

ham, compared with rates from Minnesota and Dakota points to Duluth over the Northern Pacific and Great Northern roads, showing that rates were considerably higher in the States south of the boundary than in Manitoba. The following shows the rate from Canadian Pacific Railway points to Fort William on wheat in car lots, per 100 lbs.:

Station.	Miles.	Rate.
Winnipeg	426	14
Portage la Prairie	481	15
Carman	483	15
Morden	506	15
Gretna	496	15
Emerson	490	15
Sniof lake	562	16
Killarney	590	16
Boissevain	608	16

Rates to Duluth, from Great Northern railway points:

Station.	Miles.	R.
Crookston	263	1-
Grand Forks	288	14.1-2
Manoel	301	15
Grafton	328	15
Glaston	348	16
Neche	369	16
St. Vincent	324	16
Wadena	376	16.1-2
Hanna	413	17
St. John	450	19
Bottineau	474	19

Rates to Duluth from Northern Pacific railway points in Minnesota and Dakota:

Station.	Miles.	Rate.
Crookston	299	14.
Grand Forks	327	14.1-2
Gilby	352	15
Grafton	375	15
Drayton	391	15.1-2
Pennington	420	16

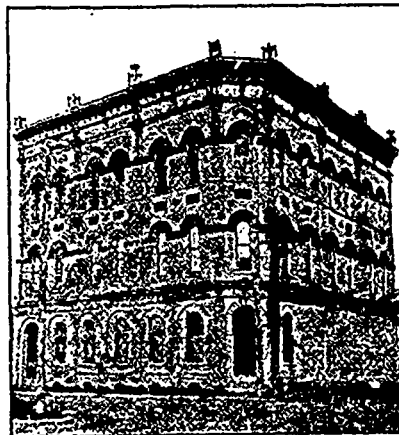
Mr. Shaw further said the rate from Brandon to Fort William was 16c per 100 lbs., a distance of 559 miles, or .571 per ton per mile. From St. Paul to Chicago, 109 miles, the rate was 12 1-2c, or .615 per ton per mile, which was higher, though the traffic between St. Paul and Chicago was much heavier and there was freight both ways, whereas they have to haul empty cars back from Fort William.

Canada Cycle and Motor Co.

The Canada Cycle and Motor Co. has made preparations for handling a big bicycle trade in the west this year. The company has taken a lease of the large warehouse on Princess street, Winnipeg, recently occupied as a wholesale warehouse by the Ames Holder Co., and this building has been fitted up with every convenience for the bicycle trade. The intention is to make it the permanent headquarters for the company here, as a lease has been taken of the building for several years. In this building the company will have ample accommodation for handling a large trade. Three floors, including the basement, the full size of this large warehouse, will be occupied. On the ground floor large and handsome office quarters have been provided, with a sample room in a separate apartment, where the large line of wheels made by the company are shown to good advantage. An apartment has also been fitted up on the ground floor specially for bicycle supplies. In this department a large stock of bicycle parts of every description will be constantly carried, so that agents and others handling wheels will be able to secure anything desired on short notice. The balance of the floor is fitted up with racks for bicycles, the racks extending in tiers one above the other, three deep. The arrangement is very convenient, and any class of bicycles required can be taken out without disturbing the stock.

The basement will be used for general storage purposes and surplus stock. The second floor is fitted up partly with racks, the same as part of the ground floor, for bicycles, altogether providing accommodation for 3,000 wheels. Some car lots have already arrived and been placed in stock. A part of the second floor has also been fitted up specially for storing bicycles for owners, during winter or any time when the wheels are not in use. On the second floor also a separate apartment has been provided for a repair shop. A motor, lathes and all the plant required for a first class repair shop is being put in. Parties handling any of the wheels made by the company will therefore be able to have any repairs made on short notice. In the repair department. This will be a great convenience to agents handling these wheels. An elevator connects the ground floor with the repair department above.

The company is manufacturing all the wheels which were last year made by the five separate companies which are now amalgamated as the Canada Cycle and Motor Co., maintaining the distinctive features of the different wheels. A word about the wheels will



Canada Cycle and Motor Co.'s Warehouse, Winnipeg.

be in place here. There have not been any important or radical changes in the wheels this year, as compared with last season. The bearings, frames and models are much the same. No freaks have been introduced by the company and nothing of an experimental nature is shown. Every feature of the wheels is such as has been tested and is known to be good. The changes made are in the direction of securing greater perfection in detail. In the sample room all the different wheels are shown, there being five models in each line, making a great range to select from. Great attention has been given to the production of a racer bicycle, resulting in a nineteen pound wheel which is claimed to be as near perfection as it is possible to make anything. Ladies' and gent's chainless wheels in five models each are shown. The price of chainless wheels has been considerably reduced, and no doubt this class of wheel will have a much larger sale this year. As to the advantage of the chainless wheel, as compared with the chain wheel, there is still a difference of opinion, each class still having its ardent advocates among professional bicycle men and riders. One thing, for ladies, there is no chain to entangle the skirt, and even with the

male rider, the chain has often been the cause of an ugly tumble, on occasions when clips have been forgotten or have accidentally slipped off unnoticed.

There is also no chain to adjust or keep clean in the case of the chainless wheel. All chain wheels, however, made by this company, may be fitted with a gear case, at a slight extra cost. If desired, which protects the chain from dust, and in the case of ladies' wheels is a safeguard against skirt entanglements.

The Cleveland wheel retains, the ball and roller bearings, as last year. The Red Bird also retains the separate cage arrangement for the ball bearings. The Welland Vale again has the one-piece crank, and retains the position of bearings, which were distinctive features of this wheel. Purchasers have the option of 25 or 30 different seats and handle bars, which should be range enough to suit the most fastidious in these features at least.

The Winnipeg branch of the Canada Cycle and Motor Co. is under the management of J. Laishley, who last year managed the Winnipeg branch of the Gould Bicycle Co. Mr. Laishley expects about the first of July to show samples here of the horseless carriages, which the company will also manufacture in all the patterns and styles desirable.

Is Commission Property Dutiable?

To the Editor of The Commercial.
Sir,—The board of customs at Ottawa have recently given a ruling that where a charge for commission is shown on an invoice of goods, such charge should form part of the value on which duty is exacted. This is an altogether new construction placed on the customs act. For over twenty years the customs department have allowed this charge to go untaxed. Under the able administration of Mr. Jas. Johnson as commissioner, and, later, under that of Mr. Parmelee, such a decision was never arrived at, although the customs act of those days was identical with that of today, in so far as the clauses affecting value for duty was concerned. Now the department have decided differently, and commission charges must pay duty. The unfortunate part of it is that importers have no redress against such a decision except by appeal to the minister of customs. The amount involved in most cases is, doubtless, only small but the principle of the thing is what interests all importers more or less—a new interpretation having been put upon an old law.

The explanation given by the department is that the charge for commission is the "exporter's profit," and that, as the invoice produced represents only the transaction as between the exporter and the Canadian importer, duty must be paid upon the full amount which such exporter receives for the goods.

A charge for commission cannot properly be called the "exporter's profit"—commission being very distinct from profit and loss. A firm in Winnipeg buys a quantity of tapioca, say, in the Straits Settlements, through another firm acting as agents in Singapore for this very purpose. This second firm actually buys the tapioca on account and at the risk of the first named firm, and forwards an account showing: (1) Amount paid in the open market for the goods; (2) charges incurred in shipping the same, viz., postage, telegrams, boat and