APRIL DIVIDENDS.

Among dividend and interest payments due in Canada during April, are the following:—

Name.	Rate %	Period.	When Payable.
TRANSPORTATION.			
Canadian Pacific Ry ....Pref..	2	Half-yr. Dec 31	Apl. 1
Duluth Superior T. Co...Com.	1	Quarter	" 1
" " ....Pref.	1	"	" 1
Halifax Elec. Tramway Co ...	1¾	"	" 2
Sao Paulo Tram L. & P. Co	2½	"	" 1
Toronto Railway Co...........	1¾	"	" 1
Trinidad Electric Co	1¼	" Mar. 31	" 11
Winnipeg Electric Railway Co.	2½	"	" 1
MISCELLANEOUS.			
Amalgamated Asbestos ...Pref.	1¾	Quarter	Apl. 1
Buffalo Mines..........	5	"	" 1
Burt Co. F. N............Com.	1	"	" 1
" Pref.	1¾	"	" 1
Canadian Cons. Rubber..Com.	1	"	" 1
" " Pref.	1¾	"	" 1
Canadian Gen. Elec......Com.	1¾	Quarter Mar. 31	" 1
" " Pref.	3½	Half Yr. Mar. 31	" 1
Canada Permanent Mort	2	Quarter	" 1
Canadian Westinghouse Co....	1½	"	" 11
Consumers Gas...............	2½	Quarter Mar. 31	" 1
Crown Reserve Mining Co.....	6 + 9	Quarter	" 15
Dominion Coal Co.... Com.	1	"	" 1
Dominion Iron & Steel....Pref.	31½	Apl. 1, '06 to Apl. 1, '10	Ap. 1
Mackay Companies. .. Com.	1¼	Quarter	Apl. 1
" " ....Pref.	1	"	" 1
National Trust Co..............	2¼	"	" 1
N. S. Steel & Coal Co.... Com.	1	"	" 15
" " ....Pref..	2	"	" 15
Ogilvie Flour Mills........Com	2	"	" 1
Right of Way Mines, Ltd......	2	"	" 1
Rogers, Ltd., W. A.......Com.	2½	" Mar. 31	" 1
" " ....Com..	25	Stock Bonus	" 1
" " ...Pref..	1¾	Quarter Mar. 31	" 1
Toronto Mortgage Co......	1¾	Quarter Mar. 31	" 1
BANKS.			
British North America.........	3	Quarter	Apl. 1
" "	1	Bonus	......
Dominion......	3	Q'ter Mar. 31	Apl. 1
Eastern Townships............	2	Quarter	" 1
Metropolitan......	2	"	" 1
Molson's............	2½	"	" 1
New Brunswick................	3¼	Q'ter Mar. 31	" 1
Nova Scotia.....	3	Q'ter Mar. 31	" 1
Provincial	1¼	Q'ter Mar. 31	" 1
Royal.....	2¾	Quarter	" 1
Traders	2	"	" 1
United Empire	1¼	"	" 1
BONDS.			
Bell Telephone Co.............	2½	Half Year	" 1
Canada Cement Co	3	"	" 1
Canadian Cons. Rubber Co....	3	"	" 1
Intercolonial Coal Mining Co..	2½	"	" 1
Mont. Light H. & P. Co......	2½	"	" 1
Rio de Janeiro T. L. & P. Co..	2½	"	" 1
Toronto & York Radial.......	2½		

MR. J. P. KNIGHT, manager of the Montreal Clearing House, this week, addressed the Canadian Club of Montreal. Mr. Knight stated that during the ten years that the Clearing House had been in operation, he had handled there $12,646,031,000. The growth of the city's business was shown by the fact that the clearings for 1900 were $730,933,000, while by 1909, they had increased to $1,966,649,000.

LIEUT. MORRIS, of the 101st Fusillers, was killed a few days ago throughout the accidental discharge of a shot gun in the hands of a friend near Edmonton, Alta. He left $35,000 in insurance, and one accident insurance company is asking for an investigation.

Financial and Insurance Items

ACCORDING TO THE RECORD AT PRESENT, says The Insurance Press, sixteen suits are pending for testing the constitutionality of the Federal corporation tax law. Several of the cases, including an insurance case, have been advanced to the United States Supreme Court, and, to expedite matters, the leading cases are being argued at sessions this week.

In an address at the Third International Conference on State and Local Taxation in Louisville, President De Boer, of the National Life of Vermont said, regarding this tax: "There may exist considerations, not within my knowledge, for the imposition of this Federal tax of 1 per cent. To me, it seems to be another step in the confusion, instead of the solution of an already unfair, impolitic and injurious system of life insurance taxation, which cannot be harmonized without regard for the classification of tax subjects and the extent to which each subject should be taxed."

AT A RECENT MEETING of the office committee of the New York Life Insurance Company, a sympathetic resolution was passed in reference to the death of Mr. Strachan Bethune, K.C. Mr. Bethune had been one of the company's Canadian trustees and counsel for almost twenty years. The resolution closed with the following appreciative words:

"Mr. Bethune for more than half a century stood in the front rank of his profession, and departed this life full of years and of honours.

MONTREAL STREET RAILWAY EARNINGS for February, were $303,977 gross, $99,722 net, with surplus of $59,846—gains over 1909 being 7 per cent., 14.4 per cent., and 14.8 per cent. respectively.

For the five months ending with February gross earnings were $1,656,040, net $659,845, with surplus of $487,935—gains being 9.3 per cent., 16 per cent. and 19.1 per cent. respectively.

TALK OF A GAS MERGER and of a civic insurance plan are interesting news items of the week from Hamilton, Ont. The chances for the ultimate success of the former are decidedly greater than for the latter. Civic officials are apt to overlook the fact that several years of immunity from fires on civic property afford no promise of continued escape from loss.

THE POSTMASTER OF MONTREAL has been notified by the Post Office Department, Ottawa, that after the 1st of April, British postal notes issued in the United Kingdom and British possessions may be paid on presentation at twenty-one of the principal post offices in Canada, of which Montreal is one.

THE GERMAN CONSUL at Winnipeg, has been deluged with enquiries from firms of German exporters. A considerable German demand for Canadian wheat is already beginning.

THE PRIVY COUNCIL decision in favour of the Toronto Street Railway brought favourable attention to the stock, this week.

THE DEBT OF LONDON, ENG., has reached an aggregate net amount of £110,621,600—an increase of £638,426 over the preceding year.

A CITY OF MEXICO BRANCH is to be established by the Canadian Bank of Commerce.

A CANADIAN TRADE AGENT will soon be established in Germany—probably in Hamburg.

(News Items Continued on page 444).