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Western Archives, Western University

April 30/17.

Lieut. Col. Ibbotson Leonard,
Canadian Corps Cavalry Regt.,
B. E. F., France.

Dear Mr. Leonard,-

April 23/17. Received several settlements to-day as follows - T. McAvity & Sons \$884.74. Zimmerman Bros. \$90.40, Roberts & Winsor \$109.50, W.R. Smith \$421.25, T. Bell \$70.00, Harding Bros. \$207.00, T.S. Simms & Co. \$111.79, McClary Mfg. Co. \$74.40 and a number of smaller settlements \$65.00.

Shipped car of copper salvage for which we are paid 3¢ lb. for handling amounting to \$735.60. Banked to-day \$9311.07.

April 24/17. We banked at the Royal Bank the interest on Anglo French Bonds for which we got par value plus 1/4 per cent as American Funds are at a premium, the amount of coupon interest with premium was \$1754.36.

April 25/17. We shipped carload of shells containing 1476 to-day. Received from H. Lussier \$250. for small upright boiler.

April 26/17. Repaired 66 x 14 Boiler for Quality Cannery of Windsor for which we charged \$1417.75. Received from Mail Pub. Co. \$209.47 and four of five minor accounts amounting to \$100.00.

April 27th/17. Shipped car of shells to-day containing 978, this car virtually finishes our Mark V, our next shipment will be for mark VII.

Paid \$3636.00 including \$1402. piece work to 183 men.

April 28th-17. Received from Dominion Cannery \$378.00 for 60 ft. smoke stack. Canadian Govt. Rlys. \$95.40. Thos. McIntyre \$100. Annapolis Shipping Co. \$322.45, a few minor settlements about \$50.00.

April 30/17. Received from Imperial Munition Board \$2694.70, \$4068.24, \$4628.23, \$8078.70. Several smaller settlements about \$175.00. We banked to-day \$19200.00. We gave Sir George a cheque for \$20,000. on account of Mrs. Leonard preferred stock. Total amount of deposits in Banks for months of April \$76,068.00.

Shipped to-day 14 x 15 Tangye engine \$500.00. Delivered to Byron Sanatorium 42 x 12 R.T. Boilers \$912.00.

The Finance Minister has announced a change in the War Tax which is as follows. Up to 15%, 7% is allowed on paid up capital, all over the 7% will be subject to war tax of 25%.

Apr. 30/17.

EIL.

From 15 to 20% the Government allow 7% and the profits all over 7% they take 50%, and if the profit is 20% they take 75%, 30% is on the same basis as 25%. We will give you further particulars regarding same later when we find out just how it is going to be worked.

Mr. Leonard returned from Ottawa where he spent a few days and secured an order for 44,000, 4.5 shells at \$3.25 and an extra 25¢ per shell to cover the expenses of changing over from 5" to 4.5. The 44,000 are to be delivered by the 1st of October we expect to complete our present order of 36,000 mark VII about the 1st week in July, but in the meantime we are preparing the necessary changes for the 4.5 so that there will not be any loss of time.

Mr. Plant orders a 30 x 7 ft. Dairy boilers and a 34 x 8 ft. Received another car of boiler tubes containing 2" & 4" which completed our old order of about 15 mos. standing.

Mr. Leonard is quite well and at the office every day.

Cars loaded April 23rd to 28th.

- 2 - Cars finished shells
- 1 - Car forgings for Toronto
- 1 - " " Welland (scrap)
- 1 - " copper salvage

Cars unloaded

- 8 cars rough shells
- 1 Car coal
- 1 " sheet iron
- 1 " boilers from Hamilton.