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ST. JOHN, N. B., WEDNESDAY, APRIL 14, 1915.

"We are fighting for a worthy purpose, and we shall not lay down our arms until that purpose has been fully achieved."—H. M. The King.
TO THE PEOPLE OF THE EMPIRE—Every fighting unit we can send to the front means one step nearer peace.

CONCERNING INVESTIGATIONS.

Whatever the Liberal newspapers may find to say concerning the war supplies' investigation at Ottawa, one fact stands revealed with absolute clearness, and that is that every member of the Borden Government has stood the acid test with gratifying success. Not only has the Government made the investigation wide open, Government supporters having striven with might and main to produce all the facts, but it has been proven beyond shadow of doubt that not one member of the Government has had the slightest connection with improper dealings in war supplies.

It has been shown that Liberal appointees and Liberal middlemen have stood in together for the purpose of reaping profits-out of some articles sold. In many cases where it was insinuated that huge profits had been illegally made it was shown that supplies were purchased at moderate prices. In at least one case where profits larger than they should be were obtained, the Government has secured restitution, while in other cases the prosecution of grafting middlemen has been placed in the hands of the Solicitor-General, and those who know Hon. Arthur Meighen will agree at once that he will follow the path of his duty.

It is very easy for the Liberal press to prate about bad boots, spavined horses and the like, but not one Liberal newspaper dares to say that any member of the Government was connected with one or the other. The boots were found to be generally satisfactory, the few cases where inferior boots were supplied bearing but a very small proportion to the whole number purchased. In the case of horses, there is evidence that dishonest Nova Scotia farmers managed to sell unsound animals, but the number of such was also very small in proportion to the whole number purchased. When the conditions are considered under which it became necessary for Canada to engage in the purchase of war materials at all, and the fact that the purchases, not only of boots and horses, but of every article required for the troops, had to be made in an almost incredibly short time, the average man will be inclined to the opinion that the work was well done.

And it should also not be forgotten that the same newspapers which today are plastering their front pages with poster type in hypocritical horror at the "scandal" in Ottawa were just as busy a few years ago defending the rankest waste and plunder under the Laurier administration. The Telegraph and Times, for instance, can yelp about spavined horses where they did not dare to say a word about "sawdust wharves."

Liberal newspapers which now pose as champions of public morality forget the record of the party they seek to laud. They forget that the Liberal party of today is the same party that for fifteen years violated every divine precept and human instinct in support of morality or honesty in public life, that sullied the fair name of Canada and made this country a by-word and a reproach by dragging down the standard of Canadian political conduct to the mire of dishonesty and deceit.

The Liberals today talk of "scandal." Have they forgotten the cruise of the Arctic and the revelations of graft, crookedness and loot which stood bare to the world? Has the noxious story of the North Atlantic Trading Company completely slipped from their memory? Do they remember our own Mr. Pugsley and the "sawdust wharf"? Have they quite forgotten the cruises of the good ship Minnie M., or of that other vessel engaged in grafting trips, the Bessie Butler—the "jag-ship of the Trent"—in whose fortunes Hon. George P. Graham had such a vital interest? And lastly, when they talk of "scandal" in war supplies, do they include the famous "dog biscuits" served as rations to the Canadian soldiers who fought the battles of the Empire or the South Africanveldt?

When those cases came to be aired and an investigation was asked for by the then opposition there was always a Carvell, or a Kye, or a McDonald, or another of similar stripe to

sit on the lid and prevent the real facts from coming to light. In the present case there have been no blockers. Mr. Carvell himself grudgingly admitted the other day that the government had done everything it could do to have all the facts produced and when Mr. Carvell will admit that there is either virtue or honesty in the Conservative party or a Conservative government, that fact is worthy of more than passing notice.

IN THE CARPATHIANS.

Russia again monopolizes the news of interest in the war zone. The great battle for the possession of the passes in the Carpathians is proceeding with a ferocity and determination stamping it at once as one of the greatest conflicts of all time. The huge armies of the Czar are attempting to force their way through passes leading to the plains of Hungary, passes said to be defended by every device known to military science and where Germany's most powerful forces have joined the Austrians in a fight to the finish to keep the invaders out. Some of the important positions have already been captured, but in at least two gateways the Austrians are still in control. These are in the Beskid Pass and in Uzsok Pass.

It is difficult for the man or woman who follows the war news through the newspapers to gain a clear knowledge of the operation in the Carpathians. To make the situation plain it is necessary to refer to the geography of that region and here, again, will a difficulty be encountered for the passes are not indicated on any but the most detailed maps. The Russian advance from Peremyel, formerly Przemyel, south of Peremyel is situated the Uzsok Pass, and although it is not the most travelled of the Carpathian Passes, the Dukla Pass being the broadest and easiest of all, it is the one in which the Austrians and Germans are concentrating the greater part of their defensive effort, the campaign in the region of the Beskid Pass being of secondary importance.

The Russians are attacking Uzsok Pass with great vigor, and if they succeed in winning their way through that mountain defile, they will be in a position to pour overwhelming numbers of troops on to the Hungarian plains. Already they have succeeded in breaking through the Austrian lines, but the effect of the feat has been lessened by the reinforcements sent to both sections of the Austrian army so what was formerly a detached portion of the main Austrian force is now a large army by itself. Once through the Carpathians by either of the passes mentioned the Russians would be in good position to seize the towns of Bartfeld, Ungar and Munkacs. Advances from the war front state that these are not fortified, the Hungarians relying largely on the natural fortifications in the mountains for defence against possible enemies. With the towns named in their hands the Russians would be able to intercept a great forward movement across the Hungarian plains, one of the greatest wheat growing districts in the world, and with only such opposition as a practically beaten army could give them the way should be comparatively easy to Buda-Pesth and, later, to Vienna.

Both Petrograd and Berlin realize the immense consequences turning on the result in the Carpathians. If the Russians should lose and be beaten back through the mountain passes it would not only mean a terrible sacrifice of troops but a delay of possibly months in their plans, while the victory would hearten the soldiers of the dual monarchy to the point where they would prove most formidable opponents.

Victory for Russia, and it is the opinion of military observers that the Russians will win, would, many believe, have the effect of producing overtures for peace from Vienna and Germany would then be left to fight it out alone. The opinion also finds favor in some quarters that Italian intervention rests largely on the result of the Carpathian campaign. With Russian troops pouring over Hungary, both Italy and Roumania would be likely to enter the war without further delay, as they would deem the annihilation or withdrawal of Austria inevitable.

Government Memo On Stamp Taxes

A careful study of Section 12 of the Special War Revenue Act, 1915, will make clear, it is hoped, the scope and application of its provisions. The person issuing a cheque, note or bill, must affix the two cent stamp. The bank will have to cancel it. A cheque must be cancelled at or before the time of payment; a bill or promissory note at the time the bill or note is transferred or delivered to the bank. When the Act comes into operation (the date at present fixed is April 15, 1915) there will no doubt be many cheques presented at banks that day and probably that next day or two without stamps. If the cheques have been bona fide issued prior to the 15th of April, no stamps need be affixed. Bank tellers can no doubt tell with reasonable certainty when the cheque has left the maker's hands. If the cheque left the maker's hands, that is, was issued before the 15th, no stamp will be required. If, however, the cheque leaves the maker's hands on or after the 15th, the stamp will be required, no matter what the date on the cheque is.

It is expected that the fifty dollar penalty will be sufficient to deter any attempt to antedate cheques during the short period after the 15th in order to escape the two-cent payment. As to the method of cancellation for cheques and other instruments, Section 19, sub-section 4, provides that the stamps shall be deemed to be cancelled if lines or marks are drawn across or impressed thereon, so as to effectually render the stamp incapable of being used for any other instrument. It follows from this that a stroke or two of the pen or an impression from a date stamp or anything of that kind would be sufficient cancellation by the bank.

The bank has no authority to affix a stamp which the maker of any of these instruments has neglected to affix. To do so would be to encourage laxity on the part of the issuing public, and to begin it would result in trouble for the bank in collecting the two cents. Besides, the party issuing is liable to a penalty of fifty dollars if he issues the instrument without the stamp. It is hoped that with co-operation on the part of the banks the party issuing the cheque, note or bill would no more think of letting the instrument leave his hands unstamped than he would of mailing a letter in the post office unstamped. Probably banks, as a matter of convenience for their customers, will require to keep a supply of stamps on hand, which the customer will pay for when he purchases the stamp to affix to his cheque or note.

Section 19 of the Act provides for the preparation of stamps for the purposes of the Act by the Minister of Inland Revenue, who will see to their distribution. These stamps will be found in the hands of collectors of inland revenue, postmasters and other officers of the government and other persons who may be appointed by the Minister of Inland Revenue to sell these stamps. If, however, none of these special stamps are available, the party issuing the cheque, note or bill can use postage stamps to the amount of two cents in lieu of the stamps prepared by the Inland Revenue Department. It is desirable, however, that wherever possible the special stamp prepared by the Inland Revenue Department should be used.

It is not expected that cheques and bills of exchange on which have been impressed a stamp of the requisite value by means of a die will come into general use. It will be a considerable expense to get cheques embossed for this purpose, as the work would have to be done under the direction of the Minister of Inland Revenue. The adhesive stamp will be much handier and probably in the working out of this measure the number of adhesive stamps used will bear the same proportion to the embossed stamps used as the ordinary post office adhesive stamps to embossed envelope stamps.

"A False Assumption."

(Wall Street Journal.)

"A large number of editors of newspapers, published in languages other than American, appealed to the public last Monday, by page-wide advertisement, to stop the export of arms and munitions of war.

It is well to get the moral point involved quite clear. Nothing is settled by calling this trade merely a matter of business. Appeals to nationality, likewise, do not cover the ground. There is a high moral reason why this country should continue to export arms. It is that thereby Germany's indefensible war will be shortened; and this country, by such action, preserves itself from entering into an alliance with the Kaiser and the Sultan.

"For a long period before the war, and for such time after its outbreak as it was possible to replenish the supplies through Scandinavia, Holland and Italy, Germany was by far our largest customer for arms and munitions of war. If indeed the question is raised in Washington, the first step to be taken, by those who wish to keep us out of the European trouble would be to demand a scrutiny of the books of a well-known steel corporation.

"If, at the outbreak of war, this country had declared, through Congress, that it would supply arms to nobody, the step might have been defended, although it is wholly without precedent. But to take such a step now would be to compensate Germany by neutralizing the legitimate advantage the allies have secured in the control of the sea. That this control is effective, in spite of the useless and murderous submarine raids, is sufficiently obvious. It is none of our business to theorize on what might happen if the ships of all the powers were at large and able to destroy each other.

"You're another," is a retort and

Little Benny's Note Book.

By LEE PAPE

Ma was down town shopping yest'day, me beeing with her and sorry I was, and aftir a while she sed, Now I've got this sampel to match and then I'll be throo.

Aw G, ma, I'm tired, I sed.

Wat rite have you got to be tired, yure not doing anything but jest following me, sed ma. Beeing sauf to do, awl rite, and we went to about 4 stoars without beeing abel to match it, ma thinking nothing looked like it and me thinking evrything looked like it, and then we went to anuthr stoar and the man showed ma a lot of diffrent stuff and ma sed, Thare, thats it, thats the ind of goods I want, will it wash without fading.

Im afraied not, madam, we cant guarantee thees goods not to fade, sed the man.

Wy, how silly, sed ma, a grate big stoar like this awt to guarantee anything thare asked to.

Its a elegant grade of goods, madam, but I woodent state positively that it wont fade, sed the man.

It wont fade, tho, will it, sed ma.

It mite, madam, sed the man.

This clawth is jest wat I want, but I dont see how I can take it unless you lease me it wont fade, sed ma.

But how can I assure you it wont fade wen I no it properly will fade, sed the man.

If you were a reely good salesman I shoold think you wood be abel to assure me it woodent fade, I think its silly, in a grate big stoar like this, sed ma.

Well, madam, if you insist and want to take awl the responsibility for the statemint, I'll say that the goods wont fade, sed the man.

Well my goodniss, wy in the world coodent you of sed that lawng ago, sed ma, I'll take 3 and a quartir yards.

Wich the man cut it awf for her and rapped it up and we went hoam, me saying, Wy did you make him say it woodent fade wen he didnt want to say it, ma.

Bekause now if it fades I'll take it back and make them exchange it, sed ma. Which she properly will.

not an argument. But it might be suggested that no nation in the world has made such a specialty of the supply of arms to belligerents as Germany. She completely armed the Boers throughout the Boer war, without protest from Great Britain. Even less defensibly, she sold, on long credit, instruments for murder to the Balkan States, without reason or excuse. She imported arms into Mexico when the United States was actually in the occupation of Vera Cruz.

"If it is to be assumed that this attempt to fetter our actions is part of the new rules Germany makes as she goes along, it can only be said that she herself has consistently treated even those rules with contempt."

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SCHOONER LEAKING.

Yarmouth, N. S., April 13.—The tern schooner John A. Beckerman, from Bridgewater for New York, lumber laden, was fallen in with off Sandford yesterday by the steamer John L. Cann in a leaking condition. She was anchored off Little River, Digby Neck.

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