

THE LATE HON. W. J. STAIRS

We have to record the death in Halifax on Tuesday, the 27th, of the Honorable William James Stairs, ex-M.L.C., senior partner of Messrs. Wm. Stairs, Son & Morrow, Limited, the extensive wholesale and retail hardware and ship chandlery firm of that city, and ex-president of the Union Bank of Halifax. Hon. Mr. Stairs had reached the advanced age of eighty-seven years, and the sixtieth-first year of his married life. Born in Halifax in 1819, the son of Wm. Stairs, the first of the family name to be associated with the firm (which was established over a century ago by the famous Kidstone family of Glasgow, Scotland), William J., early entered his father's business, becoming later as a partner, the "son" of the firm name—which continues to this day in its original style.

All his life was he connected with the firm, attaining much success and rapidly acquiring considerable wealth. For over thirty-two years was Mr. Stairs a director of the Union Bank of Halifax, the last fifteen years of which he was president of the bank, relinquishing that office some seven years ago on account of advancing years, being succeeded in the presidency by Wm. Robertson, Esq., a life-long friend, and fellow hardware merchant. Another enterprise he was connected with was the old Dartmouth Rope-walks, founded and controlled by his firm, and at first managed by the late John F. Stairs, ex-M.P., and in later years and at present, since passing into the control of the Consumers' Cordage Company, managed by another of Mr. Stairs' sons, George. Hon. Mr. Stairs was for many years a director of the old Halifax Gas Light Company, and also a director of the Starr Manufacturing Company, makers of the famous Forbes Acme skates. In earlier days taking an active part in politics, he was a disciple of Joseph Howe, opposing with that great one of Nova Scotia's sons the Confederation of the Provinces, and afterwards accepting the better terms as agreed upon between Sir John A. Macdonald and Howe. In 1868 he took a seat in the Legislative Council, and sat there for three sessions. Since 1871 he had been prominently identified with the Liberal-Conservative party of Nova Scotia, several times refusing the highest honors in the gift of the province. Though pressed to accept the gubernatorial direction of Nova Scotia he always declined, preferring the life of a public-spirited citizen without office. In civic life Mr. Stairs served in the city council as alderman, representing ward one, the principal residential portion of the city; in the years of 1855 and 1856, at 36 years of age he was a member of the executive of the Halifax Chamber of Commerce, being prominent in the deliberations of that body. Of more recent years Mr. Stairs had been a member, and for some years chairman, of the Point Pleasant Park Commission, only handing over the active direction of the commission a year or so ago. Ten years ago last July Mr. and Mrs. Stairs celebrated the golden wedding anniversary, and that notable event lives always in the memory of all of the thousands who called to pay their respects at the old homestead, the "Manor House" on South Street. Last July the sixtieth, or diamond wedding anniversary was quietly observed by the members of the family only, saddened by the taking away, but a few months before, of the eldest son of the house, the late John F. Stairs, ex-M.P., and of the rapidly declining days of the head and master of the house. Mr. Stairs had a large family, of whom five sons and one daughter, together with the widow survive. The sons are: Edward, now president and managing director of Wm. Stairs, Son & Morrow; George, director of the Nova Scotia Steel Co., and manager of the Consumers' Cordage Co., at Halifax; James W., formerly of the firm and presently managing his late father's real estate in Halifax; Herbert, one of the extensive fruit raisers and hackney breeders of the famed Annapolis Valley, with farms and orchards at Canning, in King's county; and Gavin Lang, now engaged in farming at Maitland, Nova Scotia. Some of his descendants are in various services of the British Army and Navy. Reported always a wealthy man, Mr. Stairs left an estate of over a million dollars, making bequests of \$430,000 in cash, to the widow, daughter, sons, and grandchildren, as well as several large

bequests of real estate to sons and grandsons. Truly the "Grand old man," of Halifax, and one of the grand old men of Nova Scotia, has gone to his reward.

E. G. S.

A GREAT FLOUR-MILLING CONCERN.

Some particulars sent to us from Montreal illustrate how extensive is the machinery and appliances of a great flour-milling concern. One such, and it is one of which Canadians may well be proud, is the Ogilvie Flour Mills Company, Limited. In earlier days the proprietors and managers of the Ogilvie mills were the three brothers, Alec, John, and William Ogilvie, of Montreal, and Mattha Hutchinson, at Gowerich, but these worthy men are all dead and the proprietorship of the enlarged concern is now a limited liability joint-stock one. It possesses six mills, with daily capacity of producing flour and meal in barrels as under:—

Royal mill, Montreal, water power, 6,000 barrels; Glenora mill, Montreal, water power, 2,000 barrels; Winnipeg mill, Winnipeg, steam and electric power, 3,000 barrels; Fort William mill, Fort William, electric power, from Kakabeka Falls, to be ready for operation June 1st, 1906, 3,000 barrels; Corn Products mill, Montreal, water power, 1,500 barrels; Oatmeal mill, Winnipeg, steam and electric power, 300 barrels. Here is a total of 15,300 barrels per day. Then it has grain elevators, four in Montreal, three being of 250,000 bushels capacity each, and one of 400,000; three in Winnipeg, whose aggregate content is 550,000 bushels; one at Fort William, the largest of all, having 600,000 bushels capacity. In the interior, that is to say in Manitoba and the North-West, the Ogilvie Company has grain elevators of a capacity each of 15,000 to 40,000 bushels. There are 96 of these structures, which in all can hold 3,035,000 bushels of wheat. To store its flour—which needs storing somewhere when it pours out of the hoppers at the rate of fifteen thousand barrels per day—there are three flour warehouses each in Montreal and Winnipeg and one at Fort William, united capacity, 302,000 barrels. The Royal mill at Montreal, capable of grinding six thousand barrels in a single day, is said to be the largest in the British Empire. The whole great concern, with its offices and warehouses in many cities, home and foreign, is the growth of shrewd enterprise based upon faith in the value of Canadian hard wheat and the development of North-West Canada.

AMENITIES OF PUBLIC ACCOUNTING.

It is with gratification we are able to place on record the intimate association of Canadian public accountancy with one of the most interesting functions in London, Eng., held this year. The occasion was the dinner and reception given at the Inns of Court Hotel by accountants in practice in London to Mr. T. Hallet Fry, F.S.A.A., the well-known public accountant and income tax authority, with the dual purpose of recognizing his successful arrangements in the absorption of an active body of London public accountants into the ranks of the Incorporated Society of Accountants and Auditors, and his own recent call to the English Bar necessitating his cessation of practice as a public accountant.

The toast list was headed by "The Accountancy Profession," proposed by Mr. F. R. Pattison, A.S.A.A., of London, and Mr. Edmund Woodroffe, C.A., Ont., was called upon to respond. In response Mr. Woodroffe said he had been invited as the accredited representative, resident in the Old Country, of the Institute of Chartered Accountants of Ontario, and on behalf of the council in Toronto and the members he expressed the pleasure of being privileged to dine with the guest of the evening. The Canadian Institutes believed in the movement so strongly agitating public accountants in practice throughout the Empire, namely, statutory registration and the legalization of their status as practitioners of a learned profession. In the Dominion the chartered institutes had the highest recognition in commer-