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London, Ont., Friday, March 24.

James B. McKillop, K.C.

THE DEATH OF JAMES B. McKillop, K.C., removes one of London's foremost citizens.

Over 45 years ago Mr. McKillop came to London from the township of Aldborough, and entered the office of WARREN ROCK, Q.C., to study law. Mr. Rock was one of the leading jury lawyers in Western Ontario.

Mr. McKillop was called to the bar in 1881, and has been diligently and faithfully practicing his profession in London ever since.

He became a partner of the late CHARLES HUTCHINGS, then county crown attorney, and with Mr. JAMES MAGEE, his successor until Mr. MAGEE was elevated to the bench, when Mr. McKillop became crown attorney of the county of Middlesex.

The duties of his office, coupled with the cares of a large general practice, required great ability, and were quite sufficient to tax the energies of one man. Mr. McKillop was successful in both, and performed more than the work of one man. As a lawyer he was faithful to his clients' interests, careful, painstaking and exact. As counsel he took leading place.

He did not confine his energies to law, but took an active part in the social life of the city. The qualities that made him popular with his brethren of the bar made him equally popular in the social life of the city.

He was genial, kind, fair-minded and honest.

In the Masonic fraternity he held the highest degrees. He regularly attended and enjoyed its meetings. No Mason in London was held in higher esteem.

In St. Andrew's Society, of which he was president at the time of his death, there will be many Scotsmen genuinely sorry that JAMES B. McKillop has been ferried over death's dark stream.

He was respected by all.

In the Motor League, the presidency of which he held a short time ago resigned, he was equally popular.

In his every-day intercourse with his fellow-men, in the family circle, and in the many homes in which he was welcome, he will be most missed.

The home and all its varying phases was dearest to his heart. It was the centre of his life, the centre of an active, busy, useful, manly life. He died at what is now a comparatively early age.

We bow to Heaven that willed it so.

That darkly rules the fate of all.

That sends the respite or the blow.

That's free to give or to recall.

How "Tariff" Grows.

HOW MUCH money has the Canadian consumer to pay in order that the government coffers may be enriched to the extent of \$12? ARCHIBALD M. CARMICHAEL of Kindersley brought the matter up in the course of his address in the House of Commons recently. His claim was that it took \$5.65 of real money to put 150¢ in the treasury of the Dominion.

Here is how he made out his case, on the basis of a suit of clothes bought in Great Britain:

"We will suppose," he said, "that a suit is bought in Great Britain costing over there the sum of \$10. The tariff duty on fabrics entering Canada is 30 per cent, which means that when that suit enters Canada its cost is \$13. It goes into the wholesaler's hands, and he adds one-fourth to the cost of \$13 to him, which is an addition of \$3.25 to the \$13, making the cost to him for selling \$16.25. The suit goes into the retailer's hands. He adds 50 per cent to the cost price to him, which is \$8.125 added to \$16.25, making \$24.40. Now, if a person went into the store and bought this suit of clothes he would have to pay \$24.40 at the present time.

"Let us suppose," continued Mr. CARMICHAEL, "there was no tariff. The original cost would be \$10. It would go into the wholesaler's hands, and he would add one-quarter, \$2.50, making \$12.50. It would then go to the retailer, and he would add 50 per cent, or \$6.25, bringing the cost up to \$18.75. Notice the difference. In one case it is \$24.40, and in the other, \$18.75. That means that the customer pays out \$5.65 for a tariff of \$3. But does that \$3 tariff all go into the Dominion coffers? I think not. It is estimated on very good authority to keep up all the expenses in connection with the collection of the customs tariff it takes fully one-half, so that out of the \$3 not more than \$1.50 actually goes into the Dominion coffers for the payment of the public indebtedness. That means, Mr. Speaker, that it takes \$5.65 to put \$1.50 into the Dominion treasury. It costs \$4 to collect \$1."

As far as Mr. CARMICHAEL's case with the suit of clothes is concerned, his figures are fairly correct, although there is very little, if any trade done in that way. Nearly everything that enters Canada in the way of clothing comes in the piece, and is made up here. But take Mr. CARMICHAEL's way of figuring. He takes a \$10 suit, on which the duty is 30 per cent to Britain, or 35 to

other countries. The man who buys the suit has to put up that \$3 in the first place. It is, to all intents and purposes, capital that he is putting into his business for a period of time, depending on the speed with which he can move his stock. When he comes to sell he marks up for a turnover of 25 per cent, and the \$3 becomes a bill of \$3.75 to the man running the retail store. Dealers tell us that a 50 per cent mark-up would be quite possible in many parts of the West, where a dealer has to put a lot of money into a slow-moving stock. So the dealer figures his 50 per cent on the \$3.75, which is \$1.875, making in all \$5.625 that the original duty of \$3 has grown to by the time it reaches the consumer. The more times the goods are handled the greater this amount will become. There is no flim-flam about it; simply a straight business transaction, but one that gives a mistaken idea of what the government is getting from the tariff in the way of taxes.

Dealers and manufacturers who understand the clothing trade thoroughly point out that the case cited by Mr. CARMICHAEL might give a wrong impression, because it ignores the fact that right now the Canadian mills are turning out the greater part of the goods used in many of the establishments. This is especially so in the case of woollens, and even in worsteds the local country mills are finding the Canadian competition very stiff. Many of these mills in Canada have been able to strengthen their position in recent years, and now have become large industries with a worth-while payroll.

Fake or Real.

INDUSTRIAL TROUBLE that is springing up in various parts of the world prompts the question: Where is it all coming from, and why?

With the troubles and grievances of the man who is working under conditions that are not fair, or who is not receiving a return for his labor in keeping with the service he is performing, the public is ready to sympathize.

With the sullen revolt of the man who is dominated by the idea of conducting a strike while still remaining on the payroll, or of doing a half-day's work for a day's pay, or who goes from some secret meeting to his work with the idea of making trouble, the public is not going to have any sympathy at all, once it arrives at the stage where it can discern between the one and the other.

Just when the world is in its present state there is no time to tamper or temporize with these matters. The paid agitator, the man who is out to raise hell and nothing else, has got to be kicked out.

The man with a real grievance can have a good chance to state his case. There are these two classes, and the public is coming to the stage where it is going to be very quick to discern between one and the other.

The School Question.

WE HAVE on a former occasion pointed out that there should be no ill-will caused by the question raised respecting the share that should be paid to Protestants and Catholics of school taxes.

The first thing to do in this and all other questions is to ascertain the facts, and then apportion between the parties fairly. The fact that Catholics are in a minority in this province should cause the government to be anxious to decide justly. The late EDWARD BLAKE, when advocating home rule in Ireland, said he believed with home rule, the "Protestants would be the spoiled children of Ireland."

The late CARDINAL GIBBONS, when summing up the virtues of the Catholic religion at the parliament of religions at the World's Fair at Chicago, said: "She has founded asylums for the training of children of both sexes and for the support of the aged poor. She has established hospitals for the sick and homes of various kinds. She has exerted her influence toward the mitigation and abolition of human slavery. She has been the unwavering friend of the sons of toil."

If we look at the record of Protestant churches they are very similar. If we go further and examine the record of the government of the province, whether under a coalition, Liberal, Conservative or United Farmers' party, the record covers the ground stated, and includes many other benevolent features, such as asylums for insane, deaf and dumb, blind and other benevolent purposes. One fact we are very apt to forget: All these benefits were given to the people of this province until recent years without one cent of taxation. That day is over.

That governments of every shade of politics united without question in these good acts should go a long way towards eliminating all feeling from the question now up for decision.

We have entire faith in the just desire of the DUFFY government in the settlement of all such questions. First, ascertain the facts, then deal justly.

Counting Costs.

GALT is not going to be outdone, and is now to do a little investigating to find out whether the overhead charges for civic government are too high.

There is scarcely a city where something of this kind has not been suggested or undertaken. In London we have a demand for a horizontal cut of 10 per cent in the civic wage bill.

Why? For several reasons, one in particular. For a few years everything went and went easy. Money

25 YEARS AGO TODAY

Here We Have Items of Local and District Interest As Recorded in The Advertiser of 1897.

FRIDAY, MARCH 24, 1897.

Weather—Fair and cold.

London members of the Canadian Order of Chosen Friends were greatly elated today upon receiving word from Hamilton that Mr. T. G. Davis of this city was elected grand chief councillor of the order.

Among the representatives at the grand council are the following: Londoners: Thomas G. Davis, G. V. C.; A. M. Legg, G. S.; D. A. Donadson; S. Baker, East London; David Wilson, London West; R. Butler, A. Kirkpatrick, D. McDonald, G. S. Nash, W. G. Pepper, R. H. Cullis, E. R. Stonehouse, Lobo.

A choice and rare concert was given last evening at the Asylum, under the direction of Miss Baldwin. The following is the program: A vocal duet, "Echoes," by Misses Moore and Baldwin; two soprano solos, "Forget Me Not," and "Kentucky Babe," by Miss Moore; two contralto solos, "Two Marionettes," and an intermezzo, with violin obligato, by Miss Baldwin; and a piano solo, "Flattery," by Miss Murphy.

The following will play in London's baseball team this year under the management of Mr. Holman: Pitchers—Lute H. Johnston, North Chetaw, N. Y., and William Kershaw, South Lawrence, Mass. Catcher—James Walsh, Ft. Wayne, Mich. Shortstop—O. L. Conn, Decatur, Ill.

First base—Arthur Sippl, London. Third base—Alfonso Connolly, Decatur, Ill.

Left field—Charles Short, Madison, Ind. Right field—Frank Gunther, Dansville, N. Y.

Center field—William Hynd, London.

Messrs. Hardy, Ross, Gibson, Dryden, Davis and Harcourt, Toronto, were present in the council-room yesterday to receive the brewers and maltsters. The deputation included

seemed to be very plentiful. Charges were high, but people were able to meet them, and expenses were incurred that were going to run on into the lean years, as well as through the fat ones.

The orgy of easy money passed away some months ago, and people are demanding of their spending bodies the same tactics they have found it necessary to exercise in their own business and their own homes.

Simple. There's nothing mysterious about it. Fiddlers' bills must be paid, even after the people get tired of dancing.

Theory and Fact.

THERE WAS a double funeral in Galt a few days ago, owing to the fact that a foreigner there had possession of a weapon of some sort. In Hamilton there will be a funeral of another foreign couple, man and wife, all because the husband had in his possession a rifle and ammunition.

Of laws and ordinances against all this sort of thing there is no end, and yet what have we? Every time a good-sized dispute turns up a weapon is produced, and the artillery goes into action with deadly effect.

As long as we have loaded revolvers tucked away in hiding places all over the country people are going to get shot with them every now and then.

A man will have to do some pretty hard thinking to put up a good reason for having a revolver in his possession.

As things stand we have laws against having or carrying or buying arms, while in actual practice we have gunmen in action every time a good-sized dispute gets under way.

LITTLE 'TISERS

St. Thomas has been looking over the winter fair idea, and is at the point now where costs are wanted in detail. Toronto has one half-baked that they might get a pretty close price on.

Sister Mary runs a neat little section on one of the pages in THE ADVERTISER, and just now she is starting to crank up the rhubarb season by telling how to cook the stuff in 17 different ways.

Sympathy will be extended to two premiers, HON. MACKENZIE KING and HON. W. M. MARTIN of Saskatchewan. The premier of the Dominion lost a brother, and the mother of PREMIER MARTIN has passed away.

Hamilton has a case where a foreigner shot his wife and himself over the operation of a still, where liquor had been sold for some time past. The officers should tip toe down there now and rail the place.

France claims she understands Germany better because she lives beside her. It is a fact that a man who has his farm next to the field where there is a large bull understands the need for the top rail on the fence better than the man whose farm is over on the next concession.

Police officials in some cities are issuing warnings against the use of spot lights by autoists. Would it not be much better in the first place to have a definite ruling so that there would be no doubt in the matter? If a spot light is not allowed by law, why permit them to be put on cars at all?

Quite a number of lines report an improvement in business conditions, and claim there is a distinctly better feeling than there has been for some months past. Orders are coming in to a number of London factors

Messrs. Blake, Cosgrove, Davies, Reinhardt, O'Keefe, Ross, Korman, Gibson and Dickie, Toronto; John Labatt and T. H. Carding, London; E. D. Brooks, Stratford; John Bott and C. H. Griggs, Walkerville; J. Holliday, Guelph; G. T. Labatt, Brockville; T. F. White, Port Colborne; P. Heiser, Sarnia; G. Heiter, Waterloo; L. Bauer, Waterloo; T. H. Simpson, Barrie; W. Stevenson, Kingston; W. R. House, Hamilton; J. McCarthy, Prescott; W. Woodhouse, Port Hope; W. R. Bettles and H. Neil.

A meeting of the jubilee committee was held last night in the city hall, when the committee which formerly consisted of the members of the finance board of the city council was joined by representatives from the following organizations invited to appoint delegates:

National Council of Women—Mrs. Boomer and Mrs. E. N. English. Ministerial Association—Revs. M. P. Talling and W. M. Walker. Hospital Trust—Col. Lewis. St. George's Benevolent Society—Messrs. E. T. Essery and W. H. Bartram.

Board of Education—Trusted Dr. Wilson and W. T. Strong. Trades and Labor Council—Messrs. F. Plant and W. A. Hunter.

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