& there will be a seat for each at one sitting in the dining saloon, thus maintaining the rule at present observed in the Allan fleet. The library & music-room on the bridge deck will be found a marvel of beauty & convenience. Here are many quiet nooks, with lights finding their way through oriel windows, & ports shaded with soft Japanese curtains. The floors covered with rugs of oriental looms softening the footfalls & giving that quiet ele-gance & repose that will enable many a way-farer to really enjoy "his home on the ocean deep." The smoking-room, situated on the aft part of the central house, & therefore as remote as possible from the library, but on the same deck, is an apartment sufficiently spacious for half a dozen whist parties as well as for many other passengers who love the weed. The space outside the house on the bridge deck is devoted to a covered promenade, & the shade deck or upper promenade, unencumbered in any way, is entirely re-served for 1st class passengers To adapt served for 1st class passengers To adapt them specially for the North Atlantic trade in winter they will be heated throughout with steam, arranged with cut-off valves so that passengers may have their cabins warmed in accordance with their own wishes without reference to others.

But the projectors of these ships have not given their whole attention to the 1st cabin arrangements. The plans show many wonderful improvements in this department of the vessel. Indeed, there is nothing for the com-fort of the passengers in the 1st cabin that will not be found in a modified form in the 2nd There is a ladies' conversation room cabin. with piano; smoking room for men; bathrooms of most modern types, with white marbleized toilet rooms, running water in staterooms, dining room on spar deck, electric lights & bells in staterooms-all these, with a good table, will be provided for and cabin pas-sengers. The rates will be so low that a trip to the Old Country will be feasible to many whose purses do not afford the higher rates of the 1st cabin, & yet whose tastes lead them to require superior arrangements to those found in the steerage, or 3rd class. The demand for this middle class accommodation has been steadily on the increase during recent years. It can be truly said that on no Trans-Atlantic steamer has this demand been met in a more complete manner than on the new Allan liners.

"The poor we have always with us," i.e., that class who perforce must take the cheapest & travel not for the love of it. Well, they have not been forgotten, as may be seen from an examination of the plans. It is not usual to find an apartment denominated "Third class smoke-room," nor "Women's sittingroom," on ocean steamers, but here it is; besides there are small rooms for men & their wives, & for families, & no room to accommodate more than 6 persons. Space is also reserved for dining accommodation, & the Allan line rule again observed of a seat at the table for each passenger carried.

The passenger accommodation provides for 300 1st & 2nd class, and say 500 steerage, there is room for 8,000 tons of cargo, water ballast sufficient to make the vessels seaworthy without cargo; & refrigerator chambers for a large quantity of perisbable provisions to supply the growing demands of this comparatively new & growing industry. The vessels will be provided with the latest & most improved devices for the handling of cargo, as well as for the navigation & management of the ships. The twin screws, it is expected, will be of great assistance in the rapid manipulation of the ships in the tortuous river channels, as well as offering an additional security against delay from accidents to the machinery at sea.

These steamers, like the others of the Allan line, are built with bilge keels; these with their great width of 60 ft. will, it is thought, insure great steadiness even in a heavy sea. In addition the vessels are built throughout their entire length with a double bottom, which with the numerous bulkheads, will offer the highest guarantee for safety in case of accident.

The Bavarian is intended to sail from Liverpool July 27, & from Montreal Aug. 10, & every 4 weeks thereafter throughout the season. The Tunisian is expected to be ready the last part of September, the exact date will be announced later, & until that time her place in the fleet will be filled by the R. M. S. S. Tainui, now under charter. The Tainui is a vessel of the highest class, about same size & speed as Parisian. Having been built for the Australian trade her cabins are of more than the ordinary size on Trans-Atlantic vessels & special care has been taken to secure ample ventilation.

The S. S. Parisian, after an almost unprecedented career of successful voyages across the Atlantic, was placed in the hands of the Belfast builders & engineers, Workman, Clark & Co., in Jan. last, to receive new engines & boilers, & to bring her entire passenger accommodation up to date. The contract calls for her delivery early in July, when she will resume her place in the service practically a new steamer. Her speed will be increased by 1 knot an hour, so as to ensure regularity in running with the new steamers. Her ist & 2nd cabin passengers' accommodation have been greatly improved, especially the latter. A new dining saloon has been added extend-ing the width of the ship. New ladies' room on the spar deck, & also a new smoking room on the promenade deck for the 1st cabin, & one on the spar deck for the 2nd cabin pas-The 3rd class, known formerly as sengers. steerage, has been reorganized. Small rooms for families have been created-a sitting room for the women, play rooms for the children, & a smoke room for the men are amongst the new features. The toilet & sanitary arrangements in all classes have been rearranged after the most recent & best types, all of which will retain for the Parisian the hold she for so long enjoyed on the affections of her patrons.

The S. S. Californian, built in 1891 by A. Stephens & Sons, builders of the Tunisian, has a registered tonnage of 4,500 tons. She is 400 ft. long, 46 ft. beam & 32 ft. 8 ins. deep. She is divided into 8 water-tight compartments, the bulkheads in all coming up to the spar deck, affording the best obtainable protection in case of accident. The engines are on the triple expansion principle, & the speed of the vessel is a little better than 14 knots an hour. She has made the passage from Quebec to Liverpool in 8 days. Her accommodation for all classes of passengers is such as to give the highest satisfaction. During the winter of 1898 99 entirely new and cabin accommodation has been arranged so that the entire appointments of this vessel are equal to the Parisian, but not on quite so large a scale.

ELECTRIC RAILWAYS.

British Columbia Electric Ry. Co.

The 2nd annual report for the year ended Mar. 31 last, has been issued, the main points being summarized as follows :- In Nov., 1898, an issue was successfully made at £11 per share of 12,000 non-cumulative 5% preference shares of £10 each, preferential as to capital as well as dividend, & ranking for additional dividend rateably with the ordinary shares, after such ordinary shares have received 7% per annum. The £60,000 non-cumulative 6%income bonds have been paid off at par out of the proceeds of this issue. The balance of the proceeds is being devoted to the purposes set forth in the prospectus. Most of the extensions & improvements set out in the recom-mendations of the General Manager & Chief Engineer have been taken in hand, & it is anticipated that they will almost all be completed by Sept. 1 next, from which time the increase in annual profits which is expected from them should commence to accrue. Some of the less important items, such as the 125-light arc dynamo, the new power metallic circuit. the lighting extensions, the re-arrangement of the circuits, the installation of additional & new feeders in Vancouver, & most of the lighting extensions in Victoria were completed about the beginning of 1899. The instal-lation of the plant for utilizing the water-power from the falls of Goldstream at Victoria, has been completed. Much difficulty was ex-perienced in getting it into satisfactory working order, before it could be taken over from the contractors. It was not until the begin-ning of Sep., '98, that the machinery was first started, & troubles were experienced until the end of Mar., '99. The difficulties have now been got over, & the plant has been run ning satisfactorily since the beginning of April, but, owing to the delays, no benefit was realized in the year under review. The directors anticipate the benefit will be felt this year

With a view of enabling the Co., not only to handle the present load, but also to have a considerable margin of power for increase in business, without exceeding the consumption of 4,000,000 gals. of water per day, which, under the lease, is the maximum allowable at the minimum rental, the directors propose the erection of a storage battery to be worked in connection with the water-power plant, & are now taking the best expert advice obtainable as to which of many now in the market is the most efficient & economical form of accumulator for the purpose.

ulator for the purpose. The gross profit for the year amounts to $\sharp_{30,188}$ 145. 1d. From this the directors have paid the debenture interest & the 6% dividend due on the income bonds up to the date of redemption. Including \pounds_{207} 195. 9d. brought forward from last year, the accounts show a net balance of revenue of $\pounds_{16,575}$ 105. 6d., & after deducting from this the sum required to meet that part of the dividend on the preference shares which had accrued due to Mar. 31, viz., $\pounds_{1,018}$ 175. 5d., there remains $\pounds_{15,556}$ 135. 1d. available for distribution. From this sum the directors have decided to write off a further 20% of preliminary expenses, $\pounds_{1,218}$ 88. 6d. To recommend the payment of a dividend of 4% per annum (free of income tax) on the ordinary shares of the

Material Furnished or Contract Taken for Engine Packings, Asbestos Goods, Mineral Wool, Etc. EUREKA MINERAL WOOL AND ASBESTOS CO., - - TORONTO.