

notice issued by the company, that it would prove injurious to the proper maintenance and operation of the railway, that it would tend to negligence on the part of employees and other results of injurious character to the public service and the safety of the travelling public would result.

On behalf of the Attorney-General of Canada, it was contended that the section related exclusively to lines of railway connecting a province with another province, or extending beyond the limits of a province, or to such railways as, although wholly situate within one province, are declared by Parliament to be for the general advantage of Canada, or for the advantage of two or more of the provinces, and that it was therefore excluded from provincial powers.

On behalf of railway employees affected and the promoter of the Act, it was argued, among other things that all the rights and privileges sought to be modified by Sec. 1, were obtained by the companies from Parliament and that Parliament had the power to withdraw or restrict these privileges.

The case was argued before the Supreme Court at Ottawa, May 2. Judgment, which was reserved, has been delivered, upholding the competency of Parliament to pass Sec. 1, and declaring it to be ultra vires. The Chief Justice and Justices Girouard and Davies, agreed as to the validity of the section, Justice Nesbitt dissenting and holding it to be ultra vires. It is said that the matter will be appealed to the Judicial Committee of the Privy Council.

Qu'Appelle, Long Lake and Saskatchewan Railways.

The report for the year ended Nov. 30, 1904, showed gross earnings, after deducting earnings from Government service, amounting to \$470,838.19, against \$436,350.67 for the previous year, an increase of \$34,487.52 or 7.90%. The total expenses for the year amounted to \$487,107.93 against \$435,155.70 for the previous year, an increase of \$51,952.23 or 11.94%. The percentage of expenses to earnings for the past year was 103.46% as compared with 99.73% for the previous year. The net loss for the year amounted to \$16,269.74, against a profit of \$1,194.97 for the previous year, a decrease of \$17,464.71. Earnings from passenger traffic including Government service, amounted to \$147,447.73, as against \$132,137.68 for the previous year, an increase of \$15,310.05, or 11.58%. Freight, express, mail and miscellaneous earnings, including Government service, amounted to \$327,781.08, as compared with \$310,485.31 for the previous year, an increase of \$17,295.77, or 5.57%. The increase in gross earnings amounting to \$34,487.52, notwithstanding the fact that the road was almost closed for traffic for nearly two months on account of the carrying away of the bridge at Saskatoon in April, 1904, is satisfactory, and indicates the large increase of the volume of traffic of the company's railway. The increase in expenses of \$51,952.23 is partially due to increased traffic, but largely caused by the manner in which traffic had to be handled for some time after the spring freshets, increased expenditure for train supplies being \$24,763.77, loss and damage to freight, \$14,648.84, and superintendence \$3,006.28. With the exception of a few hundred dollars, practically the whole amount shown under train supplies represents money paid out for feeding and caring for passengers on the company's line at the time the Saskatoon bridge was carried away. A permanent bridge is now being erected to replace the structure carried away, but there is little doubt that traffic will be again interrupted for a short time when the ice goes out in the spring. The directors are of the opinion that the company may look forward to a very sat-

isfactory traffic during the present year which should result in considerable net surplus.

ASSETS.	
Cost of road.....	\$4,010,140 00
Bonds held by company re McDowell's mill siding.....	11,253 02
First mortgage bonds.....	9,386 97
Sundry debtors.....	1,274,157 23
Interest deferred.....	31,403 82
Cash in bank.....	\$5,336,341 04

LIABILITIES.	
Capital stock paid up.....	\$ 201,000 00
First mortgage bonds, £782,700.....	3,809,140 00
Coupons due and not paid.....	2,237 34
Interest unpaid.....	1,274,157 23
Sundry creditors.....	6,363 16
Profit and loss account.....	43,443 31
	\$5,336,341 04

EARNINGS.	
Balance brought forward.....	\$ 58,653 42
Passenger.....	\$147,447 73
Freight.....	317,477 32
Express.....	6,968 25
Mail.....	2,680 51
Miscellaneous.....	655 00
	\$475,228 81

Less amount of Government service included in the above.....	4,390 62	\$470,838 19
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Balance carried down.....	\$529,491 61
Government subsidy for year £16,438.7/2.....	80,000 00
Interest on bonds held by company.....	475 70
Interest allowed on deposit.....	975 85
	\$123,835 23

OPERATING EXPENSES.	
General expenses.....	\$ 1,676 11
Conducting transportation.....	209,810 34
Management expenses.....	3,289 95
Maintenance of way and structures.....	229,212 51
Maintenance of equipment.....	43,119 02
	\$487,107 93
Balance carried down.....	42,383 68
	\$529,491 61

INTEREST ACCOUNT.	
£1.1/0 paid in cash on account Feb. 1, 1904, coupon £8,218.7/0.....	\$79,991 92
£1.1/0 paid in cash on account Aug. 1, 1904, coupon £8,218.7/0.....	
	\$16,436.14/0
Expenses of coupon re service and other expenses (London).....	400 00
Balance carried forward.....	43,443 31
	\$123,835 23

Following are the officers for the current year:—President, H. C. Hammond, Toronto; Vice-President, Hon. W. Pugsley, St. John, N.B.; other directors, G. T. Chisholm, C. T. MacInnes, F. G. Osler, E. B. Osler, M.P., S. B. Sykes, R. A. Smith (secretary), Toronto.

The Y.W.C.A. Railway Department will hold its 12th international conference at Detroit, Mich., Sept. 28—Oct. 1.

The Shippers Cartage Co., has been incorporated under the Dominion Companies' Act, to carry on a general cartage, transfer and transport business in Canada, and in connection therewith to make contracts with railway and steamship companies; to hold stock in other similar companies, and to carry on various allied businesses. The capital is \$1,500,000 and the chief officers are at Montreal. The incorporators and provisional directors are merely formal, those actually interested in the formation not being named. The active promoter is R. P. Inglis, of Montreal, and it is stated that the intention is to take over the cartage businesses of the Shedden Co., Montreal, and the Wm. Hendrie Co., Hamilton, and to do the cartage for the G.T.R. in the larger cities in Canada. Another report stated that the company had obtained a contract with the C.P.R. to do its cartage, but we are advised that this is not the case. The C.P.R. cartage contract with the Dominion Transport Co., which covered a period of ten years, expired recently, by effluxion of time, but the company is continuing to do the work. Shippers Cartage Co. has not been organized, but when it is, it will probably endeavor to secure a contract with the C.P.R.

Orders by the Railway Commissioners.

The following orders have been issued by the Board of Railway Commissioners:—

Authorizing the Canadian Northern Ry. to change the location of its lines and tracks crossing Water St., Winnipeg, Man., and to construct an overhead bridge there, near the west end of the company's bridge over the Red River. (May 16).

Sanctioning alterations in the location of the Guelph and Goderich Ry. between mileage 60 and mileage 80. (May 25).

Authorizing the Canadian Northern Ry. to take certain lands in lots 18 to 32, St. Boniface, Winnipeg, Man., according to a plan filed. (May 29).

Authorizing the opening for traffic of the following extensions of the Canadian Northern Ry.:—Rossburn extension, from near Neepawa, Man., for 20.7 miles; Oak Point branch, from the C.P.R. to the shore of Lake Manitoba, 54 miles; Rosendale or Arizona branch, from Portage la Prairie, Man., for 51.55 miles; Prince Albert branch, from Erwood to Melfort, Sask., from mileage 278.6 to mileage 385.6, or 107 miles; main line (Grand View extension) from mileage 278.7 to mileage 425.1, or 146.4 miles; and from mileage 425.1 to mileage 507.2, or 82.1 miles, the latter at a speed not more than 15 miles per hour. (May 30).

Approving of the location of the Nepigon Ry. from mileage 5 near Helen Lake, Ont., to mileage 31. (May 31).

Sanctioning a deviation from the previously located line of the Pheasant Hills branch of the C.P.R., between mileage 189.8 and mileage 212.5. (May 31).

Approving a deviation from the previously located line of the Vancouver, Victoria and Eastern Ry. near Midway, B.C. (May 31).

Sanctioning plans for the erection of a number of bridges for the Canada Atlantic Ry. (May 31).

Authorizing the opening for traffic of the Greenway branch of the Canadian Northern Ry. from Greenway to mileage 52.1. (May 31).

Approving of the crossings of Rink St., and Wolfe St., Peterboro', Ont., by the C.P.R. tracks. (May 31).

Sanctioning deviations from the previously located line of the Canadian Northern Ry. at several points between mileage 531 and mileage 739, main line. (June 2).

Approving a deviation from the present constructed line of the C.P.R. fronting the Humber River, at Lambton, Ont. (June 5).

Authorizing the carrying of the wires of the Okanagan Telephone Co. across the line of the Shuswap and Okanagan Ry. at Vernon, B.C. (June 5).

Approving a deviation from the previously located line of the James Bay Ry. in the townships of Brock and Thorah, Ont., between mileage 57.44 and mileage 63.39.

Approving of detail plan of the substructure of the bridge across the Seguin River at Parry Sound, Ont., for the James Bay Ry. (June 6).

Approving plans for the reconstruction of the substructures of the bridges across the Rideau and Nation Rivers, for the Canada Atlantic Ry. (June 6).

Authorizing the construction of 11 bridges crossing various rivers and creeks for the Guelph and Goderich Ry., and approving plans for the same. (June 6).

Approving the location plans of the Bessemer and Barry's Bay Ry. from near L'Amable, Ont., for 5½ miles. (June 7).

Granting an extension to June 23, 1905, to the G.T.R., for the completion of the branch line in London, Ont., authorized by the order of July 6, 1904. (June 8).

Authorizing the C.P.R. to acquire certain lands at Toronto Junction, Ont., for providing further accommodation there. (June 9).