The Department of Customs seems to be endeavoring to conceal the actual character of our exports. Most of our gold is exported as bullion; four-fifths of our silver is exported as bullion, and nearly all of our nickel is exported in the form of matte. The Department of Customs seems to wish it to be understood that gold-bearing quartz and nickel ore are exported in large quantities. Such substances are rarely exported from Canada.

Not content with the misleading description of the character of our exports the Department of Customs continues to report ridiculous estimates of the value of the nickel matte exported. We exported coppernickel matte in 1916 worth at least \$30,000,000. The nickel content was worth at least 25 cents per lb., or over \$20,000,000 for the 41,299 tons matte exported, yet the Department of Customs estimates the value at \$8,662,179.

Ontario produced in 1916 nickel-copper matte containing 41,299 tons nickel and 22,430 tons copper. The nickel, when refined, would be worth about 35 cents per lb., or \$28,909,300. The copper would average about 25 cents per lb., or \$11,215,000. The refined products were therefore worth about \$40,000,000. It is obvious then that the Department of Customs' estimate of the value of the nickel in the matte is absurdly low.

The Toronto World in its issue of March 23, printed the following:

"The annual report of the trade and commerce department for the fiscal year 1915-16, issued today, shows that the nickel export was as follows: To Great Britain, 11,610,100 lbs., valued at \$1,779,801; to United States, 58,832,900 lbs., valued at \$5,934,968."

We are not surprised that the World has given this item a prominent place on its front page for our contemporary has taken a leading part in attempting to inform Canadians of the facts concerning our nickel industry. On more than one occasion, however, we have had to point out that our contemporary has been misinformed. This dispatch from Ottawa is similarly misleading. In this case the World has assumed that the figures published by the Department of Trade and Commerce are reliable. This is perhaps a reasonable assumption, but is unfortunately a false one. The Department of Trade and Commerce, if we are correctly informed, does not itself collect the statistics on exports which it has given the World, but republishes the absurd statements issued by the Department of Customs. In consequence of this unfortunate practice we have spread before the Canadian public the statement that 58,832,900 lb. of nickel contained in matte shipped to the United States during the fiscal year 1915-16 is valued at \$5,934,968, or less than 11 cents per pound. As a matter of fact it should be valued at, at least, 25 cents per pound. Why should we not get proper credit for our exports? Why do our Departments persist in publishing misleading figures?

MINING TAX AMENDED.

It is understood that the Ontario Mining Tax Act is to be amended, the tax on profits being raised from 3 to 5 per cent. On profits over \$5,000,000 the tax is to be 6 per cent. and on over \$10,000,000, 7 per cent. Allowance for depreciation is to be increased from 10 to 15 per cent. In the case of nickel companies the Act is made retroactive to January 1st, 1915.

Under the new Act the Canadian Copper Company will be required to pay its proper share of taxation and will contribute several hundred thousand dollars yearly, instead of the ridiculously small sum which it has been paying. This company will have the honor of being all alone in the 7 per cent. class.

CORRESPONDENCE.

Contributions of the Mond Company and Employees.

Editor Canadian Mining Journal:

Sir,-The action of the Mond Nickel Company, in connection with recent Government war loans, may be of interest to your readers, or be suggestive to other companies producing war materials. The company itself was reported by the daily press as having subscribed two and a half million pounds sterling to the British loan. In addition, it offered easy facilities to its employees in Great Britain and Canada to subscribe to either the British or the Canadian war loan. Any employee was permitted to invest in war bonds up to one-half his yearly earnings, the investment to be repaid to the company, without any charge for interest, in twenty-four monthly instalments of \$4.00 each for each \$100 bond (for the Canadian loan). Employees in this way will receive interest on the full amount subscribed, but will have two years in which to pay for the bonds. Employees may at any time within the two years notify the company if they desire to discontinue payments and have the amount already paid in by them returned in full, without any deduction for interest on the bonds already received by them. The employees of the company at the mines and smelter near Sudbury took advantage of this generous offer to the extent of more than \$110,000.

Early in the war many of the company's employees in Canada organized, for systematic voluntary monthly giving to the various patriotic funds, and petitioned the company to deduct from their monthly earnings a definite percentage from each month's pay until some months after the war is ended. Committees of the men at the different centres decided on the distribution among the various patriotic funds, of the money thus raised—the company merely acting as their banker. In this way the employees have raised up to March 1st, \$37,644.

One hundred per cent. of any surplus profit made by the company during the war goes to the British Treasury.

C. V. CORLESS.

Coniston, Ontario, March 22nd, 1917.

Mr. Hallet R. Robbins, for some time a member of the faculty of the State College of Washington, Pullman, Washington, in the capacity of assistant professor of mining engineering, is now on the engineering staff of the Granby Consolidated Co., at Vancouver, B.C.