

two months. To a very considerable extent the crews which operate these vessels must be paid a rate of wages sufficient for their support for the entire year. The wear and tear of the vessels is also greater in proportion than the time of their actual employment. A large proportion of the vessels also have to compete in a greater or less degree with railways bonused and aided in different ways by public monies, while their own construction and operation is defrayed entirely by private effort. It is evident, therefore, that inland vessels in Canada are operated under great disadvantage, and are entitled to the fullest consideration in all matters connected with taxation; and if their operation is subjected to anything in the shape of questionable taxation it should be removed without the slightest hesitation. For the greater safety of passengers travelling by steamers a steamboat inspection service has been established in Canada as well as in other countries, and in order to defray the cost a tax has been placed on the steamers, in the shape of inspection fees and tonnage dues. It has never been contended that this inspection was established at the request of or for the benefit of the owners of steamers. The owners have to employ competent men to construct and operate their steamers for their own protection, and this Government inspection is entirely for the benefit of the public; and the public, that is the general revenue, should pay for it the same as it pays for the services of others employed to protect the public interests. In the U.S. a similar tax was formerly in force, but was abolished in 1886 when its unfairness was complained of by the owners of vessels. In cases, therefore, where the vessels of the two countries come

**THE CANADA SOUTHERN RAILWAY COMPANY.**

**NOTICE.**—The Annual General Meeting of the Canada Southern Railway Company for the election of directors and other general purposes, will be held on Wednesday, the third day of June, 1903, at the hour of eleven o'clock in the forenoon, at the Company's head offices in the City of St. Thomas.

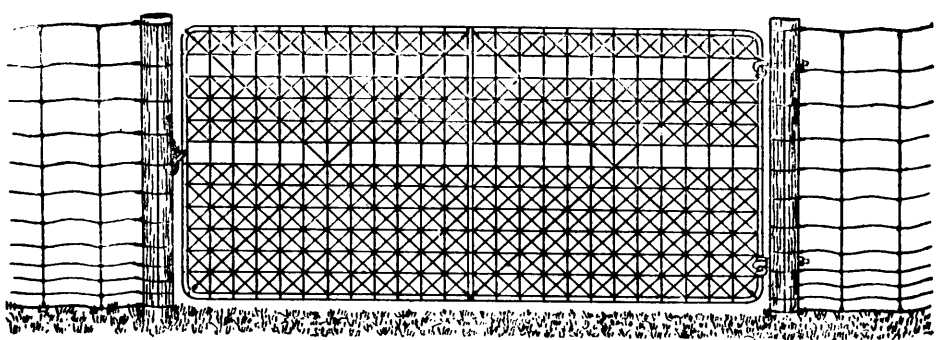
Notice is also given that as the present agreement between the Canada Southern Railway Company and the Michigan Central Railroad Company will determine and expire on the 31st day of December, 1903, a special meeting of the shareholders of the Canada Southern Railway Company, will, after the Annual General Meeting, be held on the said Wednesday, the third day of June, 1903, at the hour of twelve o'clock, noon, at the said head offices of the Company in the City of St. Thomas, for the following purposes, viz. :—

- (1). Sanctioning, if considered desirable, a new agreement under and by virtue of the provisions of 57-58 Victoria, chapter 66, section 3, to be proposed and submitted to the Michigan Central Railroad Company.
- (2). Empowering the directors to create and issue bonds and debentures for the purpose of retiring existing bonds of the Company, to provide for future betterments and additions to its property, and for such other purposes of the Company, and to such an amount as the directors may consider necessary.
- (3). And to give power to the directors, to do such other business as may be required by, and consequent upon, the making of the said agreement.

NICOL KINGSMILL,  
Secretary, C. S. Ry. Co.

Dated at St. Thomas, 23rd day of April, 1903.

# THE PAGE METAL GATES

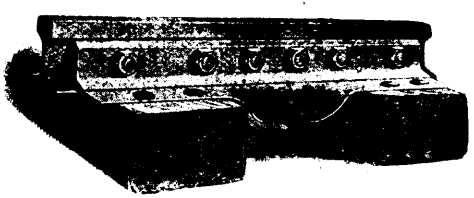


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