

Palace Car Co., the Buffalo Erie Basin R.R. Co. & the Oswego & Rome Railroad Co.

S. Potter, for several years Superintendent of the London, Ont. St. Ry., has been appointed in charge of the electric department of the Toronto Ry., succeeding P. McCullough, who has gone to Liverpool, Eng.

The London Daily News correspondent at Smaldeel, South Africa, says that the celerity shown by Major Girouard, who pushed the reconstruction of the railways so that the trains moved forward on each section of the line as the troops advanced was simply marvellous.

R. A. Watters, formerly road master of the Manitoba & Northwestern Ry., who was retained in a similar position by the C.P.R. when the latter Co. took over the M. & N.W. R. recently, was thrown from a gasoline motor on June 7 & died very shortly after. He was accompanying Superintendent James on an inspection trip when the accident occurred, Mr. James being alone with him when he died.

L. A. Hamilton, Land Commissioner of the C.P.R., returned to Winnipeg June 23, after four months' absence in Cuba, where he prospected timber & mineral lands in which Sir Wm. Van Horne & his associates are interested. Mr. Hamilton comes back with a high opinion of the fertility & general aspect of the interior of the island. He crossed the island on horseback, & is enthusiastic in his idea of its future as an agricultural producing territory.

G. C. Jones, Superintendent of the Middle Division of the G.T.R., whose portrait appears on pg. 193, has been in the railway service since 1874, his record being as follows:—1874 to 1883, car checker, operator & despatcher, Atlantic & Great Western, (now Erie); 1883 to 1887 despatcher, Big Four; 1887 to 1896 train despatcher & Chief Train Despatcher, Wabash; July 1896 to March 1898 Superintendent G.T.R. at London, Ont.; Mar. 1898 to May 1899 Superintendent G.T.R. & Wabash at St. Thomas; May 1899 to date Superintendent Middle Division G.T.R. at Toronto.

D. MacGillivray, railway contractor, Vancouver, B.C., died at Sault Ste. Marie, May 22, of small pox. He was born in Bruce county, Ont., & went to B.C. in the seventies, his first work being the building of bridges on the Onderdonk section, between Port Moody & Savonas. He built the Nakusp & Slocan Ry., also the Arrow Lake branch of the C.P.R. between Revelstoke & Arrowhead, & later on he had a contract on the Crow's Nest Pass Ry. At the time of his death he had a contract for 35 miles of grading on the On-

tario & Rainy River Ry., & another contract for ore docks at Michipicoton Harbor for the Algoma Central Ry.

In noticing a trip recently made by A. B. Stickney, President of the Chicago Great Western Ry., over some of the western lines of the C.P.R., a Winnipeg paper speaks of him as an old Winnipegger, and says that "when he lived there 20 years ago he was President of the C.P.R.—the first President that the Co. ever had." This is incorrect. Mr. Stickney was General Superintendent of the C.P.R. at Winnipeg in 1881, having charge of construction & operating, & was succeeded there in the fall of that year by W. C. VanHorne as General Manager. When Mr. Stickney was on the C.P.R., Geo. Stephen was President.

General Manager Hays, of the G.T.R., on returning to Montreal recently from England, said:—"Canada occupies a splendid position in the eyes of the people of Great Britain today. Leaving the sentimental side out of the question altogether, the cost to Canada of sending the contingents to South Africa will pay this country many times over. The British people are greatly pleased at the readiness with which Canada volunteered, & the gallant work her representatives have done in upholding the honor & integrity of the Empire. It has demonstrated, as nothing else could, what dependence is to be placed on this Dominion in case of an Imperial emergency. This advertising of Canada, from a cold-blooded commercial point of view, therefore, will benefit this country many times more than the cost of the expeditions. It will help the development of Canadian enterprises. It just makes the difference of having a friend in advance to deal with when you go to the British capitalist with a proposition. You know you are dealing with one who has a disposition to go into an undertaking with you, instead of one who is indifferent about it."

Corporation Taxation in Manitoba.

At the recent session of the Manitoba Legislature two acts in relation to taxation were passed which apply to transportation & allied companies. The first is the Railway Taxation Act, which applies to all common carriers engaged in the transportation of passengers or property wholly or partly by railway, being within the Province, with the exception of street railways. It applies to every railway company owning or operating a railway in the Province, whether its head office is situated there or not. Each railway company is to annually pay to the Government

n & for the years 1900, 1901 & 1902, two per cent. of its gross earnings, & in each year after 1900 such sum as may be determined by the Lieutenant-Governor in Council, not exceeding three per cent. of its gross earnings. The tax for 1900 is payable Aug 1, based on half the gross earnings for 1899, & after 1900 the tax is payable on April 10 each year, based on the gross earnings for the preceding year. It is provided that nothing in the Act shall take away or lessen any exemption from taxation heretofore granted any railway company by any Act of the Legislature. Provision is further made that every railway company coming under the provisions of the Act & its property of every nature & kind, except land subsidy from the Dominion Government, or land held by it for sale, shall during the continuance of the Act be exempt from all assessment and taxation within the Province, but this shall not take away from any incorporated city any right it may have to assess the real property of a railway company fronting or abutting on any street for taxes for local improvements, nor relieve any railway or telegraph company from payment of taxes imposed by the Corporations Taxation Act.

The other measure, The Corporations Taxation Act, deals with banks, insurance, loan, trust, street railway, telephone, telegraph, gas & express companies.

Street railways in any city shall pay \$500 a year where the track is 20 miles or less, & \$25 for each mile in excess of 20, mileage to be computed on the single track, each mile of double track being counted as 2 miles of single track.

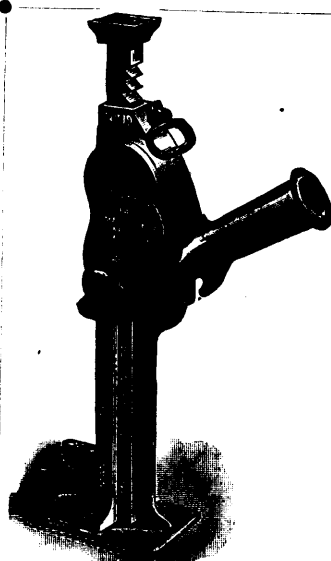
Telegraph companies to pay \$1 a mile per year for each mile of line operated.

Railways or other companies, other than telegraph companies, owning or operating telegraph lines in the Province, to pay \$1 a year. The Lieutenant-Governor in Council may remit the whole or part of the tax if satisfied that the wires are used exclusively for running trains or other railway purposes & not for commercial purposes.

Telephone companies operating lines for gain, to pay, in cities of 10,000 population or over, 50c a year on each telephone under rent, in cities of under 10,000 & in incorporated towns & villages, 25c on each telephone under rent.

Express companies having 50 branches or offices, \$350 a year; under 50, \$250 a year.

Companies paying taxes under this Act shall not be liable to any similar tax to be imposed by any municipality, nor shall they require the license, authorization or permit of any municipality for doing business or establishing agencies therein.



The Barrett Track Jack....

Recommended as a Standard by the

Roadmasters' Association of America.

These Jacks are made with Malleable Iron Frames, Steel Pawls, Machinery Steel Bearings and Pivots, forged Steel Rack. The wearing parts are removable and readily renewable at slight expense. The rectangular base gives great lifting strength and fits into close quarters better than other shaped stands. Adaptable to either high or low set loads.

The Barrett Jack is the safest, best and strongest known to the railroad world to-day.

Lifting Capacity 10 to 15 tons.

For Catalogue and Price List apply to

THE DUFF MANUFAC. CO.,

Marion and Martin Avenues, Allegheny, Pa.

Stock carried by **JAMES COOPER, Agent,**
299 St. James St., MONTREAL.

Edward L. Drewry
REDWOOD
BREWERY,

Fine **Winnipeg, Manitoba.**

ALES, EXTRA PORTER

... AND ...

PREMIUM LAGER.

*Most Extensive and Complete Brewery
and Malthouses in Western Canada.*

CHOICE MALT FOR SALE.

Manufacturer of the Celebrated

Golden Key Brand **AERATED WATERS.**