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W. H. HOWLAND.

By the death of W. H. Howland, which occurred on the 12th inst., Canada loses one of her most gifted, active, and useful sons. Born at Lambton Mills in 1844, he was in his fiftieth year, and to all appearances had as good prospect of becoming an octogenarian as his venerable father, Sir William P. Howland, who survives him.

At the early age of sixteen he was called to take up business responsibility, and at once showed marks of talent and character which have kept him a prominent figure in all the movements with which he became connected.

In 1871, as member of the Dominion Board of Trade, he commenced the advocacy of such works as were requisite to promote interprovincial trade, and from that time forward the construction of the Canadian Sault Ste. Marie Canal, the Credit Valley Railway, the Toronto and Ottawa Railway, and the enlargement of the Welland and St. Lawrence Canals found in him an earnest advocate.

In politics Mr. Howland was allied to the Liberal party, but differing from its leaders on tariff and railway policies, he became a member of the "Canada First" party, and this party started the "Nation" and the National Club. As regards the results of the labors of this small but aggressive band of patriotic thinkers, writers and speakers, it needs but to recall the fact that it was mainly their efforts that caused one hundred and fifty seats in the Canadian House of Commons to change hands in 1878. This influence developed largely during the two years of his presidency of the Canadian Manufacturers' Association, and as long as that organization exists it will be felt as a power in the politics of Canada.

None could see more clearly than Mr. Howland and his associates that the advocacy of measures opposed by former friends would estrange them, while not gaining the confidence of new allies. In fact it meant giving up the hope of political preferment, and for this reason we find that he devoted his later years to civic government, temperance, industrial education, the care of waifs and strays, hospital work, insurance matters, and last but not least to religious instruction. To these tasks he brought an earnest zeal and kindly feeling that endeared him to all with whom he came in contact. Many in all walks of life will miss his cheery welcoming smile and his ready sympathy and assistance. His bereaved family have the condolences of a very wide circle of friends in all parts of the Dominion.

STEEL RAILS.

A FEW days ago a delegation of gentlemen representing Toronto, Hamilton, London, Montreal, Peterborough and Ottawa, all interested in electric street railways in those cities, waited upon the Dominion Government in regard to the duty now charged upon steel rails used by such railways. The delegation was received by Sir John Thompson, Premier; Hon. George E. Foster, Minister of Finance; Sir A. P. Caron, Postmaster-General, and Mr. N. Clarke Wallace, Controller of Customs. Mr. McKay, M.P. for Hamilton, acted as chairman of the delegation, and introduced the gentlemen to the Ministers, and in his remarks called attention to the fact that one item of the tariff reads: "Rails for railways and tramways of any form not elsewhere specified, \$6 per ton," while the following item reads: "Steel rails weighing not less than 25 pounds to the yard, for use in railway tracks, free." He showed that electric street railways are now built with rails which came under the description in the free item—that these rails are embraced in the "elsewhere specified" class and not under the item imposing a duty of \$6 per ton; and that the Government had hitherto adhered to a departmental ruling levying the duty, and he desired that the ruling be changed, or that all steel rails be placed on the free list. Mr. Robert Jaffray, of Toronto, alluded to the importance of electric roads to the country, their rapid development and great possibilities. They were destined to connect towns lying close together, and to connect country villages with the nearest city, furnishing in this way a superior mode of transportation to market. In this way Mr. Jaffray led up to the proposition that the duty complained of was a direct tax on development, without operating as a protection to any industry. In further illustration of the importance of the business, he instanced its industrial