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ASSESSMENT SYSTEM

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The complete system of Insurance is furnished by the Independent Order of Foresters. In addition to the Mortuary Benefits, provision is made in all Policies for members who become totally disabled; for members who reach seventy years of age, and there may also be secured Sick Benefits from \$3 to \$10 per week. The Order provides for and educates the orphan children of its members, and furnishes treatment at their Sanitarium for members affected with tubercu-

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For further information or literature apply to ELLIOTT G. STEVENSON, S.C.R., Temple Bldg.,

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ASSESSMENT OF PUBLIC UTILITY CORPORATION

An interesting table has just been compiled showing the assessment of the public utility and railway corporations in the cities of Montreal and Toronto. Toronto possesses fifteen of these companies as compared with eleven in Montreal. In a measure the comparison is made difficult as the business tax is included in the Toronto assessments while in Montreal it is not shown in the following table. An interesting point brought out by the table shows that, while Montreal possesses fewer of these companies than Toronto, the assessment of most of them is higher than it is in Toronto.

Toronto Companies.

The following table shows just what companies were taxed in Toronto last year and the total amount of assessed values in each case:-

Name of Company. Tot	tal	Assessment.
Street Railway Company		\$2,886,665
Consumers' Gas Company		4,109,690
Toronto Electric Light Company		1,947,918
Bell Telephone Company		1,663,869
C. P. R. Telegraph Company		121,042
G. N. W. Telegraph Company		76,220
Grand Trunk Railway		5,000,283
Toronto & York Radial Company		90,632
Toronto & Suburban Company		31,400
Interrurban Electric Company		13,746
Toronto & Western Railway Company		2,900
Erindale Power Company		505
Can. Northern & Ontario Railway		199,116
Can. Pac. & Ontario Railway		3,913,693
Toronto & Niagara Power Company		389,797
Companies in Montreal.		

In Montreal the public companies and the assessed values are shown as follows:-

Name of Company.	Total
	Assessment.
Montreal Tramways Company	\$ 4,301,155
Grand Trunk Railway	6,994,100
C. P. R. and Ontario and Quebec Railways.	12,388,855
Canadian Northern	522,400
Lachine, Jacques Cartier and Maisonneuve	
Railway	103,900
Light, Heat and Power Company	3,757,750
Canadian Light and Power Company	172,400
Saraguay Electric Company,	107,300
Shawinigan Water and Power Company	42,500
Montreal Water and Power Company	1,689,800
Bell Telephone Company	2,256,650

PUBLICITY AND BUSINESS.

(Manitoba Free Press.)

A saying of Charles S. Mellen, who is no longer President of the New York, New Haven and Hartford railway system, that "publicity is all right, but practically it works havor with business." is interesting as a disclosure of a point of view which confuses business with certain ways and methods of Big Business and High Finance. These ways and methods, in order to be operated with entire success, require to be kept from public knowledge. The value of the searchlight of publicity in the interest of the general public is being strikingly demonstrated in this country since the beginning of the Western railway rates investigation.

O. St. L. Davies, English textile authority, says Manchester cotton mills are booked ahead for at least six months. Modified reduction of American tariff on woollens, he believes, would help British dress goods manufacturers at Bradford.