five per cent—all due to the unsettled condition of the steel markets and the existing economic situation.

Nearly 74,000 tons of pig iron was produced by the Nova Scotia Steel and Coal Co. at the blast furnace department of the plant during the current year up to November 15, when the furnace was banked. The monthly totals, by tons, were as follows January, 6,059; February, 6,595; March, 7,408; April, 7,258; May, 7,445; June, 7,112; July, 7,608; August, 7,504; September, 6,643; October, 6,596; November, 3,241.

Manitoba Abattoir

Two thousand Manitoba farmers, banded together in the Farmers' Packing Co., Ltd., expect to build a \$500,000 cold storage plant next summer in connection with their packing establishment near the Union Stockyards, Winnipeg, Man., if assistance to the extent of \$200,000 is obtained from the provincial government. Members of the government announced that they were anxious to assist the farmers, but that the decision on the grant would have to be made by the legislature as a whole. The present plant has a capacity for killing and dressing 125 cattle and 300 hogs daily.

The production of coal at Springhill, N.S., has been going on steadily and the output for the month of November established a record when 41,000 tons of coal were raised, as compared with 31,000 in October. Several improvements have also been made, prominent among them being a new power house which will have a capacity large enough to take care of the power end of the developments for years to come.

Announcement has been made that the Borden Co., Ltd., Truro, N.S., manufacturers of condensed milk, etc., would close its plant for a period of probably sixty days, beginning the first of the new year. The step is taken because of present market conditions. Two hundred and seventy milk producers in Cumberland, Colchester, and Hants counties will be affected by this shut-down.

INSURANCE NOTES

Members of the Royal Victoria Mutual Fire Insurance Co. met in the Prince Edward Hotel, in Brandon, Man., on December 8, 1920, when it was decided to move the head office of the company from Beulah, Man., to the city of Winnipeg. After the New Year the move will be made, and the company will be installed in their new offices at 208 Montreal Trust Building by January 8. The management is still in the hands of M. G. Doyle, who has been identified with the company for the past twelve years.

Mr. Doyle, who has been secretary-manager of the Miniota Farmers Mutual Fire Insurance Co., of Beulah, Man., for the past twelve years, has resigned his position with that organization, to take effect on January 8, 1921, and has accepted a position with the Retail Merchants Underwriters' Agency as inspector for Manitoba, with headquarters at Winnipeg. His position with the Miniota Mutual has been filled by H. E. Hemmons, who has been treasurer of the company for some years.

The Northwestern Mutual Fire Association, of Seattle, Wash., has been registered to write fire insurance in the province of Manitoba.

In recognition of good service and loyal co-operation, the employees of the Adams Furniture Co., Toronto, Ont., have just been presented with free Canada Life Insurance policies varying from \$500 to \$3,000 under the group insurance plan. In addition to the usual benefits for protection of dependents, the policies also provide a disability benefit under which the insurance benefits may become payable to the employees themselves.

W. R. McEachern, hitherto superintendent of the Toronto Centre district for the Metropolitan Life, has been appointed to the superintendency of the Riverdale district (Toronto), the appointment dating from December 27th.

NEW INCORPORATIONS

Canada-Metropolitan Securities, Ltd., Montreal, \$1,250,000-Miller Bros. Co., Ltd., Montreal, \$1,000,000-Western Gem Coal Co., Ltd., Calgary, \$750,000

The following is a list of companies recently incorporated under Dominion charter, with the head office and authorized capital:—

Miller Bros. Co., Ltd., Montreal, \$1,000,000; Canadian Cleveland Fare Box Co., Ltd., Preston, \$50,000; Corson's Products, Ltd., Toronto, \$100,000; Railway Audit and Inspection Co., Inc., Ltd., Montreal, \$50,000; Canadian F-I-R-O-L Spark Plug Co., Ltd., Hamilton, \$100,000; Western Canada Bakeries, Ltd., Edmonton, \$500,000; Bleackley, Ltd., Montreal, \$50,000; Trudel, Ltd., Montreal, \$100,000; Canada-Metropolitan Securities Corp., Ltd., Montreal, \$1,250,000.

Provincial Charter

The following is a list of companies recently incorporated under provincial charter:-

Alberta.—Dominion Purebred Stock Co., Ltd., Calgary, \$200,000; Victoria Bakery, Ltd., Calgary, \$20,000; Brown and Anderson Consolidated, Ltd., Edmonton, \$150,000; Precision Machine Co., Ltd., Calgary, \$40,000; Fairacres Farms, Ltd., Edmonton, \$75,000; Western Tie and Timber Co., Ltd., Edmonton, \$50,000; North-West Securities Corp., Ltd., Edmonton, \$20,000; West Pleasant Heights, Ltd., Lethbridge, \$18,-000; Western Gem Coal Co., Ltd., Calgary, \$750,000; Western Trading, Ltd., Westlock, \$20,000; Peace River Gold Dredging Co., Ltd., Edmonton, \$300,000; Wapiti Rink, Ltd., Grande Prairie, \$20,000.

British Columbia.—Revelstoke Agencies, Ltd., Revelstoke, \$20,000; Reynolds, MacKidd, Vernon, Ltd., Vernon, \$100,000; Vancouver Trunk and Bag, Ltd., Vancouver, \$75,-000; Swartz Bros., Ltd., Vancouver, \$25,000; T. H. Boothe and Co., Ltd., Penticton, \$25,000; Western Pole and Pilling Co., Ltd., Vancouver, \$10,000; Fort Norman Oil Lands Holding Co., Ltd., Vancouver, \$40,000; Ariel Rubber Manufacturing Co., Ltd., Vancouver, \$50,000; O. D. Lampman, Ltd., Vancouver, \$10,000.

Manitoba.—Brandon Exchange and Sales Co., Ltd., Brandon, \$5,000; B. Levison and Bros., Ltd., Winnipeg, \$20,000; Arbuthnot Lumber Co., Ltd., Winnipeg, \$300,000.

Ontario.—Arcade Brantford, Ltd., Hamilton, \$500,000; Cobourg City Dairy Co., Ltd., Cobourg, \$60,000; Soo Hotel Co., Ltd., Sault Ste. Marie, \$500,000; Springvale Gas and Oil Co., Ltd., Hagersville, \$100,000; Lambeth Farmers Cooperative Co., Ltd., Lambeth, \$40,000; Winter Gardens Association of London, Ltd., London, \$25,000; Grey Farmers Co-operative Co., Ltd., Owen Sound, \$9,900; Duntroon Farmers Co-operative Co., Ltd., Duntroon, \$10,000; Pannill Door Co., Ltd., Toronto, \$60,000; Ingersoll Ice Cream Cone Co., Ltd., Ingersoll, \$100,000.

Quebec.—Læ Co-operative Ouvriere, Ltd., No. 81a Parc Sir Georges-Etienne Cartier, Saint-Henri Ward, Montreal, \$20,000; Universal Engineering Corp., Montreal, \$100,000; Laiterie Ferme Saraguay, Ltd., Montreal, \$50,000; Northern Amusements, Ltd., Montreal, \$300,000; Tippet and Co., Ltd., Montreal, \$15,000; Lachine Housing and Development Co., Ltd., Montreal, \$100,000; Art Swiss Embroidery, Ltd., Montreal, \$20,000; Peninsula Lumber Co., Quebec, \$650,000; Quality Tool Works, Ltd., Montreal, \$99,000.

TARIFF COMMISSION SITS AT KINGSTON

The postponed session of the Tariff Commission at Kingston, Ont., was held on December 20. Thirteen were present to give evidence, three being representatives of the United Farmers of Ontario. Six local men and three from Belleville supported the present tariff.