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Clement Livingstone King, F.C.A

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CLEMENT LIVINGSTONE KING F.C.A.

In Memoriam

In the late afternoon of Thursday, July 8, 1965, a plane out of Vancouver exploded in flight, carrying to their deaths fifty-two passengers and crew members, among them Clement Livingstone King, the senior partner of Deloitte, Plender, Haskins & Sells, Canada.

At the age of forty-nine, Clem King could reasonably have expected that his most productive years still lay ahead. He was by nature inclined to look beyond the present to the farther range. He had the intellect and determination to bring into being plans that for other people would have remained merely dreams or aspirations. So many of these, formed or partly formed, must have died with him. For his partners, his tragic loss is thus particularly great.

Indeed, it was recognition of these qualities that, in 1954, had led Walter J. Macdonald, who was then organizing Deloitte, Plender, Haskins & Sells, Canada as a national firm, to induce Clem to become partner-in-charge of Toronto Office. Clem was at that time, and had been for eight years, filling the important post of Executive Secretary of the Canadian Institute of Chartered Accountants. Before that he had been for five years Executive Assistant to the President of the University of Alberta, where he had earned his Bachelor of Commerce degree. He had qualified as a chartered accountant in 1940.

Late in 1959, Walter Macdonald

died, and Clem was chosen senior partner of the firm. It fell to him to weld, by leadership and inspiration, the several firms that had been merged in the previous six years. The Canadian practice today is Clem's best memorial.

Clem was undoubtedly among the most widely known chartered account-



ants in Canada. He was Secretary of The Institute of Chartered Accountants of Ontario, and had served on important committees of the professional bodies. He was a member of a number of clubs and was particularly active in The Canadian Cancer Society.

But for many Canadians, and for many in the United States and the United Kingdom, Clem will be best remembered as a friend. He enjoyed

meeting people and was particularly adept at removing awkwardness from any social gathering involving strangers. With those close to him, he would talk sometimes of his goals in life which were invariably demanding because he set such high standards in everything. Although he must have been disappointed often with the conduct or performance of others, he was more charitable to their weaknesses than to his own.

Clem is survived by his wife, Ella, a son at university and a daughter of high school age. His family were very important to him, and although his work was demanding he planned it so as to spend most weekends at home. He enjoyed his summer cottage and water-skiing when he was able to get away, as well as other outdoor activities such as golfing.

Any death is a loss, but the premature decease of a man such as Clem King is a real tragedy. He was so intensely alive, was so important in the lives of so many people, and had so many things to do that we wonder that he could carry such a load of responsibility. He was ambitious, but not just for himself—his firm came first. He was trustworthy in the finest sense. In some measure all his associates have been influenced for the better by him; it was indeed a great privilege to have known him.

JAMES G. DUNCAN