Accountants of Ontario, and one of our ablest commercial educationists. The work is published by Warwick Bros. & Rutter, Toronto. Cloth, 158 pages, \$1.50.

CALENDARS RECEIVED.

We have to acknowledge with many thanks the receipt of calendars for 1903 from the following firms: American Steam Gauge & Valve Mfg. Co., Boston; Mutual Life Insurance Co., New York; Imperial Life Insurance Co., Montreal; Morton, Phillips & Co., manufacturing stationers, Montreal; Hale Bros., Orillia Packet.

ENGLISH V. AMERICAN MACHINERY IN CHINA.

In the early part of the year, an announcement, under the above heading, went the rounds of the English and Colonial newspaper press bearing upon the unjustifiable practice of a section of the English press of constantly belauding, at every opportunity, the American manufacturer and his methods, to the detriment of the British manufacturer, and an instance was then given to illustrate the ability of the Britisher in one branch of industry at least to hold his own, and to beat his American rivals. The instance was that of a large flour mill contract, secured in China by an old firm of English milling engineers, in competition with American makers, in which case the English firm was better both in price and time for delivery. We now learn that the whole plant was delivered within the time spcified, ten weeks; and that the proprietors were so pleased with the results obtained that they have placed the contract for another similar mill, also for North China, with the same English firm, viz., Messrs. E. R. and F. Turner, Limited, of Ipswich. In the meantime the same firm has scored again in the same market over their American rivals, having recently secured a complete flour mill contract for another firm of Chinese millers, in the competition for which the American was beaten on all counts. In the face of the examples such as the above perhaps some of our friends of the English press, who have shown such readiness to advertise the excellence of their competitors, and to decry their own manufacturers, will begin to realize that there may be a reverse side to the picture.

IMPORTANT PATENT DECISION.

Under the patent law of Canada a patentee is required to commence the manufacture of the article patented within two years. The commissioner has, however, the power to grant an extension. The practice for the past twenty-eight years has been to grant more than one extension, but the Supreme Court has just decided that more than one is invalid. This decision is fatal to a large number of Canadian patents, and special legislation will be necessary to rehabilitate them. The Canadian Engineer would like to hear from any person holding patents thus affected.

-The Page-Hersey Tube & Iron Co., whose incorporation was recently mentioned, are getting on well with their new tube mills at Guelph, Ont. These mills will draw iron tubes of from ¼-in. to 2-in., and will have a capacity of from 70 to 80 tons per 24 hours. The motive power will be an 80h.p. engine. The works will be ready for operation about March. — Near, of Montreal, will be general manager; A. M. Mosley, superintendent, and J. Mosley, foreman.

-The Taylor-Forbes Co., of Guelph, Ont., have spent about \$48,000 on buildings and machinery for their new works, which are devoted to the manufacture of hardware specialties, cider mills, emery grinders, chilled rolls, gear wheels and malleable iron castings. Additions to the iron foundry department are now being planned, which will make it 400 by 65 feet, and a new malleable iron foundry, 70 by 200 feet, will be added to the present one in the spring, when other new specialties will be made.

NEW COMPANIES.

Brantford Screw Co.; capital, \$150,000; Brantford. L. Harris, and others. Ontario charter.

La Fonderie de Victoriaville; capital, \$30,000; Victoriaville. Thomas Buleau, and others. Quebec charter.

The Victoriaville Furniture Company; capital, \$60,000; Victoriaville. Paul Tourigny, M.P.P., and others. Quebec charter.

La Compagnie Electrique de Lorette; capital, \$50,000; St. Ambroise de la Jeune Lorette. Raoul Shehyn, and others. Quebec charter.

La Compagnie de Telephone de Kamouraska; capita!, \$10,000; to carry on an electric and telephone business in the counties of l'Islet, Kamouraska and Temiscouata. C. A. Desjardins, and others. Quebec charter.

The Riviere Ouelle Pulp and Lumber Company; capital, \$100,000; St. Pacome. Hon. John Sharples, and others. Quebec charter.

The J. Hoodless Furniture Co.; capital, \$40,000; Hamilton. Thos. Bell, and others. Ontario charter.

The Hatton Patent Right Company; capital, \$50,000; Owen Sound. T. C. Hatton, and others, Ontario charter.

The Standard Ideal Sanitary Company; capital, \$100,000; Port Hope; to manufacture enamelled-ware, sanitary, water, steam and other pipes, plumbers' supplies, gas and oil appliances, machinery, etc. H. T. Bush, and others. Ontario charter

The Canadian Trinidad Association; capital, \$300,000; Walkerville; to produce and refine petroleum oils, etc., and to operate tramways, etc. J. S. Lovell, and others. Ontario charter.

The Silicate Brick Company of Ottawa; capital, \$50,000; Ottawa. Daniel O'Connor, and others. Ontario charter.

John Fenderson and Company; capital, \$25,000; Sayabeck, county of Rimouski; to carry on lumbering, electric works, etc. John Fenderson, of Oswego, and others. Quebec charter.

Eastern Townships Mining Company; capital, \$1,000,000; Quebec. Frederic Barsalou, of Natick, and others. Quebec charter.

Dominion Belting Co.; capital, \$50,000; Hamilton. C. T. Grantham, and others. Ontario charter.

North Shore Reduction Company; capital, \$1,500,000; Toronto. H. M. Garwood, of Chicago, and others. Ontario charter.

The Chatham Oil Company; capital, \$20,000; Chatham, Ont. Geo. Stephens, and others. Ontario charter.

The Canadian Heating and Ventilating Company; capital, \$200,000; Owen Sound. V. A. Harshaw, and others. Ontario charter.

The Forged Steel Car Wheel Company; capital, \$700,000; Perth. G. A. Burgess, and others. Ontario charter.

The Haggas Gas Engine Co.; capital, \$40,000; Toronto. H. W. Petrie, and others. Ontario charter.

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WANTED. –Position wanted with mining. coal, iron or timber company, as Engineer. Surveyor and Draftsman; reliable and experienced. Address, Box 7, care of Secretary, Room 14, Bank of Hamilton Chambers, Winnipeg, Man.

WE HAVE—On our list, open for engagement, and covering all lines of engineering, a number of the best engineers, surveyors, drafts. men and superintendents of construction in Canada or the United States. Address, "Secretary," Room 14, Bank of Hamilton Chambers, Winnipeg, Man.