

run by trains) of the year was 6,262,674, an increase of 788,964. The cost per train mile was 87.19c., 6.24c. more than the previous year (in both years the rental of leased lines is included). The working expenses per mile of railway amounted to \$4,153.45, an increase of \$782.72 a mile. The rental of leased lines is included in both years. The work of fitting quick-action air brakes to freight cars has been continued; these brakes have been placed on 1,307 cars during the year, making the total number now so fitted 3,978.

**The Windsor Branch** is 32 miles long, from Windsor Jct., on the I.C.R., to Windsor. It is operated by Dominion Atlantic Ry. Co., which pays all charges in connection with the working of traffic, two-thirds of the gross earnings being allowed it, the government taking the remaining one-third, and assuming all costs of maintenance of the road and works. All charges for superintendence and supervision of maintenance of works are borne by the government; the duty of supervision being performed by the chief officers of the I.C.R. The gross earnings of the government (one-third of gross receipts) credited to this branch, were \$47,261.89, an increase of \$89.54. The expenses of maintenance were \$16,862.66, an increase of \$3,971.10, leaving a profit to the government of \$30,399.23.

**Prince Edward Island Ry.**—The total cost of the road and equipment chargeable to capital account at the close of the fiscal year was \$4,123,827.21; there being an addition during the year of \$280,173.93; the principal items being \$115,663 on the branch to Murray Harbor, and \$92,828 for a combined railway and carriage bridge over the Hillsborough river, Charlottetown.

The gross earnings were \$193,883.48, and working expenses \$261,766.24; the loss being \$67,882.76. Compared with the previous year, the gross earnings increased \$19,144.75, and the working expenses increased \$40,-

834.43. The railway carried 157,793 passengers, an increase of 10,322, producing \$78,689.73, an increase of \$5,691.31. Of freight, there were carried 73,696 tons, an increase of 11,469, producing \$97,425.85, an increase of \$13,798.44. The earnings from mails and sundries were \$17,767.90, a decrease of \$345. Compared with the previous year, the working expenses were greater by \$40,834.43. The train mileage (the number of miles run by trains) was 270,255, an increase of 5,360. The cost per mile run by trains was 96.88c., an increase of 13.48c.; and the cost per mile of railway \$1,246.50, an increase of \$194.45.

**The Mica Boiler Covering Co.** has recently received an order from the French Admiralty; it is shipping mica boiler covering to the G.I.P. Ry., of India, also to the Natal Government. It has recently added three more English railways to its list of customers, viz: the Great Eastern, the London and North Western, and the Central of London.

The International Lumber Co., Ltd., has been incorporated under the Ontario Companies' Act, with F. H. Clergue, President of the Algoma Central and Hudson's Bay Ry., and his associates in the various enterprises at Sault Ste. Marie, Ont., as incorporators, to carry on a general lumbering business.

The U.S. Senate has passed a resolution calling upon the Secretary for War for all information referring to railway building in Cuba. It is stated that this is aimed at the Cuba Co., of which Sir Wm. Van Horne is President, as some senators contend it is proceeding illegally.

A bill is before the Ontario Legislature seeking to amend the Assessment Act by exempting the income of "railway employees," among other wage earners in receipt of \$1,000 a year, from taxation, instead of \$700 as heretofore.

### Ontario Taxation of Transportation Co.'s

The Assessment Commission appointed by the Ontario Government recently presented its report. Among its recommendations is the following:

That a provincial board be appointed for the assessment of the land of railway companies, the income of express companies, and the "special franchises" of other persons, together with the land used in connection with the "special franchise," the tax on the amounts assessed to be paid to the Provincial Treasurer, and to be distributed after deducting the expenses of the board, amongst the various municipalities concerned. An appeal from the board to the Court of Appeal in a proper case to be provided for.

The commissioners say they have endeavored to tax private persons and corporations by analogous methods. It seemed to the commission to be a sufficient advance in the taxation of such corporations for the present if in the case of railways their land be valued like that of private persons, including the structures thereon; and in the case of other corporations possessing special privileges in regard to the use of public land, if the right to so use the land be assessed. "That method of taxation," they say, "will be more in harmony with what we recommend in the case of private persons than taxation upon gross receipts would be."

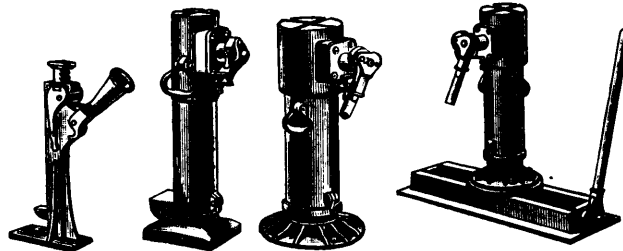


The Canadian Northern Ry. has adopted a trade mark, of which an illustration is given herewith.

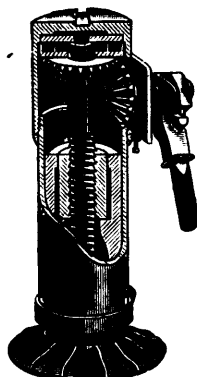
The Ameer of Afghanistan has issued a proclamation to his people, promising "to prevent the introduction of railways, telegraphs, European trade, education and missionaries."

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