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LONDON THURSDAY MAY 18.

THE CEMENT MERGER.

The directors of the Canada Cement Company have issued a denial of Sir Sanford Fleming's charge that securities of the face value of \$12,400,000 had been misappropriated "by artifice under the guise of law." The directors say the charge was investigated and disproved by a committee of Sir Sanford's own choosing.

The company is a merger of eleven firms, and its capitalization was \$29,000,000, divided as follows: Bonds \$5,000,000; preferred stock, \$10,500,000; common stock, \$13,500,000. A director points out that as the bonds were issued at 90, the preference stock at 85, and the common stock at 50, the real capitalization was only \$17,025,000. He does not say how much was actually paid for the eleven properties. No doubt the owners were handsomely indemnified. The promoters, too, must have been well paid. What proportion of the common profits is known only to insiders, and it does not appear that Parliament was in the least curious about the matter when it authorized the capitalization. One thing is certain: the merger would protect against any change in the tariff that would affect the value of its common stock, or the dividend upon it. For that reason, if there were no other, Parliament ought to make it its business to know something about the capitalization of these combinations.

GROWTH OF BRITISH INCOMES.

The growth of wealth in Great Britain may be accurately measured by the assessment upon which the income tax is levied. All incomes of \$800 and over are liable to the tax, and it is safe to say that very few persons escape the drag-net of the treasury department. The work is done with British thoroughness. A noted statistician, Mr. L. G. Chiozza Money, M. P., quotes official figures to prove the amazing growth in the past fifteen years of the aggregate income upon which taxation is levied. In the following table the second column gives the income tax assessment (the total income of persons receiving £160 or \$500 a year), and the third column gives the average income of this class:

Year.	Assessment Income.	Average
1895-6	£ 678,000,000	£ 698
1896-7	705,000,000	719
1897-8	734,000,000	741
1898-9	763,000,000	763
1899-1900	792,000,000	784
1900-1	823,000,000	816
1901-2	867,000,000	841
1902-3	902,000,000	866
1903-4	932,000,000	889
1904-5	962,000,000	913
1905-6	992,000,000	937
1906-7	1,022,000,000	961
1907-8	1,052,000,000	985
1908-9	1,082,000,000	1,009
1909-10	1,112,000,000	1,033
1910-11	1,142,000,000	1,057

There is an increase of over two billion dollars in the income of the income taxpayers, or 59 per cent, in fifteen years. The average income in the same period has risen about \$1,320, or 38 per cent. Figures like these make it clear how the present Government has been able to reduce the public debt by \$350,000,000 since 1906, and how the British Chancellor can budget for over \$900,000,000 a year, while trade and industry continue to boom. They help to explain also why the Government has ventured into great and costly schemes for the annihilation of pauperism and the betterment of the condition of the masses, and why it has laid the burden chiefly upon the shoulders of the richer classes.

THE IMPERIAL EDUCATIONAL CONFERENCE.

Reports to hand of the Imperial Educational Conference, held under the direction of the Imperial Government, show that the units of the empire were well represented. Representatives from all the provinces and dependencies were officially invited. The lists show responses from most of the Canadian provinces, from British Columbia to Prince Edward Island, all Australian states, Tasmania, Fiji, Burmah and Malta. Ontario was unrepresented, although Dr. Pyne or his representative was expected.

The subject upon which the greatest unanimity prevailed was the urgency of the simplification of English spelling. The line of action approved was a propaganda of education of public

opinion that will be prepared to support and co-operate with governmental or official regulations. Dr. Villjoen, from South Africa, and representatives from India and Australia, were among the chief supporters of the proposition.

The conference is to meet quadrennially, and be called by the Imperial authorities.

THE STANDARD OIL DECISION.

The United States supreme court's decision in the Standard Oil case has had a mixed reception. There is a general impression that the oil trust has been scarcely scotched. Some hold that the judgment will have a bracing effect upon business, by dispelling the cloud of uncertainty that hangs over all large corporations. The "progressives" see in it only a new sanction for trust evils.

The supreme court does not declare against the principle of combination, and it plainly says that the size of the combination has nothing to do with the case. A continuing issue to be judged solely by its merits. The constitution of the Standard Oil Company is held to be illegal and the company is found guilty of "unreasonable" restraint of trade. But the decision implies that there are good and bad combinations, and that the Sherman anti-trust act is aimed only at the latter. In other words it is left to the courts to separate the sheep from the goats. President Taft has held that this duty should not be thrust upon the judiciary. In 1909 he said at Des Moines:

"It has been suggested that the law ought to limit its denunciations to those contracts in restraint of trade that are unreasonable. I do not favor such limitation. It seems to be proposed to leave to the judges to decide what combinations and contracts in restraint of trade ought to be permitted to exist and to be enforced on general grounds of public policy—in other words, to have the court attempt to establish some lines between what are called good and bad trusts, as if the suppression of competition in some cases was a good thing and in other cases was bad. I cannot agree that any such distinction can be properly made."

That is precisely the distinction the supreme court has made. What is the President going to do about it? Will he ask Congress to rule that all combinations are illegal, and that there is no such thing as a good trust? Or will he modify his views expressed at Des Moines, and undertake to draft a law defining precisely what is legal and what is illegal, in a trade combination?

As all trusts claim to be good trusts, they will continue doing business until the supreme court says they must do it differently—unless Congress interferes in the meantime. The Standard will change its corporate form to meet the court's decision, but will it change its methods? As for the trusts not yet under fire, well, the Standard has prolonged the fight for five years, and intends to start all over again. Trusts apparently have no cause for worry if the law remains as it is.

An American millionaire has given \$45,000 for a Gutenberg Bible. Perhaps he will read it now.

The anti-tuberculosis convention is being held at the Hygienic Institute. The Institute is being put to good use at last.

A Toronto man has gone insane through reading. It must have been the anti-reciprocity articles in the News, Mail, and Telegram.

As to Mr. M. L. de, of British Columbia, many are still doubtful whether he would cut so large a figure in public if his hair were cut.

The late Stephen Blackburn, registrar of West Middlesex for 40 years, was associated with his brother in the early days of the London Free Press. Josiah and Stephen Blackburn made a strong team, and it was a loss to journalism when the latter left it in the zenith of his powers. He was a forceful writer, and retained his keen literary faculty to the last.

Mr. Donald MacMaster, M. P. of England, formerly of Canada, says that under reciprocity the wheat of Canada will go to the United States, with the result that bread will be dearer in England. If Mr. MacMaster had followed recent anti-reciprocity literature in this country he would have discovered that United States wheat would come to Canada, thus making bread cheaper in England.

WAS BANGED.
[Boston Transcript.]
Flugs—Bangs is a bar, there's no gain saying that.
Flugs—There's no gain saying it to Bangs. I tried it once, and it cost me \$10 for repairs.

IS THIS A HINT?
[Toledo Blade.]
"Why do you smoke cigarettes?"
"Why not?" Robert Louis Stevenson smoked them."

"Yes—but he went and lived on the Island of Samoa when he did it."

STORM SIGNAL.
[Lippincott's.]
For the first time in his life he was braving the perils of the sea, under the heavy handicap of high-strung nerves and a weak stomach. The ship staggered and heaved, and the sailors' faces were pale with shock. Suddenly a sailor dropped a heavy black upon the deck. "What's that?" he cried, paling.

"The barometer falling," answered a wag.

"Lord help us!" he moaned, as he staggered away to his cabin.

A BISHOP'S STORY.
[Chicago Tribune.]
Bishop Talbot, in his book entitled "My People of the Plains," gives many incidents of the unexpected turn events take in the life of a minister in the wilds of the west. He tells of a brother bishop who was the victim of a hold-up one night, when he was the only passenger on

the stage. The driver told the road-agent, who had covered him with a six-shooter, that his only passenger was a bishop.

"What of it?" demanded the ferocious-looking highwayman of the driver.

"Well, I don't know, but you'd not like to rob such a prominent dignitary of the church," replied the very much perturbed driver.

"Nonsense!" said the robber. "Wake up the old man. I want to go through his pockets."

When the bishop was aroused from a sound slumber, and realized the situation, he gently remonstrated with the man behind the gun. He said:

"Surely you would not rob a poor bishop. I have no money worth your while, and I am engaged in the discharge of my sacred duties."

"Did you say that you were a bishop?" asked the road-agent.

"Yes, just a poor bishop."

"What church?"

"The Episcopal Church."

"The hell you are! Why, that's the church I belong to. Driver, you may pass on."

HIS LITTLE TUMMY.

[Success Magazine.]
A well-known Philadelphia avenue one afternoon when he encountered a very small boy crying bitterly.

"What's the matter with that child?" demanded the official, somewhat peremptorily, of the woman who had him in charge.

"He ain't exactly ill," responded the unmoved woman, "but between you and me, sir, no stomach ain't got to stand five doughnuts!"

JUST FOR A CHANGE.

[Catholic News.]
Johnny—Mamma, I wish I had a little sister.
Mamma—Why do you wish that, dear?

Johnny—"Cause I'm tired of tearin' the cat."

WOULD HAVE TO MOVE.

[Pittsburgh Post.]
"John, the janitor's son, whipped Jimmy today."

"Well, that's no great feat. Suppose Jimmy had whipped the janitor's son!"

THOSE QUESTIONS.

[Idaho.]
"Had a punctured tire?"
The chauffeur looked up and swallowed his feelings with a huge gulp.

"No, sir," he replied. "I'm just changing some lines between what are called good and bad trusts. The other lot's worn out, you know."

SOMEWHAT SHY.

[Washington Post.]
"Gustave's letters to me are exceedingly dull and commonplace," said one fair girl.

"Don't you know why?" responded the other.

"Gustave once served on the jury in a breach of promise case."

HIS REASON.

[M. A. P.]
Rural Voter (decidedly)—"Ah'm votin' for 'olter man."

Candidate—But you say you've never seen him.

Rural Voter—No, but Ah've seen thee.

MODERN METHOD.

[Washington Post.]
"My books are in very bad shape," said the high financier.

"Shall I send for an expert accountant?" inquired the confidential man.

"No. Send for an alienist."

BUSINESS PRINCIPLES.

"Why didn't you answer my letter about the money you owe me?"

"Cause you didn't inclose a stamp."

THE WEST WANTS IT.

[Winnipeg Free Press.]
"The farmers in Western Canada have planted ten million acres to wheat. Jupiter Pluvius has now watered it, and the crop starts off auspiciously on its hundred day march to harvest day. All the wheat in the world will be harvested in the next few weeks. The wheat market to the south will be an unmitigated benefit to the growers of the grain. We may need reciprocal concessions in the future, but we can conceivably it may be in operation if the talking machines at Washington and Ottawa run down in the interval."

THE CURRICULUM.

[St. Louis Post-Dispatch.]
Do your children go to the public school?

"Yes."

"What is the curriculum?"

"Mumps, measles, chicken-pox, scarlet fever and diphtheria."

KEPT HIM BUSY.

[Chicago.]
"You have kept my nose to the grindstone, Sarepta," spoke her husband, nervously himself to say something at last, for fifteen years.

"I've done more than that, Volney," snapped Mrs. Vick-Senn. "I have you turn the grindstone."

LOOKING AHEAD.

[Vancouver Province.]
The Morning Post predicts that the rate of the British Empire will, owing to the rapid development of the colonies, eventually shift from London. When that time arrives Vancouver, whose population is now over 100,000, will be the ultimate destiny, and relieve the world's metropolis of many of its burdens.

MOTORS UP IN SMOKE.

Forty Destroyed in Burning of a Winnipeg Garage.
Winnipeg, Man., May 18.—Forty automobiles, aggregating in value something like \$150,000, a building valued at \$60,000, and 1,400 gallons of gasoline, went up in flames in the most spectacular fire Winnipeg has witnessed in years, when the Central Garage caught fire last night, and was totally destroyed, with its contents.

The garage had an extra heavy supply of gasoline on hand, the Winnipeg fire department being at the tanks delivering when the fire broke out. The driver of the team that was burned to death, the mishap blocked the only exit and thus prevented any of the cars being saved.

LOCAL OPTION CASE.

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ARKONA FOLKS HEIR TO BARRELS OF GOLD

Huge Fortune Is in Possession of British Government.

Toronto, May 18.—Is Alexander Thoman, father of Mrs. Burton Keyser, of 616 Bloor street west, heir to \$28,000,000 and more?

Mrs. Keyser did not seem to take the possibility very seriously when the press saw her this morning.

"Father lives in Arkona, Ontario," she said, "and until his retirement he was postmaster there. All I know about the fortune is contained in a Grand Rapids paper, reprinted from my father. I don't want anything published, certainly not until we know whether there is really anything in it."

According to the Grand Rapids reprinted paper, Thoman, of Arkona, and eleven other heirs, are entitled to a single sum of \$28,000,000, in possession of the British Government. Thoman's father had two brothers and a sister, Margaret Thoman, mentioned in the following story:

Margaret Thoman, born in Switzerland, and who died in Grand Rapids thirty years ago, had three brothers. The four inherited the estate of David Sutter, a wealthy vessel owner and bachelor, who died in Scotland shortly after the Crimean war. Sutter's estate was largely reduced to money, he shipped three barrels of gold to Scotland. The British Government confiscated this bullion and used it in defraying the expenses of the struggle. Sutter claimed this money from the Government, and the Government allowed his claim, but he died before he could collect it. With principal and interest, the Sutter claim is now worth \$28,000,000.

Although the situation is not very clear, the Grand Rapids paper appears to think that all they have to do is to prove their descent from the late David Sutter to be made rich for life. One of the heirs in Grand Rapids is a striking furniture worker. He has been unfortunate, but the beckoning hand from England looks to him like a cordial and promising invitation. Other claimants are preparing to go to the old country, so the Grand Rapids authority says.

"Don't you know why?" responded the other. "Gustave once served on the jury in a breach of promise case."

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