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November 28/16.

FEL/C.

My Dear Ibb & Wood,-

Your letter of the 2nd November, also the maps arrived O.K. I will put them together and locate where you are as suggested as soon as I get a little correspondence settled.

Re Cables. I note what you say "well" being that one of you are alright "both well" being that two of you are well. I would like you and Sarah also to sign your given name when sending any cables as it is helpful to us.

RE SHEET IRON SHOP. We have taken 24 ft. at the West end and moved the machinery West of that point, that is the drills and grind stone, we will have it raised level and will reconstruct our oven at this point. This with the 24 ft. of the Eastern end of the blacksmith shop will give us quite a lot more room and I think do away with the necessity of putting up a Western extension to the machine shop. I am glad that you agree with me that it would be folly to move the S.I. shop into the East Bay of the boiler shop as we will need all that room to stock boilers, as the West yard is used so much for all kinds of boxes and component parts of shells.

RE WM. LEONARD OF ST. THOMAS. Have not heard from him lately but understood that he resigned when left off at the reduction of officers just before they sailed at Camp Borden. I will advise you later of his movements, I am a little surprised at this because he is a very enthusiastic soldier and Major MacLean of the 142nd was a personal friend, however you cannot trust the Colonel of that Regiment any further than you can see.

RE XMAS CARDS. We will get a list of our customers and friends and send some to you I hope by the next mail.

RE GEO LITTLE. Yes, we understand that one of the family is at the front. Sydney is making himself very useful on the Board of Aldermen and shows so far a good level head in the administration of the affairs, I think there is more in him than you and Wood have given him credit for.

RE MR. EVERETT INSPECTOR. It appears from what he says that he has a son who is on General Masleys staff, he is a Toronto boy and graduated before the War and was connected with the Dragoons, perhaps you know him as Mr. Everett thinks he was connected with the Canadian Cavalry Corps for a short time.

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 Nov. 25/18.

RE SECOND ADDITION. I note both of you consent to the above, but two months ago I consulted some of our friends in Ottawa and from what they said we will not do anything in that direction unless there is absolute need for it, the amount required would not be much but we would not increase our output unless we added more machinery, I have expressed myself before that I thought our machinery was just under strength for a 5" shell and think so still and I would not advise buying special shell machinery at present anyway.

RE BOILER HOUSE. I am more than ever pleased with that improvement now that it is whitewashed and cleaned up. We are using the west end for holding shell boxes which are slightly damp. The boilers have worked most satisfactorily, also the purifiers giving us little or no trouble, but if we had not put in the 75 H.P. Hydro Electric Motor for the new extension we would have been in trouble with them. I will look up the Moffat drawings and try and go into that matter a little later. I am satisfied however we have ample room for raising the old battery at least 5 ft. if necessary.

RE BUSINESS YEAR. The books are now being audited by Mr. Wertsman who has undertaken that work, we will close them as soon as he issues a certificate.

RE TRACTORS. I have had no time to go into that business of late, but will endeavor to do so very shortly. My preference at present is for the one made in Quincy Illinois which is a little heavier than the Waterloo Boy.

I will draw \$1000. from each of your ~~own shares~~ ^{H.T.C.} ~~in the works~~ and put it into something good in the shape of debentures, probably ~~begin~~ ^{begin} the first of January next. The balance of your salaries which are credited each six months are drawing 5% so that they better remain in their present shape until we see how things turn.

RE HELMETS. They arrived alright and we are sending Mr. Leslie hers. The one with the bullet holes in which was taken from a dead German, were these the cause of his death as we do not find any blood marks on the helmet, the trimmings are an eagle and also made of some kind of pewter metal, please say whether it was an officers or a privates helmet.

RE PLATE CONTRACT FROM THE U.S. STEEL CO. Thomas Robertson now informs us that there is a likelihood of the U.S. Steel Company filling the contract for 100 tons ordered just a year ago which they say will be shipped shortly. We hardly believe this but will of course be glad to receive it. It would stand us about 2¢ a lb. while we cannot buy from stock less than 4¢. However very few inquiries are being made for new work based on this cost which is not encouraging.

RE BANK B.N.A. We have not withdrawn our assignment made a year ago when we owed them \$180,000.00 on Sir George Gibbens advice as it now amounts to nothing and it would make the Imperial Munition Board think we were making money out of shell which we are not. The profit from shells counting liberally for all costs and depreciation with reduced price (\$4.50) now amounts to nothing more than 10% which is only legitimate.

of shell proceeds,

RE INSPECTORS. We not not have a change too soon and should have complained three months ago and saved money as we were only meeting expenses based on output. Yates did this and is now sorry as his inspector has not been removed and is keeping him down too close he says. We are glad now we did not complain and Tidy was removed by their own orders. Mr. Everett is most fair and I think are getting just as good a shell.