Election

New Chairman

William Osborn Twals, the man who has served as president of Imperial Oil Limited since 1960, has been elected chairman of the board and chief executive officer. Replacing him as president is John Archibald Armstrong, since 1966 executive vice-president. The elections took place after Imperial’s annual meeting in Toronto last April 23.

Mr. Twals joined the company in 1933 after graduating from the University of Toronto with a bachelor of commerce degree and a broken nose from playing college football.

At Imperial he worked on petroleum research, refining, supply and transportation, refinery economics, crude oil production, and marketing. During the oil-short years of World War II he worked on production control, and participated in the development of the Polymer synthetic rubber development at Sarnia, which Imperial helped to set up. Soon after the Leduc discovery of 1947 began the post-war development of Canada’s western oil fields. Mr. Twals went to Calgary as a member of the management group in the company’s western production division. Three years later, in 1950, he joined Imperial’s board of directors. He became a vice-president in 1952, executive vice-president in 1956, and president in 1960.

Mr. Twals is a governor of the University of Toronto, a trustee of the Ontario Science Centre, a director of the Ontario Mental Health Foundation and an honorary vice-president of the Ontario Safety League. He is a member of the Economic Council of Canada, of the Advisory Council to the Minister of Industry, Trade and Commerce, the National Advisory Committee on Petroleum, the Canadian Economic Policy Committee, the Canadian Chamber of Commerce, and is an honorary vice-president of the Canadian Arthritis and Rheumatism Society. He is a member of both the Canadian-American Committee and the British-North American Committee, and a governor of the Canadian Association for Latin America.

He was born in Galt, raised in Sarnia, and lives now in Toronto with his wife, the former Frances Begg, reading biographies and historical fiction when he has the time, and golfing when he can.

New President

Except for a brief stint spent with the Geological Survey of Canada and in the mining industry, Jack Armstrong’s whole business career has been with Imperial Oil in Canada or its affiliates abroad. He joined Imperial in Regina in 1940 when he was a young graduate of Queen’s University with a degree in chemical engineering. He already held a degree in geology from the University of Manitoba, the province where he was born in 1917, at Dauphin.

For the first nine years he worked on the interpretation of seismic data, not only with Imperial in western Canada, but also with affiliated companies in the United States and Ecuador. In 1951 he was appointed exploration manager of Imperial’s EDMONTON district. Two years later he went to producing headquarters in Calgary, where he later became assistant manager. In 1960, after a short stay in New York as assistant co-ordinator in the producing co-ordination department of Standard Oil Company (N.J.), he was appointed general manager of Imperial’s producing department in Toronto. He became a director in 1961.

Outside the company, Mr. Armstrong is a director of Junior Achievement of Canada, a trustee of the Toronto General Hospital, a governor of the Canadian Export Association, a member of the executive committee of the Canadian Chamber of Commerce, a director of the Canadian Council of the International Petroleum Exposition and Congress, Inc., chairman of the executive committee of the Canadian Association for Latin America, and a member of the advisory council of the American Association of Petroleum Geologists, as well as other groups.

Mr. Armstrong’s home is in Toronto, but his heart is in Bowmanville, about 50 miles east of the city, on a 150-acre weekend farm where he goes as often as he can with his wife, the former June Keith, of Cardston, Alta., and their three sons.

President Armstrong at the microphone

In Review

Painter

The reason Alan Collier is such a good guide to good places in Canada is because he has been to almost all of them. With the exception of the Northwest Territories and the northern parts of the prairie provinces, he has covered the country from coast to coast. When this issue comes out he will be back in the Yukon Territory on what his wife Ruth refers to as a business trip—a three-month visit to a region of the country where he will do enough sketching to keep him busy the rest of the year painting the canvases that make him one of Canada’s best birds—a full-time, self-supporting artist.

Alan and Ruth Collier have been doing these trips ever since 1956 when they took their six-year-old son Ian and headed west with a trailer. ‘We thought it would be our only trip,’ Ruth Collier recalls, ‘and I am amazed how far we travelled—Vancouver Island, the Skeena River, the prairies. We pulled the trailer about 6,000 miles, and the car went more than twice as far.’

Actually, that trip was the first of a number that the Colliers have taken all over Canada, starting from the day school let out in spring until it began again in the fall. When their son stopped going with them three years ago (he’ll spend this summer in the Yukon too, working in a mine) even that restriction was lifted, but they still leave and return around the same dates. About the only change is that they stick closer to the sketching areas and spend less time at the museums and historical spots that interested Ian.

What does Ruth Collier do while Alan is off sketching? ‘I do all things a woman would do at her cottage, but I also make new friends, and write letters to the friends we made in all the previous years.’

Artist Collier in his studio

Skeena River, the prairies. We pulled the trailer about 6,000 miles, and the car went more than twice as far.'

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Writer

Another contributor with a lot of miles to his credit is Jock Carroll, whose tribulations as a boat-buyer are reported on page 20. For 20 years he has been roaming the world as writer, photographer and, until recently, associate editor of Weekend Magazine.

Like so many journalists today he spends as much time on books as he does on magazines, and his current preoccupation is a biography of the Canadian newspaperman and humorist Gregory Clark; it is to be published by Doubleday. His previous books are Korean Boy, a documentary of the Korean War, and The Sky Photographer, a satire on the magazine business.

In Review

In Review

Imperial Oil Review

Editor: James Knight
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Jirnual Oil Review, June 1970
Artist Alan Collier has sketched almost every corner of the country. Here are some of the places he likes best, and why

**10 good places**

**Prince Edward Island**

near Stanhope Bay

Prince Edward Island is an artist's palette of basic colors—red, red earth, blue, blue water and green, green farmland. If you drive around the coast it might seem as though Prince Edward Island is one vast swimming hole, but the island thrives on agriculture as well as the tourists, and Stanhope Bay combines the best of two worlds. Camp with your trailer axle deep in lush grass, with fields of cream-colored barley swaying outside the windows; drive for 90 seconds and find yourself wiggling your toes in velvet sand, watching the crested waves eternally advancing toward the shore. The land is strong and somber, somehow masculine, and the city people reflect this, because they are withdrawn and not overly anxious to make the first move to those of us 'from away', as they call the mainlanders. Farmers, however, are quick to smile, willing to talk and tolerant of our foreign ways. There's no place in Canada better equipped with potatoes, lobster suppers, horse trotting races—and tourist accommodation.

**The Prairies**

just east of Moose Jaw

The patterns of the prairie sky match the patterns of the prairie ground; clouds ripple and sway like the ripening grain, and the world is a tapestry of gold and green, silver and gray, banding with the purple stripes of summer fallow. Just on the other side of this prairie horizon lies wild west cowboy country, covered with scrubby grass rangeland, cactus plants and desert. Prairie land isn't always flat, it can roll and undulate like the grain; the wind cries along the telephone wires like a lost child and rusting farm machinery lies in the dusty driveway of an abandoned farm from the Depression days. A line of poplars marks the edge of what used to be a farm where a family lived, dreaming of the bumper crop they would harvest next year.

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**Alberta**

near Longview

Alberta is a place of contrast; its flat prairie land rushes up to the foothills and, with astonishing abruptness, turns into a mountain. This place is near the Crow's nest and is reminiscent of Texas with its oil and cattle. Buffalo grass covers the rich earth like a tattered carpet. Northeast of here is Drumheller, its hills the source of dinosaur skeletons and fossils—that stone you kick out of the way might be part of a Tyrannosaurus rex. Many of Canada's rivers rise on the western boundary of Alberta, and great forest reserves give shelter on a gospingly hot day. Alberta people are among the friendliest in the world—but don't let that pair of cowboy boots and a Stetson hat fool you. The man wearing them is probably a Calgary lawyer. In this country they still live their own legends.
New Brunswick
the St. John River

There is a quietness to the St. John River that can’t be found anywhere else in Canada, and it reaches its peak just around this spot. A few miles away is the city of Fredericton, cacophonous with business buildings, buses and droves of people. But here, and for many miles, the Trans-Canada Highway runs along, a few feet from the river’s edge, and on the other side of the highway stand the old-maidish houses of the United Empire Loyalist era, prim and proper with just a filigree of gingerbread fretwork carving around the eaves to show the builders had a sense of humor as well as high principles. The feeling of the land is rural, even with the highway windling through it, because of these houses. In the mornings, the light slants serenely gold through the trees, and the mist hangs like a gray chiffon veil above the surface of the water.

Nova Scotia
Neil’s Harbour
Cape Breton Island

Cape Breton Island, a careless handful of rock thrown into the Atlantic Ocean, has everything that the rest of Nova Scotia has, plus the Cape Breton Highlands National Park and the awesome fortifications of old Louisbourg. Neil’s Harbour is a happily insane tumble of stacked-looking houses and graying fish wharves, with a small golden beach typical of many others that scallop the coastline (few of them more than a city block long and some of them small enough to be hauled away in a truck). These beaches are populated only by seagulls and rock crabs, and a person can wander along the shore all day beachcombing or daydreaming. On the other hand, should a man feel like going after a record-breaking swordfish, there’s usually a fisherman willing to take him out to deep water. But mainly Neil’s Harbour is a place to look at and enjoy, and feel glad it’s there.

Quebec
St. Simeon near the St. Lawrence River

This is old Quebec—the farm buildings clustering together for warmth during the winter months, the village in the distance, and over the hill the St. Lawrence River—all within a 10-minute drive of each other. We all came from the sea in the beginning and I believe we all want to go back to it when we can; the tideways go up the St. Lawrence River a long way, and it still smells of salt near St. Simeon. Because the north shore is more primitive and less crowded than the south shore, I like it here. When I look across the broad sweep of the St. Lawrence at this point I think about what Quebec was like when the early explorers came sailing past. Not very different, perhaps, if you keep to the old highways that take you through the ancient villages where the people are warm and outgoing, and will try their halting English if you’re willing to try your French.

British Columbia
totem poles near Kispiox

The entire length of the Skeena River is Indian country, but only the upper reaches of it are totem pole country. This area was holy to the Indian tribes in the district until railroad tracks were laid through, and there are still a few tribes living farther back in the bush that don’t seem glad to see visitors. They won’t shoot anyone, but I’ve heard that they were very reluctant to let highway engineers put a road through to one village, although they all liked it when it was finished. But even so, tourists are not encouraged, and the village isn’t on the map. Kispiox is a gentle, faded community with friendly people and a wealth of totem poles. At this part of the Skeena you are always on the level of the river, which runs narrow, fast and very deep, and a person could get lost in the rain forest if he wandered only a few yards from the highway. Mountainous, heavily tressed, well-watered and rich in history, the Skeena River Valley is excitingly wild and free.
small outport towns like Petty Harbour. The villages cling tenaciously to the steep and rocky hills the way people cling to life, and the little white houses are strung out up the cliffsides like prayer beads. Each house has its tiny patch of ground for potatoes and turnips, and trees are stunted catties. People in this granite environment are surprisingly friendly, and if you happen to be sitting on a fish dock when the boats come in, you could find yourself dining that evening on fish that were swimming in the sea an hour before. Newfoundlanders acknowledge they've been living in the 18th century, and somehow the proud way they say it shows they wish it could have stayed that way. It couldn't. Newfoundland's way of life is dying, and the outports with it. Before that happens, go to Petty Harbour while the fishboats still chuckle across the smooth water of the little cove at the end of the day, each man master of his own small kingdom, and the silver fish gleaming.

The Madawaska Valley is an astonishing area full of rocky fields, farms, miles of scrub brush, forests of ancient trees, and acres of quick-tempered lakes—blue and snarling one minute and whipped to a frenzy of choppy waves the next. Some of the farms are prosperous, many are marginal, and some are abandoned, like this 100-year-old, once-proud house left to stare at the surrounding farmland through the blind eyes of its empty windows. But the lakes that dimple the countryside are so wonderful for swimming and fishing that this area is in for another spurt of prosperity. Farms like these are being bought for weekend and summer homes and cars with boat trailers are parked beside log houses and Victorian frame buildings. The Madawaska Valley is a country whose particular kind of creepy coloring makes photographs of it look artificially tinted. It is, quite simply, beautiful.

Yukon Territory
old buildings in Dawson

The Paris of the north, with a population of 25,000 people in 1888, has withered down to a town full of ghosts—and some 600 permanent residents. The silver-gray, weatherbeaten buildings lean confidentially toward each other across the street; the boardwalk has waist-high tufts of weedy grass showing through its gap-toothed length, and three people walking down the main dirt road look like a crowd scene. The bank where Robert Service worked, the theater where hit plays of the day were performed, even the Red Feather saloon are deserted, and dust sifts across the furniture that still remains. It's a fascinating peek back into Canada's history—and if you think you hear the notes of a honky-tonk piano drifting along on the wind some evening... well, it is a ghost town.

Ontario
the Madawaska Valley
near Barry's Bay

Newfoundland
Petty Harbour, near St. John's

Newfoundland is a difficult place for people to live, especially in the
One day in the summer of 1967 while I was crossing Axlen Lake to get to my cottage, I realized I didn’t know much about boats. There we were – me, my wife, our four children, six life jackets and various baggage into this little vessel, it floated all right, but barely. It might have served as an escape vessel for two or three of us, but my wife pointed out she was not going to stay in a cottage surrounded by black bears while I escaped with the children. It was all of us or none.

The store was very good about this. They took back the car-topper and for another $100 or so provided me with the 14-foot aluminum boat that turned out to be my second mistake because with the 9.2 h.p. motor I now owned, it was underpowered with the whole family aboard.

Next summer I was saved from further mistakes, quite by accident. On the way to the cottage I noticed a boat dealer with 14-foot runabouts for rent, complete with motor and trailer. We rented one for two weeks at $80 a week, paid $25 for a hitch installation on our station wagon, and headed north.

It was my best boat investment up to then. During that summer we found out what the boat would do and wouldn’t do, for our family on our particular lake. With a 9 h.p. motor, it was almost ideal. We really enjoyed that boat and would probably have rented it again the following summer, but the dealer went out of the rental business. Too many customers ran his boats on the rocks, or off the highway.

Last spring I began going through the Boats for Sale section of the daily paper, with the hope of saving a lot of money by buying a used boat package. Doubtless there are boat bargains advertised for sale, but finding exactly what you want is a time-consuming business, unless you are prepared to buy a boat unseen. In the case of two boats I went to inspect, this would have been unwise. The motor shaft of one had been welded, indicating a crack or a break, and the fiberglass bottom of the other had been patched, not too well, in several places. Eventually, I decided I didn’t know enough about boats to buy some-one else’s problems. Another factor in my decision to buy a brand new boat package is that boats seemed to depreciate in price much more slowly than cars. With the limited use we would make of a boat, it seemed to me a new boat should last us a good 10 years; and spread over a 10-year period, the price of a $2,000-$3,000 boat did not seem quite so formidable. A visit to a boat show, and a few letters, provided us with the catalogues and price lists of the major boat and motor manufacturers.

There are some wooden hull boats still being made. Wood has a traditional charm and if you like scraping off old varnish and working on your boat in the off-season, it’s undoubtedly what you should have. I liked the idea of not working on a boat, so my choice, from the beginning, was between an aluminum hull and a fiberglass one, both virtually maintenance-free.

After many conversations with boat owners and dealers,
flotation standards. In 1972, hopefully, the certification will guarantee that the boat will not only float, but remain upright.

I selected a 65 h.p. motor for the boat I was buying, rather than the maximum 70 h.p. for which the boat was rated. Studies have shown that above 50 h.p. the addition of another 15-20 h.p. produces a speed increase of only seven or eight m.p.h. The 65-h.p. motor was $400 less in price, a substantial saving for a small increase in speed. The point is this; you don't have to buy the biggest motor the boat will take. Generally speaking, you should select a motor powerful enough to get your boat up on plane with the load you normally carry.

Of the options available with the motor, I took the electric start, with single lever remote control, at an extra cost of $100. I saved $85 by not taking the model equipped with an alternator; I guessed, correctly, that the battery would not run down during our summertime use. I regret not taking the power tilt at an extra cost of $125. We run in and out of shallow beaches at our lake and it is a chon tilting a 35 h.p. motor up and down by hand.

The list price of our basic package was now pretty close to $3,000 for the boat, motor, trailer and convertible top. I received a discount from the list price—fairly standard practice. As in the car business, dealers have a little room for maneuvering and it pays to shop around for the best deal you can get.

The basic cost, as you probably guessed, is just the beginning. To buy with you shouldn't drive the boat out of the showroom until you've had it insured against damage and public liability. A boat accident can be quite as expensive and crippling as a car accident.

My agent sold me an all-risk policy at a premium cost of $160 for three years. At the end of this period, he said, a drop in coverage would be in order because of depreciation.

One extra, which I purchased for my yachting pleasure, was a convertible top—canopy, side and rear curtains and bow cover—at a total cost of some $240. I've only had two thoughts about this since. When it's warm and sunny, stowing these is a nuisance. On those rare occasions when I must go boating in the rain (once, in 1989) I think of it as a 2x40 umbrella. However, it does keep rain out of the boat when it's sitting idle.

Another thing, it did alert me to the danger of gasoline fumes in an outboard motorboat. Boat explosions used to be associated only with inboard boats, where there was the risk of fumes accumulating in the bilge. This same danger can exist in some outboards. A topped-up gasoline tank, in a boat left in the sun, can spill over through the vent. In a boat with a convertible top this could produce a potentially dangerous mixture of air and gasoline vapors. And some of today's outboards are now being equipped with 10 and 15-gallon gasoline tanks, installed permanently under the front deck or the transom splash cover. In such covered installations, spillage can produce a potentially dangerous condition. Dealers now recommend bilge blowers for such areas, even in outboards.

Another extra you may want, if you are trailering your boat back and forth, is a spare tire and wheel for the trailer, which may cost up to $50. If not trailering, you may want a boathouse, which will cost somewhat more.

The law demands some extras: running lights for night use; a pair of paddles; a life jacket for every passenger. And you can spend a couple of hundred dollars on such simple items as an anchor, rope, bailer, first aid kit, fire extinguisher, an extra fuel tank, water skis, ski belt, tow rope, a horn in case of fog, and a compass, and a ladder in case your mother-in-law falls overboard and a stereo cassette tape recorder and a cigarette lighter in the dash—the list is endless.

I think I first saw where it was all leading when I was reading the Boats for Sale advertisements and I came across this one in the Toronto Star:

"CHINESE JUNK"

"For sale, 30' long, seaworthy craft, new condition. Only 1 year's use. Made in Hong Kong, completely outfitted, price $10,000."

What gave me that sinking feeling, was the final line of the advertisement, which read:

"Owner wishes to sell as he has purchased a larger junk."
Sure, they'll show you how to get from A to B, but they can tell you almost everything else besides

by Albert Martin

When Imperial Oil issued its first road map away back in 1927 it didn't know what it was getting into. After all, who could foresee that the distribution of a few hundred elementary maps showing the principal towns and cities, the distances between them, and a general idea of the road surface would mushroom into a business that this year will see more than two million maps pass into the hands of motorists who will be able to discern, just from studying a section of about two square inches of, say, the Manitoba-Saskatchewan road map, the names and locations of 52 towns and villages, the populations of all communities, three points of interest, 446 miles of highways with their 16 distinguishing numbers, surface classifications of roads, mileages between principal towns, eight lakes, three parks, two campsites, a dam and an airline stop. Whew!

And every year, every map is revised and re-issued with as many as a thousand changes in each one. In 1970 Imperial is distributing 14 different maps-five provincial road maps that will be given free, and nine city maps that cost 15 to 25 cents each. Most of them will end up in the glove compartments of cars, but not all; every year the Esso Touring Service gets requests for unfolded maps to use as decorations on wastepaper baskets and lampshades, under the glass on coffee tables, for use in schoolrooms as student projects, and even as wallpaper to cover the walls of a recreation room. They are standard references for newspapermen, who rely on their accuracy and clarity.

The appetite for maps is enormous. Imperial is only one of 14 oil companies that provide road maps to customers. The provincial governments each run off hundreds of thousands of provincial road maps and in 1968 the federal government distributed nearly 2½ million topographic maps, and the number goes up every year.

The variety of information that can be communicated by maps is staggering. The Atlas of Canada, produced in 1957 by the geographical branch of the department of mines and technical surveys, has 310 maps that give the complete history and development of Canada in cartographic terms, starting with the routes of the early explorers and ending with a map showing Canada's relationship to the British Commonwealth and the United Nations, as seen from a point directly over the North Pole. It shows in maps Canada's history, geography, climate, population, economy, natural resources, plants and animals, social factors, political divisions, communications facilities, institutions and governments. It will show you how deep the snow will be, and how long it will last; the hours of sunshine; the extent of fog; the height of the land; the depth of the water; the locations of swamps and bogs and where to go to avoid earthquakes (around Hudson Bay) or to experience them (Vancouver Island and Quebec City). The wind map shows Alert in the Northwest Territories to be the calmest station in Canada in winter and Winnipeg the windiest. Snag is coldest, Kanilook and Medicine Hat are hottest. If you're a lepidopterist seeking a specimen of the graceful clear-wing sphinx moth (Hemaria graciosis) there's a map to locate its range for you. If you want to avoid the black widow spider, the map says you should stay away from its range in southern British Columbia, southeastern Alberta and southwestern Saskatchewan as far north as Lloydminster.

There are maps in the Atlas of Canada to show you where to fish for the famous goldeye (Lake Winnipeg, of
course, but also in Lake Timiskaming
on the Quebec-Ontario border, where
to find the most girls (Charlottetown),
the highest concentration of Lutheran
(Vancouver, Winnipeg, Toronto and
Edmonton in that order), the best trap-
ping (Alberta, although furs are still
trapped everywhere in Canada except
the Queen Elizabeth Islands of the high
Arctic), the nearest hospital, the dis-
tribution of cemeteries, the population of
hens and chickens, and the locations of
all the public libraries, museums and
art galleries in the country. And more,
more, more.

The 1957 Atlas is Canada's third-
there was one in 1915 and the first one,
published in 1906, was the second na-
tional atlas produced (Finland produced
the first, in 1898). The fourth edition
will come out in 1972 in a handy 11-by-
17-inch format (the 1957 book is a
monster measuring 21 by 16 inches
and weighing 18 pounds—it sold for
$32.50 and, while individual sheets for
it are still available at a dollar each, the
book itself is out of print). The 1972
dition will cost something like half a
million dollars to produce.

Canada is also engaged in a contin-
uing program of mapping its lands and
waters, a job that was once thought so
vast as to be impossible to complete. In
1959, writes L. R. C. McCullough in Sen-
nicel magazine, a federal government
committee estimated it would take 5,600
years to do and would cost $180 billion.

Actually, the job was done in time for
the centennial, although its cost cannot
be determined.

The speed-up followed the general
 technological explosion of this century:
the development of reliable aircraft and
refinements in photography made aerial
mapping possible, and the invention of
an optical plotting device that showed
the photographs in three dimensions
made it practical. After the second
World War such further refinements as
wide-angle photography and new map-
ing techniques that required fewer
ground reference points, plus the adap-
tation of war-born inventions such as
radio navigational aids, speeded the
process so much that it was possible to
map in six months of 1949 at much ter-
ritory as had been mapped in all the

First map to call the new world America was
drawn by Petrus Kaerius of Amsterdam in
1614. The borders show Indians and explorers
years between 1904 and 1944. The pace quickened further in the 50s and 60s as new electronic range-finder devices and helicopters began replacing the surveyor’s chain and his horse. A team that could cover only 700 miles in 1950 could cover 2,000 miles in 1967.

The 918 maps that came out of this project cover Canada at a scale of one inch to four miles, which is considered hard more than a reconnaissance scale. The surveys and mapping branch of the department of energy, mines and resources is about a third of the way through a project to map Canada at a scale of 1:50,000—roughly an inch to the mile—a scale large enough to show every building bigger than a two-car garage, every road down to lanes and tracks, land contours, all drainage patterns of rivers, streams and lakes, and even the vegetation. The department expects to have the job done by the year 2000, at a cost of $225 million per year. The project will comprise 13,150 maps which isn’t very many when you consider that Russia is doing a similar job, and will have 90,000 maps in the 1:50,000 series. They’ll probably be finished sooner than we are, too.

Still, the mapping goes on. Last year the province of Ontario issued a bilingual economic atlas that took seven years to prepare, has 113 maps (many of them broken down into as many as 10 sub-maps) and cost $400,000 to produce. The Atlas of Alberta, also published in 1969, has 158 maps covering every aspect of life in the province from the number of milk cows to the coverage of the radio stations. One of them shows how the range of the Swampin hawk matches almost exactly the range of its principal prey, the Richardson ground squirrel; another map outlines the breeding range of the marshy godwit, a shore bird. Mintoiba, Saskatchewan and British Columbia have atlases, too, although they are not nearly so detailed, and Quebec is working on one. A minor atlas, like that of British Columbia, costs $12.00, but for a big one like Ontario’s huge atlas the cost can be as high as $75.

For a map fancier, they are worth every cent. Modern maps are works of great skill, and most of them are quite beautiful to see. Ontario’s map of educational attainment, for example, is an astutely simple line drawing of the province, black on white, outlining the counties. The educational level of each county is shown by a number of columns colored cederaule blue, shanakackk green and butter yellow; the pattern they make across the page is stunning. The Alberta atlas map showing a vertical slice through the province’s sedimentary rock basin from the Rocky Mountains north to the Athabasca Plain is a glowing spearpoint banded in colors that range from sunny oranges and yellows through grayshades to rosy pink.

Maps have always been a pleasure to look at, although cartographers have not always subordinated decoration to information. Early map-makers decorated their sheets with pictures of blowing winds, fearsome monsters, and geographical features that came straight out of their own heads. ‘To some cartographers,’ wrote Dr. Glyndwr Williams of the University of London, ‘a blank space on a map was an admission of failure.’ So they put in islands, rivers, even whole continents. ‘They made the map attractive in appearance,’ Dr. Williams wrote in The Beaver magazine, ‘and (that) often helped it to sell more quickly than the works of less inspired cartographers.’

Long before recorded history, men were drawing maps on the sand, in the snow or on dried animal skins. Tahitians used wood to make relief maps and aborigines of the Marshall Islands made charts out of banana trees that show ocean currents as well as islands. The Babylonians of 400 B.C. believed their kingdom was in the center of a round world surrounded by fire and they recorded it that way on a clay tablet. Egyptians put charts into coffins to guide the dead in the afterworld.

Long before the explorers ‘discovered’ Canada, the Indians and Eskimos were making their own maps of the country, and later they did so for the explorers. The ‘good people’ of the Algonkin village of Lachine in 1541, is recorded, laid ‘certaine little stickes’ on the ground to give a picture of the Ottawa and the upper St. Lawrence rivers. An Indian chief on Georgian Bay used charcoal to sketch his country on tree bark for Champlain in 1615. More recent Eskimo maps, drawn on animal skins, show elaborate coast lines with wood carvings attached to represent islands.

Maps are vital in wars. Spies are trained to photograph maps on microfilm and, like any conscientious tourist, study maps of the areas they plan to spy in. Carrying maps around can be dangerous; a map of eastern England was one of the incriminating bits of evidence found on a German spy caught near London in 1941.

But maps can also be made useless. During the Russian invasion of 1968 Czechoslovak farmers tore down or changed the direction of every road sign they could find, and even created a circular route that put one Polish division back at its own border after traveling 36 miles. Lost tank commanders were
gested by a forest of new road signs that read: 'To Moston: 2,600 kilometers.' When Russian security officers started arriving in Prague to round up well-known liberals, residents dashed their house numbers with paint and switched virtually every street marker in the city. The reason the Russians couldn't shut down the Czech radio broadcasts was because the street signs were all torn down and, though the invader could pinpoint the broadcasts' origin on a map, they couldn't find their way to the spot. A map is useless if it doesn't relate to the area it covers.

The first free road map, offered by an oil company in 1912, was a crude affair. It showed towns and roads but didn't distinguish good roads from bad, or indicate which was a country lane and which a major route. In fact, some of the roads shown on the map weren't there at all. Road maps today, however, are as carefully drawn as any treasure map. The company that makes the provincial road maps for Imperial says it may take a year to create a new map, using survey maps, official provincial and local maps, population figures, postal guides and the latest road construction data.

Once a year, Imperial road maps are revised with perhaps as many as 1,000 changes being made in each: new road numbers, detours, newly-opened or upgraded roads, and new points of interest such as the African Lion Safari near Rockton on this year's Ontario map. Information comes from more than 200 'contacts' in government offices, tourist bureaus and Imperial's own sales representatives who check the old maps and show the new features. And, one by one, Imperial's provincial maps are being completely redrawn to be more readable and informative: for example, points of interest are identified by number on the map and explained more fully elsewhere on the page.

Imperial's road maps are a big part of the Essex touring service—the offices in Montreal and Toronto gave away more than 545,000 provincial and U.S. maps last year. 'Part of our job is driving the routes we recommend,' said Ken Slater, touring service manager. One recent job for road scouts was to test three different routes from Montreal to Boston to find out which was best. And Slater drove the new Yellowhead Pass from Jasper to Vancouver so that he could advise other motorists about its spectacular scenery but limited facilities. (He will get information on facilities as they are added to his advice to be kept up to date.)

Not everybody agrees with the recommended routes. One of the handful of complaints he heard of last year—out of 280,000 requests for travel help and maps—came from a man who felt the suggested route for his trip to Florida was too long. He had taken 18 hours to drive from New York to Florida touring service to compare the routes. When the test showed that the motorist was right, all the Essex touring service began recommending it.

Most requests for travel help are fairly straightforward. Various touring services have been asked for a route from Massachusetts to Los Angeles avoiding mountains or a route from New York to Florida avoiding large cities. Other requests: 'May I have a low-level route from Philadelphia to Phoenix, Arizona, for an asthma patient?' 'Could you suggest places within 250 miles of Parkersburg, W. Va., where marriages are performed without any waiting period?'

Early this year a woman asked for a route from King City, Ont., to Vancouver by way of back roads for her and her home. Imperial Oil wasn't sure how serious the request was but got the answer anyway. Because she would have to travel on main highways at least part of the time, the touring service stated, and it's illegal to drive a horse on roads where the traffic speed is over 50 miles an hour, she should write provincial highway authorities to get special permission.

Slate's favorite story of an unusual request is about the couple in Kitimat, B.C., who wanted to drive from Fairbanks, Alaska to Acapulco, Mexico—without stopping once. They planned to change wheels while driving slowly and to refill their four-gallon gasoline tin—and then their car-by driving around a block. How would they make the trip without hitting a red light? The touring service gladly supplied route maps but checked the stoplight question, and noted that customs officials might have something to say about a car trying to cross the border without stopping. The touring service never did hear the results.

Centennial celebrations seem to prompt the most imaginative ideas. Ken Slater recalls some strange requests for travel help connected with Expo 67. Recently a Manitoba man asked for help with a trip he planned from Joliette, Que. to his home in Portage la Prairie to celebrate Manitoba's centennial this year. The man intended to drive a Red River cart, modeled on those used by Canadian settlers in the prairies, between April and July traveling about 30 miles a day.

When settlers made the trip, Slater said, they had to rely on vague directions and the help of Indian guides. But when that man makes his trip, he'll be using a map with every stop marked.
The Oldest Store in Town

The Dominion Chair Company in Bass River, N.S., is factory, store and, at 110 years of age, something of an institution.

When the rest of Canada celebrated its centennial three years ago the skies over Bass River, N.S., were not lit up with Roman candles. Centennials are a bit of a yawn to the citizens there, since Bass River itself was edging past the 200-year mark. Why, even the village's combination chair, factory and general store is into its 110th year of continuous business.

Bass River is just about midway between Parrsboro and Truro; an otherwise unremarkable community of 320 people, most of whom work for the venerable Dominion Chair Company Ltd.—Est. 1869. The factory is located in a rambling, barnlike structure on one side of the main street; the office and general store on the other. The name is painted on the plate-glass window, right by the front door:

DOMINION CHAIR COMPANY
LIMITED

The 'I' in the second word disappeared from the sign some decades back.

The store and office building is a mere strip of a building by Bass River standards, having been built a scant 76 years ago to replace the original structure. The general store came into being when the factory was founded to cater to the needs of the factory hands—and that was seven years before Confederation.

But the history of the community goes back well beyond that—to 1765, when James Fulton, an Irish land surveyor who became a judge and legislator,
claimed the district surrounding present-day Bass River and cleared land for a homestead. When he died in 1826, Fulton left behind 107 grandchildren to carry on the family name. One of them, George Fulton, built a sawmill at Bass River—the forerunner of the chair factory. Fulton’s portrait hangs in the office, showing a stern face with a beard like the hardy forest.

Every head of the company has been a descendant of old James Fulton—indeed, few of them have carried names other than Fulton. One is Jim Creedman, 89 years old, lean, tall and raven-skinned, with the profile of a smooth-shaven Lincoln. He’s a well-respected, no-nonsense man who has run his life by a simple formula: ‘Work all day;’ he says, ‘and sleep all night.’ Jim has been managing director of the factory and general business since 1928. Today, John Creedman, 23, old Jim’s nephew, is president of the firm. A lanky history major from Dalhousie University, young John has a fine sense of heritage and commitment to the business. The store is managed by Walter Vance, an employee.

Ah, the store.
To go into this general store is to enter an Aladdin’s cave of delights. Boxes, bins, bottles, trays, racks, shelves—loaded with everything from needles to axe handles; from hunting knives to calico. The shelves stretch from the floor to the wooden-beamed ceiling, 20 feet up. The counters are crammed with galvanized buckets filled with all manner of merchandise. Goods lean against the wall; hang from the ceiling; hang out of doorways. Serving spoons, rice or beans; a clerk will turn to a row of antiquated wall bins and measure out the quantity. Another assistant is filling a housewife’s milk jug with molasses from a pincushion.

A pincushion? That’s a large cask, quite common in the 1800s for tea and coffee, and sometimes for modern supermarkets.

One bag of fertilizer: three window blinds; an assortment of fishing tackle; one horse halter—every sale is entered in meticulous longhand in the appropriate ledger by clerks in the Dickensonian office of the company. The office’s main items of furniture are a gondola, leaf-green safe, easily six feet by six feet, of indeterminate age. It stands foursquare on elaborately-scrolled, cast-iron legs like those of an old-fashioned bathtub. Over at the sloping, chest-high bookkeeper’s...
gable a gaunt and bespectacled clerk in a varnish-color suit makes laborious entries in a ledger that is a foot thick, cover to cover. Seating facilities range from tall bookkeeper's stools to the wicker-and-cane Heirloom used by generations of office help. Only the bare electric light bulbs, an adding machine and a ring-to-yourself telephone (the number is 4) remind you that, yes, this is the 20th century.

As the Dominion Chair Company changes slowly into its second century of service, it remains oblivious of air conditioning, computer printouts, Muzak and all the other trappings of space-age commerce. Any business administration graduate could tell you that Dominion's methods of operation are archaic, even suicidal. But he'd be mistaken. The company has been in the black most years of its existence - despite the fact that it has been burned out five times.

In the 1930s a Halifax magazine, Port and Province, noted: 'Bass River is the seat of an important Nova Scotian industry from which no one has ever derived a profit that could be regarded as the nucleus of a fortune...'

That's still true. But the shareholders have nearly always been reasonably satisfied. The market for the substantial birch and maple chairs of the Bass River craftsmen remains stable. What the company has lost in the old West Indian and African trade has been made up in the suburban shopping centres of Toronto, Vancouver and Halifax - despite tough competition from other Canadian manufacturers.

Well, what is the secret? Old Jim Creelman doesn't see anything supernatural about operating a business successfully for 11 decades. 'We employ most of the workers in Bass River,' he reasons. 'People have been buying with us right along. We give them satisfaction, so they keep on coming.' Simple as that.

So if you're ever driving from Truro to Amherst, take Highway 2 along the shore of Cobequid Bay and Minas Basin, and slow down for Bass River so that you can give a tip of the hat to the Dominion Chair Company as you pass by. Oh... and should you need gas, you'll find a couple of Eno pumps at one end of the building. Dominion holds an Imperial Oil dealership too, although they've barely had it long enough to bother mentioning.

Didn't get it until 1878.
The company agrees with its general aims, but criticizes some of its proposals.

When the federal government's white paper, 'Proposals for Tax Reform' first reached the public last November, a typical reaction was: 'It might have been worse.' There was general approval of proposals to raise excises on tobacco and liquor, but some people would pay less tax, and to allow deductions for wage earners' expenses, including working mothers. The government was complimented for offering its tax proposals as a subject for public debate.

Since then, many people and organizations have expressed doubts. Indeed, a recent study of recent press clippings failed to find a single voice in favor of the white paper proposals. Typical was the reaction of G. Arnold Hart, chairman of the Bank of Montreal, who told the bank's annual general meeting: 'In my view, the implementation of these proposals would have strongly adverse effects on the economy.' He also said the tax changes would be inflationary, since they would boost consumption at the expense of saving.

At a recent Canadian Pension Conference meeting, lawyer Bruce Verchere quoted the late president of Reiner Limited, Donald McFarland, to an audience of 300: 'Effectively, the principle of the white paper is to take a dollar from the man most likely to invest it and put it in the hands of a man who will almost certainly spend it for consumer goods.' At the same meeting, G. Max Phillips of Canadian Manufacturers referred to the white paper's proposal that a retired pensioner who left Canada would be subject to a capital gains tax plus a withholding tax of approximately 25 per cent on his pension. Phillips said: 'This is a tariff barrier which could make the Berlin Wall look like a pile of children's building blocks.'

Ever since the first tribal leader, whoever he was, decided to exact tribute from his followers (for their own good, of course), taxpayers and tax collectors have been battling each other. Sometimes it seems that the tax collector is animated by the joy of the hunt, like a policeman chasing a speeder. On page 6 of the white paper, for example, there is a list of 'main points to be met'. Two are positive—the proposals relating to lower tax burdens for low-income people, and to expense deductions for wage earners. The other four express the spirit of the chase: 'Important forms of income and benefits escape taxation ...' 'Tax can be avoided under the present law by clever devices ...' Corporations are taxed in ways that are open to abuse ...' The mineral industries enjoy special tax benefits.' Everybody is in favor of equity, even if nobody can define it, but possibly the pursuit of equity should stop short of vengeance.

Imperial's corporate opinion on the white paper proposals was presented on April 8 to the senate committee on banking, trade and commerce. Generally, Imperial favors some of the proposals, but feels that certain others would diminish the growth prospects of the economy since they would tend to reduce the amount of capital available.

The summary says in part: 'We endorse a number of the proposals aimed at creating increased tax relief for those in the lower income levels. Included in this category would be the higher personal exemptions and the proposed deductions for child care and employment expenses. Also, we would support a tax on realized capital gains provided the rate did not exceed 25 per cent and that it excluded owner-occupied housing, personal property and any periodic revaluation of widely-held corporate equities. We are also glad to note that tax relief is proposed for business expenses now commonly referred to as "nuisance" and that the present system of capital cost allowance would be retained. However, we are concerned, in light of rising capital intensity, by the comment that existing rates appear somewhat high and may be re-examined at a later date...'

'We suggest that Canadians must seriously question proposals which would diminish growth prospects for the Canadian economy; provide personal taxes substantially higher than those of the United States for an important segment of our population; introduce a complicated distinction between public and private companies and tax their shareholders differently; and finally those which would substantially increase the amount of record keeping and the cost of tax administration for the government and for taxpayers.'

'As an alternative to these adverse aspects of the white paper, we recommend that tax reform should embody: A personal rate structure which would not significantly exceed U.S. rates. The present dividend tax credit system in lieu of the proposed integration concept. The present two-tier corporate income tax for small businesses. A depletion allowance for the petroleum industry which would be calculated at a percentage of gross income from production at a rate at least competitive with the current United States rate, and including an appropriate limitation based on net income from production.'

The white paper proposes, roughly, that all or part of a capital gain (depending on the nature of the asset) would be considered as income, and taxed at the taxpayer's marginal rate. (Top rate to be between 50 and 66 per cent.) On 'valuation day', to be named later, the taxpayer would value all assets, later pay tax on any gains realized or deemed to be realized. Losses could be deducted only on certain
types of assets, but not on others, such as houses and cottages. Gains and losses on shares of widely-held corporations are taken into account.

A tax on capital gains might not materially affect Imperial, but the company suggests it would impede the growth of the economy; further, the quinquennial revaluation, says the Imperial brief, is "an administratively horrendous and discriminatory concept." Nor is a capital gains tax "equitable", in the sense that it catches high-income types who had it been applied in 1969 a considerable number of such people could have avoided most of their income taxes just by liquidating those holdings that had dropped in price.

There are other reasons why the white paper form of capital gains tax is undesirable, according to the Imperial submission. It is higher than employed in other countries, notably the United States. It could be ruinous for a family-owned public company, because of the "deemed realization" angle—on one of the five-year revaluation days an owner might find his stock worth more, even though no more cash has come in, how does he pay the tax if the shares are not readily marketable?

For these and other reasons Imperial feels that a capital gains tax, if it is necessary, should not exceed 25 per cent, should not apply to owner-occupied housing or to personal property (the white paper suggests taxing assets like jewels and stamp collections, if their value is more than $500). Further, any capital gains tax, in Imperial's view, should be applicable only to realized gains, and should exclude the quinquennial revaluation of widely-held corporate equities.

Present method of partly avoiding double taxation of corporate income (and of encouraging investment in Canadian equities) consists in the provision whereby the taxpayer can deduct from his tax 20 per cent of his net dividend income from taxable Canadian corporations after deducting applicable depletion allowance or carrying charges. For widely-held corporations the white paper proposes to replace this scheme with another in which the shareholder would be liable for tax on the dividend plus a varying amount of "creditable tax" equal to half the tax paid by the corporation and would be given credit for that amount of tax.

Here's an example: consider a corporation with an income of $200, which pays $60 in corporate tax, leaving $140 as dividend to the shareholder. Since half the corporate tax presumably would have gone to the shareholder, the latter reports receiving $170 ($140 plus half of $60). If the shareholder's personal rate is 40 per cent, he would owe $68. But the extra $30 has already been paid by the corporation.

So the shareholder, according to the white paper, will deduct this $30 from $68, leaving his net tax at $38.

This scheme is likely to baillage some taxpayers who don't happen to be chartered accountants. More importantly, the Imperial brief (in several pages of highly technical analysis) demonstrates that a great many dividend recipients—perhaps a majority—will pay more tax on their dividends while some will pay less, and that some well-do-to citizens will be able to avoid paying any tax at all. (A married person with no dependents would pay no tax at all on an income of $16,800, or $35,000 on dividends. Given an income of $10,000 on dividends, he would actually get a cash refund of $1,121.60.)

Imperial suggests retaining the present system for widely-held corporations. The company points out that investing in Canadian corporations could be made more desirable simply by increasing the dividend tax credit to 25 per cent.

At present a corporation pays 21 to 24 per cent on the first $35,000 of annual income, 50 to 53 per cent thereafter. But, points out the white paper, the marginal rate of personal tax on a $35,000 income is 50 per cent. Thus a proprietor can gain a more favorable initial tax rate by incorporating his business. Most such enterprises are small and "closely-held"—that is, not traded on stock exchanges. The white paper proposes to remove the favorable tax rate over a period of five years.

The Imperial brief suggests that this would be "a completely unnecessary blow at expanding small business," pointing out that the rules have been tightened to reduce abuses. The advantage to a large corporation of paying only 21 per cent on its first $35,000 is negligible, but if it was desired to eliminate this, it could be done simply by withdrawing the privilege from "widely-held" corporations; none of these is small.

Presently, operators of oil and gas wells get a depletion allowance of a third of net profits from production after deducting drilling, exploration and leasing costs (an arrangement, Imperial pointed out, that results in a situation whereby the more a company spends on exploration, the less it receives as a depletion allowance). Operators pay tax on two thirds of the net profit. Originally the scheme was a tax incentive to explore for minerals, and a recognition of the fact that a mineral resources become exhausted over a period of time. The white paper recognizes that this tax incentive to explore is useful, wishes to retain it, but wants to change the rules. The new idea is to base depletion on expenditure—the Imperial brief points out that for every $3 of "eligible expenditures made after this white paper is published, a taxpayer should earn the right to $1 of depletion allowance.

However, the existing 535 per cent would continue to apply as a maximum limit so that the proposal could not possibly improve the portion of any one in the industry.

The cost of acquiring mineral rights would not be an eligible expenditure for depletion purposes. To reduce the impact on past investments, there would be a transition period of five years.

Imperial pointed out, in its brief, that the proposal "would penalize all those who spend less than 150 per cent of their net profits on exploration", and demonstrated this with figures. The penalty point is too high. It would be more equitable to institute a penalty only if the taxpayer's exploration effort amounts to less than his net profit. This could be accomplished by allowing depletion to be computed at the rate of one dollar for every two dollars of exploration.

However, Imperial's preferred recommendation is that depletion be implemented as a percentage of gross income from production at a rate at least competitive with the current U.S. rate, and limited to an appropriate percentage of net producing profit. This form of depletion allowance would promote expansion by rewarding successful effort rather than by subsidizing spending as the white paper proposes. It would also eliminate some of the undesirable aspects of the present system.

Falling oil, Imperial Oil suggests a transition period of 10 years, a dollar of depletion per two dollars of expenditure, and the inclusion of mineral rights and all oil and gas field development costs as "eligible expenditures."

The brief points out that should the white paper proposals on depletion be implemented, it's unlikely that the Athabasca tar sands and the Cold Lake heavy oil deposits will be developed, since these projects are marginal even under present rules. As a matter of fact, Imperial announced last April 27 that its Cold Lake oil sands research project will be suspended later this year.

On a couple of occasions recently, finance minister Benson has complained that those who did not like the white paper proposals usually failed to offer alternative approaches. The 70-page Imperial brief (this article is a simplified non-technical version) does offer constructive suggestions. Useful ideas have come from other corporations and organizations large enough to have staffs of people expert in tax matters. Everybody has been thinking hard. Mr. Benson has also said, on many occasions, that changes will be made before legislation is brought down.

Final comment: Around 1350 B.C., Egyptian Pharaoh Amenhotep IV ruled that a tax collector who extorted too much tax should have his nose cut off. That was equity.