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INCOME AND EXPENDITURE.

On fiscal matters the opposition developed two lines of attack on the government policy during the recent session:

1—That the burden of taxation was too heavy.

2—That the government had spent too much money.

These propositions were the framework of Mr. Foster's reply to the budget speech, were received by practically every opposition speaker who discussed our financial affairs and have been made the foundation arguments of this section of the party press which displays least taste for the slender propaganda or the least faith in its success. Presumably, therefore, they are to be made the groundwork of the opposition campaign in the coming election campaign, as any campaign is made on public questions.

A year ago Mr. Borden traversed Canada from one coast to the other setting forth what was represented to be the views and aims of his party on all and sundry lines of public policy. Touching the tariff these aims were declared to be a tariff high enough to ensure the manufacture of Canadian raw material in Canada coupled with the implied, and sometimes expressed, contention that the present tariff was not high enough for this purpose.

At the present moment the many paper friends of Mr. Borden are assailing the government with varying degrees of bitterness and unanimity of voice because they have not consented and will not consent to increase the duties on woollen goods.

Now, according to Mr. Foster, a reduction of the tariff lessens the burden of taxation on the public. Conversely then an increase in the tariff increases the burden of taxation. Was Mr. Borden's proposal, then, a proposal to lessen the burden of taxation, or to increase it, according to this dictum of his own fiscal expert? And is the demand to increase the duty on woollen goods a demand to lessen or to increase the burden of taxation, according to the same authority?

To put the proposition more broadly, when did Mr. Foster of his friends ever propose to lessen the burden of taxation by proposing to lessen the rate of taxation? Many a time and often they have berated the government for being too much given to reducing the tariff, frequently they have prayed them to increase the tariff on certain lines, and foamed in disappointment, real or feigned, when they declined to do so. But when did the opposition as an opposition propose or sanction a proposal to reduce the tariff? Every reduction that has been made has been made in the teeth of their strongest condemnation. Yet these are the men who presume to declare that the burden of taxation is heavier than they would have it be.

Again, if the government have spent too much money, what does this mean? It must mean one of two things:

1—Either that they have spent beyond their income and were not justified in doing so, or

2—That they should have hoarded up the income, or a large part of it. Up to the end of the last fiscal period for which complete figures are available, the government in ten and three-quarter years in office spent beyond their income altogether the insignificant sum of five million dollars—about the amount of the deficit Mr. Foster used to have at the end of a single year. Clearly, then, the government have not been spending beyond their income, whether they would have been justified in doing so or not.

The contention must be then that the government should have hoarded up a large part of its income. Supposing that done so, what of the extensions of the public services for which the people were crying out, and which had either to be supplied or the public left to suffer the consequences? What of the public buildings that have been erected throughout the country, the public works that have been constructed, the betterment of the waterway to the Atlantic, the work that has been done on the National Transcontinental? These Mr. Foster argues should have been left undone. That presumably, he thinks that some time when financial disaster came upon us or trade depression depleted our revenues we should have borrowed the money to do what has been done in a time of prosperity from the current revenue and without

adding to the burden of our debt.

This, of course, is thoroughly in accord with the practice of Mr. Foster while the financial affairs of the country were under his direction. But it is not in accord with the principles on which private business is conducted, nor with the wholesome principle of administration that the public needs should be supplied with as little as possible addition to the permanent burden of debt and interest which the public must bear.

Again, if the expenditure has been too large, when did Mr. Foster and his associates try to reduce it? Every dollar spent by the government has the three-repeated consent of the opposition. Not a dollar can be spent without the consent of the House in committee of supply, the adoption of the committee's report, and the passing of a supply bill. At any stage of these proceedings the opposition are entirely free to rise and object, either to the expenditures as a whole or to any portion of them. When have the opposition moved to drop an item from the estimates? When have they moved to decline the whole estimate as too large? When have they refused to ratify the estimates of a department more liberal than necessary? Once and only once it is claimed that an opposition member moved to drop an item, that a small one, and the member himself will go no further than to say he "thinks" he objected to it. On the other hand session after session and day after day in every session Opposition members have risen to urge large expenditures or more numerous expenditures in the particular parts of the country they were most concerned about.

For the expenditures, whether large or small, therefore, the opposition stand responsible as a consenting party. To denounce those expenditures now as too large is simply to declare that they have neglected their duty year after year in consenting to votes they considered unnecessary or extravagant; to proclaim to the country that they did not oppose what they should have opposed when they might have opposed it on public grounds, and when opposition might have accomplished something.

HIS FATE.
The Weekly Sun, the farmers' paper published in Toronto, declares: "Protectionism kills Mr. Borden cause." It adds: "When Mr. Borden in his speech 'will vote for putting up, to swell the gains of a party of manufacturers, a wall as high as Haman's gallows between him and his natural market.' Had the Sun pursued the Haman's gallows incident to its outcome, it would have found a graphic account of the fate it foresees for Mr. Borden and his friends. The story is told in a few words:

"And Harbonah, one of the Chamberlains, said before the King, Behold also, the gallows, fifty cubits high, patterned three years ago for Mordecai, who had spoken good for the King, standeth in the House of Haman. Then the King said, Hang him thereon."

"So they hanged Haman on the gallows that he had prepared for Mordecai."

By order of King Demos the high protectionist swings on October 20th from the tree he has erected for the consumer and of which Mr. Edward Gurney gave untimely announcement

HE MUST BE ON THE LIST.

Mr. George H. Bradbury of Selkirk, Man., is a gentleman not unknown in Edmonton. For a quarter of a century George H. has been trying to make a member of Parliament of himself. He is trying again, with every promise of adding another to his list of distinguished defeats. His present chances are compromised by records brought to light by Mr. J. S. Jackson, who represented the constituency in the late Parliament well enough to deserve the honor of doing it again.

From these records it appears George H. got 554 square miles of timber from the Crown back in 1886. He did not have to tender for it. There was no competition allowed. No notice of sale, long or short, was published. George H. and the department alone knew of the transaction. For the 554 square miles George H. paid the government the amazing sum of \$380. The area included one of the most profitable timber berths in the West, which is now being worked by a firm of Dauphin millers, Conservatives. Clearly George H. ought to be among the restitutioners if anyone is. Mr. Ames must have him on the list. Perhaps that is why George H. wants to go to Ottawa. As a member of Parliament George H. might have more authority in forcing George H. as a private individual to "disgorge," in the elegant language of his friends.

ARRAYED AGAINST THE RAILWAY.

If the Government are returned to power the Hudson Bay railway will be carried on to immediate completion. If the Government are not returned to power there is no reason to suppose the work will be continued and there are some excellent reasons for believing that the completion of the project will be indefinitely postponed. A year ago Mr. Borden toured the Dominion from sea to sea, setting

forth what he claimed to be the platform of his party and the program which a Government formed from that party would carry into effect if given the chance. The platform contained no promise direct nor implied, no allusion near or remote to the question of a Hudson Bay railway. There is not a word in the program from end to end to suggest that Mr. Borden had ever heard of such scheme. This, though the necessity of the road had been discussed exhaustively at the preceding session of Parliament and was then prominently before the public as one of the questions of first magnitude demanding instant attention. The project does not therefore rank high enough in the mind of the would-be Premier to warrant giving it place in his platform or mention in his addresses in which he advanced his program.

Mr. Borden is just now urging the people of Canada to put him in power on the ground that the present Government has received larger returns from the tariff than the preceding Government and instead of hoarding up the money has put it into public improvements and public works. He and his newspaper admirers are particularly incensed at the money being spent in the construction of a government-owned railway from the prairies to the Atlantic ocean. This they say is an instance of mammoth extravagance for which the Government should be thrown out of office. The Hudson Bay railway will cost money. It will cost a large amount of money. It will perhaps cost more in proportion to its length than the National Transcontinental. It is estimated that the cost cannot fall under fifteen millions of dollars. As a Government enterprise the country must put in every dollar of the cost. If Mr. Borden is so incensed at the idea of building one government-owned railway from the prairies to the sea he will surely be twice as much outraged at the thought of building two of them. If he is "staggered" at the money necessary to build one line of railway for the people of the country he will certainly be prostrated by the proposition to expend the money necessary to build another. If he is sincere in demanding that we "call a halt" in the construction of the National Transcontinental because it costs money he would surely "call a halt" in the Hudson Bay railway before we had put any amount of money into it.

The demand of the Provincial supporters of Mr. Borden, both in Saskatchewan and in Alberta, for the Federal Government should stop the Hudson Bay road and leave it to the Western Provinces to construct or discontinue as they see fit and as they may be able or unable. This was the plank in connection with the Hudson Bay road inserted in the Provincial platforms three years ago. That plank has never been expunged. It has been consistently advocated both in Alberta and Saskatchewan. In the recent Provincial contest in Saskatchewan, Mr. Haultain and his supporters opposed the Scott Government squarely on this ground. The Opposition candidate for the Federal district of Victoria, during that contest, spent a half-hour trying to persuade the people of Lloydminster that the Hudson Bay route was not feasible. No Conservative candidate for Federal honors in these Provinces so far as known has repudiated the policy adopted by the Provincial conventions. They stand, therefore, so far as can be ascertained, fairly and squarely against the building of the railway by the Federal Government. Their plan is that the work should be stopped until such time as the four Western Provinces are able and willing to build the road themselves.

Mr. Borden stands therefore in the position of having done nothing to lead us to suppose that he would continue the enterprise, while the fiscal policy he avows and the circumstances by which he is surrounded lead inevitably to the conclusion that if he attained power the project would be dropped until and unless the four Provinces most concerned saw fit to undertake it and foot the bill themselves. He inserted no plank in his platform dealing with the matter. His public addresses have contained no promises that he would undertake the work. The whole tenor and meaning of his fiscal declarations are that we should stop spending money instead of undertaking to spend more. His supporters and followers in Alberta and Saskatchewan are bound by the express declarations of their Provincial platforms to suspend Federal prosecution of the project. If under such circumstances Mr. Borden were returned to power, could he be expected to throw overboard the declared policies of his followers in the country most affected and continue the work begun by his predecessors? To forget his own word about our heavy expenditures and set himself to increase them? To let contracts for building a new road when he finds so much fault with the expense of building the one now under way? And if Mr. Borden found himself supported by the

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majority of the members from the Provinces concerned in the Hudson Bay railway, to what conclusion could he come, but that the people of the Provinces approved his policy of letting the matter stand unless and until the Provinces were willing and able to undertake it themselves? If the people of the West want the Hudson Bay railway they will send an overwhelming majority to the support of the Government that has undertaken to build it.

MR. FOWLER AND THE FORESTERS.

Mr. Fowler thinks his "legitimate transactions" had nothing to do with increasing the dues of members of the Independent Order of Foresters. Obviously, they did nothing to reduce them or keep them from going up. Equally obviously, the dues might have been kept at their former level or prevented soaring so high if the proceeds of the transactions had gone into the Union Trust Co.'s coffers. For instance, the \$55,000 Mr. Fowler, Mr. Foster and their colleagues knocked down by the double-agent-for-sale process would have paid quite a few dues dues. Then the \$200,000 the Fowler-Pope-Bennett-Ledger quartet cleaned up on the C.P.R., and deal would have left the Foresters decidedly wealthier if it had not been handed out. Then the \$100,000 raked in on the same deal by the Foster and his associates would have been used to pay dues dues. Even the 25 cents per acre "commission" extracted from the funds of the Union Trust by Mr. Foster for buying lands for them would have greased the wheels for a time if it had not been appropriated by the manager. In this deal Mr. Fowler is not known to have shared, but it is of a kidney with the transactions he engineered and illustrates what seems to have been the end, and what certainly was a result, of the Union Trust manipulation. Even if the Great West Land Company stock given the Union Trust Co. and Dr. Oronhyatekha as guarantees for advances had been lent with them the dividends from it would have gone far to lighten the Foresters' burdens.

Now if it was proper for the Union Trust Co. to finance these transactions for the enrichment of Messrs. Fowler, Foster and their associates it would have been quite proper to finance the transactions for the benefit of the stockholders in the Union Trust, of whom the Independent Order of Foresters were chief. "In the end the Union Trust put up the money anyway, usually for both the original cost of the properties and for the profits of the gentlemen investors who insinuated their interests between the company and the Company; and for the money put up the Company never had security other than that offered by the property itself. Had the Company been permitted to buy the properties direct without this intervention, the money would have been theirs. It would have had precisely the same security and would have raised correspondingly larger rewards.

Suppose, for example, the Company had bought 200,000 acres of land direct from the C.P.R. at the price Mr. Fowler says it could have been got for, \$3.50 per acre, and had sold it at the price at which the Fowler option was turned over to the Great West Land Co., \$5 per acre. The Company would have made \$350,000 on the deal instead of the paltry 4 per cent. interest they received. To make this they would have invested less money than they invested in the deal, and they would have had no \$200,000 profit to make up to the Fowler syndicate, and no \$100,000 profit secure to the Foster syndicate. It has been shown that the Company put \$553,000 into the Fowler estate. The most they could have put up if they had bought direct would have been \$750,000. The only security the Company got for their \$553,000 investment was a mortgage on the land. For the \$750,000 investment they would have owned the land outright.

Or suppose the Company had bought the Kamloops lumber mill without the intervention of Mr. Fowler, or through someone who held different notions of a man's duty as a representative of other men. Presumably they could have bought it for the price Mr. Ryan really got for it—\$170,000. They would have saved the \$55,000 rake-off divided up by Mr. Fowler with Mr. Foster and his other associates. They would have had precisely the security for the smaller investment that they got for the large. They would have made whatever profit was made on a smaller investment and would not have had to divide the profits with a company of colleagues who had put nothing but their wits into the transaction.

When Mr. Fowler asks us therefore to believe that his circumgyrations about the money-chest of the Union Trust Co. had nothing to do with the increased rates of the Foresters, he is not only asking us to believe that he is more likely to display. Had Mr. Fowler borne no part in these operations the Foresters would have been money in pocket. To persuade them that their increased rates are in no measure due to his having borne

such part will provide him considerable occupation.

THE PEOPLE FIX THE TAX-RATE ON OCTOBER 26TH.

In effect, Sir Wilfrid Laurier told Manufacturers' Association in Montreal the other day that they beach, that there were others who were interested in the tariff, and that so long as he had the say the tariff would be framed in consideration of the interests of the country at large. This was not the kind of talk the Manufacturers wanted, it is not the kind they were formerly used to, but the kind they have had to be content with for the past decade. The days have gone when the assembled factory owners in a Toronto "red parlor" dictated the schedules they thought necessary to keep the consumer from buying anything outside Canada, however much he might be asked for a similar article in Canada. This was the "National Policy" of the Opposition in the prime of its strength and glory. We have a new doctrine in economic matters to-day—the doctrine that the people of the nation ought to be consulted before the interests of a small class of them. This is the Liberal National Policy. The people make the tariff today. As part of the people the Manufacturers are entitled to have, and do have, their legitimate say, but they are not the dominating force in tariff revision. As an organized body they are better equipped to make known their wants than the great unorganized public. But there is no difference between making a demand for more tariff and getting it granted, as the Manufacturers' Association has learned pretty frequently of late.

The Laurier Government is the Government of the people—and in no respect more so than in the management of the tariff. Twice they have revised the tariff—both times downward. They inaugurated the British preference which opened a doorway in the tariff walls on the side next the Mother Land. They adopted an "intermediate tariff," which offers lower tariff to any country willing to reciprocate. They made a treaty with France so much in Canada's interests that the French Senate hesitated to ratify it. By these means the Government have steadily reduced the tariff, both by lowering the general schedules and by making embargoes through which trade flows with ever-increasing volume. That the reductions were material and substantial could not be better illustrated than by the vigorous hostility shown to each of these measures by the men who would not let go again profit, from high protection.

Not only in what they have done, but in what they have not done, the Government stand in the records as the exponents of the people's rights in the tariff. Year after year, petitions and delegations have gone to Ottawa, praying for more duty on certain goods, or certain lines of goods. Every election campaign has been enlivened by a pointed demand from the Manufacturers' Association for higher tariff. These were prayers and threats to which any but a low-tariff Government must have given heed. Behind them stood the solid array of the protected interests, thoroughly organized, controlling immense wealth and great influence and perfectly willing to exert both to the advantage of their friends and the defeat of their enemies. By granting their requests or according to their demands the Government could undoubtedly have enlisted the sympathy and secured the assistance of the Association and its members. By declining their requests and refusing their demands, the Government not only lost that support to themselves but drove it clamoring for vengeance into the ranks of their enemies. Except individual members, who hold their political opinions in spite of their personal interests—or who do not allow their personal interests to determine their political actions—the Manufacturers' Association as a body has been in politics as a force hostile to the Government.

The temptation to surrender to the protectionists is real and has been real. The beneficiaries of high protection were the traditional allies of the Opposition. By according to the demands to maintain high protection or to re-instate it, the Government could reasonably hope to drive a wedge into this alliance, and to both take strength from their enemies and add that strength to themselves. Had the Government been content to merely play the role of non-interference they would have taken from the alliance the bond of self-interest which held it together. The protectionists, having nothing to gain and much to lose by opposing the Government would in all likelihood have displayed the prudence which is the better part of valor and have left the Opposition to their own devices. The least the Government had to hope by "standing pat" would have been to break up the combination historically opposed

to them; while they might with every reason have hoped also to draw the support of the "interests" to themselves.

Never was this temptation stronger than to-day. Notoriously, the battleground of the campaign is the Province of Ontario. Elsewhere the Government are assured of overwhelming support. It is to Ontario the Opposition look with whatever hope they have. There they are entering their attacks, and there if anywhere they hope to make headway. Ontario is the manufacturing centre of Canada. There the "protected interests" are most strongly entrenched in public favor, and there they wield the greatest influence. It is to the protectionists of Ontario Mr. Borden is accommodating his campaign and appealing particularly for support. From those protectionists came a demand three months ago for "protection" to an industry in which Ontario is particularly concerned. Had their demand been granted the ground would have been cut from under Mr. Borden's feet. He would have had no fresh repulse to hold up to them as an instance of the Government's hostility. Instead, scores of the woollen men and their sympathizers would have been to-day campaigning for Liberal candidates and contributing to Liberal campaign funds. But the demand was not granted and their time and money is now going to secure the election of the Government's opponents. The consumers of Canada never had more clear-cut, explicit and incontrovertible evidence of a Government's loyalty to low tariff than the refusal of the Premier to conciliate the Ontario high-tariff protectionists by a favorable or an equivocal reply to their demand for higher duties on woollens.

The people of Canada will make the tariff for the next five years on October 26th. If they want the low-tariff they now enjoy with every prospect of continued reductions they will vote for the Government who established the low-tariff, and who have taken their political lives in their hands to maintain it. If the people want a "Haman's gallows tariff," they know also how to get it. That is the issue on the tariff. The people will fix the tax-rate on October 26th. They will get precisely what they vote for.

MORE INVESTIGATION THAN THEY WANTED.

A half-dozen facts stand out above the declarations of Mr. Ames and his friends that they wanted to investigate the sale of timber berths and were not allowed to do so.

1. Mr. Ames and his friends got all the original documents they wanted and all the witnesses they asked for; 2. They examined the documents and cross-questioned the witnesses before the Public Accounts Committee to their heart's content; 3. Mr. Edmund H. Bristol, Mr. Ames' running mate in the matter, asked that the investigation close; 4. The Committee continued the investigation after Mr. Ames and his friends asked that it close; 5. Mr. Ames and his associates specifically declined to call as witness the man who opened and awarded the tenders in question; 6. The Committee called him after these gentlemen had declined to do so, and Mr. Bristol examined him as long as he wanted to and on whatever he pleased.

Just what more in the way of investigation could or would any reasonable man want? Mr. Bristol and Mr. Ames wanted considerably less, and said so.

ON THE SIDE.

Edmonton's Fall Fair, October 12th to 18th, should be a red-letter event in the calendar.

The editor of the Toronto News had the choice of calling J. S. Willison a grater or Mr. Robin a slanderer. He declared that J. S. Willison was not a grater.

Ontario farmers are bewailing the lack of rain. The heat of the election campaign is probably accounting for it.

FOSTER IS FLOORED.

"Now what has been the record of the Liberal Government," which has been accused by Mr. Foster of extravagance? What has been the record? That for the last twelve years, except one, we have had surpluses. We had not a surplus in the first year of our Administration when we followed Mr. Foster. We had a deficit of \$500,000, but the year after that, in 1887, we had a surplus of \$1,000,000, then \$4,000,000, then \$9,000,000, then \$5,000,000, then \$7,000,000, then \$14,000,000, then \$15,000,000, then \$7,000,000 again, then \$12,000,000, then \$16,000,000, and at last \$19,000,000. (Prolonged applause.)

"This is the record of the man whom Mr. Foster calls criminally extravagant, this total surplus amounts to \$113,000,000. Now, sir, do you call that criminally extravagant? I have told you that I am not a financial man. I am not equal to Mr. Fielding. He is my leader in that line; but I think I may give a lesson in finance to Mr. Foster from Charles Dickens, of the character of Mr. Micawber. Like Mr. Foster, Micawber was always in difficulties, and always waiting for something to turn up, and also he was fond of giving good advice. The advice he gave to David Copperfield was to keep his expenses within his income. The result was that he came, £20; expenditure, £19 6s.; result, happiness; income, £20; expenditure, £20 6s.; result, misery. The blossom is blighted, the leaf is withering, the God of Day goes down upon the dreary sea, and, in short, you are forever floored, as I am."

"Sir, this is Mr. Foster's position."—Sir Wilfrid Laurier at Niagara Falls.

the damage of the protracted dry spell. Mr. Bayne should be brought up from Colchester to undertake irrigating operations.

Premier Whitney says we have been getting excellent classes of immigrants from Britain and the United States and commends the regulation requiring each newcomer to bring along a small sum of money to bear expenses until he gets work. He said in an interview in London. What will he say about it in Canada?

IN THE WORLD'S OPEN MARKET.

Toronto Globe.—From the articles in some of the Conservative papers, especially those of the high protectionist wing, it might be supposed that the Laurier government had entirely neglected the development of manufacturing in Canada, and that in effect Liberalism on its economic side was hostile to industrial development. The census statistics prove how groundless this suggestion is, however, an even better standard of measurement, and that is provided by the books of the customs department, which show how the manufacturers of Canada can care for themselves against all comers in the world's open markets. The export statistics of manufactured products tell the story. The Conservatives were in power from 1873 to 1896. In 1878 Canada sent into the world's markets manufactured articles to the value of \$4,127,000. Eighteen years later, in 1896, the total was a trifle more than \$24,500,000. Then the terrible Grits came in, who were to close the factories, and the variety was much greater than in Conservative times. Take iron and steel and machinery, for example. We sent abroad \$549,000 worth, including \$166,000 of machinery, at the end of Conservative rule, in 1896. In the fiscal year ending June, 1906, in the fiscal year because the date of ending the trade year was changed in 1907, we exported iron and steel and manufactures thereof to the value of \$1,289,000. Here are some other items of manufactured goods exported:

	1896.	1906.
Boots and shoes	75,000	133,000
Paper	1,468	1,271,000
Cottons	829,000	1,256,000
Leather	1,907,848	1,864,000
Agricultural implements	583,000	2,497,000
Musical instruments	342,000	381,000
Bacon and lard	4,381,000	12,038,000
Wood pulp	675,000	3,478,000
Woolen yarn and cloth	574,000	943,000
Copper in ore and manufactures	134,000	714,000
Nickel	1,286,000	2,168,000
Silver and silver ore	1,286,000	4,317,000
Pig lead	118,000	118,000

These schedules show that, generally speaking, the metal and mineral industries have greatly flourished under Liberal rule, and that the cotton trade has also done very well. In such lines as the manufacture of bacon, of agricultural implements, of machinery, of paper and of products in which Ontario workmen and capitalists are specially interested, there has been enormous expansion. The truth is that the very existence of the woollen trade has all sections of the industries of Canada have done more business since 1900 than under the moderate Fielding tariff than under the boasted National Policy. That is why the factory workers and factory owners will vote for Laurier and tariff stability.

Made Trip in Heavy Weather.

Port Arthur, Sept. 29.—The German Assiniboine arrived this afternoon from Owen Sound a day late on the trip up on account of having to anchor in Georgian Bay because of the smoke and fog. Passing Whitefish Point she saw about twenty of the big lake steamers in shelter from the storm, but though Captain Payette had not before tried his boat out in rough weather he made the trip O.K. The big steamer is said to have handled herself excellently in the heavy sea.

Shaftebury Refuses Big Offer.

London, Sept. 29.—The Earl of Shaftebury has declined an offer of \$50,000 weekly for a thirty weeks' concert tour in America. The Earl lately sang a solo in St. James church at Shaftebury on the occasion of the dedication of the new organ, thereby revealing to the public what his friends have long known, that he is possessed of an exceptional vocal value which has been carefully trained. After considering the offer, the Earl politely refused to accept it.

Coming to Canada's Wills.

London, Sept. 29.—Farewell services were held today in Southwark Cathedral to R. D. Wallbridge, of East Brampton, who leaves for Qu'Appelle, Miss M. Lampard for Calgary, and other colonial missionaries, who volunteered their services as the result of an appeal at the Pan-Anglican conference.

HAS THE BURDEN BECREASED OR REDUCED?

Mr. Foster lays down the income from taxation as the basis for measuring the burden of taxes on the taxpayer, and has been adopted by the for one of the points of attack on fiscal policy of the Government. It produces more revenue than it did twelve years ago. The burden laid on the consumer is greater than it was years ago, argues Mr. Foster.

By the precise form of the would be decided that charged for electric light rates are higher now than last year. The system is a money now than it did two years ago, therefore, Mr. Foster admits would argue, the light-user is heavier twelve months ago. But the user will glance at his bill for 1907 and 1908. He will find substantial and undeniable proof for refusing to accept the

The Canadian Pacific Railway received more money passenger traffic in 1907 than in 1906. Mr. Foster's argument is that the Company had a heavier patron in 1907 than in the Company declares they of the kind. The Director in 1905 they collected 1.8 every passenger they hauled, and that in 1907 the only 1.85 cents for every they hauled one mile. Canadian Pacific Railway do not run their business on theories of Mr. Foster. They manage to pay dividends. Mr. Foster only succeeded in the country further into a year he was Finance Minister.

The fact is clearly recognized everywhere, in fact in protectionist circles, arguments are scarce, that of taxation is measured in amount the taxes produce, a proportion of a man's money collector takes. If he takes man has the tax is unburden, even if the State has more collecting it than it and the smaller the proportion tax collector takes the loss is on the man who pays it.

Now in 1906 Mr. Foster's taxed \$20,000,000 from the worth of taxable imports from every hundred dollars worth of goods liable to tax were brought in. In 1906, full year for which complete are available, the present collected \$46,000,000 on \$173,000 of taxable imports, or \$26.6 hundred dollars for every man who imported one hundred dollars worth of dutiable goods had \$2.70 more left in his pocket had he not imported a hundred dollars worth of dutiable goods.

In 1896 Mr. Foster's tariff took \$10,000,000, or \$18.15 hundred dollars worth of goods came into the country. In tariff collected \$36,000,000 of a total importation of \$290,000 of goods liable to tax of goods brought in. In 1896, more were left in the pockets of people for every hundred worth of goods brought in than have been left if Mr. Foster's 1896 had been in force.

Has the tariff been reduced? And is the burden on the taxpayer less now than it was when Mr. Foster had the fix?

ON THE SIDE.

Premier Roblin has been "politically" in Ontario, more in a Winnipeg court was "not responsible" for said in this form. His ought to be easier after the mission.

The Mail and Empire says man-better time. The Foster, Fowler, Bennett, P. "My Dear Ledger." The we had a taste of in the castles. If anybody relished the he is entirely at liberty to call other dose of the same.

An Opposition journal this mark of unpopularity to firm of New York auditors to give the accounts in the Parliament. Well, if Canadian reveals the Opposition, prove have believe, it would be folly to put any of them on. Anyways it can scarcely have less loyal than bringing a tomato" expert from Boston.

Mr. T. Mayne Daly, former of the Interior, said in effect day that the immigrants to Canada were laudable and certainly criminal, and before a pain is over he will be proven that it was lunatic. Meanwhile it is due to Mr. say that criminal and lunatic grants did not come to Canada he directed its immigration policy.