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CHEAPER FARM IMPLEMENTS.
 The tariff changes under consideration in the United States include one of reciprocity in agricultural implements. That is, the United States will let in these goods free from Canada as soon as we let theirs in free to Canada. Under this arrangement the manufacturers of each country would have an open market in the adjoining country.

The World has always believed in moderate protection to the agricultural implement concerns of this country; but if the Americans offer reciprocity there will be an agitation among the farmers of the Canadian Northwest such that unless the Canadian manufacturer brings his prices close to those of the American, the government will either have to reduce the duty or accept the reciprocal proposition. The goods, too, must not only be about equal in price, but in quality also.

It is generally understood that the Canadian manufacturers of these goods are at present making enormous profits and are in a position to distribute bonus stock among shareholders if they care to do so. The Canadian farmer is restive under the disparity now existing between the prices of these implements in the United States and in Canada—a disparity altogether in favor of the American farmer as against the Canadian.

The more tariff reduction there is in the United States the greater will be the demand in this country for similar action here.

MR. HALDANE AND IMPERIAL DEFENCE.

Alarm has been expressed in certain quarters that Mr. Haldane's plan for co-ordinating the forces of the empire and creating an imperial general staff means an intention on the part of the British Government to interfere with local control on the part of Canada and the other self-governing states and to use their militia for aggressive purposes. Protests are accordingly being made against the scheme on the ground of "militarism," a vague expression of ominous sound, quite inapplicable to Mr. Haldane's proposal. The memorandum prepared by Gen. W. G. Nicholson—chief of the general staff, makes the nature of the plan perfectly plain, and taken in conjunction with the secretary of war's explanation, shows beyond doubt that there is not the slightest reason in the objections that have been raised.

Under Mr. Haldane's reorganization of the British army an expeditionary force has been provided for overseas work. Upon that force will fall the burden of "militarism," if that word is any way applicable to the policy of a British-Liberal government, or of any British government. As Mr. Haldane

puts it, that expeditionary force has been called into existence because the United Kingdom is responsible for twelve millions of square miles and four hundred millions of human beings—it is the white man's burden of empire. Outside this force there is the second line—what the secretary of war characterized as the local lines—consisting of the territorial army, organized for home defence. It is to this line that the forces of the imperial self-governing states belong and the whole idea is based on the responsibility of each division of the empire for its own defence and the maintenance of its integrity and independence.

This is entirely in accordance with the principle favored by the British self-governing states requiring complete control over their own local forces. It is explicitly recognized by General Nicholson, who, in recommending proposals designed to secure the desired co-ordination as regards training, equipment, etc., adds that the local general staffs "must, of course, be subject in the last resort to the authority of their own government." To ascribe to the imperial government any open or latent attack on imperial state autonomy, as regards the national militia, is to pervert the true object of Mr. Haldane's proposals. All they are designed to do is to "provide a circulation thru the empire of men who are representatives of a school of high military thought, competent to give advice based on a common learning and a common knowledge and a common pattern." That is necessary to operation for a common defensive purpose and includes nothing in the way of "militarism." A strong, self-contained British Empire will make no room for aggression but for peace.

THE WATERWAYS TREATY.

While the waterways treaty as originally adjusted was none too careful of Canadian interests, especially as regards the division of Niagara power, its complexion has been seriously altered for the worse by the adoption of the amendment moved by Senator Smith of Michigan. This directs that the treaty shall be so interpreted as to divide the water power of the Ste. Marie River according to its extent on each side of the international boundary line. If this is to be the rule as regards this river it should apply equally to Niagara, where the configuration of the channel favors the Dominion.

Apart from this, it is of the utmost importance for the future handling of diplomatic negotiations between Canada and the United States, that a firm stand be taken now in the matter of revision by the senate. When the terms of any treaty are satisfactory to the governments on the basis of fair give and take, alterations such as that made by the senate ought not to be accepted without a corresponding advantage to the Dominion. Any other course will simply be taken as an indication of weakness and encourage the U. S. Senate to repeat its familiar tactics. The Dominion Government should either reject the treaty as modified or append a corresponding rider as regards Niagara. In any event the government should stipulate in future that all treaties in which Canada is interested be subject to parliamentary ratification.

IN THE LAW COURTS

ANNOUNCEMENTS.

Osgoode Hall, March 18.
 Judges' chambers will be held on Friday, March 19, at 11 a.m.
 Peremptory list for divisional court for Friday, March 19, at 11 a.m.:
 1. Whyte v. Stuart (to be continued).
 2. Farr v. Foster.
 3. Alexander v. Scobell.
 Peremptory list for non-jury assize court for Friday, March 19, at city hall, at 10 a.m.:
 188. Battison v. Whitton.
 189. Crawford v. Crawford.
 Peremptory list for jury assize court for Friday, March 19, at city hall, at 10 a.m.:
 E. Barton v. Peacock.
 Gray v. Crown Life Insurance Co.

Masters' Chambers.

Before Curran, Master.
 Manning v. Reade—J. E. Lash (Blake & Co.) for plaintiffs, moved for consent for an order dismissing action without costs. Order made.
 Reeves v. Standard Mutual Fire Insurance Company—W. J. McWhinney, K.C., for plaintiff, moved for particulars of statement of defence; H. C. Macdonald, contra. Order made defining particulars as given in the examination for discovery of the manager of the defendant company. Costs in the cause.
 Titchmarsh v. Graham—Titchmarsh v. McConnell—J. B. MacKenzie for plaintiffs in each action moved to consolidate; W. E. Middleton, K.C., for defendant; Graham; W. H. McFadden, K.C., for defendant; McConnell. Motion dismissed. Costs in the cause to the defendants. Cases may be set down together and tried together. Leave to appeal.
 Jackman—A. R. Lewis, K.C., for plaintiff, moved for judgment; S. G. Crowell, for defendant, contra. Order made as asked.
 Titchmarsh v. Graham—Titchmarsh v. McConnell—W. E. Middleton, K.C., for defendants in each case, moved for security for costs; J. B. MacKenzie for plaintiff, contra. Motions on record for cross-examination by plaintiff.
 Robbette v. Torre—T. N. Pheasant, for plaintiffs, moved for an order for judgment; H. C. Macdonald, for defendant, contra. Order referring to the amount certified by the taxing officer. Costs of motion in the cause.
 Standard Bank v. Thompson—G. H. Kilmer, K.C., for plaintiffs, moved for judgment on a promissory note; A. E. Knox, for defendant, contra. Motion adjourned until 20th inst., with leave to plaintiffs to amend endorsement on writ by giving particulars of credits and debts so as to show how balance arrived at.
 Clarkson v. Smith—J. E. Lash (Blake & Co.) for plaintiff, moved on consent for an order dismissing the action without costs. Order made.

SHIRAZI COURT.

Before Atulock, C.J.
 Mr. Alfred Edwin Horace Creswick of Barrie presented his patent as King's witness and was called within the bar.
 Wettlaufer v. Leibler—E. C. Spreeman, for plaintiff, on two motions; G. H.

TONIGHT
Casareno
 THEY WORK WHILE YOU SLEEP

Sedgewick for defendant. By consent, both motions enlarged for one week.
 Donaldson v. James—G. H. Sedgewick for plaintiff, on motion to continue injunction; G. H. D. Lee, for defendants, asked enlargement. Enlarged for one week.
 Shortreed v. Raven Lake Portland Cement Company—A. E. H. Creswick, for plaintiff, moved for an order for delivery of chattels by the liquidator; A. E. Knox, for the liquidator, raised some preliminary objections to the motion, and on these being over-ruled asked enlargement. Enlarged for one week.
 Lambert, Lambert—S. B. Spencer (Welland), for defendants, moved for writ of attachment to compel plaintiff for plaintiff, contra; defendant, asked for defendants had not been delivered to his client. Enlarged until April 1 to permit registration of deed and delivery of chattels, and motion may then be resumed if necessary.

Re Distributors Limited (Thurston's case)—A. C. McMaster, for Thurston, on appeal from report of the master, made by him a contributor, asked enlargement; J. A. Macintosh, for liquidator, contra. Leave to move down an application enlarged for one week.
 Hamilton v. Hamilton—G. B. Strathy, for plaintiff, moved for judgment pursuant to prayer of statement of claim; no one contra. Judgment declaring conveyance in fee simple and void against plaintiff, and ordering it to be delivered up to be cancelled with costs of action.
 Hayward v. Hayward—A. S. Ball, K.C., for all the adult parties, moved to receive for all the adult parties, moved to receive in the will of Mary A. Hayward; F. W. Harcourt, K.C., for a defendant, contra. Judgment declaring that the devise in the will is of the whole of lot 5, in concession 11 of East Zorra. No order as to costs.

Northern Ontario Laundry Company v. Buffalo Mines—W. J. Clark, for plaintiff, moved for an order to restrain defendants from polluting the waters of a stream, the waters of which are used by the plaintiff; W. J. Miller, for defendants, contra. Motion enlarged to the trial. Venue changed to Sudbury, and parties to go down to trial there on April 28 next.
 Union Trust Company v. Miller—R. T. Harding, for defendant, Miller, moved to set aside judgment for default, on ground that defendant did not know of trial. J. E. Jones, for plaintiffs, contra. Defendant to be brought to Toronto today to make explicit affidavit as to merits. Affidavit to be delivered to plaintiff's solicitor in morning.
 Law v. Foster—S. H. Bradford, K.C., for plaintiffs, judgment creditors of defendant, moved for a receiver. Order made appointing plaintiff receiver without remuneration and without security. Venue changed to the county court, to defendant from the estate of D. R. Foster to the extent of the plaintiff's judgment debt.

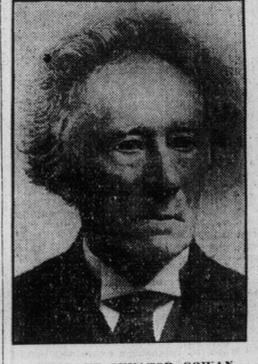
THE LATE SENATOR GOWAN.

Of the then judicial district of Simcoe, he then retired after 40 years' service. He fathered many law reforms and was more than once offered a superior court judgeship. He acted as judge and arbitrator in different royal commissions and was one of the three judges investigating the C. P. R. scandal.
 It was deemed necessary in the year 1857 to make regulations respecting fees under the common law procedure act, and the judges of the Queen's Bench and common pleas were entrusted with that duty, having power to associate with them a district judge. They chose Judge Gowan as their associate. A year later the Canadian law of Justice Burns, Vice-Chancellor Sprague and Judge Gowan—was appointed to make rules and orders under the act for assimilating the Canadian law of procedure to that of England. About this time Sir James Macaulay was entrusted with the consolidation of the statutes from 1792 to 1855, and Judge Gowan was appointed to assist him. Judge Gowan received many hearty encomiums for the skill displayed in the Sanfield-Macdonald government. In 1871 he was appointed to enquire into the constitution and jurisdiction of the several courts of law and equity in Ontario.
 After confederation, when, to make a criminal law uniform throughout the Dominion, it became necessary to consolidate the different statutes in force, Judge Gowan was one of the commissioners of three appointed to carry out the work, and these for 1878, when the statute law of Ontario was to be consolidated. Attorney-General Mowat sought the assistance of Judge Gowan, and he was appointed to the senate in 1885, and later was made a Queen's counsel, and subsequently the degree of L.L.D. was conferred on him by Queen's College.
 In 1890 he was called to the Irish bar. In 1893 he was created a C. M. G. in recognition of long and valuable service in the Dominion of Canada, and in his country's distribution of birth-day honors in 1905, knighthood was conferred upon him.
 From the year 1892 till he resigned his seat in the senate in 1907, he was president of the divorce committee in the senate. He always took a keen interest in public and educational affairs, and was at the time of his death a director in several successful Canadian companies.
 He held numerous tokens and addresses of esteem from public bodies and frequently rendered substantial aid to various benevolent and educational institutions.
 At the same time that Judge Gowan was appointed to the bench he was appointed by the crown one of the trustees of the district grammar school at Barrie. On the death of Rev. S. B. Ardagh, M.A., the first chairman (whose daughter Judge Gowan married in 1853), Judge Gowan was elected his successor.
 Although a nonagenarian he kept in close touch with public affairs till a short time ago, and till his last illness possessed a memory and intellect almost unimpaired by age. He was a staunch imperialist, a consistent Conservative, and thru his long and active life maintained a high standard of consistency and rectitude.
 He joined the Masonic order early in life and was the oldest living member of St. Andrew's Lodge, Toronto, in religion he was an Anglican. Lady Gowan died over three years ago. The nearest relatives are four nephews and two nieces, namely: H. H. Strathy, Toronto; J. R. Strathy, barrister, Toronto; A. G. Strathy, real estate broker, Toronto; H. H. Ardagh, barrister, Toronto; Miss Elizabeth Strathy, Toronto, and Mrs. A. B. Ardagh, Jamaica.
 The funeral, which will take place at 2 p.m. Saturday, from Ardavan, his late residence, to Union Cemetery, Barrie, will be of a private character.
 Hand Crushed in Door.
 Thru not knowing that the doors of Toronto closed automatically, W. B. Hicks, aged 22, of Paisley, Ont., farmer, attending one of the city hall courts as a witness, got his left hand jammed in the front door of the city hall yesterday.
 His hand was badly crushed, especially the first finger. It was attended to at St. Michael's Hospital.

SIR JAMES GOWAN DEAD
CAREER LONG AND USEFUL

At Age of 94 End Comes in His Barrie Home After Only a Few Days' Illness.

BARRIE, March 18.—(Special)—Today the citizens here are mourning the death of their most distinguished citizen, Sir James R. Gowan. The venerable knight had been enjoying his usual health up to 9 o'clock Saturday evening last, when he was seized with a fainting spell, which confined him to his bed. Gradually his strength declined till at 2 o'clock this morning the end came. Despite his more than 94 years, he retained remarkable clearness up to the last.
 Sir James Gowan was born in Ireland on Dec. 22, 1815, and in the last 75 years has been a resident in Canada. As a student, he enrolled in the militia in the rebellion of 1837, and participated in the fight at Gallochs Hill, afterwards receiving a commission.
 He was called to the bar in 1839, and at the age of 27 he was appointed judge



THE LATE SENATOR GOWAN.

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EATON'S DAILY STORE NEWS

Men's and Boys' Spring Clothing

BIG PREPARATION FOR ANOTHER RECORD SATURDAY

Such an inrush of the new season's clothing has taken place during the past few weeks that every new suit or Spring overcoat need a man or boy could have seems unquestionably best supplied here.



New Suits for Men: In the choicest range of patterns and colorings we've yet had; with the best of the season's new style-fancies in cuffs and pockets, vents and creased seams, two and three-button fronts.

New Overcoats For Men: In the stylish dressy Chesterfield; the staple black and plain shades and the newest stripe effects.

Spring Clothing For Men

NAVY BLUE SUIT 12.50
 Three-button single-breasted sacque coat, with broad lapels and back vent. Material is our well known "Eatonia" worsted serge, fast indigo dye; sizes 34 to 44.

ENGLISH SERGE SUIT 14.00
 Imported materials, in new browns, olive, fawns and smoke. Neat striped patterns. Three-button, single-breasted sacque coat, fancy and plain cuffs. Best of trimmings.

FANCY WORSTED SUIT AT 15.00
 Fashionable brown, olives, greens, smokes and drabs, striped designs; coat single-breasted, three buttons; some have cuffs on sleeves and fancy pockets. Best linings and trimmings.

ALL WOOL WORSTED SUIT 18.00
 Beautiful English cloths, in browns, olives and drabs, with colored stripe designs, single and double-breasted. Superbly tailored and high class trimmings.

NEW OVERCOATS 10.00
 Men's Topper Overcoats, in olive cravenette cloth, Chesterfield overcoat, in fancy striped chevots, medium light color.

SPRING OVERCOAT 12.50
 Men's Soft-finished Striped Grey Cheviot Overcoat, 44 inches long, buttoned through, three patch pockets, with flaps, cuffs on sleeves.

DRESSY BLACK OVERCOATS
 A good wearing material, 8.39 with silk facings.....

New Spring Suits and Overcoats for the Boys

NEW FANCY RUSSIAN SUITS
 In neat tweeds and worsted effects, latest Spring Designs, nicely made and trimmed, sizes 21 to 25; prices \$3.50, \$4.50, \$5.00, \$6.50.

NORFOLK SUITS AT 4.50
 Made from a pretty fawn homespun tweed, single-breasted, box-pleated coat with belt, wide bloomer pants, sizes 24 to 28.

NORFOLK SUITS AT 7.50
 Stylish bloomer Norfolk, made from fine fancy worsteds, in brown shade, double-breasted coat, with belt and fancy pockets, good linings, sizes 24 to 28.

THREE PIECE SUIT AT 6.00
 Navy blue clay twill worsteds, double-breasted, with durable linings, knee pants, sizes 28 to 32.

THREE PIECE SUIT AT 7.50
 Fine all-wool English worsteds, soft smooth finish, double-breasted, well lined, canvas and haircloth fronts, sizes 28 to 32, knee pants.

STYLISH SPRING REEFER 4.50
 In neat olive covert cloth, double-breasted, good Italian cloth lining, emblem on sleeve, sizes 21 to 26.

TIME TO BUY Your New Spring Hat-It's Here



Our new Spring stock for men is full and complete, representing the best efforts of English and American hat manufacturers, from the extreme styles that are required by the ultra fashionable dresser to the more conservative shapes. The splendid showing of new styles and the excellent values offered make it advisable to visit this section Saturday.

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Splendid Assortment of Derby Hats 1.50 and 2.00
 For 2.00: Fur Felt Derbys with Russian leather sweat bands and pure silk trimmings, high full crown with narrow flat set brim, a smart, dressy style, exactly as cut.
 For 1.50: Fur Felt Derbys, with medium crown, slightly rounding, small narrow brim, particularly suitable for young men, calf leather sweat bands and silk trimmings.

The "Wizard," The Young Men's Hat
 A soft hat that is proving itself a great favorite, especially with the young men. It has a high crown with flat top, usually worn with dip in front, calf leather sweat bands and silk trimmings, colors sage, green, brown and black; as cut. Price 1.75

The "Trooper," Another Style for Men
 Made of soft felt, crown and brim may be changed in shape to suit the style of wearer. Color is sage green, with bound edge and band of "bronze." Calf leather sweat bands. Price 1.75

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T. EATON CO LIMITED
 190 YONGE STREET
 TORONTO

OLD GOLD
 CIGARETTES
 Give me last quarter I would only get a fifth

DR. A. W. CHASE'S 25c CATARRH CURE
 is sent direct to the diseased parts by the Improved Blower. Heals throat, clears the air passages, stops dripping in the throat and permanently cures all cases of Catarrh of the Throat, Larynx, and Nostrils. Free. All Dealers, or Dr. A. W. Chase Medicine Co., Toronto and Buffalo.

MICHIE'S
 Finest blend Java and Mocha Coffee at 45c lb. is in a class by itself. It is a breakfast necessity.
 Michie & Co., Ltd
 7 King St. West.

JOHN HANDS
 NE
 in greatest and adapted NOTE-Do at once for SPRING O Jackets, C Many excel amongst out price from relation to SPRING S Full of go latest New and finish, ranging from SPRING D Every dear is con dress "cos re Blue and River, for Black CLEAR A magnific fished silk v. tions, Raja SPECIALS Beautiful meuse" Sati WASH FA Splendid, ported Was Chambrays, Linens, Frills, and Fro Delaines. Samples JOHN 55 TO 5 400 (Cont) Principle of the grant v ment was year to by nowhere to suggested posal was They di oral, regioi right for o and another "If the this, a billi on the conditions be brought house in o advance announced stated, add would be ed as a Sus When T Mackenzie, Northern the governi great mag expression. "It is Mackenzie the governi millions of Northern u withdrawi rights from central B council the way const small." "Wif y Mackenzie "I can point," he communi in fact I at all unti what they in anu the probal Mackenzie figures ce central B the estima \$60,000 per the Cana cega thos, no estima The rail map will between Transcont either ral project between without subsidy torrests d erment offering a railway almost d It was expected tho he could at governm to supply The g whatever yesterday passed af from the cabi regarding Northern no furt tained a suit the The I terested view la "It is Harpo Haidid SPE Every serv T Yo