

construction and operation of a steam ferry whereby such proposed ferry system could be utilized in connection with the railway. This Co. was subsequently incorporated by the Legislature. See pg. —.

The Executive Agent of the C.P.R. at Victoria, writing on April 16, said the C.P.R. "will undertake and will construct a line from Chilliwack to Abbotsford, or from some point in that vicinity, this year, and will continue westward as soon as the proposed railway bridge at New Westminster is constructed. This portion of the line is to be entirely without subsidy. The construction of the line westward from Okanagan to a connection with the through line, will also be proceeded with, with all reasonable despatch and as circumstances may admit. This Co. would ask a subsidy only for what may be termed the mountainous sections of the proposed line, say Penticton, or some point in that neighborhood and the eastern terminus of the western sections above referred to, and this not until the entire line has been completed and in operation. Pending its completion the Co. would be pleased to confer with a representative of the Government upon the question of rates, with a view of minimizing the disadvantage, if any, under which the Coast cities may now be placed by reason of the long distance, via the Co.'s main line, as compared with the distance via the proposed Kootenay line to and from points that would be served by the latter line."

The return also contains copy of a petition favorable to the construction of the Midway and Vernon Ry., and a legal opinion as to the charter of the V.V. & E. Ry. Co.

The C.P.R. has filed with the B.C. Government plans of a section of 100 miles of the Coast-Kootenay line which it proposes to build at once. The plans show a line from the Coast to Hope.

The Vancouver & Grand Forks Ry. Co., which was incorporated at the last session of the B.C. Legislature, includes among its incorporators several C.P.R. officials. See pg. 177.

The B.C. Government is in communication with the different companies which will use the bridge over the Fraser River at New Westminster with a view of ascertaining how much they will pay for the use of the bridge when completed. It is said that as soon as these data are received tenders will be advertised for the construction of the bridge.

Railway Accounting Officers.

At the 13th annual meeting of the Association of American Railway Accounting Officers at Denver, Col., May 29 and 30, over 140 accounting officers of the railways of the U. S., Canada, and Mexico were in attendance.

I. G. Ogden, Comptroller of the C.P.R., President of the Association, presided, and addressed the Convention as follows:—

These meetings once a year come as milestones in our lives, and unhappily we are reminded each year of the uncertainty of our being able to attend the next meeting. Since our last gathering in Boston, four of our members have been taken from us—J. P. Curry, H. A. Rubidge, E. P. Campbell, and W. M. Coleman, all of whom were well known to many of the members of this Association.

You will see by the agenda prepared by the Secretary, that a large amount of business is to come before you, and realizing that, I shall make my remarks brief. The reports of your committee speak for themselves, and I only feel it necessary to refer to one or two questions covered by them.

The special committee on Government transportation submits a report, by which you will see they have made good progress,

and I think it very desirable that you should continue that committee for another year.

In accordance with your instructions a special committee was appointed to take up the matter of classification of operating expenses, and you will find a very full report from that committee. This requires careful consideration by you—it is very important to us all, and of such lasting interest that although the committee has given a great deal of time, and made a long step forward, I am strongly of opinion that it should be continued for another year. Your other committees present full reports on all matters which have been referred to them.

The duties of President are very much lightened, and made much more valuable by the assistance of the committee with which he is in closest touch—the executive committee; and I take pleasure in expressing to you my appreciation of the assistance of that committee during the past year. It would not be possible to have a more attentive and earnest committee than I have been favored with; my earnest wish for my successor is that he may be as earnestly and well assisted. I must in this connection call your attention to a resolution passed last year as follows, viz.:

"Whereas the Statistician of the Interstate Commerce Commission has been requested to address all communications relative to minor questions arising in connection with the classifications of operating expenses and construction charges to the President of this Association:

"Resolved, That replies to such questions should be formulated by the executive committee, and submitted with the questions to the annual meeting of this Association, before being forwarded to the Interstate Commerce Commission, and be it further resolved, That similar questions submitted by members of this Association direct to the President or the executive committee, should be dealt with in a similar manner, and after being acted upon by this Association, should be reported to the Interstate Commerce Commission, to be included in their bulletins."

My experience during the past year makes me feel very strongly that this resolution is a drawback to the good work your Association can do, and it may result in communications decreasing, and therefore take from you a privilege or right that I think you wish to retain. It means that a question referred to your executive committee necessarily remains unanswered at times for nearly a year; it would be better to let that committee reply even at the risk of your amending the reply at your annual meeting. It has as it stands an appearance of a lack of confidence in your own committee, or of decision, which to me does not seem to be the position that should be taken by an accounting officer.

At the meeting last year in Boston you were addressed by one of the most prominent railway men in America—Lucius Tuttle. He made some very strong and pertinent remarks as to the duties of an accounting officer, and his remarks are emphasized every day. The immense consolidations and combinations which are the order of the day, may curtail or reduce some departments in railways, but they will certainly result in bringing the accounting department more to the front. The officers of that department, to give proper effect to their work, should be accountable only to the security holders, through the board of directors and its chief executive officers. You will be expected more than ever to be as it were the watch dogs for the owners—not aggressive, but always acting fairly and in good faith to show things as they are. Keep fairness, frankness, promptness and decision before you, and you cannot help taking your place in the front rank in the railway service. We will now proceed with the regular order of business, and as there is much to do, I would suggest that you deal as promptly

as possible with each matter, so that the ones coming last may not be passed over too hurriedly.

The time of the Convention, the two days it was in session, was largely taken up in discussing matters pertaining to the Interstate Commerce Commission's classification of operating expenses, a revision of which has been under consideration by the executive committee of the Association during the past year.

The question of settlements with the Government for transportation was also fully discussed. Matters relating to the waybills in use by fast freight lines, and also relating to the settlement of freight claims were fully considered and acted upon. A paper was read by A. D. Parker, General Auditor of the Colorado and Southern R. R. on "Material accounts."

The election of officers for the ensuing year resulted as follows:—President, H. C. Whitehead. General Auditor, A. T. and S. F. R. R.; 1st Vice-President, W. B. Bend, Vice-President and General Auditor C. G. W. Ry.; 2nd Vice-President, J. W. Renner, Comptroller, Pennsylvania Lines West of Pittsburgh; Secretary and Treasurer, C. G. Phillips, Chicago. The next annual meeting will take place at Philadelphia, Pa., May 28, 1902.

RAILWAY APPOINTMENTS, ETC.

Bay of Quinte.—C. A. Millener, in addition to his duties as Auditor, has been appointed Acting Secretary and Treasurer.

Canadian Northern.—When the Northern Pacific lines in Manitoba were transferred by the Provincial Government to the C. N. R. Co., May 31, the jurisdiction of the Co.'s General Superintendent, D. B. Hanna, was extended over them.

G. H. Shaw has been appointed Traffic Manager, with headquarters at Winnipeg. He will have jurisdiction over all freight and passenger matters on the C. N. system. He has heretofore been Assistant General Freight Agent of the Western Division of the C. P. R. at Winnipeg.

C. E. Friend has been appointed acting Auditor, with headquarters at Winnipeg. Agents, conductors, etc., will report to him in respect to all accounts. Car reports will continue to be sent to his office.

J. T. Lord having resigned to accept service with another company, C. Raitt, heretofore N. P. shop foreman at Winnipeg, has been appointed acting Master Mechanic with headquarters at Winnipeg. Engineers, etc., will report to and receive instructions from him. Mr. Lord was Master Mechanic at Winnipeg for the Northern Pacific when the lines were transferred.

It is reported in Winnipeg that Hon. H. J. Macdonald has been unofficially appointed Solicitor for the Co., and that his official appointment awaits W. Mackenzie's return from England in July. Munson & Allan are the Co.'s solicitors in Winnipeg, and it is not thought they will be displaced, though Mr. Macdonald's services may also be retained.

It is stated, unofficially, that Jas. Abbott has been appointed Chief Despatcher. He was at one time a despatcher on the Manitoba and Northwestern Ry., and for the past five years has been on the N. P. despatching staff in Winnipeg.

Canadian Pacific.—W. R. MacInnes, heretofore General Freight Agent Western Lines, has been appointed Assistant Freight Traffic Manager, in charge of Western Lines, with office at Winnipeg.

W. B. Bulling, heretofore General Freight Agent, Eastern Division, has been appointed Assistant Freight Traffic Manager, in charge of Eastern Lines, with office at Montreal.

S. P. Howard, heretofore Assistant Gen-