

THE WEATHER.  
Maritime—Moderate to fresh winds, generally fair and cold.

# The St. John Standard,

NEW BRUNSWICK, CANADA.

OPERA HOUSE  
TODAY AT 2.30-7 and 9  
CANADA'S  
FIGHTING FORCES

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## BRITISH REVERSE HUN VICTORY OF FEB. 14 AND RETAKE 800 YDS. OF TRENCHES ENEMY WON THAT DAY

### GERMANS RENEW THEIR ATTACKS AROUND VERDUN

Launch Violent Infantry Attacks at Douaumont but French Promptly Check Them and Enemy's Ranks Are Decimated by French Fire—British Win Notable Victory at Ypres-Comines Canal.

Bulletin—Paris, Mar. 2.—German attacks of great violence, both artillery and infantry, have been resumed to the north of Verdun. The official statement issued by the war office tonight says that furious infantry assaults have been repulsed by the French troops, "whose fire decimated the ranks of the enemy."

**BRITISH RETAKE 800 YARDS OF TRENCHES.**  
Bulletin—London, Mar. 2.—A British official statement issued tonight on the fighting in the western zone says:  
"We recaptured the trenches at the 'buff' of the Ypres-Comines Canal, which were lost Feb. 14, and also captured a small salient in the German line."

"A counter-attack launched by the enemy some hours later was repulsed. German mine galleries in the captured trenches were destroyed. We have taken 180 prisoners, including four officers.  
"There has been much artillery activity on both sides today from Vierstraat to Bessinghe."  
The capture of 800 yards of British positions southeast of Ypres after heavy artillery bombardments, was claimed in the German official statement of Feb. 15, which added that a majority of the defenders of the British trenches were killed.

**French Guns Hold Attacks in Check.**  
The Germans have resumed their heavy offensive in the region of Verdun, with the French everywhere stoutly opposing it. While over most of the front, from the east of the Meuse down into the Woëvre region, the German big guns have been active toward Douaumont, the Germans launched several infantry attacks of extreme violence. These, the French war office declares, were put down by the French troops, whose fire decimated the enemy ranks. In the Hottin area the Cote Du Poivre, and the Douaumont sector particularly have suffered heavy bombardment.  
Northeast of St. Mihiel the French guns have been working effectively against the German positions. In Alsace, in the region of Sepsolis, a heavy artillery duel has been in progress.  
The British along the Ypres-Comines Canal have reversed the victory gained over them by the Germans February 14 by retaking 800 yards of trenches the Germans captured at that time. The German war office says the enemy ranks were destroyed, and four officers and 176 men were made prisoner. In addition, French guns have destroyed a German warplane in the region of Bourguignon, which lies between the Somme and Oise rivers.  
The situation remains unchanged on the Russian and Austro-Italian fronts. In Asia the Russians are keeping up their strong offensive against the Turks.  
Nothing definite has transpired with regard to the report that the German commerce raider Moewe had been captured and taken into Trinidad by British cruisers. A despatch from Trinidad says nothing is known there concerning the Moewe.  
The British have made progress in capturing the instructions to armed merchantmen. Armament is supplied to such vessels, the instructions say, solely for the purpose of resisting attack by an armed vessel, and must not be used for any other purpose whatsoever.  
Reiterates Story of Ultimatum.  
London, March 2.—A number of despatches from Lisbon and Amsterdam today reiterate the report that Germany has addressed an ultimatum to Portugal on account of the seizure of German merchantmen in Portuguese ports. The report is generally believed here, although it lacks official confirmation.  
German Attacks in Riga Section.  
Petrograd, via London, Mar. 2.—The following official communication was issued today:  
"Western (Russian) front: In the district of Lake Kanger the Germans have bombarded, with naval guns, the villages of Laprenesh and Bigahtsen. Numerous German aeroplanes have bombarded the Riga sector, and there has been an aerial bombardment between Ikakull and Elisinhof on the Dyvina river.  
"In the vicinity of Dvinsk the Germans bombarded our lines near Ilonast, and the Ponslewh railway with shells weighing 150 pounds. The German heavy artillery has bombarded the Lake Sveton region.  
"Our artillery has developed an effective fire against Novo Alexandrovsk and the Tourment station.  
"In Galicia, on the Middle Strip"

### NEW BRUNSWICK WARD IN COL. MACLAREN'S HOSPITAL



New Brunswick people will be interested in views of Col. MacLaren's hospital, showing the New Brunswick ward which was opened with great ceremony on St. Andrew's Day, Nov. 30th, 1915, by Gen. Alderson, who on behalf of the people of New Brunswick, presented it to the commandant of the district, Sir Henry Thomson. The ward consists of two but wards, Nos. 1 and 2, forty beds in each. Over each bed will be noticed the name given by the donor, and friends, will recognize the nurses in charge, Dr. Parks, Miss Donville and Miss McCafferty. The interior of the ward is paneled with stained walnut, the walls are rose color and the ceiling white, while the exterior of the building is bronze green, with white window shades and, over the front entrance is the New Brunswick Coat of Arms. It is a remarkable coincidence that this ward, equipped through the efforts of Brunswick Chapter of West St. John, should have for its first patient a West St. John boy, Pte. Harrington of the 26th. Every one who has seen this splendid ward is delighted with the comfort and general appearance and it must certainly help to educate the people of Europe to that very important part of Canada, the Province of New Brunswick.

### CONGRESS WILL STAND BEHIND PRES. WILSON

Administration Forces Emerge from Memorable Debate with Pledges of Enough Votes to Kill Resolution Favoring Warning Americans off Belligerent Vessels.

Washington, March 2.—Out of a day's developments in President Wilson's fight with Congress, crowded to the utmost with elements of the sensational and dramatic, the administration forces in the Senate tonight emerged with pledges of enough votes to kill once and for all, Senator Gore's resolution to warn Americans off armed ships of the European belligerents, and demonstrate that Congress stands behind the President in his negotiations with Germany.

Action in the Senate, it is believed, will be followed promptly by stiffening of sentiment in the house against the President's foreign policy.  
In one of the greatest non-partisan debates the Senate has seen in years, Chairman Stone, of the foreign relations committee, declared he was not in accord with the President.  
Senator Lodge, the ranking Republican, pledged his support to the President's determination to secure to Americans their rights on the high seas, and Senator John Sharp Williams, just from a sick bed, delivered a withering denunciation of the President's opponent. The Senate adjourned until tomorrow morning at 11 o'clock, when the administration leaders plan to bring up the Gore resolution and table it, disposing of it finally as an embarrassment to the President in his conduct of diplomatic negotiations with Germany. They have found that not more than 27 votes can be mustered against them. In the house, where the President was faced with further delay, the promise of administration victory in the Senate gave signs of breaking up the opposition, and the leaders were confident tonight of similar action there.

**Germany Taking Advantage of the Situation.**  
While the Senate debated there came news to the state department, from Berlin which convinced officials that the dissenion in Congress was being used deliberately to weaken the President's hand in Germany. Confidential advice stated that reports circulated in the German capital, as having come from Washington, declared that Congress stood 2 to 1 against the President.  
Transfer Fight to Senate.  
Behind the curtain of dramatic events which shadowed the actual steps in the president's fight for defeat of the anti-administration resolution, and repudiation of the sentiment spread abroad that a majority of congress is opposed to his foreign policy, the administration supporters took drastic steps today to carry out the president's demand for a record vote. Faced by the possibility of indefinite delay in the house they transferred the fight to the senate. After having put the senate majority on record the fight will be carried back to the other side of the capitol.  
President Wilson again today made it plain to Chairman Flood, of the Foreign Affairs Committee, that he wanted one of the warning resolutions brought out of the committee for a vote and defeated in the house, but after the committee had deliberated most of the day on what form such a resolution should take it adjourned without action until tomorrow afternoon. The president was informed that, on a canvass of the committee, ten members were in favor of reporting Representative McLemore's resolution, and nine were against it. There are twenty-one members of the committee.  
Outside of the Democratic ranks the principal development was President Wilson's invitation to Republican Leader Mann to confer with him at the White House.  
Mr. Mann went to the White House at five o'clock this afternoon, and after a conference with the president was silent. It was understood the president, following his course of treating the situation as a purely non-partisan question, had sent for the Republican leader to acquaint him with all the details of the complex condition of affairs, and probably asked for the support of the Republicans in his determination to stand for the right of

### BRITISH WRECKS FOR FEBRUARY NUMBERED 69

Loss of Life Resultant was 420—Ten of the Steamers Sunk by Enemy Warships.

London, March 2, 11.35 p. m.—An official communication issued tonight concerning marine losses says:  
"British wrecks reported to the Board of Trade in February aggregated sixty-nine, involving a loss of 430 lives. Included in the wrecks were 42 steamships of a total tonnage of 56,895.  
"Ten of these steamers were sunk by enemy warships, with a loss of 35 lives, five by mines, with a loss of 175 lives; one by a mine or submarine, with a loss of eight lives, and one by bombs from a Zeppelin, with a loss of 13 lives.  
"Of twenty-seven sailing ships lost six were sunk by enemy warships."

### QUEEN MOTHER OF ROUMANIA DEAD

London, March 2 (10.30 p. m.)—A Bucharest despatch received by Reuters Telegram Company, by way of Amsterdam says that the Queen Mother, Elizabeth of Roumania (Carmen Silvia) died this morning.

### ALBERT COUNTY MAN DANGEROUSLY ILL

Ottawa, Mar. 2.—The midnight casualty list contains the name of one New Brunswicker, Harry Hanton, of Alma, Albert county, N. B. of the Princess Pats, who is reported seriously ill.  
That the Germans twice attempted to approach our trenches, but on each occasion were repulsed by our fire.  
Caucasus front: In the direction of Erzerum (Turkish Armenia) to the southwest of Erzerum the Turks continue their retreat. Here our cavalry has found four guns abandoned by the Turks. In the direction of Billis the enemy continues his retreat under the pressure of our troops. We have occupied Kamalk and the Nekavank convent, seven miles northeast of Billis.

### MAIN FEATURES OF THE BUSINESS TAX UNCHANGED

Sir Thomas White Introduces His Amendments to the Budget.

**THE RETROACTIVE PERIOD EXTENDED TO JAN. 1, 1915**  
Finance Minister's Explanation of the Measure Disposes of Alleged Weaknesses Found by Opposition Critics.

Ottawa, Mar. 2.—In giving notice of motion of his amendments to the budget resolutions, at the opening of the house, Sir Thomas White stated that in order to avoid taxing profits made previous to the date from which profits are to be calculated from Aug. 4, 1914, to December 31 of the same year, with a like extension of the duration of the taxation from August 4, 1917 to December 31, 1917. Thus, where in the original resolutions the taxation was provided to apply to accounting periods ending after August 4, 1914, it will now apply to accounting periods ending after December 31, of the same year. No business will pay on more than three accounting periods or less than three accounting periods of one year each. As far as taxation is concerned the change will thus make no difference, as three accounting periods will be paid on by a company just as originally proposed.

**Why Measure is Retroactive.**  
In discussing the retrocession feature of the budget, Sir Thomas stated that if a measure had been provided which was not retroactive in character, no revenue would have been obtained during the present year, since he estimated it would take almost a year to make assessment, and collect the taxation.  
Sir Thomas then turned to the matter of capitalization. He stated that it had been found a very difficult matter to deal with the question of reserves, which differed in nature. There were companies which had placed their reserves into their business in a legitimate manner. There was no question that such reserves should

count as capital. There were other companies whose reserves were largely a matter of bookkeeping, such as public franchise corporations, which wrote off very little from year to year on plant, while profits in excess of those distributed to shareholders were carried over to profit and loss account as reserves for the benefit of the price to be asked from municipalities which might desire to take them over. The finance minister proposed to deal with actual unimpaired reserves. The company which had placed its reserve in its business legitimately would be allowed to treat it all as capital. On the other hand, companies of the second class mentioned, would be allowed to calculate their reserves as capital only to the extent that they were actual unimpaired reserves. Sir Thomas then took up the matter of companies with so-called watered stock.

**To Meet Case of Watered Stocks.**  
It was practically impossible, said Sir Thomas to ascertain the precise value of intangible considerations for which a capital stock of a company had been issued at the time of issue. Stock market value was unsafe and inconclusive evidence. To meet the case of watered stock companies, however, he proposed an amendment, the first part of which declared: "That the amount paid up on the capital stock of a company shall be the amount paid up in cash."  
In the case of a company where this condition obtained, explained the minister, no question would thus arise. The amendment went on to state that "where stock was issued before Jan. 1, 1915, for any consideration other than cash, the fair value of such stock on such date shall be deemed to be the amount paid upon such stock; and where stock has been issued since Jan. 1, for any consideration other than cash the face value of the stock at the date of its issue shall be deemed to be the amount paid upon such stock."  
That part of the amendment which set forth the manner in which the value of stock was to be arrived at was as follows:  
"In estimating the value of stock to be taken for any consideration other than cash regard shall be had to the value of the assets, real and personal, movable and immovable, and to the liabilities of the company at the date as of which such value is to be determined. In no case shall the value of the stock be fixed at an amount exceeding the par value of such stock."  
"The proposed taxation," said Sir

### WANTS NAMES OF ALIEN ENEMIES IN GOVERNMENT EMPLOY

Ottawa, March 2.—In the senate today Senator Cloran gave notice that he would move for a return of all German, Austrian and Hungarian names in the employment of the Canadian government, their names and positions; also the names and addresses of all Canadians in the employment of the governments of Germany, Austria and Hungary.

Senator Cloran moved for papers connected with the escape of German prisoners from the camp at Amherst and the court martial which followed in Halifax. He said that not only were the prisoners allowed to escape, but their escape was facilitated by the commander of the camp. Every one knew this was a fact, but he wanted an official confirmation or denial. It was bad enough to "send our own flesh and blood to fight the enemy in a foreign country, without being betrayed at home."  
He said that the officers who had allowed Germans to escape should be in the penitentiary or in their graves. "Let us have no traitors in the camp, and let not the government support them nor shield them," declared the senator.  
The motion for papers was adopted.

### ROYAL BANK OF CANADA TO HAVE BRANCHES ALL THROUGH WEST INDIES?

Washington, March 2.—Officials on the Royal Bank of Canada, the American government was advised today, are in the West Indies on a tour which has for its purpose development of a plan to cover the islands with branch banks.  
The information, which came through official channels, said the party assembled in Charleston, S. C., and sailed aboard the American yacht Alvinia. The bankers, it was said, were trying to keep their mission secret.  
The Canadian bank now has branches throughout Porto Rico, where it is held by the natives to be stronger than the National Bank. Plans have been made, it is said, to extend the branches to every important commercial centre in the Indies. The information reaching here said the Canadians hoped to establish their houses firmly before American institutions had a chance to enter the field.

### LEFT NO WILL; ESTATE WORTH ALMOST MILLION

Special to The Standard.  
Halifax, March 2.—It is understood that the late Wiley Smith of this city whose funeral took place today, left no will. He was one of the leading business men of Halifax and his estate will probably amount to nearly one million dollars. Mr. Smith was the third largest shareholder in the Royal Bank of Canada and held the largest number of shares in the Acadia Sugar Refinery and the wholesale grocery house in which he had the controlling interest carries on as large a business as any other in this city. It is chiefly in these three institutions that his estate is invested.  
There being no will administration will be taken out in the probate court. The Nova Scotia statute of distribution of estates under these circumstances provides that the widow shall have half the realty and personality. Mr. Smith had no children surviving so that the remaining half of the estate will be divided among the next of kin who are two nephews, L. Mortimer Smith of Halifax, and E. J. Young of Shelburne. The Nova Scotia government will receive in succession duties about seventy-five thousand dollars from his estate.