ST. JOHN, N. B., DECEMBER 1, 1915.

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British and European-Frederick A. Smyth, 29 Ludgate Hill, LONDON, E.C., England

by the Allies when Germany has bee

THE SITUATION REVIEWED

beaten to her knees. shown, all the blood that has been sacrificed, will have been in vain unless we get the result that never again, for generations to come, will it be within the her to be a tiger-nation, with no human power of any man or any group of men to turn the world into the charnel house to turn the world into the charnel house Whatever stood in her way was to be

Mr. Bonar Law bases his confidence in final victory on the fact that the Allies have greater financial and other resources, and that economic pressure as well as the constant strain of warfare will wear out the enemy long before the allies are so hard pressed as to think of giving up the struggle. Reviewing the whole situation Mr. Bonar Law says he is more hopeful than for months past. Similar confidence is expressed by Gen. Gallieni, the French minister of war. In an interview this week he declared his unshakable confidence in victory and said:—

"Our enemies have been powerless to of the sources, and that economic pressure as humanity a great disservice. However great the sacrifice yet to be made, the war must be waged relentlessly, that later generations may walk the ways of peace. The neutrals and the peace advocates are pharisees or fools. To stand aside from this war and yet profess to have a regard for "human rights" is mockery or worse. Human rights can only be vindicated by the utter defeat of Germany, and they who refuse to fight for the triumph of civilization over barbarism can but hang their heads in shame when history records that they selfishly profited by the sacrifice of out."

They who prate of peace are doing humanity a great disservice. However great the sacrifice yet to be made, the war must be waged relentlessly, that later generations may walk the ways of peace. The neutrals and the peace advocates are pharisees or fools. To stand aside from this war and yet profess to have a regard for "human rights" is have to stand back o' me when leave yet our Congressman. We'll get Buttles app'inted a revenue inspector an' then let nature take its course."

"What are you doing there, Ellen?"

"Excuse me, miss, but I only just found it out."

"Excuse me, miss, but I only just found it out."

"Our enemies have been powerless to attain the essential object of every war or the destruction of the adversary's attain the essential object of every work—the destruction of the adversary's forces. In September, 1914, when we arrested and repulsed the German of fensive, the game was lost by the enemy. That victory gave the allies the essential factor of time, which has enabled us to organise the offensive operations of our resources—resources that are very superior in men and money to those of the enemy and nearly unlimited in material, thanks to our mastery of the seas. Caught in a vise, the central powers are struggling desperately to free themselves from its grip. The attack upon our front along the Yser, the fometical material all their energy and vigor, but their importance is secondary. Even their recent successes made possible by the treason of Bulgaria, cannot modify the strategic situation which has been unalterable for many months. The Frencia dollars, aided by the wholing of the beaten bully of Europe. It will be ended when the criminal nation is bright to the weak, re-transported to the east and then to the south, the enemy's armies are exhausting themselves and the quality of the German poldier is rapidly deteriorating. The opinions of all those who saw the prisoners taken during the battle of Champagne in September are well fixed upon that point. The issue is fatal for the central point. The lissue is fatal for the central point. The lissue is fatal for the central employed and the quality of the German polidier is rapidly deteriorating. The opinions of all those who saw the prisoners taken during the battle of Champagne in September are well fixed upon that point. The lissue is fatal for the central point. The lissue is fatal for the central point and the quality of the German polidier is rapidly deteriorating. The opinions of all those who saw the prisoners taken during the battle of Champagne in September are well fixed upon that point. The lissue is fatal for the central point of the cast and then to the south, the enemy of the cast and then to the south, the enemy of the cast and then to the south, the

point. The issue is fatal for the central empire. Nothing but lack of tenacity on pur part could save them."

As to that tenacity, Gen. Gallieni entertains, no doubts. All France is as one man, determined to fight until complete victory is won.

Would also be well rid of the Hapsburgs of Austria. There will be no real triumph of democracy while these reigning houses, backed by a military autocracy, have the power to force their will upon the people.

It is well, however, to look at the The story of the men of the 26th who

It is well, however, to look at the pther side of the picture. In the German Reichstag yesterday the president boasted that the British and French had failed to break the German lines in the west; that in the east the Germans and Austrians also held the ground they had won; that Italy had not yet won as won; that Italy had not yet won as much territory as she was offered as an Lord Haldane predicts that "no inducement to stay out of the war; and that in the Balkans Germany had won by Great Britain or her Allies until Em-

that in the Balkans Germany had won both diplomatic and military victories, while the Turks had prevented the success of the attack on the Dardanelles. He asserted that "proud England is troubled about the key to her supremacy," and that the enemies of Germany were deceived in their estimate of her economic strength; and that "the German hospital, tells of the brutal treatment of Canadian patients there. His story should be a clarion call to every young man to enlist and do his part to avenge the wrongs committed against his fellow countrymen.

we know, despite that assertion, however, that German confidence has been shaken, and that while the president of the Reichstag boasts that the people have corn for bread, and have plenty of potatoes, and that they will overcome difficulties by the organization of the provision market, yet there have been food riots in Bernin; and the deadly pressure of the British navy, cutting off outside sources of supply, will make the conditions steadily worse. Hence, though we may have more bad news, as Mr. Bonar Law admits, we may also have the assurance that if we but persevere, and send forward more and more men and munitions, and maintain the tenacity of purpose of which the French war minister speaks, the victory, however long deferred, will be certain and decisive.

As an example of the scientific flaying of an opponent in controversy, the reply of Mr. F. B. Carvell to Mr. B. F. Smith, published in the Times today, must commend itself even to experts in the art. Will the government order an investigation of last year's hay contract? Can it refuse?

With the passing of Mr. Clarence Ward, St. John has lost its most faithful local historian, and a man who was more familiar with the men and events of long past years in St. John than any of his contemporaries. City Hall will not be quite the same, now that he has gone from our midst. His was a singularly gentle and kindly nature, and few men possessed a brighter sense of humor. His contributions to the history of Old Times in St. John were allowed.

tory of Old Times in St. John were always read with keen interest, especially by the older folk, and whenever a mat-THE PEACE TALKERS.

The greater the horrors of this war the less patience people with well-balanced minds can have with those who talk of peace. Prussian ambition is responsible for the war and all its horrors, and until Prussian militarism is utterly crushed there can be no lasting peace in the world. Every additional crime committed by German, Turk or Bulance in the world of the older folk, and whenever a matter of local history was in dispute, or information wanted, the natural thing was to refer to Mr. Ward. A gentleman of the old school, looking always on the bright side and discerning the cheerful aspects of life in all about him, he had won the respect of all and the affection of many; and the news that he has passed into silence brings with it a sense garian is another reason why there must of personal loss to the people of St.



to turn the world into the charnel house it has become."

In these words Mr. Bonar Law sets clearly before the people of the British Empire the task they must help to perform. That it will be performed he has no doubt, but he adds:—

"I look for no specially good news for many months to come. And we may have bad news long before we have bad news long before we have cood."

Whatever stood in her way was to be annihilated. It was only her inability to carry out her plans that saved the people of other countries from suffering as Belgium and a part of France suffering, and the Armenians. The blood-lust is upon the German, and only by reducing his country to helplessness can the world be saved from further devastating wars. They who prate of peace are doing the country to helplessness can the world be saved from further devastating wars. They who prate of peace are doing the country to helplessness can the world be saved from further devastating wars. They who prate of peace are doing the country to helplessness can the world be saved from further devastating wars. They who prate of peace are doing the country to helplessness can the world be saved from further devastating wars. They who prate of peace are doing the country to helplessness can the world be saved from further devastating wars. They who prate of peace are doing the country to helplessness can the world be saved from further devastating wars. They who prate of peace are doing the country to helplessness can the world be saved from further devastating wars.

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By the will of the late Mrs. Atha P. B. Oulton, widow of Milledge Oulton, of Boston, the Church Street Methodist Episcopal church of Boston benefits to the extent of \$2,500, it being provided that \$500 of the amount shall be used for home and foreign missions.

Berlin, Dec. 1—The test of a preliminary law by the federal council, paving the way for taxing the war profits of joint stock companies and corporations has been printed officially.

The bill compels stock companies and persons subject to the law to carry as the profits the depart of companies and corporations has been printed officially.

The bill compels stock companies and persons subject to the law to carry as the profits the department of the pay taxes on the increase of statement returned in January 1.

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The preliminary bill has so as to prevent Evasion the war profits of pay taxes on the increase of statement returned in January 1. The late Mrs. Oulton was Miss Atha-inda Bowser, daughter of the late Charles Bowser, formerly of Jolicure. She is a sister of Bliss Bowser, of Point de Bute, and of Mrs. Ritchie Trenholm and Miss Louise Bowser of Fort Law-

ENQUIRY FOR SUPPLIES.

Ottawa, Dec. 1—A communication has been received by the Trade and Commerce Department from Phillippe Roy, general commissioner for Canada in Paris, stating that he has been asked by the Belgian Minister of War to puthim in touch with Canadian firms in a position to supply salted meats, lard, etc., hard cheese, wheat and oats. It is thought that this may lead to important results for Canadian manufacturers of these articles.

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reserve 50 per cent of the additional profits made during the period of the war, thus holding them as a reserve for taxation under the ultimate bill. TAX WAR PROFITS Explanatory matter accompanying the preliminary draft shows that the government does not intend to collect this tax during the war, but to levy it afterward in connection with an increment tax on property foreseen in connection with the famous war levy tax bill of 1918

of Gains, But After the War—
American Concerns Affected

Berlin, Dec. 1—The test of a preliminary law by the federal council, paving the work for the plans the ramous war levy tax bill of 1913.

Under the plans then contemplated all persons in the empire would be required to make a return on property and income as on January 1, 1917, and to pay taxes on the increase over a similar statement returned in January, 1914.

The preliminary bill has been drafted so as to prevent any evasion on the part of companies and corporations by concealing their profits through book-keeping or distribution. Before the law goes into effect those companies seeking to evade its provisions will be compelled to take from their surplus profits in succeeding years to bring the reserve up to the required figure.

The measure prescribes as "war years" the business year wherein January 10, 1914, falls and the two succeeding years. The normal profits of a company or corporation is figured on the basis of the average profits of the thre years preceding the war and half of all profits above that must go in the special reserve fund. Foreign companies, including American corporations doing business in Germany, come within the operation of the law, but only to the extent of their profits made on German business.

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The law gives no intimation how much of the war profits the state will demand in taxation beyond indicating that they will not exceed 50 per cent. Even this percentage is not enough to satisfy certain ardent advocates of this tax, who have been demnading that the government appropriate all war profits. The general expectation, however, is that the ultimate German measure will cut very deeply into such profits within the limits of the 50 per cent. maximum.

A considerable part of war profit dis-