The extraordinary change in the Island Sydney. Cape Breton, of Cape Breton, owing to the development of the iron and steel industries, is most marked when we are confronted with the figures telling of the increase in the business of the Sydney custom house. Imports in March, 1899, amounted to \$12,785, on which \$3,149 duty was collected. March, 1900, the imports amounted to \$183.322, and the duty paid thereon was \$33,319, an increase of \$170,537 in the imports and \$30,170 in duties. Surely the people of Cape Breton will honour the men who have converted a dull, deserted old town into a busy, bustling little city, with all the signs of a prosperous future ahead of it.

A year ago a liberal issue of circulars A Brief Banking Career, informed the world that a new bankcorporation, with headquarters in London, England, and agents of repute in every country where commercial men do congregate, had commenced business. To day the head office is beseiged by a landlord thirsting for his rent; the general manager is said to be seeking the source of the Nile, and from Paris to Pretoria, from Berlin to Bulawayo, is heard the cry of agents anxious to ascertain what has become of the enterprising Canadian who is said to have conducted the business of his bank in a dress suit with orange blossom in his button hole, and who led them to believe in the London and Berlin Banking Company, Limited.

The Detroit "Indicator "states that a cheque for ∠19.000 has been sent to the State treasurer of Ohio, by the Insurance department of that State, as the amount of collection in taxes, fees, licenses, sum of ∠76,000 per annum, which the Insurance Companies, in the form of loading on the remiums, will have to collect from the thrifty or insuring portion of the public. This form of State robbery—the empirical recourse of "machine" politicians, ignorant of political seconomy and contemptuous of public marality—is growing by leaps and bounds. Ten years ago the total of the insurance tax in Ohio for the whole year amounted only to ∠11,000.

Such are the comments of the "Post Magazine" (London, Eng.), on the iniquitous system of taxation applied to insurance companies in the United States. We regret to admit that the disposition of the governments throughout the Dominion in the matter of taxation of life and fire underwriting is well calculated to draw down upon this country equally scathing criticism of our treatment of the thruty or insuring public.

In the Land of Tell.

Europe who may be contemplating a trip to Switzerland we publish the fo'lowing extract from a warning letter addressed to the London "Times" by Mr. W. Laird Clowes as to the abuse and annoyance to which British tourists in Switzerland are being subjected by pro-Boer Swiss and German residents. Mr. Clowes says that "just now there seems to be no such violent Boer partisan as the Swiss, who has neither knowledge of nor interest

in the quarrel, whose newspapers teem with libels on the British Army and British officers, who celebrate imaginary Boer successes by letting off fireworks, and who can scarcely permit one of their British guests to read a publicly-displayed telegram about the war without audibly letting him know that, in their opinion, he and his fellow-countrymen are savages who ought to be exterminated."

Perhaps, if the travelling Briton wil give the land of William Tell a wide berth until the war is over, the descendants of the latter will regret their incivility to their best customers. The liberty-loving Swiss patriot who, according to the story-books, was condemned by some Austrian tyrant

"At fifty yards, with an arrow straight,

"To shoot an apple from young Albert's pate," would, if now living in South Africa, be found striking lusty blows for greater freedom than Oom Paul is disposed to grant to any one. And the tyrant of the Transvaal would probably exhibit much annoyance upon being told that Tell was with the British fighting for real freedom; and we may imagine the Boer president quoting from the old burlesque this reference to the hero of Altorí—

I know him well, and what he's always arter, Lecturing folks about the people's charter! From casks and platforms bawling With all his lungs, a most disgreceful calling

The poor misguided Swiss of to-day know less about freedom than the semi-mythical archer of Altorf. However, their fireworks are as harmless as those of the rest of our foreign critics.

MOUNT ROYAL PARK RANGER.

In selecting one of the candidates for the position of Park Ranger, the City Council will do much to stamp the character of Mount Royal Park for some time to come. Some of the candidates and their friends seem to have peculiar ideas as to the necessary qualifications for the office. One reason advanced is that a candidate has physical qualifications that would be desirable in a constable on a city beat; another, that the man knows something of road-making; a third, that the candidate has been a working gardener. The Council can get constables, roadmakers and gardeners from \$1.50 a day upwards; a Park Ranger should be a gentleman, a man of education and good taste, a man of high personal character, and accustomed, by military training or otherwise, to the control of men. The one special knowledge worth taking into account would be that of an expert in the science of forestry, and, as none of the candidates have this, the next best thing is to select from among them the gentleman who, by his educational attainments, in addition to the other qualifications enumerated, is most likely to acquire this special knowledge. Above all, we require a man who can be depended upon to preserve the respectability of the Park, and make it a perfectly safe resort for ladies and children.