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LONDON, THURSDAY, JAN. 12

TAXES HERE AND ELSEWHERE.

Mr. H. C. Farson, F. S. S., has compiled for the Financial Post an instructive array of statistics bearing upon the tax burdens of the eighteen cities of Ontario in 1909. The taxation worked out at an average of \$14.50 per head of population, and a rate of 23 1/2 mills on the dollar. London's per capita tax was \$13.82, which was slightly below the average, and its tax rate was 22 1/2 mills, which was slightly above. The first column of figures in the table below gives the amount of municipal taxes collected, and the second column gives the amount of taxes per head (school taxes not being included in either case).

Quebec	40,156	\$ 2.21
Peterborough	106,102	6.23
Woodstock	63,479	6.82
Kingston	109,411	7.82
St. Catharines	115,719	7.85
Hamilton	128,028	8.81
Stratford	131,096	8.92
Belleville	106,362	9.01
London	128,114	9.51
Brantford	208,225	10.06
Niagara Falls	81,681	10.32
Ottawa	161,746	10.61
St. Catharines	121,017	10.61
Windsor	121,238	10.80
Toronto	2,815,187	11.18
Port Arthur	136,494	11.28
Fort William	208,875	11.43
Chatham	114,952	12.46

In the next table the first column gives the sums collected for school purposes, and the second column the school tax per head of population.

Kingston	42,187	\$2.28
St. Catharines	21,131	2.31
Stratford	41,492	2.51
Belleville	20,315	2.62
Woodstock	28,072	2.83
St. Thomas	49,284	2.83
Brantford	60,348	2.83
Hamilton	40,917	2.86
Quebec	41,897	2.86
Fort William	21,978	2.99
Toronto	1,235,050	4.10
Niagara Falls	28,872	4.28
Windsor	49,144	4.28
London	272,762	4.31
Brantford	76,802	4.31
Ottawa	474,749	5.23
Port Arthur	62,360	5.23

The first table shows an average of \$10.47 per head, London being slightly below it, with \$9.51. The school table shows an average of \$4.02 per head, London being 28 cents per head above it. On the whole London occupies no exceptional position, either for better or worse.

WHAT THE LABOR DEPARTMENT IS DOING.

There is a common impression that the chief work of the Minister of Labor consists in settling differences between capital and labor. But as the Hon. W. L. Mackenzie King pointed out in his recent address before the Liberal Club of London, this is only a part of the services rendered. The department of labor has taken note of the dangers of overcrowding in towns and cities. It is gratifying to all good citizens to know that the mission of Mr. Henry Vivian to Canada, in the interest of the town-planning movement, is being carried out. While the Government cannot legislate late as to the class of dwellings, the people shall occupy, or the amount of light and air which shall be provided in constructing their homes, the labor department can perform a great and humanitarian service by investigating conditions under which the workers live, and suggesting plans which municipalities may follow in town-planning, civic improvement and social betterment. The slum is already making its appearance in some of the larger and rapidly-growing cities of Canada. It should be crushed in its infancy. Centres of population should grow up in an ordered way, upon some prearranged plan looking to the future, and not be made the prey of purely selfish and individual interests. Mr. King's department intends to point the better way.

There are other fields in which the department of labor is working. The most valuable thing in the country is human life. The department has for over five years collected statistics on the loss of life through industrial accidents in Canada. The difficulty of securing complete returns is very great, owing to the extension to publicity of the families of the deceased, and often of the families of the deceased, but press reports alone show that an average of 1,300 workmen are annually killed outright in the course of their employment. Including those whose deaths are not reported, or which occur subsequent to the time of accident, the number of workers in Canada who lose their lives in the course of their work averages not less than 2,000 a year, or 20,000 in ten years. The number of those who, through loss of limb, or other injury, sacrifice their capacity for wealth-producing, is five times as great as the number killed. Statistics like these show the need of legislation to render human life more im-

mune from industrial accidents. Not only does the family of the worker lose by his death, but the community loses the wealth-producing value of his labor. It loses by the impoverishment in many cases of his family, and even capital suffers by a resulting scarcity of labor.

No less important than the prevention of accidents is the conservation of the health of the workers. In many branches of industry, owing to present methods of manufacture, the health of the worker is gradually and steadily undermined by the poisonous material with which he works, the dust from emery wheels or pieces of metal goods which he is engaged in polishing, as well as the insanitary surroundings of his factory. These ought to be covered, ways and means to avoid this impairment of health and efficiency of men and women, which is steadily going on in many Canadian factories. Mr. King, in his address, spoke of the bill he has introduced in Parliament for the prohibition of the use of white phosphorus in match-making. Certain interested journals have sought to make this proposed legislation appear a consequence of an action on the part of the United States match trust. But in reality it is a measure for the protection of the life and health of the men, women and young people who are employed in the manufacture of matches, in which white phosphorus is at present used. Necrosis, a dread disease, which is marked by a decomposition of the teeth and jaws, directly arises from the handling and use of this dangerous chemical in industry. After proving a baneful evil in European countries, it is now appearing in Canada.

THE BRITISH REVENUE.

The British revenue for the current fiscal year is buoyant, and reflects the revival of trade and prosperity. For the first nine months of the year, which ends on March 31, the receipts have been £136,044,632, or £13,160,985 greater than the corresponding nine months in the previous fiscal year. The increase is abnormal, because it is swollen by arrears from the previous year, when the rejection of the budget by the peers prevented the full collection of taxes. But even the normal revenue is exceeding the estimates, and on five items alone has been greater in the last twelve months than in the preceding twelve. The current budget provides for an expenditure of £129,791,000, so that there is £6,253,632 to be made up in the next three months. The income and land taxes are collected chiefly in the last quarter, so that it is expected the Chancellor will have a tidy surplus. He will need every penny of it to keep up the naval race with Germany and to increase the area of social reform, through insurance against sickness and unemployment, and the extension of old-age pensions to the inmates of the workhouses.

Mr. James T. Duff made a frank and plain speech before the Western Ontario Dairyman at Stratford. Mr. Duff had not hitherto specially distinguished himself, but he has created a precedent at last.

Western Ontario dairymen have voted for free trade in dairy products between Canada and the United States. They have been more impressed by the United States market reports than by some Canadian editorialists.

Mr. Wallace Nesbitt's idea of a tariff commission is one that will take the tariff out of politics until all Canadians are either protectionists or free traders. A tariff board to collect information, as in the United States, could be a serviceable body.

In yesterday's edition the Winnipeg Free Press was referred to as the chief conservative paper in the prairie provinces. This was a misprint for the Winnipeg Telegram. The Telegram is championed for a reduction in the duties on agricultural implements. The eastern and western organs of the party are playing different tunes.

Mr. Borden's weaknesses are lack of personal magnetism and seeming inability to devise and carry out a constructive policy for his party. Bradford Expositor.

This is a charitable explanation. Mr. Borden advocated two opposite naval policies within five months. The lack of fixed convictions is a weakness indeed.

Sir George Ross, Hon. Clifford Sifton and Senator McMillan are being claimed by the Conservative press as converts to the National Policy. It would be interesting to hear their reply. It is interesting also to recall the fact that when Sir John Macdonald introduced his National Policy resolution he said it aimed at forcing the United States into reciprocity with Canada.

King George and Queen Mary are leading the movement for buying exclusively British goods—Toronto News.

It is not likely that the King and Queen are heading any movement of the kind. Similar movements in other countries would be disastrous to Britain's world-wide trade. The King of England is too sensible to provoke such reactions.

Asked why he turned Captain Bartlett back as he heard the North Pole, Captain Peary told a committee of Congress:

"The pole was something to which I have devoted my life, for which I had gone through such hell as I hope no man in this room will ever experience, and I did not feel that I should divide with a young man who had not the right to it that I had."

Other heroes have voluntarily suffered as much as Peary without the

hope of so dazzling a fame. Peary's conduct showed the small side of a big man.

ONE MISSING.
[London Letter.]
Manager—What's the leading lady in such a tatter about?
Press Agent—She only got nine bouquets over the footlights tonight.
Manager—Great Scott! Ain't that enough?
P. A.—None, she said for ten.

TRAITORS!
[Washington Star.]
Do you think a secret ballot promotes honesty in elections?
"Don't ask that it doesn't repel the painfully 'peaceful' politician. The secrecy of it tempts too many men whom you have paid to vote for you to go back on their word."

LEGAL ARGUMENT.
[Boston Transcript.]
Linger! Your fee is outrageous. Why are more than three-fourths of what I recovered?

FRESH HOG.
[IM A. P.]
Stodolich, Pasadena.
I have just received a letter from a prominent Hebrew philanthropist. He says he doesn't care so. After all, I only took the post office route to look at it. There's no occasion to look at it if you could eat it.

NOT A PEDESTRIAN'S PARADISE.
[London Times.]
In 1910 no fewer than 22 persons were killed by automobiles in Detroit. That is four more than were killed by industrial accidents in the same period, and about half as many as were killed by street cars. The worst of it is that most of the automobile fatalities are believed to be the result of recklessness.

USUAL THING.
[London Letter.]
"The cook has just been swept overboard, captain."

HE NEEDS IT.
[Toronto News.]
As a result of the vote at Toronto last night, the Conservatives will find a keener personal sympathy with the opposition leader.

TOSACCO IN LAMBTON.
[Lambton Times.]
Lambton farmers are taking steps to experiment in tobacco growing. Tobacco is grown in Kent and Essex, the Lambton farmers wish to share in the enlarged opportunities offered by the new crop.

EDWARD THE CONFESSOR.
[Washington Herald.]
"Ed is a queer name. Won't anyone about the tariff?"

A PURIST.
[Hull.]
I wish to know what you think of that man?

ON A MAN IN NORTH OXFORD.
[North Oxford News.]
Woodstock, Jan. 12.—At the annual meeting of the Woodstock Conservative Club last night a resolution was passed urging the North Oxford Association to bring out a candidate at their meeting on Jan. 27. Plans were outlined for a considerable improvement in the club rooms, including a billiard room and bath room.

OFFICERS ELECTED.
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DAIRYMEN OF WESTERN ASSN. FAVOR RECIPROCAL TRADE.

Pass a Resolution During Convention at Stratford Asking the Government to Arrange For Reciprocity in All Dairy Products.

[Special to The Advertiser.]

Stratford, Jan. 11.—The feature of the Western Ontario Dairyman's Convention here today was the passing of a resolution favoring reciprocal trade with the United States in all dairy products. The resolution, which was introduced by Mr. J. H. Thompson, of this city, and seconded by Mr. J. H. Thompson, of this city, and passed by a large majority.

"That the Dominion Government be respectfully but most strongly urged to negotiate a free trade agreement between Canada and the United States to provide for complete reciprocal free trade in all lines of dairy produce."

Stratford, Jan. 11.—At the opening of this afternoon's session of the Western Ontario Dairyman's Convention, Mr. J. H. Thompson, of this city, submitted the dairy herd competition results. The association cash prizes, in such case of \$10, \$5, and \$3, were won as follows:

Patrons of cheese factories furnishing largest amounts of milk per cow from May 1 to Oct. 31, 1910, from herds of 8 to 14 cows—J. J. Vanslyke, 2 S. Cuthbert, 3 J. W. Cornish, 4 W. W. Bartley.

For herds of 15 cows or over—W. W. Bartley.

For patrons of creameries furnishing largest amounts of milk per cow from May 1 to Oct. 31, 1910, from herds of 8 to 14 cows—J. J. Vanslyke, 2 S. Cuthbert, 3 J. W. Cornish, 4 W. W. Bartley.

For herds of 15 cows or over—W. W. Bartley.

"SLEEPLESSNESS."

Thousands of people all over this land toss night after night on a sleepless pillow. The eyes do not close in the refreshing slumber that comes to those whose heart and nerves are right.

Some are troubled with weak and smothering spells; others palpitation of the heart; others have their nerves unninged; but whatever the cause—it comes entirely from a preponderance of either the heart or nerves. Both Milburn's Heart and Nerve Pills offer the blessing of sound, refreshing slumber. They do this by their invigorating effect on the heart and nerves and will tone up the whole system to perfect condition.

Mr. H. Jewel, Keswick, Ont., writes: "I am glad to assure of telling you what Milburn's Heart and Nerve Pills did for me. I would have weak spells, seemed to lose my breath, and would have to get up in the night as I could not sleep. I tried many medicines, but found nothing good until I used Milburn's Heart and Nerve Pills. I took three boxes and it is three years ago since I did so, and I haven't been troubled since."

Milburn's Heart and Nerve Pills are each box, or 3 boxes for \$1.25, at all dealers, or mailed direct on receipt of price by The T. Milburn Co., Limited, Toronto, Ont.

Ernest is Greek, the Serious One. Martin is Latin, the Martial One. Lucius is Latin, the Shining One. Eunice is Greek, the Fair Victory. Florence is Latin, the Blooming One. Sophia is Greek, and means Princess. Peter is of Latin origin, the Rock. Leonard, German name, is Lionlike. Arabella is Latin, the Rose of Peace. Caesar, Latin name, means Hairy Man. Agatha is a Greek name, the Good One. Isaac is Hebrew name, means Laughter. Oliver is of Roman origin, an Olive Tree.

Lacey is the feminine of the Latin name, the Shining One. Edith and Editha are Saxon, Happiness. Douglas is Gaelic, signifying Dark One.

Daniel is Hebrew, meaning God is Judge. James is of Hebrew origin, the Beguiler. Harold, the Champion, is of Saxon origin. Meredith is Celtic, the Boaring of the Sea.

Moses, a Hebrew name, means Drawn Out. Eugene is of German origin, the Chaste One. Eugenia and Eugenie are Greek, Well Born.

Constantine is Latin, signifying the Resolute. Roxana is a Persian name, the Day Dawn.

Isidore, from the Hebrew, means a Weasel.

WOODSTOCK CONSERVATIVES

Want to Run a Man in North Oxford

Woodstock, Jan. 12.—At the annual meeting of the Woodstock Conservative Club last night a resolution was passed urging the North Oxford Association to bring out a candidate at their meeting on Jan. 27. Plans were outlined for a considerable improvement in the club rooms, including a billiard room and bath room.

Officers were elected as follows: President, F. Burgess; vice-presidents, D. Brown, A. E. Brown and F. H. Brown; secretary-treasurer, R. Scott; assistant secretary, R. Scott; auditors, Dr. Welford and J. G. Wallace.

DAIRYMEN OF WESTERN ASSN. FAVOR RECIPROCAL TRADE.

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CHAPMAN'S EMBROIDERY SALE NEXT WEEK—WATCH FOR IT

1/2-Price CHINA SALE.

All this week, Main Floor, in the long aisle to the left.

Men's Underwear

126 pieces Men's Undershirts and Drawers, heavy all-wool ribbed garments. Some are soiled and some are odd pieces. Our best 75c and 85c garments, with a few dollar garments. Clearing price, each 57c

35 only pairs Men's Drawers, all wool and heavy weight, best 50c garments, but they are soiled. Clearing price, each 33c

Friday and Saturday Bargains.

Untrimmed Felt Hats, assorted colors, small and large shapes, the end-of-the-season clearance at, each, .50c
Children's Felt Sailors, in blue, cardinal and brown, also a few black beavers. Choice, each50c

Lace Curtains.

January clean sweep in Lace Curtains will afford housekeepers to refresh their windows at a reduced cost. The following prices tell the tale, but an inspection of the goods will be more convincing.

A few pairs are soiled, but the balance are clean, fresh lines of White Nottingham and Cable Net Curtains. Regular \$1.65 and \$1.75 Curtains for, per pair \$1.39
Regular \$2.00 and \$2.25 Curtains for, per pair \$1.79
Regular \$2.35 and \$2.50 Curtains for, per pair \$1.98
Regular \$2.75 and \$3.00 Curtains for, per pair \$2.49
300 yards White and Cream Curtain Scrim, 42 inches wide, worth 8c and 10c yard, Friday and Saturday, 5c

Busy Days in the Linen Sale.

Housewives in general are availing themselves of the opportunity of securing Fine Linens at the reductions we are quoting in our January Linen Sale.

A FEW IMPERFECT TABLECLOTHS AT HALF PRICE.

2 and 3-Yard Tablecloths.	2 and 3 1/2-Yard Tablecloths.	2 1/2 and 4-Yard Tablecloths.
Worth \$4.50, for \$2.25	Worth \$7.50, for \$3.75	Worth \$7.50, for \$3.75
Worth \$6.50, for \$3.25	Worth \$12.50, for \$6.25	Worth \$8.50, for \$4.25
Worth \$12.50, for \$6.25		
2 1/2 and 3-Yard Tablecloths.	2 1/2 and 3 1/2-Yard Tablecloths.	Table Napkins.
Worth \$8.50, for \$4.25	Worth \$6.50, for \$3.25	IMPERFECT.
Worth \$9.50, for \$4.75	Worth \$10.50, for \$5.25	At 5c, 8c, 15c and 20c each.
Worth \$10.50, for \$5.25	Worth \$12.50, for \$6.25	
Worth \$13.50, for \$6.75		

Hickory and Crash Toweling, worth 12 1/2c, for 9c Yard

Heavy Brown Crash and Hickory Toweling, 17 inches wide, worth 12 1/2c a yard. Our price for this important sale is, per yard 9c

J. H. Chapman & Co., 126, 128, 128 1/2 Dundas St.

Save Your DOLLARS By Purchasing at the Sweep-Out Sale

This morning we opened our doors to an immense crowd of wise purchasers waiting for first choice at the bargains we offered. All were satisfied. You will be, too. Come in tomorrow and see these.

Specials for Friday Only:

25 Umbrellas and Parasols, in black and colors; worth up to \$3.00; on sale at 68c	
50 White Lingerie and Linene Waists, in tailored and fancy styles; worth up to \$2.00; on sale at 86c	
10 Ladies' Raincoats, of Diagonal Cloth and Mohair, rubberized; worth up to \$10.00; on sale at \$4.95	
20 Men's Raincoats and Toppers, made of all-wool cloths, in the latest styles; value \$15.00 to \$18.00; on sale at \$5.95	
50 Men's Christy Hats, in black and brown; \$2.50 and \$3.00 values; every one this season's style \$1.39	
20 Mink Marmot Stoles, in dark and light shades, satin lined, fine fur; worth up to \$7.50 \$3.49	

Raphael & Co. 236 DUNDAS STREET OPEN EVENINGS.

awards were \$25, \$15, \$10 and \$5 (except in case of Sifton Cheese), were as follows:
Cheese made from Sept. 15 to 30 (white)—1. B. F. Howes, Atwood, 96.66; 2. H. F. Donnelly, Stratfordville, 3. R. A. Thompson, Atwood, 4. J. E. Stedebauer, Lis-bow, 5. J. Cuthbertson, Sebringville, 6. J. J. Donnelly, Scottville.
Cheese made from Oct. 1 to 31 (white)—1. J. K. Brown, Elbow, 2. C. J. Donnelly, 3. R. A. Thompson.
Do, colored—1. J. E. Stedebauer, Lis-bow, 2. J. Cuthbertson, Sebringville, 3. J. J. Donnelly, Scottville.
Creamery butter (56-pound box)—1. J. Cuthbertson, 2. R. A. Thompson, 3. T. J. Humphrey, Avonburg.
Creamery butter (21-lb. print)—1. J. Cuthbertson, 2. R. A. Thompson, 3. J. E. M. Johnston, Inverkip.
Do, colored—1. J. E. Stedebauer, Lis-bow, 2. J. Cuthbertson, Sebringville, 3. J. J. Donnelly, Scottville.
Dresden, 4. H. Patrick, St. Thomas.
Sifton Cheese, made from Sept. 15 to 30—1. R. A. Thompson, 2. F. Callan, York.

Challenge Cup (value \$150), for highest score three times or two years in succession in Western Ontario, won by B. F. Howes, Atwood. Won last year by Mary Morrison, of Atwood, who also won it in 1908.
Discussed Reciprocity.
The afternoon session over, the meeting, not as an association, discussed reciprocity, the upshot being the following resolution, moved by Messrs. B. F. Howes, Atwood, and carried with considerable margin of opposition:
"That the Dominion Government be respectfully but most strongly urged to negotiate a free trade agreement between Canada and the United States, to provide for complete reciprocal free trade in all lines of dairy products."
At tonight's session the delegates were welcomed by Mayor Brown, Mr. James Torrance, M.P.P., Hon. J. S. Duff, minister of agriculture, and Mr. N. P. Hill, of Drummondville, Mich., spoke, a musical programme was furnished by Miss Isabel Mott and Mr. A. R. Benson.