it is incomparably more sad to see men clinging to an usage which is detrimental to their welfare. Mr. O'Donnell, by his ludicrous attempt to address the British House of Commons in Gaelic has associated the language with absurdity. If Gaelic were not dead, it would be killed by being smothered by jokes and laughter.

REPORT OF THE DEPARTMENT OF RAILWAY S AND CANALS, 1900.

The report of the Department of Railways and Canals has appeared quite early in the Session, although its contents are larger than in previous years. The volume includes, besides the Report of the Deputy Minister, a special statistical report embodying returns for the fiscal year ended June 30th, 1900. made by Canadian railway companies as required by statute. This report gives information as to railroad operations in Canada, including Government roads. The number of railways in actual operation, including two Government roads at above date was 154; the controlling companies number 86. On June 30th last there were 17,824 miles of railway completed, 17.657 miles being in operation. The paid-up capital of Canadian lines amounted to \$998,261,404, an increase in the year of \$33,568,620. The gross earnings amounted to \$70,740,270, an increase of \$8,496,486. The working expenses aggregated \$47,699,798, an increase of \$6,993,581 compared with previous year, leaving the net earnings, \$23,040,472. There were 21,500,175 passengers carried, an increase of 2,366,-810; and 35,946,183 tons of freight, an increase of 4.734.430 tons. Only 7 passengers were killed in last fiscal year on Canadian lines, which is a very small number considering that the total number of miles run by trains was 55.177,871, that is, there was a fatal accident for about each eight millions of miles run by trains in Canada. The railways were responsible for only a small number of fatalities to passengers reckless conduct in getting on and off trains being the cause of most of these accidents. The Government roads earned \$4,774,161, which is an tocrease of \$828,-344 over previous year. The working expenses were \$4.665,228, an increase last year of \$758,615. The net profits in the operations of these Government roads was \$108,933. The Intercolonial gave a profit of \$120,667; the Windsor Branch, \$34.459; and the Prince Edward Island Railway was operated at a loss of \$46,193. The above figures include the rental of the based lines for the extension of the Intercolonial into Montreal. The chief engineer of the Department reports that a practicable line for a railway on Canadian territory to give communication with the Yukon can be obtained upon which a road could be constructed at a reasonable cost.

More extended notice of the Railways and Canals Report of last year will appear in a later issue.

CANADIAN FIRE UNDERWRITERS' ASSOCIATION

The quarterly meeting of the Canadian Fire Under writers' Association is now in session in Toront Board Rooms, with a fair average attendance of men bers. The submitted specific ratings of E. and F towns in the Province of Quebec, according to the recent increased scale of rates, is now being con sidered and will surely be adopted, becoming opera tive as at noon this day. All insurances, renewal or new to be brought to tariff, in accordance with this date. The same prompt classification and application of specific ratings for A. and B. and two C. towns (Woodstock and Dundas) in Ontario has been adopted this afternoon. The Association evidently means business. The City of Ottawa will have to submit to further increased rates under some special and local legislation. The C. F. U. A. has adjourned to meet immediately after the annual meeting of the Toronto Board of Underwriters, which will take place Thursday, 21st instant. Later and fuller references to proceedings at both these meetings will be published in next week's issue. Impatience of the old-time practice and custom in the way of delays and reference to committees is a feature of the present session of the Association. Prompt action is the word.

CANADA ACCIDENT INSURANCE COMPANY.

From the Report submitted to the shareholders of the Canada Accident Assurance Company on 20th instant we extract the following details: The net premium income in 1900 was \$40.955.24; the claims paid and outstanding, \$16.500.27; balance at credit of Profit and Loss, \$6.035.04; surplus of Assets over Liabilities, after laying aside \$27.783.42 for reserve of uncarned premiums was \$22.995.62. These results must be regarded as satisfactory, when it is considered to what an insane degree competition is now carried for accident insurance in Canada. It is to be regretted that the accident insurance companies do not enter into some mutual arrangement with a view to the business being placed on a sounder basis.

LIEE ASSURANCE IN CANADA, 1900.

On another page we have the pleasure to publish the statement of life assurance transacted in Canada during the year 1900, with a comparative statement of 1898 and 1899. Very satisfactory increases in the total amounts are perceptible, the total assurance in force by Canadian companies being \$272.479.850; the amount of new policies taken up by Canadian offices, \$39.564.622, and the premiums received, \$9,106,609. As one or two of the companies have not supplied their figures, we cannot give the totals of the British and American offices.

Pulp mills on the Miramichi are shipping largely to Great Britain by the regular steamers from St. John, N.B.