

aggregate of the great war debt which is being steadily piled up. Another serious aspect also is that the income from the war loans is not taxable until the maturity of the bonds many years hence. In case of an income tax being inaugurated in Canada this fact would reduce the volume of revenue to be derived by income taxation.

ROSS RIFLE CONTRACT CANCELLED

It will be good news to the people of Canada that the government has finally cancelled its contract for the manufacture of Ross rifles. If stories from the firing line can be believed the Ross rifle has caused the loss of many lives of Canadian soldiers. No matter what virtue the Ross rifle may have for target or sporting purposes there seems no doubt about its inefficiency in warfare. It has taken a long time for the government to realize this fact. It is intimated that the Lee-Enfield rifle will be manufactured in the Ross factory for the equipment of the Canadian army, but that it will take practically a year to put the factory in shape for turning out Lee-Enfield rifles in large quantities.

NEWS OF WAR

The news from the firing line for the past week or two has been encouraging. The Germans have been unable to withstand the new onslaught of the British and French artillery. The enemy's loss of life has been enormous, but it is now expected that they have reached the limit of their retreat and will contest every inch of ground henceforth. The preparation of the allies on the West front however, is such as to give confidence that the Germans can make no important success on that quarter. The submarine menace has proved serious, but it has not starved out the British people by shutting off shipping. Some day we shall know what has happened to the

submarines. There is no official report, but it is quite apparent that the British admiralty has devised some scheme by which a large number of submarines have been captured or destroyed. Meanwhile the German people are suffering from food shortage, and riots are reported as common occurrences. On the East front the Russians seem to be making good progress despite the revolution at home. The armies of the Sultan are being broken up in Persia and new territory has been taken from the enemy. With recent events before him the Turk must begin to wonder about the future of his domain in Europe. Rumors come from Austria that the new Emperor is anxious for peace and would be glad to get out of the war if the Kaiser would permit it. It is impossible to ascertain the correctness of these rumors, but it would seem that there must be some foundation for them. Austria has nothing to gain and is steadily becoming more and more subject to Germany. Any sensible Austrian should be anxious for peace. The United States is practically at war with Germany today and many expect the declaration will be made when Congress meets on April 2. Tremendous preparations are being made with the utmost speed to prosecute the war on land and sea and in the air as soon as the declaration is made. The entry of the United States into the war will be another nail in the coffin of the Kaiser.

It should not be forgotten that all the Russian and Prussian methods are not confined to countries under autocratic form of government. There is a country under a democratic form of government that every reader of The Guide is quite familiar with and in this same country both the Russian and Prussian method have been used to enable a comparatively small number of the people to put their hands into the pockets of the other people. What is the use of these people being burdened with the responsibility and danger of running an

autocratic government when more money can be made by proper manipulation of a democratic system.

While the nations of Europe are busy in breaking down antiquated and dangerous governmental systems, of which hereditary nobility is one of the accompaniments, Canada is following the reverse procedure. We are starting to build up a nobility just as the rest of the world is getting sick of it and discarding it.

Royalty seems to be having hard sledding these times. First it was Portugal, then it was China, and now it is Russia that has decided to do away with the luxury of royalty and nobility and establish a government of the people.

If the Russian revolution spreads to Germany and the whole tribe of the Hohenzollerns from the Kaiser down are cleaned out there will be an early and satisfactory end of the war. Such a revolution however, will not be easy of accomplishment as the old system is more firmly established than in Russia.

An income tax in Canada would compel a lot of our extremely wealthy people who are adding to their wealth faster than ever to contribute a reasonable share towards the expenses of the country. Does anybody know why under the heavens the Dominion government refused to establish an income tax?

A well known journal calls attention to the tendency of war inventors to imitate nature and make use of her long evolved methods of protection. Vessels are now copying certain bugs by carrying smoke balls which generate in a few minutes sufficient smoke to hide completely a vessel threatened by a torpedo attack.



THE COOK THAT KEEPS CANADA'S KITCHEN GOING

Farmers: He will need something substantial when that jam is all gone.