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**NICKEL PROFITS ARE DISCUSSED**

Vigorous Debate Follows Upon Second Reading of Tax Amendment.

**NOT FAR ENOUGH**

Opposition Declares Company's Payments Should Be Higher Than Proposed.

Hon. G. Howard Ferguson's amendments to the Mining Tax Act will give several hundreds of thousands of dollars increase in taxation on nickel companies, according to a statement made in reply to N. W. Rowell, by the minister of lands, forests and mines in the house yesterday on the second reading of the bill.

"Is it the intention of the government to assess the tax on the total net earnings of the company less a reasonable cost of production and refining?" asked Mr. Rowell.

Mr. Rowell criticized the measure, saying that the country would be satisfied with nothing less than payment of the full amount of the taxes which the company should justly have paid since the inauguration of the present agreement between Wallace Nesbitt and the then minister of lands, forests and mines, Sir William Hearst. That is, the legislation should be made retroactive to 1912, and not merely for the last two years, as provided in the bill, he argued.

He contended further that the tax should be made to increase five per cent. for each five million dollars of profit over the first five million and not one per cent. as provided in the act. This is, if the company makes ten million dollars profit, the tax should not be six per cent. as arranged in the present bill, but ten per cent., and on fifteen millions profit, not seven per cent., but fifteen.

He argued that in 1916 the International Nickel Company had made a profit of \$16,000,000, or a hundred per cent. He pointed out that while the announced profits were \$9,400,000 in 1915, the stock had been raised, two and a half times in face value, and was selling at 183. If these factors were taken into consideration the amount of the actual profits of the company would be a shade above. He intimated further that in 1912 much of the stock of the company had been watered, and he hinted strongly that there was a very strong probability that the company had reserved some of their profits for a secret fund for contingencies.

The leader of the opposition went at some length into the history of the "flat rate" Nesbitt-Hearst agreement for the payment of \$40,000 a year for 5 years by the Canada Copper Co. in lieu of taxes. "This bill shows that by reason of public opinion, the government has been compelled to go back on its own illegal agreement," said he.

He pointed out that the Mining Tax Act provided that the value of the ore was to be assessed every year, and the tax was to be based on that assessment. The house alone had power to determine what method was to be employed.

The government, therefore, were entirely outside their rights and powers in making any such flat rate agreement. The member for South Wellington, Sam Carter, had been quite justified in terming the agreement "illegal" and "secret," he said.

Why had the Canada Copper Company made no returns as they were required to do annually since the agreement had been entered into? he asked. They should be required to bring down these returns.

**Contract Was Not Legal.**

The premier referred with some hesitation to the reference by Mr. Rowell to the Nesbitt-Hearst agreement under which the nickel company was to pay only \$40,000 a year taxes from 1912 to 1916 inclusive. It was not in his opinion a legal contract, and was therefore not binding either on the province or on the company. The \$80,000 paid under it in 1912 and 1913 really exceeded what the province had no authority to tax property outside of Ontario, and the Mining Tax Act of 1917 only levied a tax on the ore at the pit's mouth. That ore unfortunately had no market value. That was ascertainable and the mining assessor had therefore hit upon a plan of taking the profits of the International Nickel company and allocating 40 per cent. of those profits to the mining end of the business.

"I am not prepared to say," the premier continued, "that the percentage of profit allotted to that end was a large enough percentage; but his general idea that we could collect nothing from the profits made from the smelting and refining end of the business was an absolutely correct interpretation of the present mining act. I suggested to him that we ought to get more than \$40,000 a year, but he feared that we would get less if the case were taken into the courts. When the profits of the company became abnormally large the so-called agreement was canceled. We want to collect a fair share of tax on the ore at the pit's mouth, not want to discourage investment in the north country, be unfair to citizens of the great republic for so many years our friend and in a few hours I hope to be our ally." (Applause.)

San Carter, of Guelph, said he did not blame the premier so much, but he was sorry that he had ever fallen into the hands of Wallace Nesbitt. He thought the company should pay at least ten per cent. tax on its profits between five and ten million and when their profits got to twenty million he would favor taking ten million for the state. He urged the government to take over the nickel industry, even though it might cost one hundred million a year, which he much as, according to The Mail and Empire, the profits of the business for 1916 amounted to sixteen million dollars.

Mr. Ferguson, in moving the second reading of the bill, laid stress on the necessity of not frightening away foreign capital from investing in Ontario mines by taxation that was not equitable and stable. Mines were the unique in respect of their constant exhaustion. The average life of a mine was eight or ten years. Therefore the percentage of interest on capital invested must be greater than in a more permanent industry.

Mr. Rowell said: The tax should

**REV. WILLIAM B. FINDLAY DIES AT THE JAIL FARM**

Was Superintendent of Thornhill Institution for Four Years.



Rev. William Bruce Findlay, the superintendent of the Industrial Farm, Thornhill, died on the farm Sunday afternoon after an illness lasting many months.

He was forty-seven years of age and was born in Perth, Ont. As a youth he came to Toronto and studied for the ministry, at the same time learning the jeweler's trade. In 1897 he received his first call to the Presbyterian Church at Claremont, then to Drummond Hill in 1901. His last charge was at St. Enoch's Church, Toronto, which he held until 1915, when he was appointed superintendent of the prison farm. The late Mr. Findlay was a lover of men and in those five years on the farm he earned an enviable reputation for his efforts to reclaim the men and the women who came under his care. He is survived by his wife, one girl and three boys.

The funeral will be held on Wednesday from his late residence to Mount Pleasant Cemetery at 2:30 o'clock.

**SCORE'S TALK TO THE LADIES ON EASTER TIES.**

There is nothing a man appreciates more, as a gift, than a real nice necktie. We are showing a beautiful selection of ties for Easter. Among them a combination of colors, you will find the pearl grey ground, with a violet figure, and also a violet ground with a grey figure. Both of these make a most suitable tie for the occasion. Popular prices, 75 cents and up.

R. Score & Son, Ltd., tailors and haberdashers, 77 King street west.

**SCHERMERHORN REQUESTS WILL BE DISTRIBUTED**

Chief Justice Falconbridge in a judgment issued yesterday at Osgoode Hall advised the executors of the will of Reuben Daniel Schermernhorn of Richmond Township to distribute the bequests to the Children's Aid Society and for a house of refuge for Lennox and Addington, thru a trust corporation instead of thru the county treasury. The chief justice also confirms that these gifts come within the provisions of the will. Reuben Daniel Schermernhorn in his will of September 20, 1916, bequeathed an estate of \$25,000, with specific bequests of \$25,000. The remainder he ordered to be distributed for charitable and patriotic purposes at the discretion of the executors.

In the course of the judgment his lordship complains of the unpopularity of the county council of Lennox and Addington. "The courtroom is heated by two box stoves and the process of throwing in sticks of wood, stirring the fire and banging the stove doors forms a hardy pleading accompaniment to the argument of counsel. The halls are absolutely unheated."

**ACTION AGAINST NICKEL FIRM.**

Before Justice Middleton at Osgoode Hall yesterday, the case of Sutherland Dairy Co. v. Canada Copper Co. of Sudbury was argued.

The plaintiffs seek to restrain the defendants from allowing the emitting of sulphur smoke from their plant upon the lands of the plaintiffs, and also ask for damages. The plaintiffs claim that these sulphur fumes have done much injury to their crops.

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Extra Power Belting has won an enviable place because it transmits more power, is more economical

Goodyear Industrial Hose is as good as Extra Power Belting. It should be. Every industrial

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**"Extra Service" Air Drill Hose**

A good hose for hard service. Has thick, long-wearing cover of tough rubber; heavy fabric; extra sturdy inner rubber tube. High-grade rubber is forced thoroughly into the fabric. Specially built to meet the extreme conditions of use—dragging over rock and ore, through tunnels.



**"Goodyear" Quality Pneumatic Tool Hose**

An inner rubber that is oil-resisting. Strong construction that holds the strain of great pressure for a long time. A heavy wall that prevents kinking.



**"Goodyear Quality" Steam Hose**

The inner rubber tube is crack-proof and steam-proof. Cover stock made to adhere firmly and avoid blisters, cracking or separation from the fabric. Rubber between plies remains elastic and active, welding fabric together.



**"Goodyear Quality" Water Hose**

The strength of Goodyear Water Hose lies in the quality of the materials used. It wears long under severe conditions of pressure and kinking. The cover does not expose the fabric to attack by peeling. The inner lining protects the fabric on the inside.

You may have had hose trouble. We have solved many hose problems for others. If you will write our nearest branch stating just what your difficulty is, we can probably help you.

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St. John, Montreal, Ottawa, Toronto, Hamilton, London, Winnipeg, Calgary, Regina, Edmonton, Vancouver



**Police Court Doing Well In Way of Liquor Case Fines**

The use of the word "consecutive" instead of "concurrent" made all the difference in the world to James Harris when he appeared in the police court yesterday morning to face a charge of selling liquor, inasmuch as his fine, instead of being the usual \$200 and costs, was \$400 and costs.

Frank Davidson frankly acknowledged for \$2 from a house on Adelaide street, but his candor did not save him from the usual penalty of \$200 and costs or 90 days.

For having whiskey in a house containing seven roomers John Brodawsky Delamere made the mistake of his life when he got drunk in a house on Church street. This brought the police to the way to the police court and a fine of \$200 and costs.

Planchon's man Marshall took a bottle of whiskey from Michael Gerard. Yesterday the court demanded \$200 and costs or 90 days of the hapless gentleman's liberty, and the usual penalty of \$200 and costs or 90 days.

**APPEALS DISMISSED**

Judge Costworth yesterday dismissed the appeal of the Toronto County of revision, in the case of the cost of widening Main avenue, and the appeal of the property owners against defraying part of the expense of grading and widening Christie street.

**TRUSTEE DR. STEELE BETTER.**

Trustee Dr. G. J. Steele, who has been away from the various committee meetings of the board of education for some time owing to a severe attack of a grippe, has now recovered and attended the meeting of the finance committee yesterday.

**WILLS FOR PROBATE**

A daughter, Amy E. G. Donovan, will inherit the estate of \$5,153 left by her mother, Mrs. Mary A. Donovan, who died in Toronto March 10.

An estate of \$1,500 was left by Malcolm McMillan, a carpenter who died intestate in Toronto March 20. His wife, Mrs. Janet McMillan, will receive \$1,000, and one-half of the remainder and the residue will be divided by Mrs. Margaret McMillan, mother of Mr. McMillan, his brother Neil and his sisters Margaret, Grace and Janet.

**HEARS ARGUMENTS TODAY**

Arguments will be delivered this morning in the county court before Judge Costworth in the case of the Hall Motors, against H. Rogers and Company, for \$490, alleged due for work done on two motor trucks. The defendants contend that when they bought the trucks the purchase price included the amount of necessary repair work.

**LABOR BUREAU REPORTS**

Many Women Secure Employment in Munition Factories.

During the month of March 351 women were found positions in local munition factories by the provincial employment bureau, Bay street. The men's branch of the bureau had during

**WOULD SPEND LARGE AMOUNT FOR FLOWERS**

Trustee Brown's Admonition Unheeded by Members of Finance Committee.

At a meeting of the finance committee of the board of education yesterday afternoon a letter was read from Commissioner Bradshaw, concerning the Teachers' Pension Bill, requesting the board to confer with the controllers. Chairman C. A. B. Brown said that he thought they should consult with the teachers before any other action was taken. "It is the teachers' money," he stated. "And they should be taken into our confidence. It is absurd to say our scheme is ineffectual, and we all know at the time some grants would have to be made, as it would not carry itself. The matter was left in absence to see if a conference can be arranged with the teachers and the superintendent." The matter was left in absence to see if a conference can be arranged with the teachers and the superintendent.

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increases strength of delicate nervous, run-down people 100 per cent. in ten days in large article soon to appear in this paper. Ask your doctor or druggist about it. G. Tamblin, Limited, always carry it in stock.

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