

Lakes up to and including Alberta, there is a general identity of districts, and so far as British Columbia is concerned, no tariffs have been filed with the Board in respect of Canadian Northern lines. East of Port Arthur, the district system of the Grand Trunk Pacific Telegraph Co. differs in some respects from that of the C.P.R., and from Port Arthur westward to and including Alberta there is a general agreement with that company, while in British Columbia there are some differences. These districts as originally formed were purely empirical, and together with the rates were worked out when the C.P.R. was beginning its telegraph business in the west, and before it began its eastern business.

The judgment deals in detail with the history of the telegraph business in Canada, and covers its growth in the west and the east, giving comparisons by sections and as far as possible by provinces, with the rates applicable to each district or zone, and the conclusion is arrived at that one factor should be considered in connection with a revision of rates, viz., that transmission costs do not increase in the same ratio as the particular business handled. The transmission is practically instantaneous and thereby there is not a volume of costs incidental to the message and following the message in the same way as train operation costs follow the freight movement. The system of blanketing in use, whereby the rate groups increase in size with the increase of the rate, is perhaps a partial recognition of this, but some other adjustments are necessary. Therefore subject to the \$1 rate as a maximum, the existing rates should be revised in accordance with the following table of reasonable maximum rates:—

Secs.	10	9	14	13	11	8	7	6	5	4	3	2	1	A
A	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.75	0.75	0.50	0.50	0.30	0.25
1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.65	0.65	0.40	0.25	0.25	0.25
2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
6	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
7	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
8	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
11	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
13	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
14	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
9	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25
10	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.70	0.55	0.40	0.25	0.25	0.25

Among the Express Companies.

An Ottawa press dispatch of Apr. 11, stated that the committee on marine and fisheries which has been enquiring into reasons for the wide disparity between the prices paid to fishermen in the Maritime Provinces and those paid by the consumer in the Upper Provinces, will suggest the establishment of a Government owned express service on the Canadian Government Railways, as a first step

toward the nationalization of express service in the Dominion.

In giving evidence before the House of Commons Marine and Fisheries Committee, recently, J. L. Payne, Comptroller of Statistics, Department of Railways and Canals, stated that during 1915, express companies paid to railway companies for haulage of express parcels, \$5,610,000 an increase of about \$500,000 as compared with 1911. This, he stated, was equal to 5% on securities amounting to \$110,000,000. Largely as a result of these charges, surplus earnings of express companies available for dividends, had almost reached the vanishing point. He claimed that a better system would be brought about by the nationalization of express companies, duplication of services being largely done away with.

An act passed by the Manitoba Legislature recently repeals the Corporation Tax Act, Sec. 3, par. n, and substitutes the following:—"Every express company doing or being concerned in an express business in Manitoba, pursuant to any traffic arrangement or agreement with a railway, express or other company, shall annually pay the following tax: \$45 for each incorporated town in which such an express company has an office, branch or agency or offices, branches and agencies; \$160 for each incorporated city, other than the City of Winnipeg, in which such an express company has an office, branch or agency, or offices, branches or agencies; in the City of Winnipeg, \$300 for the first or chief office of such an express company; \$100 for each of the second and third offices, branches or agencies of such an express company."

The Canadian Ex. Co.'s earnings, etc., for November and for five months ended Nov. 30, 1915, compared with those for the same periods 1914, are as follows:

	Nov. 1915	Nov. 1914
Mileage of lines covered.....	10,238.13	9,676.50
Charges for transportation...	\$326,397	\$252,264
Express privileges, Dr.	171,778	124,940
Operations other than transportation.....	6,763	4,827
Total operating revenues.....	161,382	132,151
Operating expenses	135,533	128,240
Net operating revenue.....	25,848	3,910
Uncollectible revenue from transportation	32
Express taxes	4,200	4,000
Operating income	21,616
	5 months to Nov. 30 1915	5 months to Nov. 30 1914
Charges for transportation..	\$1,685,781	\$1,439,028
Express privileges, Dr.	861,594	726,355
Operations other than transportation	27,890	26,216
Total operating revenues...	852,076	738,890
Operating expenses	689,337	675,248
Net operating revenue.....	162,739	63,642
Uncollectible revenue from transportation	144
Express taxes	21,000	20,000
Operating income	141,594	43,642

Express Companies' Statistics.

The Comptroller of Statistics, Railways Department, reports that eight express companies operating in the Dominion reported to the Department of Railways and Canals, for the year ended June 30, 1915, against nine in the previous year, the United States Express Co. having retired from business. Those reporting are American, British American, Canadian Northern, Dominion, Great Northern, National and Wells Fargo. The report of the American Ex. Co. includes that of the National Ex. Co.

The operating mileage for 1915 was 38,610.89, against 36,648.49 for the previous year, and 16,811 miles were reported as attaching to operations carried on outside the Dominion, principally on ocean vessels. The division of the mileage reported for 1915 was,—over steam roads, 35,572.73; electric roads, 254.41;

steamboat lines, 2,706; stage lines, 75; miscellaneous, 2.75.

The capitalization of Canadian companies was \$4,882,200, all of which, excepting \$40,000, represented common stock. The capital is distributed as follows,—British American, \$100,000; Canadian, \$1,742,200; Canadian Northern, \$1,000,000; Dominion, \$2,000,000. These companies are owned and operated by various railways, viz.,—Algoma Central and Hudson Bay, Grand Trunk, Canadian Northern, and Canadian Pacific, respectively, and the stocks are held wholly by these railways.

The cost of real property held by the companies is given as \$3,267,887.59, an increase of \$94,405.99 over the previous year. The total aggregate earnings from all sources were \$11,311,797.20, against \$12,646,451.99 during the previous year. The operation expenses were \$5,632,904.16, against \$6,246,632.28.

Express privileges, represented by the amount paid to railways and other carriers for the movement of express traffic, were \$5,610,224.11, against \$6,016,364.07. Adding the operating expenses and the express privileges, making \$11,243,128.27, and deducting this from the gross revenue, there was a net balance of \$68,668.93, against \$83,435.64 in 1914, and of \$759,614.32 in 1913. The decline in net corporate revenue is chiefly caused by a disproportionate increase in the operating expenses and express privileges during the past five years. The percentage of operating expenses to earnings in 1911 was 41.9, and of express privileges 45.9, while for 1915, the expense percentage was 49.8, and express privileges 49.6.

The effort made during the past year to have express companies report the weight of express matter handled, as well as the number of packages, was not successful, some of the companies stating that they were unable to comply with such a requirement.

The amount paid in salaries, wages and commissions during the year was \$3,857,204.90, against \$4,235,455.85, being 68.5 and 67.8% respectively of the operating expenses in each case. There were 3,614 express offices in the Dominion, an increase of 309, and financial paper was available at 7,179 offices, an increase of 6 over the previous year.

The aggregate income account for the year is as follows:—

Gross receipts from operation.....	\$11,311,797.20
Express privileges.....	\$5,610,224.11
Operating expenses.....	5,632,904.16
	11,243,128.27
Net operating revenue.....	\$ 68,668.93
Net outside operations.....	26,955.46
Total net revenue.....	\$ 95,624.39
Less taxes	123,029.27
Operating deficit	\$ 27,404.88
Addition,—other income	104,636.69
Gross corporate income.....	\$ 77,231.81

The taxation of express companies produced \$123,029.27, a decrease of \$1,032.17 from the previous year.

G. R. Crowe Steamship Co., Ltd., which was incorporated recently under the Dominion Companies Act, to own the s.s. G. R. Crowe, which was purchased from the St. Lawrence & Chicago Steam Navigation Co., Toronto, by A. B. Mackay, Hamilton, Ont., has had its name changed to Montezuma Transportation Co., Ltd.

Lake and River Transportation Co., Ltd. has been incorporated under the Dominion Companies Act with \$50,000 authorized capital stock and office at Montreal, to carry on a general shipping and navigation business, and to act as marine brokers, stevedores, etc.