

November 30th, 1927.

Private and Confidential.

George A. Walkem, Esq., M.P.P.,  
1155 Sixth Avenue W.,  
Vancouver, B. C.

My dear Mr. Walkem:-

Let me acknowledge receipt of your letter of November 24th with reference to the establishment of a Department of Commerce and Administration in connection with the University of British Columbia.

I am afraid that I contrived to leave a somewhat wrong impression in your mind as a result of our conversation a few years ago. I did not intend to have you think that the Department of Commerce at McGill did not "justify its existence". Such departments as adjuncts to universities are becoming quite common. I believe they can be made very useful, but a good deal of money is necessary to make them perfect. Ours is by no means what it should be, but it is the best we can do with the funds at our disposal. It is little more than a camouflaged Arts course. Practically the only subject which one would not usually provide in Arts is the course in Accountancy - a valuable course in itself from the point of view of mental training and discipline, and also valuable to the business man, and, of course, absolutely essential to him who wishes to qualify as a Chartered Accountant.

In this connection I may say that the three Chartered Accountants' Associations in Quebec have together come to the University and asked