The Comfort That Canada is to Ger-

The Montreal Star is arguing in big type that as long as Von Buelow can tell in Rome that there is friction between the United States and Britain, even over the treatment of neutral shipping, Italy will be slow in coming into the game and the war unduly prolonged. In other words, Germany takes courage and her determination to fight is strengthened by this situation. By the same reasoning, only much more so, we contend that the greatest source of comfort coming to Germany today from the American continent is Canada's failure to prohibit the export of nickel—has delegated her duty in this respect to an American company that hitherte supplied Germany with all the millions of dollars' worth of nickel which Germany has put into her navy to date, and even what she now has on hand, and from whom she hopes to get more.

Now, let us go a step farther, or rather come back to The Montreal Star's hipping or anything else; and say she succeeds even to the extent, it rupture, still to the extent of much ill will—what becomes of the Candekel piled up in the States, owned by Americans, feverishly sought Germany at any price? Wen't it get to Germany in some way under

Tes, Sir Robert Borden, if ever the Germans took comfort out of the vote of the Liberal members of the Canadian Parliament against your proposal of thirty-five millions for three dreadnoughts to aid the empire in face of a German peril, we wish to say that they are taking even more comfort out of the fact that the Borden Government in Canada has taken no action prohibiting the export of our nickel to foreign countries, and especially to the United States, where the nickel can be rapidly distributed and then exported by the cores of ports of the United States.

Oh, but somebody says the International Nickel Company won't sell unless it knows where the nickel is going? Can the International Nickel Company refuse to sell an article of ordinary trade in that country to a citizen requiring it? He would be liable to civil and criminal prosecution. Nor has the ordinary buyer in the States to explain what he wants it for, or where he is go

We are absolutely wrong, and the government ought to hasten to recover

ALBANY, N. Y., Jan. 22 .- The Canadian Privy Council thru the state department at Washington, has notified the up-state public service commission that altho vast industries along the Niagara frontier of the United States depend on power from Canada, the Canadian Government will not consider itself bound by any considerations of international comity to preserve those industries should Canada herself need this power. So read a news item yesterday. What about nickel?

The World's representative called yesterday upon Mr. Thomas M. Gibson, director of the bureau of mines for the Province of Ontario, to ascertain how director of the bureau of mines for the Province of Ontario, to ascertain how much revenue the provincial government was collecting from the companies engaged in mining Ontario nickel. Under the legislation passed by the Whitney Government in 1907, all mine owners are required to pay a tax equivalent to three per cent, of their net profits. The statute provides how the amount of net profits shall be ascertained, and we should say that it was substantially the method followed by all well managed corporations in determination when the profits of their contains to the profits of their contains the profits of the profits of the profits of the profits of their contains the profits of the profits ing what portion of their earnings for the past year are available for dividend purposes. The tax comes ahead of the dividend, being creamed off the net before any distribution among stockholders.

Mr. Gibson, as we shall see, was not in a position to give the desired information, but he courteously placed at the disposal of The World some interesting figures as to the amount of revenue which has accrued to the province under the legislation of 1907. The receipts year by year from 1907 to head of trade being a sind written on board 1914, inclusive, under the three per cent. tax on net profits of mining companies, follow:

STANDARD STANDARD					1325 THE STREET STREET
1907	3024.04				26,922
1908				. 1	100,538
1909					28.812
1910					20,687
121/2/2012 (17/03)	ALL V				76,314
1911	****				155,506
1912					78,532
1913.				-200 ABA	272,610
1914					
		THE PERSON NAMED IN	7635	Santa Santa	SHOW SHAPE

Total \$1,054,921 Now this amount of \$1,054,921 is quite a tidy sum from the gold, silver, nickel, copper and other mines of Ontario. Nor does it represent the entire amount collected, inasmuch as certain silver mine owners pay a royalty on the ore at the pit mouth. That is true of the O'Brien, the Crown Reserve and the Hudson Bay Company, and the T. & N. O. Railway Commission also collect royalties from their concessionaries, including the Right of Way Company. In the case of these companies which pay a royalty, the three per cent, profit tax is merged in, or included with, the larger tax by way of royalty. There is also a small acreage tax on undeveloped mineral land. We are not at all saying that the revenue returns are not on the whole quite satisfactory.

But why should not the public know just what each company is paying? We venture to think that 90 per cent, of the revenue collected from mines by the three per cent, tax on net profits is paid by the filver and gold mines of Cobalt and Porcupine. If that be the case the great store of Ontario nickel ther, a large representation of the difis yielding the public revenue considerably less than \$30,000 a year, of which

is yielding the public revenue considerably less than \$20,000 a year, or whole the International Nickel Company contributes considerably less than \$20,000 a year, or whole in St. John's Chapel to do honor to the International Nickel Company or both, paid in to the provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law provincial treasurer last year, year before last, and every year since the law the provincial treasurer last year, year before last, and every year since the law the provincial treasurer last year, year before last, and every year since the law the provincial treasurer last year, year before last, and every year since the law the provincial treasurer last year, year before last, and every year since the law the provincial treasurer last year, year before last, and every year since the law the same last of the sanching in the provincial treasurer last year, year before last, and every year since the law the provincial treasurer last year, year before last, and every year since the law the ference of the form Page 1.)

IN ON HUNGARY

IN ON HUNGARY

In resulting rector.

(Continued From Page 1.)

In real treasurer last year, year before last year, year

With the position thus taken by the deputy head, we have no quarrel But was the Whitney Government wise in treating these returns of taxation as confidential, and should the new government maintain the same policy?

We think not. A man's income is quite a confidential matter, and yet anyone can go over to the city hall and find just what income tax any well-to-do citizen is paying. A man may not care to have the rubble taxation to the city hall and find just what income tax any well-to-do citizen is paying. do citizen is paying. A man may not care to have the public know at what price his real estate is assessed for taxation, but the public pays no attention to his delicacy. Everyone has a right to know-by virtue of Ontario law -whether his neighbor is paying his share of taxation. But beyond that the people have a right to know how much money their trustees, the various governments, are collecting from them and for them.

Suppose we impose a tax on tea at the next session of parliament; we would quite probably be satisfied with the assurance of the minister of customs that he collected a total of so many dollars, but we would regard it as most extraordinary for him to refuse to tell us how much was paid at this or that port, or by this or that importer. The merchant who sends a collector around to collect some bills may be quite pleased to learn that his agent is able to turn in at the end of the day, let us say \$100, but would he not expect the

common garden sage brewed into a three day let us say \$100, but would he not be surprised to turn in at the end of the day, let us say \$100, but would he not be surprised to collector were to say to him:

Here is your money, every cent of it, but it is none of your businesse who paid or who did not pay, or how much any particular customer paid upon his account.

The international Nickel Company last year paid in dividends to its stockholders over four million dollars. Before they paid any dividend is all front the formation of the collection of t

sino,000, out of the \$173,000 collected from all the mines in Ontario. We ven-ture to say that they paid no such proportion of the tax, because we are pretty younger.

Nobody knows. The watchdog of the treasury, if we have one in Ontario, can only bay the moon. He knows no more about what the International Nickel Company is paying than does the president of the Chinese Republic. Nickel Company is paying than does the president of the Chinese Republic. The fierce light that beats upon a throne does not apparently illuminate every the fierce light that beats upon a throne does not apparently illuminate every corner of Queen's Park. If the silver miners are paying their share and the nickel miners are not the former have no means of redressing the injustice, nickel miners are not the former have no means of redressing the injustice, nickel miners are not the former have no means of redressing the injustice, if the International Nickel Company pays all it ought to, it has no means of judging whether the Mond Company is doing the same.

Surely this is not good business nor democratic government. The law books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who presents a bill books say that "secrecy is a badge of fraud." The man who pres

Why on earth should not any taxpayer in Ontario know just how much oney the International Nickel Company pays under the mining tax law? And where is that other watch dog of the treasury, N. Wesley Rowell b

SANE LETTERS AND NEWS ON NICKEL

SOCIETIES GATHER TO HONOR RECTOR

Presentation Made to Right Rev. Mgr. Whelan, Who is Leaving

Appreciation of the people of Michael's Cathedral parish for their pastor, Right Rev. Mgr. Whelan, V.G., was shown last night, when, despite the weaferent societies and general laity as-

Darkens Beautifully and Restores Its Thickness and Lustre at Once

vested in the prelatial purple of his new office, pleasantly reminded the gathering of his wish that no public demonstration ahould accompany his departure, especially in view of the stringency of the times. In leaving the parish, he was following the rule he had laid down for himself from the beginning, that of bowing to the behest of authority.

He had served under Archbishops Walsh, O'Connor and McEvay, obeying all, and now he was glad to serve under Archbishop McNeil. He regretted that he had not had time to meet his people socially more than had been possible, but felt that they understood that pressure of work forbade. In conclusion Mgr. Whelan thanked all for the beautiful address and handsome presentation.

Retreshments were then served in the presbytery by the ladies of the parish, and an impromptu musicale given.

RUSSIANS DRAW

heavy sacrifices could be reconciled to the national sentiment only thru the fear that in a sentiment only thru the fear that in a few weeks by the entrance of new forces against her. Ausreinforce the military position in Hungary, which, despite reports, she evi- exaggerated. dently has yet not done.

Turkish Officers Mutiny. News has reached Odessa that there has been a mutiny in the Turkish army. Enver Pasha had many of his enemies shot, including 17 officers, Common garden sage brewed into a who distinguished themselves in the

BETTER INFORMED

Have Opportunity to Look Over Business of Board of Control

PERMITS ARE HIGHEST

Toronto's Building Program Suffered Less Than Other Centres

live apparently has carried them well

sive apparently has carried them well toward the German frontier without meeting with any serious resistance.

Halt in Hungary?

The developments in this northern region are considered by military observers as likely to be faster than elsewhere, for the Russian advance into Transylvania is reported to have been checked by the appearance of a large Austrian force in the mountains, while the snow prevents the Muscovites from going any farther thru the Carpathians, altho they hold all the passes in readiness for the day when the weather will permit of a resumption of the forward movement.

Quiet in Caucasus.

No mention has been made during the last few days concerning the fate of the remnants of the Turkish armies which the Russian reports previously said had been defeated in the Caucasus.

"In bettle for Croix des-Larmes, northwest of Pont-a-Mousson, continues. A strong French attack on the recaptured part of our positions was repulsed with heavy losses to the enemy.

"In the Vosges, north of Sennheim,

The Russian fleet, according to retria may also have to reckon with the loss of Transylvania, Trentino and Triesta and is the loss of Transylvania, Trentino and Triesta and is the loss of Transylvania, Trentino and Island Triesta and is the loss of Transylvania, Trentino and Island Triesta and is the loss of Transylvania, Trentino and Island Triesta INTO GRAY HAIR loss of Transylvanis. Trentino and Trieste, and if this peace movement is to be agrested Germany must greatly had been put out of action were not

How to Destroy The Dandruff Germ

BY A SPECIALIST.

We have just received from England a large shipment of

Bedford Cord, Fox's Spiral Puttees,

Serges, Whipcords, and Greatcoatings

Special Grade Sam Brown Belts, Officers'
Regulation Infantry Swords.

Crown Tailoring Co., Limited Military Outfitters Cor. College and E

Phone Coll. 90 and 91

OFFICIAL STATEMENTS

GERMAN

"In the Vosges, north of Sennheim, our troops threw the enemy out of the heights of the Hartmann-Weilerkoof hills. We took two officers and 125

men priseners.

"In the eastern theatre of war the situation is unchanged. Our attacke on a branch of the Szucha made slow progress. There is nothing new east of the Pilica."

"North of the Vistula River (southern Russian Poland) there was a vioient artillery battle yesterday. Our
artillery worked in the most southern
Nida region and near Chencihy, where
the Russian railway traffic was appreciably disturbed by a full shot on
the railway station. Our artillery also
had particular successes south of the
Vistula.

"On some parts of the front the artillery battlt is raging with changing
strength.

CONGRESS VOTES T STRENGTHEN ARM

More Than Hundred Mi to Be Spent on Defences

MAINE MAN A JINGO

Guernsey Suggested Day Existed of Attack by

Great Britain

MISSION TO LEPERS.

Government of Netherla Claims Violation of Neutra ity by German Aircraft

CARPATHIAN ADVANCE HELD UP BY WEAT

Russians Firmly Hold Dukla Uzsok Passes Leading to Hungary

Special Direct Copyrightee Cable to The Toronto World.

PETROGRAD, Jan. 22.—The abset of fofficial news as to the fighting tween the Russians and Austro-Egarian forces in the Carpathians tween Galicia and Hungary is due bad weather, says The Russky Inva a semi-official newspaper.

The Daklyn and Uzhok passes firmly held by the Russians, who positions in the Carpathians and Bukowina are most favorable.

Hamilton Hotels HOTEL ROYA

BEST SAMPLE ROOMS IN \$3.00 and up American E. PULLA BUYS ALL GRADES WASTE PA

HOFBRA

ADELAIDE 760. Office: 400 Ad

Liquid Extract of Mal The most invigorating prepare of its kind ever introduced to and sustain the invalid or the attal W. H. LEE. Chemist, Toronto.

MANUFACTURED BY THE REINHARD! SALVADOR ARKIN LIMITED, TORONTO.

JUBILEE (

AT

Services

And The