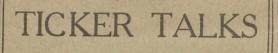
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People of all shades of politics mourn the death of the Rt. Hon. Sir Wilfrid Laurier.

As the Montreal Star said, Canada has lost one of her dearest sons, death ending a noble life and a great career, and with his going Canadian politics has lost something that gave it tone and zest.

Listen. If by Friday of this week, you have not sent in a statement of your sources and amount of income, the Minister of Finance asks us to inform you that you will be liable, on summary conviction, to a penalty of \$100 for each day the default continues.

So don't blame us if you have to hand over the whole, instead of the biggest part of your income to the income tax collector.

By the way, a large proportion of Canada's citizens will have to pay income tax to the Federal Government this year. The unmarried man who received over \$1,000 in wages or in income in 1918, owes the Government something from it. And the married man who earned over \$2,000 or more, owes a sum that depends on the number of dependent children he has.

This is one instance at least, where children are a blessing. The larger the family, the smaller the income tax.

Pessimists, like the poor, are always with us. Like a breath of spring air is the optimism of Mr. O. A. Dawson, managing director of Canadian Cottons, who sees a very bright outlook for Canada in the textile world, and who says: "The financial situation all round is undoubtedly good, and never have accounts been so promptly paid as they are at the present time."

The National Industrial Conference Board of the United States offers a thousand dollars for the best essay detailing a practicable plan for representation of workers in determining conditions of work and for prevention of industrial disputes. To anyone who has the successful plan, it is worth more than a thousand dollars.

Among the outstanding bills against Germany to-day, is the well-known Bill Hohenzollern.

The gross traffic receipts for the three chief Canadian railroad systems show an aggregate increase over the corresponding week last year of-\$5,376,331, the G.T.R. leading the way in percentages with 78, the C.P.R., following with 25, and Canadian National with 20, an average improvement of 34 per cent.

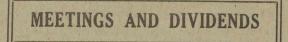
These figures bring back to mind what sort of weather we were having about this time last year.

Don't forget to place your order now for the special series of the Journal of Commerce, which commences with the next issue.

This series will be three times the present size of the Journal of Commerce, and as a feature will contain special articles covering every phase of the principal industries of the country.



Famed Canadian financier, who died last week.



The annual meeting of Montreal Cottons, Ltd., takes place at the head office here to-morrow at noon.

The annual meeting of Canada Foundries and Forgings is being held at Brockville to-day.

The annual meeting of the Montreal Loan and Mortgage Co. will be held on Thursday, 6th of March. A dividend of two and one-half per cent. for the quarter ending March 31st, 1918, together with a bonus of one per cent. upon the capital stock, has been declared, payable March 15th to shareholders of record of 28th February.

The Bank of Toronto has declared a dividend of three per cent: for the current quarter upon the paid-up capital stock. The dividend will be payable after the 1st of March to shareholders of record of February 12th.

The Bank of Montreal has declared a dividend of three per cent. for the current quarter, payable after March 1st, to shareholders of record of 31st January.

The Royal Bank has declared a dividend of three per cent for the current quarter, and is payable after the 1st of March to shareholders of record of February 15th.

The annual meeting of the Sun Life Assurance Co. of Canada, will be held at its head office, Montreal, on Tuesday, March 4, at 2.30 p.m.

The regular quarterly dividend of 1% per cent. on the common stock of Woods Manufacturing Co., Ltd., for the quarter ending February 28th, has been declared, payable March 1st, to shareholders of record of February 22nd, 1919.

A dividend of two per cent. on the common stock of the Dominion Textile Company, Ltd., has been declared for the quarter ending 31st March, 1919, payable April 1, to shareholders of record March 15th, 1919.

The actual condition of clearing house banks and trust companies in New York for the week (five days) shows that they hold \$16,821,810 reserve in excess of legal requirements. This is a decrease of \$35,593,670 from last week.

NEWSY NOTES

Refined illuminating oil has been increased one cent per gallon in Canada, owing, it is stated, to the large European demand for this product.

The Royal Bank of Canada has purchased a valuable property at the corner of Almon and Agricola streets, Halifax, from W. E. Hebb, and will erect a fine building on the site in the near future.

The International Harvester Co. of Canada, Ltd., has purchased the Oliver Chilled Plow Works of Canada, Ltd., located at Hamilton, Ont. The plant of the Oliver Co. was considered to be one of the most modern in the country.

The Dominion Parks Commissioner has issued a leaflet entitled "Canada's Feathered Friends." This leaflet is in the form of a plea for the protection of insectivorous birds such as are now protected under the treaty between the United States and Canada.

Roy U. Conger, the purchaser of Canada's aerial fleet and equipment, has stated that his company, the United Aircraft Engineering Company, proposes to establish an aerial publed.ger and f.e.gat service between Toronto and Hamilton within the next few weeks. This line is depended upon by the company to give them an estimation as to the cost per passenger mile and per freight mile before further lines are established.

The annual rivers and harbors bill passed in the United States provides for 75 new projects, among them being the authorization of an international joint commission of the U. S. and Canada to investigate the advisability of an oceangoing ship waterway to connect the St. Lawrence River and the Great Lakes by enlarging the Welland canal.

The bill also authorizes a survey of a ship canal to connect the Great Lakes and the Hudson River.

Canadian exports of pulp, paper and pulpwood for 1918 show a big increase over 1917. In December, 1918, they reached a total value of \$7,-235,699, as against \$5,9330,162 for the corresponding period in 1917.

The municipal representative of the Repatriation and Employment Committee has issued a notice and questionnaire to every municipality in the Dominion asking what they are doing to welcome our demobilized army back and urging upon them the necessity of taking well-thought-out measures and providing for the employment and general welfare of the men and their families.

An international meeting of Canadian and American mining engineers took place in New York at the annual meeting of the American Institute of Mining Engineers. The aim of the gathering was to devise a plan whereby wasted effort would be abolished in the duplication of effort, and that possibly a uniform mining law for both the countries could be formed.

Mr. C. O. O. Macdonald, the noted mining authority of Nova Scotia, recommends that the Mines Act be revised to prevent the waste of effort and coal now taking place in mining submarine areas off the coast of Cape Breton.