

year, but net earnings of \$40.62 a year.

And if each railway acre in the rural Municipalities paid, as Mr. Pettypiece admits it did, 75c. taxes, and earned not indeed ten times, but considerably less than twice as much as the best farms, was it not paying its fair share of taxes, when the average taxes of farm lands in the Townships in Ontario are only 19c. per acre, or one-fourth of what the railway acre pays?

A statement of these undoubted facts, however, would not only destroy the whole argument for increased municipal railway taxation, but would prove conclusively that a fair share of taxation is being paid by the railways in

the townships, and consequently we have the illustration of the one acre giving net earnings of \$300, when in fact it takes eight acres to give net earnings of \$325 a year.

These instances by no means exhaust the inaccuracies and incorrect facts and figures published broadcast by Mr. Pettypiece, but they ought to be sufficient to show that he can hardly claim to be considered a reliable authority on the subject, and that any future statements from this source will require verification before acceptance.

I. F. HELLMUTH,

ANGUS MACMURCHY.

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