ganiferous ores carrying less than 40 per cent. manganese was less than 500,000 tons in 1914.

Word comes from Nanaimo, under date of March 9th, that the Granby Consolidated Company is making rapid progress with its development work at Cassidy's with the opening of the spring weather. Better progress still, it is expected, will be made in the course of the next few weeks, and Superintendent G. L. Fraser expects to reach the productive stage before the summer passes.

The property Mr. Fraser is opening out is located at Cassidy's, about midway between the Nanaimo River and Haslam Creek. Verging on the west side of the E. & N. track at this point there is a stiff bluff, but on the other side of the bluff there is a fine level plateau of about 100 acres in extent. This will be the site of the new colliery which the Granby Company is opening.

The surface clearing work, as well as the building of roads and the laying of a track to the E. & N. is being carried out under contract by the Taylor Engineering Com-Pany of Vancouver. The grading of the track, which winds around the side of the bluff, has been almost completed, the roads to the property cleared and made ready for metal, and the plateau itself practically completed. The good standing timber has all been saved, and the company is putting in a mill to cut it up for building and mines purposes. The new town will be built on the north end of the plateau, and it would have been hard to find a better site.

Water at present is pumped from Haslam Creek, but it is the intention of the company to take its water from Nanaimo River. Two water tanks of a capacity of 50,000 gallons each have been built upon the top of the bluff, so that there will be an ample reserve of water for fire protection and all other purposes.

Yesterday ground was broken for the slopes whereby the coalfield will be exploited. There are three of them. One will be used for ventilating purposes, a second for hoisting the coal, and a third as a travelling way for the men. They are being driven into the face of the bluff down towards Haslam Creek, the main body of the field lying to the east of the plateau. The track connecting with the E. & N. lies about 150 or 200 feet to the south of the first slope, and there, adjacent to the railway, will be erected the tipple and other head works.

A good deal more preliminary work has already been done than is known, and now that the actual work on the

mine itself has been started, operations will be speeded up as much as possible. The company is going ahead in characteristically thorough and sound manner, and before the year is out there should be quite an important mining plant in operation here, one from which Nanaimo should reap considerable benefit.

GRADUATED WAR TAX ON INCOMES.

If the income war tax law, about to be applied, did nothing more than cause a national stock-taking, it would serve a most useful purpose.

The taking of an inventory of one's resources invariably induces a desire to save and a desire to save when translated, as it very frequently is, into a determination to save, means getting on with the war, as well as happiness all around. This process; first an inventory of one's resources, then a desire to save, applied to every unmarried person, or widow and widower without dependent children, receiving an income of \$1,500 and over, and to all other persons receiving an income of \$3,000 and over, will unquestionably result in a large proportion of cases, in a determination to save. And that means more general prosperity and renewed national strength.

But a national stock-taking is only incidental, of course, to the chief purpose of the income war tax, which is to provide revenue for the prosecution of the war in as equitable a manner as possible. The tax is to be graduated, according to one's ability to pay. Those who are in receipt of only a living wage or salary will not be called upon to pay; those enjoying the highest incomes will be called upon to pay the greatest amounts, and the great body of income receivers between, will be called upon to pay in their due proportion.

Moreover, the purpose of the act is to distribute the burden equitably among all classes. By way of illustration, the farmer will be required to add to the value of his actual income, the value of the home-grown products which his own family consumes. This places the farmer on a plane with the salaried man, the value of whose services is wholly represented in the income received and against which he must charge all his living expenses.

Canada has established a war record that is the envy of the world. It is certain that the Canadian people will run true to form in answer to this latest call of their war government.

BRITISH COLUMBIA

The Mineral Province of Western Canada

TO END OF DECEMBER, 1916

Has produced Minerals valued as follows: Placer Gold, \$74,620,103; Lode Gold, \$91,350,784; Silver, \$41,358,012; Lead, \$36,415,124; Copper, \$114,559,364; Other Metals (Zinc, Iron, etc.), \$7,212,759; Coal and Coke, \$165,829,315; Building Stone, Brick, Cement, etc., \$26,697,835; making its Mineral Production to the end of 1916 show an

Aggregate Value of \$558,560,715 Production for Year Ending December, 1916, \$42,290,462

The Mining Laws of this Province are more liberal and the fees lower than those of any other Province in the Dominion, or any colony in the British Empire.

Mineral locations are granted to discoverers for nominal fees.

Absolute Titles are obtained by developing such properties, the security of which is guaranteed by Crown Grants.

Full information, together with mining Reports and Maps, may be obtained gratis by addressing—

> THE HON. THE MINISTER OF MINES VICTORIA, British Columbia.