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**Western Archives, Western University**

Feby.12/18.

Lieut. Col. Ibbotson Leonard,  
Canadian Light Horse,  
B.E.F., France.

Dear Ibb,-

SUNDAY Feby.3rd. Below zero again. All attended church. In the afternoon I introduced Mr. Warner at a Y.M.C.A. meeting which he addressed very nicely. They have been obliged to suspend these afternoon meetings on Sunday owing to the small attendance from cold weather. Wrote you about Marine engines and boilers and our plans.

MONDAY Feby.4th. 10 below zero. Very good mail. Had a phone from Ilderton about a Tractor which is now being noised about that we are going to handle.

Shop quite cold this morning but no bursts to amount to anything, water mains have frozen several times in different parts of the City.

Messrs. McKenzie & Skey of the Bank of B.N.A. called very pleasantly and nothing was said about business matters, discussion principally upon our shell business.

Sold the 1st 72" x 18 ft. Secondhand St.Rly. boiler to the Petrolia Barrel Co. for \$1430. We will make extensive repairs to it and will give them 120 lbs. pressure, all they need. This re-replaces a boiler 29 years old made by us.

Attended Social Service meeting in our Sunday School and heard Canon Tucker and Dr. Hill also said a few words myself in praise of the Canadian mother.

TUESDAY Feby.5th. About 21 below zero. The Government have ordered all Industries closed to save coal on the 9,10 and 11th February. This will put our establishment on a Sunday footing we suppose.

Have had eight liens renewed and registered on machinery in Alberta that still remain unpaid including the Cushing machinery at Edmonton. The later is the only doubtful case but something should come of it with this renewal and a judgment in Ontario for all we claim.

I.M.B. failed to provide us with copper bands for 4.5, we are in an awful way for them.

War Tax Inspector Tambling called and is going over our years ending 30th June, 1914, 1915 and 1916, why he goes back to 1914 we do not understand unless for his own information.

Attended a meeting of the Huron & Erie. Discussed the failure of the Dominion Permanent Loan Company of Toronto and it appears they invested a couple of millions some years ago in constructing a road from Grand Forks to Spokane which has proven a failure. This company has always been considered of light weight and we are glad it is out of the way but it will lead perhaps to having a Government Inspector appointed to investigate all bonds, stocks, etc. This will be a good thing. The Huron & Erie are ready at any time for such a gentleman.

Feb. 12/18.

Mayor Somerville and myself as Vice President of the Board of Trade welcomed the Produce Dealers in their Convention at the Tecusseh House, both of us making short references to London and its importance. Your services and Dear Woodmans in France were mentioned and received and very much applauded.

WEDNESDAY Feby. 6th. Very much milder. 24 above to-day. This is a change of 44° in 24 hours, very hard on some people's constitutions but welcomed by thousands of citizens who are heating their dwellings from hand to mouth from shortage of hard coal.

Jeffrey Hale late of Bank of Commerce died of pneumonia to-day aged 68, very much respected by all citizens. Had a conference with Inspector Tambling re depreciation on patterns from 10% one year to 50% the next year, which he does not understand and we may have some difficulty in getting him to accept the latter, certain it is we should have taken a greater chunk off the former year but it was a losing year and we were loath to show up the actual state of affairs. He got through our books in two visits covering 1914 and 1915 and was satisfied. Regarding 1915 and 1916 gain he says that we must include interest on our preferred stock as profits. We have been in the habit here to fore of passing that unto running expenses which he claims is wrong and we think he is possibly right in this item. It will mean the Government getting \$1500. more than we thought they would. He indicated that he would have allowed 33 off patterns in 1915 1916 and 1917 but it is too late now to make such a change in the former. We have concluded to fight it out on our estimate which is a slashing one.

THURSDAY Feby. 7th. 20 above zero and snowing. Board met and decided to advertise in the Farmers Advocate for Tractor orders. Also had a long discussion on depreciation which resulted in our standing by our books.

FRIDAY Feby. 8th. Nearly zero again. Paid \$4835. to 211 men including \$2530.00 piece work. As a sample of the prices prevailing we got an order to-day for a 36"x12' R.T. Boilers for \$760. at weighs 5400 lbs. or about 14g lb. The customer no doubt had to have the boiler or he would not have paid this long price.

Discussed I.M.B. wire (copy sent you on the 11th) and concluded to comply but if any more heatless days will make change in our heating system to use shop steam only. Showed our telegraph answer to Mr. Everett the Inspector in order that his men can have advantage of a few days holidays.

Pte. Tanner and Clugstone of the 12th Battery with Woodman up to the Somme made a call in the evening. We went over many places with which the dear boy was connected.

SATURDAY Feby. 9th. Milder with a nice storm and snow. The 1st heatless day. Closed boiler shop, foundry and machine shop except for repairs (general) and munitions except for heating. Engine not running as we had been going until Friday morning the shops were very comfortable.

Railways all blocked with the ice storm. From the Munition Board \$10343.00 for shipments of cars 19 and 24th January. This is very prompt.

Received an order for a 25 H.P. Upright at list price. We are not able to get more than this and may be obliged to sell for 10% less than list as there is practically no demand for this class of boiler. We must have over 30 in our Montreal, St. John and London shops.

Despatch from Ottawa says Tractors and Cattle will be put on the free list to help things out in the West for one year. This will be a great advantage to the Farmers all over Canada but I am afraid the former will be hard on those who propose manufacturing in the future, will report later on this subject.

Only newspapers were sold to-day and the City conferred very nicely to the next thing to a holiday.