Gulf Saw Mills, Limited, Vancouver	
Masset Timber Company, Limited, Vancour	ver 1,000,000
Mine Operators, Limited (N.P.L.), Vancou	aver 100,000
New Westminster Oil Corporation. Limited	(NP
L.), Vancouver	
Northern Warehouse Company, Limited, Va	ancou-
ver	10.000
Pacific Berry Growers, Limited, Vancouve Point Grey Construction Company, Limited,	ar 100.000
couver	25,000
"Returned Citizen" Publishing Company,	Lim-

ited, Vancouver Veterans' Products Company, Limited, Victoria ... Victoria (Drive Yourself) Auto Livery, Limited,

Victoria ... Waldo Cattle Company, Limited, Cranbrook...... W. S. Holland Agencies, Limited, Vancouver.....

WINDING-UP PROCEEDINGS.

At an extraordinary general meeting of the members of the "British Columbia Pottery Company, Limited," extraordinary resolutions were passed calling for the voluntary winding up of the company, with the appointment of Charles B. Innes, accountant, Victoria, as liquidator.

By an order of the Hon. Mr. Justice Morrison, it was ordered that the affairs of the "Summit Lake Lumber Company, Limited," Summit Lake, be wound up, with the appointment of Denis St. Denis, Nelson, as liquidator.

COMPANY CHANGE OF NAME.

Clapp, Anderson and Odlum, Limited, has applied for 20,000 change of name to "Odlums, Limited."

The Vancouver office of Dale and Co. has been appoint-20,000 ed general agents of the Law, Union and Rock Insurance Company, for accident, casualty, health and automobile 50,000 insurance.

Advertising a Municipal Tax Sale

50,000

10,000

The novel advertising campaign of Commissioner F. J. Gillespie, of South Vancouver, in regard to the recent tax sale has awakened considerable interest in Eastern financial and municipal circles as to his methods, object and experience. To such an extent has the interest developed that the editor of The American City, which circulates among municipal officials throughout the United States, has requested a statement from the Commissioner. answer thereto, Mr. Gillespie sent the following reply:

"You ask me to give you some particulars re the method adopted in the Municipality of South Vancouver, B.C., for advertising a recent 'Tax Sale.'

"In response to your invitation (which I much appreciate, it is a compliment to have the eyes of New York on our municipality), I simply wish to state that, as Commissioner, I conceived it would be in the best interest of the municipality to let the public know just what we had in South Vancouver.

"A 'Tax Sale'' may not, to some, appear a good advertisement for a municipality, but I was able to give statistics which would go far to correct the impression a 'tax sale' might create.

"I therefore put into the advertisement the total number of public and high schools, the value of such, and other buildings, the total number of pupils in our schools, the number of teachers, the number of street lights and water services, the miles of paved streets, macadamized streets, and other streets, the miles of sidewalks, the street railway mileage, water main mileage, sewer mileage, etc.

"I also stated what the Dominion Government was doing towards the dredging of the north arm of the Fraser River, which, for over four miles traverses our southern boundary. I pointed out the number of our industries and drew attention to the fact that we had a good many desirable sites for other industries beyond those already established.

"I also explained the geographical position of the municipality, pointing out that a stranger coming out of the City of Vancouver into South Vancouver would not know that he had crossed the boundary line unless someone told The City of Vancouver has a population of about him. 115,000, while that of the Municipality of South Vancouver is 30,000-the most populous municipality in Canada.

"This information given by means of advertisement and the comment which the advertisement evoked came as a surprise to many of the South Vancouver people themselves who had not grasped the extent to which the amenities of civilized life had been provided, nor yet our opportunities for development and expansion.

"This advertisement, clear, though comparatively brief, not only drew the attention of the general public to

the facts in connection with the municipality, but was an inducement for non-residents who own South Vancouver property, but had not kept in close personal touch with the place, to pay up arrears of taxes on property they owned in the municipality.

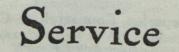
"The advertisement to which you have alluded ran for a week, and I then followed it up by a smaller space advertisement giving supplementary facts, until the day before the sale began. Experience has taught me that with advertising, reiteration is as effective as it sometimes is in rhetoric.

"I have every reason to be satisfied with results.

"We have obtained this year so far, on arrears of taxes, between the sale and otherwise, over \$410,000.00, while we actually sold at the sale 1,000 parcels.

"When I came here as Commissioner, appointed by the British Columbia Government, the floating indebtedness of the municipality was, in round figures, one-half million of dollars. I consolidated this indebtedness in the bank and paid off all the small creditors.

'Prior to my taking charge of the municipality arrears of taxes were piling up at the rate of 50 per cent. per annum. To give an example: In 1917 the levy was scarcely half met when the year expired; during the eight months of 1918 when I held office, the receipts were but 55 per cent.



builds an institution. It doesn't grow with haphazard or unbusiness-like methods. Each succeeding year finds a larger volume of new assurances written on Old Policy holders. Their appreciation is evidenced in their loyalty to the Company which stands four-square on the principles of sound Life Insurance. They are the agent's best prospects.

Another matter worthy of note is the co-operation between the Home Office and the Field Force. It is one of the fundamentals of success in Life Underwriting.

We have openings for high-calibred men who appreciate the wonderful possibilities of the business.

The Manufacturers Life Insurance Company Head Office: Toronto, Canada

F. W. Renworth, Branch Manager

Vancouver, B.C.

1021-24 Vancouver Block