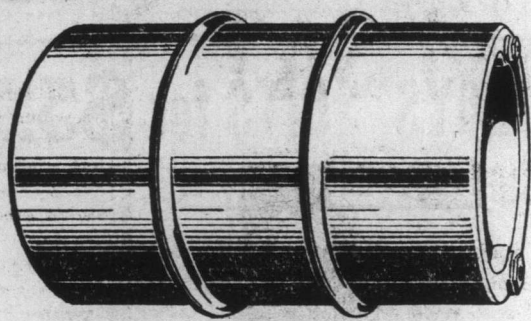




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No loss from leakage.
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The modern, clean, economical method of handling oils and kerosene.
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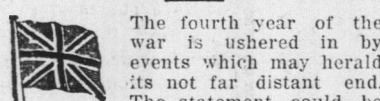
THE IMPERIAL OIL COMPANY
Limited
ST. JOHN'S, NEWFOUNDLAND

Evening Telegram

W. J. HERDER, - - - Proprietor
H. A. WINTER, B.A., - - Editor

THURSDAY, August 2, 1917.

The Offensive in Flanders.



The fourth year of the war is ushered in by events which may herald its not far distant end. The statement could be made with complete confidence if the deplorable catastrophe to the Russian western armies had not set the victory clock back again. Even that disaster, great as it is and though treachery and cowardice still threaten the ruin of the new Russia, will not greatly avail Germany at the present hour. She is menaced in the west part of her far flung defenses by the enormous weight of British and French, and tempting as the prospect is of cutting the Russian line in half, it is doubtful if she can now spare the men necessary to do so effectively from the support of her vital right flank in Flanders.

The attack does not come as a surprise. It is the continuation of the great victories of Vimy and Messines which opened the way for it. Both Allied and enemy reports have prepared us for it, and it is generally recognised now that if Hindenburg is to be driven out of France and Belgium his hold on the Belgian coast must first be loosed. Unless he can retaliate at once and successfully that already beaten and greatly extended front. The offensive, though expected, contains one surprise, the presence of the French in great force on the British left. What this means, or why the troops were so shifted, it is not easy to conjecture. Whatever the reason, the French have done almost as brilliant work as the British, more than reaching their objectives and safeguarding the important advance further south. At the extreme southern end of the attack the British are pressing forward from Warneton towards Comines, threatening to cut off the large German army in the angle formed by the Lys River and the Comines Canal. The offensive extends from this point all the way north to Dixmude. There would seem to be no part of the line of outstanding strategic importance comparable to that of the whole line itself. The battle is probably the beginning of a stupendous effort to force back the end of the German defence, their right flank. It is but the beginning, though a most promising one, and we shall no doubt see repeated in Flanders and on a more prodigious scale the struggle of the Somme and Ancre of last year. Even if it lasts as long and proves as bitter as did that campaign, we shall be fortunate if it achieves the same result. For while the German retreat on the Somme, valuable as it was, did little more than reform the line, a similar retirement in Flanders would be a hundred times more important. It would probably be decisive. It would cripple the submarine activities and quite possibly permit a huge rolling up of the whole German line. Such a retirement, at any rate, is the aim the Allies have before them, and there is nothing in the situation to forbid its attainment sooner or later.

CERTAIN-TEED

PAINTS and ROOFINGS
Guaranteed the best obtainable

GEO. M. BARR, Agt.

The Profits Tax.



It is encouraging to note that the protests against this proposed legislation (coming, be it noted, entirely from outside the House) are being reconsidered. While its provisions are being reconsidered we will take occasion to note a few points which the dispute arising out of it has developed.

We observe that the Herald and Advocate, utterly unable to defend the Bill on its merits and economic principles, endeavour to draw a very scurrilous herring across the trail by representing the whole matter as a question between—the all things—the rich man and the poor man. The measure, it appears, is a form of the "conscription of wealth" (evidently Newfoundland has its parrots like other places), and hence the objections. And from the Herald it seems that the poor man has freely given his son while the rich man refuses to give his wealth. As a matter of fact, which the Herald knows perfectly well, there has been absolutely no distinction between rich and poor in respect of men; or if there has been any at all it has been in favour of the rich. St. John's, the wealthiest part of the island, easily leads the lists of volunteers. As regards money, who have given four fifths of it, we might say nine tenths? The people of St. John's, directly and indirectly, and among them have only to examine the subscription lists to see what class it is that constitutes the large bulk of generous and ever responsive donors. But of course the whole comparison is invidious and contemptible. It is only made by persons who wish to stir up foolish and bitter feelings. It is the result of the stupid and, it must be confessed, all too prevalent habit of opposing and setting in antagonism classes whose interests are not counter but identical. The wealthy man, the "big interests" as the Advocate likes to call them, by their fish and the fishermen and labourers depend upon the wealthy men for payment for fish and wages. If the wealthy man's wealth is taken ruthlessly from him, there is so much less money to pay for fish and to furnish wages. Both are interdependent; what hurts one hurts the other.

But if it is foolish to make the comparison at any time, it is the height of absurdity for the pretended champion of the poor man to use this Act as a handle against the wealthy. The Bill hurts everyone, but it hurts the rich man very little while it deals almost a death blow at the poor man. It does not "conscrip" wealth; it conscripts moderate, well earned incomes, every cent of which is needed. The most cursory examination reveals this. In the first place, the great class making less than \$2,000 are, it is true, not directly affected, but, as the I. W. A. were quick to perceive, they will be hit tremendously by the inevitable rise in the cost of things, a rise they cannot possibly afford. Of those who are directly taxed, the smaller man suffers far more in proportion than the bigger. We will put this straight question to the Herald and Advocate: which man will feel the more the loss of one quarter of his income, the man making \$2,500, leaving him \$1,875, or the man making \$10,000, leaving him \$7,500? There is not the slightest doubt that it is the former, and that is the simple reason why income and

similar taxes are invariably graded (in intelligent countries) the tax increasing rapidly as the scale is mounted. In this iniquitous Act the straight 25 per cent. is imposed directly and maintained throughout. In this connection the Star raises a point which is most important. It considers us in error when we state that the tax takes effect on the full net profit, beginning at \$2,000, so that the person who makes \$2,400 is worse off than he who makes \$2,000; its own opinion is that it is only the surplus above that amount that is taxed (in this case \$400). We think the Star is quite wrong. The section says, "There shall be paid . . . a tax of 25 per centum of the net profits earned . . . provided that no tax shall be payable on any business the net profits of which during the accounting period do not exceed the sum of two thousand dollars." There is no ambiguity about that: it is quite clear. The \$2,000 is simply the starting point. If it was first to be deducted from the profits and the surplus only taxed, the Act would have said so. The result is that an income of \$2,000 pays nothing, one of \$2,100 pays \$525. Can anything be imagined more unjust?

The truth is, the Act has not been studied widely or closely enough. Anyone who will examine it carefully will see the truth of what we have contended and how disproportionately the poor man is taxed by it. Of the thousands of dollars that it would produce a very large portion (we should say some eighty per cent.) would be paid directly or indirectly by what are usually known as the poorer classes. That should be sufficient answer to the hypocritical expressions of the Herald and Advocate in their behalf.

Anniversary of the Declaration of the Great War.

In common with the Home Government and the United Kingdom of Great Britain and Ireland, the Government of this Colony has decided that through the length and breadth of this Island the Anniversary of the Declaration of the Great War shall be commemorated on Saturday, August 4th, at 3.30 p.m. The Magistrate and Justices of the Peace in Newfoundland have been asked to confer with the leading citizens in each settlement, so that simultaneous meetings may be held, as was done last year.

In St. John's, the meeting will be held in front of the Colonial Building, on Saturday afternoon at 3.30 o'clock, when addresses will be delivered and a resolution proposed, declaring the inextinguishable position of the people of this Colony to continue to a victorious end the struggle in maintenance of those ideals of liberty and justice, which are the common and sacred cause of the Allies. The presence of the members of the Legislature, the Military, the Police, the School-teachers and citizens will make this gathering one worthy of remembrance. It is hoped that the various business establishments will "close" for this meeting, as was done last year. Further particulars will be given later.

2nd August, 1917.
BLOUSES! BLOUSES!
Another lot to hand. Styles and Prices right. See our variety.
THE WEST END BAZAAR,
aug.22 51 Water St. West.

Trolley Placed on Track

BY BOYS SMASHED TO PIECES.

A serious train tragedy was narrowly averted yesterday afternoon when an incoming train in charge of Conductor Lee, smashed into a trolley near Irvine Station and smashed it to pieces, and only by an apparent miracle did the engine hold the rails. The trolley was left on the rails by two boys who went out by the 8.45 a.m. train and after spending part of the day at Topsail started to walk back to the city. They came across a section-man's trolley lying near the track a short distance this side of Topsail station. They decided to put the machine in action and mounting it on the track they were soon clipping off a fair rate of speed. When the whistle of an approaching train was heard in the distance. Realizing the danger of an attack from the rear, they jumped from the car and attempted to get it off the track, but the train came up too quickly and striking the trolley full force it smashed it about a hundred pieces. The engine stopped the train and after examining his engine proceeded citywards. The trolley was taken in charge by the Conductor and handed over to the officers of the law on reaching the city. This morning they appeared before Mr. Morris, K.C., but were let go on suspended sentence. Mr. Higgins, counsel for the Reid Nhd. Co., stated that his clients were not desirous of having the boys punished and would be satisfied if the section men's car was replaced. The damage done amounted to \$50.00 which was made good by the boys' parents.

Casualty List.

ADDITIONAL INFORMATION.
Received August 2nd, 1917.
Previously Reported Missing, Now Reported Prisoner of War at Limburg, Germany.
2750 Private Albert C. Bastow, Pennywell Road.
Admitted Wandsworth.
2044 L. Corp. Wm. T. Sammis, Codroy, Gunshot wounds right arm and left thigh, severe, Etaples, July 31.
2637 Private Alex. J. Barker, Topsail, Gunshot wounds right leg and foot, Etaples, July 31.
R. A. SQUIRES,
Act. Co. Secretary.

Will any person possessing War Relics and willing to lend them for the Orphanage Garden Party on Aug. 8th, kindly communicate with MRS. F. RENDELL, 73 Military Rd.—aug.24

KNOWLING'S SUMMER SALE.

We are now offering the following items in Women's and Children's Summer Garments, etc. Seasonable Goods at

Tremendous Price Reductions.

Semi-Ready

LINEN and VOILE

DRESS Bargains.

We are now offering to clear a large collection of high-grade Embroidered Linen, Voile, Muslin,

Less Than Half Price.

Prices as follows:

\$2.50, \$3.25, \$3.75.

The regular prices were as follows: \$10.00, \$12.50, \$13.50 to \$18.00, and made of material almost unobtainable to-day.

Ladies'

UNDERSKIRT Bargains.

Wonderful values in high-grade, well-finished Underskirts, in plain and fancy materials. Prices from

80 cts., 90 cts.

to

\$1.25.

Values of these range from \$1.25 to \$2.50.

Ladies' Bl'ck Silk Blouse Bargains—Splendid quality Silk Blouse. Marvellous value, high-grade fabric. Regular values \$3.00 to \$8.00. SALE PRICE **\$1.75, 2.50, 2.75.**

Ladies'

WHITE LACE and EMBROIDERY

UNDERSKIRT Bargains.

On these we ask you to consider to-day's prices for fine bleached fabrics, and then realize the extreme values offered. Prices are:

90 cts., \$1.20, \$1.50, \$1.90, \$2.50

All dainty lace, embroidery or flounced garments, worth from \$1.50 to \$5.50.

Ladies'

SUMMER DRESS Bargains.

This lot consists of about 100 Dresses in Linen, Muslin and Voile, Serge, Silk, etc., now being offered at marvellously low prices, as follows:

\$1.75, \$2.25, \$2.75, \$3.25, \$3.50, \$7.50.

At these prices it will pay to alter or remake if necessary. Regular prices range from \$3.00 to \$12.50.

Cream SERGE & LUSTRE SKIRT Bargains.

Splendid qualities in fine Serge and Lustre. Easily altered and brought up-to-date.
\$1.60, 1.95, 2.20, 2.40 to 3.95.
These would be good value at from \$3.20 to \$11.00.

Ladies' WHITE LAWN BLOUSE Bargains.

Wonderful value in White Lawn and Muslin Embroidery, trimmed.
40 cts., 50 cts., 75 cts.
Worth from 75 cts to \$1.25.

Children's SUN HAT and BONNET Bargains.

Embroidery trimmed Muslin, Lawn and Linen Sun Hats and Bonnets.
20c. and 30c.
Regular prices would be from 75 cts. to \$1.10.

Ladies' TAN CASHMERE STOCKING Bargains.

High-grade Tan Wool Cashmere and Lisle Stockings, at old prices. See the quality. These are the prices:
40 cts. to 65 cts. Pair.
Worth from 60c. to 95c.

Ladies' Silk HAT Bargains.

We want to make room, therefore sacrifice these fashionable Hats to
30 cts.
Regular prices \$1.10. Colors: Rose, Lemon, Pink.

Children's White Pique Pelisses High-grade, well-made Pique, Embroidery trimmed. Worth from \$1.80 to \$4.00. SALE PRICE **\$1.10 to \$1.95**

Central Store **G. Knowling.** Central Store

"Spot on the Kitten" This Time.

A woman of Colonial Street, who a few years ago created a big sensation in the city and who is known to possess more than ordinary eloquence, had a next door neighbour before court to-day charged with using insulting language towards her. The trouble, it appears, all came about in this way. The defendant had a black kitten which he prized very much and as he missed it for a couple of days, called at the residence of the plaintiff Saturday night last to see if it was there, feeling sure that it was. A flow of choice language was exchanged and the bout ended in Mrs. Eloquence putting Mr. Enquirer hors de combat by the use of a slop bucket. The plaintiff, asked by the lawyer for the defendant as to whether or not it was a "spot on the crackle" that brought the visitor to her house, emphatically replied in the negative and distinctly pointed out that it was a black kitten with a white spot on it. She then went on to detail with all politeness and eloquence the abusive epithets that were used on Saturday night towards her. An independent witness stated that the plaintiff used more bad language than the defendant. Mr. Hutchings, who presided, thought honours were about equally divided and dismissed the case.

Soldiers Motor Cars Arrive.

The two new Ford motor cars which were to be presented to the W. P. A. for use of the invalid soldiers at Waterford Hall and Jensen Camp, but unfortunately were short shipped reached the city a few days ago and when ready for use will be handed over to the management of the above institutions. They are to be used solely for the pleasure of our invalid heroes.

REID'S BOATS.

The Argyle arrived at Placentia at 4.30 a.m. to-day.
The Clyde left Horwood early yesterday morning.
The Dundee not reported since leaving Greenspond on the 31st.
The Ethie left Humbermouth at 4.15 p.m. yesterday.
The Glencoe left St. Jacques at 6 p.m. yesterday coming east.
The Home left Three Arms at 1.45 p.m. yesterday.
The Wren left Hillview at 9.15 a.m. yesterday.
The Thetis reached Turnavick yesterday.

For Tired Feet use Nyal's Eas'em. Sold at STAFFORD'S. July 31, 17.

For Sunburn use "Nyal's Almond Cream". Sold at STAFFORD'S.—July 31, 17.

BORN.

On July 31st, a son to Mr. and Mrs. A. Steele (Engineer of the R. N. Co.)

MARRIED.

On August 1st at the summer residence of the bride's parents, Freshwater Road, Delphine Blackwood English to Reginald Hearder, of London, England.

DIED.

At Halifax, on Tuesday morning, July 31st, after a short illness, Mary Ann, wife of the late John Kerwin and eldest daughter of Margaret and the late William Tobin, of Mount Pearl, aged 47 years, leaving four children, a mother, four sisters, one brother and a large circle of friends to mourn their sad loss.—R. I. P.

Yesterday afternoon at the residence of Mr. Leonard Rose, 71 Line Street, Mrs. Elizabeth (Bessie) McCoubrey White, aged 69 years, formerly of 428 Water Street West; funeral from 71 Line Street, on Friday, at 3 p.m.

Solo Singers, Choir and Christian Workers

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HYMN BOOK
SHOULD BUY AND USE
Redemption Songs.

A choice selection of 1,000 of the best of the old and the best of the new hymns for Evangelistic Meetings, Choirs, Solo Singers, etc. It contains a large number of new hymns never before published.

Leaders of evangelistic work will find it just what they want to adopt in their Missions, etc. Choir leaders will find a rich selection of pieces for their use. Solo singers will be delighted with the store of choice, new and effective solos. Everyone should obtain a copy for use in their home. Words only, in clear nonpareil type, Red Cloth, limp, 12c.

With music, paper boards, 90c. Cloth bindings, gold title, \$1.10. Send for list of Sacred and Secular Hymn and Song Book.

S.E. GARLAND,
Leads: R. J.

MEYER'S LIME TREAT CURES DISTEMPER.