way shall be included in the capital, preference stock, consolidated debenture stock, sale of lands, earnings, borrowed moneys, and if not from which of these sources.

It is contended that the company is earning 10% per year profit on the capital actually ex-Pended in the construction of the railway, and that as a consequence the Governor-in-Council had, and the Board of Railway Commissioners now have, power to reduce the company's tolls. The taking of the accounts will be a very tedious and intricate piece of work, but before this can be done, it must be determined upon what principle or by what method of computation the 10% is to be arrived at. The questions as above given were agreed on some time since between the Department of Justice and the company's Chief Solicitor, A. R. Creelman, K.C., but the case for submission to the Supreme Court has not been finalsettled, nor have the arguments for the Crown and for the company been prepared. They will be put in the form of factums, as in an ordinary appeal. The case has not been et down for argument, and it is not likely that it will be argued before Feb. next.

#### Grain Elevator Notes.

The Anglo-Canadian Elevator Co. is building elevators having a capacity of 30,000 bush, each, at Drinkwater, Milestone and Borham, Assa.

The Montreal Harbor Commission has not yet formally taken over the new elevator at the harbor from the contractors, and it is stated that it will not be taken over until spring.

The Department of Public Works has invited tenders for the foundations of a 2,000,000 bush. elevator at Port Colborne, Ont., to be erected on the west pier. J. A. Jamieson, of Montreal, is the engineer called in to advise on the construction of the elevator.

The Collingwood Elevator Co. (Ltd.) has been incorporated under the Ontario Companies' Act, with a capital of \$250,000, and offices at Collingwood, Ont., to carry on a general elevator business. The provisional directors are J. J. Daley, Chicago, Ill.; P. Paton, C. E. Stephens, W. T. Toner and F. W. Churchill, Collingwood, Ont.

The Young Grain Co. (Ltd.) has been incorporated under the Dominion Companies' Act, with a capital of \$300,000, and offices in Winnipeg, to engage in a general grain dealing, elevator and milling business in Canada. The provisional directors are: C. A. Young, Winnipeg; Hon. F. McN. Young, T. Buck, Killarney, Man.; D. D. Young, Dunrae, Man., and F. Y. Young, Boissevain, Man.

A map has been issued showing the location of all elevators and grain warehouses west of Lake Superior. There are now 982 elevators and warehouses being operated with capacities ranging from 1,000 bush. to the Canadian Northern Ry. Co.'s terminal elevator at Port Arthur, Ont., with a capacity of 7,000,000 bush. The total capacity of the 982 elevators and warehouses is 41,186,000 bush. In 1900 there were 522 elevators and warehouses, having a total capacity of 18,-879,352 bush.

A joint meeting of General Passenger Agents and General Baggage Agents of Canadian railways was held at Montreal Sept. It o discuss the rules governing the interchange of baggage and of passenger traffic and interpret the provisions of the Railway Act of 1903 dealing with these interests. W. P. Hinton, G.F. and P.A., Canada Atlantic Ry., presided. The existing rules were gone over and amended in several particulars in order to suit the requirements of the new act. The amended rules will be submitted to the Railway Commission for final approval.

### SHIPPING MATTERS.

### Notices to Mariners.

The following notices to mariners have been issued by the Department of Marine, Ottawa:

No. 66. Aug. 24—British Columbia—177. Strait of Georgia, Rock Point reef, buoy established. 178. Malaspena Strait, Thormanby islands, Tattenham ledge, change in character of buoy. 179. Malaspena Strait, off north point of Texada Island, buoy established. 180. Strait of Georgia, Altrevida reef, buoy established. 181. Sutil Channel, Cortes island, Whaleton bay, buoy established.

island, Whaleton bay, buoy established.

No. 68. Aug. 26—Quebec—185. Gulf of
St. Lawrence, offeast end of Anticosti Island,
submarine bell established at lightship. St.
Pierre Island—186. Bonniere shoal, decreased depth. Miquelon Islands—187. Plate
Point, additional fog signal.

No. 69. Sept. 6 Ontario—188. Lake Erie,

No. 69. Sept. 6 Ontario—188. Lake Erie, Port Colborne, construction of southeastern breakwater begun. 189. St. Joseph Channel, Shoal Island, hand for horn at light station.

Shoal Island, hand fog-horn at light station.

No. 70. Sept. 7—Quebec—190. Chaleur
Bay, Restigouche River, Garde point, light
boat re-established. Newfoundland—191.
East coast, St. John's harbor, Fort Amherst,
fog signal altered.

No. 72. Sept. 14.—Nova Scotia—198. Bay

No. 72. Sept. 14.—Nova Scotia—198. Bay of Fundy, Lurcher light ship, submarine fog bell attachment.

No. 73. Sept. 15.—Nova Scotia—199. South coast, Madame Island, West Arichat, range lights established.

# Maritime Provinces and Newfoundland.

The lighthouse and oil store at Guysboro, N.S., were destroyed by fire Sept. 12. Orders have been given by the Department of Marine to reconstruct the lighthouse immediately.

Press reports state that negotiations are in progress between the Imperial Dock Co., St. John, N. B., and W. J. Poupore, contractor, Montreal, with a view to the latter building the projected graving dock at St. John.

A steamer named Alfreda has reached Halifax, N.S., from England, for the Army Service Corps, and for towing targets for artillery practice. She has a speed of about 20 miles an hour, and is owned by the Imperial Government.

C. Chaloner has completed a further section of the work of establishing a system of levels between the sea and the Great Lakes. The survey this season has covered 75 miles between Moncton and Bathurst, N.B. In the spring of 1905 the survey will be resumed at Dorchester.

The Plant Line and Canada Atlantic Steamship Co. has decided to rebuild its warehouses, etc., at Halifax, destroyed in the recent fire. The President, R. W. Perry, of Boston, Mass., has arranged to go to Europe shortly to purchase or charter an additional steamer for the service between Halifax and the West Indies.

At the annual meeting of the Plant Line and Canada Atlantic Steamship Co. directors were elected and authority given to have plans prepared for a new steamer. The officers for the current year are: President, A. W. Perry; Vice-President, McC. Grant; Treasurer, E. L. Wires; other directors: H. G. Perry, G. Morrow H. McInnes, W. Mitchell. Secretary, H. L. Chipman.

The Dominion Coal Co. has entered into a contract with a Norwegian firm for the charter of three large steamers for its coal-carrying fleet. The steamers are to be built at Sunderland, Eng., and will have a length of 360 ft.; a breadth of 49 ft. 6 in., and a draught of 22 ft. They will carry 6,500 tons at a speed of 10 knots an hour. The first steamer will be ready for service in May, 1905.

The Interprovincial Navigation Co. is having constructed a steamer for the Baie des Chaleurs, to run from Campbellton, N.B., for which service the company has secured a government subsidy. The steamer will have a length of 180 ft., beam 31 ft., depth of hold 11 ft. 6 in., and will have a speed of 12 knots an hour. She will have accommodation for 200 passengers and 250 tons of cargo.

The schooner King of Avon Co. (Ltd.) has been incorporated under the Dominion Companies' Act, with a capital of \$25,000, and offices at Hantsport, N.S., to carry on a general shipping business. W. C. Balcom, Frances A. Balcom, of Hantsport; H. E. Mosher, Parrsboro, N.S.; W. J. Aylward, Falmouth, N.S.; E. L. Gould, Grand Pré, N.S., are the provisional directors.

The Schooner Rothesay Co. (Ltd.) has been incorporated under the New Brunswick Companies' Act, with a capital of \$16,000, and offices at Rothesay, N.B., to acquire the schooner Rothesay, and to carry on a general shipping business. E. B. Ketchum, D. W. Puddington, of St. John, N.B.; F. R. Taylor, of Rothesay, N.B.; A. C. Puddington, H. B. Holman, of New York, are the provisional directors.

A serious fire occurred on the water front at Halifax, N.S., Sept. 14, destroying six wharves and threatening others. A number of schooners were towed out of danger. The following shipping firms suffered damage: Plant Steamship Line, two warehouses, wharf and offices; Dominion Coal Co., sheds and coal chutes; G. P. Mitchell & Co. (Ltd.), offices, three warehouses and wharf. Another fire occurred on Sept. 19, when a portion of the warehouse of Pickford & Black, steamship agents, was burned.

The Interprovincial Navigation Co. of Canada (Ltd.) has been incorporated under the Dominion Companies' Act, with a capital of \$90,000, and offices at Richardsville, N.B., to carry on a general navigation business in Canada and elsewhere. The provisional directors are: D. Richards, F. S. Blair, J. Boudreau, G. G. McKenzie, H. B. Sheals, Campbellton, N.B.; J. F. Guité, Marie, Que.; T. Enright, Port Daniel, Que.; E. P. Le Marquand, Newport, Que.; J. X. Lavoie, Percé, Que.; A. T. Carter, Gaspe, Que.

## Province of Quebec Shipping.

The Richelieu and Ontario Navigation Co.'s str. Virginia went ashore near Chicoutimi, Sept. 8, but was got off the same day, and on examination at Quebec was found not to have received any material damage.

Tenders are asked by the Department of Railways and Canals for the construction of a wall adjoining no. 1 basin and locks nos. 1 and 2 of the Lachine canal, Montreal. The work is estimated to cost \$40,000.

A steel tug, 60 ft. long over all, 15 ft. beam and 7 ft. draught, has been completed at Riviere du Loup, for towing purposes on the river. The hull was constructed in Scotland, brought out in sections and put together at Riviere du Loup.

The str. Turret Cape, with a cargo of coal from Port Hastings, N.S., to Cleveland, Ohio, went ashore on Goose Island, in the St. Lawrence, Sept. 18, and some temporary repairs were made at Montreal. She will go into dry dock at Cleveland.

Judgment has been reserved in the investigation of charges of drunkenness against J. S. Labranche, J. B. Nadeau and E. Nadeau, St. Lawrence River pilots between Quebec and Montreal. The accused men did not appear at the investigation.

The Montreal Harbor Commission is considering a proposal to widen the channel from Longue Pointe up to the wharves. The ship channel constructed by the Public Works