is reported to have taken place before the Bell telephone came out.

The telephone wire in the immediate future is to be used not only for business purposes, but for pleasure. The London, Eng., Electrophone Co. is going to reduce its annual charge from £10 to 50s., and also its service rates, and it offers every telephone subscriber the advantage of its electrophone, which will enable subscribers to sit at home and listen to anything from a sermon to a music hall song.

A member of the Rat Portage, Ont., town council has given notice of a motion to annul the agreement between the town and the Citizens' Telephone and Electric Co.; also to instruct the town solicitor to prepare a bill to be submitted at the next session of the Ontario Legislature to give the town the right to construct and operate a telephone system to Keewatin, Mikado Peninsula, the Sultana Mine, and Rainy Lake.

The Niagara Falls Home Telephone Co. Ltd., has been incorporated under the Ontario Companies Act with an authorized capital of \$40,000 and head office at Niagara Falls, Ont. The provisional directors are W. R. Campbell and M. B. Butler, of Niagara Falls, N.Y.; L. McGlashan, A. Fraser and E. S. Fraser, of Niagara Falls, Ont. The other incorporator is T. M. Brush, of Elyria, Ohio. The Co. is empowered to carry on in the town of Niagara Falls, in the village of Niagara Falls, in the village of Chippawa and in the township of Stamford, the general business of a telephone company.

The first case decided under the amendment to the Ontario Assessment Act passed last session, was one in which the Bell Telephone Co. appealed against the assessment of its poles, wires, and other property by the Court of Revision for the township of Winchester, Ont. The Court of Revision assessed the property at its full value as a going concern, and the Bell Telephone Co., in appealing against this valuation, contended that the clause inserted in the Assessment Act by the Legislature, although very wide in its language, is still not effective to render nugatory the decisions of the Court of Appeal of Ontario, which previous to its passage had held that these properties must be assessed on what is known as the "scrap iron basis," and Judge Liddell, after going very fully into the merits of the argument, gave judgment to the effect that the contention of the Co. is correct, and that the language of the recent change cannot be said to have over-ridden the Court of Appeal decisions, and he, therefore, reversed and directed the property to be assessed at its value as "scrap iron."

Bell Long Distance Telephones.

Since the beginning of this year the Bell Telephone Co. has made a number of extensions and improvements to its long distance system, among which the following may be mentioned as the most important:

Additional circuits have been constructed on nearly all of the routes out of Toronto and Montreal to handle the increased business. In the Ontario dept. the principal of these are :- A no. 10 copper line from Toronto to Windsor; no. 12 copper lines from Hamilton to Buffalo; Toronto to Newmarket; Toronto to Port Hope; Toronto to Guelph.

The Co. has taken over the plant of the Victoria Telephone Company which has been operating in the counties of Victoria, Ontario, and York, Ont., for some years, and a line will be built from Newmarket to Brown's Hill to connect with the lines formerly owned by that Co., with an office on it at Mount Albert.

The Co. has converted nearly all of its single lines in Ontario to metallic, which has improved the service to a great extent.

In the Eastern Dept. no. 12 copper lines have been constructed between Ottawa and Cornwall; between Montreal and St. Hvacinthe; between St. Jerome and Ste. Agathe des Monts, and between Sherbrooke and Thetford Mines. It is also proposed to string a direct wire between Farnham and Granby.

The line from Montreal to Ste. Martine has

been extended through Howick and Brysonville to Ormstown, with offices at Brysonville, Howick and Howick Station.

A line of no 8 B.W.G. copper (weighing 400 lbs. to the mile) is under construction between Montreal and Rouses Point, where it will connect with the lines of the American Telephone and Telegraph Co., and will furnish perfect service to all parts of the U.S.

The line from Montreal to Ste. Martine has Telephone and Telegraph Co., and will fur nish perfect service to all parts of the U.S. ENAMELED IRON PLATES For Doors, etc., in Stations, Steamships, Ferries, Hotels, Offices, etc., carried in Stock for Prompt Delivery. Any of these Plates can be shipped on the day an order is received. SMOKING ROOM Size 23 x 3½ inches. Oblong, faincy ends, white ground, blue letters, lined & tipped: Waiting Room, Prelight Office. Men's Waiting Room, Prel



For Steam & Electric Railways, Steamship, Express, Telegraph, Telephone & Advertising Purposes, of every description, size & color, made to order.

Railway Station Names, Switch Targets, Semaphore Arms, Whistle & Diamond Crossing Signs, Numbers for Railway Bridges, Sections, Mileage Signal Houses, etc.; Street Car Route Signs; Steamship & Ferry Signs; Express, Telegraph & Telephone Office Signs; Agency, Office, Store, Wagon, Cart & Advertising Signs; Street Names & Numbers; Door Numbers.

These signs last practically for ever, they never fade or tarnish, they are ever bright and attractive, they are absolutely impervious to heat or cold, they are the only signs that will withstand the effects of weather in all climates.

For Prices, Illustrated Catalogues, etc., address

THE ACTON BURROWS COMPANY,

29 Melinda Street,

Toronto, Canada.