vilege of exemption is based upon Clause 125 in the British North America Act, but it is contended that the wording of the clause in question does not cover the case of a Government property leased to a private tenant, but only such property as is used and occupied for Government purposes. The point is a very interesting as well as a highly important one to this and several other cities, as the leasing of Government properties to private tenants deprives them of a considerable amount of revenue which those properties would yield were they owned by private persons.

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The city is to have an addition to its market buildings by the Grand Trunk Railway erecting a Fruit Exchange on Mountain Street to cost $21,000. The building will have cold storage compartments, and be equipped with every convenience for this extensive trade of which Montreal is a leading centre.

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It is reported in English papers that the income tax officials in Great Britain refuse to make the same allowance for life premiums to those who have a policy in a Canadian company as they do to those who are insured in an English life company. The law allows a rebate in estimating a person's income on account of the premium on his life policy, but if life insurance in Canadian companies is not recognized as a claim for rebate it will be injurious to those now operating in Great Britain. It is high time these narrow ideas and regulations became extinct and were abolished. Imperial sentiment ought to be powerful enough to sweep them away.

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The Minister of the Interior has just issued an Atlas of Western Canada, showing maps of Manitoba, the Northwest Districts, British Columbia, Ontario, Quebec, the Maritime Provinces, the St. John District, and of Great Britain and Ireland. The Atlas is embellished profusely with pictures of scenes in Canada illustrative of its farm houses, barns, products, cattle, and industrial life, also of the elevators in various places, the schools and other public buildings in several cities. A series of views is given of the "Evolution of Settler's Homes," showing how, from a rough barn like place, the settlers' house gradually develops into a substantial dwelling. These are not fancy pictures but photographs of the actual scenes. Full information is given of the opportunities offered to settlers to acquire land and what they require to bring with them. This publication should be distributed by tens of thousands throughout the old land, and every effort made to draw attention to it through the British newspapers. After so much has been done to spread information as to the geography, the social conditions, the resources, the climate, the productions, the government of this Dominion, it is amazing how much ignorance still exists in the old country about Canada.

PERSONALS.

Mr Goldwin Foster, Imperial Bank, in this City has our best wishes on his marriage.

Mr. W. S. Fonald, of Toronto, has been appointed to a position with the Mutual Life of Canada, at Winnipeg.

Mr. W. Macdonald, Accountant of the Imperial Bank, Edmonton, has been appointed manager of the branch at Ferguson, B. C.

Mr. S. Burpe, Manager of the Bank of British North America, Dawson City, has been transferred to Vancouver.

Mr. Gordon Strathy has been elected a member of the Governing Committee of the Montreal Stock Exchange.

The death of Mr. W. E. H. Massey, of the Massey Harris Co., Toronto, deprives that city of a most estimable and valuable citizen. Mr. Massey was in the prime of life, and leaves a widow and young family who have our sincere condolences.

Mr. J. Cassie Hatton, K.C., has retired from the practice of his profession in order to enjoy a richly deserved rest. Mr. Hatton is, and for many years has been, one of the best known and most highly respected members of the Bar of this Province. Amongst his clients were several banks and insurance companies, amongst the latter being, the British Empire, Atlas, National and Canada Accident. Mr. Hatton has left Montreal to the regret of a very extensive circle of friends. He will take up residence in the Isle of Guernsey, where, we trust, he will for many years enjoy all that a retired life has to offer. His successors will be Messrs. McLennan and Howard, who have for some time been associated with Mr. Hatton.

Mr. Joseph Powell has been appointed General Manager of Union Assurance Society of London. Consequent upon the death of Mr. W. G. Wilkins, late Fire Manager of the Union Assurance Society of London, rumour has been rife as to the possible outcome, and amalgamation with another staunch London Fire office has been mooted. The Canadian Management is now authorized to announce the appointment of Mr. Joseph Powell, presently London Manager of the London & Lancashire Fire Insurance Company, and to give an authoritative denial to all such rumours as mentioned. No amalgamation is pending or contemplated. The Union which was established A.D. 1714, is one of the oldest English Fire Offices, and has large interests in Canada.