That the Strathcona Horse will receive a right royal welcome to the Horse. Canadian metropolis goes without saying. The officers and men of the third Canadian contingent are likely to prove an attractive and popular lot. The generous gift of Lord Strathcona to the Motherland is calculated to make every citizen of Montreal rejoice that the Dominion is represented in Great Britain by such a splendid patriot. We venture to say that no Highland chief in days of old ever hastened to the assistance of his sovereign with a force better fitted for the rough work of campaigning in a foreign country. The recruiting officer's duty has been an easy one, and Colonel Steele is said to have under his command the flower of the Western men, tireless riders, crack shots, and used to roughing it.

Some of the foreign critics of the campaign in South Africa, who did not hesitate to yelp with delight when the British troops were taking punishment while testing the strength of the Boers, are now urging her to "reconquer the sympathies" of Europe by stopping the destruction and carnage in the Orange Free State. Of course, very little attention will be paid to these very rejuctant admirers of the strength of the British Empire.

Turning from these to a friendly neighbour, it is refreshing to read the unstinted praise lavished upon Lord Roberts and his troops by the New York "Evening Post" of Tuesday last. We quote the following:

"Gen. Robert's success could not well be more complete. Since his movement began, he has swept on with swift energy and without a single check. Not only did he break through the Boer defences, and raise the siege of Kimberley; he so massed superior forces that Gen. Cronje was forced to hurried flight eastward, and then, wonder of wonders, he showed that he had an army more mobile than the fabulously mobile Boers; ran them down, surrounded them, beat off the columns coming to their relief, and finally compelled an unconditional surrender. Considering the magnificent distances, the nature of the country operated in, and the other difficulties, it is a feat of arms for which it would be hard to find a parallel in brilliant conception and overwhelming success."

Taxation.

In all future revisions of the charter of this city it would be well for the citizens to bear in mind that the fable of killing the goose that laid the golden egg is strictly true, if

Last year every attempt was made to pile taxes upon banks and insurance companies doing business in the city. These attempts were with great labor frustrated, but are no doubt sure to be revived in times of pecuniary distress. It is well, therefore, to look for a moment to a city in which these attempts succeeded, and note the result.

The taxation laws of New York had been made so

intolerant and weighty that for some time past industrial companies have not applied for charters in that It is said that eighty per cent. of recently formed companies of this nature have taken out their charters in New Jersey, yet maintained in that state nothing more than a small office for annual meetings. New York has at last awakened to the situation, and is endeavoring to frame a corporation law which will encourage the domiciliation of corporate bodies within the state. This province of Quebec is unusually hard on corporations, and may yet find itself compelled, like New York, to modify its taxation, and place it more equably upon the shoulders of its citizens, even if some do grumble at the burden they have been able so long to evade.

Vice-President Bachert, of the Elec-The Fire-Proof tric Fire-Proofing Company of New Wood Tested. York, who, as we announced in last week's issue, has been immured in a house constructed of electric fire-proof wood, under and round about which a fire of sufficient intensity to destroy any ordinary edifice in New York was kindled, is not only alive. but rejoicing in the extraordinary success of his exhibition of belief. He submitted to the ordeal on Friday last with such child-like faith that a few visitors became his companions in the building, and one of them, a gentleman from Montreal, returned home not only free from any taint of smoke, but ready to make an affidavit that during the fire the interior of the structure was "positively cool." He reports the test of this wonderful wood as "most severe, and eminently satisfactory."

Engineers, architects, contractors, building experts, and insurance men from several distant cities, watched the dense smoke cloud hovering over the apparently doomed building, and, noting the broad tongues of flame licking the walls and windows, speculated, with eye-brows elevated by astonishment, upon the fate of the martyred Mr. Bachert and his confiding friends.

The tests were under the supervision of the New York Board of Fire Underwriters, and the Building Fire Departments of Gotham, and their representatives doubtless sighed with relief when, at the close of the exhibition, the occupants of the building emerged therefrom solemnly averring that a fire kindled inside the building made the atmosphere "just comfortable."

Altogether, the test was a perfect revelation to those present, and was accepted as conclusive proof that the naval authorities were fully justified in making the woodwork of battleships similarly fire-proof, and that the general use of this process would effect a great saving in life and property.

Mayor Prefontaine and a party of Montrealers were witnesses to this test, and they returned filled with surprise and pleasure at the success of this company in demonstrating the truth of what they claim for electric fire-proof wood,