

ANNOUNCEMENT

IN
The Toronto World
 Commencing Monday Morning
An Inspiration Club
 FOR THE EXCHANGE OF IDEAS AND IDEALS

HAVE you a pet theory you would expound? Have you an idea that would benefit the public—a pet descriptive passage—a small article or a poem which you would like to see in print?

In Other Words
Have You an Inspiration?
 YOU HAVE—then send it to the Inspiration Editor of The Toronto World. If it is accepted for publication you will become a member of our club.

Write what you have to say in 150 words, or less, on one side of the paper only.

Names will not be published unless desired, but articles must be signed in order to prove their authenticity.

A stamped, self-addressed envelope must be enclosed with all inquiries if a written answer is desired.

4567

MORE CANADIAN TROOPS HAVE REACHED ENGLAND

Missanabic and Scandinavian Have Landed Nearly Three Thousand.

OTTAWA, March 15.—It is officially announced that the troops of Missanabic and Scandinavian, which sailed from Canada on March 1st, have arrived safely in England.

Missanabic had on board the following troops:

- 1st Field Artillery Brigade, 25 officers, 729 men.
- 2nd Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 3rd Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 4th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 5th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 6th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 7th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 8th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 9th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 10th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 11th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 12th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 13th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 14th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 15th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 16th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 17th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 18th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 19th Field Artillery Brigade, howitzers, 14 officers, 4 men.
- 20th Field Artillery Brigade, howitzers, 14 officers, 4 men.

TO BUY INTERED SHIPS.

WEALTHY Mining Man to Promote Big Corporation.

DETROIT, Mich., March 15.—Edward N. Brown, a wealthy mining man of Marquette, Mich., and New York, declared here today that he is one of several persons who are attempting to promote a gigantic shipping corporation to purchase intermed German and Austrian merchant ships.

Mr. Brown said estimates show there are 4800 German and Austrian ships interned through the world.

He said the owner of the steamer Dacia, which was purchased from the Hamburg-American Line, and later seized by the French Government.

Valor Collar
 2 for 25¢
 W.G. & R. COLLAR
 CANADIAN MADE

In finer material for extra wear, 3 in. padded box for 50¢ Ask for CECIL

The Williams, Greene & Rome Co. Limited, Makers of Fine Shirts, Berlin, Ont. 125

EDISON CAN CONSTRUCT SUB. IN FIFTEEN DAYS

Wizard So Informs the Naval Committee at Washington.

WASHINGTON, March 15.—Thomas A. Edison told the house naval committee today that, with a fully equipped federal research laboratory and standardization of machine parts, a submarine could be built in 15 days.

He said the United States should appropriate liberally for such a laboratory, as recommended by the naval advisers.

Such a laboratory, preferably under the administration of the navy department, Mr. Edison said, should make experiments to standardize parts of submarines or aeroplanes. The government would distribute these standardized parts to manufacturers.

The inventor said that in distribution he would favor the small factory in the small town, because in larger city factories he thought there was too much waste of time in red tape. A federal laboratory, he said, could be put in full working operation for \$1,000,000.

TO DETERMINE VALUE OF EXPROPRIATED LAND

Evidence as to the value of the Davidson property under the Glen road bridge in the second Rosedale ravine, expropriated by the city in connection with the building of the Bloor street viaduct, was given before Official Arbitrator P. H. Drayton, K.C., yesterday.

The values put on the property by two witnesses differed by \$6000. One witness thought the property worth \$3000, or \$25 per foot, while the other set the value at \$75 per foot. The high figure was set, as witness thought it feasible to build a house on the land if someone was found eccentric enough to want to build in the hollow. He thought, however, an ordinary person would not like the location.

ADMIRAL VON TIRPITZ IS ABOUT TO RESIGN?

Information Has Reached New York From Berlin to This Effect.

NEW YORK, March 15.—Information has reached New York from Berlin today that Admiral Von Tirpitz, the German minister of marine, either has resigned or is upon the point of resigning. The Evening Post announced today.

No official announcement of the resignation has been made at Berlin, it is stated, but the source from which the information comes, the paper states, is such as to justify confidence that it is based upon first-hand dispatches from Berlin.

No reasons for the resignation are disclosed. Despatches from Berlin recently had said that Von Tirpitz had given up work in the ministry because of illness.

NEW GERMAN MINE FIELD.

It is Designed to Keep British Flotilla from Baltic.

COPENHAGEN, March 15, via London.—The Skuasen, a mine field of Malmoe, Sweden, says that the Germans next week will lay a new mine field across the Sound, the narrow strait connecting the Baltic with the Cattegat and the North Sea, because of the fear that a British flotilla will cross the Sound and reach the Baltic.

Mines between Danish and Swedish waters will prevent the use of the international waterway between Skuasen on the Sound on the Swedish side, and the Danish coast, it is pointed out.

M'GARRY'S TRENCHEANT REPLY TO HIS CRITICS

Tells Opposition Leader He Can Prove Surplus, Closing Budget Debate.

CHARGES OF ROWELL

Speakers Engage in Hot Argument Across Floor of Legislature.

The budget debate in the Ontario Legislature was concluded yesterday afternoon with addresses by N. W. Rowell and Provincial Treasurer McGarry. Both speakers, particularly the government minister, waxed hot in the financial debate. Mr. Rowell accused the government of being extravagant, so extravagant as to render necessary a continuation of the mill war tax. He attempted to show that by an income tax arrangement of capital and ordinary receipts and expenditures the treasurer had arrived at his \$271,000 surplus, where there was really a two million dollar deficit; that the government purposely withheld information concerning the accounts of the hydro-electric system, and he concluded by questioning the wisdom of the government in spending half a million dollars to build a hydro-electric system in Canada had warned against such contributions.

Justified Expenditures.
 In his reply, the treasurer spoke in justification of the increased expenditures, pointing out that former Liberal governments had simply sold a timber limit to evade imposing a tax. He declared he would leave to any auditor in the province the correction of his arrangement of receipts and expenditures. The hydro accounts, he said, were set out in the documents brought down and he read half a dozen letters from leading Canadians showing that Ontario's machine gun contribution was a wise gift to the empire.

The debate on the proper method of classifying certain items of receipts and expenditures on one occasion generated into an argument over the floor of the house with both members talking at once. Mr. Rowell said the treasurer was in millions when the Liberal leader could not read an itemized list of expenditures which the treasurer had omitted. Mr. McGarry accused him of quibbling. He sent his own statement over to Mr. Rowell, from which to read, and he sent a page over to take it off him again when he did not immediately set out the omissions. The Liberal leader refused to give it

up until he had finished his remarks on the subject.

Opposition Leader.
 Mr. Rowell's criticism of the budget was a splendid effort. And Mr. McGarry's reply was an equally good address. He covered every criticism offered by the opposition since the budget speech—with one exception: and that was the question of a tax on nickel companies. The provincial treasurer studiously avoided any reference whatever to the charge of Sam Carter (South Wellington) that the nickel concern got by as a result of "pull."

The opposition leader first followed up the suggestion of other Liberals made on Tuesday, that the financial statement should in future be drawn up by the provincial auditor. This procedure, he pointed out, would be much more satisfactory and save the treasurer from criticism for so arranging his statement to show a surplus. "It is owing to the legislature and to the country that this audited financial statement be brought down," he said. Mr. Rowell pointed out that the country that this audited financial statement be brought down, he said. Mr. Rowell pointed out that the country that this audited financial statement be brought down, he said.

Municipal Representation.
 While debating hydro matters the speaker also expressed the view that there should be at least one man on the hydro commission elected by the municipalities.

The provincial treasurer, too, he thought, should bring down his statement and estimates to include state expenditures, as was done in Ottawa. Members were kept altogether in the dark as to the costs of each department.

Wasteful Expenditure.
 "What member of the government can justify an expenditure of \$2,400,000 on the government house, on an estimated cost of \$400,000? The more I see of it the more impressed am I by the wasteful public expenditure—an expenditure entirely unjustified, and the building stands a monument to the pride and folly of the government," he said.

Mr. Rowell referred to the provin-

cial treasurer's review of the T. and N. O. Railway situation. "The people of Ontario have sunk \$8,000,000 more in that venture than they got anything out of it," he said. "Why has not the government already taken the Grand Trunk out of contract into the courts?" Mr. Rowell urged.

Opposition Leader Surprised.
 Mr. McGarry: "If you will read the contract you will understand. The Grand Trunk were not to pay us anything till they took over the G. T. Pacific, and it was only this year they refused to take the G. T. P. over."

Mr. Rowell: "That is the case. I am surprised that the government did not have a more satisfactory contract." "The provincial secretary declared in his budget speech that Ontario's credit is excellent at the present time. Let me tell him that if former governments had spent money as fast as it has been spent during the last few years the province's credit would not be so good," charged the opposition leader.

An Enormous Sum.
 "The total expenditure last year by the government under-statutory and special warrant expenditures amounted to the sum of \$71,137,000. "The time has come when this government should cease to withdraw from the control of the legislature large sums of public money. "And I want to say that with reasonable economy it would have been unnecessary to impose a war tax this year. The necessary because of the depletion of the revenues of the province because of extravagant expenditures." "The opposition leader wanted to know why the government donated \$500,000 for machine guns in the face of Premier Borden's statement that provincial grants for this cause were unnecessary.

Mr. McGarry: "I'll answer that when I speak later."

Hard Labor Says Treasurer.
 Hon. J. McGarry thanked a section of the opposition for not criticizing the budget, "but I am afraid some of them labored hard and long to find means for criticism," he added.

So far as he could see the criticism smoldered down to a microscopic view of the way the statement was presented. "The opposition financial critic who criticized me for not bringing in financial statements in the form of the late Hon. A. J. Matheson let me say that in arranging this statement I followed on the lines of those of the late Hon. A. J. Matheson."

Replies to Rowell.
 Replying to Mr. Rowell's statement that a war tax should not be necessary, the treasurer declared that the old Liberal government kept down taxes by setting a precedent and charging it to ordinary receipts.

"I have been told we have a deficit of two millions," he said. "There is a surplus of \$71,000 and I am prepared to read over every item that shows that surplus and even my opponents will be forced to admit that there is a surplus," he said. "Rowell has continued, 'deliberately misled the legislature and the country by getting up and declaring the deficit.' He evaded me when I asked him what he had added, and we only with difficulty succeeded in getting him pinned down to anything."

Leave it to Auditor.
 Mr. Rowell: "I'll leave it to the provincial auditor."

Mr. McGarry: "Alright, I'll go on and show you that this statement is really the auditor's report."

"There is not one 6-cent piece of expenditure, capital or ordinary, that does not have to pass the auditor." Mr. McGarry declared the opposition leader could not get one auditor in the province to agree with him in his disposition of receipts and expenditures.

Regarding the hydro-electric statement referred to by Mr. Rowell as misleading, the treasurer said, there was no difference of opinion among auditors as to the receipts, expenditures or assets, but there was a difference of opinion concerning statutory expenditures. "And the audit now being made is with a view to getting the province's accounts and those of the hydro to agree," he added.

Absolute Nonsense.
 It was absolute nonsense, he said, to talk of the government spending three or four million dollars on the T. and N. O. in preparing it for the Grand Trunk.

The minister made a very warm reply to Mr. Rowell's criticism of the \$500,000 purchase of machine guns when Sir Robert Borden said they were not needed. "The minister was referring to a lot of private and smaller donations," the minister declared, and he went on to read letters from Sir Robert Borden, Sir Sam Hughes, Sir Thomas White, Hon. A. E. Kemp and Hon. Mr. Loughheed, every one of which spoke of the timeliness of Ontario's gift of 500 machine guns.

Visited Valcartier.
 "My hon. friend does not know that Hon. Mr. Ferguson and myself visited Valcartier with the minister of militia. We witnessed tests of various guns and were informed the boys at the front needed machine guns. The minister of militia told us that in his opinion we could make no contribution more to be appreciated by the government," he declared.

Turn Over in Graves.
 "The opposition leader quotes figures of ten years ago to judge the expenditures of this year. If any of the death statements of that period could hear his declaration in that regard, they would turn over in their graves. They never thought of hydro electric; they never thought of railway development, of northern Ontario development. Yet my hon. friend is surprised that we spend more money," the provincial treasurer declared.

"We have been spending more money than formerly, and the people are getting value for every dollar we spend. We will continue to spend money in the interests of the people. There is not a work proceeding that I know of that we could cut off to advantage."

The provincial treasurer concluded by declaring that the opposition leader had been forced to construct a very weak criticism to justify his position as leader of the opposition.

Were There to Find.
 Mr. Rowell's said at the conclusion of the minister's address that many irrelevant statements had been made to bolster up the government's expenditures. The treasurer had stated that the hydro electric accounts were truly represented in the public accounts and supplementary estimates. If the treasurer could point these items out to him he would be convinced at least on this point.

Mr. McGarry said they were there for the opposition leader to find.

Wm. A. Rogers, Limited

Statement for Year Ending December 31, 1915.

PROFIT AND LOSS ACCOUNT.	
Profit and Loss Balance brought forward from 1914.....	\$176,899.08
Net profits for the year.....	189,810.45
	\$366,709.53
The Appropriations were as follows:	
Dividends on Preferred Stock Nos. 57, 58, 59 and 60.....	\$62,000.00
Dividends on Common Stock Nos. 53, 54, 55 and 56.....	90,000.00
Transferred to Realty and Plant Reserve.....	178,000.00
	\$330,000.00
Balance carried forward to 1916.....	\$136,709.53
BALANCE SHEET, DECEMBER 31st, 1915.	
LIABILITIES.	
Capital Stock:	
Preference Stock.....	\$2,400,000.00
Ordinary Stock.....	1,500,000.00
	\$3,900,000.00
Reserve Account.....	300,000.00
Realty and Plant Reserve.....	25,000.00
Reserve for Canadian Wm. A. Rogers, Limited.....	35,000.00
Dividends:	
Preference Stock, No. 60, payable January 3rd, 1916.....	\$15,750.00
Ordinary Stock, No. 56, payable January 3rd, 1916.....	22,500.00
	\$38,250.00
Debits Payable, including all accrued wages and charges.....	804,406.28
Profit and Loss Account—Balance carried forward.....	136,709.53
	\$2,701,185.81
ASSETS.	
Realty, Factories, Plant, Trademarks, Goodwill and Investments.....	\$1,862,134.85
Stock in Trade and Prepaid Charges.....	1,102,225.21
Accounts and Bills Receivable.....	587,873.63
Anglo-French Bonds (Paid on Account of \$57,600.00 Bonds).....	57,526.82
Cash at Bankers' and in Hand.....	181,286.31
	\$2,791,185.81
Audited and found correct. CLARKSON, GORDON & DILWORTH, Chartered Accountants.	

EXTRACTS FROM THE PRESIDENT'S ADDRESS.

At the Fifteenth Annual Meeting of Shareholders, held on March 14, 1916, the President, Mr. S. J. Moore, reviewed the Company's operations for the year 1915. The following are some extracts from his address:—

"When the Shareholders met a year ago the outlook was not sufficiently promising to justify the prediction that the earnings for 1915 would greatly exceed those of 1914, and, indeed, be in excess of those of 1913; nor did this seem likely during the first half of the year. The depression in business which had continued throughout 1914 was greatest during the early months of 1915. When it became apparent, however, that the whole of North America was being blessed with the greatest crop in its history a marked change in sentiment occurred. People began to believe that fundamental conditions were sound, and that the disasters, which many feared would follow a continuation of the European War, were not going to occur. Confidence was gradually restored, and the improvement having once set in, increased to such an extent that from many quarters reports have been received that the holiday business at the close of the year was the greatest on record.

"By anticipating early in the summer the improved conditions that later developed, we were able to take full advantage of the revival in business, with the result that the record made in the last three months of the year was, with one exception, the largest, and the month of December quite the largest, in the Company's history.

"The year's Profits permitted our paying 7% dividends on Preference Shares and 6% on Common Shares, and of transferring \$25,000 to the Profit and Loss Account, and adding \$11,870.45 to the balance of Profit and Loss Account, which now stands at \$188,499.51.

"Our Fixed Assets have shown but little increase during the year, and our liquid position has been maintained, the surplus of Quick Assets over all liabilities being \$1,086,364.66. This is only \$9,581.62 less than a year ago, and it represents \$120 per share of our outstanding Preferred Stock.

"Although there are no reports in the situation, growing out of the shortage of, and higher prices for, raw materials, the outlook is distinctly encouraging."

The following were elected Directors of the Company for the ensuing year:—S. J. Moore, Hon. C. H. Duell, Hon. W. Carrly Ely, Hon. H. S. Duell, Dr. C. W. Colby, W. A. Jamieson and W. D. Ross.

The officers were re-elected, as follows:—S. J. Moore, President; Hon. C. H. Duell, Vice-President, and E. G. Baker, Secretary.

IRISH FUSILIERS

(20th OVERSEAS)

LT.-COL. T. HERBERT LENNOX, Com. Officer

Join the Fighting Irish on Their March to Berlin

Headquarters: - - Stair Building Bay and Adelaide Sts.

C.N.R. SCORES ONE POINT OVER OLDER RAILROADS

Order Grants Equal Rights in Interchange of Traffic at North Bay.

OTTAWA, March 15.—The railway commission has decided that North Bay is a point at which the Grand Trunk Railway should interchange traffic with the Canadian Northern on equality with the C.P.R. The judgment is given on an application of the C.N.R. for an order.

The board finds that North Bay is also a point of interchange calling for the establishment of joint rates. "It is the general principle that the initiating carrier is entitled to the long haul on its lines, subject to the limitation, which will be rightly enforced, that the resultant joint route is reasonable and practical and involves no back haul or increased cost to the public."

No direction is made as to the exact principles on which the joint rates are to be put in, the parties being given a fortnight to put in submissions upon that point.

WANTED

Randomers, Stenographers, Clerks, Shoemakers, Bricklayers, Stonemasons, Wheelwrights, Apply

216th Battalion C.E.F.
 16 Adelaide West

TO TRANSFER PRISONERS TO INDUSTRIAL FARM
 First Step Taken in an Effort to Clear Up Jail Situation.

The atmosphere is clearing in regard to the jail situation, and as a first step a large number of prisoners will be transferred to the industrial farm. This decision being the result of a conference between Controller O'Neill, Property Commissioner Chisholm, S. A. Armstrong, assistant provincial secretary, and Mr. Dunlop, Inspector of prisoners. Those sentenced under the criminal code, however, will have to remain at the jail until the law is amended, and this is being arranged for.

Prisoners transferred to the industrial farm will be those convicted of offences against any act of the legislature or against any municipal by-law.

KAISER'S CASTLES FOR SALE.
 NEW YORK, March 15.—A new press despatch from Rome says: Press despatches received from Switzerland say that the Kaiser has ordered the sale of several of his castles in order to contribute the proceeds to the new German war loan.

It's a good old saying that you never miss the water till the well runs dry, and users of Telco service who can use their power or light at any minute of the day and every day of the year are perhaps unaware that patrons of other systems are not in the same position. It is a physical impossibility for any other system to give the never-failing service that is available for users of Telco. From Niagara Falls to Toronto there are four Telco transmission lines; although two of them are sufficient to carry the current. The other two are a steam reserve and storage battery in this city. Even the sudden collapse of Niagara Falls would not destroy the Telco system.