

60, said the more merry than wise doctor, a man "ought to be chloroformed." Dr. Osler is now writing a book and is just beginning a new professional career, at 56 years of age, in order to prove his doctrine that, "a man's best work is done before he is 40 years of age!"

It is a pity he had not the courage to withdraw these foolish remarks—he is not the only distinguished man who has been too exuberant after dinner. It would be an easy task to show that some of the greatest achievements of men have been the work of those over 40 years. It would also be easy to make a long list of the world's most eminent men in science, in statesmanship, in art, in other spheres demanding vigorous devotion to laborious duties, men who after they had reached 60 years did deeds that are immortal. One book that after nigh two thousand years is read more probably than any other in the world was written by one who had more than doubled the 40 years' limit. Few judges have reached the Bench before their 40th year, many indeed think a judge ought to be nearer 60 than 40 when promoted to that office.

Dr. Osler, however, must not be taken seriously, he is a well-known humourist and his sallies are often made all the more provocative of mirth by being couched in, apparently, serious terms.

**Hard on Smokers.** The State Fire Marshall, of Ohio, has issued the following, which he heads, "SMOKERS AS INCENDIARIES," an implication that a large proportion of fire insurance managers will resent, though unable to controvert his statements:

"Tobacco smokers cost the State \$122,321 in 1904, for buildings and their contents, which went up in smoke from fires started from hot cigar stubs and pipe ashes. To this large amount must be added a greater which is included in the loss charged to "carelessness with matches," for the smokers use most of the matches. The number of fires attributable to smoking was 103, and that to the careless use of matches was 298.

Fires were started by cigar and cigarette stubs dropped through pavement gratings under which litter had accumulated; by throwing them into wooden spittoons filled with sawdust, and into waste paper baskets.

A number of fires developed in barns soon after a smoker, who had been indulging himself, left them. A serious conflagration was started by a smoker in a delivery wagon tossing the remnant of his stogie over an alley fence where it alighted alight in a pile of rubbish.

Smokers' fires often occur in wood-sheds, and in buildings in course of erection, from the midday or evening pipe of the mechanic.

Burning tobacco from a pipe is more likely to fire rubbish than is the cigar stub. The cigarette stump

is, however, as potent an agent for mischief as the contents of the pipe.

Smokers become automatons, in the details of their habit, preparing their cigar or pipe, striking a match and twirling its burning stick away unconsciously. Smoking in bed is less common in this than in the Eastern States, if the number of fires from that cause is taken as the gauge.

The vapour of gasoline explodes if it reaches a lighted cigar. The heat in a glowing cigar is between 900 and 1,000 degrees Fah., therefore, it will explode gasoline vapour, or air containing 3 to 82½ per cent. of acetylene gas, their ignition being 900 F., but will not ignite natural or coal or water gas, because their ignition point is 1,150 to 1,198 degrees F."

#### A TAXATION FALLACY DISSECTED.

A maxim, or principle formulated by a writer of distinction who has become recognized as an authority on the subject to which such maxim or principle relates, is apt to be accepted by other writers and through them by the public at large without its being closely examined. This passage of phrases into the realm of the classical is facilitated by their having a manifest air of plausibility, as this wards off criticism. The human mind is essentially conservative, as is demonstrated by the marvellous vitality of opinions and convictions which, for centuries, in some cases, have been thrust out of the thoughts of educated men as the mere chimeras of superstition.

The malign influences of Friday, of the number 13, of certain dreams, of the Moon, unless that luminary is propitiated by some sign made in recognition of her power, are among the scores of illustrations that could be given of the vitality of ideas when once imbedded in the mind. These ideas indeed become allied to instincts, and when this transformation has taken place, such notions and mental tendencies are most difficult to eradicate.

A maxim, or principle laid down by Adam Smith, in "Wealth of Nations," as the basis of taxation, has been accepted almost as an axiom by numerous writers on economics, both English and foreign. Upon it systems of taxation have been built, it has furnished arguments in support of taxing arrangements being made, without the users of such arguments condescending to show any recognition of this maxim or principle being open to debate.

Adam Smith wrote: (See Book V., chap. 2.)

"The subjects of every State ought to contribute to the support of the Government as nearly as possible in proportion to their respective abilities, that is, in proportion to the revenue which they respectively enjoy under the protection of the State. In the observation or neglect of this maxim consists what is called the equality, or inequality of taxation."

John Stuart Mill, has the remark, "Equality of taxation, therefore, means equality of sacrifice. It means apportioning the contribution of each person