from harnessed Niagara and Kakabeka and Shawinigan and Bow, and many another mighty fall or river.

As they journeyed then over rough roads on horseback or on foot or in an old-fashioned carriage, if they had suddenly met a modern motor car-horseless, and steamless-what would have been the sensation? or, on looking skyward, to have seen an aeroplane, cleaving the sky miles high at a speed of over a hundred miles an hour? They would have wondered in degree at a traction engine, at work in the fields in lieu of horse-drawn plow or reaper.

## No Canadian West Then.

It is difficult to realize the fact that there was no Canadian West in 1867 as we now know it, not a single mile of railway marked the 2,000 miles between Lake Superior and the Pacific Coast; only a few thousands populated the Great Lone Land and the even greater lone land of British Columbia. The Hudson's Bay Company had almost a half-continent to itself; buffalo in great herds still roamed the prairies, and the Indians had not been placed under restraint in reserves.

The pony, the canoe or the Red River cart were the chief means of transportation between trading or fur posts, or rude palisaded forts, rivers were bridgeless and modern roads unmapped.

# ALBERTA CORPORATION'S TAXATION ACT

Although the Alberta Corporation's Taxation Act can hardly be described as an attempt to evade the privy council's judgment in the company cases it is an attempt to collect from the same business interests, by a new method, the revenue of which the province was deprived by the judgment in question. This is the opinion of the legislation committee of the Canadian Manufacturers' Association, who describe the tax as unfair, it being computed on the basis of a company's authorized capital instead of its paid-up capital-fre-quently the difference is wide. The manufacturers think that exception could not be taken to the act if it were levied with relation to the amount of capital a company actually employed in the province, but, says the report, "in so far as it taxes capital, or the assets representing capital, employed or situate outside the province, there are grounds for be-lieving that the act could be successfully attacked from the constitutional standpoint.

"Some of its disability clauses perpetuate the objection that led to the extra provincial licensing acts being declared. ultra vires with respect to federal companies. One of them, ultra vires with respect to federal companies. One of them, for example, declares that a company, whose tax under the act is not paid, is without status, and cannot maintain an action in any provincial court. Another clause gives the registrar of titles power to refuse to register any conveyance, mortgage, or other instrument for a company until it pro-duces evidence of having paid the tax. It is clearly beyond the power of the province to enforce such measures against a company incorporated by the Dominion, and, presumably, the Alberta government is aware of this weakness in its own the Alberta government is aware of this weakness in its own act, for your committee have learned of no case in which disability has been pleaded against a federal company where this form of defence has not been dropped. Needless to say, the association would welcome an opportunity to conduct a test case on one or both of these features, but the disposition of the government seems to be to avoid the issue.

"Apart from these penalties; the act is very similar to one which has long been on the statute books of Quebec, levying a tax of one-tenth of 1 per cent. on the capital em-ployed within the province. The Alberta tax is only onefiftieth of I per cent., but, as explained above, it is levied not on the capital employed in the province, nor on the total paid-up capital, but on the extraordinary basis of thorized capital. The practice of your committee 1 orized capital. The practice of your committee has been advise compliance with the Quebec act, but to point out the auwith respect to the Alberta act that the government has no means of enforcing payment from a federal company, unless it has assets in the province that could be seized."

There was no Winnipeg or Regina or Calgary, no irrigation canal streaked the level floor of the prairie, no ranching industry had flocks and herds. No elevators raised their barren fronts against the sky lines, where over 3,000 now do, and no homesteaders' cabin or baby town broke the monotony of the thousand-mile stretch of plains between the Red River and the Saskatchewan.

# In the Next Half Century?

And if this is the story in epitome of this Britain of the West in such a relatively brief span of time as fifty years, what will the next half-century hold? or rather, what may it not hold, of material growth, of governmental enlargement, of increased wealth and population, or of augmented realization of natural resources?

Every true Canadian can sing the stirring words of Charles G. D. Roberts: "Awake, my country, the hour of dreams is done! Doubt not, nor dread the greatness of thy fate. Tho' faint souls fear the keen, confronting sun, and fain would bid the morn of splendor wait; tho' dreamers, rapt in starry visions, cry, 'Lo, yon thy future, yon thy faith, thy fame'! And stretch vain hands to stars, thy fame is nigh, here in Canadian hearth, and home and name: This name which yet shall grow till all the nations know us for a patriot people, heart and hand loyal to our native earth,-our own Canadian land!'

## COBALT ORE SHIPMENTS

The following are the shipments of ore, in pounds, from Cobalt Station for the week ended June'22nd, 1917:-Kerr Lake Mining Company, 85,411; Aladdin Cobalt

Mining Company, 108,500; Dominion Reduction Conait Mining Company, 108,500; Dominion Reduction Company, 88,000; La Rose Mining Company, 87,444; Hudson Bay Mines, 66,000; Nipissing Mining Company, 327,835. Total, 763,190 pounds, or 381.5 tons. The total shipments since January 1st, 1917, now amount to 12 620 862 pounds or 6 240 or tons

to 12,639,863 pounds, or 6,319.9 tons.

#### NATION-WIDE PUBLICITY FOR NATIONAL SERVICE

Never has the power of national publicity been so convincingly demonstrated as in the great British advertising campaigns, first for recruits, then for supplementary supplies and equipment, and later for thrift and the purchase of war savings certificates. Along the latter lines, and the allied one of production, the National Service Board of Canada announce the beginning of a series of advertisements which should have the earnest consideration of every loyal citizen of the Dominion. To produce more, to waste less, particularly of food, to eliminate extravagance of every kind, to save intelligently and systematically, and to lend the savings to the nation through the purchase of war savings certificates— these are the keynotes of these calls to service. There is nothing academic about them, nothing overdrawn or melo-dramatic. They are plain, straightforward, intensely practical, and in deadly earnest, explaining why, and particularly how, everyone should help instead of, perhaps, unconsciously hindering.

The need for such a rousing compaign is only too evident, particularly to men who have recently been overseas and had an opportunity to compare the willing service and sacrifice so general in Great Britain and France with the detached, almost apathetic, attitude of so many Canadians. Though the war has been going on almost three years, and though our gallant overseas contingents have won undying fame for Canada, most of us here at home have hardly yet waked up to the real nature of the struggle in which we are engaged, and the necessity that we, too, "do our bit" in

whatever way lies open to us. It is just this detached attitude which has prevented Canada's whole weight being felt behind our divisions in France. From it the National Service Board hopes to arouse the nation, using straight-from-the-shoulder advertising as a potent means to the desired end.