

lem of how to light a modern church most effectively, and is of especial interest to all concerned in this question.

The Joshua Hendy Machine Works' catalogue No. 16 on Gold Milling Machinery is descriptive entirely of machinery of their own manufacture, some of which is shown in a number of fine half-tone reproductions. There is in this catalogue much that is worthy of the attention of all engaged in the milling of gold quartz and gravel, as well as of those who contemplate the installation of such machinery.

Vancouver Portland Cement Co.—The Vancouver Portland Cement Company, which last month commenced to manufacture Portland cement at its works, Tod creek, near Sidney, Vancouver Island, is reported to have secured an important contract, through its Vancouver agents, to supply the Corporation of the City of Vancouver with cement, to be used chiefly in putting down new footpaths in that city. The price is given as \$2.75 for each 375 lb. (equivalent to a barrel), delivery to be made in sacks.

Cammell, Laird & Co., Ltd.—The report of the directors of this Sheffield, England, company for the year 1904 states that the net profits amounted to £185,730, making with the undivided balance brought forward £212,466. The directors recommended a final dividend in respect of the year 1904, of five per cent. on the ordinary shares, making for the year 7½ per cent. The company is offering for subscription £400,000 in 4½ per cent debenture stock at 102½ per cent.

Canada Foundry Co., Ltd.—A press despatch from Toronto states that the Canada Foundry Company, of that city, is about to acquire the Bertram Engine & Shipyards Company, described as the greatest shipbuilding enterprise in Canada. The directors of the former company have authorised the issue of \$2,000,000 worth of stock, of which it is intended to place \$500,000 on the market immediately.

Hadfield's Steel Foundry Co., Ltd., Sheffield, England.—

The profits for the past year amounted to £76,866, and, with the balance from the previous year, there was an available total of £92,107. It is recommended that a final dividend of 2s. per share and a bonus of 1s. 6d. per share be paid on the ordinary shares, making, with the interim dividend paid, 22½ per cent for the year, and leaving £15,007 to carry forward. The whole of the additional issue of £50,000 ordinary shares offered at £1 10s. premium had been taken and the premiums added to the reserve fund, making it £195,000.

Canadian General Electric Co.—The directors of this company at the annual meeting gave notice of an intention to increase the capital by \$900,000. A special meeting will be called to give the necessary authority. The business of the first two months of the current year was the largest in the history of the company for any similar period. From January 1 to March 5 contracts to the amount of \$1,007,000 have been closed by the electrical department, and \$381,000 by the foundry department. These amounts added to the total unfinished business carried forward from 1904, make a gross total of \$4,118,000. The company's profits for the past year amounted to \$582,519.00, as against \$512,210 for the previous year. Considerable sums have been expended in creating the locomotive department, which is now on a normal manufacturing basis.

Canadian Westinghouse Co., Ltd.—The first annual meeting of this company was held at Hamilton, Ontario, on March 28 ult. Mr. H. H. Westinghouse, vice-president, presided. The directors submitted the balance sheet for the year 1904, together with the profit and loss account to that date, showing a profit of \$160,599.26 from operations since the date of organization, November 1st, 1903, a period of fourteen months. Manufacture has been carried on during this period only in the air brake department, the business of the electric department, prior to the completion of the new plant, being exclusively of a selling nature. The new manufacturing plant has been practically completed, the in-

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