

stating the position of the company said: "It is decidedly averse to the policy of connection with branch lines over which we have not full control. We could not be responsible for the lines being kept in repair, and we should be hearing constant complaints from our city subscribers if connections asked for could not be given. If we are to be held responsible we must take full control."

The Toronto City Council has approved a proposal of the Board of Control to apply for special legislation to secure the desired assessment of the telephone and telegraph companies' property in the city. In his report to the Board the Assessment Commissioner said:—"There is no provision for the assessment of plant of these companies situate on the public places in the municipality; in fact, in sec. 14, sub-sec. 8, all the plant, appliances and machinery of telephone and telegraph companies are specifically exempted. Last year the assessment on the plant of the Bell Telephone Co., including switchboards, was \$675,050, while under the present act the assessment on gross receipts and business assessment was only \$422,237, a loss at once of \$252,813, or at 19 mills on the dollar a loss in taxes of \$4,803. This is a serious loss to the city, but in addition to this there is this fact to be considered: the way the act now stands, there can be no assessment made in respect of the plant on the streets, and, therefore, the company is able to construct miles of conduits and erect poles and string wires, which, after installation, may not earn any revenue, and thus the municipality receives no taxes for valuable assets belonging to the company, although occupying our streets and other public places. Personally, I am strongly in favor of an application to the Legislature for a change in the method of the assessment of the Bell Telephone Co., with a view of placing that company at least on a similar basis to other franchise companies, viz., gas, electric light and street railway."

Quebec Telephone Systems.

There are located in the Province of Quebec a larger number of telephone companies than in any other province of the Dominion. A list recently compiled for the House of Commons Telephone Committee showed that—exclusive of the Bell Telephone Co., which though having its head offices in Montreal, carries on business under its general charter in other parts of Canada—there were 28 separate and distinct telephone companies carrying on business in Quebec. A list of these is appended:—

Jos. Archambault, L'Epiphanie.
Beauce County Telephone Co., St. Joseph de Beauce.
Beauce Telephone Co., St. Francois.
Bellechasse Telephone Co., Levis.
Canadian Telephone Co., Sawyerville.
P. Deshaies, Doucet's Landing.
Eastern Townships Telephone Co., Sherbrooke.
Electric Light and Telephone Co., Solomon A. St. Pierre.
Fournier Villemarie, St. Valère de Bulstrode, Drummond, Arthabaska.
F. Gauthier & Co., Drummondville.
Joliette Telephone Co., Joliette.
Kamarouska Telephone Co., Fraserville.
Laurentides Telephone Co., Laurentides.
H. Lemieux & Sons, Murray Bay.
L'Epiphanie Local Telephone Co., L'Epiphanie.
Mégantic Telephone Co., St. Julie de Somerset.
Merchants' Telephone Co., Montreal.
Metis Telephone Co., Little Metis.
People's Telephone Co., Sherbrooke.
T. B. Rider, Fitch Bay.
Roberval Telephone Co., Roberval.
St. Laurent Telephone Co., St. Francis du Lac.
St. Lawrence Telephone Co., St. Francis du Lac.
St. Maurice Telephone Co., Shawenegan.
St. Maurice Telephone Co., Three Rivers.
St. Winceslas Parish Telephone Co., St. Winceslas.
St. Zepherin Telephone Co., St. Zepherin.

The Merchants Telephone Co. has been doing business in Montreal since 1895. It has 1,546 subscribers and of these 190 are in private houses. The rates charged are \$25 and \$35 for residences, and \$20, \$30 and \$35

for business places. The telephone outfit put into the subscriber's premises costs about \$13.46, then there is the wiring and maintenance. The company has about 3,000 miles of double wire, that is 1,500 miles of lines. Some of this was strung on the company's own pole line, and the rest on the pole line of the Montreal Light, Heat and Power Co., under an agreement. The company has not been able to secure the placing of its instruments in the offices of the C.P.R., the G.T.R., the Richelieu and Ontario Navigation Co., or the Shedden Forwarding Co., those companies having exclusive agreements with the Bell Telephone Co., but it has its instruments in the city council offices. At present time the M.T. Co. is carrying on its business exclusively within the city of Montreal, Ste. Cunegonde, St. Henri and Maisonneuve. It has no connection with the Bell Telephone Co., and cannot secure a connection with that company's long distance lines. The company could construct long distance lines for itself, but according to a statement of an officer, has as much as it can do to attend to its local business in Montreal. The company has not paid any dividends. The officers of the company, which does not publish an annual report and statement of accounts, are:—President, A. G. N. Culbertson; Vice-President, A. Jones; Secretary-Treasurer, J. Moisan; other directors: A. S. Delisle, A. S. Hamelin.

PURCHASING AGENTS' GUIDE.

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Engineers, Consulting H. W. Breithaupt.....	Berlin, Ont.
Engineers' Supplies Canadian Fairbanks Co..... The Canadian Rubber Co. of Montreal. Williams & Wilson.....	Montreal.
Engines, Automatic Robb Engineering Co.....	Amherst, N.S.
Engines, Corliss Robb Engineering Co.....	Amherst, N.S.
Engines, Gasoline Goold, Shapley & Muir Co..... Ontario Wind Engine and Pump Co.....	Brantford, Ont. Toronto.
Engines, Hoisting M. Beatty & Sons.....	Welland, Ont.
Engines, Stationary and Marine Canada Foundry Co..... H. W. Petrie..... Polson Iron Works..... Robb Engineering Co.....	Toronto. Toronto. Toronto. Amherst, N.S.
Engines, Steam Williams & Wilson.....	Montreal.
Engraving Rolph & Clark (Ltd.).....	Toronto.
Engraving (Copper and Steelplate) Rolph & Clark (Ltd.).....	Toronto.
Express Office Signs Acton Burrows Co.....	Toronto.
Feedwater Heaters Canadian Fairbanks Co..... H. W. Petrie..... Robb Engineering Co..... Williams & Wilson.....	Montreal. Toronto. Amherst, N.S. Montreal.
Fencing Canada Foundry Co..... Canadian Steel and Wire Co..... McGregor, Banwell Fence Co..... Owen Sound Wire Fence Co..... Page Wire Fence Co.....	Toronto. Hamilton, Ont. Walkerville, Ont. Owen Sound, Ont. Walkerville, Ont.
Fire Brick W. H. C. Mussen & Co.....	Montreal.
Fire Escapes The G. B. Meadows Wire, etc., Co.....	Toronto.
Fire Insurance Dale & Co.....	Montreal.
Fireproof Building Material A. B. Ormsby (Ltd.).....	Toronto.
Flags The Hudson's Bay Co.....	
Flour The Hudson's Bay Co.....	
Forgings Canada Car Co..... Crossen Car Mfg. Co..... General Railway Signal Co..... Standard Steel Works.....	Montreal. Cobourg, Ont. Buffalo, N.Y. Philadelphia, Pa.
Gasoline Engines Canadian Fairbanks Co.....	Montreal.
Gas Pipe (Cast Iron) Gartshore-Thompson Pipe & F'dry Co.,	Hamilton.
Gates Canada Foundry Co..... McGregor, Banwell Fence Co..... Owen Sound Wire Fence Co..... Page Wire Fence Co.....	Toronto. Walkerville, Ont. Owen Sound, Ont. Walkerville, Ont.
Gears (Heavy) W. Kennedy & Sons (Ltd.).....	Owen Sound Ont.
Generators Charles F. Johnson.....	Buffalo, N.Y.
Grain Elevators John S. Metcalfe Co.....	Chicago, Ill.
Groceries The Hudson's Bay Company.....	
Handcars Crossen Car Mfg. Co..... W. H. C. Mussen & Co..... Toronto Pressed Steel Co.....	Cobourg, Ont. Montreal. Toronto.
Hardware The Hudson's Bay Company.....	
Headlights N. L. Piper Railway Supply Co.....	Toronto
Headlinings Crossen Car Mfg. Co.....	Cobourg, Ont.
Hoppers, Car, Wet or Dry Dunier Co.....	Chicago, Ill.
Hose, Air Brake and Steam The Canadian Rubber Co. of Montreal.	
Hose, Fire The Canadian Rubber Co. of Montreal	
Hose, Suction The Canadian Rubber Co. of Montreal.	
Hydrants Kerr Engine Co.....	Walkerville, Ont
Illustrations Acton Burrows Co.....	Toronto.
Inspections R. W. Hunt & Co..... H. Jarvis & Co.....	Montreal. Chicago, Ill.
Instruments, Surveying and Engineering Eugene Dietzgen Co..... James Foster.....	New York. Toronto.
Insurance (Fire and Marine) Dale & Co.....	Montreal.
Interlocking and Signalling General Railway Signal Co.....	Buffalo, N.Y.
Interlocking Signals Montreal Steel Works.....	Montreal.
Iron Fencing The G. B. Meadows Wire, etc., Co.....	Toronto.
Iron and Steel Castings American Brake Shoe & F'dry Co.,	Mahwah, N.J.
Iron, Pig John McDougall & Co.....	Montreal.
Iron Signs Acton Burrows Co.....	Toronto.
Japans McCaskill, Dougall & Co.....	Montreal.
Journal Bearings Canada Foundry Co..... Canadian Bronze Co..... Crossen Car Mfg. Co..... Kerr Engine Co..... Jas. W. Pyke & Co..... St. Thomas Brass Co.....	Toronto. Montreal. Cobourg, Ont. Walkerville, Ont. Montreal. St. Thomas, Ont.
Journal Boxes N. J. Holden & Co.....	Montreal.
Lager Beer, &c. E. L. Drewry.....	Winnipeg.
Lamps, Incandescent Canadian Westinghouse Co.....	Hamilton, Ont.
Lamps and Lanterns The Hudson's Bay Company..... N. L. Piper Railway Supply Co.....	Toronto.
Lathes The John Bertram Sons Co..... H. W. Petrie..... Williams & Wilson.....	Dundas, Ont. Toronto. Montreal.
Launches Polson Iron Works.....	Toronto.
Lights, Contractors' and Wrecking F. H. Hopkins & Co..... W. H. C. Mussen & Co.....	Montreal. Montreal.
Lithographing Rolph & Clark (Ltd.).....	Toronto.
Locomotive Driver Brake Shoe American Brake Shoe & F'dry Co.,	Mahwah, N.J.
Locomotive Lugging and Covering Canadian Fairbanks Co.....	Montreal.

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