

TALKED OVER FARRAR'S CASE,

And a Sub-Committee Will Probe Into the Circumstances.

Order Sewer Connections Severed Unless Taxes Are Paid.

Looks as If Committee Will Have No Overdraft.

The Sewers Committee last night instructed Chairman Baird, Aldermen Perregrine and Kennedy to look into the circumstances connected with the application made by Ald. Farrar for sewer connection in the township, just east of Sherman avenue. At the last City Council meeting Chairman Dickson, of the Finance Committee, charged Ald. Farrar with using his position in the Council to get this connection without paying a proper share of the cost. Secretary Brennan explained that under the agreement made in 1903, the property owners paid half the cost, and in addition a rental of one cent a foot a year. His interpretation of the contract was that others living within 708 feet were to be allowed to connect. It was explained that some of the property holders down there who had contributed as much as \$100 had derived no benefit from the sewer. The aldermen considered that it resolved itself into a question of what Ald. Farrar should pay, if anything, and the refunding of it to those who built the sewer.

E. D. Cahill applied for permission to connect premises on Emerald street, south of Stinson street, with the sewer. The case is rather a peculiar one. There is a one-foot reserve that was formerly owned by A. L. Burke. When the City assessed this the appeal was sustained by the Judge, who decided that the property was not benefiting by the sewer. The taxes mounted up to \$450, when Mrs. Cahill took over the one foot reserve in her name. Mr. Cahill, to settle the matter, made a proposition to the Mayor to pay \$25. The Mayor thought it would be good to settle the matter for good, and instructed the department to issue a permit for the sewer connection, although this was refused before. The committee refused to sanction the Mayor's action. When the matter came up again last night some of the aldermen declared the Mayor had done a high-handed act in ordering the permit to be issued before the committee passed upon it. The City Engineer was instructed to cut the connections off, unless the taxes which are due are paid.

The financial statement showing the expenditure to September 3 makes it look as if the committee would about break even at the end of the year. The statement follows:

Sewers expenditure.
West end district works \$ 22 35
Ferguson avenue works 6,524 30
Wentworth street works 4,076 20
Accounts outstanding 329 05

Unexpended balance \$10,051 96
Total 7,048 04

Appropriation \$18,000 00
Sewers:
Salaries and surveying expenses \$ 455 45
General expense account 90 85
Flushing sewers 444 20

Advertising, printing and stationery 65 00
Manholes, gullies and ventilators 582 67
General sewer repairs 345 56
Peter street sewer repairs 417 19
Cathart street overflow, culvert and manhole 1,044 14
Engineer's report, 1906 79 92
Sewers over 12-inch diameter, city's share 1,407 88
Accounts outstanding 99 83

Unexpended balance \$5,032 09
Total 967 31

Fixed charges for balance of year:
Sewage disposal \$4,000 00
Ferguson avenue works \$4,000 00
Wentworth street works 3,048 00

Total \$7,048 00
Sewers:
Salaries and surveying expenses, \$300 00
General sewer repairs and flushing 300 00
Advertising, printing and stationery 150 00
General expense account 50 00
Manholes, gullies and ventilators 167 00

Total \$967 00
The contract for supplying valves for the new east end sewer disposal works was awarded to the Canadian Fairbanks Company, of Toronto, its prices being \$67.00 for 16-inch gate valves and \$43.75 for 12-inch valves.

The appeal of Mrs. Leggat, President of the Boys' Home, for assistance in constructing a new sewer in the last lot, was favorably considered, the committee making a grant of \$50 on motion of Ald. Kennedy.

Tenders for building sewers were awarded as follows:
Argue street, Delaware to Poplar avenue, J. J. Armstrong, 98 cents a foot.
Hill street, from Garth 200 feet easterly, \$1.05.

Canon street, near Birch avenue, David Newlands, \$1.15 a foot.

A HOME-MADE BOMB.
Attempt to Injure Stage Carpenter at St. John.

St. John, N. B., Sept. 6.—An infernal machine, made out of a child's pencil box with sliding cover, was handed to Joseph Taylor, a stage carpenter at St. John Opera House, last night. Taylor, being suspicious, thrust the parcel into water, thus averting being badly mangled. The cover slid back, exposing an electric band attached to the lid and a piece of sandpaper. The lid snapped would ignite three matches, a piece of cotton wool and a large pot of kerosene. The parcel bore a stamp, but no postmark, and was handed in by two boys. A similar machine was delivered here some years ago and the recipient was badly injured.

Killed on the Track.
Carleton Place, Sept. 6.—Angus Cameron, an old resident of this place, was killed in the railway yard this afternoon by a train which was being shunted. He was engaged in trimming up the track, when the cars backed on him, unnoticed, it is supposed.

Mr. John H. Butler, Toronto, and his three-year-old daughter, died on the same day of scarlet fever.

OCEAN RACE.

CUNARD GREYHOUNDS START FROM LIVERPOOL TO-DAY.

A Contest in Speed Between the Lusitania and the Monster New Lusitania—Confidently Believed That Transatlantic Record Will Be Broken.

London, Sept. 6.—Extraordinary efforts have been made by the Cunard Company to shroud in complete secrecy the names of the passengers on the maiden voyage of the new liner Lusitania, and the kind of staterooms they occupy. The company states that this is necessary in order to shield the passengers from inconvenience. The company has issued an official statement to the effect that it feared such a swarm of curious inquirers and others on the quay side at New York when the great vessel arrives as would make it imperative to conceal the identity of those who have the privilege of going on the Lusitania on her first trip.

Neither of the two regal suites, the price of which for a single voyage is \$4,000, has been let complete. Each has been divided into four rooms, let separately. The voyage promises plenty of excitement in view of the race with the Lusitania, which so long held the record as the Cunard's fastest boat. The Lusitania and Lusitania lie about two miles from each other in the Mersey at Liverpool, to-night. Extraordinary efforts have been put forth by both ships during the last few days, since the middle of the week work has been going on night and day. Excitement to-night runs high not only among the crews, but among the passengers, who are arriving hourly.

The great ships are commanded by two main Watson, of the Lusitania, and Captain Barr, of the Lusitania. Each will know how to get every ounce out of his vessel. Quiet-mannered, reticent, with the closest lips and steady eyes, they are men who will make the great race notable. Incidentally, they deny that it is a race. The engine-room staffs are not talking.

At 2.30 to-morrow afternoon the Lusitania leaves the Prince's Stage for New York. At 7 o'clock the Lusitania leaves, and the race will have started. But there will be no grip in the contest till after both boats have called at Queenstown and have started in earnest across the Atlantic. The Lusitania will wait for the Lusitania to be clear away from Queenstown before she leaves. Then the large engine-room staff of each ship will work in grim earnest. One point in favor of the Lusitania is her stokehold. The engine-room crews know what the Lusitania can do, and how to make her do it. They know 221 knots.

The Lusitania's rival, the Lusitania, numbers 396. They have handled about a thousand tons of coal daily. Local pride is running high, as it is confidently expected the Lusitania will break the transatlantic record, now held by the Lusitania. The whole accommodation of all classes on the Lusitania and Lusitania has been booked. The former has on board 280 first and 390 second class passengers, the latter 480 first and 496 second class passengers.

LIBERTY FOR MURDERESS.
Wisconsin Wife Who Slew at Husband's Command Pardoned.

Waupun, Wis., Sept. 6.—Within a few hours the great doors of the State prison will swing open for Wilhelmina Baehr, who has spent the last sixteen years in a cell. She has been pardoned by Governor Davidson. Wilhelmina Baehr came to this country as an immigrant girl, about twenty years old, and met a man, who was known by the name of Baehr. The mother of the family had died and the grown daughters persuaded the girl to marry the old man, convincing her that it was a good chance to get a good home for life. Wilhelmina married the old man Baehr, and immediately became the subject of scorn and derision of the whole family.

A stranger, Michael Baehr, came along, possessed of some money. The Baehr family, it is alleged, concocted a plot to kill and rob him. It is now alleged that the old man planned the murder, and either did it himself or by threats compelled his ignorant girl-wife to commit the crime. Baehr committed suicide and the immigrant girl was assured that if she confessed to her part in the crime she would get a light jail sentence. She pleaded guilty and was sentenced to the State prison for life.

DYNAMITE AMONG POTATOES.
Welland Farmer Found Two-Thirds of a Stick in a Hill.

Welland, Sept. 6.—The discovery of a stick of dynamite in a hill of potatoes, by Mr. Beverly Holcomb, of North Pelham, a member of Pelham Township Council, has created a sensation in that township. Mr. Holcomb, who is a young and popular farmer, owned a fine field of potatoes, and he took a neighbor to the field to examine one of the hills. Mr. Holcomb found a solid cylindrical object which he did not recognize. He showed it to his friends, who pronounced it to be about two-thirds of a stick of dynamite. No sign remained to explain how it came to be in such a place. It is known no dynamite was being or had been recently used in the locality.

An investigation is going on.

HINDUS MAY ENTER CANADA.
Can Only Apply to Them Terms of the Immigration Act.

Ottawa, Sept. 6.—The Government has had no information concerning the report that 750 Hindus are on their way from Bellingham, in Washington Territory, for British Columbia, nor as to the raid upon Hindus in Bellingham. The only thing that Canada can do to prevent Hindus arriving in this country is to apply to them the terms of the Immigration Act, in the same way as to other British subjects.

That is to say, if there are any "undesirables" among the Hindus, they must be deported. Any of them suffering from disease, or likely to become a public charge on the community, will not be allowed to land in Canada. Beyond this, which is applicable to British subjects as well as foreigners, there are no restrictions upon Hindu immigration.

Common Honesty.
Our prices speak on those lines. Pants \$1, shoes \$1.25, overalls 50c up. We meet the wants of the worker. M. Kennedy, 240 James north and 148 John south.

The steamer Edmonton, with a cargo of wheat, sank near Brockville.

TRAIN HELD UP.

THROW GOLD INTO HATS OF THREE MASKED ROBBERS.

Passengers on Rock Island Express Held Up by Gang Near Omaha—Covered Conductor With Revolvers.

Omaha, Neb., Sept. 6.—The Omaha and Rocky Mountain Limited, Express on the Rock Island, was raided this morning just before daylight, near Murdock, Neb., by three masked men.

The robbers went through the chair car, robbing every passenger therein, securing the pocketbooks and purses, covering the train crew with revolvers and escaped by leaping from the train.

Railroad detectives and sheriffs' posse are in pursuit, but the robbers have several hours' start on the officers. The robbers were passengers on the train. Shortly after leaving Murdock the men arose in their seats, their faces covered with masks, and with revolvers in each hand, covered the passengers.

Then the leader ordered everybody to keep still and not to resist, else they would be shot. Two men went down the aisle with hats in hand, while the third kept the passengers covered. All passengers were ordered to throw pocketbooks into the hats, and this was done. The conductor appeared in the car with a pistol in his hand, but was promptly covered with four guns and forced to drop his revolver.

After getting all the money in the car, the robbers jumped from the train, which had slowed down for a grade. An attempt was made to enter the sleeper section, but the door was locked and the attempt was unsuccessful.

MR. LENNOX'S LITTLE BILL.
Claims That City of Toronto Owes Him Over \$180,000.

Toronto, Sept. 7.—A little over one hundred and eighty thousand dollars is the amount Mr. E. J. Lennox has billed the city for in connection with his work as architect of the new City Hall. After a long delay Mr. Lennox has sent in his final account for the amount which he claims is due to him. His bill is not a bill, but a statement of account is given, although the various items are stated, but the amounts for each are not included. The sum said to be still due from the city is \$181,255.71, made up as follows: Total amount of the account, \$245,570.82; amount of cash received as part payment, \$61,000, and cash in the hands of the architect, \$615, leaving the balance as stated.

The total cost of the building was about \$2,500,000, and the charges of the architect show that the amount is about 10 per cent. on the cost. In the bill are long statements as to how the amount is made up, such as, for instance, "taking forcible possession of the structure when the Elliott & Nealon contract was cancelled under the Mayor's order of Mr. R. J. Fleming; preparing plans, specifications, time spent in complying with the various orders of the courts in the long drawn-out lawsuits which followed the cancellation of the Elliott & Nealon contract; the visiting of quarries from where the stone came; the time spent in carrying out the many and varied orders of the City Council in connection with the contracts and lawsuits; getting photographs of the building to show the courts the progress made with the work, and all the many other details such a large building involved, and the many delays and other difficulties caused by the various lawsuits which the work gave rise to."

The corner-stone was laid on November 21, 1891, and the official opening was on September 18, 1899.

CZAR'S PROMISE A DEAD LETTER.
Manifesto Is Issued by the Constitutional Democrats.

St. Petersburg, Sept. 6.—It was announced to-day that the preliminary elections in Moscow and Tver Provinces will take place September 16, and in the other Provinces soon afterwards. The Constitutional Democrats have issued a manifesto, setting forth that party's claims for popular suffrage, repeating the old arguments that the Emperor's promise to give Russia a constitutional Government has hitherto remained a dead letter, and that the bureaucrats have even succeeded in somewhat striding the Crown's concessions, and adding:

"Through a flagrant violation of the fundamental laws the Government, July 16, gave the electoral power in the hands of a handful of wealthy landlords."

Continuing, the manifesto expresses confidence that the Government's plans will miscarry, but the fear is expressed of the possibility of a temporary governmental success, hence the Constitutional Democrats appeal to the rich merchants and landlords to resist the Government's efforts to ensnare them.

Finally the manifesto announces that the Constitutional Democrats will continue to advocate an unlimited number of reforms, including the compulsory expropriation of land, equal rights for the Jews, etc.

SUICIDE AT KINGSTON.
Henry Nicholson Killed Himself With a Revolver Shot.

Kingston, Sept. 6.—Henry Nicholson, a marble cutter, was found dead in the old blockhouse on Sydney street at 5 o'clock this afternoon. He had shot himself through the head with a revolver. A woman residing near the blockhouse heard the shot at noon, but paid no attention to it. The body was found accidentally. Business troubles are given as the cause of Nicholson's rash act. He was to have been married next Tuesday to a young lady in Montreal. The dead man was 28 years of age. Cornerer Mundell made inquiry, but deemed an inquest unnecessary.

MODERN LUCREZIA BORGIA.
Italian Girl Tries to Poison Her Father and Friend.

Rome, Sept. 6.—The city has been startled by the sensational attempt of a beautiful girl of fifteen, Madalena Stochi, to murder her father and a woman friend by putting sulphuric acid in their soup.

The attempt was frustrated by a neighbor, who, paying a visit to the family and noticing a strong smell, discovered its origin. The girl when arrested confessed the crime, and expressed regret at her failure. The Italian papers compare the fair criminal to Lucretia Borgia.

The Toronto police authorities have dispensed with the services of Michael Basso as Italian court interpreter.

The Ontario Government has been asked to open offices in a new building to be erected on the Strand, London.

Encouraging reports have been received regarding the western harvest.

BEAT CUSTOMS.

ALLEGED SMUGGLERS WARNED TO DECLARE THEIR GOODS.

Two Young Women on Adriatic Had Valuable Gloves and Laces in Their Trunks—Message Received at Sea Told Them That Customs Officials Were on Lookout.

New York, Sept. 6.—That two young women who were passengers on the Adriatic, of the White Star Line, which arrived yesterday, were warned by wireless telegraph that their trunks would be searched because they were relatives of William T. Hardy, a dressmaker of 35 West 31st street, is believed by the customs officers, who were waiting for them. At the time of the arrest of Hardy and his companion, Burton Baldwin, after the Kronprinz Wilhelm berthed on Tuesday, because their trunks were filled with valuable laces, the inspectors learned that Hardy's relatives were on the Adriatic.

As soon as the Adriatic came to her dock yesterday morning the trunks belonging to the young women were carefully inspected, and laces and gloves and dress goods to the value of \$1,600 were found. The young women had declared to the customs officers coming up the harbor that they had purchased the goods, and all that was done was to send the trunks to the appraisers' stores, in order that an appraisement might be made for the regular duty.

Hardy on Tuesday had wrapped around his body about thirty yards of valuable lace, and it was found by H. Bishop, Deputy Surveyor, decided that it was best that the young women be searched, and two women inspectors did this on the steamship, but nothing dutiable was found. Then it was learned that the women had received a message by wireless telegraph from the mainland before they arrived, that it was told of the predicament of Hardy and his friend.

MAKE RETURNS.
OR YOU MAY HAVE TO PAY A FINE FOR NEGLECT.

Action Brought Against Toronto Company Under the Census and Statistics Act Takes a Peculiar Turn in Court.

Toronto, Sept. 7.—The charge brought against the Gilpin-Moffatt Company under the census and statistics act was yesterday adjourned till called on by Magistrate Kingsford. The company was accused of neglecting to file a certain schedule delivered to them on June 10 last, pursuant to the provisions of the act. Mr. John Jennings, of Ottawa, appeared on behalf of the Department of Inland Revenue, and stated that Mr. George Wilkie, counsel for the defence, had consented to pay the minimum fine of \$10 for violation of the act, but when the Magistrate was about to record a conviction, Mr. Wilkie objected, on the ground that no such conviction as the Gilpin-Moffatt Company, Limited, existed. He said they had agreed to pay the small fine to avoid any further trouble. Mr. Moffatt was put in the witness box and asked by the court if he was aware the company had been advertising in the papers that they were a limited company, and he replied in the negative. "That is all that is necessary," rejoined the prosecutor. "Now it is my duty to report the matter to the Crown Attorney."

CUTTING WIRES.
Western Union Company Gets Warrant for Arrest of a Striker.

Chicago, Sept. 6.—Criminal prosecution of strikers for tampering with telegraph wires was begun at St. Paul, Minn., by the Western Union Telegraph Company. A warrant was issued for George S. Birdsall, a striking operator, charging him with cutting a telegraph line, and also with damaging a switchboard used by the company. It is said other arrests on similar charges will follow.

The case involving a new phase to the wire strike. Neither of the big telegraph companies had previously resorted to the courts. Officials said last night, however, that the increase in wire "troubles" recently had forced them to take action to protect their property.

Birdsall, who lives at 140 Winthrop avenue, was employed by the Western Union main office before the strike. He went out with the rest of the operators and served as a picket. The offence complained of is said to have been committed on Aug. 22. Its exact nature was not disclosed.

The complaint is drawn under chapter 134 of the Illinois statutes. The punishment under this law is a fine of \$300 to \$500 or imprisonment in the county jail not exceeding one year, or both.

Assistant Superintendent John Fitzpatrick of the Western Union, went before Municipal Judge Newcomer in company with Attorney Deering, representing the company, and procured the warrant. It was given for service to detective headquarters.

"We certainly do not condone the destruction of property," declared Secretary Wesley Russell, of the Telegraphers' Union. "I know nothing about the Birdsall case. The only statement I can make is that we have conducted an honorable and peaceable strike."

FOUND PETROLEUM KETTLE.
Antwerp Fire Shown to be of Incendiary Origin.

Antwerp, Sept. 6.—A petroleum kettle has been found among the debris of the fire in the timber sheds, and this is regarded as proving that the recent fire was of incendiary origin. A lighted pipe was also found near the petroleum supply in the cellar of the electric company's shed. Five arrests have been made in connection with the fire.

There are signs that the owners are wearing down the strikers. Over 2,600 imported laborers were at work on the docks to-day. They were carefully protected by military patrols.

STOPS SPANISH PILGRIMAGES.
Pope Acts on Continuance of Anti-Clerical Outrages in Rome.

Rome, Sept. 6.—Owing to the continuance of the manifestations against the clergy in Italy the Pope has decided to postpone the five Spanish pilgrimages due in Rome on the occasion of the celebration of his sacerdotal jubilee.

This is in addition to the other pilgrimages already ordered abandoned.

Mr. William Levack, of Toronto, a well-known live stock dealer, died of heart disease.

Do Your Teeth Require Attention?

Will make you a full set



WE DID NOT AGREE TO RECENT ADVANCE IN PRICES

Gold Crowns 22k. \$5.00.

Gold Fillings from \$1.00.

Extractions, 25c.

Bridge Work, 22k. per tooth, \$5.00.

Silver Fillings from 50c.

All operators are experienced graduates. No students employed. Not members of any dental association or combine. All work guaranteed. Open evenings, also Saturday afternoons.

HAMILTON DENTAL PARLORS

Over Gerrie's Drug Store, 34 James North Opposite City Hall. Phone 2144

CROOKED GAMBLING MACHINES

(Continued from page 11.)

movement. They simply sought employment where it seemed most profitable. Because the steam engine was there, it was more profitable when used by a combination, even of a crude sort, than by independent effort.

But the steam engine did not rest content with begetting more steam engines. The supply of coal which it brought opened up all sorts of further possibilities for invention. In 1800 came the distribution of artificial gas, and in 1860 the first gas engine. In 1850 came the land telegraph, which could hardly have been worth using in the days before the railroads. And in 1870 the transatlantic cable, which never could have been laid without steamships. By 1880 had arrived the electric light and the telephone. Within the next decade came electric traction, the introduction of illustrations into the daily press, and the reproduction of photographs in print.

Now, of all lines of science and invention those most coercive of consolidation have been the improvements in transportation and communication. These have consolidated human beings into a unit-body by their very existence and use, whether the human beings know it or not. Once thus united in actuality, men find, to their surprise, that they must unite politically and economically—"forced by destiny," they call it.

There are few men now living, outside the fields of medicine, ministry, or science, who are doing so much for the America of the near future as are Messrs. Harriman, Hill, Rogers, Morse, and men of their mould. Within the few years necessary for them to complete their consolidative enterprises they will have given us our first national collectivist organizations of the industries which James Watt, Professor Morse, and Graham Bell decreed must unite.

Professor Sidney A. Reed in Leslie's Weekly.

SAVING AFRICANS' LIVES.
Prof. Koch's Success in Treating Sleeping Sickness.

Berlin, Sept. 6.—An account of some of the recent experiences of Professor Koch in Central Africa, where his prolonged inquiry into the causes of and cure for "sleeping sickness" is bearing fruit, was reached a medical friend of the professor in this city.

About eighteen months have elapsed since Koch left Germany on his present mission. The letter received here is dated from Sese, near Entebbe, Uganda, July 6, and relates how native messengers from the Sultanate of Kisumu, situated some two hundred miles southward in German territory, had been imploring the "Great White Wizard" to come and cure their dying relatives.

The professor, accompanied by Drs. Kubickie and Fieldman, travelled in native boats to Bukoba, and thence went by caravan inland, to the great village of Kigrahama, consisting of about 1,000 huts.

The German physicians were joyfully received by the natives, and huts were erected for the party, an extraordinarily large one, as big as the Sultan's house, being built for the microscopic work of Professor Koch and his assistants, who had impressed on the natives the importance of suitable quarters being assigned to them for their work.

Within a few days 200 sufferers were brought to the hospital enclosure and injected with atoxyl, according to Koch's method, and the usual excellent results followed. In all the professor and his assistants treated about 400 natives.

GERMANY HAS A SURPLUS.
A Rare Experience in the Empire During Recent Years.

Berlin, Sept. 6.—The Imperial Finance Ministry was able to announce yesterday what has been a rare experience in the German Empire of recent years, namely, a surplus of revenues.

The saving in the expenditures over the estimates in \$6,908,250, of which \$3,985,750 consisted of increases in the income, and \$2,922,500 in retrenchments. Nevertheless various departments of the public service required more than had been appropriated for them.

BABBY HIPPO DEAD.
Marius, Neglected by French Mother, Falls to Thrive on Goat Milk.

Paris, Sept. 6.—Marius, the baby hippo, whose mother ignored him, and who was being nursed by goats, is dead at the age of 30 days.

The mother of the young hippo ignored him altogether, and a number of goats were used to provide sustenance. Marius, however, seemed to care for no one but his real mother, who scowled and looked fierce while he was being suckled by foster mothers.

The mother had previously last several of her offspring through neglect.

"ROSH HASHONO."

New Year Celebrated by Hebrews All Over the World.

(Thoughtful recollections by Rabbi Bernard L. Andur, of Park Street Synagogue.)

The observance of Rosh-Hashono on the first day of (Tishri) as a most solemn day, next to the day of atonement is based principally on the traditional law to which the term "Yom Kippur" memorial day is attached. Lev. 23-24 it commands the Israelites that "in the seventh month (Tishri) in the first day of the month shall you have a Sabbath, a memorial day, an holy convocation."

The celebration of this awe-inspiring festive day has no bearing upon historical events. It is devoid of any occurrences of national import. And when taking a retrospective glance we meet with no event to thrill our heart, exercise the mind or to appeal to the thought as worthy of perpetuation in one's memory, nevertheless, after some reflection it will be conceded that this day has a singularity and an inherent distinction all its own, for, with the new year a wide range is presented to us, of new beginnings, destruction and renewal. It teaches that nothing on earth is stationary or unchangeable. Each year sets plainly before us that the wheels of time never cease moving; they perform their allotted task day by day and year by year. While the transitions which pass before our eyes tell plainly that there is a supreme being who regulates our existence and measures out to each of us his portion and share. The authorities of the Talmud consider the first day of Tishri as the beginning of creation, and as on this day the means of sustenance to every person are apportioned for the ensuing year, also are his destined gains and losses.

The whole idea of underlying the Memorial Day (Rosh Hashono) is the regeneration of the state of man in relation with his God. In secular affairs the close of one year and the opening of another finds us very busy and active. All accounts of the past twelve months have to be carefully looked over; the various transactions inquired into, profits and losses estimated, and the balance computed. This is a procedure which can't do without it. It is just what a careful and prudent man should do, so as to know his position and how to guide his future transactions. He who does otherwise and takes no account of his standing at some fixed intervals of time, but merely goes on at random would be looked upon not merely as being injudicious, but as unreliable a man with whom to come in business contact. While he who looks carefully over his accounts and uses discretion where to expend and where to curtail recommends himself to us as being worthy of placing confidence in a commercial point of view and as coming up to the standard of a good citizen.

Man and man, these gains and losses are temporal ones only, which pertain to man's material interests only, and in celebrating the New Year as the bible terms it the day of memorial, we are to ponder over the position of man in creation, and realize the fact that we are something more than mere flesh and blood having within us an immortal soul which makes our superior degree in creation, formed after the image of the Divine Artificer then we must give recognition that as we are accountable to each other for some of our transactions of life, we are, to a greater extent accountable to God for all the transactions of life. We are on this day to look backward and forward, to compute our material accounts of the past and strike the balance. If any shortcomings to adjust in the future, we must give recognition that as we are accountable to each other for some of our transactions of life, we are, to a greater extent accountable to God for all the transactions of life. We are on this day to look backward and forward, to compute our material accounts of the past and strike the balance. If any shortcomings to adjust in the future, we must give recognition that as we are accountable to each other for some of our transactions of life, we are, to a greater extent accountable to God for all the transactions of life. We are on this day to look backward and forward, to compute our material accounts of the past and strike the balance. If any shortcomings to adjust in the future, we must give recognition that as we are accountable to each other for some of our transactions of life, we are, to a greater extent accountable to God for all the transactions of life. We are on this day to look backward and forward, to compute our material accounts of the past and strike the balance. If any shortcomings to adjust in the future, we must give recognition that as we are accountable to each other for some of our transactions of life, we are, to a greater extent accountable to God for all the transactions of life. We are on this day to look backward and forward, to compute our material accounts of the past and strike the balance. If any shortcomings to adjust in the future, we must give recognition that as we are accountable to each other for some of our transactions of life, we are, to a greater extent accountable to God for all the transactions of life. We are on this day to look backward and forward, to compute our material accounts of the past and strike the balance. If any shortcomings to adjust in the future, we must give recognition that as we are accountable to each