houses? Why should not all contribute in the same way? The lumber-merchant, the ship-owner, the wholesaler, all who male the excess over seven per cent? The young men on salury, the laborer on wages, offer their lives; then let those who do not enlist give largely of their surplus income.

If the man who has \$2,000 income pays two per cent, equal \$40: the \$4,000 income could afford to pay \$240, and the \$8,000 income should pay not less than \$1,240.

The Government income tax is an effort to prevent men making hundreds of thousands when ninety per cent of the people are only just "getting along." I am glad to know that Dr. Clark and Hon. Mr. Carvell are in favor of making large incomes pay a very large share to the Government.

Sixth.— CANADA'S PLACE IN THE EMPIRE AFTER THE WAR.

In this last is found the question of Reciprocal Tariffs, Preference to Britain and Allies. South Africa thought this so important that her Congress passed in 1916 the resolution as per page 22

The United Kingdom Congress took a similar view in June, 1916. As yet, Canadian merchants have not, through any United Congress here, expressed their view on Canada's trade policy after the war.

Page 16 shows how even Switzerland hemmed in by war, France and Italy devastated on the north, and Britain making superhuman efforts in her army, are also at this very time considering ways and means for the trade of 1919-20.

When peace proposals are discussed Canadian statesmen will be present as part of the Empire. Will that final settlement leave to Germany the open sea with her secret ship-subventions? Will it give Germany open ports in the British Empire with her Kartel system cutting slices into British West Indian trade as in 1890 to 1910? Canada's statesmen should have much to say about that.

This country has shaken off her provincial fetters. She is no longer a colony. Canada stands before the world—a nation. On those memorable days when Parliament decided unanimously to supply men and money in this world war, then Canada sprang into nationhood. A momentous and honorable task will they have, those eminent Canadians who will represent us at the Peace Conference in 1918-19. Canada's future, spiritually, morally, commercially, will be in their hands.

I trust them as leaders to persist so that the chance of future wars will be lessened and so that no one monarch can deliberately violate treaties and inflame a continent.

W. FRANK HATHEWAY.

St. John, N. B., Dec. 20, 1917.