worse than wasted; because it, together with all alkalies used in the present imperfect method of extracting it, is discharged into ponds and streams, polluting them in a manner most dangerous to health. (2) All this grease can be extracted more perfectly by the use of naphtha than it can be by the use of alkalies, because this grease or yolk does not saponify or yield readily to alkaline treatment until it is in some degree oxydized by age; for which reason the best foreign woollen fabrics are made from wool a year or more old.

On the other hand, the newer the clip the more readily the grease is removed by naphtha. (3) The grease and fertilizing material that may all be saved by the naphtha process will more than pay the cost of scouring. (4) This process does not require any heat in the application of the naphtha, and only tepid water for scouring, with a little ammonia in it; it being possible to clean a single fleece by careful manipulation, without disturbing the position of the various portions, thus leaving every fibre in a perfect condition. (5) A portion of the oil thus extracted from the wool itself, after being in some degree refined and mixed with a small portion of mineral oil, makes a viscous emulsion, absolutely free from tendency to spontaneous combustion, and in very slight degree inflammable, meeting all the conditions requisite for preparing the wool for carding and spinning. (6) The fibre of wool thus cleaned is in much better condition for spinning than when it has been heated and scoured with alkali. Wool and cloth are in much better condition for the reception of dyes than is possible under any other treatment. (7) This process may be conducted safely in buildings constructed outside mill yards, at a fair distance away, but not beyond the distance to which the small amount of heat needed may be carried from the main boilers in underground steam pipes.

ASSESSMENT APPEALS.

It is to be regretted that the trial of the appeals from the descision of the Court of Revision in this city, has not resulted in the establishment of any very satisfactory principles for future guidance as to the proper mode of assessing corporations made liable, for the first time, to taxation under the law passed during the last session of the Ontario Legislature. One reason for this, no doubt, is the extreme haste with which the appeals were disposed of. Another reason is the wide divergence in the points raised and in the positions assumed by the different companies interested.

One point settled is that the Court of Revision has no power, upon an appeal being made for over assessment, to increase the assessment instead of decreasing it. To entitle that Court to make an increase, it is necessary that an appeal for under assessment should be regularly lodged by a ratepayer. This of course applies to all other assessments as well as to those of companies formerly exempt. Another doctrine laid down and adhered to was that these corporations were properly assessed for the amount of their yearly income whether such income was all disposed of in dividends or partly carried to rest or reserve fund. There would seem to be no just reason why, if the income of companies is to be assessed, that which they reserve, to add to their financial strength, should not be included as well as the part which they distribute among their shareholders. But many good lawyers think a proper interpretation of the statute limits the liability to assessment on dividends only.

When questions were raised as to the constitutionality of the law, so far as companies incorporated in England were concerned, for example, as to the liability to assessment here for that part of the income of companies which went to pay dividends to English shareholders, who are themselves liable to taxation in England thereon,—and kindred topics, the result can only be described as chaos. There appears to be absolutely no principle yet established in these points, of general application.

One company has, we understand, applied to the Superior Court for a writ of prohibition, on the ground that our Local Legislature has no jurisdiction to tax companies owing their origin to Imperial incorporation. This application is, we fear, doomed to the same result as the question raised by English insurance companies doing business in this Province, of the right of the Provincial Parliament to regulate the conditions of their policies. All the Courts of Canada are, we think, already committed to principles inconsistent with the present contention. The Privy Council of England, is the forum to which the loan companies must be prepared to carry their case, if they hope for a decision in their favor, and even there their chances are not very good, if the consensus of judical decision hitherto is any guide. One satisfactory result of the session of the Court just closed, so far as the city of Toronto is concerned, is the final settlement of the claims of the Street Railway Company, and the Consumers' Gas Company to exemption. On the other hand, a point still left in perplexing uncertainty is the principle which should govern in the assessment of tenants of lots in the University grounds not yet built upon.

ACCOMMODATION IN STREET CARS.

The committee of the City Council, before which the question came, has refused to pass a resolution requiring the Toronto Street Railway Company to provide a seat for every passenger who pays for one. Senator Frank Smith appeared before the committee on behalf of the Company, and tried to make out that the public would suffer if the resolution was passed. At the same time, he promised to use his influence as president of the Company to make the Company do right, but what he meant by right was not shown. Ald. Morris, as a lawyer, stated that the resolution only embodied a principle which the law applies to all common carriers, the Street Railway Company among the rest. It is certain that the law requiring common carriers to provide seats for all who pay for them was made in the interests of the public, and it is something new to be told that a law for securing the rights of the public is detrimental to the interests of the public. The requirement that common carriers should provide seats for those from whom they take fare is not confined to any one country; it prevails in England, the United States and Canada, and is of nearly universal application. Recent decisions go to show that the conductor must find a seat for every passenger, and that a passenger has a cause of action against a Company when the conductor fails to do so. In one case, the Company's defence was that the passenger could easily have got a seat for himself by merely asking another passenger to remove his umbrella; but the Court held that the passenger could not be required to do so, since it was the business of the conductor to provide him a seat without being asked.

On the Toronto street cars, systematic over-crowding takes place every evening, and it frequently happens that the number of passengers who have to stand is as great as of those who find seats. Working men, whose occupation has kept them on their feet all day, frequently have to stand in the cars; and some of them complain that the strain put on them by being placed in this position is as injurious as a whole day's work. In the middle of the day the cars are seldom crowded; Senator Smith stated the average number of passengers, at that time, at from three to five. What is wanted is not that the people should be put off the platform, as it was contended on behalf of the company they would be if the resolution passed, but that sufficient cars should be provided, at the hours when crowding takes place, to seat all the passengers. Though the committee on Works has manifestly failed in its duty, the matter cannot be allowed to rest here. If the question were fairly put before the electors, in January, the abuse would be quickly removed. We do not desire to see undue pressure put upon the company; but we fail to see why it should be allowed to escape the obligations which all common carriers are under.

THE COAL MARKET.

The fact that less anthracite coal was being mined, in the States, this year than last, has frequently been mentioned; though there has not been the same reason for repeating that the year opened with a sur-