the development of a mineral claim in South Yale, both the money and property being lost as a result of a cast-iron technicality of law. Naturally the men placed in this unfortunate position have withdrawn themselves and their money to a safe distance from British Columbia. A third case is that of a joint stock company owning a fraction adjacent to certain Crown grants they also mined. For some reason the company was not working its mine and had only a representative agent in the country. To hold this fraction which is very valuable, it has not only to do and record assessment work, but also keep up a license of \$100 yearly, thus running the risk of two separate and distinct forfeitures in the course of one year. Not only so, but its miners' license taken out in July or August would only run to May 31st, a subtlety of departmental regulation which a foreign company might well be excused from fully appreciating. A case which actually occurred of even more grievous hardship is also to the point. An investor purchased two adjoining mineral claims, and in order to obviate any risk of loss of title set to work at once to have the ground surveyed with the object of Crown Granting. This was duly done and work in excess of the legal amount was performed. The certificate of improvements was applied for and during the specified time no adverse claim was filed. The recorder of the district, however, refused to issue the certificate until ten separate affidavits were filed and paid for setting out in separate portions of \$100 the work for which he already had surveyors' affidavits tendered to him as amounting to over \$1,000 in value. These ten affidavits the surveyor would not make, as he had not "done nor caused to be done" the work in question. While he was trying to get in touch with the owner who was travelling at a distance the claims ran out and were jumped. So here a man lost his property through his very cagerness to secure title as rapidly and effectively as possible. The investor in this instance was a man of influence, in a position to command large amounts of capital, but he literally and metaphorically shook the dust of British Columbia off his feet, and has since persistently decried the country and its laws. Innumerable other cases of hardships of this description could well be cited, but enough have perhaps been given for present purposes. Meanwhile it is quite clear that some further protection should be afforded not only investors but prospectors and others from the forfeiture of valuable and improved property on merely technical grounds, and we therefore submit the following suggestion to the attention of the Government, or should the appointment be made, to the commission on mining law:

(1.) The failure to record assessment work on before the expiration of the present time-limit shall not render the property liable to forfeiture, but omission in this respect shall be punishable by fine on a system of cumulative penalties. For instance, if a record is made within one month after the legal limit, a fine of, say, five dollars, shall be imposed; if within three months, the sum to be paid shall be fifteen dollars, or twenty-five dollars if the extreme limit of the six months' extension is not exceeded. After six months the property should revert to the Crown.

(2.) No location or mineral claim on which one assessment, or work to the appraised value of one hundred dollars, has been performed, shall be "jumpable" or open to re-location, but shall revert as a claim with designated boundaries to the Crown. At stated periods, of which adequate notice must be given, properties thus forfeited shall be sold at public auction by the Gold Commission or Mining Recorder of the district, a minimum reserve price being placed on every claim thus offered for sale.

(3.) The present clause relating to the location and recording of mineral claims should be repealed, and the Colorado law of compulsory assessment before a claim can be recorded substituted therefor.

These suggestions, if acted upon, would be productive of several, in our opinion, beneficial results. In the first place the man who spends either his time or his money in a bona fide attempt to develop a mineral property, but who by ill-chance or even carelessness omits to regard a trivial technicality of the law would be reasonably safeguarded against serious and complete loss by forfeiture. Secondly, if opportunity was not taken of the reasonable chance afforded, the Government would benefit by the acquisition and sale of the property and not some private individual or "jumper" whose moral, if not legal right, to the work of others is certainly questionable. Again by the means proposed promiscuous staking of claims in new districts would be largely checked, by preventing re-location after one assessment, and lastly a large increase in revenue from mining districts might be counted upon for the prosecution of useful and necessary public works in those localities.

The present government has doubled the tax on a tax upon the output of coal mines. The first of these two measures has raised quite a storm of prothe output of metalliferous mines and has imposed test as calculated to restrict the employment of capital in the development of the mineral resources of the province. In face of the facts such an outcry is ridiculous. The amount realized from the tax last year, when the mineral output of the province from lode mines exceeded \$6,750,000 in value, was the large and important sum of \$31,000. The estimated return from the increased tax is \$65,000. Even the increased figure is not a very burdensome impost upon an industry whose gross output of virgin wealth is \$6,750,-000. It is true that in making this estimate of the return from the new tax the financial advisers of the government have shown the same genial ignorance of the mining expansion in the province characteristic of the year 1900, which cast a veil over the Queen's Speech in this regard. Without calculating the normal increase in districts already productive, two districts, East Kootenay and Boundary, will add this year between two and three millions to the gross output of the province. The output of the metalliferous mines of British Columbia is now in excess of \$10,000,000 a year, and the Finance Minister would have been quite safe in taking this figure as a basis for the returns of the new tax. Upon this basis the tax would as originally imposed return \$45,000 and doubled, will return not less than \$90,000. This is a handsome increment to the provincial revenue and cannot be considered an oppressive burden upon the mining industry. The mining industry pays the bulk of the revenue of this province in addition to enormous contributions to the Dominion revenue. Directly or indirectly most of the sources of revenue which the province possesses, owe their buoyancy to the mining industry. So much is this the case that the increased stumpage tax and the tax on coal will