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her big neighbor to the South. It has recently been shown that the cost of living is higher in Canada than in any other country in the world, while wages have failed to keep pace with the mounting cost of commodities. In addition to the cost of living question, there is a well defined movement in Western Canada which has for its object the lowering of the tariff. The success of their co-workers in the United States is likely to stimulate Canadians to fresh endeavors along the lines of tariff reduction. While the concessions made by the United States will benefit Canada to a certain extent, it is extremely unlikely that the Canadian Free Traders will be content with any half measures and they are likely to demand corresponding reductions by the Canadian Government.

In the matter of pulp and paper, Canada is vitally concerned with the reductions made by by the United States Government. Canada possesses the largest available supply of pulp areas on this continent and holds the key to the situation. American forest areas are so depleted, that paper manufacturers are forced to turn to Canada for their raw material. During the past few years, the output of Canadian news print increased by about 100 per cent. and by the end of the present year, the Canadian mills will be turning out in the neighborhood of 1400 tons of paper per day. The consumption of paper in Canada is only a small fraction of that, so that the Canadian paper manufacturers are forced to look elsewhere for a market. The putting of paper on the free list by the American Government will enable the Canadian paper manufacturers to export their product to the United States and there compete on even terms with the American manufacturers for the daily consumption of 4,500 tons of paper. Another obstacle, which at one time threatened to cause trouble between the two countries, has been removed, viz., the duty on sulphite pulp. As first drafted, the American Tariff Bill made provision for free paper, but penalized sulphite pulp. This was shown to be a discriminatory measure and in the final draft of the bill sulphite was put on the free list.

It will be interesting to watch the working out of the tariff reduction experiment in the United States. This will be especially so in view of the fact that for the past few decades the United States has been tending more and more towards increasing its tariff walls. To say the least, the present change is a radical one. From the Canadian standpoint, it will be doubly interesting owing to our intimate trade relations with the neighboring Republic. There will also be much speculation as to what action will be taken by the section of the Canadian people who have been agitating for a lower tariff.

## MUNICIPAL MATTERS OF GREATEST IMPORTANCE.

Municipal matters are receiving more attention at the present time than they have received for many a decade. Formerly, problems associated with the Federal or Provincial Governments, questions of tariffs and other political matters bulked most largely in the minds of the public. To-day, business men and citizens are concerning themselves more and more with the intimate problems associated with municipalities. It is to the treasurer of a municipality that the bulk of our taxes is paid and here the intimate activities of our daily life are worked out and in a thousand other ways we are more concerned with the municipal than we are with the Federal or Provincial arenas. All such problems as those relating to the public utilities of life—transportation, lighting, water supply, sewers, sidewalks, streets, parks and playgrounds town planning and many other questions affecting our daily life, come under the Municipal rather than under the Provincial or Federal fields.

It is because of this greater intimacy with such matters that business men everywhere are studying and grappling with the problems presented by the municipalities. At a recent meeting of the Ontario Municipal Association, it was decided to request the Ontario Government to establish a municipal department with a minister at its head. The Association also decided to ask for the appointment of a Commission who would establish a uniform system of accounting for all the municipalities in the province. It was also pointed out that there was great need of comparative tables showing the cost of civic government. Briefly summarized, the Ontario Municipal Association believe that the affairs of the municipalities are of sufficient importance to demand the attention of a responsible minister.

For some weeks the Journal of Commerce has been advocating the appointment of a provincial board or commission to supervise and systematize the borrowings of municipalities within a province. It is gratifying to note that this has been taken up by a number of the municipalities in Alberta and the matter is receiving considerable attention from the Western newspapers. It is a subject which will shortly force itself upon all municipalities who are in the market for funds. It is but another evidence of the growing importance attached to municipal questions. Another recent development which shows the increased interest in municipal matters is found in connection with what are called "Municipal Surveys" which originated in the United States and is now spreading to Canada. Briefly stated, a municipal survey consists in the co-operation of a city council with a board of experts whose