

Aggregate Jan. 1 to April 30, 1902:

	1902.	1901.	Increase.	Decrease.
Gross receipts.....	£309,100	£246,700	£112,400	.....
Working expenses.....	261,300	252,200	9,100	.....
Net profit.....	£47,800	£44,500	£3,300	.....

DETROIT, GRAND HAVEN AND MILWAUKEE RY.

Revenue statement for April:

	1902.	1901.	Increase.	Decrease.
Gross receipts.....	£17,000	£15,700	£1,300	.....
Working expenses.....	14,200	12,600	1,600	.....
Net profit.....	£2,800	£3,100	.....	£300

Aggregate Jan. 1 to April 30, 1902:

	1902.	1901.	Increase.	Decrease.
Gross receipts.....	£71,100	£64,300	£6,800	.....
Working expenses.....	52,100	50,400	1,700	.....
Net profit.....	£19,000	£13,900	£5,100	.....

TRAFFIC RECEIPTS OF THE SYSTEM.

Aggregate from Jan. 1 to May 31, 1902:

	1902.	1901.	In-crease.	De-crease.
Grand Trunk.....	£1,946,720	£1,887,824	£58,905	.....
G. T. Western.....	396,244	364,206	31,938	.....
D., G. H. & M.....	91,285	78,462	12,823	.....
Total.....	£2,434,258	£2,330,582	£103,676	.....

Montreal Abattoirs.—The C.P.R. has acquired a controlling interest in the stock of the Union Abattoir Co. of Montreal, the President, G. N. Ducharme, and a number of large shareholders having transferred their holdings to the Royal Trust Co. for the C.P.R. The Union Abattoir Co. purchased the eastern and the western yards from the Montreal Abattoir Co. and the Dominion Abattoir Co. respectively, in 1885, agreeing to pay therefor \$250,000 by instalments of \$6,250 a year for 40 years. The object of the C.P.R. is said to be the establishment of large cattle yards and abattoirs at Hochelaga. At the annual meeting held recently, the following were elected directors: T. Tait, Manager of Transportation C.P.R., A. D. Campbell, F. B. McNamee, S. Villeneuve, E. W. Villeneuve, V. E. Mitchell and T. Biennu. The following executive committee was appointed: Chairman, T. Tait, F. B. McNamee, and V. E. Mitchell.

The methods adopted for placing insurance on railway property have been investigated by the Railway Age. C. M. Hays, 2nd Vice-President and General Manager G.T.R., replied: This Co. has its own insurance fund, in which we insure our rolling stock and certain other selected risks, and such risks as are not covered by our insurance fund are insured in regular insurance companies. Another reply received was from F. Grundy, General Manager Quebec Central Ry., who said: "We insure everything in regular insurance companies. We cannot say that we find the plan profitable. Our premium reaches about \$3,000 a year. The insurance company up to 1900 cleared about 50% of the premium, in 1901 all of it, and up to date, 1902, we have not had to make any claim."

The Railway Age recently published a list of 130 narrow gauge railways on the continent having a total of 9,389 miles of track. The following lines are in Canada and Newfoundland: Alberta Ry. and Coal Co., 65 miles; British Yukon Ry., 90 miles; Kaslo and Slokan Ry., 28 miles; Prince Edward Island Ry., 210 miles; Newfoundland Ry., 714 miles; total, 5 railways and 1,107 miles of line. Of these the Alberta Railway and Coal Co.'s line is to be widened this year, as also is its U.S. connection, the Great Falls and Canada Ry., 140 miles.

The Brotherhood of Railway Trackmen of America has been refused permission to carry on an insurance business in Canada, for the benefit of its members, on the ground that it has not been satisfactorily proved to the Government that the calling of a trackman is sufficiently dangerous to prevent trackmen from obtaining insurance at reasonable rates from the ordinary companies.

Nova Scotia Telephone Company, Ltd.

At the annual meeting June 12 the following statement was presented for the year ended Jan. 31, 1902:

ASSETS.	
Exchanges and plant.....	\$414,545 74
Stores.....	25,459 94
Stock in other companies.....	42,050 00
Real estate buildings, etc.....	15,138 66
Amounts due company.....	2,407 45
Due by agencies, including Halifax.....	7,449 74
	\$507,051 53

LIABILITIES.	
Capital stock.....	\$300,000 00
Dividend payable Mar. 1, 1902.....	4,500 00
Bonds.....	10,000 00
Sundry amounts due.....	29,810 90
Bills payable.....	33,017 14
Sinking Fund.....	26,000 00
Accident reserve.....	10,000 00
Insurance reserve.....	10,000 00
Contingent and depreciation.....	56,960 39
Profit and loss.....	26,763 10
	\$507,051 53

PROFIT AND LOSS ACCOUNT, Jan. 31, 1902.

Balance from previous year.....	\$25,667 95
Net earnings.....	21,716 29
	\$47,384 24

Dividend paid June 1, 1901.....	\$4,224 91
" " Sept. 1, ".....	4,397 35
" " Dec. 1, ".....	4,498 88
" payable Mar. 1, 1902.....	4,500 00
Transferred to sinking fund.....	3,000 00
	\$20,621 14

Balance carried forward.....	\$26,763 10
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The directors were re-elected.

TRANSPORTATION APPOINTMENTS.

Canadian Pacific Ry.—W. H. D. Miller, heretofore chief clerk in the Assistant-General Freight Agent's office, Toronto, has been appointed chief clerk in the Assistant Freight Traffic Manager's office, Montreal.

R. Marlow, heretofore Travelling Freight Agent, has been appointed chief clerk in the Assistant General Freight Agent's office, Toronto.

W. Bamford, heretofore Station Agent at Peterboro, Ont., has been appointed Travelling Freight Agent; office at Toronto.

F. E. Harris, heretofore Station Agent at Myrtle, Ont., has been appointed Station Agent at Peterboro, Ont.

R. Preston, heretofore Assistant Master Mechanic of the Lake Superior Division, has been appointed Master Mechanic; office at North Bay, Ont., as heretofore.

J. H. Woodside has been appointed acting Chief Train Dispatcher at Calgary, Alta., in place of A. Allan, who is acting Superintendent at Moose Jaw, during C. W. Milestone's leave of absence.

J. A. Sheffield, for many years Superintendent of Sleeping, Dining and Parlor Cars and Hotels, has resigned.

A Montreal dispatch of June 27, says:—"The C.P.R. engineering department is undergoing re-organization. Hitherto there have been two departments, one of maintenance and another of construction. The former was originally under P. A. Peterson, but upon his recent resignation was taken over by his assistant, H. E. Vautelet, who was given the title of Acting Chief Engineer, and Mr. Peterson that of Consulting Engineer. The construction department was under W. F. Tye, as Chief Engineer of Construction. The two departments are to be merged into one under E. H. McHenry, the new Engineer-in-Chief, who will start on his inspection of the road to the Pacific Coast next week, to determine upon what work is necessary in reducing gradients and curvatures."

Central Vermont Ry.—W. E. Mullins has been appointed Superintendent of Transportation. Office at St. Albans, Vt.

Grand Trunk Ry.—The following agents have been installed:—St. Liboire, Que., O.

A. Auclair; St. Hubert, Que., A. R. Clement; Massena Springs, N.Y., B. G. Washburn; Napanee, Ont., J. P. Purdy; Oshawa Jct., Ont., F. W. Hinde; Coldwater, Ont., J. Prior; Mount Albert, Ont., J. McLean; Goodwood, Ont., F. W. Bowles; Stouffville, Ont., W. T. Byam; Beaverton, Ont., J. W. Elliott; Huntsville, C. W. Leroy; Stayner, Ont., A. J. Wakely; Phelpsston, Ont., W. Dickson; Elmville, Ont., A. Durnford; Oakville, Ont., N. J. Dore; Mount Brydges, Ont., J. H. Kinder; Appin, Ont., J. D. Hodgins; Thorold, Ont., J. G. Baxter; Buffalo City (Pass.) N.Y., Chas. L. Coon; Pt. Huron Tr'l (Pass.) Mich., C. R. Clarke; Pottersville, Mich., P. N. Moore; Pavilion, Mich., G. H. Bradley; Ovid, Mich., A. B. Bullard; Linden, Mich., D. Marshall; Fowler, Mich., F. H. Hall; Corunna, Mich., F. J. Comstock; Muir, Mich., G. D. Young; Burton, Mich., A. N. Henry; Hamburg, Mich., T. D. Howitt; Fraser, Mich., A. Hutchinson; Orchard Lake, Mich., W. Mingst.

C. W. Johnston has been appointed Travelling Passenger Agent at Montreal, vice W. H. O'Donnell, transferred to City Passenger and Ticket Agent's office, Montreal, as Soliciting Passenger Agent. Mr. Johnston will report to District Passenger Agent, Montreal.

O. W. Mitchell, heretofore office assistant to the commercial agent at Buffalo, N.Y., has been appointed Travelling Freight Agent, succeeding S. A. Jones, who has entered the service of the Delaware, Lackawanna & Western Rd.

Inverness Ry. and Coal Co.—Norman McKenzie, heretofore underground Manager of the Dominion Coal Co.'s Dominion no. 1 colliery, has been appointed General Manager of the I.R. and C. Co. Office at Broad Cove, N.S.

Levis County Ry.—The officers are: President and General Manager, G. U. G. Holman, Quebec; Vice-President, Hon. H. C. Blouin, Levis; Secretary-Treasurer, P. E. Bourassa, Levis; Assistant Treasurer and Superintendent, G. H. Dodge, Levis.

Michigan Central Rd.—M. C. McCarthy, heretofore of the Chicago, Burlington and Quincy shops at Burlington, Iowa, has been appointed Master Mechanic at the M.C.R. locomotive shops at St. Thomas, Ont., vice C. D. Hilferty, resigned.

Minneapolis, St. Paul and Sault Ste. Marie Ry.—A. M. Sharpe has been appointed Acting Superintendent of the Minnesota division, with office at Enderlin, N.D., vice C. P. Eckels, resigned to accept service elsewhere.

Ottawa Northern & Western Ry.—Pontiac Pacific Jct. Ry.—P. W. Resseman, General Superintendent has resigned. It is reported that he has been appointed chief trainmaster on the Western division of the New York Central Rd., with office at Buffalo, N.Y.

It is rumored that H. B. Spencer, Superintendent of the C.P.R. at Ottawa, will also have charge of the O.N. & W. R. and the P.P.J. Ry.

G. A. Duncan has been appointed District Passenger Agent; J. H. Sorley, District Freight Agent, and G. A. Fowler, Lumber Agent. Mr. Duncan is City Passenger Agent of the C.P.R. at Ottawa; Mr. Sorley is City Freight Agent, and Mr. Fowler is Lumber Agent. They will continue to hold these positions also.

Quebec Southern Ry.—A. Duchesne, has been appointed Car Accountant; office at Sorel, Que. He also has charge of car service and distribution.

Wabash Rd.—A circular issued by General Passenger Agent Crane states that after long, faithful and efficient service H. N. Garland, Western Passenger Agent at Kansas City, Mo., has resigned. He is succeeded by L. S. McClellan.