

**Discriminating Tax Legislation.** The efforts being made by some of the States of the Union, to force the English and foreign insurance companies to leave the country, by imposing upon them taxes far in excess of what is paid by the American corporations, has aroused the life underwriters of the United States having business in Europe to the possibility of reprisals. The Hon. John A. McCall, President of the New York Life Insurance Company, having been interviewed regarding the discriminating tax subject by the N. Y. "Commercial Bulletin," on Friday last, spoke with his customary candour, and said:—

"I am familiar with the proposed excessive taxation of foreign companies in this country. The treatment of our life companies across the water, especially in Great Britain, has been directly to the contrary of the plan proposed here. We have met with absolute fair play in competition there, and there has not been the suggestion of unfair taxation. We are asked to pay proper fees, but they are not out of proportion at all, and as I understand the situation here the English and other foreign companies are willing to be taxed within reason, or as much as are the companies organized outside of the taxing States. I cannot understand the discrimination made against the English companies in Iowa and Kansas, for example, where it is proposed to tax them out of existence. If they want to drive them out of the United States because they are "foreigners," the result cannot but be disastrous to the American companies doing business in Europe. It will affect, too, other kinds of business as well. If the records in the United States showed that the British companies were not prompt in paying claims, or were not law-abiding in every respect, there might be some justification for what has been done, but the contrary is true. As we are largely interested, and as we are advocates of fair play in competition, you may count on our company as opposed to the tax laws of Iowa and Kansas in their discrimination against the English companies."

**The Combat with Consumption.**

Following upon the intelligence of a great meeting, at Marlborough House, presided over by the Prince of Wales, for the purpose of discussing the progress made in fighting against consumption, comes the news of an equally notable gathering for a similar purpose held at Berlin on the 9th inst. High officials, eminent physicians and prominent insurance men are interesting themselves in all the new medical theories regarding the treatment of tuberculous diseases, and numerous sanitorias for consumptive patients are being established. The statistics of the results of the treatment in these hospitals have been the principal subject of discussion at the meetings of the different societies formed for fighting this dread disease. So great is the interest taken in the new treatment at the so-called sanitorias that the German Government is supporting in every way possible the schemes ad-

vanced for the creation of the new hospitals. At the meeting in question at Berlin, among those present were the German Empress, Prince Hohenlohe, the Duke of Ratibor, Imperial Secretary of State for the Interior, Count Posadowsky, Saxon Minister of State, Baron Von Metzsch, Prussian Minister of Education, Dr. Bosse, President of the Imperial Insurance Office, Herr Gabel and Professor Von Leyden and Frankel.

The most important of the special reports submitted at the meeting was that of the Duke of Ratibor, on the International Congress, which is to meet in Berlin, in the week after Whitsuntide, to consider the nature and dangers of tuberculosis, and the existing means of combating it. Foreign states are to be invited, and it is hoped a great meeting will result. The part that insurance companies are taking in the work of this great German society is shown in the report of the recent meeting which states that contributions for free beds are coming in rapidly, especially from the insurance companies for the sick and aged, which already have three hospitals of their own, and are building three more. The largest will be the property of the Berlin Insurance Company. Those companies that have not yet started hospitals of their own support the efforts of others by loans at reduced interest, and the large employers, as well as the municipalities everywhere, are co-operating in the effort to combat consumption methodically. The agricultural, the medical, and the military departments in Prussia, are also doing their best to furnish their convalescent homes with special stations for tubercular patients. The Society includes in its objects care for the families of the patients, and the procuring of work for dismissed patients.

If the special treatment of a disease once considered virtually incurable consists largely of fresh air and sunshine, rest and careful feeding, surely sanitorias might be successfully established in the Dominion of Canada.

**Our Neighbours.** *Now, if England likes us, as she claims she does, let her convince Canadians that their true destiny is with us."*

—Hon. W. Bourke Cochran.

At a meeting of citizens of New York, held on Sunday night last, under the auspices of the Continental League for the purpose of "protesting against the policy of Imperialism and entangling alliances with European powers," one of the principal speakers, the Honble. Bourke Cochran, declared himself as favorable to expansion if in the right direction. "Why not annex Canada?" said this eloquent advocate of extension of the United States territory to Baffin's Bay. It is true that he disavowed any desire to take Canada by force of arms, instancing the old, old story of England's treatment of Ireland, as illustrating the folly of "annexation by force and coercion." But "the enormous crowd" present at the meeting must surely have been amused when this enemy of entangling al-