

BRITISH COLUMBIA SEALING FLEET, 1895.

NAME.	TN.	MASTER.	CREW W. IN	OW'R. MOR. OW'R OR AGT.	DST'NAT'N.	S'D.	CATCH.	MEMORANDA.
Agnes McDonald.	107	M. F. Cutler.	25	J. Collister.	Japan.	Jan. 10.	March 6, arrived Yokohama, thence Mch. 20.	
Alnoko.	75	Heater.	6	Capt. Wm. Grant.	B. C. Coast.	Jan. 26.	325 May 22, returned to Victoria.	
Amatour.	18	C. Jipson.	2	C. Jipson.	B. C. Coast.	Jan. 28.	65 April 20, returned to Victoria.	
Annie C. Moore.	113	C. Hackett.	9	Chas. Hackett.	B. C. Coast.	Jan. 23.	105 May 13, returned to Victoria.	
Annie K. Paint.	82	A. Hissett.	26	E. B. Marvin & Co.	Japan.	Jan. 8.	200 Prior April 14, arrived Hakodate.	
Arlotis.	88	O. Scarf.	22	Wm. Munsie.	Japan.	Jan. 25.	700 Prior May 16, arrived Hakodate.	
Aurora.	41	T. Harold.	7	Thos. Harold.	B. C. Coast.	Feb. 1.	108 May 12, returned to Victoria.	
Beatrice.	66	Macaulay.	5	Capt. Wm. Grant.	B. C. Coast.	Jan. 19.	140 April 27, spoken by May Belle 300 miles out. In port at Vancouver.	
Beatrice.	49			Wrede & Doering.	Japan.	Jan. 1.	351 March 8, arrived Yokohama.	
Borealis.	37	E. Robbins.	21	Thos. Harold.	Japan.	Jan. 1.	116 March 8, arrived Yokohama, thence Mch. 26.	
Brenda.	100	C. E. Locke.	26	R. P. Rithet & Co., Ltd.	Japan.	Jan. 14.	113 May 15, returned to Victoria.	
C. D. Rand.	51	J. J. Whiteley.	6	Robt. Ward & Co. Ltd.	B. C. Coast.	Jan. 15.	11 March 10, arrived Yokohama, thence Mch. 19.	
Carlotta G. Cox.	76	C. J. Harris.	23	E. B. Marvin & Co.	Japan.	Jan. 10.	March 8, arrived Yokohama, thence Mch. 13.	
Casco.	63	C. Lo Blanc.	19	Geo. Collins.	Japan.	Jan. 10.	March 9, arrived Yokohama, thence Mch. 19.	
City of San Diego.	46	S. Pike.	17	Wm. Munsie.	Japan.	Jan. 1.	March 8, arrived Yokohama, thence Mch. 13.	
Diana.	50	A. Nelson.	19	Geo. Collins.	Japan.	Jan. 8.	620 May 20, arrived from Halifax.	
Director.	57	F. W. Gilbert.	25				502 May 8, returned to Victoria.	
Dora Siewerd.	93	Siewerd.	8	H. F. Siewerd.	B. C. Coast.	Jan. 19.	March 6, arrived Yokohama, thence Mch. 17.	
E. B. Marvin.	96	W. D. Byers.	26	E. B. Marvin & Co.	Japan.	Jan. 10.	230 May 20, returned to Victoria.	
Enterprise.	69	J. Daley.	6	Robt. Ward & Co. Ltd.	B. C. Coast.	Feb. 7.	150 Prior May 15, returned to Kayoquot.	
Favourite.	20	L. McLean.	7	R. P. Rithet & Co., Ltd.	B. C. Coast.	Feb. 4.	120 April 27, spoken by Beatrice.	
Fawn.	20	M. Keefe.	6	Thos. Earle.	B. C. Coast.	Jan. 29.	57 April 20, spoken at Port San Juan by Mischief.	
Fisher Maid.	21	Chippis.	1	C. J. Kelly.	B. C. Coast.	Feb. 11.	295 May 21, returned to Victoria.	
Florence M. Smith.	59	L. McGrath.	9	C. J. Kelly.	B. C. Coast.	Feb. 11.	March 8, arrived Yokohama, thence Mch. 19.	
Geneva.	92	W. O'Leary.	27	Hall, Goepel & Co.	Japan.	Dec. 31.	Laid up.	
Henrietta.	31			P. McGuire & Son.	Yokohama.	Jan. 21.	March 6, arrived Yokohama, thence Mch. 22.	
Ida Ella, U. S.	69	W. O. Hughes.	24	Robt. Ward & Co., Ltd.	B. C. Coast.	Jan. 20.	181 May 22, returned to Victoria.	
Kate.	58	O. Buckholz.	6	Capt. Warren.	B. C. Coast.	Jan. 23.	159 May 13, returned to Victoria.	
Katharine.	81	L. Gould.	3	Isaac Gould.	B. C. Coast.	Feb. 6.	15 May 7, returned to Victoria.	
Kilmeny.	18	R. Southby.	3	F. A. Nicholson.	B. C. Coast.	Feb. 4.	51 April 29, returned to Victoria.	
Labrador.	25	J. Williams.	17	J. Williams.	B. C. Coast.	Jan. 23.	24 May 8, returned to Victoria.	
Libbie.	43	F. Hackett.	5	Chas. Hackett.	B. C. Coast.	Jan. 11.	25 Arrived Yokohama.	
Louis Olsen, U. S.	75	N. Williams.	24	Robt. Ward & Co., Ltd.	N. P. O.	Jan. 18.	235 April 6, spoken by Libbie.	
Mary Ellen.	64	G. R. Ferey.	9	V. Jacobsen-Ward & Co.	Japan.	Jan. 13.	Feb. 28, put into Honolulu with rig'g torn away.	
Mary Taylor.	43	H. Lavender.	18	A. Bechtel.	B. C. Coast.	Jan. 22.	287 May 13, returned to Victoria.	
Mascot.	40	E. Lorenz.	7	H. F. Siewerd.	Japan.	Dec. 23.	231 May 16, returned to Victoria.	
Maud S.	97	H. E. McKeil.	8	J. P. Elford-Rithet & Co.	B. C. Coast.	Jan. 24.	480 Prior April 14, arrived Hakodate.	
May Belle.	53	K. Shields.	7	Wm. Munsie.	B. C. Coast.	Jan. 8.	To sail in June.	
Mermaid.	73	W. Whitley.	24	Robt. Ward & Co., Ltd.	Japan.	Jan. 17.	13 March 11, arrived Yokohama, thence Mch. 20.	
Minnie.	46			V. Jacobsen-Ward & Co.	Yokohama.	Jan. 17.	39 May 3, returned to Victoria.	
M. M. Morrill, U. S.	43	E. Cantillan.	15	E. B. Marvin & Co.	B. C. Coast.	Feb. 1.	March 8, arrived Yokohama, thence Mch. 20.	
Mountain Chief.	23	J. Nawassum.	3	J. Nawassum.	B. C. Coast.	Jan. 23.	117 May 12, returned to Victoria.	
Ocean Belle.	83	Patk. Martin.	23	Hall, Goepel & Co.	Japan.	Jan. 4.	285 May 2, spoken by May Belle, thence Copper Islands.	
Oscar and Hattie.	81	T. Magnusen.	6	Thos. Earle.	B. C. Coast.	Jan. 23.	41 April 27, returned to Victoria.	
Otto.	56	J. McLeod.	8	Wm. Munsie.	B. C. Coast.	Feb. 4.	To sail in June.	
Pachwellis.	19	J. Nyetam.	16	Jas. Nyetam.	B. C. Coast.	Feb. 4.	Mch. 19, arrived Yokohama, thence April 3.	
Penelope.	70	Heater.	24	Capt. Grant.	Japan.	Jan. 11.	Mch. 12, arrived Yokohama, thence Mch. 17.	
Pioneer.	66	W. E. Baker.	24	A. Bechtel.	Japan.	Dec. 27.	192 May 8, returned to Clayoquot.	
Rosie Olsen.	39	A. Whidden.	6	A. K. Munroe.	Japan.	Jan. 19.	117 Nootka Sound, thence March 9, ret'd pr. May 9.	
Sadie Turpel.	56	J. Anderson.	19	Donald Campbell.	Japan.	Jan. 23.	257 May 21, returned to Victoria.	
Sapphire.	109	W. Cox.	8	E. B. Marvin & Co.	B. C. Coast.	Jan. 23.	117 Put back to Becher Bay, thence sailed.	
San Jose.	31	M. Foley.	6	C. J. Kelly-Rithet & Co.	B. C. Coast.	Jan. 23.	To sail in June.	
Saucy Lass.	39	D. Martin.	6	Alex. Ross.	Japan.	Jan. 11.	102 April 26, returned to Victoria.	
Shelby.	16	C. Clausen.	10	Louis Wille.	B. C. Coast.	Feb. 12.	350 May 9, returned to Victoria.	
South Bend.	21			C. F. Dillon.	B. C. Coast.	Feb. 1.	March 15, arrived Yokohama, thence Mch. 19.	
Teresa.	63	G. Meyer.	7	Thos. Babbington.	B. C. Coast.	Jan. 23.	Laid up.	
Triumph.	98	C. N. Cox.	8	E. B. Marvin & Co.	B. C. Coast.	Jan. 14.	610 March 4, arrived Yokohama, thence Mch. 19.	
Umbria.	90	C. Campbell.	25	R. P. Rithet & Co., Ltd.	Japan.	Jan. 14.	157 May 16, returned to Victoria.	
Venture.	48			D. Urquhart, Est.	Japan.	Jan. 4.	March 8, arrived Yokohama, thence Mch. 19.	
Vera.	60	Wm. Shields.	20	E. B. Marvin & Co.	B. C. Coast.	Jan. 29.	Laid up.	
Victoria.	63	R. Balcom.	5	S. Balcom-Marvin & Co.	B. C. Coast.	Jan. 29.	610 March 4, arrived Yokohama, thence Mch. 19.	
Viva.	92	M. Pike.	23	Wm. Munsie.	Japan.	Jan. 4.	157 May 16, returned to Victoria.	
Walter A. Earle.	63	L. Magnusen.	6	Thos. Earle.	B. C. Coast.	Feb. 16.	March 8, arrived Yokohama, thence Mch. 19.	
Walter L. Rich.	76	S. Balcom.	6	Geo. E. Munroe.	B. C. Coast.	Jan. 29.	April 11, wrecked in lat. 53 N., long. 152 W.	
Wanderer.	25			H. Paxton-S. Leiser.	B. C. Coast.	Jan. 29.	115 May 12, returned to Victoria.	
W. P. Snyward.	60			D. Urquhart, Est.			To sail in June for Behring Sea.	

LIMITED LIABILITY COMPANIES
AND AUDITS.

To the Editor:—

As the name of your journal indicates a dealing with matters commercial it may not be out of place to draw attention through your columns to a much needed commercial line of operation with regard to limited liability companies. Either our Companies Acts are lacking the very essential element of requiring all concerns incorporated under them to file accounts annually together with a complete list of shareholders disclosing the exact position of the share capital or otherwise the officers of such concerns are most remiss in duty in withholding such accounts from being filed with the Registrar of Joint Stock Companies where the public, on payment of a small fee, could see the position of any incorporated company. Recent events in our province would point to some of our doings, apparently under the "Companies Act," being of a financial character. The duties of auditors to such

concerns seem in some instances to be somewhat peculiar—family friends and other inexperienced persons often pose as auditors. An experienced eye which chanced to be cast over the accounts of a certain joint stock company in this province the other day disclosed the peculiarity of an instance of this kind where the Share Capital Account was made to fluctuate with the losses and gains of the business. If proper returns were filed with the Registrar of Joint Stock Companies such outrageous bungling would surely have been seen before it could have gone on for two or three years. The non-filing of proper accounts annually should be a penal offence and penal consequences should also follow the negligent actions of auditors, thus the inexperienced so-called auditor would be required to account for his presumption. Business exactitude and commercial morality demand most stringent measures, and if the Companies Acts as they exist at present, do not meet the case, remedial legislation should at once be initiated. The writer

has often thought that the Board of Trade might very justly and properly take up such a matter in the general interests of trade and commerce.

JOS. PIERSON.
Victoria, B. C., 17th May, 1895.

Dried strawberries are alleged to be a toothsome delicacy which sell at good prices.

If you learn to smile in the face of old man Adversity, you will know how to laugh when you meet Dame Fortune.

Trying to make money with a loose credit business is like driving a load of apples up a steep hill with the hind gate out.

It is reported that the Russian government has set apart an area equal to 150,000 acres in the Caucasus to be devoted to tea culture. A commission of experts has been already sent to China and India to study the methods of tea culture in successful operation there.