AT OTTAWA, December 15, 1914, Divisional Engineers Finding—Boots of very bad quality, both in material and workmanship; boots are from two manufacturers, one kind inclined to shrink and become stiff and out of shape, causing sore feet, the other kind wear out very rapidly and uppers absorb water and stretch like untanned hide and are also very bad design; opinion of board that leather in all these boots insufficiently tanned and of very poor quality; workmanship only fair and boots have not been put together properly.

AT KINGSTON, December 3, 1914, 17th Battery, C.F.A. Finding—32 pairs, in use only from four to six weeks, are unfit for further service, most of them being too much worn to be repairable; 26 pairs have been repaired at expense of the men, costing \$1.00 for complete repairs, 65 cents for half soles and 35 cents for heels; also find that leather composing soles is of very inferior quality.

AT TORONTO, December 14, 1914, 19th and 20th Battalions. Finding—Examined 235 pairs, in our opinion a very poor quality, which can be seen from dates of issue, (Nov. 11 to 24—three to five weeks wear).

AT CALGARY, December 9, 1914, 31st Battalion. Finding—The twelve pairs of boots specified in evidence of men are unfit for use and would recommend that they be condemned and returned to Regimental stores, new pairs issued to replace them AT THE EXPENSE OF THE MAKERS OF THE DEFECTIVE BOOTS, namely, "Gauthier, 10 pairs, and McCready, 2 pairs."

AT HALIFAX, N.S., (Chain Lake Camp), Sept. 25, 1914. 66th Regt. Board reported 72 pairs of boots "unfit for service." (Issued August 7, in use less than six weeks).

AT HALIFAX, N.S., Sept. 29, 1914. 63rd Regt. Board found all boots examined "unfit for further use through fair wear and tear and should be replaced at public expense," and drew attention to evidence No. 3 that boots did not last three weeks, and Evidence No. 4 that boots wore out in 20 days. Other evidence showed boots from which the heels came off inthree days and some men told of wearing their own boots when they found their army boots unwearable.

## A DROP IN THERMOMETERS.

ON February 10th, a question was put on the order paper by Mr. Chisholm, (Antigonish). asking for particulars regarding clinical thermometers bought from anyone in Ottawa by the government for the first contingent. The question was not answered until February 22, when Major General • Hughes gave the information that clinical thermometers had been bought from T. A. Brownlee of Ottawa, that \$1.00 each had been paid at first. "but subsequently Mr. Brownlee discovered an error in his charge and refunded half of this, making the net price 50 cents." On February 26th, Mr. Chisholm asked again for more detail and on March 1st he was informed that Mr. Brownlee had supplied in all 1062 thermometers; that he was paid for 702 on August 31, 1914 and for the remaining 360 on October 29, 1914, and that it was on February 11, 1915 that he refunded to the government half of the purchase price.

It was on February 10th that Mr. Chisholm asked the first question. It was the very next day, February 11th, according to Major General Hughes' answer, that Mr. Brownlee returned to the government \$531 which he discovered had been an overcharge.

In his answer on March 1st, Major General Hughes admitted that the department had been quoted lower prices than were paid to Brownlee, and that these quotations were received by the department as far back as October 9 and November 5, 1914.

## CRITICISM OF TARIFF INCREASE.

CRITICISM of the new tariff increases, and in some cases of the special taxes described by the Government as war taxes, has by no means been confined to parliament. From all parts of the Dominion and from all classes of the community has come the protest that the new taxes will bear most heavily on those least able to bear them.

## The Dominion Grange.

At the fortieth annual meeting of the Dominion Grange, held in Toronto, February 24th, the Master of the Grange, Mr. W. C. Goode of Paris, Ont., in his opening address, said: "The annual burden upon Canadian Agriculture involved in our system of customs duties has been estimated at two hundred million dollars. How shall we describe a policy which not only maintains, but even increases this burden? On the one hand we are being urged to increase production and on the other hand the burden of taxation upon agriculture, most of which never sees the public treasury, is not only not lifted, but is actually increased by the same authorities who are exhorting us to increase production. In this case there is not even the reasonable expectation of materially adding to our revenues, since many of the recent changes in the customs schedule are practically prohibitive, their net result being to enable domestic producers to tax domestic consumers. I will venture the opinion that for every dollar which the recent change in the tariff will put into the Federal treasury, ten dollars of taxation will be levied upon Canadian industry Most astounding of all, our Mother Land placed under an additional disability of five per cent in her trade with us. To knife Great Britain in this way when she is fighting for her existence and our liberties is a sight to make the gods weep . . Wild and stupid are mild terms to apply to the recent tariff policy of our Federal government, doubly wild and stupid at present, when the need of stimulating agriculture is paramount."

## United Farmers of Ontario.

At the annual convention of the United Farmers of Ontario at Toronto on February 25, the president, Mr. E. C. Drury also discussed the tariff and the relations of the government to the farmers of Canada. Referring to the campaign of the government calling upon the farmers for greater production, Mr. Drury is reported as saying "What we need is not to be told our business, but just a little economic justice. The remedy is simply to disburden." Referring to the increase in the tariff, he said "The recent tariff change has been a decided mistake from a national standpoint," and he explained that while he thoroughly commended the direct taxation feature of the new fiscal policy, he took decided objections to those features which would not raise revenues, but would merely add to the burdens of protection. "A further dose of the old medicine will not help us," said Mr. Drury.