meet their operating expenses. It was thought that in cases of this nature Councils might safely be entrusted with a certain amount of discretionary power. For many years Councils had the right to exempt manufacturing industries from assessment, for periods not exceeding ten years, and, in the cases of these unremunerative properties, operated for the public convenience, at a sacrifice, a discretion might very well have been given to the Councils to exercise as they thought prudent and reasonable. In the larger cities, like Toronto, Hamilton, Ottawa, London, etc., the provisions would have been practically inoperative, as no Council would have dared to act under it. But the Premier withdrew the clause rather than allow the Opposition the opportunity of attributing to the Government motives in connection therewith of legislating in favour of wealthy monopolies—motives the very opposite of those which led to the proposal of the clause.

CORPORATIONS AND THE OPPOSITION.

But acts speak more loudly than words and the votes and proceedings of the House show unich party has favoured corporations. On 14th March 1899, on the order for second reading of the Bill 165, an Act to supplement the Revenues of the Crown, providing for certain taxes on corporations to be paid to the Province, Mr. Foy moved a six months boist, and Mr. Whitney and the Opposition voted for Mr. Foy's motion and against the bill. Again on March 30th, in the same session, on the order for the third reading of the bill, Mr. Whitney himself moved the six months hoist and, with his followers, voted for the motion and against the bill. (Applause.)

LEGISLATION.

Our legislation has been well abreast of the times, and, generally speaking, we have been as progressive in our legislative record as any country in the world. No reforms are being clamored for by the people. We have always been fortunate in giving measures of legislation at the right time. Governments or Party leaders must refrain from being so far in advance of the people that they will not acquiesce, and must not lag so far behind public opinion as to be considered unprogressive. All the important measures of reform, given to the people by Liberal Governments, have been easily and naturally accepted by the people and assimilated a a part of our system. A good illustration of this is to be found in the reforms of our Courts and law practice. That, which in England gave rise to much confusion and clogging of the wheels of justice, was, by means of Sir Oliver Mowat's Administration of Justice Act of 1873, followed by the Judicature Act of 1882, experienced as a comparatively easy transition from what now appears to have been a mediæval, to a common sense and modern system. The suitor no longer spends half a fortune with no better result than to find out that he is in the wrong Court, the best talent of the legal profession is no longer wasted in sharp practice and scientific hair splitting, multiplicity of actions has been discouraged in favour of expedition and directness as well as completeness of remedies, and law and equity, so far