

CANADIAN Contract Record

*A Weekly Journal of Public Works, Tenders,
Advance Information and Municipal Progress*

This Paper Reaches Every Week the Town and City Clerks, Town and City Engineers, County Clerks and County Engineers, Purchasers of Municipal Debentures and Leading Contractors in All Lines Throughout Canada

VOL. 15.

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THE CANADIAN CONTRACT RECORD

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Bridge Tenders

will be received by the undersigned on behalf of the County of Huron, at Wingham P.O., Ont., until 5 o'clock p.m. on **TUESDAY, the 16TH DAY OF AUGUST, 1904**, for the erection of the superstructure of three bridges in the said County.

First one known as Stanlake Bridge to be erected over the Aux Sauble River on the boundary between Hay and Stephen; to be one span 16 feet clear between the abutments; Pratt truss 17 feet high of 6 panels; roadway 16 feet wide; steel joints 2 feet centres; floor of rock elm or tamarac 3 inches thick; wheel guards 5 X 5 inches of pine or cedar; railing 4 feet high of 4 tiers of 1 1/2 inch gas pipe; strength required 125 lbs. to the square foot of floor surface and large safety factors; to be strong enough for concrete floor; about 13 feet from bed of stream to floor; gravel bottom and little water; completed on or before 23rd day of October, 1904. About 3 1/2 miles from G.F. station at Exeter.

Second bridge to be erected over Black Creek about 80 rods from Stanlake Bridge; on span of 16 feet clear between abutments; Pratt truss 8 feet high of 5 panels; roadway 16 feet wide; steel joints 2 feet centres, floor of 3 inch rock elm or tamarac; wheel guards 5 X 5 inch of pine or cedar; railing 4 feet high of 3 tiers of 1 1/2 inch gas pipe; strength 125 lbs. per square foot of floor surface and large safety factors; to be strong enough for concrete floor. Completed on or before 23rd day of October, 1904.

Third bridge to be erected over the Maitland river at Zeland, on boundary between East Wawanosh and Turnberry; 3 spans 93 feet each clear between supports; Pratt truss 18 feet of 6 panels, roadway 16 ft. wide; steel joints, 2 feet centres; floor of 3 inch rock elm or tamarac; wheel guards, 5 1/2 inches of pine or cedar; railing 4 feet high of 4 tiers of 1 1/2 inch gas pipe; strength required 125 lbs. per square foot of floor surface, and large safety factors; to be strong enough for concrete floor; about 18 feet from bed of stream to floor; gravel bottom and little water; about 3 miles from railway station at Wingham. Completed on or before 23rd day of October, 1904.

Tenders must be accompanied by a marked cheque payable to the County Treasurer equal to 5 per cent. of amount of tender. Should any party whose tender is accepted fail to execute the necessary contract and bonds, and give satisfactory security for the due fulfilment of the contract, the deposit accompanying the tender will be forfeited to the County of Huron. The deposits of unsuccessful tenderers will be returned.

The lowest or any tender not necessarily accepted.

JOHN ANSLLEY,
County Commissioner for County Huron,
Wingham, Ont., July 30th, 1904.

TENDERS

Sealed tenders will be received by me at my office in the Village of Chrysler, in the County of Stormont, until one o'clock noon of **THURSDAY, THE 25TH DAY OF AUGUST, 1904**, for the making of the necessary excavation for change of course of the Payne River, in the 10th concession of the Township of Pinch. The making of the necessary excavation for, and the construction of concrete piers for bridges to cross the Payne River on the roads between the 8th and 9th and between the 9th and 10th concessions of the Township of Pinch.

Plans and specifications may be seen at my office or at the office of W. H. Maywood, Engineer, Cornwall, Ont.

The lowest or any tender not necessarily accepted.
Dated at Chrysler, Ont., this 5th day of August, 1904.

J. A. COCKBURN,
Township Clerk.

TENDERS FOR SEWERS

Sealed tenders addressed to John Morrison, City Clerk, Woodstock, will be received up to **THURSDAY, THE 18TH DAY OF AUGUST, 1904** at 4 p.m. for the construction of the Mary street sewer, 375 feet of 8 inch pipe; the Hatch street sewer, 750 feet of 8 inch pipe, and the College sewer, 1491 feet of 8 inch, to inch and 12 inch pipe.

Plans and specifications may be seen at the office of the undersigned.
The lowest or any tender not necessarily accepted.

F. J. URE, City Engineer,
Woodstock, Ont.

SEWERS NIAGARA FALLS, CANADA

Sealed proposals, addressed to John Robinson, City Clerk, will be received by the Corporation of the City of Niagara Falls, Canada, until 12 o'clock noon, **MONDAY, AUGUST 15TH, 1904**, for the construction of Sections No. 11, 12, 13, and 14 of the Niagara Falls Sewerage System.

The works to be built under these sections are approximately as follows: About 3,900 feet of 24 and 30 inch sewers, about 17,000 feet of 12, 15 and 18 inch sewers, and about 8,000 feet of 9 and 10 inch sewers, including all rock excavation and appurtenances.

Proposals are to be made for each section separately and must be on the proposal sheets supplied. Each proposal must be accompanied by a certified check for six (6) per cent. of the amount of the bid, payable to the City Treasurer, and check to be returned to the person making the proposal unless he fail to execute the contract should it be awarded to him.

A Bond by a Surety Company will be required from the successful bidder for the faithful performance of the work.

Plans and specifications may be seen and form of proposal may be obtained at the office of the Engineer, Niagara Falls, on and after Wednesday, August 11th, 1904.

The City reserves the right to reject any or all proposals.

GEORGE HANAN, Mayor,
JOHN H. JACKSON, Engineer,
Niagara Falls, Canada, July 28th, 1904.

FOR SALE—5 IRON COLUMNS ^{3/4} METAL,
1 1/2 iron columns 1" metal, all 12' 8" long and
8" diameter; never been used. Apply to C. B.
Ryan & Co., Guelph, Ont.

TENDERS

Will be received until noon on **WEDNESDAY, AUGUST 17TH**, for the erection of a
House on Delaware Avenue

GORDON & HELLIWELL, Architects,
Confederation Life Bldg., Toronto.

Tenders for Debentures

Sealed tenders will be received by the undersigned up to 7 o'clock p.m. on **MONDAY, THE 22ND DAY OF AUGUST, 1904**, for \$5,000 Water Works Debentures of the City of Hull, of the denomination of \$1,000 each and payable in 30 years with interest at 5 1/2 per annum payable semi-annually.

Any information concerning these debentures shall be given on applying to A. P. Thibault, Treasurer, of the City of Hull.

JOHN F. BOULT, City Clerk.

CONTRACTS OPEN.

NIAGARA FALLS, ONT.—W. B. Reilly is to build a handsome residence on Front street.

BRIDGEBURG, ONT.—Tenders are invited for the construction of a new public building.

ST. JOHN, N. B.—A company is being formed to build a large floating hotel on the river.

ARICHAT, N. S.—A new company is being organized, with a capital of \$10,000, to erect a hotel.

NEW WESTMINSTER, B.C.—Tenders are invited for the erection of a bridge on Nicholson road.

PETERBORO, ONT.—The Town Council proposes building a sewer to carry out the surface water.

NEW CLASGOW, N.S.—The City Clerk invites tenders for the laying of 20,000 lineal feet of water pipe.

EAST SIMCOE, ONT.—Work will be commenced shortly on the new railway between Eimvale and Midland.

MIDLAND, ONT.—J. St. Peter invites tenders up to Thursday, August 18th, for the erection of a dwelling house.

CARLETON, N. B.—The Dominion Government has voted \$23,000 for the erection and equipment of a detention hospital here.

GOLDEN, B.C.—J. W. Thickens, the manager of the new electric lighting plant, has given instructions to erect poles for the wires.

FORT WILLIAM, ONT.—E. A. Morton invites tenders up to 4 p.m. Tuesday, August 9th, for the erection of a 4-roomed school-house.

BUCKINGHAM, ONT.—Euxel Marneau is building a large addition to his Palace Hotel on St. Denis street.

ALBERTA, N.W.T.—Tee Macoun Lumber & Hardware Company purpose building a large addition to their store.

GILBERT PLAINS, MAN.—A by-law has been passed for the purpose of raising \$3,000 to assist the Gilbert Plains Milling Company to build a mill.

WALLACEBURG, ONT.—M. J. Hurley, Secretary of the Separate School Board, invites tenders for the erection of a brick separate school-house.

WINDSOR, ONT.—The plans for the new typograph factory are being drawn up. The building will occupy over 15,000 square feet of land.

HULL, QUE.—The City Council is calling for offers for \$54,000 worth of debentures for waterworks purposes, also for the completing of the waterworks.

PORT ARTHUR, ONT.—The Canadian Northern Railway Co. purpose erecting at this point, one of the finest grain cleaning houses on the continent.

CLAYOQUET SOUND, VANCOUVER ISLAND.—The Washington Cedar Lumber Co., Ballard, Washington, purpose erecting a large saw mill here.

NEW WESTMINSTER, B.C.—M. P. and J. A. Thompson are about to erect a 2-storey brick block with stone trimmings, at the corner of Hastings and Abbot streets.

OSHAWA, ONT.—T. Morris, Town Clerk, invites tenders up to noon of August 20th for the purchase of the whole or part of \$130,000 of waterworks and sewer debentures.

HULL, QUE.—J. F. Boulton, City Clerk, invites tenders up to 7 p. m., Monday, August 22nd, for debentures to the amount of \$54,000, known as the waterworks debentures.

ROXBOROUGH, ONT.—R. C. McGregor, Sandringham, Ont., invites tenders up to 12 o'clock noon of Monday, August 15th, for the construction of the McLennan drain, near Avonmore.

MONCTON, N. B.—D. Pottinger, General Manager Intercolonial Railway, invites tenders up to Friday, August 19th, for the construction of a brick and stone station, at Sydney, C. B.

LINDSAY, ONT.—The Municipal Council of the County of Victoria purpose issuing debentures to the amount of \$40,000 for the purchase of a site for the erection of buildings thereon for a House of Refuge for the said county.

FREDERICTON, N. B.—C. H. Labilliois, Department Public Works, invites tenders up to noon Monday, August 15th, for the repairing of Fork's bridge, over Branch Keswick stream, parish of Douglas, York county.

WINNIPEG, MAN.—James Chisholm, architect, invites tenders up to August 15th for the erection of a large frame residence on stone foundation on Haigrafs street, hot water heating, plate and lettered glass, electric wiring etc.

MORRISSEY, B.C.—The government purpose constructing a road to run along the east side of the Elk river, between Morrissey and Fernie. A bridge will span the river at a point where the road crosses. The total cost of road and bridge being about \$7,000.

VANCOUVER, B.C.—John Williams purposes erecting a 3-story stone dwelling in West Fairview, at a cost of \$8,000.—W. S. Gore, Deputy Commissioner of Land & Works, Victoria, B. C., invites tenders up to Friday noon, August 12th, for the erection of a heating plant at the Industrial school, South Vancouver.

LONGUE POINTE, MONTREAL, QUE.—The American Locomotive Co. have authorized an expenditure of

\$300,000 in enlarging their work shops. They propose erecting a co-operative hotel and a number of dwelling houses or their employees, convenient to the works.

BATHURST, N. B.—H. P. Legere purpose establishing a grist mill and carding mill which will be run by motor power from the electric light plant. Mr. Lagere, it is thought, purposes purchasing the Madisco flour mills at Petit Rocher now operated by S. Desbrisay and transferring the machinery to Bathurst.

CALGARY, N.W.T.—T. J. S. Kinner is about to erect a large 6-storey structure on the site now occupied by the Commercial Hotel and adjacent buildings. He proposes to utilize it as a first-class hotel and business block, the hotel to contain 150 bedrooms and to be the largest in the Territories. F. J. Lawson is the architect.

STRATFORD, ONT.—Stewart Wright, Superintendent of Water Supply for the G.T.R., states that the company purpose erecting substantial waterworks outside the city with a capacity of 400,000 gallons every twelve hours. A substantial brick building to accompany two large pumping engines, will also be erected, the entire plant costing in the neighborhood of \$20,000.

HAMILTON, ONT.—Thomas Howard purposes erecting three brick houses at a cost of \$3,600 on Oak ave.—A. W. Peene purposes erecting a \$900 addition to the Turbine Steamboat Co.'s freight sheds.—J. B. Lang will build three frame dwellings on Homewood ave.—The directors of the Y.M.C.A. have decided to spend \$4,000 on improvements to the building and equipment.

FERNIE, B.C.—The Trites Wood Co. invite tenders for their new store building, the work upon the excavation for the foundation walls being already in operation.—W. W. Tuttle will erect a 2-storey structure on a lot adjoining that of the Trites Wood Co.—H. W. Hercher invites tenders for the erection of a residence on a site overlooking the river bank.

VICTORIA, B.C.—W. S. Gore, Deputy Commissioner of Lands and Works, invites tenders up to noon, Friday August 12th, for the erection and completion of a heating plant at the Industrial school, South Vancouver.—About \$2,500 has been appropriated by the School Trustees for the purpose of effecting repairs to the different school buildings.—The British Columbia Foundry and Engine Works are about to erect a foundry and machine shops.

MONTREAL, QUE.—The Dominion Government is about to spend \$140,000 for the enlarging and improving of the offices of the Inland Revenue Department. — Permits have been granted as follows: Union Card & Paper Co., two-storey factory 52x100 feet, to cost \$16,000; J. A. Richard, three-storey dwelling corner of Ontario and Alywin street, 30x90 feet, cost \$6,500; Joseph Simard, Gain street, dwelling house, cost \$2,000; Charles Fletcher, three-storey dwelling on St. James street, 22x77 feet, to cost \$10,000. The following repair permits have been granted during the past week: Forgarty estate, 1,477 St. Catherine street, \$2,400; C.P.R., 87 Osborne street, \$3,000; George R. Cains, 14 McGregor street, \$950; C. O'Brien, 65 Aylmer street, \$1,500; A. D. Quinten, 1,130 Ontario street, \$1,000; L. A. Lafontaine, 377 Notre Dame street, \$10,000.—The new Montreal Packing Co. purpose erecting a first-class packing plant.

OTTAWA, ONT.—Fred Gelinas, Secretary Department of Public Works, invites tenders up to Monday, August

15th, for the construction of a post office at Sydney Mines, N. S.—The following building permits have been granted: T. Birkett, warehouse addition, \$3,000, 9 and 10 Canal street east; Alexander Parker, double brick veneer dwelling \$1,400, 33 Nepean street south; John Martin, solid brick dwelling, \$3,000, Lisgar street north; Mortimer & Co., alterations and additions to lithographing premises \$8,000; Wellington street south; Dr. J. F. Argue, solid brick dwelling, \$3,000, Neapean street south, Baptist church mission hall, brick veneer, \$2,500, Clarence street south; D. S. Sawyer, brick veneer dwelling \$800, Frank street south; J. C. McLeod, brick veneer dwelling, \$1,750, Alexander street south; Mrs. E. Kimmins, solid brick dwelling, \$2,000, Preston street west; Mayor Ellis, alterations, \$1,000, 10 Stanley avenue south; Oliver Asselin, brick veneer dwelling, \$1,000, 23 St. Andrew's street south; John D. Robertson, brick veneer dwelling, \$1,600, 20 Fourth avenue south; Trefle LeVigne, double brick veneer, \$1,300, 9 Lett street west; I. B. Tackerberry, foundations under houses, 18 and 20 Gloucester street; Trustees Congregational church Sunday school \$1,400, Fourth avenue.—J. Henderson, City Clerk, invites tenders up to August 13th, 11 a. m., for the erection of a brick meat market in Wellington ward.—The Public Works Department purposes commencing work soon on the construction of the Montreal, Ottawa, and Georgian Bay canal.—A. McNicholl, Secretary-Treasurer Separate School Board, invites tenders up to noon of Friday, August 12th, for the erection of a new school building on Murray street, a new school building on Wilbrod Street, a new school building at the corner of Cumberland and Murray streets, a hot water heating apparatus, plastering and repairs of the walls in the Garneau school, Cumberland street, an addition to St. Joseph school, College ave., the installation of water closets and heating for the same.—Tenders are invited up to Friday, August 19th, for the construction of a public building at Bridgeport, Ont.

TORONTO, ONT.—The following local improvements are proposed: 12-inch tile pipe sewer on Kintyre ave., from Grant street to a point 218 feet west; 12-inch tile pipe sewer on Chesley ave., from Brock ave. to the east end; 15-inch tile pipe sewer on Burnfield ave., from Ossington ave. to Shaw street; 4½ foot concrete sidewalk with a concrete curb, walk laid next curb and sewer gullies, on the west side of Heward ave., from Eastern ave. to Queen street. The approximate cost of these improvements will be \$3,800.—The additional supplementary estimates brought down at Ottawa during the past week, include a vote of \$40,000 for the extension of the breakwater in the harbor here.—The Council intend to construct the following pavements: Bitulithic pavements on Walker ave., from Yonge street to western terminus; tar macadam roadway on Tiverton ave., from First ave. to a point 740 feet south. Also the following concrete side-

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Dredges, Ditchers, Derricks and Steam Shovels of various styles and sizes to suit any work.

Submarine Rock Drilling Machinery, Hoisting Engines, Suspension Cableways, Horse-Power Hoisters, Gang Stone Saws, Centrifugal Pumps for Water, Sand and Gold Mining, and other Contractors' Plant.

walks: Alice s street to Teraule Yonge street s., laide street s., coe street; Cray point 804 feet bridge; Crawford street to the bri Coatsworth place Eastern ave.; (worth place w. Eastern ave.; Power street to street s., from J feet east; King street to Niagara from Bernard a Dupont street; Bernard ave. to retta street e.s., College street; l Victoria street t Church street; from Yonge str east; Spadina street to 200½ street s., from street; Woodla street to 1,331 f n.s., from Yong ton ave. n.s., frc street.—The Te mission are op the supply of st portion of the r with the propos The re-organiz Savit Ste Mari tender.—The Club purpose b house, at a c have been grad dell, brick and 450 Spadina av Pharnical Co. brick warehou the south sid \$13,000; Gutt alterations to tl for offices, so and Wellington Robinson, twc east detached land ave.; S brick warehou \$16,000; Gor storey stone a west corner o cost \$65,000 church, two-s stone, and bri cost \$40,000; warehouse of b

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walks : Alice street, s.s., from Yonge street to Terauley street ; Alice n.s., from Yonge street to Terauley street ; Adelaide street s.s., from York street to Simcoe street ; Crawford street, e.s., from a point 804 feet north of Queen to the bridge ; Crawford street w.s., from Queen street to the bridge ; Gilead place and Coatsworth place e.s., from King street to Eastern ave. ; Gilead place and Coatsworth place w.s., from King street to Eastern ave. ; King street n.s. from Power street to Sackville street ; King street s.s. from John street to a point 333 feet east ; King street s.s., from Bathurst street to Niagara street ; Kendall ave. from Bernard ave. to 150 feet south of Dupont street ; Kendall ave w.s. from Bernard ave. to Wells street ; Margueretta street e.s., from Dundas street to College street ; Richmond street s.s., from Victoria street to a point 126 feet west of Church street ; Summerhill ave. n.s., from Yonge street to a point 1,115 feet east ; Spadina ave. w.s., from St. Patrick street to 200½ feet north ; St. Patrick street s.s., from Spadina ave. to Esther street ; Woodlawn ave. s.s., from Yonge street to 1,331 feet west ; Woodlawn ave. n.s., from Yonge to 1,331 feet west ; Wilton ave. n.s., from Jarvis street to Mutual street.—The Temiskaming Railway Commission are open to receive tenders for the supply of steel rails for the remaining portion of the railway up to its junction with the proposed Grand Trunk Pacific. The re-organized Lake Superior Co., of Sault Ste Marie have already put in a tender.—The Royal Canadian Yacht Club purpose building a new island club house, at a cost of \$20,000.—Permits have been granted as follows : R. Wardell, brick and iron alterations to store, 450 Spadina ave., cost \$1,000 ; Toronto Pharmaceutical Co., three-storey stone and brick warehouse near Spadina ave. on the south side of King street, cost \$13,000 ; Gutta Percha & Rubber Co., alterations to three-storey brick building for offices, south-east corner of Yonge and Wellington streets, cost \$7,500 ; T. Robinson, two-storey brick and rough cast detached dwelling, 261 Westmoreland ave. ; Snider Estate, five storey brick warehouse, 78 Bay street, cost \$15,000 ; Gordon McKay & Co., five-storey stone and brick warehouse, north-west corner of Front and Bay streets, cost \$65,000 ; Trustees Euclid ave. church, two-storey church of concrete, stone, and brick, on Queen street west, cost \$40,000 ; J. W. Cowan, five-storey warehouse of brick, cut stone and steel,

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PAVING BRICKS, ENAMELLED BRICKS,
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Culvert Pipes, &c. **W. McNALLY & CO., Montreal**

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H. N. BATE W. S. DINNICK, Vice-Presidents.

A. G. C. DINNICK, Managing Director
A. M. WICKENS, Chief Engineer

54 and 56 Wellington street west, cost \$35,000; Gordon McKay & Co., three-storey brick and stone factory near Bathurst street on north side of King street west, cost \$20,000; Cowan Co., Limited, brick factory, four-stories in front and three in the rear near Dundas street on Stirling road, cost \$60,000.

CONTRACTS AWARDED.

BEAUMONT, QUE.—New school house: Contractors, Shabot & Fils.

LADYSMITH, B. C.—Hemans & Walmsley's new stores: contractor, J. May.

KAMLOOPS, B. C.—New Bank of Commerce building: R. MacKay, contractor.

FAIRVILLE, N. B.—Concrete wall for new school building: James Wood, contractor.

EAST SIMCOE, ONT.—Addition to school house at Coldwater: Contractor, W. Beatty.

FERNIE, B. C.—New Episcopal church: successful contractor, R. Kerr, cost \$4,000.

ST. JOHN, N. B.—New hall of the Portland Y. M. C. A.: Successful contractor, R. A. Corbett.

CALGARY, N.W.T.—Sample rooms for the Imperial Hotel: Swallow & Thomas, contractors.

WALKERVILLE, ONT.—New public building: Cost \$20,000; successful contractor, Victor Williamson.

ST. CLEMENTS, ONT.—Building of the new McTavish bridge over the Nith: successful contractors, New Hamburg firms.

NEW WESTMINSTER, B.C.—Pat-

erson road contract: J. Hennah.—Two bridges on Roxborough road: S. J. Roxborough, contractor.

KAMLOOPS, B.C.—The contract for the Canadian Bank of Commerce building has been let and the work will be commenced without delay.

NIAGARA-ON-THE-LAKE, ONT.—Heating and ventilating public school: Contractors, the James Smart Manufacturing Co., Brockville, Ont.

OXFORD CENTRE, ONT.—Bridge successful contractors, F.E.L. Talbot, of Cromlin, Ont., abutments; The Hamilton Bridge Co., superstructure.

SPRINGFIELD, ONT.—Heating and ventilating the public school building: Contractors, the James Smart Manufacturing Co., Brockville Ont.

SOUTHPORT, P.E.I.—The Department of Marine and Fisheries have let the contract for the erection of a salmon and trout hatchery, near Southport.

BROCKVILLE, ONT.—Warming and ventilating of Store street school, Ganonogue, Ont.: successful contractors, The James Smart Manufacturing Co.

SYDNEY, C. B.—New rail mill for the Dominion Iron & Steel Co.: Contractors, the Wellman Seaver Morgan & Co., of Cleveland, Ohio, contractors.

MONCTON, N.B.—Telephone building: successful contractors, G. O. Dunham, brick and carpenter work; and Freeze Bros. of St. John, heating and galvanized iron work.

BRANTFORD, ONT.—A new power house to be erected between Paris and Blue Lake by the Grand Valley Electric Railway Co.: Successful contractors P. D. Secord & Sons, Brantford, Ont.

HAMILTON, ONT.—Four large fans for the new shops of the Canadian Westinghouse Co.: successful contractors Sheldon and Sheldon, Galt, Ont.—Construction of 25 miles of railway for the C. P. R., between Guelph and Goderich: Contractor, M. A. Piggott.

OTTAWA, ONT.—The Railway Department has awarded a contract for the building of 3,000 car wheels to Rhodes, Curry & Co. Contract price, over \$35,000.—Private car for the Governor General. Successful contractors, Rhodes, Curry & Co., Amherst, N.S.

NEW COMPANIES.

The Estevan Lumber Company, Limited, has been granted a North-West Territory charter.

The Georgia Rock Company, Limited, has been granted a B. C. charter, with \$10,000 capitalization; to carry on the business of quarrying with granite, marble, sandstone, limestone and other rock.

The Green City Mining & Improvement Company, Limited, have been granted a B. C. charter at Victoria, with a capital of \$100,000.

The Wilson-Fyfe Company, Limited, Niagara Falls, Ont., incorporated, capital \$20,000. Thomas Adam Wilson, William Joseph Fyfe and Jess James Foster and others.

The St. Lawrence Coal Company, Limited, of Montreal, has been incorporated with \$500,000 capital stock and a board consisting of James Robinson, G. A. Forbes, J. S. Buchan, of Montreal; and

William H. Olive Westmount, Que.

The Canadian Limited, of Montreal incorporation, with The directors are William J. Hende T. E. Clark, G. H.

The British Columbia Works, capital \$100,000 at Victoria, B. C. foundry and machi-

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William H. Oliver, Milton Hersey, of Westmount, Que.

The Canadian Coke & Gas Company, Limited, of Montreal, has been granted incorporation, with \$1,000,000 capital. The directors are A. W. T. McAllister, William J. Henderson, W. T. Mitchell, T. E. Clark, G. H. Smith, all of Montreal.

The British Columbia Foundry & Engine Works, capital \$100,000 has been formed at Victoria, B.C. They will establish a foundry and machine shops.

The Montreal Packing Company has been organized with a capital of \$500,000.

A company has been formed at Deloraine, Man., to establish a gas plant.

The Northern Manufacturing Co., capital stock \$40,000. F. H. Macpherson, Windsor and Detroit capitalists.

The Pandora Cap Company, London, Ont., capital stock \$25,000.

The Canadian Newspaper Company, Toronto, capital stock \$40,000

Taylor & Smart, Limited, dry goods, Toronto, capital stock, \$50,000.

The Gerhard Heintzman, Limited, piano manufacturers, of Toronto, capital stock \$350,000.

The Alberta Central Land Incorporation, Limited, of Toronto, capitalization \$750,000.

The British Columbia Process Company, Limited, of Toronto, capitalization, \$500,000. Allan B. Cook, M.D., George E. Kingsley, broker, R. M. Melville and C. P. Green, of Toronto, and C. B. Taylor, of New Liskeard, provisional directors.

Imperial Export Company, capital \$100,000. Directors, W. H. Kimpiton, J. P. McGregor, M.C., E. B. Rickman, C. W. Kerr, C. S. MacInnes.

The Grand Valley Peat Products, Limited, Toronto, capital, \$200,000. Directors, J. C. Steel, W. D. Earnbey and W. H. Jackson.

The Isle of Coves Hunting Club, of Toronto, capital stock \$40,000. Members J. E. Murphy, Meaford; R. B. Butchart, Shallow Lake; Harry Gummer, Guelph; J. G. Haye, J. C. Forster, B. S. Kilbourn, Owen Sound; W. H. Beavender, Lakefield; Thomas D. Beddoe, Toronto.

Mr. E. Todd, of Calgary, N.W.T., is making good headway with the new business block he is erecting. William Eschwig has commenced the excavation for his new hotel.

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BUSINESS NOTES.

The Washington Cedar Lumber Company, of Ballard, Wash., purpose erecting a large saw mill on their large limits at Clayoquot Sound, on the west coast of Vancouver Island, B. C.

Mr. Jennison has deposited \$10,000 with the Fort William, Ont., Council as a guarantee that he will spend \$50,000 immediately in development work at Kakabeka Falls, near Fort William.

The following board of officers have been elected for the ensuing year: E. Cass, president; G.W. Murray, first vice-president; Joseph Bourgeault, second vice-president; T. D. Robinson, treasurer; W. W. Daly, secretary; and Alexander Irwin, sergeant-at-arms.

The work upon the new railway line to Extension, Vancouver Island, is proceeding rapidly. Two of the new bridges have already been completed, while work upon the third and last one, a fine steel structure with wooden approaches, across the Nanaimo river, was commenced on August 1st.

The leading contractors and builders of Winnipeg have just lately succeeded in organizing a Builders' Exchange, with a membership of nearly one hundred. Commodious quarters have been secured in the Rialto block, Main street, where meetings are regularly held in order to transact the business incident to an organization of this character. The object of the Exchange as set forth in its constitution is to "Join in one association all contractors, manufacturers and dealers, whose vocation connects them, wholly or generally, with the industry of building in the city of Winnipeg."

The American Locomotive Company, of New York, who recently purchased the locomotive and machine works at Longue Point, Montreal, which they now operate under the title of the Montreal Locomotive & Machine Company, Limited, purpose making extensive improvements and additions to the plant. It is their intention to cater for a large foreign trade, besides meeting the demands of the Canadian market.

The well equipped plant of the International Portland Cement Company, of Hull, Que., which is in the concluding stages of construction, is attracting much attention and a large number of visitors from all parts. The mill had a modern equipment and is of substantial construction. The prospects for the cement in-

dustry in this country are promising and the company should meet with success. Mr. J. S. Irwin is managing director of the company.

The receipts of cement at Montreal last week were 400 barrels of English as against 2,350 Belgium, 1,600 bags German, 2,528 bags English. The feature of the week in this department was the awarding of a contract by the Government to William McNally & Co., of this city, for 3,000 barrels of high grade cement. The following steady prices have been maintained: English brands \$2 to \$2.50 per barrel, Belgium \$1.75 to \$2.15 per barrel; ex-wharf, American \$1.95 to \$2.15 per barrel of 4 cotton bags ex-cause, and Canadian \$1.95 to \$2.30 per barrel, ex-works.

Messrs. F. H. Hopkins & Company officially announce that they have succeeded to the business carried on by the late James Cooper, of Montreal. They have retained all the agencies held by him, including these of Cammell, Laid & Company, Limited, Sheffield, Eng., steel rails, axels, etc.; Marion Steel Shovel Company, Marion, Ohio, steam shovels, dredges, unloaders, etc.; Kilbourne & Jacobs Mfg. Company, Columbus, Ohio, wheels and drag scrapes, wheelbarrows, trucks, carts; Pittsburgh Meter Company, East Pittsburgh, Pa., water meters; Ransom Concrete Machinery Company, New York, N.Y., concrete mixers; Canton Pump Canton, Ohio, Steam pumps.

We have received from Messrs. Graham, Morton & Co., engineers and contractors, Hunslet, Leeds, Eng., a copy of their new booklet describing and illustrating the manner in which a contract in connection with roofing a railway station was carried through in less than 16 days. To quote from the booklet "The whole of the work was completed by six o'clock in the morning on Monday June 20th, so that taking the date of commencement as the evening of June 4th, it will be seen that the actual period occupied in carrying the contract through was really less than sixteen days. It is interesting to note that the time limit fixed for the completion of the contract did not expire until July 25th, five weeks later.

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PAINTS FOR OUTSIDE OF DWELLING HOUSES

A writer in one of our exchanges, discussing the best paint for the exterior of dwelling houses, suggests that if the house has not been painted before a first coat or priming of pure white lead be used, either plain or tinted, to suit the taste, and with pure raw linseed oil for a thinner, and not over 5 per cent. turpentine dryer added. This is to be rubbed well into the wood and allowed to stand at least three days before the second coat is

applied. For new work it is best to have three coats, and for the third and last coat a mixture of four parts white lead, by weight, to one part of zinc white, colored to suit the fancy, and thinned again with pure raw linseed oil and not over 5 per cent. Japan drier. Should it be decided to use prepared paint, let the first or priming paint be pure lead and have the prepared paint used as second and third coats, following directions on label.

If the house has been painted before see that the surface is thoroughly dusted and every loose particle of old paint removed; touch up where needed and have the surface repainted with either two coats of pure lead tinted with color, or have two coats of prepared paint applied.

The Winnipeg Supply Company, have acquired properties in Stonewall, Man., and will operate an extensive crushing plant and manufacture lime.

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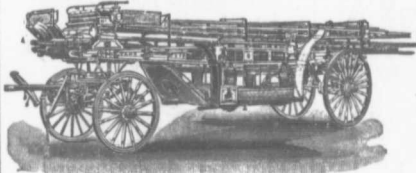
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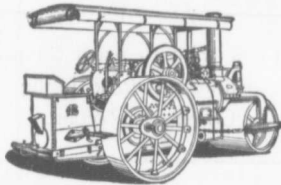


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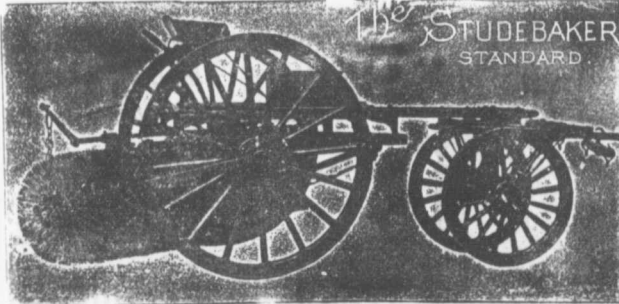
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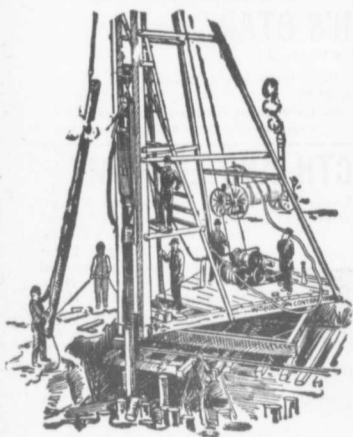
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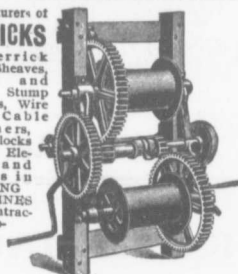
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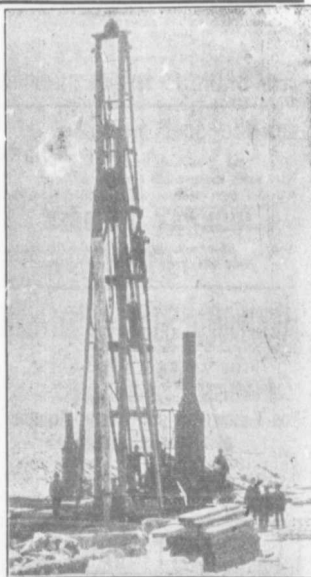
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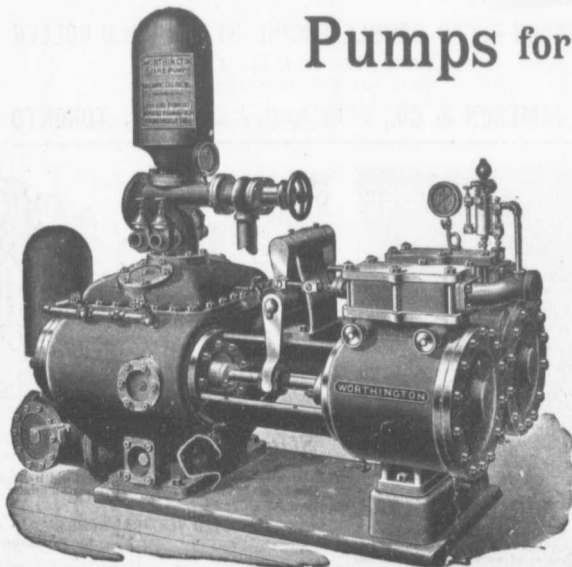
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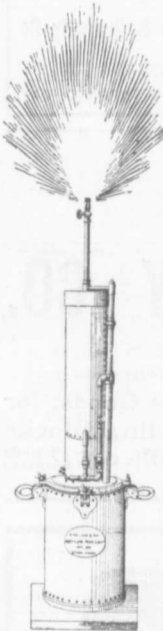
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The new Roman Catholic church at Cork, N. S., has just been completed. The plans for the church were drawn up by Montreal architects, the building as now completed being a great credit to those who did the work.

The Canadian Smelting Works at Trail, B. C., are busily engaged in erecting a plant for making lead pipe. They contemplate erecting a plant for the manufacture of sheet lead, providing the lead pipe plant shows satisfactory earnings.

Montreal August 6th: The arrivals of frebricks last week were 75,763. The demand for bricks is limited and the market is quite but no change in prices to note, prices being as follows: English brands \$19 to \$22, and Scotch \$18 to \$23 per thousand ex-wharf.

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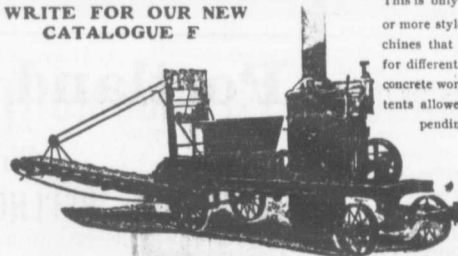


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MUNICIPAL DEPARTMENT

MUNICIPAL BALANCE SHEETS

The general agitation now in progress looking to improved systems of municipal accounting will undoubtedly result ultimately in benefit to the taxpayer, who occupies the abnormal position of debtor and employer and has, therefore, a double interest in securing an honest administration of municipal affairs.

Loose accounting records, says the Book-Keeper, are almost invariably synchronous with an equally loose handling of the ratepayers' money. An assessment register which is never balanced with anything is a positive incentive to the making of secret rebates and arrangements which, while they redound to the financial benefit of political employees, are nothing but common, ordinary embezzlements.

In another column we publish a description of a system of accounting adopted and used with satisfactory results by a small city. The accounts of this city are concentrated in a balance sheet, the surplus of assets over liabilities being dominated "capital." In other cities the same idea is carried out changing the title of the surplus to "net investment of the city of—," Macpherson, in his text book on "municipal accounting"

employs a balance sheet and uses the term "capital."

It is, however, held by some authorities that no municipal statement correctly performs the function of a commercial balance sheet, that the assets of a city are "indeterminable," that a city has no obligation equivalent to the capital stock of a business corporation, and that the difference between the alleged assets and liabilities shown on a proforma balance sheet is "of no significance."

This is a purely accounting question, but an interesting one. If a city can make no profits (we do not refer to cities which undertake the management of industries) what object is gained by calling the excess of debit balances over credit balances—"capital" or "net investment," the latter being the term employed to designate the accumulated profits of a single proprietor or a partnership.

The question of what can justly be termed the "assets" of a city may also be discussed with advantage. The authorities of a city decide to make sewer connections with a certain road. They debit cost of connections to sewer system account (Here is asset No. 1.) They assess the property owners on the road to pay for the improvement. (Here is asset No. 2.) But do not these connections now belong to the property owners who have paid for them and expect to receive the benefit from them hereafter? And why should they be included in the city's balance sheet as assets, as the city will have nothing further to do with them except to make necessary repairs and charge ratepayers with cost of same?

Macpherson in his "specification for a

municipal balance sheet" includes "sewers" as a "passive asset" in a group made up of "bridges, pavements, bonus account, local improvements," thus indicating his opinion that no determinate value can be placed upon them and that their presence in the "balance sheet" is more ornamental than otherwise.

We hope in our February number to publish an illuminating article on this subject from the pen of an authority connected with the city of New York department of finance.

A COMMON RESULT IN ESTIMATING.

Building has become so highly developed and specialized that the cost of omitting work has become an important item in making estimates. Not long since a factory obtained a contract for furnishing the outer and inner wood finish of a chapel, says a writer in a recent issue of the Western Builder. Specifications for the outer work required that it be without "surfacing" or planing—as the saw left it. The office man who "billed" the work to the factory took pains to mark all over the lists and drawings that the stuff was to be planed on the back side only—this to bring it to a proper thickness—and that all exposed surfaces were to be left as sawn. In due time, chancing to be in the warehouse, he saw stacked up ready for shipment all this outer finish fully dressed and planed and of course it all had had to be thrown away. It is safe to say that the next time the managers of the factory estimate on work in which the surfacing is to be omitted they will add something to cover the chance of having to do the work over again.

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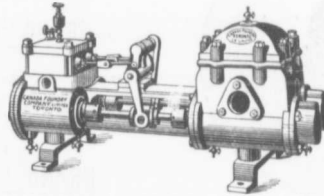
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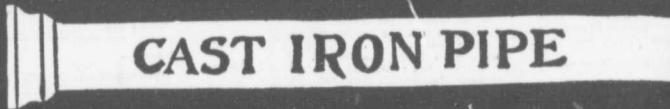
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