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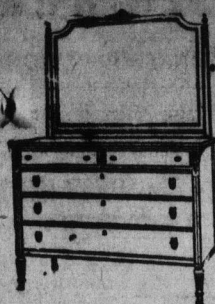
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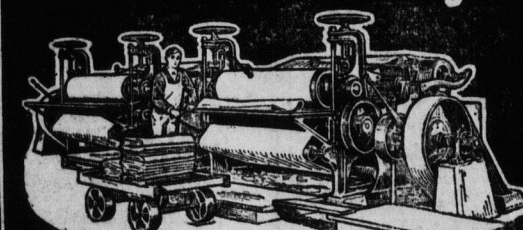
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FIRE ESCAPES

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Halifax, March 5.—A distressing
fatality occurred at Gay's River re-
cently when the eleven year old son
of Mr. and Mrs. Arthur Butcher was
accidentally shot and killed. He and

another small boy were playing to-
gether. His companion found a gun
and not knowing it was loaded, pointed
it at his playmate and pulled the
trigger. The little fellow fell to the
ground dead.

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BRANTFORD, ONTARIO, CANADA

REGULAR MEETING
OF COMMON COUNCIL
HELD YESTERDAY

Will Ask Legislature to
Amend City Charter to En-
able City to Hold Plebiscite
at Time of Election—Ger-
main Street Paving Matter
and Other Business.

At a meeting of the Common Council
held yesterday afternoon, on motion of
Commissioner Fisher, it was decided
to make application to the legislature
to amend the city charter to enable
the city of St. John to hold a plebiscite
at the time of election on any matter
of more than ordinary interest, such
as municipal ownership of the street
railway or the question of constructing
a bridge across the harbor. In intro-
ducing the motion the commissioner
stated that his reason for so do-
ing was to give the people of the city
an opportunity to speak their mind
when the election of commissioners
takes place.

Mayor Hayes expressed himself in
favor of the motion, stating that often
questions arise of such magnitude that
a small committee such as the council
would rather not pledge the city. "The
people pay the bills and they have a
right to speak," interjected Commis-
sioner McEllan.

On motion of Commissioner Russell
it was decided to grant deeds to J.
Fred Belyea to fishing lots No. 2 and
No. 3 on surrender of the present
leases. The council decided to allow
lot No. 5 to stand for the present. The
present by-law makes provision for
the emptying of oil into the harbor, an
amendment to the present by-law was
made, making it an offence to empty
oil or any such substance from any
vessel or steamer into the harbor.

The present by-law makes provision for
dirt and garbage and refuse matter,
but there was no law as regards oil.

An application was made by the New
Brunswick Telephone Company, and
presented by the commissioner, for
streets, asking permission to place tele-
phone poles on the north side of St. Andrews
street. Commissioner Fisher said that
he, with the engineer, had looked the
ground over and agreed in the assent
to the application.

Commissioner Fisher asked permis-
sion for the expenditure of about \$800
to purchase a melting tank in connec-
tion with the work of repairing and
laying pavement.

Commissioner Fisher stated that he
had endeavored to have the article
in Canada but could not do so. He
said it could not be made in St. John
and had found it necessary to look to
the American market.

Commissioner McEllan asked if any
provision had been made in his esti-
mate for the expenditure. Commis-
sioner Fisher replied that he had laid
down for the estimates \$800 for new
machinery, repairs and renewals and
the purchase of the article would be
debited to the estimate.

The new article, Warring Bros.,
is located in Boston, but they have a
Canadian representative in the person
of Warring Bros. of Toronto. One of
the tanks now in use is practically
worn out and it was found necessary
to purchase the new article. The ex-
penditure was authorized by the coun-
cil.

Commissioner Fisher made reference
to letters received from citizens in
connection with the work of paving
Germain street.

"Do they intend to pay a proportion-
ate of the cost," asked the mayor.

"They do not," replied the commis-
sioner.

"Is it more needed in Germain street
than in Prince William," questioned
the mayor.

"No, I think Prince William street
is more important," answered Commis-
sioner Fisher.

The commissioner of streets said
that appropriation had not been made
and bond issue would have to be ar-
ranged.

Both Commissioners McEllan and
Russell expressed the opinion that the
section of Germain street between
King and Union was in a very bad
state. They referred to the heavy
freight traffic on this street and the
traffic brought about by the market.

Commissioner Fisher will report
back at the next meeting as regards
this matter.

Commissioner McEllan asked per-
mission to expend the amount neces-
sary for the removal of ice on North
and South Market street. The com-
missioner said he was not in a position
to state the exact amount to be ex-
pended, but the money would be spent
judiciously as he had a man on the job
to superintend the work. At present
three teams and eight men are actively
engaged in the work.

The commissioner of finance and
public affairs presented the following
report, which was passed:

Your commissioner reports pay-
ments for the month of February last
amounting to \$73,484.64 as will more
fully appear from the controller's
statement attached hereto.

Your commissioner recommends pay-
ment of departmental accounts as fol-
lows:

Treasury dept.	469.55
Public safety dept.	2,082.74
Public works dept.	1,484.29
Water and sewerage dept.	1,341.55
Harbors, ferries and public lands dept.	2,783.71

THE POLICE COURT.

In the Police Court yesterday Harry
R. Donahue was fined \$200 for having
liquor illegally in an office in the
Walker building.

FUNERALS

The funeral of Mrs. George Dun-
ham was held yesterday afternoon
from the Church of the Good Shep-
herd, following service by Rev. W. P.
Dunham. Interment at Cedar Hill.

The funeral of Mrs. Annie Wells
took place yesterday afternoon from
her late residence, 13 Camden street
to Cedar Hill cemetery. Rev. I. W.
Williamson officiated.

NEW BRUNSWICK POWER COMPANY APPLICATION
HEARD BY THE PUBLIC UTILITIES COMMISSIONSessions Held Yesterday Afternoon and Evening
—Will Be Continued Again This Morning—
Auditor Macintyre Explains Report — Hedley
C. Finley, Power Company Accountant, Tells
of Company's Methods of Bookkeeping—Ex-
pert Waterman Reports on Physical Value of
Gas Plant.

The New Brunswick Power Com-
pany matter engaged the attention
of the Public Utilities Commission
yesterday afternoon and evening and
will be continued again today. In the
afternoon Auditor Macintyre was on
the stand and explained to the com-
missioners the report submitted to the
city council. Mr. Waterman, the ex-
pert engaged by the board to make a
physical examination of the plant of
the company, submitted a report deal-
ing with the gas plant which the com-
missioners had allotted to it \$380,-
000 of the \$1,000,000 of the St. John
Railway Company, but at the present
time the value would not be over
\$200,000. There had been spent in
addition since 1895 \$29,351 and in re-
placements \$19,916. To put the plant
in good shape would require now from
\$135,000 to \$190,000. At the evening
session Hedley C. Finley and H. M.
Hopper were examined as to methods
of bookkeeping and gas accounts.

Dr. Baxter and Dr. Wallace ap-
peared for the city, and H. A. Powell
for the Power Company.

Morning Session.

At the morning session of the Utili-
ties Commission held yesterday a pre-
liminary report on the physical value
of the gas plant of the New Brunswick
Power Co. was presented by J. H.
Waterman. After the presentation of
this report the commission adjourned
until two o'clock in the afternoon to
give counsel an opportunity to study
the report.

Afternoon Session.

At the opening of the afternoon ses-
sion Dr. Baxter submitted the report
of R. A. Macintyre, the auditor en-
gaged by the city to go over the books
of the New Brunswick Power Co.

Mr. Macintyre was then placed on
the stand and he proceeded to
ask a number of questions.

In the matter of exhibit D, Mr. Mac-
intyre was asked for an explanation of
this account headed Depreciation and
Special Deductions charged to Operat-
ing Accounts, and the witness said
that in these years the company had
more money than they wished to show
and so charged it to this special ac-
count. In the year 1916 the amount so
charged was \$83,116.37, of this amount
over \$34,000 was charged to the rail-
way and \$16,000 to gas, which had the
effect of making it appear that these
two branches were operating at a loss.

When the reality of the matter was
pointed out, Mr. Macintyre said that
in 1915 over \$46,000 had been charged
to this special account and in 1914 the
amount was over \$25,000.

In the matter of operating expenses
the chairman asked Mr. Macintyre
had any way of testing the various
amounts to see whether they were cor-
rect or not.

Mr. Macintyre said he had taken the
company's books and the statement
presented was an exact copy of their
books. He had not made any effort to
see each voucher as this would take a
long time.

In regard to the cost of gas the wit-
ness had no means of finding out the
unit cost of gas and therefore could not
say how much this had been increased
by the price of coal. He did know that
during the month of August, 1917, when
the sum of \$5,824 was charged to op-
erating expenses this department had
shown a profit.

The witness said this expenditure of
\$5,922 was for retort gas and was in-
cluded in the entire year in the
account of all being charged in one
month. In answer to a question of the
chairman, Mr. Macintyre said this
mode of charging up the amount would
not make any difference to the con-
sumer at the end of the year.

The witness had not found anything
in the construction account that
should be charged to the operating
account, and the witness said that
account that should be in the con-
struction account. He had been re-
fused the minute book and stock re-
cord. The reason for asking for the
minute book was to trace the vouch-
ers to see if the transactions record-
ed had been authorized by the direc-
tors.

Mr. Otty.—Have you sufficient
knowledge to say whether any par-
ticular expenditure was wise or inju-
dicious?

Mr. Macintyre—I have an opinion,
but I am not going to give it.

Dr. Baxter suggested that as the
city had provided Mr. Macintyre's
services it might be wise for him to
give his opinion, otherwise some per-
son might get the idea that there
was something being held back.

Mr. Powell objected to any opinion
being offered.

Mr. Otty said he was not asking
for an opinion but was asking if the
witness had obtained any knowledge
which would enable him to say
whether he considered any particular
expenditure unwise.

Mr. Macintyre then referred to the
amounts paid to Mr. Hopper and Mr.
Taylor, but the chairman said what
he had in mind was more particu-
larly the expenditure on the gas plant,
and whether the amount spent on it
was wise.

Mr. Macintyre said he was not pre-
pared to say, neither could he say
what had been added in the way of
new equipment to the gas plant.

In answer to the chairman the wit-
ness said he could not say whether
it would be possible to find out how
much new construction had been
charged to gas without seeing the
books attached to the account.

In regard to the operating depart-
ment the witness took the company's
books and took it for granted that
the different items were correctly

charged to the various departments.
The division was an arbitrary one for
bookkeeping purposes.

The chairman then took up the
"depreciation and special deductions"
charged to operating accounts, and
asked the witness what these amounts
were for.

Mr. Macintyre explained that they
were set aside for replacements and
there was not included in them any
amount for current maintenance.

Mr. Baxter asked the amounts
varied from month to month, and Mr.
Hopper explained that two per cent
of the gross earnings were set aside
for this fund.

The witness did not know whether
this account was simply a bookkeep-
ing one or whether the money was
set aside in a fund.

Mr. Powell said there was not now
and never had been a fund, it was
simply an account.

In regard to the statement showing
the construction cost of the property
the witness said he had simply taken
the books of the company and made
a copy of their ledger. He did not
know whether it represented new con-
struction or not, but he was sure that
all the money spent in construction
had been charged and perhaps a little
bit more. He could not say whether
any replacement cost was capitalized
or not.

Dr. Baxter—You believe they did
but are not able to prove it.

Mr. Macintyre—Yes.

Mr. Hopper objected to this state-
ment, and Mr. Macintyre turned to
him with, "you keep quiet or I will
open up on you."

In one instance at least they had
charged what he considered to be a
replacement to capital, and that was
at the head of King street, and Mr.
Finley had told him it was the usual
custom to charge the difference be-
tween the original cost and the cost
of replacement to capital.

In answer to the chairman the wit-
ness said he had grave doubts if it
would be possible to ascertain how
much had been so charged.

With regard to the gas plant the
witness had found that since August
last there had been a profit.

At this point Dr. Baxter asked for
a statement of the December, Janu-
ary and February accounts of the gas
plant. He was promised the state-
ment for December and January, but
which he could not get until Febru-
ary one until the 25th of the month.

In answer to Dr. Baxter the witness
said the new company had added
\$69,000 to the fixed charges without
adding anything to the earning power
of the property, and up to the time
of the sale the net earnings of the
company were sufficient to pay all
the charges and provide a handsome
surplus, which was carried to the re-
serves. The profit and loss was what
was left after all the charges paid.

The St. John Railway Company had
never included in the earnings from
the Eastern Electric Company, and
their published statement was wrong
to that extent, and Mr. Hopper had
gone so far as to tell him that this
was none of the commission's busi-
ness.

Mr. Powell then took up the cross-
examination of the witness.

He first took up the construction
account and asked the witness if he
found anything wrong in it, to
which Mr. Macintyre replied that he
did not pretend to say. He had taken
the account as it stood on the books
of the company and was willing to
pass it. He did not believe that any
capital expenditure had been made
out of revenue, but he did know that
some amounts had been charged to
that account which should not have
been.

Mr. Taylor's \$20,000, for in-
stance, and the \$100,000 and \$100,000
work at the head of King street.

Mr. Powell contended that the com-
pany were justified in charging the
difference between the light rail
which was taken up and the heavier
one which was laid in its place to
capital. He said this was done on
the great railway systems, but Mr.
Macintyre said he thought it was
wrong. All replacements should come
out of the deferred maintenance ac-
count.

In reference to the minute and
stock books Mr. Powell asked the
witness why he wanted them, but he
refused to answer the question.

The witness said he had not in-
quired into the services rendered by
Mr. Taylor, neither had he searched
into the payment to Mr. Hopper, and
he was not aware of interest had been
paid to Mr. Hopper for three years
on the \$10,000. He did not know that
this \$10,000 was voted to Mr. Hopper
three years ago for his excellent ser-
vices as manager of the railway. He
had read the terms of transfer from
the St. John Railway Company to the
New Brunswick Investment Company,
but knew that they assumed all the
liabilities and received all the assets
of the railway company. All he
knew was that the old shareholders
got \$140 a share and then the new
shareholders had \$44,000 for them-
selves.

Mr. Powell objected to the witness
offering information not asked for.

The gas division was then taken up
and Mr. Powell asked the witness if
he knew that the profits shown in the
months of September, October and
November of about \$15,400 had all
been wiped out, a deficit of \$600 cre-
ated by the loss in January, and if he
knew the deficit for December was
\$488.61, Mr. Macintyre said he had
not this knowledge.

The ledger of the company was
then shown to the witness which

showed that each entry had the num-
ber of the voucher preceding it, but
Mr. Macintyre claimed the voucher
did not give any information.

Mr. Powell—Substantially you were
satisfied with the construction ac-
count?

Mr. Macintyre—Not satisfied, but
willing to pass it.

Mr. Powell then asked the witness
what he would consider a fair amount
to set aside for depreciation on a gas
plant, but he declined to give an
opinion, as this would differ with var-
ious plants.

The \$15,000 charged to depreciation
in the gas plant in December, 1916,
was next considered, and the witness
asked what this was for. He said
Mr. Hopper had said it was for a new
plant, and Mr. Hopper said this was
correct.

Mr. Powell—Would a new holder
cost \$100,000?

Mr. Macintyre—No.

Mr. Powell—Would it cost \$50,000?

Mr. Macintyre—I do not know.

At this juncture adjournment was
made until 8 p. m.

Evening Session
At the evening session the cross-ex-
amination of Mr. Macintyre by Mr.
Powell was gone on with.

Mr. Macintyre submitted a state-
ment of the amount which he claimed
had been wrongfully charged to capi-
tal account in connection with the
work at the head of King street as
follows: Labor, 223 days at \$2.52,
\$565.55, cartage, etc. \$495.90, a total of
\$1,061.45.

Mr. Powell then took up the amounts
credited to depreciation and special de-
ductions charged to operating account
and asked if Mr. Macintyre was aware
that of these amounts a great portion
had been paid out.

Mr. Macintyre claimed that counsel
was mixing up accounts and stated
that expenditures were shown in an-
other table.

Mr. Otty said what the commission
wanted to know was whether the al-
locations were properly made to the de-
preciation and operating accounts and
whether replacements were made out
of a deferred maintenance account or
capitalized. This ended Mr. Macin-
tyre's evidence as he had to leave.

Dr. Baxter then addressed the com-
mission.

He said that in matters of this kind
where the hearing was of an informal
nature it was easy to get astray from
the subject. Mr. Macintyre had not
been produced as a witness in support
of the company's claim to receive a
greater return than it had in the past,
nor to sustain the company's conten-
tion that certain sums were spent for
certain objects. Mr. Macintyre had
taken an extract of what the books
of the company represented as facts
and had never challenged those facts
or undertaken to verify them. So far
as Mr. Macintyre was concerned the
whole matter was summed up in the
written part of his report in which he
stated that according to the ledger of
the company on February 28, 1917,
the physical value of the company's
property was \$2,417,875.65, against
which there was outstanding liabilities
to the amount of \$2,057,600, calling for
an annual expenditure for interest of
\$112,880, and on March 1, 1917, by the
issue of additional stock there had
been added to the amount payable for
interest the sum of \$69