

Indignation prevails at Halifax, N.S., over the action of the Jamaica Government in increasing her tariff so as to injuriously affect the commerce of Canada with that island. The Canadian Government recently gave the British West Indies the same preferential customs treatment that was extended to Great Britain. This amounted to an advantage of 25 per cent on imports from Jamaica over the foreign West India Islands. Jamaica now returns the compliment in an objectionable manner. The new customs tariff increases the duty on Canadian herrings 60 per cent over the old, and on many articles the duty is doubled.

At the recent meeting of the Chartered Accountants Association, of Toronto, alluded to in our last issue, Mr. W. E. Eddis read a careful paper upon the necessity for having proper agreements or partnership articles, and also on the proper steps to be taken upon the death or withdrawal of any partner. He considered the subject under three heads: (1) The opening of partnership accounts; (2) transactions and regular adjustments of profits between partners, and (3) the adjustment of partnership losses. The chair was occupied by Mr. Harry Vigeon, the President. After the paper was read considerable discussion took place upon the subjects suggested by Mr. Eddis.

A deputation representing the Dominion Cigar Manufacturers' Association had an interview a few days ago with Sir Henri Joly, Minister of Inland Revenue, Hon. W. Paterson, Minister of Customs, and Hon. W. S. Fielding, Minister of Finance, urging that a rebate should be allowed them on cigar cuttings. The deputation urged that since the imposition of a customs duty on raw leaf tobacco, manufacturers of cigars had to pay on large quantities of cuttings, that is, the edges and little bits of the leaf which were cut off when the leaf was shaped for rolling, which was not the case when they paid excise duty on the tobacco after it was manufactured. Mr. Paterson admitted the justness of the claim, and promised that the matter should receive the consideration of his colleagues.

A Saginaw, Mich., special says:—"The Saginaw Lumber & Salt Company has purchased a stock of fifteen million feet of logs of parties in Canada, which the buyers will carry over till next year in order to keep the mill here in operation regardless of the result of the act of the Ontario Legislature prohibiting the exportation of logs cut there after May 1, 1898. Some firms believe that the act will be enforced, and that it will work disaster to the Eastern Michigan lumbering industry, while others do not believe that it will be enforced, claiming that to do so will cause more injury to the Canadian lumber interest in the decline of stumpage values and paralysis in trade than will be the injury imposed upon Americans. It is the general opinion in Ontario that the Michigan lumbermen received a pledge that the law would not be enforced; yet they have taken measures to secure full supplies against such contingency.

Canadian trade with the West Indies is receiving considerable impetus since the outbreak of the war between the United States and Spain, and promises to develop to very considerable proportions. Recent reports from Port of Spain, Trinidad, show the arrival there, per steamer, Duart Castle, of over one thousand barrels of Canadian flour. Six hundred barrels of these were from Lake of the Woods Milling Company, and the shipment has been followed by others since then. In this connection, a letter received by the secretary of the Montreal Board of Trade from Trinidad refers to recent shipments from Canada, and says the war has led West Indian merchants and importers to look to Canada for their supply of foodstuffs. "We believe that Canada can and will supply all our foodstuffs," said the letter. The prices received for Canadian flour so far exported to the West Indies has been

all that could be expected, leaving quite a handsome margin of profit to the exporters.

The Dominion Government have closed a contract with Messrs. Peterson, Tait & Co., for the establishment of the long talked of fast steamship service between Canada and Great Britain, the vessels to be built by Messrs. R. & W. Hawthorne, Leslie & Co., of Helburn-on-the-Tyne. The ships will be of improved turret design, with a dead-weight capacity of 10,000 tons, a speed of 21 knots, and accommodations for first and second-class and steerage passengers. When completed these will be the largest and fastest passenger vessels ever built on the Tyne. The contractors have, on account of the delay caused by the engineers' dispute, been allowed an extension of time by the Ottawa Government. Instead of supplying two 10,000 ton ships of 21 knots speed and commence fortnightly service on May 31, 1899, and the remaining two a year later, the contractors now undertake to have the whole of the boats ready to commence a weekly service on May 1st, 1900. The amount of capital of the company is £1,420,000.

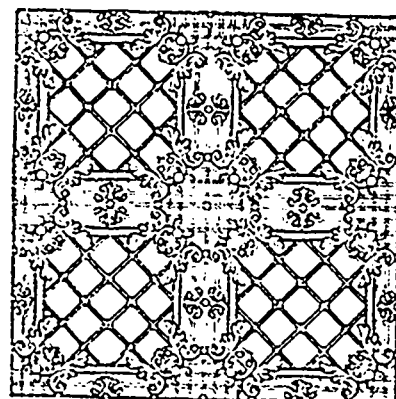
The National Association of Manufacturers in the United States, are applying to Congress for incorporation, and the Senate Committee on Manufacturers has made the following report thereon: "The object of this bill is to form a corporation, not for profit, but simply to promote the manufacturing industries of the United States and to give proper direction to the efforts looking to that end, and also to extend the facilities of transportation, both at home and abroad, and generally to take all proper methods for advancing the manufacturing interests and promoting the commerce of the whole country. The officers selected and provided for in the bill are the present officers of the National Association of Manufacturers, and consist of well-known citizens interested in

Practically Serviceable. Artistically Beautiful.

No wonder our

METALLIC CEILINGS...

Are superseding all
other styles of
interior finish.



Progressive people everywhere appreciate their Fireproof and Hygienic qualities, and enduring beauty.

We make an endless variety of designs, suited to private or public buildings, and will send an estimate on receipt of outline giving shape and measurements of the ceilings or walls to be covered.

Be up-to-date, decide for this popular finish, and enjoy its superior advantages.

METALLIC ROOFING CO., Limited,

1181 KING STREET WEST, TORONTO.