BUILDING ON PERCENTAGE BASIS.

The scheme of conducting building operations on a percentage basis continues to invite discussion in the trade, and supplementing what has already appeared on the subject in these columns, an architect whose practice is large volunteers the statement that for the past ten years all contracts awarded by him have beenon a percentage basis, figured on the actual cost of all material and labor that entered into the work. results of his experience have convinced him that his method is much more satisfactory than to let contracts for a given sum. He finds that while the owner has no contract in advance for the completion of the building at a fixed price, the expenditure is always within his control, and verification is possible whenever desired, says The Inland Architect. Itemized bills for material and labor are rendered from time to time, and he has the satisfaction of knowing the amount and kind of supplies that are being used in his building. The always annoying item of extras is eliminated, and changes required during the progress of the work are made with the least possible expense. The owner feels throughout that his interests and his alone are para-There is no temptation on the part of the contractor to use cheaper materials than are specified, nor to slight the work, as he is assured of a fair profit.

The contractor by the percentage plan is not liable for unexpected advances in prices, nor for penalties for There are avoided all the uncertainties and risks that are ever present with a lump sum contract, and the contractor is free in mind to push the work at every point in furtherance of the quick completion of the building and the best interest of the owner. contractor would not likely attempt to manipulate vouchers to show fictitious cost prices as, if he were so disposed, the knowledge of the architect would be a

certain check upon such practices. The architect mentioned encountered opposition at first from the owner, who has the natural desire to know his full obligation at the start, but this has been overcome in every case when the owner has had brought to his attention the probable saving in cost and the many substantial advantages to him from the percentage basis. The contractor by such an arrangement becomes, in a degree, the agent of the owner, and harmony between all parties to the construction is fostered. The usual position of the architect as a buffer between the owner and the contractor ceases.

Notice is given that letters patent have been issued incorporating Messrs. Herbert W. Hollis, C. S. Tupper, J. A. Stevenson, F. L. Edwards, and Charles A. Allen, of Winnipeg, under the name of "Western Fire Clay Products, Limited," for the purpose of carrying on the business of manufacturers and dealers in brick, tile, pipes, and all articles usually manufactured from clay. The authorized capital stock is \$600,000. Winnipeg will be the headquarters of the company.

headquarters of the company.

Articles of incorporation have been granted the Commercial Cement Company, Limited, with exclusive offices in Winnipeg and mills and laboratories, etc., on the Boyne river, in Roscisle towaship, about seventy miles southwest of Winnipeg. This company is incorporated with a capital stock of \$5,00,000. The promoters are Messrs. Otto Babcock, Sidney Clark, W. B. Wood, J. C. Bell and A. S. Dinnie, of Grand Forks, N. D., Geo. E. Towle, Karl Farup, and C. D. Lord, of Park River, N. D.; and W. P. Alsip, of Winnipeg. An exceptionally superior quality of rock has been found in sufficiently large quantities to guarantee the output of a good sized factory for many years, and 640 acres of land, which includes the entire area of this valuable deposit, has recently been purchased by this company. The latest improved machinery has been ordered for a mill of over 1,000 barrels daily capacity. The product will be on the market for the early spring trade of 1907, and will be known as the "Three C Brund." Temporary offices of the Commercial Cement Company will be at 220 McDermot avenue, Winnipeg. Winnipeg.

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