

from 1944 to 1946 were seized. The most important items, from the investigators' standpoint, were two small note-books in which were the names of various retail clothiers and tailors, with varying figures opposite them that appeared to represent money. These books were found among the personal belongings of the elder Shiffer who acknowledged ownership and that the handwriting in them was his. They were to prove to be the key that unlocked the way to most of the secrets being probed and a major factor in constructing the criminal charges that followed the exposure.

Asked to explain the figures Shiffer at first declared that they referred to money received for goods sold to the customers indicated, but emphatically denied that money had been paid in cash before purchase invoices were rendered. However, the company ledgers made no mention of these sales, and when this point was emphasized he changed his story and claimed that the entries had nothing to do with sales, were mere scribbblings of no particular significance. Also seized were lists of price authorizations issued by the W.P.T.B., for comparison with the board's original records to establish the maximum prices at which the company was permitted to sell its goods. An inventory disclosed that the stock on hand was worth an estimated \$31,000, or \$45,000 if the extra money were levied.

Among the names listed was "S. Golden", and eight out of 11 entries opposite it corresponded to records that Golden himself had kept, even down to the dates the transactions took place.

From then on there followed a long, painstaking succession of searches and interviews as the investigators, with the note-books to guide them, called upon numerous tailoring establishments in Toronto and other cities. To trace the irregularities a survey was made of the stock in possession of some of these firms. The records disclosed that generally the wholesale prices charged for

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