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COOK, MACDONALD & BRIGGS, BARristers, Solicitors, Notaries, etc., 1 Adelaide-street east, Toronto. W. Cook, B.A.; J. A. Macdonald, A. H. Briggs, M.A., LL.B.

GEORGE H. KILMER, BARRISTER, SOLICItor, etc., 10 King-street west.

LAIDLAW, KAPPELE & BICKNELL, BARristers and Solicitors, Imperial Bank Buildings, Toronto. William Laidlaw, Q.C.; George Kappele, James Bicknell, C. W. Kerr.

East Toronto Presbyterian Church.

At the annual meeting of the Presbyterian Church, East Toronto, it was reported that the communion roll contained now 140 names, 20 having been added during the year. The revenue of the congregation for the years '94-'95 has been $2000 (exclusive of building fund contributions, $509), including $200, Ladies' Aid contributions; $234 for missions, of which W.F.M.S. contributed $60; and $147 Sabbath school collections, making an average of about $25 per family and $14 per communicant a year. A good showing for this young congregation.

Messrs. Northrup & Lyman Co. are the proprietors of Dr. Thomas' Eclectric Oil, which is now being sold in immense quantities throughout the Dominion. It is welcomed by the suffering invalid everywhere with emotions of delight, because it banishes pain and gives instant relief. This valuable specific for almost "every ill that flesh is heir to," is valued by the sufferer as more precious than gold. It is the elixir of life to many a wasted frame. To the farmer it is indispensable, and it should be in every house.

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THE SCHOOL QUESTION.

We reprint in full in another column an article from The Montreal Gazette, which takes the ground that the Dominion Government must, in view of the decision of the Privy Council, grant some kind of remedial legislation to the Catholic monority. Now that the judgment has been received, that the petition for relief is in, and that the question is being discussed from all sides and views, it will soon be reduced to definite limits. Or rather, the discussion will come eventually to turn on the proposal which the Government may make—if they make any—in the way of relief. The public of Canada should await this declaration before committing themselves on the question. It is certainly fraught with many difficulties, and will require to be approached with calmness and deliberation. The sooner the Government are able to place their intentions before the public the better, for until they are known all sorts of reports and suggestions will be floated, with a view to influence opinion.

We have an idea that the Government may make no declaration, that the remedy, if any, lies within the judgment itself.

EASIER SAID THAN DONE.

In addition to telling us that he is a staunch free trader, Mr. Laurier ought to give us a few details showing how he intends to change the tariff. In 1892 the Democrats were elected to power in the United States, with a commission from the people to introduce a free trade tariff. Although it has been in power several years, the Democratic party has found it impossible to change and wrench the industrial life of the country by substituting a free trade for a protectionist tariff. Certain reductions, as we know, were made in many items on the tariff, but judged by our own tariff that of the United States is a protectionist tariff of a high grade order. Not only have the Democrats failed to carry out their election promises, but their interference with the industrial features of the country has induced so much discontent that it is now quite certain that they will be defeated at the election in 1896.

Another country that endeavored to get rid of the so-called protective burdens was New South Wales. Some eight months ago Sir George Dibbs, who led a protectionist Government, was de feated, and the free trade party returned to power. A special correspondent, writing from Sydney, refers to the situation there in the following terms:

Ever since the election of the Reid party New South Wales has been living under a government professing Cobdenism but observing the policy of anti-Cobden predecessors, which, although it is threatened daily in speech and newspaper article, dare not be touched by a sixpence. That is the position here now, when the country, because of the fearful uncertainty which exists while the party holding power keeps going a policy altogether inconsistent with its hustings pledges, thirsts for the blood of the free traders, which the next election will shed.

The country that has once adopted a protective policy cannot readily throw it off. There is no doubt that, if Mr. Laurier were returned to power, he would experience exactly the same troubles that Mr. Cleveland has met with in the United States and Mr. Reid experienced in New South Wales. The free and independent people of no country would tolerate any policy which destroys the manufactures of the country and sends their mechanics and artisans to other lands. We might here mention one specific instance to show how difficult it would be for Mr. Laurier to make the changes he now talks so glibly of. Previous to a year or two ago the Grit papers used to shout themselves hoarse on the rapacity of a government that extorted 30 per cent. from publishers importing stereotype plates into this country. After the Government had adopted a still more exorbitant tariff, and raised the duty to from 100 to 200 per cent., this grumbling on the part of the Grit press suddenly ceased. The effect of the high tdriff was to cause an American firm to establish a branch house in Canada, and to sell the products of their factory at the same price as similar products were sold in the United States. The publishers have now three houses to select their matter from, and they pay not a cent of duty in any shape or form. If Mr. Laurier is returned to power, he will, of course, be obliged to reduce the tariff to a free trade basis, which is in the neighborhood of 17 1-2 per cent. The result of such a reduction will be undoubtedly to cause the American house to leave Canada and transact its business in Buffalo, as it formerly did. In that event, the Canadian publisher will have to pay this duty on whatever plates he imports, and Canada will lose the benefit of having the factory in this country. The whole Grit press would be in arms if Mr. Laurier attempted to change this particular business, as it is now established, and reintroduce the old state of affairs. We cite this case because it is one with which the press is conversant, but it is only a sample of what would take place in almost every other branch of business if Mr. Laurier attempted to carry out the policy that he is now preaching throughout the country.

PRACTICAL CANAL BUILDING.

The Baltic and North Sea Canal, which is now completed, and which will be formally opened on June 20 next, is a work that ought to be of some interest to the people of this country. In magnitude and in its relation to general commerce, the new waterway will be comparable only to the Suez Canal. Next to the latter it is the greatest work of its kind in the world. When we consider its length, which is 61 miles, its depth, its capacity and its cost, $37,440,000, the people of this continent will not look upon the proposed deep waterway from the great lakes to the ocean as an insurmountable undertaking. A few facts in connection with the German Canal will not be out of place. The canal starts at Holtenau, near Kiel, the great naval fortress of Germany on the Baltic, and, after crossing the Prussian province of Holstein, it joins the Elbe at Braunsbuttel, fifteen miles above the mouth of the river, and a few miles below Hamburg. Work on the canal was begun June 8, 1887, and early in 1891 the first section, from Holtenau to Renzburg, was opened to vessels of light draught. The completed work will be 61 miles long, of which 53 1-2 miles will represent actual canal construction, the remainder of the distance being made up by two small lakes on the line of the canal, and through which it will pass. The width at the water level will be 213 feet, and at the bottom 72 feet, and the average depth 29 1-2 feet. At the western end of the canal two artificial harbors have been constructed, of which the outer one, 2300 feet long by 330 feet wide, is intended for merchant shipping, while the inner one, 1700 feet long by 570 feet wide, is reserved for the vessels of the German navy. Double locks, which will be opened during every flood-tide, will afford entrances from the Elbe into the harbors and will make the work practically a tide-water canal. Two railway viaducts, running over arches of 550 span each, cross the canal at a height of 138 feet above tidewater, so that traffic will not be interrupted.

Nearly 40,000 vessels, representing a tonnage of about 15,000,000 tons, annually pass from the Baltic into the North Sea by way of the dangerous Skager Rack and Cattegat, and in view of the low tolls and of the fact that the use of the canal will effect a saving of from 250 to 400 miles to vessels sailing to or from Baltic ports it is reasonable that at least one-half of the tonnage engaged in this trade will seek the new waterway. The direct connection which the canal will afford between the German naval fortress at Kiel and the ocean will render the work of great strategic value to the empire. But the most remarkable feature of the enterprise, to which we desire to call special and admiring attention, is the fact that its cost—$37,440,000—has not exceeded the original estimate.

SMALL CHANGE.

The speculation in Chicago wheat on the part of Toronto operators has dwindled to small proportions.

$ $ $

At the meeting of the directors of the Bank of England yesterday no change was made in the discount rate, which is 2 per cent.

$ $ $

The specie in the Bank of England decreased £407,575 the past week.

$ $ $

The clearings of the banks of this city for February reflect the dulness of trade. The total is $20,491,816, as compared with $27,961,535 in January, $19,265,606 in February, 1894, and $23,704,497 in February, 1893.

$ $ $

The gold reserve of the United States has increased from $41,000,000 to $77,000,000 owing to payments of subscriptions to the late bond issue.

$ $ $

There was a little break in the prices of British Consols yesterday afternoon. The selling no doubt was precipitated by better inducements offered to investors in the shape of new foreign loans which are being floated.

$ $ $

The Cincinnati Price Current, usually considered a good authority, is now bullish on wheat.

$ $ $

The business failures in Canada this week, according to R. G. Dun & Co., are 38, as against 32 last week and 42 the corresponding week of last year.

$ $ $

The total duties collected at Toronto Custom House for February are $399,452.66, as against $366,150.26 for February of last year, an increase of $33,292.40.

$ $ $

Wool is about the only staple product that is higher in price than a year ago, and indications favor a firmer market.

$ $ $

The $15,000,000 for the sugar planters will leave a pretty big hole in Secretary Carlyle's promised surplus.

Toronto Street Railway shares continue very strong, helped by the favorable statement for February. It is said that gross earnings for the month are $2000 in excess of those of February of last year, while operating expenses have been reduced from 75 to 57 per cent.

$ $ $

F. F. Cole won his arbitration case with P. McIntosh & Son. The latter firm wanted $400 from the former because Mr. Cole failed to deliver several cars of corn to them. The evidence shows that there was a stipulation, which failing voided the contract. Both firms share the expenses. John Carrick was referee.

$ $ $

A case which promises to be interesting is engaging the attention of the Council of the Board of Trade at present. It was about the time of the city boodling investigations when Ald. Hallam spoke in disparaging terms of the stock of the Toronto Railway Company. He offered to sell the stock at 50, and William Christie, the well-known grain-buyer, who was standing by, said he would take five shares at the price named. Both gentlemen, it is stated, entered into the contract before witnesses, and now Mr. Christie demands the delivery of this $500 of stock from Ald. Hallam. The stock in the meantime has risen 25 per cent., and the alderman refuses to settle. He even goes so far as to say he will not arbitrate, but Mr. Christie wants his due. Both are members of the Board of Trade, and interesting developments are expected.

Wabash Railroad Company.

If you are contemplating a trip to California, Mexico or any point South, please consider the merits of the only true Southern route. Every morning at 10.50 a. m. the California special starts on its flight towards the land of the setting sun, passing through St. Louis and over the great Iron Mountain route. Palace sleeping cars to the gateway of Old Mexico, tourist sleepers to Los Angelos and San Francisco without change. No delays from snow blockades. June weather all the way. Ask your nearest ticket agent for tickets and maps of this great railway, or write to J. A. Richardson, Canadian Passenger Agent, northeast corner King and Yonge-streets, Toronto.

To Housekeepers.

The sale of household effects, which takes place to-day at the rooms of Dickson & Townsend, should certainly be well attended, as there are some really very handsome sets in parlor and bedroom furniture, also a very fine upright piano by Heintzman. All of these goods must be sold, as the parties are leaving town and require the proceeds, and as this firm advertise a sale of table linens and quilts for next week, their premises must be cleared.

Anna Fay and Spiritualism.

Miss Anna Eva Fay, the well-known medium, will appear for three nights, commencing Tuesday next, at the Academy of Music. In her seances, materialization of spirit forms take place, music wil be heard and tables made to float in mid-air.

MINORITY MUST HAVE RELIEF

MONTREAL GAZETTE SAYS GOVERNMENT HAS NO OPTION.

The Judgment of the Judicial Committee Expressly Enjoins Upon the Government the Obligation of Extending Relief to the Minority, Whose Rights Must Be Restored—McCarthy's Views Erroneous.

(From The Montreal Gazette, Montreal, Feb. 27.)

In his latest public utterance Mr. D'Alton McCarthy adopts the view that the recent decision of the Judicial Committee on the Manitoba School case merely declares that the Dominion Government has the power of considering the petition of the minority for remedial measures, and not that such measures should be granted. In his opinion the whole question is one to be treated as a matter of policy or expediency, and not of obligation, and if the Government declines to interfere the trouble will be at an end. The judgment of the Judicial Committee, however, goes much farther than Mr. McCarthy seems to imagine, their Lordships explicitly stating that the rights and privileges of the Roman Catholic minority have been interfered with by the Manitoba legislation of 1890, and that a remedy ought to be provided.

The Judgment Obligatory.

To quote from the text of the judgment "the question to be determined is whether a right or privilege which the Roman Catholic minority had previously has been affected by the legislation of 1890. Their Lordships are unable to see how this question can receive any but an affirmative answer." Then the judgment proceeds to indicate in what manner the rights of the minority have been prejudicially affected, as follows:

"Contrast the position of the Roman Catholics prior to and subsequent to the acts from which they appeal. Before these passed into law there existed denominational schools of which the control and management were in the hands of the Roman Catholics, who could select the books to be used and determine the character of the religious teaching. These schools received their proportionate share of the money contributed for school purposes out of the general taxation of the province, and the money raised for these purposes by local assessment was, so far as it fell upon Catholics, applied only to Catholic schools. What is the position of the Roman Catholic minority under the acts of 1890? The schools of their own denomination, conducted according to their views, will receive no aid from the State. They must depend entirely for their support upon the contributions of the Roman Catholic community, while the taxes out of which the State aid is granted to the schools provided by the statute, fall alike upon Catholics and Protestants. Moreover, while the Catholic inhabitants remain liable to local assessment for school purposes, the proceeds of the assessment are no longer destined to any extent for the support of the Catholic schools, but afford the means of maintaining schools which they regard as no more suitable for the education of Catholic children than if they were of a distinctly Protestant character. In view of this comparison it does not seem possible to say that the rights and privileges of the Roman Catholic minority in relation to education which existed prior to 1890 have not been affected."

McCarthy Would Perpetuate the Grievance

The Judicial Committee of the Privy Council, in a word, finds that the Roman Catholic minority have a substantial grievance, and that their rights and privileges with respect to education, existing from the Union down to 1890, have been destroyed. Mr. McCarthy takes the position that, even admitting this fact, the duty of the Federal Government and of the Parliament of Canada is to allow the grievance to be perpetuated, while Mr. Laurier, in contradistinction to the Judicial Committee, declares that no grievance requiring redress exists, unless the public schools can be shown to be of a distinctly Protestant character. But Mr. McCarthy is mistaken in the opinion that their Lordships merely decided that the power of interference is vested in the federal authorities, and that they refrained from stating whether a remedy should be applied.

Enjoined to Extend Relief.

The judgment of the Judicial Committee expressly enjoins upon the Dominion Government the obligation of extending relief to the minority, in these words:

"Their Lordships have decided that the Governor-General-in-Council has jurisdiction and that the appeal is well founded, but the particular course to be pursued must be determined by the authorities to which it has been committed by the statute. It is not for this tribunal to intimate the precise steps to be taken. Their general character is sufficiently defined by the third sub-section of section twenty-two of the Manitoba Act. It is certainly not essential that the statutes repealed by the act of 1890 should be re-enacted, or that the precise provisions of these statutes should again be made law. The system of education embodied in the acts of 1890 no doubt commends itself to and adequately supplies the wants of the great majority of the inhabitants of the province. All legitimate ground of complaint would be removed if this system was supplemented by the provisions which would remove the grievance upon which the appeal is founded, and if it were modified so far as might be necessary to give effect to those provisions."

Present System Not To Be Disturbed.

Language could hardly be framed to more clearly express the view of their Lordships as to the remedy to be supplied. The act of 1890, in other words the present school system, ought not, in their Lordships' opinion, to be disturbed since it adequately supplies the wants of the majority of the people of Manitoba; nor do they deem it essential that the old school law should be re-enacted by the Parliament of Canada in order to remove the legitimate complaints of the Roman Catholics. The pursuit of this latter course would, indeed, be contrary to the former decision of the Judicial Committee in the Barrett case, in which the legality of the legislation of 1890 was upheld.

Restore the Minority's Rights.

But the public school system, created within the constitutional rights of the province, in accordance with the views of the majority, ought to be supplemented by provisions which will remove the grievance of the minority and restore to them the rights enjoyed formerly. The words of the judgment impose not an option, but a duty, upon the Federal authorities, and leave to the latter practically no alternative than that of giving effect to the finding of the court.

Mr. McCarthy, as a lawyer, is well aware of this fact, and, therefore, as a politician, he chose to ignore altogether the conclusions and the directions of the decision of the Judicial Committee. If allowed to decide the question as one of law, he said, the Government could not be blamed, and as law-abiding citizens they had to submit; and that is precisely the position in which Their Lordships have placed the question.

The Provincial Rights Involved.

There is no consideration of provincial rights involved. The constitution of Manitoba, as interpreted by the highest court in the Empire, vests the supreme legislative authority, in the matter of the educational rights of the Roman Catholic minority, in the Parliament of Canada, as completely as it does any other subject exclusively committed to that body.

The Two Decisions Not Antagonistic

The fuller report of the text of the last judgment removes, to a great extent, what at first appeared to be a direct antagonism between the two decisions. If the Manitoba school law of 1890 is intra vires, how, it has been asked, can authority be given the Federal authorities to over-ride it? The explanation of the seeming anomaly is that sub-sections 2 and 3 of the educational clause of the Manitoba Act are a substantive enactment, and not designed merely as a means of enforcing the first provision, which enacts that no provincial law "shall prejudicially affect any right or privilege with respect to denominational schools which any class of persons have by law or practice in the province at the Union." The decision in the case of Barrett was that no rights or privileges pertained to any class of persons by law or practise at the Union, and, therefore, none having existed, none could be interfered with. But Their Lordships say, in their last judgment, the main issues, namely, the rights of the Roman Catholic minority, are not in any way concluded either by the decision in Barrett's case, or by any principle involved in that decision. The first judgment interpreted sub-section 1; the last judgment interprets sub-section 2, a substantive enactment, which reads as follows:

"An appeal shall lie to the Governor-General-in-Council from any act or decision of the Legislature of the province, or any proincial authority, affecting any right or privilege of the Protestant or Roman Catholic minority of the Queen's subjects in relation to education."

Under sub-section 1 the rights and privileges which any class of persons had at the Union are conserved, while under sub-section 2 only two classes are recognized, namely, Protestants and Roman Catholics. And it is at this point the provincial rights, as interpreted by the Judicial Committee, appear. Until the law of 1890, establishing Public schools, was enacted, there could be State-aided Anglican schools, Methodist schools Presbyterian schools, Baptist schools, and, if the Manitoba Legislature chose to merge all these schools into one, and establish a Public school system, no appeal on the part of a Protestant denomination would lie to the Governor-General-in-Council, because the second sub-section, which confers this right, recognizes only two divisions in the community, Protestants and Roman Catholics. To quote again, the last judgment of the Judicial Committee, "any class of the majority is clearly within the purview of the first sub-section, but it seems equally clear that no class of Protestant or Catholic majority would have a locus standi to appeal under the second sub-section, because its rights and privileges had been affected."

The Conclusion in a Nutshell.

It is, therefore, the plain conclusion of the two decisions of the Judicial Committee, that while the Legislature has supreme authority to enact school legislation as respects the Protestant majority as a whole, it has no power to deprive the minority of rights granted since the Union, and when it exceeds its authority in this respect the obligation is imposed on the Governor-General-in-Council and the Parliament of Canada of providing redress.

REVENUE REFORM MEANS RUIN.

Another Trenchant Letter From E. W Glen—Pig Iron in Canada and U.S.

Editor World: For five-and-twenty years I was engaged in manufacturing in Canada, and know much of the difficulties under which industrial enterprises are conducted in the Dominion. As I made a very large variety of machinery for other manufactures I know from personal intercourse the chief manufacturers in Canada, from Halifax to Winnipeg. They are as honorable a body of men as live on this continent. They have done honest, conscientious work for a fair and moderate charge. The capital invested in industrial establishments since Confederation has not earned on the average more than six per cent per annum net on a fair basis of calculation.

Since the resumption of specie payments in this country in 1879, they have not averaged six per cent. To call them robber barons, and legalized robbers, as Grover Cleveland has the manufacturers of this country, to express it in parliamentary terms, is to prevaricate. It is a vile slander and a gross libel. From 1862 to 1873 the cost of production here was very largely increased by the Civil War, and under a 20 per cent.-15 per cent. tariff, there was a fair profit on production in Canada. Twenty per cent. then was more, far more, than 35 per cent. is now, or more than 45 per cent. will be before this century closes. Any one who cannot see it is unfit to be entrusted with the power to create, direct and control legislation and administration. I have not one single dollar invested in manufacturing anywhere, and do not expect to have, but with my long personal experience, and my constant study and observation since I returned here, I get disgusted with the infamous lies and slanders which revenue reform, anti-American and anti-Canadian cranks manufacture and circulate about those who invest and risk their capital in beneficent production. One would imagine, to read The New York World, that Mr. Andrew Carnegie was a fraud, a thief, a swindler, rather than one of the greatest and noblest industrial generals of the century, who is employing 30,000 men who cannot create employment for themselves, in beneficent production, and endow any colleges, universities and free libraries with his surplus.

The best No. 1 foundry pig iron can be purchased at an average of $11 per ton at New York, Buffalo, Cleveland, Detroit, Chicago, Milwaukee, St. Louis, Cincinnati, Louisville, Birmingham, Pittsburg, Richmond, Baltimore, Wilmington and Philadelphia. We produced more in 1892 than France and Great Britain combined, and consumed more than Great Britain, France and Germany combined. We have the cheapest iron and steel in the world, quality considered. Thanks to the Morrill tariff. Revenue reform cranks detest this great industry, because we will not let them destroy it. You have the ore, coal and flux, the labor, skill, capital and brains to make your own pig iron. You were run by revenue reformers, who placed pig iron on the free list when your consumption was small. Now, when your consumption is large, you are paying $18 for pig iron not as good as our No. 1 foundry. Anyone worthy of the name of a statesman cannot, if he is honest, fail to see these things. The past you cannot mend. The future is yours. If you trust your interests to revenue reformers, you deserve to suffer as we have from Grover Cleveland and his team of Texan prairie colts. Before you attempt it you should engage Buffalo Bill to break them in or break their necks. Where would be Sir Bill if you bid for the farmer vote by going for free binding twine? I thought he must be suffering from an attack of "innocuous desuetude," and that when he recovered he would be ashamed of it and resign.

Then when he expressed doubt in his own and his colleagues' sincerity, and moved that they all re-take the oath of allegiance, I felt sure he was suffering from an intense itching to be anointed Sir Bill. When Edward retired the sheep were without a shepherd who was his own master. My heart goes out for Wilfrid in his bondage to Sir Oliver. Now, I claim a right to take an interest in Canadian affairs. Twenty-five of my best years for work are still invested there, and I have a right to look after the investment.

FRANCIS WAYLAND GLEN.

No family living in a bilious country should be without Parmelee's Vegetable Pills. A few doses taken now and then will keep the Liver active, cleanse the stomach and bowels from all bilious matter and prevent ague. Mr. J. L. Price, Shoals, Martin Co., Ind., writes: "I have tried a box of Parmelee's Pills and find them the best medicine for Fever and Ague I have ever used."

NINE YEARS' GROWTH.

MILLERS' AND MANUFACTURERS' INSURANCE COMPANY.

Report of the Annual Meeting—Financial Statements and Balance Sheet—Satisfactory Results Attained — Favorable Showing of the Loss and Expense Ratio

The annual general meeting was held at the company's offices, 32 Church-street, Toronto, on Friday, 22nd February, 1895. The President, Mr. James Goldie, occupied the chair, the Manager, Mr. Hugh Scott, acting as secretary.

REPORT.

Your directors beg to submit the tenth general statement of the business of the company, comprising revenue account and profit and loss account for the past year, and the balance sheet, showing the liabilities and assets on 31st December, 1894.

The total number of policies in force at the end of the year was 578, covering at risk, after deducting reinsurance, the sum of $1,389,579.

By referring to the profit and loss account it will be seen that the sum at the debit of this account on 31st December was $74,487.72, and after deducting for reinsurance reserve $11,373.76, and for claims adjusted (since paid) $4,553.46, the balance remaining to carry forward to the credit of this account was $58,560.50.

The retiring directors this year are James Goldie, W. H. Storey, Hugh Scott and A. Watts.

All of which is respectfully submitted.

JAMES GOLDIE,
HUGH SCOTT, President.
Managing Director.

REVENUE ACCOUNT FOR THE YEAR ENDING 31ST DECEMBER, 1894.

Dr.		
To Premium Income, 1894		$ 76,870 03
" Commission Income, 1894		2,101 00
" Interest Income, 1894		3,671 70
		$82,642 73
Cr.		
By Reinsurance	$29,931 09	
" Cancelled Policies and Rebates	2,261 67	
		$32,192 76
" Salaries, Directors' Fees, Traveling Expenses, Plant, Advertising, Rent, Postage, etc.		7,162 52
" Claims—Fire Losses		2,248 36
" Balance to Profit and Loss Account		41,039 09
		$82,642 73

PROFIT AND LOSS ACCOUNT TO 31ST DECEMBER, 1894.

Dr.		
To Balance Carried over (less Grant to Manager, etc.) from 1893	$33,448 63	
" Balance Revenue Account, 1894	41,039 09	
		$ 74,487 72
Cr.		
By Reinsurance Reserve	$11,373 76	
" Claims Adjusted (since paid)	4,553 46	
" Balance Surplus over all Liabilities	58,560 50	
		$ 74,487 72

BALANCE SHEET 31ST DECEMBER, 1894.

Liabilities.		
To Capital Stock (Paid up $24,100)		$122,500 00
" Profit and Loss Account	$58,560 50	
" Reinsurance Reserve	11,373 76	
		69,934 26
" Dividend to Shareholders (unpaid)		120 00
" Reinsurance Undertakings in force		14,498 92
" Claims Adjusted and Unpaid		4,553 46
" Grant to Manager, etc., 1894		2,700 00
		$214,306 64
Assets.		
By Capital Stock liable to call	$98,400 00	
" Undertakings in force	35,823 29	
		$134,223 29
" Loans on Stocks: 3 shares Imperial Bank, 49 shares Dominion Bank, 175 shares Commercial Cable, 60 shares Dominion Telegraph	33,670 00	
" Mortgage Investments	19,500 00	
" Cash on Deposit Bank of Commerce	10,362 45	
" Cash on Deposit Imperial Trusts Co.	10,036 99	
" Cash on Deposit Traders' Bank	4,497 45	
" Debtors' and Creditors' Balance	1,286 76	
		79,353 65
" Office Furniture		659 70
		$214,306 64

I hereby certify that I have audited the books and examined the vouchers and securities of the company for the year ending 31st December, 1894, and find the same correct, carefully kept and properly set forth in the above statements.

WM. A. WILSON, Auditor.

Toronto February, 1895.

The Chairman, in moving the adoption of the report, said:

The statement of the accounts of the past year now before you is one which I think may be considered highly satisfactory, and does not call for any lengthened explanation. There are, however, some features of our experience to which it is very gratifying to draw your special attention, namely, our loss and expense ratio, compared with the average loss and expense ratio of the whole fire business reported to the Dominion Government from 1886 to 1893, inclusive, covering the period of this company's operations.

We find from the report of the Superintendent of Insurance that the average loss ratio to cash premium income for the above period was 62.90 per cent., and, taking as a basis the expense ratio of 1893 only, as the previous years have not purchased with it, we find the average expense ratio to have been 31.20 per cent., together making 94.10 per cent. as the average loss and expense ratio combined, on a volume of premium income amounting to $46,512,825. Whereas our average loss ratio was 45.85 per cent., and expense ratio 25.22 per cent., together making 71.05 per cent. as our average loss and expense ratio combined for the same period on a cash premium income of $210,918, making a difference in favor of this Company of 23.05 per cent., which I think must be considered as eminently satisfactory, more particularly when you take into consideration the exclusive character of our business, Mills and Factories, which are designated as "Special Risks."

We could not include in the foregoing comparative averages the past year's business, as the Government returns for 1894 have not yet been published. We have, however, this company's results, which were a loss and expense ratio combined of only 55.00 per cent. of the net cash premium income of 1894.

I may add that a very much larger volume of business could have been placed on the books of the Company had the business offered come up to the standard we have adopted—below which we will not write on any hazard—and will not remain on any risk where there is apparent indifference to care, order and cleanliness.

The report was adopted, and at a subsequent meeting of the Directors James Goldie was re-elected President and J. L. Spink Vice-President.

Quit Tobacco—Why?

Because it is a slow poison and shortens life.
Because it is a waste of money. Why not save it?
Because you'll be a better man without it!
Because TOBAC-CURE kills the habit.
Guaranteed. $1 box.
Sold by G. A. Bingham, 100 Yonge-street, Toronto.

The proprietors of Parmelee's Pills are constantly receiving letters similar to the following, which explains itself. Mr. John A. Beam, Waterloo, writes: "I never used any medicine that can equal Parmelee's Pills for Dyspepsia or Liver and Kidney Complaints. The relief experienced after using them was wonderful." As a safe family medicine Parmelee's Vegetable Pills can be given in all cases requiring a Cathartic.

GUINANE BROS'

Saturday Shoe Bargain Day.

The store will be open to-morrow until 10 p.m.

Many of the Boots and Slippers you'll see on the Bargain Tables to-morrow could not be replaced by us for double the money.

These prices would have been suicidal, even for Saturday Bargain Day, a few months ago; now they mean more room and no winter stock to carry over.

Original cost is not considered in this store when the season warns us to reduce stock; we know when to let go.

GENTS' DEPARTMENT.

Hand-sewed Shell Cordovan and Kangaroo Balmorals, $2, regular $4.50.
Shell Cordovan Walking Boots, warranted cork soles, Goodyear welts, $2, regular $3.75.
Cordovan Lace Boots, sewed oak soles, manufactured by Guinane Bros., $1, regular $2.
French Calf, hand-sewed, razor toes, Scotch welts, Hatton & Co., England, $2.50, regular $5.
Tan Havard Calf Walking Boots, full Scotch welts, hand-sewed, $2.75, reg. $5.
English Enamel Walking Boots, Hatton & Co., England, $1.50, regular $4.

LADIES' DEPARTMENT.

Dongola Blucher, welt soles, patent tips, $1.65, regular $2.50.
Dongola Button, patent tip, special, 90c.
Parisian Kid Lace Boots, 50c, regular $1.25.
Kid Slippers, turns, 25c, reg. $1.
Kid Strap Slippers, French heels, 60c, regular $1.50.
Kid Buttoned Boots, 50c, reg. $1.25.
Dongola Buttoned, patent tip and plain, 70c, regular $1.25.
Oil Pebble Laced and Buttoned Skating, 70c, regular $1.50.
Fancy Satin and Kid Slippers, 70c, regular $2.25.
Waterproof, Fleece-lined Rubbers, 20c, regular $65c.
Astrachan Dongola Buttoned Boots, extension soles, plain or tip, G. welts, 90c, regular $2.50.
Lemoine Polish Calf Buttoned Boots, $1, regular $2.
American Kid Buttoned Boots, creased vam