of Osgoode Hall, Toronto. The book shows a wide knowledge of the subject with which "The trust company idea," is explained from an international standpoint. All the special features of the trust company in Britain, the United States, Australasia, and Canada are set forth concisely and clearly. The services rendered by the trust company, the greater safety in the management of estates, and the expert treatment of large financial affairs, are all dealt with in an authoritative manner. The work will prove of value to financiers and the legal profession.

The International Correspondence Schools, Temple Building, Toronto, have issued a new scholarship in structural and concrete work which they are now advertising

The British Tariff Commission have published the first volume of their report on their investigation, a copy of which is now before us. All the members of the commission manufacture-compared with that of other smoker in the Temple Building on the evening countries-has retrograded. The cause for of October 15 to their many students and this, the commission declares, is not a lack persons interested in their popular system of of British energy or of able labor, but the self education. lower prices at which German and American manufacturers sell their products in foreign mobile Club, announces that the proposed markets, they obtaining high prices in their home markets, which are closed against outside competition by high tariff duties. Thus they can dump their surplus iron and steel products on British markets, which would not be possible if Great Britain were to discard its free trade policy. The commission deems it necessary that a protective tariff system be inaugurated containing maximum and minimum rates, the latter to be given to the products of those countries which levy low customs duties on British goods, and that, besides this, preferential rates be given to any British colony which at the St. Louis Exposition, will probably discriminates in favor of manufactures of the United Kingdom The commission proposes the following schedule as minimum rates on imported iron and steel manufactures: iron Peter Lyall & Sons, who are putting up the ore, free; pig iron, 5 per cent of the value; partly manufactured products of iron, rails, girders, foundry iron, etc., 6} per cent. of their value; fine plate, nails, screws, bolts, wheel tires, car wheels and axles, crucible cast steel, and other steel manufactures not named, to per cent, of their value. The report of the commission cites as case in point the wiretack industry, which has been destroyed in England by the free entry of the German and American products at extremely low prices. Later on, when the British-wire-tack manufacturers had been forced to quit, the prices of the foreign-made tacks were raised 15 per cent, to the British purchaser.

Mines and Minerals, Scranton, Pa., have sent us a copy of their classified directory of Buffalo, Columbus, Elmira, Austin, Pennsylreliable manufacturers and dealers in mining and milling machinery supplies, etc. various headings are alphabetically arranged so as to make it easy to find the names and addresses of concerns from whom any desired article may be purchased.

The Lowe Farm Elevator Co., Lowe Farm, Man., have been incorporated with a capital of \$6,000, to manufacture and erect grain elevators, chopping mills, etc. The provisional directors include J. Schroeder, P. K. Rempel and H. E. Peters, Lowe Farm.

PERSONALS.

Mr. H. K. Leighow, representing the Reese-Hammond Fire Brick Co., Bonvar, Pa., was in Toronto, Owen Sound, and other Omario Hagar were appointed to represent the Monmanufacturing centres last week in the interest of his company. He made a number of sales of fire brick on the trip.

The Engineers' Club, of Toronto, held a meeting on Wednesday evening last. regular monthly meeting was held on Wedthe club are: president, Capt. Killaly Gamble, secretary, Willis Chipman, treasurer, A. C. Larkin.

The Fairbanks Co., Montreal and Toronto, have been appointed Canadian agents for Browne & Sharpe, Providence, R.I., manufacturers of machine tools

The Toronto office of the International Coradmit that Great Britain's iron and steel respondence Schools gave a free lecture and

> President Doolittle, of the Toronto Autoautomobile show, to be known as the Royal Canadian Automobile and Sportsmen's Exhibition, will be held in Toronto from February 27 to March 4 next.

> Mr. W. C. Milner, Halifax, N.S., the author of a pamphlet dealing with the coal industry was in Toronto this week.

Mr. O. L. Remington, representing Messrs. Wm. McLean & Co., manufacturers' agents, 317-319 Flinders Lane, Melbourne, Victoria, Australia, who has been taking in the sights extend his American visit to Toronto and other manufacturing centres in Canada.

Peter Lyall, head of the firm of Messrs. new arts building of Ottawa University, has retired from active business after being connected with the building industry for the last 30 years.

The John Bowman Hardware & Coal Co., London, Ont., are in the hands of receivers. It is understood that the liabilities amount The assets will likely to about \$100,000. be about \$75,000, and it is said that Mr. John Bowman, who is the sole owner of the stock, will make an offer to compromise with his creditors. Jenkins & Hardy, Toronto, have been appointed receivers. The firms most largely interested in the matter are located in Worcester, Springfield, Binghamton, New Naven, New York, Rochester, vania and Syracuse. The only Canadian The cities in which the failure will be felt are Toronto, Montreal and St. John, N.B. Mr. John Bowman is one of London's best known citizens, and is an ex-president of the Board of Trade. His many friends are hopeful that his business matters will soon be placed on a satisfactory basis.

> Mr. R. H. Campbell, Ottawa secretary of the Canadian Forestry Association, was in Toronto consulting Mr. Southworth and Dr. Clark, of the Ontario Forestry Department, in connection with the issue of the first number of the organ of the Association.

At the recent regular monthly meeting of the Montreal branch of the Canadian Manufacturers' Association, Messrs. J. McGill, the Hon, J. D. Rolland and Mr. J. T. treal branch in the conference with the Dominion Trades and Labor Congress which will probably be held in Toronto within a few weeks. The National Trades and Labor Congress of Canada requested that in any conference held between employers and emnesday evening, October 12. The officers of ployees in this country the National Trades and Labor Conference should have a voice The committee regarded the request with favor, and it was forwarded to the executive committee which has control of the arrangements so far as the Manufacturers' Association is concerned.

> Dr. Hans, Goldschmidt, the eminent Chemical Scientist, of Essen-Ruhr, Germany, was in Montreal last week, the guest of Mr. William Abbott, his representative in Canada, and on Friday last, delivered a lecture, illustrated by lantern slides, at McGill University, on the Alumino-Thermit process of welding, as well as on its use in metallurgy and its use in the foundry, with practical demonstrations.

> The Booth Copper Co., Toronto, have opened offices and warerooms at 120 William St., Montreal. An attractive announcement of this extension of business has just been sent out by the company.

> Dr. Haanel, Superintendent of Mines, Ottawa, has been notified that a gold medal has been awarded to the systematic collection of alluvial gold from British Columbia and the Yukon which was placed on exhibition at St. Louis. The collection consists of 75 specimens of gold dust from the Yukon Territory and 13 specimens of gold dust and five nuggets from British Columbia. Although not especially a show collection, it is of great educational value, and will probably find a place on the shelves of the National Museum when that building is completed.

> The Ontario Lime Association, 118 Esplanade Street East, Toronto, have been appointed Canadian agents for the Dover Fire Brick Co., Cleveland, Ohio, manufac-turers of the well-known "Dover" and "Buckeye" brands and various other fire clay products.

> R. I. Henderson, managing director of the Henderson Roller Bearing Mfg. Co., is opening an office in Winnipeg, Man., to take care of the Western business of his company.

The Canadian Railway Club will meet in the King Edward Hotel, Toronto, on Friday evening, October 21, to hear a paper on "Fuel Economy" by Mr. John V. Paul, General Fuel and Locomotive Inspector of the Canadian Pacific Railway. This club is one of many organizations of its kind on this continent aiming to bring together railroad men, electric as well as steam, so that they can discuss together the problems of the day. The club has over 350 members, and publishes its own proceedings in magazine form. The headquarters are at the Windsor Hotel, Montreal, president, Mr T. McHattie, Master Mechanic Grand Trunk Railway; secretary, Mr. W. H. Rosevear, jun., Montreal.