

**Depreciation of Vessel Property**

At a meeting of the executive committee of the Dominion Marine Association, at Toronto, recently, consideration was given to the Business Profits War Tax Act of 1916, and recommendations were made and forwarded in the form of a letter to the Minister of Finance. These recommendations dealt with the uniformity in returns filed under the act, with particular reference to deductions for depreciation, and the following schedule was suggested:—

- (a) For steel built steam lake freighters ..... 3% per annum on the original cost of new vessels, including only structural additions
- (b) Steel built barges ..... 5% " "
- (c) Composite steamers and barges ..... 5% " "
- (d) Wooden steam freighters 7½% " "
- (e) Wooden barges, including schooners ..... 10% " "
- (f) Passenger boats, wooden or steel ..... 7½% " "
- (g) Steel tugs ..... 5% " "
- (h) Wooden tugs ..... 7½% " "

The resolution points out that this schedule is submitted as a suggestion of what vessel owners consider fair, having regard to the many conditions governing, and that the association is fully representative of the tonnage on the inland waters of the Dominion, and is actuated by no desire to reduce unduly the contributions its members should make under the act.

**Mainly About Marine People.**

**Aubrey McElhinney**, dentist, who died in Ottawa recently, was the second son of the late Capt. M. P. McElhinney, who was on the Marine Department's staff for many years.

**Capt. Gow**, heretofore Marine Superintendent, Dollar Steamship Co., is reported to have been appointed Superintendent of Loading, Canadian Pacific Ocean Services, Ltd., Vancouver, B.C.

**W. H. Fogg**, heretofore secretary to Manager, and Stationery Agent, Grand Trunk Pacific Coast Steamship Co., Vancouver, has been appointed chief clerk in Manager's office, with duties as hitherto.

**R. Richardson**, who has been appointed a sub-lieutenant in the naval motor boat patrol, and has left for England, is a son of H. W. Richardson, of J. Richardson and Son, Kingston, Ont., vessel owners, and Vice President Great Lakes Transportation Co.

**Robert D. Keay**, General Manager, Yarrows, Limited, Esquimalt, B.C., who died recently, was appointed to that position when the company purchased the B. C. Marine Railways Co., about two years ago. He had been connected with the Yarrows company in England for 18 years prior to that.

**Capt. Nilson**, who has been appointed Marine Superintendent Coastwise Steamship and Barge Co., Vancouver, B.C., has been with the company since its incorporation in 1912. He was master of the s.s. Amur for some time, and on the company purchasing the s.s. Turret Crown, he was given command of her during her Atlantic coasting charter, and on the completion of that he sailed her to the British Columbia coast, by way of the Panama Canal.

**Capt. Hiram Rowe**, who died at Colingwood, Ont., Aug. 5, aged 72, was born at Welland, and at an early age took up sailing on tugs and barges on the old

Welland Canal. In 1869 he went to Georgian Bay in charge of the tow barge Ontario, in 1870 was appointed mate of the tug Wales, and in 1871 was mate on the s.s. Chicora, which was then sailing on the upper lakes. He subsequently acted as master of a number of tugs and retired in 1875.

**Caution to Navigators re Quebec Bridge Construction.**—During July the construction of two heavy steel apparatus, which will be suspended from the outer or river side ends of each of the cantilever arms of the uncompleted Quebec Bridge, was begun by the contractors. These apparatus are to be used in connection with the guiding and lifting of the centre span from scows in the river below, which operation is expected to be completed some time before the close of navigation. The maximum clear distance between the north and south apparatus when in vertical position is 636 ft. These apparatus will be a menace to navigation, as they will extend vertically from the ends of the cantilever arms to about 20 ft. above high water. The lower end of each will be marked with a red light, visible from all points of approach, and they will be suspended from the bottom end of the construction as it progresses. The main construction of this apparatus, when completed, will be drawn up shoreward close to the bottom of the cantilever arm, in which position there will be a clearance of 100 ft. above high water. During fog, vessels are specially cautioned to avoid colliding with the above apparatus, which will be supported from the extreme end of each cantilever arm.

**Proposed Further Diversion of Water from the Great Lakes.**—The Rivers and Harbors Bill, which among other things contained an amendment approving of an expenditure of \$5,000,000 by the State of Illinois in connection with the canal from Lake Michigan towards the Mississippi River, and restricting the amount of water to be taken from the Great Lakes, to the amount fixed by the Secretary of War in 1912, came before a joint committee of Congress at Washington, D.C., recently. The committee could not agree as to the restriction of water to be taken, and all reference to it was struck out of the bill, which leaves the matter as it was, except that the Secretary of War has had the matter brought prominently to his attention, and is likely to take steps to prevent the use of more water than was permitted in 1912.

**Applications for Power Development in the St. Lawrence River.**—The Dominion Marine Association's executive committee, at a recent meeting, passed a resolution calling attention to the application of the Beauharnois Light, Heat & Power Co., for approval of plans for development of power on a large scale in the St. Lawrence River, and to the association's attitude as expressed in previous resolutions that no further power concessions in the St. Lawrence be granted until the whole matter of power development be dealt with, with due regard to the requirements of navigation, and that the association be given an opportunity to consider such plans in detail, and make proposals. Copies of the resolution were forwarded to the Premier and the Minister of Public Works.

**The Hudson's Bay Co.** has placed its steamship Discovery, which was specially built for Antarctic exploration, at the disposal of the Admiralty, free of all cost, for the rescue of the Shackleton party who were left on Elephant Island.

**Canada Steamship Lines Notes.**

The s.s. Strathcona, which was in collision with the s.s. Glencoe in British waters recently, has been repaired at Middlesbrough, and is now running on charter between United Kingdom and continental ports.

The s.s. Christopher, owned in Chicago, collided with, and sank the s.s. Topeka, owned in Milwaukee, in the Detroit River, near Sandwich, Aug. 15. The wreck is lying in 30 ft. of water on the Canadian side of the river.

A dividend of 1¼% on the company's preference stock was paid Aug. 1, and it is stated that an additional 1¼% will probably be paid Nov. 1, clearing up the arrears of dividend, and that a full payment of the 7% dividend for the current year will also be made.

The steamship which is under construction for the company at Detroit, Mich., some details of which have already been given, is to be named Sir Trevor, after Sir Trevor Dawson, a member of the company's advisory board in London, England, and who is also associated with Furness, Withy & Co., and Vickers, Ltd.

In commenting on the acquirement of the St. Lawrence & Chicago Steam Navigation Co.'s vessels, By-Water Magazine states that the "Haggerty, Hostler, Matthews and the Iroquis will carry the C. S. L. flag after Aug. 1." The names of the vessels acquired are, J. H. G. Haggerty, E. B. Osler, W. D. Matthews and Iroquis, respectively.

Some figures relative to the recent record cargo of 490,720 bush. of grain brought down from the head of the lakes by the s.s. W. Grant Morden, show that with an average yield of 17 bush. to the acre it would take 28,886 acres to grow the amount, which if all turned into flour would produce approximately 109,050 barrels. In turn, if this flour was made into bread it would make approximately 21,809,000 loaves of 24 oz. each.

The company's new steam tug J. R. Binning arrived in Montreal harbor at the end of July. She was built at the company's yards at Sorel (Sorel Shipbuilding & Coal Co.), and was launched at the end of June. The hull is of oak and the superstructure of pine, and she has accommodation for a crew of eight. Her dimensions are, length 66 ft., breadth 16 ft., depth 10½ ft. She has speed of 11 miles an hour, and is named after the Manager of Furness Withy & Co. at Montreal, who is also a director of Canada Steamship Lines, Ltd.

**The Playter Transportation Co., Ltd.**, has been incorporated under the Ontario Companies Act, with \$40,000 authorized capital and office at Owen Sound, to carry on a general steamship and navigation business. The company's officers are:—Morley Lemon, Owen Sound, President; W. T. Moore, Meaford, Vice President; J. G. Telfer, Owen Sound, Secretary; Treasurer; and J. C. Butchard and G. Cleland, and latterly by the Georgian Bay Navigation Co., Owen Sound. She was built at Benton, Mich., in 1889, and was named Mabel Bradshaw. She is of steel, of the hurricane deck type, with dimensions, length 137 ft., breadth 25 ft., depth 16 ft., tonnage 500 gross, 296 register, and she is equipped with fore and aft compound engine with cylinders 16 and 28 ins. diam., by 26 ins. stroke, 250 i.h.p. at 105 r.p.m., and supplied with steam by a boiler of the firebox type, 8 x 12 ft., at 125 lbs.