## That Sense Satisfaction

Black or Blue .... at \$18.00

McCARTHY & Co.,

TAILORS, QUEEN-ST. EAST (near Sher

HAPPENINGS OF A DAY.



NEW YORK

REAL PAINLESS DENTISTS Cor. Yonge and Queen-streets, over Imperial Bank, Toronto. Hours, 8 to 8. Sundays, 2 to 4. Hello, 1972. YES, we can do your work to-day.

Take Your Courage In both Hands

Consumers Still Forced Pay Too Much for Gas.

THE STATUTE LAW IGNORED

last, is very voluminous and wearying Reserve Fund ... \$ 753,149 to the ordinary individual who has Repairs ... 221,378 to the time and patience to closely Cancelled profits ... 227,551 not the time and patience to closely study it. The auditor complains that the Gas Company, by having their accounts audited quarterly and closing their books half yearly, deprive him of the opportunity of being present on behalf of the city during the audit. As a consequence his work is greatly increased, and the advantage the city might derive from his presence is lost.

The first item to which the report takes exception is that of \$13,042.04, which was taken from revenue and credited to profit and loss on acculut of plant and building renewar fund, for worn out maters which were destroy-

credited to profit and loss on acculant of plant and building renewal fund, for worn out meters, which were destroyed. The item is part of a larger sum which was charged against revenue in the company's books for 1894-5, when it was objected to, as improper. By this entry to the debit of the renewal fund account the effect has been as if a cash payment had been made, the company's lisbility on that account has been reduced to the extent of \$13,042.04, and by a cross entry to the credit of profit and loss a profit is shown to the like account. Allogether, by the abstraction of revenue, in which the gas consumer is interested and by a reduction of the company's renewal fund liability, \$26,473.42 is shown by the books to have accrued to the company out of the destruction of meters. It is the auditor's unpleasant duty to report that the methods by which such a result has been arrived at "have been in defiance of every rule and principe of sound, honest business accounting, and reflect discredit on the company's financial administrative authorities. Ignorance alone can be pleaded if intention of wrong-doing be repudiated." As "profit" the Item has no legitimate foundation, and cannot be recognized

HOW IT IS DONE. the alleged total charges of \$35,,906.8 must be added \$44,675.56, properly chargeable against revenue, bei g ac-Notwithstanding the great crowd of chargeable against revenue, bei g acceptants to their rule in respect to early closing. Whilst other big firms are keeping their places of business open and employes at work till 10 c'clock each evening this week, this king of department stores still closes at 6 o'clock. The rush of purchasers on Saturday and yesterday was tremendous. Parties who can make it convenient should make their purchases in the morning and avoid the crush. The T. Eaton Company is doing a marvelous trade this Christmas time.

Concentry Below fast. Craceries Below Cost.

The estate of Messrs. James Good & Co. is disposing of a large stock of general groceries at prices far below cost. Householders and those who desire to find Christmas groceries at extremely low prices should not fail to call at 220 Yonge-street and see the fine stock of goods which are now being offered for sale, goods especially suited for this senson of the year, such as new fruits, etc. The estate must be wound up within the next two weeks, as all the goods must be sold.

Valuable Water Colors by Anction.

The Woodbridge collection of water colors, comprising over 70 pieces, will be sold by auction, without the least reserve, on Wednesday, Dec. 23, at 11 o'clock and 2.30 o'clock at Charles M. Henderson & Co.'s rooms, 219 and 221 Yonge-street, corner of Shuter-street. This sale offers a rare opportunity to procure a first class p cture, as the sale is positively unreserved.

Dyspepsia or indigestion is occasioned by

Dyspepsia or indigestion is occasioned by the want of action in the billary ducts, loss of vitality in the stomach to secrete the gastric juices, without which digestion cannot go on; also, being the principal cause of headache. Parmalee's Vegetable Pilis, taken before going to bed, for a while, never full to give relief, and effect a cure. Wr. F. W. Ashdown, Ashdown, Ont., writes "Parmalee's Pilis are taking the lead against ten other makes which I have in stock."

Every person who is deprived of outdoor air and exercise should take Miller's Compound Iron Pilis. They keep the bowels regular and tone up the nervous system. 50 doses for 25c.

A Winter Home in Foronto.

Families contemplating closing their homes for the winter months will find in the new Grand Union, corner since and Front (the most modern hotel in the city, steam heated baths, electric light, gas, lift, etc.), a perfect home. Mr. Charles A. Campbell will be pleased to give special rates.

AND THE CONSUMER SUFFERS.

As a result of this method of accounting \$511,450,74 has been taken out of the pockets of the gas consumers.

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As a result of this method of accounting \$511,450,74 has been taken out of the pockets of the gas related to the space and either written of from profit and loss or misappropriated to the so-called repairs and renewal fund. The judg-ment of V. C. Ferguson that this procedure of the company's balance sheet should show an asset of "Works Plant and General Outlay," instead of \$2,448,483,65. and the total assets will be increased accord negly to \$3,015,822,03. The liabilities shown by the company, in addition to the \$1,700, 600 capital stock, are: Reserve fund, \$3,015,822,03. The liabilities shown by the co AND THE CONSUMER SUFFERS.

asy to Take

mands for usual and ordinary repairs and renewals. That it was ultra vires of the company to write off sums of money from profits or reserve fr depreciation of plant." This judgment in the opinion of Christopher Robinson, Q.C., and Charles Moss, Q.C., remains unaffected by the décist not the Appellate Court. The company's recent reduction in the price o'ga his been discriminatory in its character in asmuch as the largest consumers, and those who use the gas for fuel, do not derive any benefit from it, and it is held that the reduction does not therefore came within the statute, which provides that the reduction should be indiscriminate to all consumers, irrespective of class or grade.

WHAT IT SHOULD SHOW.

Having regard to the statute and Approved by the Ministers of

Numerous Defects in Legislation of Judgment quoted aboye, the auditor prepares a balance sheet, as he says it should be, as follows:

Total assets as aboye ........\$3.015.823 03
Deficit to balance liabilities. 227,551 88

LIABILITIES. 

The report of the city's auditor on the accounts of the Consumers' Gas and detriment of a special surplus account, illustrated as follows: CONSUMERS' GAS CO. BOOKS.

\$1,262,079 95
Adding the legal interest on the funds that have been misappropriated, the company's liability on statutory funds account amounted on Oct. 1, 1896, to \$1,788,348, or \$83,348 greater than the whole paid-up capital. By the addition of the interest to the deficit float the auditor makes the total deficit \$7.3,819.93, equal to a loss of \$700,000 paid-up capital in respect of new shares issued since the passing of the act in 1887, and also \$53,819.93 in addition.

A HEAVY REDUCTION.

A HEAVY REDUCTION.

The reduction of price of gas for 1895-6 should have been 36 cents per thousand feet, but the reduction actually given for the last quarter of the year amounted to \$8000 or 1900 only instead of \$195,883.35, which the report showed should have been applied for that purpose.

The report points out that the statute of 1887 is defective, inasmuch as it does not require the company to furnish the Mayor with a statutory declaration as to the quantity of gas sold during the year. In the absence of such a statement, the quantity sold was approximated and the consumers of 1856 where therefore, entitled to a reduction of 44,626 cents per 1000 cubic feet. At this rate those who received a reduction of 15 cents are entitled to a further rebate of 29 1-2 cents; those who received no reduction are entitled to 44 1-2 cents reduction are entitled to 44 1-2 cents reduction are entitled to 44 1-2 cents per 1000 feet. Speaking without prejudice to the lights of consumers to the reduction mentioned above, regret is expressed that the directors did not see their way clear to a general reduction to 55 cents for the current year, even at the cost of smaller dividends for a year or two, as the reduction to 90 cents has been only partially satisfactors. The primons upon the situation as corporated and other Spanish cruiser Petayo will be ready to sail by Jan. I, when she will recompany to further reduction for gast of the united states, copious data of the situation among the office of the American fortresses and military organization, the facilities afforded by each of the primore and the statement in the directors did not see their way clear to a general reduction to 90 cents has been only partially satisfactory. Respecting the statement in the directors' annual report for 1895-6 that the price of 90 cents is lower than that the price of 90 cents is lower than that the primore of t cents; Wheeling and Kokomo, 50 cents; West Point, 60 cents; St. Joseph, Chi-West Point, 60 cents; St. Joseph, Chicago (one company), Jackson, Mich., and Terre Haute, Ind., 50 cents.

The statement that the duty on bituminous coal increased the cost of production is correct only to the extent of 3.7 cents per 1000 cubic feet. It is clear from the proceedings in the action that from the start observance of the 1887 statute had never been contemplated by the company. On the contrary, that so far as the consumers are concerned the company regarded that statute as mere waste paper.

lic, but imposed neither duties nor obligations upon the company, and generally that it ignored al the provisions of the statute, is characterized in the words of Lord Campbell is putely and simply "a denial of justice."

As a result of the judgment of the Appellate Court, the following may be "fully anticipated": An increased issue of stock, further and uncyrbed misappropriation of premiums, a drain upon revenue to pay additional dividends to the amount of \$30,000 per annum, increased levies on revenue in "fully anticipated": An increased issue of stock, further and uncurbed misappropriation of premiums, a drain upon revenue to pay additional dividends to the amount of \$30,000 per annum, increased levies on revenue in respect of the iniquitous 5 per cent. per annum for the soscalled "Repairs to buildings, etc., fund," and to make up a deficiency in revenue, and in the price of gas. As the unavoidable result of this Appellate Court judgment, the gas consumers are entirely at the company's mercy, and in the face of evils threatened as well as existing, it is submitted on behalf of the public, and in the interest of the consumers, that the judgments of the Vice-Chancellor and the Ontario Appellate Court, and the whole case should be laid before the Privy Council for full and final adjudication. The sooner the case is removed from the sphere of ocal influences and prejudices to different surroundings and an atmosphere more suitable for the patient's complaint the better. The legislation has proved utterly worthless, and a request for amended legislation may be refused until the city has exhausted all other remedies. In case legislation is applied for a number of amendments that are necessary are suggested.

Cucumbers and meions are "forbidden fruit" to many persons so constituted that the least indulgence is followed by attacks.

Cucumbers and meions are "forbidden fruit" to many persons so constituted that the least indulgence is followed by attacks.

Cucumbers and meions are "forbidden fruit" to many persons so constituted that the least indulgence is followed by attacks of cholera, dysentery, griping, etc. These persons are not aware that they can indulge to their heart's content if they have on hand a bottle of Dr. J. D. Kellog's Dysentery Cordial, a medicine that will give immediate relief, and is a sure cure for all summer complaints.

Gold Ring Consolidated Mining Co. Mr. J. S. Wallace, the superintendent of the Gold Ring Consolidated Miring Company, arrived in the city yesterday from the mines. He will spend Christmas at home in Toronto. Any stockholder desiring to see him can met him at the office of Messrs. A. E. Ames

\$1,262,079 95

tenest on the sappropliated, on statutory on Oct. 1.
3,348 greater capital. By est to the defines of additional men have been total definess of \$700. spect of new assing of the il9.93 in additional men has also telegraphed to the Compagnie Francaise destroyed with the concern with the least possible delay, and has received a reply that everything will be hurried of or \$900 only the the report to the company will admit.

The lome dockyards have become the scenes of the greatest activity, and hundreds of additional men have been employed in each yard to carry out the orders of Adminal Beranger to expedite work upon the warships and transports which are being repaired and got in readiness for service. The Minister of Marine has also telegraphed to the Compagnie Francaise destroyed with the concern with the least possible delay, and has received a reply that everything will be hurried for \$900 only the company will admit.

CONFERENCES HELD.

CONFERENCES HELD.

Consider Company, Jackson, Mich., and Terre Haute, Ind., 50 cents.

The statement that the duty on bituminous coal increased the cost of production is correct only to the extent of 2.7 cents per 1000 cubic feet. It is clear from the proceedings in the action that from the start chestration of the 1887 statute had never been contemplated by the company. On the contrary, that so far as the consumers are concerned the company error and that by the Appellate Court it is contended that the buildings of the court are contrary to the company end law until they are reversed, as they ought to be. The auditor is advised to be the forman to be in liquid to be. The auditor is advised to be the forman to be in the liquid to be. The auditor is advised that the liquid to be. The auditor is advised that the liquid to be. The auditor is advised that the liquid to be. The auditor is advised that the liquid to be. The auditor is advised that the liquid to be. The auditor is advised that the liquid to be. The auditor is advised that the liquid to be. The auditor is advised that the liquid to be. The auditor is advised that the liquid to be. The auditor is advised to be the company and generally that it ignored all the problems of the company and generally that it ignored all the problems of the company and generally that it ignored all the problems of the company at the cost of the public, but imposed neither duries not only the problems of the company, and generally that it ignored all the problems of the company and generally that it ignored all the problems of the company and generally that it ignored all the problems of the company and generally that it ignored all the problems of the company and generally that it ignored all the problems of the company and generally that it ignored all the problems of Senor Canovas del Castillo.

rights of foreigners. It concludes by tendering the advice that Spain grant qualified autonomy to Cuba.

R p oa r at Britinin.

CONSTIPATION.

th Co.

Wictoria Rink.

The ice in the Victoria Rink is in first-class couldition, skating during every afternon and evening.

Only those who have had experience can tell the torture corns cluse. Palu with your boots on, paln with them of pality that in a short time the use of swall druggists.

The only pills to take with Hood's Sarsaparille.

Email Dose Small Dring.

The Surprise Heater the lives of thou.ands, Doses of cheap purgative pilis, while they may give temporary relief, only increase the trouble, as their use has to be continued. Maca's Rhumatic (Liver and Kidney) Pills not only give relief, but they also cure. They so tone up the bowel wall and stimulate the secretions that in a short time the use of medicine is unnecessary. Price 50c a book at all druggists.

The only pills to take with Hood's Sarsaparille.

\*\*Coagh Chaser,"—Try it is in first-class couldition, skating during every afternoon and evening.

Only those who have had experience can tell the torture corns cluse. Palu with your boots on, paln with them off—pality also cure. They so tone up the bowel wall and stimulate the secretions that in a short time the use of medicine is unnecessary. Price 50c a book at all druggists.

\*\*Coagh Chaser,"—Try it is in first-class couldition, skating during every afternoon and evening.

M. P. hilf Falsh.

M. P. hilf Falsh.

M. P. hilf Falsh.

IS GIBRALTAR WEAK?

Paris, Dec. 21.—An article of exceptional interest—vidently written by a Spanish military efficer—appears in the current number of The Memorial de Artilleria, showing that the extended range of modern artillery has completely revolutionized the conditions which have hitherto enabled Gibraltar to protect its own arsenal and dockyard and to afford safety for vessels at anchor under the guns of the fortrees.

War and Marine.

When Gibraltar was taken by the English in 1704 the greatest range for artillery fire was only about 300 yards, so that a fleet under the batteries of Gibraltar was secure against attack from the Spanish coast.

It is now pointed out that with a comparatively small expenditure of money by the Spanish Government batteries constructed in the Bay of At. 748 98

\$2.243,374 91

d for by profit to the loss as surplus according to the loss als authority for the statement that as surplus according to 225,858 80

\$3.243,374 91

d for by profit to the loss as surplus according to 172,221 95

Amiral Beranger and General Azcaraga, respectively Ministers of Marine and War.

The policy of Spain, according to 172,221 95

the statement, will be to act upon the eappropliated, on statutory
on Oct. 1, 3,388 greater capital.

By condition of the condense of the greatest activity, and make a landing upon the island.
On statutory The home dockyards have become the scenes of the greatest activity, and my condition of the coders of Admiral Beranger to extend the coders of the united States should attempt to make a landing upon the island.
On oct. 1, 1, 3,388 greater capital.
By condition of the coders of Admiral Beranger to extend the subject is beringing to attract the serious attending the whole appropriate to the coders of Admiral Beranger to extend the coders of Admiral Beranger to extend the coders of Admiral Beranger to extend the subject is beringing to attract the serious attending the coders of Admiral Beranger to extend the coders of Admiral Beranger to extend the coders of Admiral Beranger to

ginning to attract the serious attention of naval and military authorities.

British Association of the British Association committee for the present year was held at the Canadian Institute yesterday. Dr. Macalium presiding. Among those present were Provost Welch, B. E. Walker, President Loudon, Chancellor Burwash, James Bain. Jr., Prof. Coleman, Arthur Harvey, Barlow Cumberiand, Prof. Galbrith, A. H. U. Colquhoun, etc. The committee authorized the printing of a report on the hotel and lodging accommodation of Toronto, which will show that first-class held orders. It is sealed orders. It is stake is destined for announces that the ar is preparing a pambilities afford by an announces that the ar is preparing a pambilition among the offirmy, and the navy as ill contain topographic United States, copious uation and condition of fortresses and military he facilities afforded by railways, their availaary purposes, etc. The also c.ntain suggestions modes of attack upon points of the American erior, and directions as to be employed to effective the property of the upon the situation as the newspapers of Matherican and condition as the newspapers of Matherican and assured of a welcome here.

Wreck on the Grand Trunk Between and passenger cars went over an emoular-ment, 25 feet. The engine and tender re-mained on the track. Of the 25 passengers of the train, 17 were injured, but none seriously. The injured were brought to Lewiston hospitals for examination. The train was in charge of Conductor Morse, and was running 25 miles an hour. Con-ductor Morse excepted without a scretch

St. Joseph's Church Fancy Fair.

His Worship Mayor Fleming has kindly consented to open the fancy fair at Poulton's Hall, corner Queen-street east and Bolton-avenue, this evening, in aid of St. Joseph's heavy church debt. His Worship will also be chairman of the concert. The concert is to be under the auspices of the Catholic Order of Foresters, and the mustical talent will be of the highest order. The admission to the concert and hall is only 10 cents. The fair will remain open all this week and the next.

at one time hindered the sale of Cuba to the United States.

IRBITATION IN EUROPE.

The London Standard Urges Urbanity and Pice da for Observance of Law London, Dec. 21.—In a leader to-day The Standard Grays: "There exists in



Positively cured by these Little Pills.

They also relieve Distress from Dyspeosia, adigestion and Too Hearty Eating. A periect remedy for Dizziness, Nausea, Drowst aess, Bad Taste in the Mouth, Coated Tongue, Pain in the Side, TORPID LIVER. They Regulate the Bowels. Purely Vegetable. mall PHI. Email Dose.

on a piece of fine cut glass, anywhere from \$2.00 up to \$20.00, or a pretty little

cup and saucer from \$2.00 up to \$4.00, or come in when you are passing and our tables will suggest a whole host of things from 25c upwards.

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DIRECTORS John Hoskin, Q.C. LL.D., President. E. A. Seredi.B, L. D., Vice-Presidents. W M Segity J. W. Langmair, Managing Director. 24

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B. Homer Dixon.
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Hon. R'd. Harcourt.
Robert Jaffray.
Sir Frank Smith.
J. G. Scott. Q.C.,

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:::There is no more acceptable Christmas gift than our \$50.00 special Diamond Ring.

satisfaction for all time to come. : : : :

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HAZELTON'S VITALIZER.

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BILLIARD GOODS NEW AND HANDSOME DESIGNS IN BILLIARD TABLES

Special Brands of Fine Billiara Cloths Provy Balls/ Fancy Tues, Lignum Vitae Bowling Alley Balls, Maple Pins, etc. Billiard repairs of all kinds promptly SAMUEL MAY & CO.,

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Late of New York City Treats all chronic and socols i diseases of both sexes; nervous debility, and all diseases of the urinary organs cured by a lew daya. DR. PHILLIPA, 246 11 King-st. W; Percate

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Turned and polished steel shafting, any diameter, any length. New style hangers, any drop. For immediate de-livery. Lowest prices.

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A MERICAN TYPEWRITERS—ONLY \$8.

J. W. Holland, Owen Sound.

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61/26.1/2.16.1/4.

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STRAITH-MILLER, MINING ENGI-A T 86 YORK-STEEET - TORONTO Storage Co.-furniture removed and stored; loans obtained if desired.

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LEGAL CARDS. K ILMER & IRVING, BARRISTERS, Solicitors, etc., 10 King street west, foronto. Geo. H. Kilmer. W. H. Irving.

UBB & BAIRD, BARRISTERS, 80-licitors, Patent Attorneys, etc., 3 quebec Bank Chambers, King-street and cor. Toronto-street. Toronte; money to coan. Arthur F. Lobb, James Baird. CLARKE, BOWES, HILTON & SWA-R. KINGSFORD, BARRISTER, 80-illeltor, Notary Public, etc., 10 Man-aing Argade.

OANS OF \$1000 AND UPWARDS AT 5 per cent. Macleren, Macdonald. M ONEY TO LOSS ON MORTGAGES. Helenters bousts and other securities. Helenters bousts and sold. Jumes C. MrcGee Sinancial Agent. 5 Toronto-street.

ROOMS AND BOARD, THE OLD AND RELIABLE CARLTON, corner Richmond and Youge-streets, sets the best table in the city for the orice. Merchants and other business men and it the place to get a first-class dimer neatly and quickly served. The bar is stocked with choicest liquors and chars. Call and see us. "The proof of the pudling is the eating."

MONEY TO LOAN-CITY PROPERTY-lowest rates. Maclaren, Macdonald, Merritt & Shepley, 28 Toronto-street, To-

OANS ON ENDOWMENT AND TERM life insurance policies of good com-ranies. W. G. Mutton, Financial Broker, Toronto-street, Toronto. B ICYCLES STORED, INSURED AND repaired; money advanced. Elisworth & Muuson, 211 Youge-street.

M OST USEFUL AND SATISFACTORY of present—a Wanzer Lamp, price \$3.50. Wanzer Lamp & Mfg Co., Wm. Woods, prop., 134 King-street east, Hamilton,

W J. WHARIN, ACCOUNTANT Books posted and balanced, accounts collected, 40% Adelaide-street Last THE TORONTO SUNDAY WORLD IS for sale at the Royal Hotel News-OAKVILLE DAIRY-473 YONGE-ST., guaranteed pure farmers' milk suppled, retail only. Fred Sole, proprietor.

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Directly opposite the C.P.R. and G.T.R. stations. Street cars pass the door to all parts of the city. First-class in all its appointments. Every attention paid to guests. Excelent table. Special terms to boarders. During winter months we are prepared to rent rooms and suites of rooms, either with or without table board, at specially reduced rates. For terms, etc., apply to 246

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Late of New York Civ

Caledonian curiers will have their first match of the year on Christmas morning.

A practice match will be played this afternoon in the Victoria Rink between sevens elected from the T.A.C. and Teronte Bank teams.

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THE GRI BI YO

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Is in Skat We

Chess, Bask Boswort

go is expected in the city.
Popp, Jim Sr
Fred Vanguel others. A gr
be given on t The Jarvis batt bearing all leading d st. Toronto

T.A.C. and ed out for t son yesterda were selecte good work 1 Wellingtons in the evenition.

Trinity pla 6th of next match with tice at the C day at 4.30. goal for Tri possibility to point.

SHOOT
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