EDITORIAL NOTES.

The Canadian Manufacturers' Association indulged in a banquet a few days ago at which about forty persons were present, including a number of invited guests who were not manufacturers. Some interesting addresses were made, in one of which Mr. Rolland complimented the Association on having at last awakened to their interests; and in another Mr. Pattinson stated that nearly all the changes which had been heretofore made in the tariff were on the advice and suggestions of the Association.

It is announced that a general meeting of the Canadian Manufacturers' Association will be held in a few days to obtain a concensus of opinion of the members respecting the increase of the tariff preference towards British goods. In another page The Canadian Manufacturer presents a symoposium of such views which may be of interest to the Association and to manufacturers generally. In fact, several days before the meeting was announced, the correspondence was offered to the Tariff Committee for the information of the Association. Without doubt some of our manufacturing industries will be hit very hard by the increased preference, notably the woolen and other textiles, and also linseed oil, while some others will be benefitted. It would be well, however, for the Association to inform the Government of the views of its members regarding the matter.

We notice that the Retail Merchants' Association, of Toronto, imported a so-called "Senator" from Chicago to help them denounce The T. Eaton Co., one of the largest manufacturing concerns in Canada, because they operate a departmental store; and we also notice that the same Association are doing all in their power to influence the Ontario Legislature to enact just such an infamous law as that recently declared unconstitutional by the Supreme Court of the State of Missouri, but we do not notice that either the Parliamentary Committee or the Trade and Industry Committee of the Canadian Manufacturers' Association, or even the Association itself, is doing anything to counteract a move that to a certain extent injuriously affects many of the manufacturing industries of the country.

Referring to the increasing value of spruce limits in connection with the paper industry, the Premier of Quebec recently stated that spruce limits which sold for \$8 per mile in 1892 brought \$150 a mile when sold by the Government last year. In the Province of Quebec thirty million acres of timber limits have been licensed, while it is estimated that there are still unlicensed 100,000,000 acres in the old part of Quebec and 70,000,000 acres in the new part recently added to the province. And most of this is timbered with black spruce, the most valuable of all woods for pulp and paper purposes. We do not know how Ontario's spruce limits compare with those of Quebec, but they are very extensive. Canada possesses without doubt a greater supply of the raw material of the paper manufacturer than any other country in the world. And as yet the Dominion Government has done nothing to take advantage of our unique position. Asound protective policy would soon cause Canada to become not only the greatest pulp producing but the greatest paper producing country in the world.—The World.

The bill in equity filed by Henry C. Frick against Andrew Carnegie and the Carnegie Steel Co., Limited, recited that the business from 189? to 1900 was enormously profitable, growing by leaps and jumps from year to year, until, in 1899, the firm actually made on low-priced contracts, in net profits, after paying expenses of all kinds, \$21,000,000. In November, 1899, Carnegie estimated the net profits for 1900 at \$40,000,000, and Frick then estimated them at \$42,500,000. Carnegie valued the entire property at over \$250,000,000, and avowed his ability in ordinary prosperous times to sell the property on the London market for £100,000,000, or \$500,000,000. In May, 1899, Carnegie actually received in cush and still keeps \$1,170,000, given him as a mere bonus for his ninety days' option to sell his 581 per cent. interest in this steel company for \$157,950,000. Frick's six per cent. on that basis would be worth \$16,238,000.

Assistant-Secretary Spaulding, of the United States Treasury Department, has announced that he would not decide the question of the dutiability of electricity brought into the United States from Canada. He admitted that he did not feel justified in taking up the matter at this time, and it is probable that the question will never be passed upon. Several weeks ago persons in Buffalo directed an enquiry to the Treasury Department asking if the Ontario Power Company at Niagara Falls, Ont., should not be required to pay duty on the electric current generated on the Canadian side, transmitted across the border, and sold for light and power to consumers in the United States. Several years ago, when Mr. Tichenor was Assistant Secretary of the Treasury, an enquiry was received from a party asking if a duty would be levied on electricity in case he should establish a plant in Canada, and sell it to consumers in the State of New York. He was told that no duty would or could be collected, and Assistant-Secretary Spaulding now decides that he can find no reason for reversing that decision.

The special spring number of the Architect and Builder, which has just been issued, contains a number of fine engravings, showing the dining room and upper cerridor of the Royal Hotel at Hamilton, besides giving several excellent views of the interior of Mr. W. S. Androw's residence, Rosedale. The most striking feature of the issue is the fine display of designs and illustrations to be found on the special page devoted to the use of the members of the Architects' Eighteenth Club.

Among the more prominent features of the April Scribner's Magazine are:—Mr. H. J. Whigham, who is following the Modder River column contributes an account of the "British defeat at Magersfontein." This brings the narrative up to the time when Gen. Lord Roberts took command of the column. Mr. Whigham has had good fortune with his photographs taken on the field of battle, a number of which appear in this article. Governor Roosevelt continues his monograph on "Oliver Cromwell," with an account of the Irish and Scotch wars. The end of this campaign was the supreme military triumph of Cromwell, and the last time he had to lead an army in the field. The illustrations show a number of the battlefields as they appear to-day.

Rudyard Kipling is going to tell of "The Beginning of the Armadillos" in the May Ladies' Home Journal. Of course, Mr. Kipling brings to bear an irresistibly funny, but withal a highly ingenious philosophy in describing the peculiarities of the armadillo. He evidently found enjoyment in writing these stories—he calls them "Just So" stories—for he has interwoven more inintable humor into his account of the way by which the armadillos came into being, and the others of the series, than in anything else that has come from his versatile pen.

Mr. James M. Swank has compiled a complete list of the consolidations of iron and steel companies which have taken place in the United States since January 1, 1898, a copy of which he has