shall be exempt from surtax:— (a) All income up to \$5,000, or (b) "Earned income" up to but not exceeding \$14,000, or (c) the sum of the exemptions and allowances (Items 17 (F) and (G)). 5. The following surtax rates are to be applied to TAXABLE INCOME as per Item 17E:—

Table showing surtax rates: On investment Income included in any Income exceeding \$ 5,000 but not exceeding \$ 10,000 2%. On Investment Income included in any Income exceeding 10,000 " " 14,000 3%. On all Income exceeding 14,000 " " 20,000 3%. 20,000 " " 30,000 4%. 30,000 " " 50,000 5%. 50,000 " " 75,000 6%. 75,000 " " 100,000 7%. 100,000 " " 150,000 8%. 150,000 " " 200,000 9%. 200,000 " " 10%.

EXAMPLE.—Taxable Income per Item 17E \$12,500 of which \$6,000 is earned and \$6,500 Investment Income; \$6,000 is exempt; the next \$4,000 is taxed at 2% = \$80; the balance \$2,500 is taxed at 3% = \$75. The total is \$155. As income is in excess of \$5,000 add 5% of \$155 = \$77.5. Surtax payable Item 17L and M is \$162.75.

32. EXEMPTIONS.—Unmarried, \$1,000; Married, \$2,000, unless husband or wife, as the case may be, has an income in excess of \$1,000 in which case the exemption is \$1,000 each (see Item 11); Unmarried person or widow or widower who maintains a self-contained domestic establishment (i.e., a dwelling house, apartment, or similar place of residence containing at least two bedrooms, in which residence amongst other things the taxpayer as a general rule sleeps and has his meals prepared and served) and who actually supports therein one or more individuals connected with him by blood relationship, marriage or adoption, is entitled to an exemption of \$2,000. (Complete Item 45).

33. METHOD OF PAYMENT.—The Tax is due 30th April, 1938. One-third of the amount of the tax may be paid on the due date and the balance within four months thereafter, together with interest at 5% per annum upon such balance from the due date. Any tax not so paid bears 3% additional interest thereafter. Any tax under-estimated bears 5% interest from the due date and one month after notice of assessment bears 3% additional interest. Pay by postal notes, postal money orders or marked cheques. Avoid sending currency in envelopes.

34. PENALTIES FOR (a) Failure to file return by 30th April, 1938, 5% of the net tax payable. Maximum penalty \$500. (b) Incomplete compilation of this form, 1% of the tax payable. Minimum \$1.00, maximum, \$20.00. (c) Failure to deduct and remit 5% from interest payable in Canadian funds to non-residents renders you personally liable for the tax. (d) Failure to pay the Gift Tax renders the donor and donee jointly and severally liable for the Tax.

35. INSTRUCTIONS.—All persons engaged in the business of buying and selling goods or manufacturing or trading of any kind including members of trading partnerships, must attach to this return two copies of financial statements of the business including Assets and Liabilities, Trading and Profit and Loss Statements for the accounting period ended in 1937, showing how the amount stated in Item No. 22 is ascertained, or complete Items 47, 48, 49 and 50.

Persons in such business failing to attach required financial statements or complete Items 47, 48, 49 and 50, may be deemed to have filed an incomplete return. See "Penalties" Item 34 (b).

37. GENERAL EXPENSES applicable to business, trade or profession not included in Statement attached (classify)

38. INTEREST PAID ON BORROWED MONEY (exclusive of carrying charges in Items No. 24 and No. 25 and interest contained in Profit and Loss Account attached), (a) Mortgage interest on property rented to others. Paid to. Address. (b) Other interest not elsewhere claimed (specify for what purpose borrowed). Paid to. Address.

NOTE.—Do not include interest on mortgage on residence of taxpayer or on moneys borrowed for personal and living expenses.

QUESTION: Did you pay any interest to non-residents? If yes, did you deduct 5%? (Yes or no)

Did you remit same to the Receiver General of Canada? (Yes or no) (See Item 34(c) and Form 603).

39. TAXES for 1937 only paid on property owned and rented to others (exclusive of any amounts claimed elsewhere).

PREMIUM paid for Fire Insurance on property owned and rented to others

REPAIRS to rented property (give details)

NOTE.—Under each heading give address of and amount expended on each property. Do not claim Dominion, Provincial or Municipal Income Tax, nor taxes on taxpayer's residence or on unproductive property.

Table for DEPRECIATION with columns: Nature of asset, Year acquired, Cost (not including land), Rate % per annum, Total charged for previous years, Amount this year. Includes a sub-table for Wear and Tear charged off.

NOTE.—Do not include depreciation on residence of taxpayer, stock in trade, land or securities or any other assets not subject to exhaustion through wear and tear. This Schedule must not include any amount already charged before arriving at total opposite Item 22 of this Return.

41. NET INCOME FROM DOMINION OF CANADA BONDS issued exempt from Dominion Income Tax (to offset Item No. 25a and proper proportion Item No. 27)

42. OTHER DEDUCTIONS not elsewhere enumerated. (Specify) Do not claim for Charitable Donations here (See Item 17D)

43. SUM OF THE ABOVE DEDUCTIONS

44. GIFT TAX—Value of gifts made during 1937 as referred to in Item 14 (b) i.e. excluding exemption of \$4,000 and gifts to charitable organizations and gifts to any one person not exceeding \$1,000 A \$..... Tax at.....% payable herewith (see Item C below) B \$..... Tax (on gifts of 1937) payable 30th April, 1938, interest thereafter 8% per annum.

C. RATES OF GIFT TAX apply to total of Item 44A. (The tax is not graduated). 2% up to \$25,000; 3% between \$25,000 and \$50,000; 4% \$50,000—\$100,000; 5% \$100,000—\$200,000; 6% \$200,000—\$300,000; 7% \$300,000—\$400,000; 8% \$400,000—\$500,000; 9% \$500,000—\$1,000,000 and 10% on gifts exceeding \$1,000,000. EXAMPLE: If Item 44 (A) amounts to \$60,000 then the rate is 4% and the tax is \$2,400.

45. EXEMPTION CLAIM—Form T 1-C (See Item 10)

ALL QUESTIONS MUST BE ANSWERED IN FULL

Any unmarried person, widow or widower who claims exemption by reason of maintaining a self-contained domestic establishment and who actually supports therein one or more individuals connected with him by blood relationship, marriage or adoption is required to complete this statement.

“Self-contained domestic establishment” means a dwelling house, apartment or other similar place of residence, containing at least two bedrooms, in which residence amongst other things the taxpayer as a general rule sleeps and has his meals prepared and served.” (Section 2 (j) of the Act.)

Did you, during the year 1937, maintain a Self-contained Domestic Establishment as defined above? (Yes or no)

Address of such establishment

Did you, during the said year, actually support therein any person connected with you by blood relationship, marriage or adoption? (Yes or no)

GIVE NAME(S)	RELATIONSHIP TO TAXPAYER	MARRIED, SINGLE OR WIDOWER(M. S. or W.)

Was dependent in receipt of any other Income? If so, give particulars.

46. ALLOWANCE CLAIM—Form T 1-E (See Item 13)

ALL QUESTIONS MUST BE ANSWERED IN FULL

Any person who claims allowance for the support of a dependent parent or grandparent or a dependent brother or sister under 21 years of age, or 21 years of age or over if dependent on account of mental or physical infirmity, is required to complete this statement.

DEPENDENTS (This does not include parents-in-law, grandparents-in-law, brothers-in-law or sisters-in-law)	Relation-ship to Taxpayer	Age	Married Single		If over 21 years of age state if mentally or physically infirm
			M	S	
Name (1)					
Address					
Name (2)					
Address					
Name (3)					
Address					

State amount actually contributed to each dependent during year less amounts received (if any) from them or on their behalf.

	In cash	In other ways	Total
No. 1 above			
No. 2 above			
No. 3 above			

Does any other person contribute to the support of the dependent(s)? Give name, address and amount. (Yes or no)

Total other income of dependent No. 1, \$
No. 2, \$ No. 3, \$

47. STATEMENT OF PROFIT AND LOSS for accounting period ended 1937

(See “Instructions”, Item 35)

	\$	c.
Merchandise sold during the year (total cash and credit sales)		
Inventory of Merchandise at commencement of year at cost or market price (specify which)	\$	
Add Merchandise purchased, including Freight and Duty	\$	
Less Inventory of Merchandise at end of year at cost or market price (specify which)	\$	
Gross Trading Profit for Year		
Add bad debts recovered (written off in previous years)		
Add other Income derived from Business (specify)		

GROSS PROFIT

LESS—	\$	c.
Salary or wages paid		
Rents paid to (Give name and address of person to whom paid)		
Taxes on Property used in business	\$	
Other Taxes (specify)	\$	
Interest paid on borrowed money used in the business paid to		
Insurance Premiums \$ Repairs \$		
Depreciation on buildings and equipment used in the business (attach details in similar form to Item 40)		
Bad Debts actually written off during the year		
General Expenses (give details)		
Total of expenses charged		

48. NET PROFIT, per books of taxpayer carried to Item 22

State amounts charged, if any, in Item 47 for Salary to Proprietor(s) or Partner(s) \$; Salary paid to Husband or Wife of owner or partner(s) \$; Interest charged on owner(s) capital \$; Life Insurance premiums \$

49. PARTNERSHIPS:—Distribution of profits to partners must be shown below.

Name	Address	Division of Profits (a)	Salary or Wages (b)	Interest on Capital (c)	Total of (a), (b) and (c) To Item No. 22

50. STATEMENT OF ASSETS AND LIABILITIES as at the end of accounting period

ASSETS—	\$	c.	LIABILITIES—	\$	c.
Stock of Merchandise on hand at cost or market price			Accounts Payable		
Cash on hand and in Bank			Bills Payable		
Accounts Receivable			Loans (specify)		
Bills Receivable			Accrued Interest		
Land \$ Buildings \$			Reserves (specify)		
Machinery and Tools			Other Liabilities (specify)		
Furniture and Fixtures			Capital at commencement of period	\$	
Other Investments			Add Net Profit or deduct Loss	\$	
Sundry (specify)			Less Drawings	\$	
			Capital at end of period		

For use of individuals other than farmers and ranchers.
All communications must have sufficient postage affixed.



T 1-1938

Key No. Carded by.....

Code { Occupational.....
Income and Mtl. Status.....

No. of Dependents.....
(Items 12 and 13)

DOMINION OF CANADA
INCOME TAX

Date rec'd by Insp.

RETURN FOR THE YEAR ENDED 31st DECEMBER, 1938
(Form prescribed and authorized by the Minister of National Revenue)

This return is to be prepared in triplicate. One copy is to be retained by the taxpayer and two copies must be delivered, or mailed, postpaid, on or before **30th April, 1939**, to the **Inspector of Income Tax**, P.O. Box 900, Place d'Armes, or 400 Youville Square, MONTREAL, QUE.

1. Name de la Penha (Surname) Clara (Christian names in full—Underline Christian name commonly used)
2. Address of present residence 5302 Trans Island Blvd (Number and Street) N.A.S. Montreal (City, Town or Municipality must be given) Quebec (Province)
3. Place of residence during 1937 1488 Bishop St 4. Occupation widow
5. Name and address of employer during 1938.....
6. Proprietors and professional persons state (a) Business name and address..... (c) Nature of business.....
7. State year for which last Dominion return filed 1937 Where filed? Montreal

8. Married (er) wife Name of husband..... Any marital change during 1938? no
Single As at 31st Dec. 1938 (Yes or no)

10. If unmarried or widow(er) supporting dependent relative(s) in your self-contained domestic establishment **Complete Item 45.**

11. Has wife filed a return for 1938?..... Was income of wife in excess of \$1,000 for 1938?..... If yes, exemption each \$1,000.

12. Your own dependent children **Wholly dependent grandchildren during 1938**
(a) Under 21 years (number)..... (ages)..... (a) Under 21 years (number)..... (ages).....
(b) 21 years of age or over dependent on account of mental or physical infirmity (number)..... (b) 21 years of age or over dependent on account of mental or physical infirmity (number).....

13. State number of (a) dependent brothers or sisters under 21....., (b) parents, grandparents, brothers or sisters 21 years of age or over, dependent on account of mental or physical infirmity..... (For Claims under Item 13 (a) and (b) complete Item 46)

14. Did you, in 1938, transfer any property, securities or cash to—(a) wife (excluding living expenses)?..... (Yes or no. If yes, attach particulars)
(b) other persons in the aggregate exceeding the exemptions in Item 35. (Yes or no. If yes, attach particulars and complete Item 44.)

15. Note—Did you receive income from sources within the United States for or on account of (a) yourself? (Yes or no) no
(b) any other person resident in Canada? (Yes or no) no (c) any other person not resident in Canada? (Yes or no) no
If (c) answered "Yes" then file Canadian Form UST-1 and United States Form 1042 (obtainable in Inspector's office) on or before 15th June, 1939.

16. I HEREBY CERTIFY that I have, in this my Income Tax Return for the year 1938, made a full and complete disclosure of my total income from all sources, that the information given herein and the statements of all income and expenditure herein and all statements and information contained herein and in any documents furnished herewith and those pertaining to dependents, and gifts made during the year are true in every respect and that all expenditures claimed were actually incurred.

Date Sept 22 1939 Bus. Res. Signature.....

COMPUTATION OF TAX		FOR TAXPAYER'S USE	FOR DEPARTMENTAL USE
17. A. Total Income (See Item 29)	.....	\$ 1000.00	\$
B. Deductions (See Item 43)	.....	\$	\$
C. NET INCOME	.....	\$ 1000.00	\$
LESS D. 1938 Charitable Donations (limited to 10% of 17C—attach receipts and list in duplicate)	.....	\$	\$
E. TAXABLE INCOME	.....	\$ 1000.00	\$
LESS F. Exemption, \$1,000 or \$2,000 (See Item 32)	\$ 1000.00		
G. Dependent allowance (1) Item 12..... \$400 each.....	\$		
(2) Item 13..... Amount actually expended.....	\$	\$ 1000.00	\$
H. NET TAXABLE INCOME	.....	\$ nil	\$
J. General Tax. (See Item 30)	\$		
K. 5% Additional of Item J if Item E exceeds \$5,000	\$		
L. Surtax. (See Item 31)	\$		
M. 5% Additional of Item L	\$		
N. TAX PAYABLE	\$		
N. (1) LESS applicable portion of British and United States Income Tax	\$		
N. (2)	\$		
O. Penalty for late filing. 5% of net tax payable. (See Item 34)	\$		
P. Amount of Dominion Tax Payable	\$		

18. PAYMENT herewith by marked cheque payable to the Receiver General of Canada \$..... (See Item 33)
(For Gift Tax payment see Item 44)

45. EXEMPTION CLAIM—Form T 1C (See Item 10)

ALL QUESTIONS MUST BE ANSWERED IN FULL

Any unmarried person, widow or widower who claims exemption by reason of maintaining a self-contained domestic establishment and who actually supports therein one or more individuals connected with him by blood relationship, marriage or adoption is required to complete this statement.

"Self-contained domestic establishment" means a dwelling house, apartment or other similar place of residence, containing at least two bedrooms, in which residence amongst other things the taxpayer as a general rule sleeps and has his meals prepared and served." (Section 2 (j) of the Act.)

Did you, during the year 1938, maintain a Self-contained Domestic Establishment as defined above? (Yes or no)

Address of such establishment

Did you, during the said year, actually support therein any person connected with you by blood relationship, marriage or adoption? (Yes or no)

GIVE NAME(S)	RELATIONSHIP TO TAXPAYER	MARRIED, SINGLE OR WIDOW(ER) M. S. or W.

Was dependent in receipt of any other Income? If so, give particulars.

Is dependent in receipt of Government Old Age Pension? If so, what amount? \$

46. ALLOWANCE CLAIM—Form T 1-E (See Item 13)

ALL QUESTIONS MUST BE ANSWERED IN FULL

Any person who claims allowance for the support of a dependent parent or grandparent or a dependent brother or sister under 21 years of age, or 21 years of age or over if dependent on account of mental or physical infirmity, is required to complete this statement.

DEPENDENTS (This does not include parents-in-law, grandparents-in-law, brothers-in-law or sisters-in-law)	Relation-ship to Taxpayer	Age	Married		If over 21 years of age state if mentally or physically infirm
			M	S	
Name (1).....					
Address.....					
Name (2).....					
Address.....					
Name (3).....					
Address.....					

State amount actually contributed to each dependent during year less amounts received (if any) from them or on their behalf.

	In cash	In other ways	Total
No. 1 above.....			
No. 2 above.....			
No. 3 above.....			

Does any other person contribute to the support of the dependent(s)? Give name, address and amount. (Yes or no)

Total other income of dependent No. 1, \$
No. 2, \$ No. 3, \$

47. STATEMENT OF PROFIT AND LOSS for accounting period ended 1938

(See "Instructions", Item 36)

	\$	c.
Merchandise sold during the year (total cash and credit sales).....		
Inventory of Merchandise at commencement of year at cost or market price (specify which).....	\$	
Add Merchandise purchased, including Freight and Duty.....	\$	
Less Inventory of Merchandise at end of year at cost or market price (specify which).....	\$	
Gross Trading Profit for Year.....		
Add bad debts recovered (written off in previous years).....		
Add other Income derived from Business (specify).....		

GROSS PROFIT

LESS—	\$	c.
Salary or wages paid.....		
Rents paid to..... (Give name and address of person to whom paid)		
Taxes on Property used in business.....	\$	
Other Taxes (specify).....	\$	
Interest paid on borrowed money used in the business paid to.....		
Insurance Premiums \$..... Repairs \$.....		
Depreciation on buildings and equipment used in the business (attach details in similar form to Item 41).....		
Bad Debts actually written off during the year.....		
General Expenses (give details).....		
Total of expenses charged.....		

48. NET PROFIT, per books of taxpayer carried to Item 22

State amounts charged, if any, in Item 47 for Salary to Proprietor(s) or Partner(s) \$; Salary paid to Husband or Wife of owner or partner(s) \$; Interest charged on owner(s) capital \$; Life Insurance premiums \$

49. PARTNERSHIPS:—Distribution of profits to partners must be shown below.

Name	Address	Division of Profits (a)	Salary or Wages (b)	Interest on Capital (c)	Total of (a), (b) and (c) To Item No. 22

50. STATEMENT OF ASSETS AND LIABILITIES as at the end of accounting period

	\$	c.		\$	c.
ASSETS—			LIABILITIES—		
Stock of Merchandise on hand at cost or market price.....			Accounts Payable.....		
Cash on hand and in Bank.....			Bills Payable.....		
Accounts Receivable.....			Loans (specify).....		
Bills Receivable.....			Accrued Interest.....		
Land \$..... Buildings \$.....			Reserves (specify).....		
Machinery and Tools.....			Other Liabilities (specify).....		
Furniture and Fixtures.....			Capital at commencement of period.....	\$	
Other Investments.....			Add Net Profit or deduct Loss.....	\$	
Sundry (specify).....			Less Drawings.....	\$	
			Capital at end of period.....		

442 Argyle Avenue
Westmount P.Q.
22nd. July 1938

Dear Mrs. de La Penha,

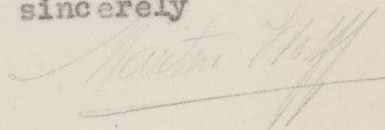
I have now heard from the Income Tax Office enclosing receipts for income tax payments for the years 1936 and 1937 but these are only interim receipts that have to be confirmed from Ottawa. However I hope that you will have no further payments to make and I will take care of any payments you might have to make for 1938 when the time comes next year.

Please keep the enclosed receipts carefully as it is important that they can be produced if asked for.

I am enclosing cheque for \$87.43 which together with income tax payment of \$12.57 makes a payment of \$100. for which kindly return receipt to me at your convenience.

With kind regards and hoping that you are keeping well

Yours sincerely



14th. July 1938

Inspector of Income Tax
P.O.Box 900
Montreal

Dear Sir,

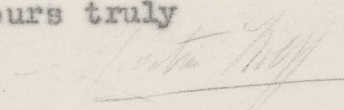
Mrs. C.de La Penha has asked me to attend to the matter of her income tax payment.

She received the enclosed notice of assessment by registered mail and says she had no previous warning that she had income tax to pay.

I am enclosing my personal cheque for \$12.57 to cover balance due for tax based on income of 1936 and six dollars for income of 1937.

I trust that this is correct and would be glad if you would send the receipts to me at the above address.

Yours truly


Martin Wolff

*Receipts
Received*

442 Argyle Avenue
Westmount P.Q.
14th. July 1938

Dear Mrs. de La Penha,

Mrs Ginsberg was kind enough to bring me your notice of income tax payable on your income for 1936.

Income tax exemption is allowed on incomes of \$1000. and as you received \$1200 from the Congregation you are liable for tax on \$200. which is what your statement from the Income Tax Office shows. Thus you will see that the bill rendered you is quite correct, and you also owe income tax for revenue received in 1937 which was payable up to 30th. April and is thus also overdue.

Every one is supposed to declare their whole income from whatever source and pay the tax accordingly without any notice from the government and interest is due on overdue payments.

If you have no other income to declare and if you so desire I will attend to the payment of this income tax for you for the years 1936 and 1937.

In the mean time I am holding the notice and the 10¢ left here by Mrs. Ginsberg and if you telephone me to do so, I will be very glad to attend to this matter for you.

Yours sincerely

442 ARGYLE AVENUE
WESTMOUNT. QUE.

March 2nd. 1936

Dear Mrs. de La Penha,

I am enclosing herewith \$100. (U.S.A.funds)
in your favour and should be glad if you would kindly return
the enclosed form of receipt.

I want to thank you for your letter of Feby. 9
and have conveyed your messages. I hope you have had a nice
month. Our weather still keeps cold, this morning it was zero,
but we did have a thaw for a couple of days which put the streets
in a terrible condition.

Dr. Cecil Roth from London England was in
Montreal for a few days and gave a lecture at the Shaar Ha-
shamayim Synagogue on the Italian ghetto, which we all enjoyed.
We send you all our good wishes for Pureem; you will be interested
to hear that the Sisterhood is having a joint meeting with the
Women's Auxilliary of the Shaar Hashamayim.

Yours sincerely

Martin Wolf

1519
 #1488
 #219
 Pl. 3053

5271 Byron EI 3259

Reo. S de La Penha - Salary Payments

Fiscal year Sept 1932 - Aug 31-1933 @ \$200 per month
 1933 Aug 31-1934 @ \$200 do do 2400
 1934 Aug 31-1935 @ 200 do do 1600
 May 1 4000

Cheque No	Date	Amount	Total Date
400	6 th Nov 1933	150.	
413	13 Dec	150	
419	8-1-1934	100	
423	22-1-	100	
431	28-2-	50	550.
437	5-4-	200	750
458	27-7	75	825
472	11-9	100	925
480	26-9	100	1025
487	1-11	100	1125
492	29-11	100	1225
497	12-12	150 ⁰³	1375.03
503	6-1-1935	100	1475
507	1-2	100	1575
511	15-2	350	1925
519	11-4	75	2000
	9-5	100.	
	1-6	100	2200
	1-7	100	2300
	1-8	100	2400
	1-9	100	3900
	1-10	100	3800
	1-11	100	3700
	1-12	100	3600
	3-1-1936	100	500
	3-2	100	600
589	2-3	100	700
593	1-4	100	800
601	1-5	100	900
605	1-6	100	1000
609	2-7	100	1100
618	17-8	100	1200
623	4-9	100	1300
632	1-10	100	1400
638	1-11	100	1500
642	1-12	100	1600
652	2-1-1937	100	1700
655	1-2	100	1800
661	1-3	100	1900
674	1-5	200	2100
679	1-6	100	2200
685	2-7	100	2300
687	2-8	100	2400
697	1-9	100	2500
705	1-10	100	2600
712	1-11	100	2700
716	1-12	100	2800
721	4-4-1938	300	3100
735	2-5	100	3200
742	15-6	100	3300
747	22-7	100	3400
757	22-9	100	3500
764	7-10	100	3600
768	1-11	100	3700
	20-12	100	3800
790	5-3-1939	100	3900
800	8-5	100	4000

Balance owing

5271 Byron Ave N D G
 EI 3259
 5302 Trans Island Blvd.
 N D G.

6 Aug 31/33
 Paid to Mrs de La P.
 4000

Died Tuesday April 16/1935

803
 June 1st 1939 \$ 50.00
 June 27 (809) - (for July) 50.00
 Aug 6 (818) Aug X 50.00 X
 Sept 1 (824) Sept 50.00
 Oct 834 Oct 50.00
 Nov 839 Nov X 50.00 X
 Nov 20 841 50.00 to replace #818
 Jan'y 847 50.00
 Feb'y 851 50.00
 March 859 50.00
 deceased March 5-1940

REGISTERED CABLE ADDRESS
"HARTEX" MONTREAL
BENTLEY'S COMPLETE PHRASE CODE

P. B. HART

ARTIFICIAL SILK YARNS
COTTON YARNS
THROWN SILK YARNS
RAYON YARNS
WORSTED YARNS
PROCESSED TEXTILE YARNS
FOR
KNITTING AND WEAVING
TEXTILE RAW MATERIALS

CORRESPONDENTS AT
LONDON, PARIS,
MANCHESTER, BOLTON,
BRADFORD, LANCASTER,
ROUBAIX, YOKOHAMA AND
NEW YORK.

TEXTILE YARNS DIRECT SPINNER'S AGENT

SEVENTH FLOOR MAYOR BUILDING
1449 ST. ALEXANDER STREET
MONTREAL
CANADA

REFERENCE.....

LETTER NO.....

MONTREAL, May 30th 19 35

Mr. Martin Wolff,
442 Argyle Avenue,
Westmount.

Dear Mr Wolff:- Re. Mrs I de la Penha Fund.

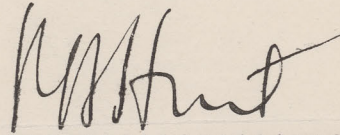
I am attaching hereto my cheque for \$100.00 dated June 1st, payable to Mrs C. de la Penha.

As you are aware on the 9th of May I paid Mrs de la Penha \$100.00 direct so this will now make a total of \$200.00 paid her.

Will you please hand her the enclosed cheque taking her receipt on the form enclosed which retain for your records.

I understand the President wishes the necessary entries put through the Synagogue Books as payments are made from the fund which I have collected.

Yours very truly,



.....
DETAILS.

Paid May 9th 1935.
" June 1st "

\$100.00
100.00
\$200.00

REGISTERED CABLE ADDRESS

"HARTEX" MONTREAL

BENTLEY'S COMPLETE PHRASE CODE

CORRESPONDENTS AT

LONDON, PARIS,
MANCHESTER, BOLTON,
BRADFORD, LANCASTER,
ROUBAIX, YOKOHAMA AND
NEW YORK.

P. B. HART
TEXTILE YARNS
DIRECT SPINNER'S AGENT

SEVENTH FLOOR MAYOR BUILDING
1449 ST. ALEXANDER STREET
MONTREAL
CANADA

TELEPHONE
LANCASTER 0844

ARTIFICIAL SILK YARNS
COTTON YARNS
THROWN SILK YARNS
RAYON YARNS
WORSTED YARNS
PROCESSED TEXTILE YARNS
FOR
KNITTING AND WEAVING
TEXTILE RAW MATERIALS

REFERENCE.....

LETTER NO.....

MONTREAL..... June 29th 1935.

Mr. Martin Wolff,
442 Argyle Avenue,
Westmount.

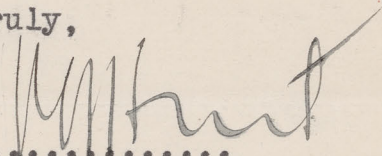
Dear Mr. Wolff:-

Re, Mrs. I. de la Penha Fund.

I am attaching hereto my cheque for \$100.00 dated July 2nd for Mrs. C. de la Penha.

Will you please hand her the cheque taking your receipt on the form enclosed.

Yours very truly,



PBH/1

Details Paid May 9th 1935	\$100.00
" June 1st "	100.00
" July 2nd "	100.00
	<u>300.00</u>

TELEPHONE
LANCASTER 0844

REGISTERED CABLE ADDRESS
"HARTEX" MONTREAL
BENTLEY'S COMPLETE PHRASE CODE

CORRESPONDENTS AT
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WORSTED YARNS
PROCESSED TEXTILE YARNS
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TEXTILE RAW MATERIALS

REFERENCE.....

LETTER NO.....

MONTREAL..... July 31st 19 35

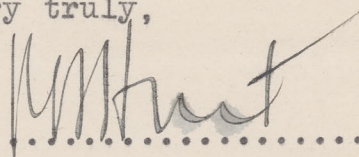
Mr. Martin Wolff,
442 Argyle Avenue,
Westmount.

Dear Mr. Wolff:- Re. Mrs I. de la Penha Fund.

I am attaching hereto my cheque for \$100.00 dated August 1st for Mrs. C. de la Penha.

Will you please hand ~~he~~the cheque taking your receipt on the form enclosed.

Yours very truly,



DETAILS.	Paid May 9th 1935	\$100.00
	" June 1st "	100.00
	" July 2nd "	100.00
	" Aug 1st "	100.00
		<u>\$400.00</u>

1488 Bishop St. Apt.2.
Montreal. Que.
August 7th., 1935.

The Board of Trustees.
Spanish and Portuguese Cong.
Stanley St. City.

Gentlemen,

Thanks very much for the
attention you have given in forwarding to me
cheques every month.

I appreciate to the fullest
you consideration, and kindness in this respect.

The cheques may be mailed to
me direct at the above address, and will reach me
alright.

Again thanking you, and with
very kind regards,
Yours most sincerely.

Mrs C De La Penha

REGISTERED CABLE ADDRESS
"HARTEX" MONTREAL
BENTLEY'S COMPLETE PHRASE CODE

CORRESPONDENTS AT
LONDON, PARIS,
MANCHESTER, BOLTON,
BRADFORD, LANCASTER,
ROUBAIX, YOKOHAMA AND
NEW YORK.

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WORSTED YARNS
PROCESSED TEXTILE YARNS
FOR
KNITTING AND WEAVING
TEXTILE RAW MATERIALS

REFERENCE.....

LETTER NO.....

MONTREAL, August 30th 1935

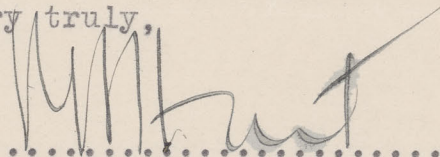
Mr. Martin Wolff,
442 Argyle Avenue,
Westmount.

Dear Sir:- Re. Mrs I.de La Penha Fund.

I am attaching hereto my cheque for \$100.00 dated September 2nd 1935 for Mrs. C. de la Penha.

Will you please hand her this cheque, taking your receipt on the form enclosed.

Yours very truly,



Details.	Paid May 9th 1935	\$100.00
	June 1st "	100.00
	July 2nd "	100.00
	Aug 1st "	100.00
	Sept 2nd "	100.00
		<hr/> \$500.00

REGISTERED CABLE ADDRESS
"HARTEX" MONTREAL
BENTLEY'S COMPLETE PHRASE CODE

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BRADFORD, LANCASTER,
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WORSTED YARNS
PROCESSED TEXTILE YARNS
FOR
KNITTING AND WEAVING
TEXTILE RAW MATERIALS

REFERENCE.....

LETTER NO.....

MONTREAL, September 27th 1935

Mr. Martin Wolff,
442 Argyle Avenue,
Westmount.

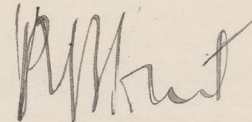
Dear Sir:-

Re. Mrs I. de la Penha Fund.

I am attaching hereto my cheque for \$100.00 dated October 1st
1935 for Mrs C. de la Penha.

Will you please hand her this cheque, taking your receipt on
the form enclosed.

Yours very truly,



.....
Details:-

Paid May 9th 1935		\$100.00
June 1st	"	100.00
July 2nd	"	100.00
August 1st	"	100.00
Sept 2nd	"	100.00
Oct. 1st	"	100.00
		<hr/>
To date		\$600.00

REGISTERED CABLE ADDRESS
"HARTEX" MONTREAL
BENTLEY'S COMPLETE PHRASE CODE

CORRESPONDENTS AT
LONDON, PARIS,
MANCHESTER, BOLTON,
BRADFORD, LANCASTER,
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THROWN SILK YARNS
RAYON YARNS
WORSTED YARNS
PROCESSED TEXTILE YARNS
FOR
KNITTING AND WEAVING
TEXTILE RAW MATERIALS

REFERENCE.....

LETTER NO.....

MONTREAL..... October 30th 1935

Mr. Martin Wolff,
442 Argyle Avenue,
Westmount.

Dear Mr. Wolff:-

Re. Mrs I.de la Penha Fund.

I am attaching hereto my cheque for \$100.00 dated November 1st 1935 for Mrs. C. de la Penha. Will you please hand her this cheque taking your receipt on the form enclosed.

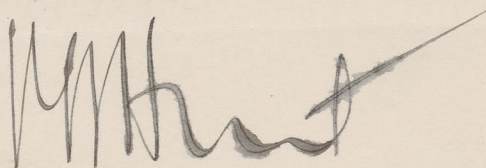
Some time ago Capt. Montefiore gave me \$100.00 towards the above fund and stated at that time this was a donation to the fund from Mr. Raphael de Sola of London England.

Mr. Raphael De Sola now tells Capt. Montefiore that this was not a donation to the De La Penha Fund but should be applied to the reduction of what Mrs. C.I. De Sola owes to the Congregation.

The whole matter is as broad as it is long, so in order to set this adjustment right on your books, please credit this \$100.00 enclosed as a receipt against Mrs C.I. de Sola account, instead of a receipt against the De La Penha Fund and then debit as a payment made by the Corporation to Mrs. De La Penha. That will set the matter in order.

Yours very truly,

PBH/I
Copy to Capt. W.S. Montefiore.



Details to date.	May 9th. 1935.	Paid Mrs. de La Penha	\$100.00	
	June 1st	"	100.00	
	July 2nd	"	100.00	
	August 1st	"	100.00	
	Sept. 2nd	"	100.00	
	Oct. 1st	"	100.00	
	Nov. 1st	"	100.00	(DESOLA)
	Total paid to date		<u>\$700.00</u>	

All offers are without engagement and subject to confirmation by us and to the terms and conditions outlined on our contract forms.
ADDRESS ALL CORRESPONDENCE TO P. B. HART, MAYOR BUILDING, 1449 ST. ALEXANDER STREET,
MONTREAL, CANADA, AND TELEGRAMS "HARTEX" MONTREAL.

REGISTERED CABLE ADDRESS

"HARTEX" MONTREAL

BENTLEY'S COMPLETE PHRASE CODE

CORRESPONDENTS AT

LONDON, PARIS,
 MANCHESTER, BOLTON,
 BRADFORD, LANCASTER,
 ROUBAIX, YOKOHAMA AND
 NEW YORK.

P. B. HART
 TEXTILE YARNS
 DIRECT SPINNER'S AGENT

SEVENTH FLOOR MAYOR BUILDING
 1449 ST. ALEXANDER STREET
 MONTREAL
 CANADA

TELEPHONE
 LANCASTER 0844

ARTIFICIAL SILK YARNS
 COTTON YARNS
 THROWN SILK YARNS
 RAYON YARNS
 WORSTED YARNS
 PROCESSED TEXTILE YARNS
 FOR
 KNITTING AND WEAVING
 TEXTILE RAW MATERIALS

REFERENCE.....

LETTER NO.....

MONTREAL, December 2nd 19 35

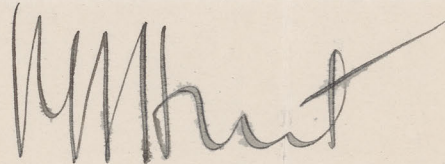
Mr. Martin Wolff,
 442 Argyle Avenue
 Westmount.

Dear Mr. Wolff:-

Re. Mrs. de la Penha Fund.

I am sending you Bank Money Order for USA \$100.00 (Cost
 Can \$101.53) with usual receipt for Mrs. de la Penha.

Yours very truly,



PBH/I

Details to date. Previously reported as per letter October 30th	\$700.00
Dec 2nd USA \$100.00	<u>101.53</u>
Total to date	\$801.53

REGISTERED CABLE ADDRESS
"HARTEX" MONTREAL
BENTLEY'S COMPLETE PHRASE CODE

CORRESPONDENTS AT
LONDON, PARIS,
MANCHESTER, BOLTON,
BRADFORD, LANCASTER,
ROUBAIX, YOKOHAMA AND
NEW YORK

P. B. HART
TEXTILE YARNS
DIRECT SPINNER'S AGENT

SECOND FLOOR MAYOR BUILDING
1449 ST. ALEXANDER STREET
MONTREAL
CANADA

ARTIFICIAL SILK YARNS
COTTON YARNS
THROWN SILK YARNS
RAYON YARNS
WORSTED YARNS
PROCESSED TEXTILE YARNS
FOR
KNITTING AND WEAVING
TEXTILE RAW MATERIALS

REFERENCE.....

LETTER NO.

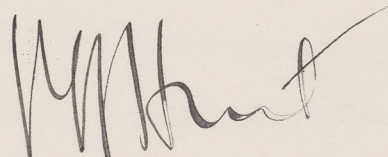
MONTREAL, January 3rd 19 36.

Mr. Martin Wolff,
442 Argyle Avenue,
Westmount.

Dear Mr. Wolff:- Re. Mrs. I. de la Penha Fund.

Herewith find Bank Money Order for USA \$100.00 together
with usual receipt to be signed.

Yours very truly,



PBH/I

Previously paid as per letter Dec. 2nd 1935.	\$801.53
January 3rd USA \$100.00 cost.....	100.78
	\$902.31
Total paid to date.	

442 Argyle Avenue
Westmount P.Q.
March 2nd. 1936


The Manager
Bank of Montreal
St. Peter & St. James
Montreal

Dear Sir,

Will you please issue a Bank Money Order in favour of
Mrs. C.de La Penha for One Hundred Dollars (\$100.) U.S.A. funds
and debit the Account of the Corporation with the amount.

Kindly give same to bearer Mrs. Irene R.Wolff

Yours truly


Hon. Treasurer
Board of Trustees

c/o Mrs M Greenberg
5271 Byron Ave
T. N. S.

442 Argyle Avenue
Westmount P.Q.
May 9th. 1939

Dear Mrs de La Penha,

I herewith enclose cheque no. 800 for One Hundred (\$100) which will close the amount owing to the Estate of the late Rev. I. de La Penha. I should be glad if you would sign the enclosed receipt and let me have it at your convenience.

I do hope you are comfortably settled at your new address and that you are feeling better now that the warm weather has arrived.

with best wishes in which all the family join me,

Yours sincerely

John H. H.

Saturday May 13th 1939.

Mr. Martin Wolff,
Corp. of Spanish & Portugese Jews,
442 Argyle Ave.,
Westmount.

My dear Mr. Wolff,

I am in receipt of your letter of May 9th enclosing check for \$ 100. for which please find receipt enclosed.

I am taking this opportunity to ask that you thank the Board and the congregation for it's promptness during the past years in sending me the monies due my late husband, the Rev. I. de La Penha. It was always a comfort to know that during this period I was not in want due to the aforesaid never delayed check. Allow me to again thank you most heartily.

May I remind you that before I left for New York you informed me that I would always be taken care of and now that my finances are very low it would relieve my anxiety to know exactly what I may expect regularly in future.

In closing I want to extend my very best wishes for success in your drive for a new synagogue.

With deep appreciation,
I beg to remain,

Sincerely yours,

Mrs. I. de La Penha

442 Argyle Avenue
Westmount P.Q.
22nd. May 1939

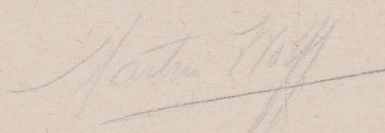
Dear Mrs. de La Penha,

Your letter of may 13th. was duly presented to the Board Meeting held on May 17th. and the Board are glad to reassure you that they have no intention to cause you any anxiety.

Confirming my conversation with you last evening I wish to state that for the coming year the Congregation will pay you \$50.00 per month, as at the present time our finances do not permit a larger allotment. We look forward to better times once we can establish ourselves in the west end.

With best wishes for a happy Holyday, in which all the family join,

Yours sincerely



5271 Byron Ave
NDG

March 12th. 1939

Dear Mrs. de La Penha,

With reference to the amount owed to the late Rev. I de La Penha by the Congregation and the sums paid to you, I have had our auditors go over the figures which are as under at the present time.

Balance owed as at April 16, 1935	\$4,400.
Paid to Mrs de La Penha to Aug. 31st 1935	<u>400.</u>
Balance as at Aug. 31st. 1935	4,000.
Paid to Mrs. de La Penha Sept 1st to Aug. 31/36	<u>1,200.</u>
Balance as at Aug. 31st 1936	2,800.
Paid to Mrs. de La Penha Sept. 1 to Aug 31/37	<u>1,200.</u>
Balance as at Aug. 31st 1937	1,600.
Paid to Mrs de La Penha Sept. 1 to Aug. 31/38	<u>1,000.</u>
Balance as at Aug. 31st 1938	600.
Paid to Mrs de La Penha Sept. 1 to March 5/39	<u>500.</u>
Balance as at date	\$ 100.

Trusting that this agrees with your records and hoping that you are making good progress to a complete recovery,

Yours sincerely

Martin Miller

I have compared the above statement with the records of the Corporation. In my opinion the above represents a true statement of the account of the late Rev. I. de La Penha with The Shearith Israel congregation.

Granby R. Seibel & Co.
Auditor

800 ROOMS

Hotel Paris

RIVERSIDE-9
3500

RADIO IN EVERY ROOM · SWIMMING POOL · GYMNASIUM
RESTAURANT



WEST END AVENUE AT 97th STREET
NEW YORK

Dear Mr Wolff, + Family

I cannot stay in New York,

Will you please send me a
check for \$1,00. Please do me
this favor, and send me as
soon as possible as I want to
leave N.Y. but I haven't
enough cash.

Hope family is well
Regards to all. Regards to my
friends.

Mrs I. de la Penha

800 ROOMS

Hotel Paris

RIVERSIDE-9
3500

RADIO IN EVERY ROOM · SWIMMING POOL · GYMNASIUM
RESTAURANT



WEST END AVENUE AT 97th STREET
NEW YORK

Dear Mr Wolff family,
Thanks for your nice letter
Thanks for check. Have not decided
to go yet as place. Do not
feel well. Weather is bad.
am glad Fanny is working,
And that everybody is well.
Here there is no news but
I don't feel well. Thanks
again for your kindness,
I remain
Mrs Ida La Penha

442 Argyle Avenue
Westmount P.Q.
19th. December 1938

Dear Mrs. de La Penha,

I have your letter of the 16th. and am herewith sending you a bank draft for One Hundred Dollars as requested, and shall be glad if you will sign the enclosed receipt and return it to me at your convenience.

I hope you have had a nice month in New York and have been favoured with pleasant weather. Our winter is late in starting but we did have a few days with zero weather. There has been very little snow, so there has not been much outdoor sport. We hope there will be more snow for the Christmas holidays for the young people to enjoy themselves and to attract American tourists.

There is not much news in the Congregation, apart from the fact that Harry Livinson's father died yesterday at the ripe old age of 80 and he had been married for 59 years.

Our family are all keeping well, Fanny is back at work down town and we are looking forward to having Rosetta home for her holidays from Queen's. We get good news from Sarah and Annette in London.

We all wish you a very happy Chanuka and hope you will spend a nice winter in the south.

With cordial greetings

Yours sincerely

442 Argyle Avenue
Westmount P.Q.
2nd. November 1938

Dear Mrs. de La Penha,

Confirming our conversation today I send you herewith particulars of the money owing and paid to you.

Paid from May 1935 to Dec. 1935	\$ 800.00
in 1936	1200.00
in 1937	1200.00
From Jan'y 1938 to Nov. 2, 1938	<u>900.00</u>
Total paid since 1st. May 1935	\$ 4100.00

The amount owing to the late Rev. I de La Penha at the time of his death in April 1935 was \$ 4,400.00
Payments made to date as above 4,100.00

Balance owing as at 2nd. November 1938 \$ 300.00

Wishing you a very pleasant winter

Yours sincerely

Martin Wolff

Montreal, Sept. 18/39

Dear Mr. Wolff,

Would you be so kind
as to look after ^{the} income tax
form herewith enclosed. You
always do, and I would
be obliged to you if you
would do so again.

I'm still sick and
regret so much that I am
unable to attend services
in the synagogue this year.

With sincere good wishes
to you and yours for a
very happy New Year, I am
Sincerely yours,
Mrs De la Ruka

CORPORATION OF

Spanish and Portuguese Jews

"SHEARITH ISRAEL"

1443 STANLEY STREET

MONTREAL

MONTHLY STATEMENT

MONTREAL, July 21st. 1940¹⁹³

M Estate the Late Mrs. de La Penha

c/o Mr. J. Eitenberg Executor

To balance due as per detailed
statement rendered on

193

To ~~additional~~ charges as under

In settlement of all claims

\$175.00

Total Due

Less Paid on Account

Balance presently due

Prompt payment of this balance will be appreciated. Draw cheques to the order of the Corporation only. A return envelope is enclosed. No receipt mailed unless requested. All accounts are payable strictly in advance.

J. ETTENBERG

TRUSTEE IN BANKRUPTCY
AND LIQUIDATOR
261 ST. CATHERINE ST. WEST

MONTREAL

July 19th 1940

Captain W. S. Montefiore

City

Dear Captain

I take pleasure in enclosing cheque
for 175^{xx}/_{xx} in Settlement of the Debt
due the Synagogue from the Estate
of Clara de La Peña, as arranged.

On behalf of young Daniel I
wish to thank you for the kindness
and consideration you have shown
in this matter.

Respectfully, Yours

Ettenberg

22nd. July 1940

Mr. J. Ettenberg
Executor
Estate of the late Clara de La Penha
261 St. Catherine Str. West
Montreal

Dear Mr. Ettenberg,

Capt. Montefiore has today handed me your letter of the 19th. inst enclosing cheque for \$175. from the Estate of the late Mrs. de La Penha.

On behalf of the Congregation I hereby acknowledge receipt of this money in full settlement of any claim by the Congregation against the Estate.

The name of de La Penha will ever be an honoured one in our Congregation, who so deeply mourned the passing of the Rev. de La Penha some years ago, and after his death the late Mrs. de La Penha, in spite of failing health, never failed to show her devotion to our ancient Synagogue and their good actions bespeak our gratitude.

Yours sincerely

Hon. Treasurer

XXXXXXXXXXXXXXXXXXXX

442 Argyle Avenue
Westmount P.Q.
28th. March 1940


Mr. J. Ettenberg
Executor
The late Mrs. de La Penha
261 St. Catherine Street W.
Montreal

Dear Sir,

Knowing the wishes of the late Mrs. de La Penha to repay to the Congregation the money advanced to her for her keep, I herewith beg to file a claim for \$350.00 that was paid to her on this account.

The books and vouchers in this connection are open for your inspection.

Yours truly


Hon. Treasurer