grant the request that a clerk or two at the Trade and Commerce Department should be put on the job of listing the manufactures of our cities, so that any Canadian or foreigner could discover what they were? It strikes me as curious anyhow that no word was heard from any Government supporter in favor of so business-like a proposal.

CANADA FIRST.

Brantford, 3rd April, 1906.

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OUR HALIFAX LETTER.

The advantage of creating feeders to the trade of the city is being recognized more strongly since the South Shore Railway of Nova Scotia has been opened up, and this principle is now being pushed in a new direction; the starting of direct lines of steamers to different points along the provincial coast. Small steamers of considerable power, with accommodation for both freight and passengers are specially adapted to the conditions of this Province, with its innumerable harbors and fishing and mining settlements. There are already a good number of these small lines in operation along the east and west coast, and they have proved very successful. New lines are now contemplated to Louisburg, Glace Bay and Sydney, and to Canso, Port Hood, Cheticamp, and the Magdalen Islands. All these lines are of great advantage to the wholesale trade of this city, and increase its advantage as a distributing centre.

It is now believed that the lumber cut in this Province will not be so small as was formerly feared. The absence of snow tended to curtail lumbering operations during the past winter and in some sections the men were not able to get into the woods at all; but in others it now appears that operations were conducted on a fairly large scale, and the total cut will probably be about two-thirds of an average one. Inasmuch as high prices prevail and are likely to continue, the outlook is greatly more hopeful than was expected. Of course there is a considerable quantity of logs cut, which will have to remain in the woods in many cases until next season's snow.

The Government report on railways and other public works in the Province for 1905 has appeared. The total railway mileage under control of the Government is 490 miles. The total mileage in the Province is 1,174 miles. During the year contracts were let for 48 iron bridges and payments made on 115, finished or under construction. A large number of wooden and smaller bridges were constructed. The total amount expended on roads and bridges during the year was \$252,073.

Halifax is now "worked up" on the question of taxation. The laws and privileges committee of the city council has prepared a scheme which, if it survives the strenuous opposition it has encountered from the interests on which the incidence of taxation will bear will add considerably to the revenue of the city. It is proposed to tax telegraph companies \$400 per year; express companies, not having their head office in Nova Scotia, \$200; express companies, having their head office in the Province, \$100; stock-brokers, \$200 each; mercantile agencies, \$100; real estate agencies, \$25; the Nova Scotia Telephone Co., \$600; life insurance companies, \$200 each; fire insurance companies, \$300 each; building or loan and trust companies, \$200 each. The bank tax will provide the largest amount of revenue and it has likewise aroused the greatest degree of criticism-particularly from the banks. The recent rage for bank amalgamation has affected the revenue the city derives from those institutions. It is now proposed to charge each bank a flat tax of \$1,000, and in addition, a tax on its capital and its real estate the total for the six banks-Union, Nova, Scotia, Commerce, Montreal, Royal, and British North Americaamounting to \$21,372. The amount is intended to grow as the business grows. The Union Bank of Halifax, which is the only purely Provincial institution now remaining of the many which have been started here, opposes the new proposal most strenuously. They do by far the largest city

business and the tax will bear heaviest on them. Popular sympathy is with this bank in its protests and it is very doubtful if the new measure will become law unless amended. With regard to the tax on telegraph and express companies, they complain that they are making nothing in the city as it is, and the new tax will possibly oblige them to withdraw—a statement which is taken with several grains of salt.

There is unmistakable chagrin and discontent expressed in this Province to see large numbers of immigrants arriving at our wharves almost daily, and all passing through to settle elsewhere. There are numbers of vacant farms in Nova Scotia perfectly fertile, but from which the younger generation have departed to seek more alluring surroundings. Some time ago the proposal was made that a list of suitable properties and other information to attract settlers should be prepared, but nothing ever came of it—more is the pity. A bill is now before the House of Assembly for the election of mayor and aldermen for the different wards simultaneously. The present system is for two aldermen to retire yearly and in this way it is impossible to obtain a plebiscite of the whole city on any particular measure. The new proposal is generally favored and will probably become law.

The report of the Department of Mines for the Province has been issued and it is rather a discouraging one, particularly in regard to gold mining. There was a decrease in the output of coal of nearly 200,000 tons, the figures for the past year being 5,050,420 tons. The output of gold was 13,550 ounces as against 14,279 for 1904—itself a decrease; iron ore, 73,600 tons as compared with 258,338 tons. There were 274,002 net tons of iron ore imported during the year. The coal royalty amounted to \$549,639.98.

It is reported that the Canada Locomotive Construction Company will establish a plant employing about 1,500 men in the north end of the city. Properties have been purchased and others bonded in that vicinity, and if present plans are carried out construction will be begun in June.

The troubles of Kings College continue. Attempts have repeatedly been made to revive this institution which is languishing for lack of funds. Now the entire faculty has been asked to resign, presumably to get rid of some undesirable members. Kings exhibited some signs of life during the past year or two among other ways in establishing a School of Mines in Cape Breton; but internal differences with regard to its policy and lack of both funds and students have kept it from attaining much usefulness. Acadia College, which has made remarkable headway under President Trotter, is to low that admirable college president, who retires, owing to ill-health, although the governors have offered him a year's vacation and salary. He recently succeeded in increasing Acadia's endowment by three hundred thousand dollars and leaves the college in a very prosperous condition.

Halifax, N.S., 9th April, 1906.

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IMPERIAL GUARANTEE AND ACCIDENT INSUR-ANCE COMPANY OF CANADA

One might think, from the length and style of its name, that this is an Old Country company, but it is not. The company has been formed in Ontario, and this is its first report of transactions, the same being for the five months ended with December last. It is significant of the growth of Canada when, with all the accident and fidelity guarantee companies already doing business within her borders, this newest one should be able to show, for five months' existence, 1,292 policies written for an aggregate of almost three millions of dollars. These have been taken all over the Dominion, we are told. The company has \$100,000 deposited with the Government at Ottawa. It has energetic representation, both at head office and outside, and among its directors are R. Bickerdike, M.P., of Montreal; Hon. F. T. Frost, Senator Cox and Mr. J. J. Kenny.

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