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REPORT OF SPECIAL AUDIT

CROWE-WILSON CHAMBERS,
VANCOUVER, B.C.
JULY 4TH, 1908.

TO THE SPECIAL AUDIT COMMITTEE
CITY OF NORTH VANCOUVER, B.C.

GENTLEMEN,

In accordance with your instructions we have investigated the books and accounts of the City of North Vancouver, dealing more specially with the transactions as between the city and municipality at the date of incorporation, also with the income and expenditure to December 31st, 1907.

On examining the books we found it advisable to revise the accounts as published at December 31st, and attach hereto for your approval the following accounts as amended:

General balance sheet (pro forma) as at December 31st, 1907.

Schedule "A" Income and Expenditure account, June 1st, 1907 to December 31st, 1907.

Schedule "B" Waterworks Revenue account, June 1st, 1907 to December 31st, 1907.

Schedule "C" Valuation of Streets and Roads as taken over by the city at date of incorporation.

Schedule "D" Sundry Properties, (corporation assets.)

Schedule "E" Sundry Creditors at December 31st, 1907.

We have made no entries in the civic books, but have complete drafts of all entries which we consider essential to bring the books into agreement with our accounts submitted herewith, and if the same are adopted, we shall be glad to give all the required information or receive authority to superintend the necessary adjustments.

The city officials published a statement January 6th, 1908, containing a cash account and balance sheet for the seven months ending December 31st, 1907, copy of which is attached, possibly intending to comply with Sec. 63 of the municipal clauses act, which states "The district municipalities shall, on or before the second Monday in January publish or post up on the door of the council chamber a balance sheet showing the assets and liabilities of the corporation to the 31st December immediately previous to such publication, and also a statement showing the receipts of revenue and expenditure from the 1st January to 31st December" but, under Sec. 62 "In city municipalities, councils may each year publish in pamphlet form, for the information of ratepayers, a statement of receipts and expenditure giving as full particulars as possible to enable the financial position of the corporation to be understood."

Reading this paragraph in conjunction with Sec. 139, which states "The rates shall be levied for all sums necessary for the lawful purposes of the municipality for such year" it seems to us that the legislative assembly intend city municipalities to publish a statement showing the actual revenue and expenditure of the city and not an account which would be misleading if only the actual cash receipts and cash payments were exhibited. We have therefore prepared an account (schedule "A") containing the whole revenue from taxation and other sources applicable to the period, irrespective of whether it had been collected or otherwise, as only by this method can it be determined whether the current expenditure has exceeded the assessment bylaw.

While particularizing with this account, we would draw the Committee's attention to the amount included as remuneration for the mayor and aldermen; the bylaw for such remuneration was not passed until December 15th, 1907, and it will be for the Solicitor to the city to determine whether such bylaw can be made retroactive.

The board of school trustees apparently expended $793.35 in excess of the amount of the school rate.

The waterworks accounts disclose a loss on the seven months operating of $922.86 as per schedule "B" attached, but this amount includes interest on capital expenditure at the rate of 8 per cent. per annum, and it is for the council to determine whether it is their intention to include the interest and sinking fund necessary for the payment of waterworks bonds in their schedule of taxation under the heading of "General loan rate," or whether the loss, if any, on the operating of the waterworks will be charged and paid out of the general rate.

We have divided the balance sheet into two portions, the first portion dealing with capital assets and liabilities, and the second portion dealing with current assets and liabilities, by which you will see that we include in the capital liabilities the sum of $16,182.97, being an amount expended by the city on permanent improvements between June 1st and December 31st, 1907, which amount they have borrowed from the current assets and which we presume will be refunded when the bonds of $17,000.00 authorized under bylaw 32 are sold. The total capital expenditure was $28,807.88.

The difference between this and the above-mentioned $16,162.97 was provided by the conversion of liquid capital assets into permanent improvements.

The assets do ot include the sum of $4,625.43 which was spent by the board of school trustees in addition to school buildings. We understand that up to the present no steps have been taken by the city to have the lands and schools transferred from the provincial government to the city, although the city is spending money on property, the rights to which are still vested in the government.

Included among the civic assets on June 1st, 1907 was an item of $3,574.85, being loss on operating the waterworks incurred by the district municipality during the period extending from inception to May 31st, 1907, and which at December 31st, 1907 was with certain other items written off to revenue account in the City of North Vancouver books. This amount we take exception to as being an asset, and for the purpose of our accounts we have ignored it. The loss was apparently spread over a period of three years and arose from the interest on waterworks debentures being charged against the account, and if it was the intention to write off the loss, it should have been done annually by the municipality, and not transferred into the civic books as an asset and then arbitrarily written off to revenue account within the first seven months of their operating.

You are aware that at the incorporation of the city there was an overdraft due to the Bank of British North America of $87,472.12 secured by deposits of certain municipal debentures. A portion of this amount was money used in paying the necessary salaries and running expenses of the district municipality from January 1st to May 31st, 1907, but although this was treated as a liability, no portion of the tax levied by the city for the year 1907 was carried per contra as an asset, which in our opinion should have been done, and for the purposes of our accounts we have treated 5-12 of the general rate, covering a period from the 1st January to 31st May as a civic asset at June 1st, 1907. That, in our opinion must have been the intention of the council in levying the rate, as otherwise the rate of 11½ mills levied for general expenses, if only for seven months expenditure would be ultra vires, being at a rate of 19 5-7 mills per annum, and therefore greater than the amount allowed by the municipal clauses act, 1906 Sec. 136, which states "The council may levy a rate to provide for all sums which may be required for the lawful purpose of the municipality for the year, provided that it shall not exceed 15 mills on the dollar of the assessed value."

It has been clearly laid down by the leading accountants of the world that the fixed assets or properties of a city should be divided under three heads:

1st—properties which are considered remunerative and realizable.

2nd—unremunerative but realizable properties.

3rd—unremunerative and unrealizable properties.

and under such headings the waterworks system of the city would come under No. 1. Under No. 2 would come the public buildings, (city hall, fire and police stations, etc.) parks, etc., and the third class would consist of such assets as bridges, culverts, sidewalks, roads, etc., which although not realizable are necessary for the city to carry on its ordinary functions. For this reason we called for a valuation of the roads, bridges, etc. which were taken over by the city, but which were not included amongst the assets on the books.

The valuation as supplied to us was $110,423.00, details of which are attached as per schedule C.

It is obvious that the Committee appointed to fix the terms on which the city took over certain municipal assets, and certain liabilities, had this asset of roads and bridges in mind, because otherwise the liabilities were in excess of the assets to the extent of $101,465.65. The deficiency as disclosed by the books was $108,683.47, but as we have before pointed out, the accrued portion of rates, etc. was not treated as an asset.

This deficiency is dealt with in the books in a somewhat peculiar manner. There is an account opened in the ledger headed "North Vancouver City" to which is charged the total amount of the liabilities taken over from the district municipality, amounting to $237,834.63. It is credited with sundry assets purporting to be taken over from the district municipality amounting to $129,151.16 thus showing a deficiency of $108,683.47. It is further charged on December 31st with an amount of $9,500.00, the estimated amount of accounts owing by the city on that date, irrespective of whether they were capital or revenue expenditure. On December 31st it is credited with the balance of a so-called revenue account for the seven months to December 31st, 1907 ($67,728.01), thus leaving a debit balance of $50,555 46, which in the balance sheet as published dated January 6th, 1908 is called revenue account. This is apparently misleading, and any person unacquainted with the books would probably understand that there had been a current expenditure of $50,555.46, more especially as the certified balance sheet dated January 6th, 1908, states that it is a balance sheet for the corporation of the city for the seven months ending December 31st, 1907.

There is shown in the books a loss on the operating of the waterworks of $414.00 greater than the amount we show in this account, owing to the fact that arrears of rates were not included in the financial statement as at December 31st, 1907. The accounts should be adjusted accordingly.

The rental of $750.00 due from the ferry company at June 30th, 1907 is at present included in the books as a revenue asset for the seven months ending December 31st, 1907, but 11-12 of this amount had accrued due at the date of incorporation, and we have brought one month of this into the revenue account, treating the other 11-12 as a capital asset.

The $500.00 accruing due between July 1st and December 31st, 1907 under agreement with the ferry company, we have credited to revenue account. This was not included in the published accounts of the city.

The revaluation of the fixed civic assets was made by the city Treasurer, Mr. Woods, and was apparently based on the assessor's valuation.

[CONCLUDED ON THIRD PAGE.]

CITY AUDITORS MAKE REPLY

VANCOUVER, CANADA,
8TH AUGUST, 1908.

TO THE MAYOR AND ALDERMEN,
CITY OF NORTH VANCOUVER.

Gentlemen—We have carefully considered the report submitted by Messrs. Kendall, Sewell & Co., as special auditors, appointed under Sec. 94 of the Municipal Clauses Act, and also the report of the special audit committee dealing with the same.

Taking up the report in detail we would point out that the special audit shows that the funds of the city have been properly accounted for.

The special auditors admit:.

1. That the accounts are properly vouched.

2. That they have verified the bank accounts.

3. That they have compared the tax roll with the assessment roll, and they are in absolute agreement.

4. That they have verified the counterfoils of the tax receipts with the books, and find they are in agreement with the exception of a few cents.

5. They further report that the actual detail work of the accounting has been well performed.

On page 1 of their report the special auditors state that the city officials had apparently tried to comply with the law as regards district municipalities. Their assumption to this effect is entirely wrong. The financial statement at 31st December, 1907, were prepared at the earliest possible date at the special request of the 1907 council, in their endeavor to comply with the expressed wishes of the ratepayers.

The statement was prepared under section 62, of the municipal clauses act, which reads:—"In city municipalities the council may, each year, publish in pamphlet form for the information of ratepayers, a statement of the receipts and expenditures of the city for the year ending the thirty-first day of December, giving as full particulars as possible, to enable the financial position of the corporation to be understood." In our opinion the statement was properly issued and in compliance with the municipal act.

In the next paragraph, beginning on page 2 of the report the special auditors refer to the foregoing section, which they read in connection with section 139 of the municipal Act (which is wrongly quoted in their report), and which properly, reads as follows:—"The council may, in each and every year, pass a by-law or by-laws for levying a rate or rates on all the land and improvements as assessed to provide for all sums which may be required for the lawful purposes of the municipality for such year." The special auditors then express their opinion of what the legislative assembly intended city municipalities to do, and continue as follows:—"We have therefore prepared an account containing the whole revenue from taxation and other sources applicable to the period, irrespective of whether it has been collected or otherwise, as only by this method can it be determined whether the current expenditure has exceeded the assessment bylaw. As city auditors, our duty is to see that the accounts comply with the regulations set forth in the municipal act. The municipal act does not provide that the current expenditure must not exceed the assessment bylaw, as stated by the special auditors. Sec. 139, of the municipal act, authorizes the council to levy a rate to provide for all sums which may be required. By granting the council power to provide the sums it requires it is quite clear it does not expect the council to pay its expenses out of taxes unpaid at the end of the year.

We would further respectfully point out to the council that the special audit committee and also the special auditors have utterly ignored the section of the municipal act which defines the revenue of a municipality. Sec. 67 of the municipal act is as follows:—"No municipal council, save as by this or by any other act may be otherwise provided, shall have power to incur any liability bevond the municipal revenue for the current year. And the revenue for the use of every council duly elected shall commence with the legal collection from the first day of the year in which the said council was elected until the end of the said year." As city auditors we complied with the provisions of the foregoing section, and the accounts of the city as issued at 31st December last are properly drawn up. The accounts submitted by the special auditors are absolutely incorrect from beginning to end. They are framed, according to the special auditors own statement as quoted above, on an entirely wrong basis.

The reference by the special auditors to the board of school trustees, having expended an amount in excess of the amount of the school rate, is entirely out of order. The school trustees have no control over the rate which is levied by the council. The council have to levy a rate to provide funds for payment of the school trustees estimate. The special auditors' remarks are again in direct conflict with section 67 of the municipal act, as the act does not contemplate that the school estimates can be paid out of taxes not collected.

The special auditors' statement (schedule B) showing a loss of $922.86 on seven months operating of the waterworks is incorrect. The special auditors give the operating account credit for $414 rentals due but not paid at 31st December, 1907, but they omit to charge the operating account with the corresponding item, at 1st June, 1907, when the city was incorporated. So that their report of the loss for the seven months is quite wrong.

The clauses on pages 2 and 3, dealing with capital assets and liabilities, and current assets and liabilities and the conversion of liquid capital assets into permanent improvements, deal with troubles which the special auditors have created for themselves, which do not occur in the municipal accounts and for which we are not responsible. The accounts of the City of North Vancouver, as submitted at 31st December, 1907, are drawn up in a similar manner to those of the cities of Edinburgh and Glasgow.

The special auditors state that the assets do not include the sum of $4,625.43 spent for additions to schools. The direct inference that the balance sheet is incorrect to that extent is deliberately misleading. The schools are not included among the city assets, because they do not belong to the city. When the schools are conveyed by the provincial government to the city, they will be properly entered in the regular manner.

As regards the treatment of an item of $3575.85 being the loss on the waterworks from the time they were commenced till the incorporation of the city, we consider this information should be recorded in the city books, and this was done. Only one balance sheet has been issued by the city, the balance sheet at 31st December, 1907. The item referred to is not included in the balance sheet as an asset, and the statement by Messrs. Kendall, Sewall & Co., the special auditors, that they take exception to it as being an asset, is absolutely incorrect. They have treated it exactly as it was treated in the published statement of 31st December last.

The statement that at the incorporation of the city, there was an overdraft due to the bank of British North America of $87,472.12 secured by deposit of municipal debentures is not correct, as the overdraft was a liability of the district municipality, and was secured by the municipal debentures. The city has never assumed the liability to the bank and is in no way concerned with it. The liability of the city to the district municipality covers this and is clearly defined in the North Vancouver incorporation act, and properly recorded in the city books.

On pages 3 and 4, the special auditors report how they have treated the general rate levied by the council. They state that for the purposes of their accounts they have treated 5-12ths of it as an asset at 1st June, 1907. To support this extraordinary action they explain as follows:—"That in our opinion must have been the intention of the council in levying the rate, &c." and still further to support their argument misquote section 139 of the municipal act by omitting from it the words "in each and every year." In reply to the foregoing, as city auditors, we claim (1) that this treatment of the item is entirely wrong, (2) that a competent auditor confines himself to dealing with facts and not with opinions of the intention of other people, and (3) that the rate levied is perfectly legal and perfectly treated in the city books and statements as published at 31st December, 1907. Further, section 94 of the municipal act provides that the duties of an auditor may extend to a period back to and since incorporation, so that it is clearly beyond the power of any special auditor to set aside 1-12th of the general rate for each month, for five months preceding the incorporation of the city. The financial year of the city of North Vancouver could not begin before the city was incorporated, so that the first period of the city's existence was from 1st June to 31st December, 1907. That was the period for which the 1907 council had control of civic affairs and their power to levy rates was limited to their term of office. Sec. 139 of the municipal act reads:—"The council may, in each and every year, pass a bylaw for levying a rate on all land, &c., to provide for all sums which may be required for the lawful purposes of the municipality for such year. Provided always that the rate so levied shall not exceed one and one-half cents on the dollar." The council levied a rate of 11½ mills to provide money for the lawful purposes of the municipality from the incorporation of the city to 31st Dec., 1907, No other general rate was levied during the year, so that the act was fully complied with. The section in the municipal act does not read that the rate so levied shall not exceed one and one-half cents on the dollar per annum as is contended by the special auditors.

We do not see that there is any relation between the question of including the city streets and bridges as assets in the municipal balance sheet, and the special auditors' definition of what they state is the opinion of the leading accountants of the world. The city of North Vancouver balance sheet is drawn up on the same lines as the balance sheets of the cities of Edinburgh, Glasgow and Montreal. None of these cities include their streets and bridges as assets in the annual balance sheet. In the case of Montreal a list of all special expenditure is published, showing the expenditure on streets, included along with epidemic, discount on debentures, &c. We consider the municipal officials of the principal British cities are the highest authorities on framing municipal balance sheets. Their accounts clearly show that expenditure on streets and bridges is special expenditure, and it is treated according, but it is not treated as capital expenditure and it is not carried as an asset. We claim therefore, that we are not only justified but correct, in following the precedent of these leading cities, and that schedule C should not be included in the municipal balance sheet.

The next point dealt with by the special auditors is the liability assumed by the city at 1st June, 1907,

[CONCLUDED ON THIRD PAGE]

THE EXPRESS

NORTH VANCOUVER, B. C.

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NORTH VANCOUVER, AUG. 14, 1908

THE SPECIAL AUDIT.

Those most nearly concerned in the result of the special audit, have no reason to contemplate its completion with any emotion other than that of the utmost complacency. If anything were needed to confirm the confidence of the ratepayers and of the general public in the trustworthiness and the reliability which characterizes the administration of civic affairs under the present regime, it is amply provided in the several documents which comprise the findings of the special auditors, together with the forceful observations of the city auditors thereupon. Any civic administration might as well cry for the moon, as to expect that its every act of detail will receive the unqualified approval of the entire electorate. Neither is such universal commendation essential to the vindication of the efficiency of an aldermanic board. There are without doubt, individual acts of the present council which are open to adverse criticism, but at best they involve no more than a difference of opinion as to the expediency of the course followed under given conditions. Such experiences are incidental to any effort, howsoever painstaking and sincere, upon the part of a small body of men, to conduct the business of the corporation, in the interests of a large body of ratepayers. The utmost that any council can hope to accomplish, is to reduce such criticism to a minimum, and to convince the majority of the electorate of their sincerity and capability.

The situation which has developed as between the special auditors, well exemplifies the maxim "When Greek meets Greek, then comes the tug-of-war." The matters at issue are of a technical character, concerning which a layman is not in a position to express an opinion. A portion of these differences is based on their different opinions as to what constitutes the statutory income of a city, and the resultant position of each is evidently correct, if his judgment in that particular be accepted. This involves an interpretation of certain clauses of the municipalities act, concerning which the courts have given no decision. Further than this, the differences between the auditors are a matter of municipal bookkeeping. Presumably, it would be practically impossible to secure perfect agreement between any two trained accountants in this respect. Each evolves, in the course of his experience, a method satisfactory to himself, and which he believes to be the best, while for practical purposes either is accurate, if consistently followed.

The special auditors' report is plain and unequivocal as to the correctness of the city records. The report states: "Vouchers have been produced, bearing the necessary authority from the council, for all payments made, and we have verified the bank book with the cash book. We have carefully compared the tax roll with the assessment roll, which we are pleased to report are in absolute agreement, and we have examined and verified the counterfoils of the tax receipts with the books, and find that they are in agreement, with the exception of a few cents. The actual detail work of the accounting has been well performed." To this is added the opinion, that the growth of the city will necessitate certain changes in the methods at present followed. The ratepayers are assured therein, that all monies have been expended for the explicit purpose for which they were voted, and that efficiency characterizes the keeping of the civic records. This is a conspicuous compliment, alike to the board of aldermen and the staff at the city hall.

The intimation of the special auditors, that the validity of the mayor and aldermen's indemnity bylaw, so far as its retroactive features are concerned is questionable, is set at rest by the letter received from the city solicitors, and read at last Monday evening's meeting of the council, advising that under the municipal clauses act, the bylaw is sufficient to authorize the expenditures involved.

The recommendation of the special auditors, that the vesting of the title of the city school lands in the city, by the government, should be at once accomplished, is one with which all will agree. As a matter of fact, the school board has been negotiating with the provincial government, for some six months past for this same purpose. Word was received on Monday last, that the overture for the deed for the Chesterfield Ave. property is now in the hands of the lands department, and that the deed will come to hand in a few days. The delay must be attributed to the customary deliberateness with which governments move in such matters.

The recommendation as to the method of making up the yearly estimates, is practically the method which has been followed by the board of aldermen, while the reference to the publication of a statement of city finances in pamphlet form, outlines the course that was followed by the council last year.

It is conceded on all hands, that the position of the special auditors is correct, with reference to six days being insufficient for preparing a complete statement of finances at the end of the year, and that the necessary steps should be taken to provide for proper latitude in this respect.

The total cost of the special audit will fall somewhat short of four hundred dollars. It is for the ratepayers to compare the net results with the cost, and to conclude whether those who instigated the movement stand justified in their course.

The reports should be carefully read and compared by the ratepayers and householders in order that the information contained therein may be intelligently utilized.

HIGH SCHOOL STUDENTS

The decision of the board of school trustees to defer, for the present, the inauguration of junior high school work in the local schools, has thrown into prominence the desirability of better ferry facilities for the body of students which will be compelled to journey daily to Vancouver, for high school instruction. Under the present schedule, if the students take the 8.20 ferry, they cannot reach the school on time, and under the rules are compelled to lose the first lesson period entirely; while if they take the 7.20 ferry, they find themselves with three quarters of an hour to put in as best they may in loitering about the city, as they are not allowed to enter the high school building until the hour for opening arrives. This latter predicament is particularly unpleasant during the winter season. From present appearances there will be a company of about fifteen students making the trip every morning, a number sufficiently large to justify some consideration in their behalf. A ferry leaving North Vancouver at eight o'clock would give them sufficient time to catch a car that would take them to the school on time, or a ferry say at 8.10 would answer provided the B. C. E. Ry. could be induced to arrange the time card of one of the special school cars so as to run in conjunction with the ferry. Some efforts along these lines have already been put forth by the chairman of the local school board and it is hoped that they will meet with a favorable termination.

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City of North Vancouver

PUBLIC HEALTH DEPARTMENT

COMPULSORY VACCINATION

PUBLIC NOTICE is hereby given that in accordance with the provisions of the Public Health By-Law, of the City of North Vancouver, the Municipal Council have contracted with the Medical Health Officer to attend at the City Hall, North Vancouver, on the First Monday of each month, at the hour of 11 o'clock in the forenoon, for the purpose of vaccinating at the expense of the city, all poor persons; and all others at their own expense.

The father, mother, or person having the care, nurture, or custody of every child born in the city, shall, within three months after the birth of such child, take or cause to be taken, the child, to the Medical Practitioner, in attendance at the above appointed place for the purpose of being vaccinated; unless the child has been previously vaccinated by some legally qualified Practitioner, and the vaccination duly certified.

THOMAS SHEPHERD, City Clerk.

North Vancouver, B.C., 9th July, 1908. 21-tf

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City of North Vancouver

PUBLIC HEALTH DEPARTMENT

INFECTIOUS DISEASES

THE PUBLIC ARE HEREBY NOTIFIED that all cases of infectious contagious or epidemic disease, of a character dangerous to public health, must be reported to the Medical Health Officer.

THOMAS SHEPHERD, City Clerk.

City Hall, North Vancouver, B.C. July 9th, 1908. 21-tf

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Harry Mitchell, local manager.

REPORT OF SPECIAL AUDIT

[CONCLUDED FROM FIRST PAGE]

The incorporation expenses we have written off to revenue account, as the act of incorporation states that such expenditure shall be paid out of the ordinary revenue of the city.

The sale of $148,200.00 of the city debentures to Mr. Woolans, which transaction took place on January 15th last, has not yet been recorded in the civic financial books, but the city treasurer informs us that the delay has occurred through the Bank of British North America being unable to supply certain necessary information.

We would suggest in your recommendations to the city council that special appropriations of the estimated current expenditure be made to each of the sub-committees, as otherwise the city treasurer will be unable to keep sufficient check on the various departments to enable him to guard against the current expenditure exceeding the estimated current revenue.

On comparing the civic books with a statement dated May 23rd, 1908, and signed by Mr. Chiene, auditor to the municipality and Mr. Stein, auditor to the city, which statement purports to show the indebtedness of the city to the municipality, we noticed an amount of $630.49 which is stated to be errors in the bank account prior to May 31st, 1907, being sums charged in the pass book and not charged in the municipal cash book, and there is per contra the sum of $355.98 for outstanding cheques and entries in the cash book not in the bank pass book.

We find the $630.49 was made up of certain items including interest on overdraft charged by the bank, and the payment of certain interest on debenture warrants, no records of such payments appearing in the Municipal books. As these apparent errors and omissions cover a period from September, 1906, to March 31st, 1907, and the city is being held liable for this amount, they should endeavour to ascertain who is responsible for such omissions, the accounts as published at December 31st, 1906, being obviously incorrect.

The city under the Incorporation act has the right to raise by the issue of debentures $245,000.00 to cover liabilities at the date of incorporation, and of this $245,000.00 $75,000.00 was intended to cover the bond issue of the district municipality for waterworks construction, and we think it would be in the interests of the ratepayers if the council stated their intention as to the carrying out of this policy together with the additional expenditure of $35,000.00 for which bylaw No. 16 was passed.

Vouchers have been produced bearing the necessary authority from the council for all payments made, and we have verified the bank account with the cash book.

We have carefully compared the tax roll with the assessment roll, which we are pleased to report are in absolute agreement, and we have examined and verified the counterfoils of the tax receipts with the books and find that they are in agreement with the exception of a few cents.

The actual detail work of the accounting has been well performed, but it is clear that with the growth of the city the present system will have to be changed to ensure the record of complete data of the financial transactions of the city, and proper statistical and subsidiary records being kept. We have made certain recommendations to the city treasurer, and shall be pleased to furnish full particulars should you care to place the same before the council for their endorsation.

We have suggested to the city treasurer the advisability of informing creditors when their accounts have been approved for payment and cheques drawn, as at April 30th, 1908, over 60 cheques issued are shown in the bank reconciliation account as outstanding, some of which have been held in the treasurer's office for over six months.

We are of the opinion, and trust that you will make a strong recommendation on the point, that it is absolutely impossible for the officials to issue a statement of the city affairs six days after the close of the financial year. From our experience we know that while they may endeavour to give an account, the same can neither be complete or strictly accurate.

We take this opportunity of thanking his worship the mayor and the city treasurer for the readiness with which they have given us any information for which we have called during the course of our investigation.

(Signed)
KENDALL, SEWELL & CO.
Chartered Accountants.

ERRATA.—First column, last paragraph but one, read $798.35.

Second column, third line, read 5 per cent. In third paragraph, second line, read $16,182.97. In sixth paragraph, eight lines from bottom, read sec. 139.

The District Council

Councillors Nye, McNaught, Robson and Davidson were present at the session of the district council on Friday evening last.

Letters were read as follows: from city clerk, Vancouver, re registration of plans for Capilano road. Received and filed. From city clerk, North Vancouver advising of appointment of members to joint committee re registry office, and from secretary, board of trade, to same effect. Referred to the special committee. From S. Gintzburger asking for engineer's estimate of cost of road through D.L. 599. Granted. From Charles H. Nye re connecting of roads through D.L. 2025 and 2008. Referred to board of works. From David S. Baynes asking for road to his property in D.L. 1058. Board of works to report. From John M. Evans asking for road to his property, block 2, S.E. section of D. L. 617. Board of works to report. From E. J. Judd asking for a bridge across McCartney creek for the convenience of intending settlers. Deferred until completion of Seymour creek bridge.

A plan of south of D.L. 827 was approved as amended.

Tenders for the superstructure of the Seymour creek bridge were read from the following firms: Dominion bridge company, Algoma bridge company, W. J. Patterson construction company, and T. R. Nickson & Co. Engineer to tabulate and report. Tenders for pipe and fittings for the new water district were read as follows. Dominion pipe company, New Westminster, for 8in. pipe, 40½ cents per foot, 6in. pipe, 39 cents per foot; Pacific coast pipe company, 8in. pipe, 56 cents per foot, 6in. pipe, 43½ cents per foot; Canadian pipe company, 8in. pipe, 55 cents per foot, 6in. pipe, 41 cents per foot. These prices are for the pipe delivered, laid and jointed. Councillor McNaught read the report of the finance committee, recommending payment of accounts totalling $483.39. Report adopted. Councillor Robson read the report of the board of works recommending payment of accounts totalling $2214.47. Report adopted.

A petition was presented from residents of Lynn creek asking for the enactment of a pound bylaw. The petition was supported by Mrs. Sugden and Messrs. Sugden and Duval. Councillors Nye and Robson moved that the clerk prepare a bylaw to apply to the settled portions of the district. Carried.

Engineer Donald Cameron reported that the cost of improvements requested on Centre and Frederick roads would be $150. Laid over. Request for opening a road to Woodlands on the North Arm was laid over. Councillor McNaught for Mr. Grahame requested permission to cut trees on the road reserve for cordwood at 25 cents per cord. Granted, but roadway not to be obstructed. Board of works was instructed to lay a footpath from Lynn valley road to the school house. The clerk was instructed to write Mr. Wickenden requesting the removal of eight dangerous trees on his property adjoining Capilano school Resolved that the city council be asked to deposit bonds for $72,000.00, with bank of B.N.A., to cover present unpaid indebtedness to the district.

Another Bear Story

The latest citizen of Lynn creek to make the acquaintance of the large, sleek Bruin which has been frequently startling the residents of the valley of late is G. W. Sugden. The bear leisurely crossed the plank road and disappeared in the bush a short distance ahead of Mr. Sugden, as he was driving to the city on Thursday. The heroic manner in which the genial postmaster met the situation will be surmised by his many friends.

On Monday Mayor Kealy fined an Indian named Pete $15, for being drunk.

CITY AUDITORS MAKE REPLY

[CONCLUDED FROM FIRST PAGE]

The special auditors state that the liability assumed by the city at 1st of June, 1907, was not credited with the accrued portion of rates, etc. We would point out that these rates were not levied till after the city was incorporated and could not possibly affect liabilities existing on the date of incorporation. The contention of the special auditors that the council could increase or decrease the liabilities assumed under the act of incorporation by subsequently levying a greater or less rate is positively absurd.

We take exception to the special auditors' statement that the municipal account, headed in the ledger as North Vancouver city, is dealt with in a peculiar manner. This statement of the special auditors is untrue. In the very next sentence the special auditors state that the account shows a deficiency of $108,683.47. These figures are correct and are referred to by the special auditors on the previous page of their report. The figures are not only correct but the details of how the deficiency arises is shown in the account, without having to refer to any other books or records. At 31st December, 1907, the account was properly credited with $67,628.01, the amount of increase in the civic assets during the seven months to 31st December, 1907, and the account was also properly charged with the unpaid liabilities at 31st December, 1907, amounting to $9,500, which is clearly shown on the balance sheet. The term profit and loss account, which appears on the balance sheet was a clerical error made in the fair copy of the balance sheet handed to the printer, after it had been approved by us, and which was not noticed in time to correct. The account is as follows:

MUNICIPAL ACCOUNT

Deficiency at 1st June, 1907	$108,683.47
Sundry creditors, unpaid at 31st December, 1907	9,500.00
	$118,183.47
Increase in assets during 7 months to 31st December, 1907	$67,628.01
Balance carried down	50,555.46
	$118,183.47
balance per balance sheet at 31st Dec. '07	$50,555.46

The waterworks accounts up to 31st December, 1907, have only included actual receipts and payments. In December, 1907, at our request, the city treasurer obtained a proper rent roll provided with a column to show any arrears of water rates or charges for connections. Owing to pressure of work at the end of the year this was not written up until after the balance sheet was issued. There was also no record of arrears at the date of incorporation without which it was impossible to frame the account properly. The matter was accordingly left over and the record of arrears properly opened so that the account could be more accurately treated during the current year. It is incorrect to treat the account as the special auditors have done, crediting it with the arrears at 31st December, 1907, without charging it with the arrears at 1st June, 1907.

The statement of the special auditors that the rental of $750 due from the Ferry Co., at June 30th, 1907, is at present included in the books as a revenue asset, is not true. The rent never was included in the books as an asset. It was collected during the period under audit as is shown on the printed statement of receipts. Section 67 of the municipal act provides—"The revenue for the use of every council duly elected shall commence with the legal collections from the first day of the year in which the said council was elected until the end of the said year." This clearly shows that the whole of the $750 rent collected is part of the revenue for the period under audit. We would also point out that the council referred this point to a board of arbitration last year and our decision was upheld by the arbitrators.

These remarks also apply to the following clause in the special auditors' report, where they have wrongly credited their 1907 revenue account with $500 of the rent which does not fall due till June, 1908, and which under section 67, is clearly revenue for 1908.

The statement of the special auditors that they have written off the incorporation expenses to revenue account, appears to us to be deliberately misleading. These expenses were properly written off in the municipal books at 31st December, 1907, and are clearly and correctly shown in the printed statements.

The special auditors report that the sale of city debentures has not yet been recorded in the civic financial books. We do not see how it can be properly recorded until the treasurer receives the bank's statement showing the actual details of the transaction.

We note the suggestion that the council be requested to make appropriations with regard to the estimates. The estimates were drawn up and the treasurer had specially ruled books prepared for keeping correct records of the appropriations and estimates before the special auditors were even appointed. Under the circumstances the recommendation appears to us decidedly out of place.

With reference to the balance due to the district municipality. In May, 1908, the two councils appointed Mr. H. C. Chiene and Mr. W. T. Stein a committee to settle the differences which had arisen with regard to the cash account between the two municipalities. Among other items claimed by the district were outstanding cheques which had not been provided for at 31st May, 1907, but which they had paid to the bank and which they claimed should be refunded to them. The paid cheques were exhibited to Mr. Chiene and Mr. Stein and they approved of the amount of $274.51 to be included in the account due by the city to the district. The cheques exhibited were not for interest or debenture warrants, but the amounts which were deducted from $630.49 included entries for interest, leaving the balance as adjusted by the auditors of $274.51. We understand their joint report was adopted by the respective councils.

As regards to the time necessary for issuing a proper statement at the close of the year, we would respectfully suggest that this matter be left entirely in the hands of the officials, and in so doing we would state plainly that the printed statement issued on 6th January, 1908, is absolutely accurate, as compared with the special report under discussion.

We will now briefly refer to the statements appended to the special auditors' report:

1. Balance sheet. The statement submitted is utterly wrong. Sundry properties includes an amount of $126,694.89 for roads and bridges, which is contrary to the practice of all leading British cities. The amount of $500 due from North Vancouver Ferry is a portion of $750 due in June, 1908, which under the act is 1908 revenue. The $689.35, education department, belongs to the school trustees revenue for 1908. The amount advanced for capital expenditure is wrong, as it does not agree with the amount actually expended.

2. Income and expenditure statement. This is entirely wrong, as it is not in terms of section 67 of the municipal act, which defines what the revenue of a municipality is.

3. Waterworks revenue account. This is wrong, as the special auditors while crediting the rentals, etc., due 31st December, 1907, have omitted to charge the rentals due at 1st June, 1907.

4. Valuation of streets and bridges. This statement is of no use for the financial books, as none of the leading British cities include these as assets. We would refer specifically to Edinburgh, Glasgow and Montreal.

5. Sundry properties. This statement is wrong in that it includes the valuation of the streets, as mentioned in the preceding clause. The rest of it appears to be as reported by us and is therefore correct.

6. List of sundry creditors $6,165.20
Interest due to district municipality. 2,982.26
$9,147.46

In the printed balance sheet at 31st December, 1907, this amount is stated at $9,500—so far as we know the difference of $352.54 was the amount of interest saved to the city by Mr. Stein, when he adjusted the district municipality account with their auditor.

In concluding this report we would point out that the only correct statements in the report of Messrs. Kendall, Sewell & Co., the special auditors, are the paragraphs on page 7, where they admit that the ordinary work of the city was well performed. All the other criticisms and also all the schedules are based on their own idea, as laid down in their report, of what is the revenue and expenditure of a city. Their definition is in direct conflict with section 67 of the municipal act, and their entire report, with the exception mentioned, and all the statements are utterly wrong from beginning to end.

Reported by,
W. T. STEIN & CO.,
Chartered Accountants,
Auditors to the city of North Vancouver,

ERRATA.—Second column, sixth paragraph, in second line, read $3574.85. Last paragraph, third last line, read district instead of municipal.

Third column, second paragraph, in line beginning with (3) read "properly" for "perfectly." In middle of third paragraph, read, "along with loss by epidemic."

In last paragraph, last line, read, "by the city under its act of incorporation, on 1st June."

Church Notices

ST JOHN'S THE EVANGELIST, SEVENTH AND THIRTEENTH STREETS.

Holy Communion, 8 a. m.
Morning prayer, 11
Evening prayer, 7.30
On the first Sunday in the month there will be a second celebration of the Holy Communion at 11 a.m.
Rector: Rev. Hugh Hooper.

ST. ANDREW'S PRESBYTERIAN CHURCH SIXTH STREET.

Services will be conducted as usual on Sunday by the pastor.
Sunday school, 2:30 p. m.
Service at Moodyville school at 7:30 p. m.
Prayer meeting on Wednesday 8 o'clock.
All are welcome.
Pastor: Rev. J. D. Gillam, M.A.

METHODIST CHURCH, N. W. CORNER FOURTH ST. AND ST. GEORGE'S AVENUE.

Morning service, 11 a. m.; Sunday school, 2:30 p. m.; evening service, 7:30 p.m.
Prayer meeting on Wednesday evening at 7:30 o'clock.
Preaching in Lynn valley on alternate Sunday afternoons.
Sunday school at Moodyville at 11 a. m.
Rev. B. H. Balderston, B. A. pastor.

NORTH VANCOUVER CATHOLIC INDIAN MISSION.

Sunday Services — Mass at 9 a. m., Sunday school at 2:30 p.m., Benediction at 3 p. m.
Pastor: Rev. E. Peytavin, O. M. I. V. G.

BAPTIST CHURCH, ORANGE HALL, LONSDALE AVENUE.

Service at 11 o'clock a. m in the Orange hall; Sunday school at the close of the service.
Pastor: Rev. David Long.
All are welcome.

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Civil Engineer and B. C. Land Surveyor
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This is a first-class hotel, and is now open to the general public. Good accommodation and service guaranteed
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Everthing of the Best and Cheapest for Ladies and Gentlemen.
See us before going to Vancouver to buy what can be had in North Vancouver.

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IRWIN & BILLINGS CO., Limited
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TELEPHONE 15

LOCAL NEWS

THE EXPRESS, $1 a year.

Last Sunday morning five infants were baptized in St. Andrew's church.

St. Andrew's church last Sunday contributed $28 towards the Fernie relief fund.

The Presbyterians of Lynn valley took up a special collection last Sunday for Fernie sufferers.

Mrs. Little and her son Eddie, of Victoria, are visiting Mr. and Mrs. Albert Brimacombe this week.

J. C. Keith has in contemplation the erection of a handsome residence on his property facing Ottawa Gardens.

A rather bad bush fire was raging west of Capilano on Saturday evening. The fire warden and party prevented it from spreading.

On Saturday A. Dunkbury was sentenced by Mayor Kealy to six months' imprisonment at New Westminster, for assaulting a little girl.

Mrs. John Young and her daughter Grace came up from Victoria this week and are visiting at the home of her brother, Albert Brimacombe.

Fred Tarn, of the local firm of Tarn & Emmerson, laid the foundations of a residence this week, at the corner of Chesterfield and 14th street.

B. Anson, of the North Vancouver Transfer, has purchased a lot on Keith road west, and intends building a residence for personal occupation.

Stephen and Mrs. Spence have the sympathy of a wide circle of friends in their bereavement in the death, eight hours after birth, of their infant son.

A. E. Elliott, of Elliott & Baglow, photographers, was an outgoing passenger on Sunday, for Victoria, where he expects to visit for a few weeks.

A Squamish Indian named F. Murada, came before Mayor Kealy this week charged with drunkenness. He was fined $50, or two months' imprisonment.

B. T. Rogers, Vancouver, has had a gang of men at work clearing and grading a large number of lots owned by him on 3rd street, corner of St. George's avenue.

Photographer Geo. G. Nye has just completed extensive alterations to his property on 2nd street, which give him improved facilities for high class photographic work.

J. C. Williams, an old time resident of the city, who has been residing in Vancouver for some months past, has returned to North Vancouver and is residing near Ottawa Gardens.

Mrs. V. W. Mitchell, of Vancouver, recently purchased a city lot on 3rd street, east of St. George's aveuue and has let the contract for the erection of a modern cottage thereon.

The boys' brigade of All Saint's church, Vancouver, to the number of about 50, camped on the grounds back of the Bank of B. N. A. over Sunday last. The camp was run on military principles and the boys thoroughly enjoyed themselves.

William Parker, of North Vancouver, and Helen Winnifred Matthews, of the staff of the Y.W.C.A., Vancouver, were quietly married in the latter city on the 6th inst. The ceremony was performed in Christ church, Rev. C. Owen officiating.

The local Pythian lodge had two applications for membership at their meeting on Tuesday night. Three candidates were advanced to the second rank. Articles of incorporation are expected in a few days for the Pythian building association here.

W. Nicholson Lailey has also donated $15 to the Horticultural Society, to be divided into two prizes, namely, $10 first prize, $5 second prize, for the best drawings by any child attending any of the schools in the city and district, including Moodyville.

Alderman A. E. Crickmay celebrated the 20th anniversary of his joining the ranks of the business men of Vancouver, on Wednesday. His celebration took the form of a brief holiday spent with his family at Pilot Station, where they have been in camp for the past six weeks.

At the annual meeting of the North Vancouver athletic association last evening, the following officers were elected for the ensuing year: President, S. Humphries; secretary-treasurer, W. Nicholson Lailey; committee, Alex. Smith, Jr., M. B. Martinson, Jr. and A. S. Emmerson.

Duncan McDonald is a patient at the North Vancouver Hospital, suffering from a fractured arm and several cuts and bruises about the head. In leaving the residence of Mr. Munday, Lonsdale ave, Tuesday evening, he stepped on a loose board and fell to the ground, sustaining the injuries noted. He is progressing favorably.

Mr. A. Malpass, for about twenty years connected with the postal delivery service of Victoria, accompanied by Mrs. Malpass, has been visiting in the city for a week past, the guest of Mr. and Mrs. Joseph Adams of 3rd street east. Mr. Malpass is very enthusiastic concerning the advantages and the future prospects of North Vancouver.

J. Warren Bell has been making rapid progress with the re-fitting of the saw mill on the waterfront, recently purchased by him. A boom of logs arrived on Monday and on Wednesday the mill was set in operation, to get out lumber for further improvements to the building. The old planer has been removed and has been replaced by a new and modern machine. The mill will be in readiness for business in about a week.

District Notes.

A small gang of men is at work on improvements to Keith road through D.L. 554.

Foreman Duff with a gang of men is at work on opening up King street, through D.L. 786.

Foreman Eva with his workmen is putting the finishing touches to the improvements recently made to Capilano road.

Residents of Deep Cove on the North Arm are asking that a roadway be opened up from Keith road, to connect with a road that they have already constructed in that direction.

A survey party is in the field running lines for a deviation of Keith Road through D.L. 582 in connection with the proposed new driveway to Eagle harbour. It is the intention of Engineer Cameron to run the road along the beach, thus making an attractive marine driveway.

Tuberculous Cow Question.

TO THE EDITOR OF THE EXPRESS:

As a good deal has been said lately regarding the quality of milk supplied to the public, I should like to call the attention of your readers to another and much greater danger, namely, the consumption of milk from dairies and private parties, where the possibility of any of the cows having tuberculosis does not disturb the owner's mind. In fact, these owners tell you they do not want to know whether their cows have it or not as they may lose all their animals or a great portion of them if they are found to be tuberculous. There is at present no compensation allowed by the government for cows destroyed for the benefit of the public health. The whole burden has to be shouldered by the individual owner. This to me, and the many cow-keepers, does not seem to me to be at all fair. The public must have it brought home to them, that they are directly interested in every milch cow and therefore should share in the cost or loss incurred by those who actually own the cows condemned. Now it is generally admitted by those who profess to know anything about cows and tuberculosis, that there is not so much tuberculosis of the udder as there is of the lungs, and tuberculosis of these organs means that the destructive elements are swallowed in the sputa, thus gaining access to the intestinal track and so into the manure. The so-called dirt in milk is mainly manure and one is constrained to acknowledge that as long as there are cows and human milkers, there will be manure in the milk. Only in very exceptional cases are cows so managed that manure does not form an invariable ingredient of the milk. This being so so we should use every effort to eliminate the danger of tuberculosis cows being used as milk producers.

Call a public meeting, admit the fact that we have a proposition before us, do not say it is too big and wink at it. I feel certain the government would assist were the people to show themselves in earnest in the matter. I am told that in some countries all milk cows are registered and licensed, a small fee paid, the money derived therefrom being mainly spent on combating tuberculosis and paying compensation. The public is willing to pay in the increased cost of milk were they satisfied something was undertaken seriously. At present nothing of any consequence is being done, simply because the general public is apathetic and won't make a move.

I suspected a cow of mine about a month ago and would not sell mill from her but got her tested at my own expense. She proved to have tuberculosis and the disease developed very rapidly after the injection of tu'erculin. Who knows whether that cow is slaughtered or whether its milk is being used today. After testing I got the government inspector to examine her and she was condemned, but does the government know what has become of that cow? No, and I know of other such cases as my cow, but no one will risk having his cow tested.

It comes down to this, the law allows a very infectious disease to run at large and grow larger every day and only if you report a case is any action taken. There is no one appointed to go round and look out for such cows.

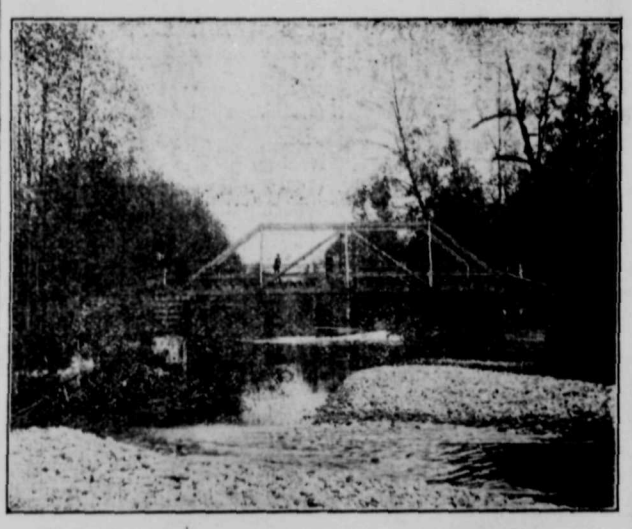
When I was asked to subscribe to the Kamloops sanitarium, I argued that I would be much more willing to devote money toward stamping out the scourge than the curing of it, but I was confronted with the argument of a prominent man who should know, that the disease was mostly caught from dust being blown about in the streets. The smallness of the argument reduced the amount of my donation because it proved to me that we must stop it getting in the dust by first killing the cow which is the chief disseminator of the disease. As matters stand, the sanitarium is a necessity and thousands of dollars will have to be spent, but surely at the same time it is necessary to spend some money on preventative measures, going to the very source of the evil.

Some people argue that the cow is only a minor source, but if they want to be convinced to the contrary, let them inspect the "innards" of creamery pigs which are fed on skim milk and buttermilk coming from such institutions. They will find a great many of these pigs affected with tuberculosis. Can anyone say that babies are able to resist what pigs succumb to? As the father of a young family I feel strongly on the matter and I am going to submit a bylaw to the consideration of the council of North Vancouver to the effect that all milk cows in the city should be tested for tuberculosis.

I earnestly hope the municipality will also submit the same bylaw and in this way we can gradually stamp out the danger from this source. Happily in North Vancouver there would not be much trouble in carrying out the provisions of the bylaw, for as yet we are a comparatively small community.

A. E. CRICKMAY.

Vancouver, Aug. 7, 1908.



GOVERNMENT BRIDGE OVER LYNN CREEK

New Advertisements

Fall stock—Ross & Co.
Painters—Stoney & Co.
Fine tea—Bland's grocery
Cushionet Shoe—J. A. Pyke
Liquor license—John Benson
Smoking tobaccos—The Lounge
Liquor License—Harry Holland
Choice properties—Irwin & Billings
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Finest Ceylon Tea
3lb for $1.00.

20lb Bag Sugar, $1.15.

APPLICATION FOR LIQUOR LICENSE

Take notice that at the next meeting of the board of license commissioners for the city of North vancouver I intend to make application for a bottle license, for the sale of spirituous, fermented or other liquors, for the premises situated on lot 22, block 165, D. L. 271 and 274, vancouver District.

JOHN BENSON

Dated this 14th day of August, 1908

TOBACCOS..

Here are some of the smoking tobaccos we carry:

Capstan, Players, Craven, Garrick, B.D.V., Wills' Shag, Durham, Latakia, Perique, Cotton's, Edgeworth, Log Cabin, Dill's Best, Old English, Gallaher's, Inskish, Frontier, Seal of North Carolina, Old Chum, Meerschaum, Wills' Gold Flake, B. C. No. 1, Morris' Three Castles, Imperial, Shamrock, Macdonald's, T. & B., Pedro, Westover, Smith's Glasgow, Westward Ho, &c.

For those who chew we have:

Macdonald's, Blackwatch, King's Navy, Queen's Navy, Climax, Pay Roll, Piper, Studsick.

The Cigarette Smoker can satisfy his wants. Here are a few:

Melachrino, Nestor, Craven, Ardash, Cambridge, Mogul, State Express, Gold Flake, Captan, Yildez, Cambridge Murad, Mogul, and all the stock brands.

Our stock of Cigars is by far the most complete in town.

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WE NOW OFFER FOR SUBSCRIPTION

Subject to Shareholders' Preference up to and including

AUGUST 8.

The Remainder of the Third 100,000 Issue of Preferred Stock of this Corporation.

The stock is offered in blocks of 100 shares, at par value of $1.00 per share. No bonus stock.

PAYMENTS—10 per cent. on application, 15 per cent. in 30 days, balance in 8 months at the rate of 10 per cent. per month.

DIVIDENDS—This stock is entitled to an annual dividend of 7 per cent., commencing November 1, 1908, but unlimited as to further dividends. That is after 7 per cent has been paid upon the Preferred and Common stocks, both stocks thereafter to participate equally. There is no question but that the Preferred Stock now offered within a short time will become the Biggest Dividend Paying Stocks in Canada.

Owing to the fact that we are able to secure from 10,000 to 20,000 cubic feet of gas from every cord of resinous wood used in the manufacture of wood pulp as a by-product, with practically no expense, we have therefore, applied for the Gas Franchise of

North Vancouver, South Vancouver and Burnaby.

These valuable franchises, when secured, will belong exclusively to the Company, and will represent a large dividend, independent of that made by the company in the manufacture of paper.

PLAN OF THE COMPANY

We propose erecting a pulp mill at North Vancouver for the manufacture of wood pulp, and transfer the raw material to Port Mellon, where we are now erecting our big mill, to be converted into paper, and use the gas for illuminating and power purposes. We also intend erecting pulp plants in other parts of British Columbia to supply the main mill at Port Mellon with wood pulp, and distribute the gas for general use at the points where the crude pulp is manufactured.

PROGRESS OF OUR WORK AT PORT MELLON

Over fifty men are now engaged in construction work at Port Mellon, and it will not be long before the installation of the machinery. This modern plant is being arranged so as to have a capacity of over 100 tons of wrapping paper per week, and the additional units will bring the weekly capacity up to 450 tons of news and wrapping. This great mill, when fully complete, will be one of the largest paper mills in Canada.

Directors

SYLVESTER G. FAULKNER, British Columbia Trust Corporation.
W. H. R. COLLISTER, Manager Albion Iron Works, Vancouver.
J. DUFF STUART, Vice-President The Clarke & Stuart Co., Ltd., Wholesale and Retail Paper, Vancouver, B.C.
COL. T. H. TRACY, M. C. Soc., C.E., P.L.S., D.I.S., Com. Eng., former City Engineer of Vancouver
FREDK. APPLETON, Managing Director M. R. Smith & Co., Victoria, B. C.
FRED. SMITH member Smith, Davidson & Wright, Wholesale Paper Co., Vancouver, B.C.
W. INNIS PATERSON, President Paterson Timber Co., vice.-Pres. Terminal Lumber Co., Director Cedar Cove Lumber Co., etc.
H. M. BURRITT, Western Manager Corticelli Silk Co. Vancouver.
J. C. W. STANLEY, formerly General Manager West London Paper Mills, London, England.
CAPT. H. A. MELLON, J.P., American Lloyd's Agent, Etc.
EUSTACE H. JENNS, Barrister, etc., Vancouver, B.C.
GEORGE E. CATES, Cates Shipbuilding Co., Vancouver.
GREELY KOLTS, formerly General Manager Pacific Coast Soda Co.
ALD. J.W. CAVANAGH, of J.W. Cavanagh & Co., Vancouver.

Address All Subscriptions for Stock Direct to

BRITISH COLUMBIA TRUST CORPORATION

COR. GRANVILLE and ROBSON STREETS, VANCOUVER, B.C.

CORRESPONDENCE

Short, moderately worded letters on topics of general public interest will be published in THE EXPRESS.

THE EXPRESS is in no way responsible for the opinions of correspondents, and reserves the right to terminate a discussion at any time.

Hotel at Lynn Valley

TO THE EDITOR OF THE EXPRESS:

Sir,—As a frequent visitor to Lynn Valley, it has occurred to me on more than one occasion that there is an absolute need of an up-to-date, well managed hotel there. The valley is visited by great numbers of people in the summer season, and there is no accommodation for their needs. It should be borne in mind that there is a walk of about two miles from the tram terminus to the creek and canyon, and if parties go over for the day they must perforce carry all their provender or go without, after a hot and dusty journey. To the opponents of the proposed hotel, I would remark that the wants of the many are as important as the views of the few, and that the law is sufficiently strong to see that the license, if granted, is not abused.

I am, sir, yours truly,

HENRY WORTH

361 7th ave west, Fairview, Vancouver, August 11.

Fernie Relief Fund.

His Worship, Mayor Kealy and the Board of Aldermen desire to thank the citizens for the prompt and splendid response made to their appeal for donations for the sufferers from the Fernie Fire. The total cash raised including the vote of the city and district councils, and the proceeds of the dance on Tuesday night, reaches $1063.85 with some small amounts to yet come to hand. Special mention should be made of the excellent services rendered gratuitously by Messrs. Malcolm McMillan and Alexander Gibson who raised $123 in about two hours by personal canvas, and also of the work of the Relief fund committee, whose energetic action effected such satisfactory organization. Thanks are likewise due to the Horticultural Society for the use of the hall for the dance.

The list of contributors is as follows:

Arnold E. Kealy	$25.00
Wm. Loutet	5.00
Frank Wheeler	5.00
G. Runkle	2.00
W. J. Irwin	25.00
Alexander Philip	5.00
Smitheringale & Morden	5.00
Thos. S. Nye	2.00
Wm. J. Dick	5.00
Wm. H. May	5.00
Thomas Shepherd	5.00
H. D. G. Armitage	10.00
B. Gladden	2.00
Mrs. Kennedy	50
Mrs. J. H Pilling	50
Lena Atchison	50
Paine & McMillan	2.50
Alexander Smith	5.00
M. McLeneghan	1.00
Bruce & Dodds	1.00
F. Farrow	1.00
A. Newman	2.00
Mrs. Scriven	1.00
Mrs. A. Wild	3.00
Mrs. A. Hill	50
Wm. Besson	1.00
P. M. Shepard	30
L. Reda	25.00
J. Cowein	50
W. B. Bunbury	5.00
C. E. Lawson	2.00
W. T. Murphy	1.00
Geo. Hutton	2.50
M. Plowman	2.00
H. Gladden	1.00
Mrs. Pratt	25
Mrs. Larsen	50
K. C. Ross	50
Miss J. Hardy	50
H. Knight	1.00
M. A. Russell	50
Sale & Brewitt	1.00
C. S. Young	1.00
B. Bland	1.00
A. J. McCardie	2.00
J. Bell	1.00
A. G. Sullivan	1.00
Isaac Walden	2.50
C. J. Telford	50
P. Larson	25.00
A. McNair	5.00
P. A. Allen	5.00
A. J. Picton Warlow	2.50
J. A. & M. McMillan	10.00
Alex. Shaw	2.50
J. W. Jackson	2.50
W. D. McFarland	1.00
Albertson & Jones	2.00
J. Adams	1.00
S. B. Green	1.00
Murray's Tea Rooms	1.00
Robt. Tarn	1.00
Sam Kee	1.00
E. Laurin	1.00
Alexander & Townley	5.00
F. B. Cudney	4.00
John McNabb	2.00
Jas. Panger	1.00
H. A. Shaw	1.00
Mrs. Shaw	1.00
Smith Bros.	5.00
A. M. Ross	1.00
W. P. James	1.00
J. Warren Bell	2.50
Henry Eves & Co.	5.00
James Auld	2.00
A. P. Steacey	1.00
A. W. Sargent	1.50
Irwin & Billings Co. Ltd	10.00
Mrs. Jas. Riach	1.00
Wm. McKerrell	25
J. S. Pearce	1.00
H. Baker	1.00
W. H. Stoney	2.00
L. Platt	1.00
J. W. Fugler	1.00
J. E. Bailey	1.00
S. H. Walker	50
J. Dierssen	1.00
Tom Booth	2.00
A. Rhodes	1.00
S. A. Martin	50
Mrs. Follis	1.00
Farro & Andruss	1.00
J. B. Bennett	1.00
F. H. Steede	50
J. A. E. Campbell	2.00
J. Reed	50
Mrs. M. N. Gilbertson	25
H. Fogg	1.00
W. Barlow	50
M. Lake	1.00
M. Dennison	1.00
Geo. W. Dainer	1.00
L. Standal	1.00
W. C. Stone	25
Mrs. Bunyan	25
Geo. D. Baxter	50
T. Ehm	25
J. W. Eva	1.00
E. Ellingsen	1.00
Mrs. D. Cameron	2.00
Small sums under 'A friend' etc.	24.00

Packages of clothing by G. A. McBain, Mrs. W. J. Irwin, Mrs. Fugler, Mrs. Barton, Mrs. Hughes, Mrs. Device, Mrs. Verner, Mrs. Fuldhouse, F. B. Cummer, Mrs. Parkes, Mrs. Phillipo and Wood & Son.

Local Meetings

Knights of Pythias, Second and Fourth Tuesday, 8 p.m.

Athletic Club, First Monday, 8 p.m.

Lady Maccabees, second and fourth Thursdays

Horticultural Meeting, Second Wednesday 8 p.m.

Firemen's Practice, every Friday, 7.30.

City Council Meeting, Monday, 8 p.m.

District Council Meeting, first and third Fridays, at 8 p.m.

Board of Trade, Third Tuesday, 8 p.m.

Board of Trade Executive, First Tuesday, 8 p.m.

School Board, First Friday, 8 p.m.

W.c.T U. meets third Wednesday in each month at 3.30 p.m., in St. Andrew's Presbyterian church.

Wallace camp, Sons of Scotland, meets second Wednesday and Fourth Thursday in K P. hall.

North Vancouver L O.L. No. 1840, meets second and fourth Fridays in month.

Football Season Opens

The football season is beginning early this year and promises to develop into an extended circuit, with many interesting contests. The season at North Vancouver will be opened on Saturday, the 22nd inst., by a match between the local team and that of the Celtics of Vancouver. This will be followed one week later by a match between North Vancouver and the Shamrock teams.

For Diarrhoea, Dysentery, Cholera Infantum Etc., use

Raymond Diarrhoea Mixture

This remedy is sold under the following positive guarantee:

"Take half a bottle and if not found satisfactory, return the balance to us and get your money back."

IS THIS FAIR?

PRICE

25c per bottle

McDUFFEE BROS. & WILLIAMS

"The Obliging Druggists"

Cor. Cordova and Cambie Sts. Vancouver, B. C.

The A. M. ROSS CO.

The Store That Saves You Money. Compare Our Prices With Any Other Shoe Store and See if We do not Save You Money.

GETTING READY FOR OUR FALL STOCK

All Odd Lines Comprising Some of Our Best Goods Must be Cleared out to Make Room for New Lines.

When we advertise a cut price you can depend on getting it. Remember, you are buying crisp new goods, at prices that you will be asked for cheap trash. We guarantee every dollar's worth of goods you buy here. For Quality and Up-to-date Goods at prices we defy competition to equal. Come direct to North Vancouver's finest boot and shoe store, men's furnishings, etc.

DO WE SAVE YOU MONEY?—If not we do not ask for your trade.

HERE ARE SOME CLEARING PRICES:

50 pairs Men's Shoes, in Goodyear Welted Blucher Bals, Oxfords, etc., in tans and blacks, broken sizes, if your size is here you get a genuine bargain. Some worth $4.50, $5.00 and $6.00. your choice while the lot lasts for **$3.90 a pair.**

25 pairs Dongola Kid Shoes, blucher cut, solid all leather soles, worth $4 00 a pair, while they last you will buy them **3.00 a pair.**

32 pairs fine $4.50 patent leather Oxfords, to clear at $3.00 a pair.

20 pairs of Ladies'. Kid Oxfords, patent leather tips, worth $2.50 a pair, while the lot lasts you buy them for **1.60 a pair.**

28 prs. Men's Heavy $3.50 Working Boots, extra heavy soles, with best Kip Uppers, on sale to clear at **2.25.**

200 Men's $1 and $1 25 Shirts, to clear at **75c each.**

5 dozen boys' 50c. Flannelette Shirts, also Regattas, to clear at 25c.

10 dozen 25c, 35c, and 40c Ties, to clear at **10c.**

THE A. M. ROSS CO.,

209 LONSDALE AVE.

All Kinds of Shoe Work Done on the Premises.

For Boot and Shoe Repairing and Custom Work . . .

go to THOS. O. MILLS

Pioneer Resident Boot Maker

Lonsdale Ave., above 2nd Street at the A. M. Ross Shoe Store.

LOUNSBURY DAIRY

SEYMOUR CREEK.

Fresh Milk delivered Daily to all parts of the City

Leave Orders at Express Office.

N.V. FISH Co.

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EVANS & TYLER, Props.

All kinds of Fresh Fish delivered daily. Smoked Fish a specialty. Also Butter, Eggs, and Vegetables.

Our aim is to please our customers as to goods and prices. Let us have your orders.

N. V. FISH CO.,

PHONE 84.

DISTRICT OF NORTH VANCOUVER

Notice of Tax Sale

Notice is hereby given that by virtue of the Municipal Clauses Act and Acts amending the same, and by authority of the Council of the District of North Vancouver, on Tuesday, the 1st day of September, 1908, at 2 o'clock, p.m., within the District Municipal Office, Esplanade, North Vancouver, I will sell by Public Auction, the lands hereinafter described to recover the taxes delinquent in respect thereof, and interest and costs, all as set forth opposite the description of said lands respectively, if the amount of such taxes, interest and costs is not sooner paid, viz:

DESCRIPTION OF PROPERTY D.L.	Block	Lot	ASSESSED OWNER	Taxes to 31st Dec. 1906 and interest	Costs	TOTAL
237	1		L. C. York	$15.60	$ 2.60	$ 18.40
554	1		Henry Copeland	87.70	6.40	94.10
556	part	5 acres	W. Godfrey	19.10	3.00	22.10
559	part	4 acres	Northern Canning Co.	12.50	2.55	15 05
582	part	2 acres	Northern Canning Co.	6.25	2.27	8.52
579	12	West half	John McLeod	1.60	2.10	3.70
597	2a		Estate of Mrs. Eldon	9.46	2.50	11.96
599	20		Fred. McAlpine	7.80	2.40	10.20
599	22		J. Walker & W. Goodbraid	7.80	2.40	10.20
599	23		H. F. Maskill	7.80	2.40	10.20
764	12	7	J. A. Harper Wallace	2.95	2.15	5.10
772	part	3.75 acres	National Packing Co.	11.80	2.60	14.40
773			J. J. Mulhall	40.95	4.05	45.00
785	1	12	Mrs. Matilda Low	1.60	2.10	3.70
785		15	Mrs. Matilda Low	1.60	2.10	3.70
785		16	Mrs. Matilda Low	1.60	2.10	3.70
887	part	24 acres	Dr. Sidney Herbert	8.85	2.45	11.30
1139			D. L. Gow	30.80	3.55	34.35
1242			Estate of J Rooney	50.00	3.50	53.50
1253	part	50 acres	D. S. Walbridge	11.60	2.60	14.20
2026	n. p.	3	Ida Maschise	1.60	2.10	3.70
2026	n. p.	4	Tahi Nome	1.60	2.10	3.70
622	n. p.	3	Estate of T. H. Condell	6.50	2.35	8.85
623			Mercantile Dev. Co.	214.80	12.75	237.55
851			David Cook	119.15	7.95	127.10
950	part	38 acres	William Munro	3.08	2.15	5.23
871	part	40 acres	A. McEvoy	3.77	2.20	5.97
881	part	10 acres	Dr. Sidney Herbert	7.95	2.40	10.35
881	part	9 acres	Edward Cook	6.70	2.35	9.05
954			Albert Sinclair	29.76	3.50	33.26
1352	c.		Henry French	3.70	2.20	5.90
1404			Mercantile Dev. Co.	31.25	3.60	34.85
1524			John Armstrong	3.62	2.20	5.82
2003	11		K. Takehara	2.70	2.15	4.85
2003	12		Mrs. Mary Curry	2.72	2.15	4.87
2003	13		Mrs. Mary Curry	2.72	2.15	4.87
2003	14		Mrs. Jessie A. Keith	2.72	2.15	4.87
2022	12		Norman Burrows	2.85	2.15	5.00
2022	15		Margaret Somerville	2.85	2.15	5.00
2022	16		E. Jane Elchinks	2.85	2.15	5.00
2022	30	W ½	M, Carruthers	1.42	2.10	3.52
2022	31		Erena M. Snow	2.85	2.15	5.00
2022	33		Y. Kogo	2.85	2.15	5.00
2087	3		Miss Annie Roberts	1.90	2.10	4.00
2087	8		Mrs. M. Hicks	1.90	2.10	4.00
2088	9		Wm. and Sam. Moyes	78.5	2.40	10.25

Given under my hand at North Vancouver the 1st day of August, A.D., 1908.

ALEX. PHILIP,

Collector.

NOTICE

We take this opportunity of advising the residents of North Vancouver that we have acquired the hardware business of Mr. I. Walden and purpose carrying on the same in all its branches, including Shelf and Heavy Hardware, Builders' Hardware, House Furnishings, Tinsmithing, Plumbing, Roofing, Etc. We have retained the services of Mr. Walden's old employees, who will be glad to wait upon you as usual. We are adding several thousand dollars to the value of the stock and will be in a position to supply you with any article listed in the hardware trade. Our prices will be as low as the lowest, in Vancouver or elsewhere, quality considered. We would ask that the business and friendly relations between you and Mr. Walden, be extended to ourselves, and we can assure you that we are here to treat everyone fairly and to solicit business on that basis only. Any orders entrusted with us will be promptly attended to.

OUR MOTTO:—QUICK DELIVERY,

Paine & McMillan

Corner Lonsdale Ave. and First St. Phone 12

Having Your Teeth Fixed

At one time was a very painful operation. By some it is still painful. Not so at the Boston Dentists. We have all the latest equipments known to the modern dentists. It is more like a pleasure to have us fix your teeth, because our dentists are all experienced men. We make no charge for examining your teeth, and would be pleased to look them over at any time.

READ OUR PRICES THEY NEVER CHANGE

Full Set of Teeth	$5.00
Bridgework, per Tooth	5.00
Gold Crowns	5.00
Gold Fillings	1.00 up
Platina Fillings	1.00
Extracting	.50

ALL WORK GUARANTEED WITH A PROTECTIVE GUARANTEE FOR TEN YEARS

The Boston Dentists, Ltd

DR. A. R. BAKER, Consulting Dentist

407 Hastings St., W., Vancouver

HOURS—9 a.m. to 6 p.m. PHONE 2229

PATENTS PROMPTLY SECURED

We solicit the business of Manufacturers, Engineers and others who realize the advisability of having their Patent business transacted by Experts. Preliminary advice free. Charges moderate. Our Inventor's Adviser sent upon request. Marion & Marion, Reg'd., New York Life Bldg. Montreal and Washington D.C. U.S.A.

North Vancouver Hospital

CONDUCTED BY

THE MISSES DAWSON

TERMS—$17.50 to $20 per week
Ward patients $1 per day

Corner 15th street and Wolffsohn 19-tf

A. FARRO

General Contractor

Land Clearing, Stump and Rock Blasting. Extra care near houses. All damages made good.

EMPLOYMENT AGENCY

2nd St., West of Lonsdale
P.O. Box 11

SEEDS, TREES, PLANTS

For the Farm, Garden, Lawn or Conservatory

Reliable varieties at reasonable prices. No Borers. No Scale. No Fumigation to damage stock. No windy agents to annoy you. Buy direct and get Trees and Seeds that grow.

Fertilizers, Bee Supplies, Spray Pumps, Spraying Material, Cut Flowers, etc.

Oldest established nursery on the mainland of British Columbia.

Catalogue free.

M. J. HENRY'S

NURSERIES AND SEEDHOUSES.
3010 WESTMINSTER ROAD.
VANCOUVER, B. C.

N. V. Artistic Cabinet Maker, Upholsterer and Decorator *Manufacturer of Furniture Store, Office and Bar Fixtures*

Repairing in All Branches

J. A. S. NICHOLIS

173 Third St. W., Bet. Chesterfield and Lonsdale Opposite School

STONEY & Co.

Painters and Paperhangers

117 Lonsdale Av. Phone B62

For Furniture, House Furnishings and Crockery

at Reasonable Prices, go to

The North Vancouver Home Furnishers

HORNE BLOCK LONSDALE AVE.

North Vancouver Transfer COLIN F. JACKSON Proprietor

Cartage, Removals, Parcel Delivery, Storage

ON REASONABLE TERMS

OFFICE:—LONSDAL AVENUE, NEAR WHARF

Telephone 70. Night Calls 13.

CITY COUNCIL MEETING

The regular session of the city council on Monday evening was fully attended, Aldermen Irwin, May, Wheeler, Crickmay, Braim and Smith being in their places. Mayor Kealy occupied the chair.

A letter was read from Alexander Philip, C.M.C., with respect to the balance due the district from the city. The district council requests the city council to deposit with the bank of B.N.A., bonds to the amount of $72,000 to cover the balance due, over and above the $8,000 bonds recently sold, and to give the bank adequate power for the negotiation of these bonds. Referred to the finance committee.

The police commission wrote, advising the council that the department will assume the enforcement of the pound bylaw, provided Geo. Prime be retained on the force, at a salary of $60 per month; all fees to be paid into the city treasurer and credited to the police department—offer accepted.

A letter from the city solicitors, with reference to the mayor and aldermen's indemnity bylaw. This bylaw was passed in December, 1907, to cover the period from June 1st to Dec. 1st, 1907. The solicitors advise that, in view of sub-sections 93, 94, section 90, of the municipal act, this bylaw was sufficient to authorize the expenditure in question.

The letter of City Treasurer Woods, with reference to the furnace at the city hall, laid on the table last week, was referred to a committee, composed of Aldermen Wheeler and Smith, to report at next meeting.

Applications for the position of plumbing inspector were then considered, as follows: Registered plumbers, Henry Knight, $55 per month; E. C. Parry, $50; I. Walden, $40; non-registered plumbers, William McLeod, salary not stated; Wm. Russell, $75; Ernest G. Bishop, $85; Albert Nye, $60. The ballot stood, I. Walden, five; H. Knight, two. The appointment of I. Walden was confirmed.

Alderman Smith, chairman of the waterworks committee, reported that J. C. Keith has accepted the flat rate of $100 per year for water for his new block; also that the bill of $5 from B. Anson is recommended to be paid; report adopted.

W. T. Stein, city auditor, read a criticism of the special audit report of Messrs. Kendall, Sewell & Co. The special audit report and the reply of the city auditors will be found verbatim et literatim in this issue of THE EXPRESS.

Council proceeded with the reading of the streets regulation bylaw.

The Exhibition Prize List

Special attention is called to the list of prizes offered by the horticultural board for competition at the annual exhibition on 5th September next. Copies of this list have been circulated through the city and district, but others can be had from any of the directors, and every citizen should pursue it carefully to see what he has that he can enter for the show.

Special attention is due to several features in the list, which are out of the ordinary:

1. The president offers a cup for the best kept garden in the city or district. Good exhibits at the show does *not* always *infer* a well kept garden at the home. This competition will take the judges right to the heart of things and prove an excellent test of ability to cultivate.

2. Mr. McPherson, M.P., has generously donated a handsome cup to be competed for by special display of fruit, flowers and vegetables. This also should prove a most interesting and useful feature of the show as a test of good gardening.

3. Cups have also been donated for collection of fruits, vegetables and flowers by Mayor Kealy, Vice-President Nye and B. J. Cornish.

4. The class rooms of the city and district schools are offered an excellent Canadian flag to decorate the winner's room in competition for the best collection of wild flowers, ferns and grasses, all named varieties. Each teacher will be expected to assist his or her scholars and the tests to be applied will be (1) the number and quality of different specimens; (2) correctness in naming; and (3) the arrangement for display of the collection.

If every class-room teacher takes up this work with the scholars, this competition will become one of the most interesting features of the show and it should prove of considerable value in the nature study work of the schools. But the scholars should be set to work during the holiday weeks to give an interest to their rambles through the woods and over the hills. There is no limitation as to where the wild flowers have been grown, but presumably they should be found within this province.

All Summer Goods to Clear At Cost

Rather than carry any of our summer goods over until next year, we have decided to sell the balance at cost

MEN'S UNDERWEAR

Shirts and Drawers, regular $1.00 per garment, to clear at 65c. Regular 75c for 50c, regular 50c for 35c.

LINEN HATS

Regular 75c and 85c to clear at 50c.

BOOTS AND SHOES

Men's White Canvas Oxfords, reg. $2.50 for 1.75
Men's Tan Shoes, regular $5.00 for $3.50.
" " regular $3.50 for $2.50.
Misses' and Children's Oxfords, regular $1.75, for $1.15; regular $1.50 for $1.00; regular $1.25 for 90c.

Get Our Prices Before Buying Furnishings or Shoes

W. T. Murphy, Cor. Esplanade and Lonsdale Ave. North Vancouver

BOY'S SHOES AND MEN'S FURNISHINGS

Two Important Questions.

Are the Bell Pianos popular in North Vancouver?

Are you willing to ask your friends, your neighbors, your fellow citizens, who know?

His Worship Mayor A. E. Kealy,
A. B. Diplock, Diplock-Wright sawmills.
Henry C. Wright, Diplock-Wright sawmills.
The Palace Hotel
W. B. Bunbury, Supt. B.C.E. Ry.
Wm. J. Irwin, member city council
J. J. Woods, city treasurer
Horticultural Society and Farmers' Institute
L. Reda
George Philips
John H. Selkirk
J. Lawson
Wm. J. Butler
Mrs. Mary Stoner
Percy King
Leon Nahu
Stanley Tyler, (Lachner, a Bell product).
Mrs. Margaret Simpson, (Lachner a Bell product) music teacher.
Alex. Hill, (Lachner, a Bell product).
D. P. Henry, (Lachner, a Bell product).

The above have purchased either the Bell Pianos or Bell Autonolas, the best player piano in the world. We refer to them. They will tell you about our dealings, our methods, our representations.

Buy a Bell, if you can afford it. Bell pianos will cost you a little more money than some other makes, but it is because they cost more to make. They are worth every dollar that we ask.

We now have some big bargains in some used Bell Pianos, recently taken in exchange for Autonolas. They can be bought for $8.00 to $10.00 a month.

Just as welcome whether you buy or not.

MONTELIUS PIANO HOUSE,
439-441 Hastings Street. Ltd.

Death of a Pioneer

The death occurred in Vancouver, last week, of E. H. McMillan, brother of J. A. and M. McMillan of this city. Mr. McMillan was well known to the early residents on this side of the Inlet. He was the first to embark in the mercantile line in this section, having conducted a grocery store in the building at present used as the district municipal hall. Later he sold out to J. A. McMillan and returned to Vancouver, where he was doing business on Granville street, near Hastings. Mr. McMillan was appointed postmaster at North Vancouver in the year 1902 and retained the position until his death, J. A. McMillan acting as his deputy. The illness which resulted fatally was of about two years' duration, although he resisted the advances of the disease until February last, when he began to fail rapidly. Mr. McMillan was but forty-five years of age and is survived by a wife and six children.

Wireless Telegraphy Working

The wireless telegraphy station at North Vancouver is now open for business, the Dominion license for the company having been received on Friday last. On Monday business connections were established with Seattle and all telegraph matter is now being handled freely and satisfactorily.

The wireless station here is considered the best on the line and regular communication is had with San Diego, Cal., every night. When the American fleet was at Magdalena Bay, Southern California, messages were picked up from here. Messages have been handled 2300 miles from here.

North Vancouver Mails

Mails close for despatch as follows: For Vancouver and all points 8 a. m., 11:15 a. m., 5:45 p. m.; for Lynn creek, 11:15 a. m.

Mails arrive: Vancouver and all points, 9:10 a. m., 12:45 m., 5:45 p. m.; from Lynn creek 2 p. m.

Outgoing mails for Lynn creek after 11:15 a. m. should be delivered at the wicket.

Application for Liquor License

NOTICE is hereby given, that at the next meeting of the Board of License Commissioners for the District Municipality of North Vancouver, I shall apply for a hotel license for the sale of spirituous, fermented or other liquors, for an hotel situated on District Lot 593, Group 1, Vancouver District, within the registered townsite known as the Canyon View Townsite.

P. LARSON.

July 31, 1908

APPLICATION FOR LIQUOR LICENSE

I HEREBY GIVE NOTICE of my intention to apply to the Board of Licensing Commissioners for the District Municipality of North Vancouver at their next regular meeting after the expiration of thirty days from the date hereof for a license for a hotel to be built upon land situate in the Lynn Valley in the said District Municipality being lots one (1) and two (2) in block fifty-one (51), sub-division of district lot two thousand and eighty-seven (2087), group one (1), New Westminster district

Dated this eighth day of August, 1908.

HARRY HOLLAND.

WITNESS:
S. LUCAS HUNT.

Chesterfield School

Corner Lonsdale Ave. and 14th St.
NORTH VANCOUVER

Boarding and Day School for Boys

Will be opened Sept. 7th.

PRINCIPALS—
A. H. SCRIVEN, B.A.
R. H. BATES, B.A.

Bargains In Pianos This Month

We are offering a large stock of

USED PIANOS AT ABOUT HALF VALUES.

Some are practically as good as new. Taken in exchange for the Bell Autonolas.

EASY TERMS

As we want to clear our floors.

Montelius Piano House
LIMITED
439-441 Hasting Street
Vancouver's Largest Piano House

Miss M L. Gibbard
EXPERIENCED DRESSMAKER
$1.75 per day.
P.O. Box 75, North Vancouver.

MARTINSON & CO.
Building Contractors
Plans and Specifications Prepared. When thinking of building let us give an estimate.
HORNE BLOCK, LONSDALE AVE.
Or P.O. Box 72, North Vancouver.

Builders and Contractors

P. LARSON is prepared to supply

LIME, BRICK, SAND, CEMENT

And all kinds of Building Material in quantities to suit and at reasonable prices.

—APPLY—
HOTEL NORTH VANCOUVER
TELEPHONE No. 2.

City of North Vancouver

PROPOSED LOCAL IMPROVEMENT

TAKE NOTICE that the Council of the Corporation of the City of North Vancouver intends to construct the Local Improvement set out in the schedule appearing below, and intends to assess the final cost, or a portion thereof, upon the real property benefited thereby fronting or abutting thereon and held liable for assessment therefor.

A statement showing the lands liable and proposed to be specially assessed for the said improvement and the names of the owners thereof, so far as the same can be ascertained from the last revised assessment roll and otherwise, is now filed in the office of the Assessment Commissioner and is open for inspection during office hours.

The schedule below shows the estimated cost of the improvement and the proportion to be provided out of the general funds of the city.

A court of revision will be held in the City Hall, North Vancouver, B.C., on the 24th day of August, 1908, at the hour of 8 o'clock p.m., for the purpose of hearing any complaints against the proposed assessments, or the accuracy of the frontage measurements, or any other complaints which the persons interested desire to make and which is by law cognizable by the Court.

THOMAS SHEPHERD,
Assessment Commissioner.

North Vancouver, B.C.,
29th July, 1908

SCHEDULE REFERRED TO:

Proposed Improvement	Estimated total cost	Estimate city to pay
Clearing and grading of Lonsdale avenue, between 21st and 23rd streets, and laying of 4' sidewalk on the west side of said avenue, between the aforementioned points.	72c. per ft. frontage	$235

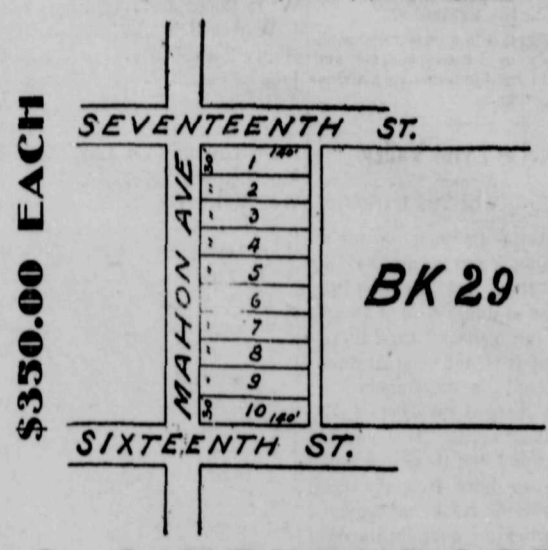
24-4t

FINE HIGH LOTS IN BLOCK 29

BETWEEN 16TH AND 17TH STS., MAHON AVE.

Terms, one-fourth cash; balance, 6, 12 and 18 months

$350.00 EACH



$350.00 EACH

S. GINTZBURGER
LIMITED
161 Cordova Street, Vancouver, B. C.
P. O. BOX 386.

Hotel North Vancouver.

Grand Tourist Resort
Up-to-date
Rates: $2.00 per Day and up
Special Rates for Families and Regular Boarders

Ferry Service Every Half Hour to and from This Hotel to Vancouver. P. Larson, Prop.

NORTH VANCOUVER FERRY & POWER CO., LTD., TIME TABLE, 1908

LEAVING VANCOUVER		LEAVING NORTH VANCOUVER	
*6.00 A.M.	.....	*6.20 A.M.	.....
*6.45 "	.....	*7.20 "	.....
8.00 "	.....	8.20 "	.....
8.40 "	.....	9.00 "	.....
9.30 "	9.45 A.M.	9.45 "	10.15 A.M.
10.15 "	10.45 "	10.45 "	11.15 "
11.15 "	11.45 "	11.45 "	12.15 P.M.
12.15 P.M.	12.45 P.M.	12.45 P.M.	1.15 "
1.15 "	1.45 "	1.45 "	2.15 "
2.15 "	2.45 "	2.45 "	3.15 "
3.15 "	3.45 "	3.45 "	4.15 "
4.15 "	4.45 "	4.45 "	5.15 "
5.15 "	5.45 "	5.45 "	6.15 "
6.15 "	6.45 "	6.45 "	7.15 "
7.15 "	.....	7.45 "	.....
8.15 "	.....	8.45 "	.....
9.15 "	.....	9.45 "	.....
10.15 "	.....	10.45 "	.....
*11.30 "	.....	*11.45 "	.....

*Not on Sunday

PALACE HOTEL

BEST FURNISHED HOTEL ON THE COAST

AN UP-TO-DATE TOURIST RESORT

RATES: $1.50 PER DAY AND UP

Special Rates to Families and Regular Boarders

Half-hour ferry connection to and from Vancouver. Hot and cold water in every room. Return call bells in every room. Barber shop in connection.

REDA & ANDRUSS
PROPRIETORS
SECOND STREET, - - - - NORTH VANCOUVER, B. C.

British Columbia Electric Railway Co., Ltd.

Cars leave the Ferry Landing for Queensbury Avenue, Twenty-first street and Lonsdale, Winch street and Keith Road as follows: 6:15 a.m., 6:45 a. m., 7:15 a. m., 7:45 a. m., 8:15 a. m., 9 a. m. 9:40 a. m., 10:10 a. m., After 10:25 a. m., cars will leave Queensbury avenue, Twenty-first and Lonsdale avenue, and Winch street and Keith Road at five minutes to the hour and twenty-five minutes past the hour.

Cars leave Nineteenth street and Queensbury avenue, Twenty-first street and Lonsdale avenue, Winch street and Keith Road as follows: 6 a. m., 6:55 a. m., 7:20 a. m., 8:05 a. m., 8:45 a. m., 9:30 a. m. After 9:30 a. m. cars leave the Ferry Landing at ten minutes past the hour and twenty minutes to the hour.

☞ All boats are met by the cars.

Hot Air Heating

Being favored with a liberal patronage from our citizens in the lines we carried, we have added to our business by installing all the latest appliances for the placing of Furnaces, Cornice Work, etc. Get our estimates before doing your work.

We also carry Builders' Hardware. Come and get our Prices.

Fraser & McNabb 143 Lonsdale Ave Phone 38