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ments and all his dividends are paid

into a bank in Canada and immediate-

ly re-invested in other Canadian

stocks. Morally this is income; legal-

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LORD KITCHENER has returned to England and that event raises an interesting question. Why did he not visit Canada? He says he had not adequate time. Bosh! Canada will

## REFLECTIONS

BY THE EDITOR

ly it is not, according to British decisions. If evasions of this kind are occurring in England, then one gets a glimpse of British patriotism from a new standpoint.

need a better answer than that. The truth seems to be either that the Canadian authorities did not want him, or he is piqued over the colonial self-reliance and colonial spirit of independence which is so manifest.

We cannot think that the Canadian Government was so small-minded as to refuse to tender him an invitation to come this way, if he intimated that he would like it. Any government which acted so childishly as that would seriously lower itself in the estimation of the people. If our government was guilty of such conduct, the truth will come out and somebody will lose reputation.

We prefer to think that Lord Kitchener has got foul of the colonial feeling of to-day. When he arrived in London he at once indulged in some boyish talk about England having yet "full youth of days," whatever that means, and added that she didn't need any aid from her colonies. Apparently he has an idea that the Britisher who lives over seas should not be allowed to take part in the defence of the Empire, much less in its government. If he has made up his mind that the colonies are too self-assertive, too independent, why doesn't he frankly say so? To say that Britain is not benefited by the affection and co-operation of her colonies is to put himself in the infant class.

Whatever the facts of the case, Lord Kitchener stands lower in the estimation of Canadians than at any time during the past ten years, and he can only win back our good opinion by an explanation of his conduct in refusing to put foot on Canadian soil.

TORONTO, Winnipeg and Vancouver are having a Y. M. C. A. campaign. This is meeting a success which makes the Laymen's Missionary Movement look like second horse. Toronto is to raise \$600,000, Winnipeg \$250,000 and Vancouver \$400,000, and the task though large seems to be easy. It should be. It seems much more sensible to think of "your younger brother" at home than of some contented if mistaken Confucianist in China. It seems so much more reasonable to make the citizens of Canada better Christians than to proselitise the citizens of Japan and China.

One feature of the Toronto campaign is the enthusiasm of the Methodists. Many of the leading men in the movement are of that faith and it is said that \$260,000 of the first \$300,000 raised came from Methodist laymen. This is noteworthy as showing the progress Methodism is making as compared with the older, and at one time, stronger Protestant churches. The Massey Estate, with its provision for giving away about one hundred thousand dollars a year, swells the Methodist givings.

Speaking of the Massey benefactions, it is interesting to note that these now amount to over two million dollars. Before the late Hart A. Massey died he had given much to religious work and charity. Since 1896, the estate has continued the work along lines indicated in Mr. Massey's will. Y. M. C. A.'s in Winnipeg, Calgary and Regina, Saskatchewan Methodist College, Mt. Allison College at Sackville, N.B., Wesley College, Winnipeg, and other Methodist institutions throughout Canada have received three-quarters of a million. Toronto institutions, mainly Methodist but including the General Hospital, the Fred Victor Mission, and the Y. M. C. A., have received about a million and a half. Methodism has profited by the generosity of a fortunate member of that body, and the whole country has benefitted by benefactions which have been placed without any exhibition of bigotry and with an evident intent on the part of the trustees to Promote education of the highest and broadest type.

A GENTLEMAN in Toronto tells a rather curious story of a friend in England. The latter lives on his capital only and has no income, therefore he pays no income tax. He has Canadian invest-

Another gentleman ventures the explanation as to why the Mexican and South American traction and power companies have their head offices in Canada. These are mostly Dr. Pearson companies and Dr. Pearson is a New Yorker. It was thought best to have the head offices in British territory, but in Canada rather than Great Britain. The dividends are not paid in England but into New York banks and the British government is again deprived of incometax. When the money passes out of the New York banks, it is so manipulated that its recipients can truthfully say it is not income. Either the scheme or the story is a bit "fishy," we admit, but it shows that the average Britisher does not, like His Majesty the King, pay any more income-tax than he can avoid. Nevertheless, the Budget just passed after a year's turmoil raises the income tax; this must be intended to gather from the "easy" patriots what cannot be gathered from the "evasive" patriots.

THAT the Welland Canal should be rebuilt at once has been amply proven by the events of the past few weeks. While Montreal has been talking of the Georgian Bay Canal, an undertaking too enormous for present conditions and of doubtful value at best, its great competitors have been boring into the existing trade. Montreal has a great advantage over New York, if it uses it. However, New York, Boston, Baltimore and Philadelphia are not asleep, and Montreal must keep both eyes open to maintain its superiority as a port for the shipment of western grain.

During the past few weeks, most of the western grain from Fort William and Port Arthur has been going via New York, when it should have gone via Montreal. The large lake boats which cannot pass through the present Welland Canal have been carrying grain to Buffalo at one cent a bushel, in some cases at one and one-eighth cents. The railways running between Buffalo and New York have lowered their rate to four cents. Thus grain has been taken from Fort William to New York for five cents as against five or five and a half cents from Fort William to Montreal. This is not so serious, were it not that the rate from Montreal to Liverpool is higher than from New York to Liverpool. The steamers going out of Montreal charge about 3.75 cents as against 2.625 cents from New York. The larger number of ships in New York and this low rate have caused the grain to go there instead of to Montreal.

MONTREAL announces that several millions are to be spent on improvements to the port in the way of new wharves and elevators. These improvements will be useless so far as the grain trade is concerned unless the wheat can be brought cheaply by rail, by rail and steamer, or by steamer alone. In other words, if the rates via Montreal are not lower than the rates via New York, no harbour improvements will enable Montreal to hold its trade.

To hold its grain trade, Montreal is dependent on the rates charged via the Welland Canal and the St. Lawrence Canals. To-day the Welland Canal is so small that 85,000 bushels is the largest cargo that can be taken over the Canadian water route. Buffalo, on the other hand, is accessible to boats carrying 250,000 to 300,000 bushels. To-day, the Buffalo route is winning out because of the small Welland Canal. Yet Montreal talks about the Georgian Bay Canal and neglects to advocate the less expensive and more feasible new Welland Canal.

If the Welland Canal were enlarged so as to enable the boats with cargoes of 250,000 bushels to go as far as Kingston, wheat could be carried there from Fort William for 11/4 cents. It could be taken