

Ontario Tax on Foreign Railways.

The Provincial Secretary of Ontario recently issued a circular to railways whose head offices are outside Ontario, but doing business within the province, calling attention to the terms of the act respecting the licensing of extra-provincial companies, passed in 1900. Under this act all incorporated companies doing business in Ontario, unless exempted by sec. 2 of the Act, are required to be registered, and on payment of a fee proportionate to the amount of capital proposed to be used in the province will receive a license, which will be renewed annually on payment of a small fee. The companies affected by the act are those incorporated by acts of the late province of Canada, or by royal charter of that province, but not carrying on business at the time of the coming in force of the act; those incorporated by Dominion acts and carrying on business in Canada; and any other corporations. In the case of the first two classes of corporations the registration fee is \$25 when the capital invested is under \$100,000, and \$2.50 for each additional \$10,000; while in the last class the fee charged is the same as the fees payable upon the incorporation of a company by letters patent under the Ontario Companies Act. Without exception the railway and navigation companies doing business in Ontario, whose chief offices are outside the province, come within one or other of the exceptions; their lines were either originally incorporated by the Ontario legislature, or are contributing to the revenue under the terms of chap. 8 of the statutes of 1899. Practically the only companies affected are the U.S. railway companies having offices in Toronto or elsewhere in the province, including the following:—Chicago, Milwaukee and St. Paul, Chicago and North Western, Delaware, Lackawanna and Western, Erie, Great Northern (U.S.), Lehigh Valley, Northern Pacific, Pennsylvania, Wabash, and West Shore, in addition to some fast freight lines and forwarding companies, as well as the Niagara Gorge Ry.

The policy of the department has not yet been fully developed, and the railway companies affected have been told that nothing will be done in the meantime in the way of enforcing payment of the tax until the department has definitely decided on its policy.

The Railway Investigation.

The Dominion Government last session obtained from Parliament a vote of \$5,000 for the purpose of making an investigation to ascertain whether or not it was necessary or desirable to appoint a Railway Commission for Canada. The task of making this investigation was entrusted to S. J. McLean, Professor of Economics at the University of Arkansas, U.S.A., a specialist in railway history and transportation problems. The commission to Mr. McLean is a very general one, and gives him practically a free hand to conduct an investigation into the question of both freight and passenger rates in Canada. He is given full power to investigate all complaints made, to hear evidence in support of the same, and at the conclusion of his enquiry to submit his report, with the evidence taken, to the Department of Railways.

In carrying out his work, Mr. McLean requires that each body or association, having any complaint to make, submit the same in writing, in the form of a statement, then an opportunity is to be given for this statement to be supported in detail by formal evidence, after which the railway companies are given an opportunity to present their side of the case. Statements are also received from private persons who have complaints of alleged unfair charges or discriminations to make, and these will be dealt with in the same

way as those made by boards of trade or other bodies.

The first meeting between the Commissioner and the manufacturers and merchants was held in Toronto, July 12, after which sittings were held at various centers in Western Ontario. After the Ontario meetings Mr. McLean will visit the Maritime Provinces, and then go to Manitoba and British Columbia. He will probably complete his report in time for submission at the next session of the Dominion Parliament.

The Commissioner, who is a young man to be given charge of such an important investigation, graduated from Toronto University in 1894, and has been making a special and systematic study of the transportation problem since that time. After some time spent in post-graduate studies in the U.S., Mr. McLean was appointed Professor of Economics at Arkansas University, which position he held for the four years, up to the date of his present appointment. In addition to his studies in transportation problems, and his university work, Mr. McLean has written considerably on the subject, the following articles having appeared in the Journal of Political Economy, of Chicago:—"The Railway Policy of Canada down to 1849"; "The Railway Policy of Canada from 1849 to 1867" (2 articles); "Canadian Railways and the Bonding Questions"; in the British Economist, "Federal Regulations and Railways in the U.S.," and "State Regulation of Railways in the U.S."; in the Canadian Magazine, "The Beginnings of Canadian Railway History"; in the Journal of Economics an article dealing with the railway policy of Canada from 1867 to 1881. Mr. McLean purposes to bring these articles down to date, and to publish them in book form.

A Pass Story.

A story is told of a certain prominent railway official who is equally renowned for his ability to make or take a joke. An employee, whose home is in the country, applied to him for a pass to visit his family.

"You are in the employ of the company?" enquired the gentleman alluded to.

"Yes."

"You receive your pay regularly?"

"Yes."

"Well, now, supposing you were working for a farmer instead of the company, would you expect your employer to take out his horses every Saturday night and carry you home?"

This seemed a poser, but it wasn't.

"No," said the man promptly, "I would not expect that; but if the farmer had his horses out and was going my way I should call him a very mean fellow if he would not let me ride."

The employee came out three minutes after with a pass good for twelve months.

Recent Canadian Patents.

Among the patents recently granted at Ottawa have been the following taken out by Canadians:—

Telephone exchange apparatus, no. 71,309. The Bell Telephone Co. of Canada, Montreal.

Telephone switch board signal, no. 71,310. The Bell Telephone Co. of Canada, Montreal.

Telephone device, no. 71,311. The Bell Telephone Co. of Canada, Montreal.

Signal for trunk telephone lines, no. 71,394. The Bell Telephone Co. of Canada, Montreal.

Angle bar for railway rails, no. 71,417. T. Field, New Oxley, Alberta.

Car Fender, no. 71,448. A. B. Boyle, Toronto.

Railway track joint, no. 71,460. E. Perkins, St. John, N.B.

G.T.R. Insurance and Provident Society.

In the Court of Review at Montreal judgment was rendered in the case of Ferguson vs. the G.T.R., June 29. Plaintiff, who was an engineer in the employ of the Co., was injured at Richmond while employed about his engine, and sued the Co. for \$15,000 damages. A jury awarded him \$4,000. The defendants pleaded, besides denying any fault on the part of the Co., that under authority of certain statutes of the Dominion, 41 Vic., ch. 25, a fund or society had been established known as the G.T.R. Insurance and Provident Society, the object of which was to provide for the payment of sick benefits or allowances to its employees, members of such society, in case of sickness or accident, and also an insurance payable to the legal representatives of any member, in the event of death. It was further pleaded that the plaintiff was a member of that society at the date of the accident, and subject to the rules, regulations and by-laws of the society; that one of the by-laws of the society provided that in consideration of the subscription of the G.T.R. Co. to the Society, no member thereof, or his representatives, shall have any claim against the Co. for compensation on account of injury or death from accident. The Court of Review maintained the plea, and granted the defendant's motion for judgment in favor of the Co. The action of the plaintiff was therefore dismissed.

Attendance at the Pan-American.

The average daily attendance at the Exposition from May 1 to July 1 was 28,640. The average daily attendance at former fairs for the full terms of their duration were as follows:

Chicago, World's Columbian Exposition, 6 months.....	153,112
California, Midwinter Fair	13,928
Atlanta, Cotton States Exposition....	13,030
Omaha, Trans-Mississippi Exposition	17,082
Philadelphia, International Export Exposition	19,283

The comparison is highly encouraging to the Pan-American Exposition. The first two months of fairs are usually the poorest in point of attendance, owing principally to the almost general belief that the exhibitions are not completed until July. The Pan-American has passed this point and the attendance is growing daily. By Aug. 1 the increase in the average daily attendance should show a very large increase, with the best months still to come. The Pan-American is now complete, and to see the exterior of the buildings in alone worth a long trip. The illuminations with 500,000 lamps is also a wondrous sight.

Algoma Iron and Nickel Steel Co.—F. H. Clergue, Sault Ste. Marie, Ont., E. V. Douglas, and F. S. Lewis, Philadelphia, Pa.; Hon. R. Dandurand, A. F. Galt, G. E. Drummond, and W. Hanson, of Montreal, have been incorporated as the Algoma Iron and Nickel Steel Co. of Canada with a capital of \$20,000,000, of which one-half may be preference shares. After the whole of the stock has been issued and 50% paid up, the capital may be increased to \$30,000,000. The Co. may manufacture and deal in iron, steel and nickel; own and operate coal and other mines, blast furnaces, rolling mills, etc.; manufacture charcoal and by-products, steel rails, etc.; build iron and steel bridges, cars and ships, and construct, operate and dispose of, tramways, telegraph and telephone lines, etc. For the purposes of its undertaking the Co. is empowered to construct and operate 6 miles of sidings, switches or spur lines. The charter shall cease to be in force by non-user for two years, or if the Co. does not go into actual operation within three years.