

# Florizel Enquiry.

## Judgment Handed Down

(Continued.)

At about 2.00 a.m. the Second Officer, Mr. King, reported to the Captain that he thought he had just seen a light well aft on the starboard side but he was not sure of it. The Captain and the Second Officer immediately examined the quarter in the direction of the light. The Captain also questioned Gunner Hatch, who was acting as Starboard watch. This man independently of Mr. King thought that he saw a light at the same time but did not report immediately as a prolonged observation of the direction from which the supposed light had come failed to reveal it a second time, and he apparently had dismissed the incident altogether from his mind, as it is a common occurrence to be deceived in such a matter at sea and to imagine a light has shown when in reality no light was visible, but that the Captain inquired of him respecting it when he informed the Captain of the result of his observations. Whether the Second Officer nor the Chief Engineer saw the light is not known. The Captain after investigation felt perfectly satisfied that no light had been seen. The only lights on that part of the coast are those of the Cape Head and Ferryland Head. Although by 2.00 a.m. the snow had given place to rain and it was impossible at this time to see a light at a greater distance than a mile or a mile and a half, and the Captain reckoned that the ship was no farther off the land for a light to be visible.

At 4.00 a.m., just as eight bells struck and before the watch was changed the course was altered from S.W. to W.S.W. The same conditions of weather and sea as those experienced in the middle watch continued. The Captain could not say if the wind increased after 4.00 a.m. because it was then on the port quarter and the ship was running practically before it.

The ship continued on this course until about 4.40 a.m. At about 4.30 a.m. the Captain ordered the log to be put out. The steamer had by that time run out of all ice and it was practicable to use the log for the first time for the voyage. The men understood the order and cast the lead. The Captain had not ordered the log to be cast at this time, being of the opinion that the men were not to be trusted. He did not give the men a pressure tube, nor did any officer supervise the work.

The men reported that they had got bottom with 90 fathoms of wire. Under the circumstances mentioned here and with the steamer going at speed ahead the Captain could only guess the depth of water which the sounding might possibly show. This he thought would be about 40 or 45 fathoms, and he remarked to the First Officer at the time that they were near Ballard Bank. The Captain intended sounding again at 1.15 a.m.

About 4.40 a.m. the course was altered to W. by S. and ten minutes later at about 4.50 a.m. the ship struck Horn Reef, near Cappa Hay, a point about 12 miles northeastward of Cape Race, at a speed which the Captain estimated at about 10 knots. The increase in speed over that of the middle watch was due to the fact that after 4.00 a.m. the steamer had been running practically before the wind and sea.

Five minutes more or less before striking the First Officer thought he saw ice ahead and drew the Captain's attention to it. Both the Captain and the First Officer examined it through their glasses and agreed that it was a spring of ice coming down around the Cape. The dark waters could be seen between the ice. The Captain and First Officer were mistaken. What they saw was the white line of the breaker. The steamer ran ashore before reaching them and whilst the men were engaged taking in the log.

A prolonged examination of the subject of the engine room during the trip is unnecessary as nothing of unusual character occurred in connection with this department during the voyage.

The ship carried four engineers. The Chief unfortunately lost his life in the disaster but the second, third and fourth were saved. The Chief did not stand a watch so that the whole period of time is covered by survivors.

It was the duty of the second to take the steamer into and out of port. Mr. Lumden was therefore on duty at leaving St. John's and remained here until about 9.00 p.m. when the fourth, Mr. Taylor, commenced his watch. The third, Mr. Collier, was on from midnight to 4.00 a.m., and Mr. Lumden was on from that time until the steamer struck.

The normal working pressure on the boilers was 175 lbs. On leaving port it was 170 lbs. but decreased to 160 lbs. at 8.00 p.m. (Mr. Taylor thinks) to 150 lbs. but not lower than 135 lbs. It was, however, up again when he left the engine room at that hour to

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Mrs. Stephen G. Thwaites, Box 205, Jordan, Ont., writes: "My brother had a bad case of eczema on his legs. He was troubled nearly all one fall and winter with it, and could not work for days at a time. He tried different salves and ointments, but none cured him. One day he tried Dr. Chase's Ointment, and it gave almost instant relief. He continued its use, but had not had time to see a doctor when he was cured. It is now about five years since then, and it has never returned. We certainly can recommend Dr. Chase's Ointment, and are very grateful for my brother's cure."

Rev. S. F. Coffman, Vineland, Ont., states: "This is to certify that I know Mrs. Thwaites and the party to whom she refers, and her statements are correct."

Mr. J. E. Jones, 228 University Avenue, Kingston, Ont., writes: "I had eczema in my hand for about five years. I tried a great many remedies, but found that while some of them checked it, none cured it permanently. Finally I tried Dr. Chase's Ointment, and in six weeks my hand was completely better. I would not do without a box of Dr. Chase's Ointment in the house if it cost \$2 a box, and giving my name to this firm so that it will get to those who suffer as I did."

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NEWFOUNDLAND

# THE INCOME WAR TAX ACT, 1918.

FORMS GIVING PARTICULARS OF INCOME FOR THE YEAR, 1917, MUST BE FILLED IN AND FILED ON OR BEFORE THE 30th JUNE, 1918.

Section 4 of the Act provides that all persons resident or ordinarily resident in Newfoundland, shall pay a tax of five per centum upon all income exceeding One Thousand Dollars (\$1,000.00) in the case of unmarried persons without dependents; and widows or widowers, without dependents, and exceeding Two Thousand Dollars (\$2,000.00) in the case of all other persons; and in addition thereto, a supertax, when the income exceeds Six Thousand Dollars (\$6,000.00). It also provides that all Corporations and Joint Stock Companies, no matter how created shall pay the normal tax upon income exceeding Two Thousand Dollars (\$2,000.00).

The Forms provided by the Department of Finance to be filled in with particulars of the 1917 income of all those whose incomes are liable under the Act, and by Trustees, Corporations and Joint Stock Companies, with information required of them, may be obtained at the Assessor's Office, Customs' Building, St. John's.

## Forms to Obtain and Special Features to Observe

Individuals—Get Form T1 to give particulars of their own incomes. In stating Dividends received, give the amount from each company, listing Newfoundland and foreign Companies separately. Fill in pages 1, 2 and 3 only. Do not mark on page 4.

The following answers (printed in black type) to questions asked on pages 2 and 3 of Form T1 will help you to fill in correctly your copies of the Form.

PAGE 2—DESCRIPTION OF INCOME.		EXEMPTIONS AND DEDUCTIONS—PAGE 3.	
Gross Income Derived From:		Amount Claimed For:	
1. Salaries and wages	None	14. Depreciation—On Store Building (not land) Brick	125.00
2. Professions and Vocations	\$2000.00	On Equipment used in business	140.00
3. Commissions (from sale of Real Estate)	1000.00	Store Fixtures	100.00
4. Business, trade, commerce or sales or dealings in property, whether real or personal	5000.00	15. Bad Debts; actually charged off within the year	40.00
5. Farming (Horticulture, Dairying or other branches)	None	16. Allowance for exhaustion of mines and wells	None
6. Rents	500.00	17. Contributions actually paid to the Patriotic and other approved War Funds	200.00
7. Dividends (A) Newfoundland Corporations:		18. Interest paid on moneys borrowed and used in the business—Mortgage on Store Property, \$1000	60.00
Standard Manufacturing Co., Ltd	50.00	19. Municipal taxes on property used in the business: General Municipal Taxes	120.00
(B) Foreign Corporations: Dominion Iron & Steel Co. New York Trading Co.	20.00 10.00	20. Income derived from Bonds and other Securities in the Dominion of Nfld. issued exempt from Income Tax	150.00
8. Interest on notes, mortgages, bank deposits and securities other than reported in item 7:		21. Other claims for deductions must be specified in detail: Business Operating Expenses	400.00
Interest on Mortgages	300.00	Repairs (Stating particulars)	190.00
Bank Interest	500.00	22. Total Exemptions and Deductions . . .	\$5325.00
100 Par Value Bonds of Jones Paint Co., Ltd.	70.00	23. Amount paid under Business Profits Tax Act, which accrued in the 1917 Accounting Period . . . ending December 31st, 1917 . . . . .	None
100 Municipal Debentures, Town of Sydney	90.00	24. Section 7 provides that the return must be on oath—Form V.	
9. Fiduciaries (Income received from guardians, trustees, executors, administrators, agents, receivers or persons acting in a fiduciary capacity):		Date . . . . .	
Income from Estate of John Jones (Eastern Trust Co., Executor)	320.00	Signature . . . . .	
10. Royalties from mines, oil and gas wells, patents, franchises and other legalized privileges	None		
11. Interest derived from Bonds and other Securities of the Dominion of Newfoundland, issued exempt from Income Tax, \$3000	150.00		
12. Other Sources not enumerated above: 1/2 Interest in Smith Hardware Co'y Partnership	900.00		
13. Total Income	10910.00		

## CORPORATIONS AND JOINT STOCK COMPANIES.

Use Form T2—giving particulars of income. Also attach a financial statement. Under Deductions, show in detail amounts paid to Patriotic Fund or other approved War Funds.

Trustees, Executors, Administrators of Estates and Assignees use Form T3. Full particulars of the distribution of income from all estates handled must be shown as well as details of amounts distributed. A separate Form must be filled in for each estate.

Employers must use Form T4 to give names and amounts of salaries, bonuses, commissions and other remuneration paid to all employees during 1917, where such remuneration amounted in the aggregate to \$1,000.00 or over.

Corporation Lists of Shareholders. On Form T5 corporations shall give a statement of all bonuses and dividends paid to Shareholders residing in Newfoundland during 1917, stating to whom paid, and the amounts.

Department of Finance, Assessor's Office, St. John's, Newfoundland.

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