THE Imperial Mineral Water Co., Hamilton, Ont., have probably the largest and best equipped factory of the kind in Canada. They make a wide range of goods, and the leading hotels, clubs, etc., are commencing to give them the preference over imported beverages, the quality being equally good.

At a recent meeting of the Richmond, Que., town council, it was resolved to offer Mr Cassils, of Montreal, a bonus of \$10,000 for the establishment of a boot and shoe factory there, with exemption from taxation, stipulating that he shall regularly employ seventy hands, and put up a building worth \$6,000.

MESSRS. DOBSON & BRODIE, Montreal, inform us that the saving in fuel with the appliances put in by them at the shops of the Canadian Pacific railroad in Montreal in September last amounts to twelve and a-half per cent; and in three boilers at the Montreal water-works to twenty tons of coal per month.

MR. H. W. PETRIE, Brantford, Ont., whose business card appears elsewhere, informs us that he has a large quantity of second-hand machinery for sale, which consists of engines, boilers, iron and wood working machinery, etc. It is in good order, and ready for immediate use. Descriptive catalogues sent on application.

THE D. F. Jones Manufacturing Co., Gananoque, Ont., are busy turning out shovels, spades, and scoops, for which there is a large demand. At present they are turning out fifty dozen of these goods a day. They intend erecting more extensive buildings this season, when their capacity will be increased to seventy or eighty dozen a day.

Some time ago the city of Vancouver offered a bonus of \$25,000 for the erection of a smelter at that place, with a capacity of not less than forty tons per day. It is now understood that an English company will undertake the work of establishing the smelter, and a deposit of \$5,000 has been put up, as a guarantee of good faith.

MESSES. BURROW, STEWART & MILNE, Hamilton, Ont., have purchased the works adjoining their own which were formerly occupied by Messes. J. H. Killey & Co. This acquisition gives them a frontage on three streets, and will enable them to increase their facilities for manufacturing, more room having some time since become a necessity.

MESSRS. JAMES HALL & Co., Brockville, Ont., manufacturers of gloves, mitts, moccasins, etc., have recently received a large contract from the Government for gloves for the North-West mounted police. They have supplied the mounted police with gauntlets and mitts for years past. They also manufacture a very fine line of Dongola shoe uppers.

THE mills along the line of the old Welland canal were, until a few days ago, all shut down in consequence of the water having been let out of the canal. For the same reason St. Catharines, Merriton and Thorold were in darkness every night, as the electric lighting stations depend on the water supply for power, having no auxiliary steam power.

MESSRS. A. ROBB & SONS, Amherst, N.S., inform us that they have obtained the exclusive ownership of the patent of the "Monarch" inclined tubular steam boiler, and that they are prepared to manufacture the same in any desired size or style. They are also placing themselves in position to make all their own "Hercules" pattern steam engines.

MESSRS. J. J. DAVIDSON, J. D. HAY, AND BEVERLEY ROBINSON, of Toronto, are endeavoring to raise a company for the manufacture of scoria brick in this city. A quantity of these bricks are being imported from Scotland, and will be laid down on Yonge Street, near King, where the heavy traffic will demonstrate their value for the purpose indicated.



## W. C. HIBBARD, MONTREAL, MANUFACTURER OF



And all Electrical Appliances and Supplies.

THE Montreal Show Case Co., Montreal, manufacturers of show cases, store and office fittings, etc., of which Mr. Jas. Millichamp is manager, are busy filling orders in every line of their business. They make a specialty of show cases in nickel, silver, ebonized and polished walnut, or any kind of hardwood, and are prepared to ship goods to any part of the Dominion.

THERE are seven works in Canada for the manufacture of railroad cars, and three works for the manufacture of locomotive engines. The combined capacity of these latter is about 100 engines a year. Of course the shops of the Grand Trunk and Canadian Pacific railroads are not included, but in them are built nearly all the engines and cars used on these two roads.

MR. J. H. STILL, who has conducted a handle factory at Tilbury Centre, Ont., desires to remove his business to St. Thomas, Ont., and asks that city to grant him a bonus of \$6,000, which will about cover the cost of removing. \$30,000 is invested in the business and should the bonus be forthcoming Mr. Still would guarantee to employ an average of forty hands for ten years.

THE Toronto Paper Co., Cornwall, Ont., are erecting new and extensive buildings for the manufacture of sulphide pulp, by the Rhettner-Kilner process, the first of the kind ever manufactured in America. This is a new department of the company, and will be under the supervision of Capt. Ellis, a practical chemist. They expect to commence operations early in May.

MB. R. R. YOUNGER, Gananoque, Ont., calls the attention of manufacturers and bookkeepers to his "Counting House Guide," which is a simple and practical treatise on book-keeping and the science of keeping accounts correctly. Written by an experienced accountant, it is clear and concise, and the principles taughtin it are applicable to every-day business transactions.

THE Lake of the Woods Milling Company, whose elevator and mill at Keewatin, Man., which are claimed to be the finest in the Dom inion, will soon be prepared to do a large milling business. The elevator has been completed for some time and it was confidently expected