

MESSRS. FETHERSTONHAUGH & Co., patent solicitors. Canada Life building, furnish us with the following weekly list of patents granted to Canadians in the following countries. Any further information may be readily obtained from them direct. CANADIAN PATENTS—E. Eastwood, non-refillable bottles. C. Warren, motor equalizers for self-playing instruments. J. Mann, sleigh runners. H. W. Hixon, tap jackets. H. W. Hixon, slag spout stops for smelting furnaces. P. Belle, machines for cementing leather-board or straw-board. A. G. Ronan, motor vehicle construction. L. N. Soper, piano actions. A. Taylor, bedstead construction. H. A. Johnston, freight cars. S. Fader, knob attachments. W. D. Beath, bed and litter carriers. J. Seymour, gas burners. G. H. Millen and E. Mousseau and J. Raitt, machines for making vessels from fibrous pulp. W. Webster, machines for preparing quill substances. J. R. Booth, pencil holders. H. A. Johnston, hair supporters. AMERICAN PATENTS—J. L. Kieffer, stitch-forming mechanism for shoe-sewing machines. P. H. Page, window-sash fastener. N. Richard, pulp-screening machines. A. C. Rioux, mower-bar. A. G. Ronan, raw-liquid fuel measurer for explosive engines. G. M. Alys-worth, radiator. J. A. Jamieson, storage bin. J. Morton, railway block system. M. Powers, vestibule for cars. A. G. Ronan, gas engine. R. H. Rusden, miner's candlestick. M. E. Sutherland, rifle-sight. S. Tillson, clothes-reel.

Salary and other Inducements

Will be given to the right man for the position of Toronto Manager of a highly successful Life Insurance Company.

The Manager will require to be a personal producer of business, and also able to organize an Agency Staff.

Communications will be considered strictly confidential.

Address:

EFIL, Box 256, Monetary Times,
TORONTO, Ont.



SEALED TENDERS addressed to the undersigned and endorsed "Tender for Bonaventure East Breakwater," will be received at this office until Tuesday, April 5, 1904, inclusively, for the construction of a Breakwater at Bonaventure East, Bonaventure County, Que.

Plans and specification can be seen at this Department, at the office of Ph. Beaud, Esq., Clerk of Works, Post Office Building, Quebec, and on application to the Postmaster at Bonaventure East, Quebec.

Tenders will not be considered unless made on the printed form supplied, and signed with the actual signatures of tenderers.

An accepted cheque on a chartered bank, payable to the order of the Honourable the Minister of Public Works, for two thousand five hundred dollars (\$2,500.00), must accompany each tender. The cheque will be forfeited if the party tendering decline the contract or fail to complete the work contracted for, and will be returned in case of non-acceptance of tender.

The Department does not bind itself to accept the lowest or any tender.

By order,
FRED. GELINAS,
Secretary.

Department of Public Works,
Ottawa, March 4, 1904.

Newspapers inserting this advertisement without authority from the Department, will not be paid for it.

METHOD OF FIGURING PROFITS.—A prominent underwriter has sent the following rule to "Rough Notes," for the calculation of profits in loss adjustments:

"The sales include both cost and profit. Therefore, to ascertain the amount of profit, it will not do to multiply the sales by the percentage of profit, but the sales should be divided by the percentage with 1 added. As for instance, in the case of an agreed loss of \$144.12, agreed profits at 20 per cent., you should divide \$144.12 by 1.20. The quotient would be the cost, which deducted from the sales would show the profit. There is a shorter way of arriving at the profits by the Aliquot process. For instance, when the profit is 10 per cent. divide the sales by 11, when 12½ per cent. divide by 9, when 20 per cent., divide by 6, 25 per cent. divide by 5, 32 1-3 per cent. divide by 4, 50 per cent. divide by 3, and the quotient would be the profits."

THE CANADIAN PACIFIC RAILWAY COMPANY.

Dividends for the half-year ended 31st December, 1903, have been declared as follows:—

On the Preference Stock two per cent. On the Common Stock three per cent. Warrants for the Common Stock dividend will be mailed on or about 2nd April, to Shareholders of record at the closing of the books in Montreal, New York and London respectively.

The Preference Stock dividend will be paid on Saturday, 2nd April, to Shareholders of record at the closing of the books at the Company's London Office, No. 1 Queen Victoria Street, London, E.C. The Common Stock Transfer Books will close in Montreal, New York and London at three p.m., on Tuesday, 1st March. The Preference Stock books will also close at three p.m., on Tuesday, 1st March.

All books will be reopened on Tuesday, 5th April.

By order of the Board,

CHAS. DRINKWATER,
Secretary.

Montreal, 8th February, 1904.



SEALED TENDERS addressed to the undersigned, and endorsed "Tender for Anse aux Gascons Breakwater Extension," will be received at this office until Tuesday, April 5, 1904, inclusively, for the construction of an extension to the Breakwater at Anse aux Gascons, Bonaventure County, P.Q., according to a plan and specification to be seen at the offices of the Clerk of the Dominion Public Works, Quebec, (Post Office Building) and the Postmaster at Anse aux Gascons, Que., and at the Department of Public Works, Ottawa.

Tenders will not be considered unless made on the printed form supplied, and signed with the actual signatures of tenderers.

An accepted cheque on a chartered bank, payable to the order of the Honourable the Minister of Public Works, for the sum of two thousand five hundred dollars (\$2,500.00), must accompany each tender. The cheque will be forfeited if the party tendering decline the contract or fail to complete the work contracted for, and will be returned in case of non-acceptance of tender.

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