

when fixing Ireland's future permanent proportion of taxation upon the basis of the ratio between British and Irish expenditure in the seven preceding years.

Basis of the Union Scheme of Taxation. THE PROPORTION NOW MEASURED—IRISH TEMPORARY CHARGES INCLUDED—BRITISH DEBT CHARGES LEFT OUT.

In the Union scheme the taxation to be paid by Ireland and Great Britain respectively was measured, not by the proportion between their past taxation, which might have offered some guidance as to their relative capacity; nor yet by the proportion between their whole past expenditures, which might have afforded a tolerably accurate measure of probable future liability. It was unjustly measured by a comparison between a fraction of British expenditure, the average annual debt charge of fifteen millions being omitted, and the whole expenditure imposed upon Ireland during the seven years, including so much of the cost of the British war with France as happened to be incurred in Ireland, and the purely temporary charge of 10 millions for the insurrection and the augmentation of military force whilst the Parliament was occupied in dealing with the Act of Union. The omission of the British debt charge from a calculation made avowedly on a war footing produced a fallacious proportion. The Irish proportion, too, was rendered higher by striking an average between the peace and war proportions of past expenditure, and, as these related to very different amounts of money, the process was inadmissible, and the consequence of it flagrantly unjust to Ireland. The debt charge should have been included in the calculation made on the basis of war expenditure, because borrowing is necessitated by war, and Ireland was to be liable, to the extent of the proportion for all new debt created after the Union, as well as for expenditure met by taxation. Neither should the debt charge have been omitted from the calculation founded on peace expenditure, because in peace the debts incurred in time of war must be redeemed. The pre-union debt charges were no doubt excluded from the quota system, but it was only by including them in fixing the measure of the proportion of past expenditure that the true measure of contribution in "the accustomed proportion" to future expenditure, which would include all future debt, could be reasonably and justly determined. What Lord Castlereagh compared were not the totals, but parts, and misleadingly disproportionate parts, of the past expenditures of Great Britain and Ireland.

THE PROPORTION DELUSIVE.

The result was a mere delusion. It fixed the proportion at 2 for Ireland to 15 for Great Britain, or 1 to 7 1/2; but if the debt charges had been included so as to institute a real comparison, it would have been manifest that the proportion of past expenditures was not 1 to 7 1/2, but 1 to 14, and if Irish temporary charges for the insurrection, and during the period from the insurrection to the passing of the Act of Union, had been omitted, as they certainly should have been omitted, the proportion of 1 to 18 would have resulted. That was the proportion declared to be just by the peers who opposed the bill, and it was probably about the true proportion of Irish relative capacity, having regard to the actual amount of expenditure at the period of the Union. The true proportion for Ireland would necessarily diminish as soon as expenditure rose beyond a certain height, for Ireland's income was so limited, and her surplus was consequently so small, that when taxation passed a certain level her capacity became simply nil in respect of any further increase of burden.

FUTILE TESTS.

As for the so-called tests of trade and consumption applied by Lord Castlereagh, the figures he used were never submitted to examination, never supported by particulars, and they are not confirmed by any available records. They shed no light whatever upon the only real question, the question of relative resources, and it is unnecessary to insist upon the futility of the plea that a total external trade of 10 millions a year was any proof that Ireland could fairly be made liable for an average yearly expenditure of 10 millions, as she was from 1801 to 1817; or that consumption of certain commodities to the value of 5 millions annually (at a time when an enormous standing army was maintained in the country) could be taken as evidence of ability to pay an average of 5 millions a year, as Ireland was obliged to do by virtue of the Act of Union.

NO MAXIMUM LIMIT—USE OF THE DEBT TO ABOLISH THE QUOTA SYSTEM.

The fallacious proportion arrived at by a process so unfair was not governed by any provision, such as the case required, to fix a maximum limit to the annual taxation of Ireland, so as to guard her limited surplus against being abstracted by any great increase of expenditure. Under a system so inflexible, the result was, that as the war continued, and expenditure rose to double and treble, the pre-union charge, Irish taxation, though forced up from Lord Castlereagh's maximum, 2 1/2 millions, to an average of 4 1/2 millions per annum, so far failed to defray the quota that 75 millions sterling were borrowed in the 16 years of the separate exchequers, and the debt of 114 millions consequently incurred supplied a lever which was used against the provisions of the Treaty and Acts of Union, to substitute indiscriminate taxation of Ireland for contribution by a quota, subject to periodical alteration.

QUOTA SYSTEM ABOLISHED WHEN PEACE AND EXPENDITURE WOULD HAVE BROUGHT RELIEF.

This substitution was transacted at a time, when, peace being established the expenditure of the United Kingdom, which had reached 120 millions a year, was about to fall to half that sum. The amount of the quota would be proportionately diminished. Borrowing was no longer required; taxation was presently to be reduced by many millions a year; and, in 1820, at the end of four years only, Ireland could have demanded a revision of the proportion, and would

have been entitled to relief from the charge for the post-union debt on the grounds that her relative capacity had been vastly exaggerated in the Union quota, and that both her relative and her absolute capacity had been unfairly strained by the actual taxation since 1801.

Union Provisions as to the Pre-Union Debts.

PROPORTION OF PRE-UNION DEBTS ONLY TO BEAR UPON QUOTA.

From the condition of affairs in 1800, from the words of Lord Castlereagh, and from the express provisions of the Treaty and Acts of Union, it is clear that only the amount remaining of the debt of each country, incurred before the Union, was to be reckoned at any time in determining whether the proportion of the debts had become such that taxation by equal rates might be imposed, according to the terms of the Statute. Peace was regarded as certain; and no doubt was entertained that the consequent reduction of expenditure would set free the British Income tax (then yielding £5,000,000 a year) to be applied in rapid reduction of the British debt. With the aid of so great an annual fund the debt might easily be reduced by one half before the time for the first revision of the taxation scheme, at the end of 20 years. It would then stand in about the proportion of 15 to 2 to the pre-Union debt of Ireland, and common taxes might be levied without violation of the Treaty.

LORD CASTLEREAGH'S DECLARATION ON THE SUBJECT.

Lord Castlereagh declared in the plainest terms in his speech of 1800 on the articles of the Treaty, that common taxation could not take place till the taxes of Great Britain were reduced by the amount of 10 millions a year. He had just stated that the debt charge of Great Britain was 20 millions a year, and that of Ireland £1,300,000. "Common taxes," he went on, "are not to take place till either the past and separate debts of both countries shall be liquidated, or till they shall become to each other in the proportion of their contributions—that is, in the ratio of 15 to 2." Then, contemplating the last-mentioned event, he added, "before this can take place" (before the debts could come into the ratio of 15 to 2) "the taxes of Great Britain must be reduced by the amount of 10 millions a year; so that it was only by reduction of the event was to be accomplished; only by reduction of the British debt; and only by such a reduction as by clearing away one-half of the British debt charge of 20 millions per annum would thereby bring down the pre-Union British debt of 440 millions to half that amount, or practically in the ratio of 16 to 2 to the pre-Union Irish debt of 28 millions. Of the Irish debt no reduction was expected, because it was judged, and said, that the quota, even on a peace footing, would be more than enough to exhaust the revenues of Ireland.

PROVISIONS OF THE ACT.

The financial article (Article 7) of the Act of Union, when read with the attention which the subject requires, is found to be as definite in its meaning as the language of Lord Castlereagh. It provided that the charge for the pre-Union debt of each country should continue to be a separate charge, unless and until those debts came into the ratio of 15 to 2. On the other hand, when once, by the passing of the Act, the United Kingdom came into existence, all money borrowed for its service should constitute joint debt, and the charge for this debt should be borne as joint expenditure in the ratio of 15 to 2, unless in any year the two countries provided sinking funds on different scales (which did not happen), or unless (which did happen) one country raised less than her share in any year, by taxes, and, therefore, had to borrow more than her share, in order to make up the balance of her quota. In this event so much of the debt as fell within the ratio of 15 to 2 was to be joint debt, and no part of it was ever to become the subject of a separate charge; but the amount of debt incurred by either country in excess of her due share within the limit of the ratio was to go to separate charge, even (let it be noted) after the pre-Union debts had arrived at the prescribed ratio, and the system of common taxation had consequently come into force.

This is quite coherent, and certainly not hard to understand. What the framers of it anticipated, looking forward to a time of peace, evidently was that, in the event of borrowing by the United Kingdom, Ireland, with her revenue already fully mortgaged, would have to borrow more than her fixed proportion, while Great Britain could use her large resources to bring about amalgamation by rapid reduction of her pre-Union debt. It was expected that reduction would be so soon accomplished as to lead to amalgamation before the time appointed for the first revision of the quota. The desired amalgamation being deemed secure, without reference to any but pre-Union debts, the promoters of the Act had no objection to treat debt arising after the Union as joint debt within the limit of the ratio; but they took care to provide that any excess in Irish borrowing, which, as they anticipated, would be the necessary result of short payments by taxation, should be borne by Ireland only, and should continue to be borne by her alone, even after proportions and quotas had been abolished, and when common taxes defrayed all other expenditure, including the charge for both the pre-Union debts. What came to pass was that Great Britain, through the renewal and protraction of the war, was not only prevented from redeeming enough of her pre-Union debt within the first 20 years, but was obliged to borrow year by year, so heavily, that the way to amalgamation by reduction of the pre-Union debt, in conformity with the Act, was permanently closed, there being no prospect of revenue available for the purpose.

Violations of the Debt Provisions.

This unlooked for development led to a series of contraventions of the express directions of the Treaty and Acts of Union. In order that the nature and scope of these infractions of Treaty obligations and breaches of the Statute may be clearly apprehended, it appears to be expedient to set forth the agree-

ment made, and provision enacted, in regard to each particular, and, in direct comparison with what was thus stipulated, to state what was actually done by the Imperial administrators and interpreters of the law.

The Treaty stipulated, and the Statutes enacted as follows:—

1. All money raised after the Union, by loan, for the service of the United Kingdom were to be treated as a joint debt, save in two specified exceptional cases, namely:—In the event of different sinking fund provisions by the two countries, of or borrowing by either in excess of the fixed proportion.

2. In either of these two excepted cases, a specified part of the debt was to be kept distinct from all the rest, and the charge for such part to be separately borne.

3. Such part (but only such part) of any loan was to remain separate, till extinguished; and it was expressly provided that, even in the event of the establishment of common taxes (as a consequence of the pre-Union debts coming into the ratio of 15 to 2), the charge for such part of any loan was still to be separately borne.

4. All debts created after the Union being defined as joint debt under the general rule, or, so far as the proviso applied, being marked as separate debt, to remain separate till extinguished; it necessarily follows that the ratio of the pre-Union debts alone was to resolve the question of abolishing the quota system.

5. The charge for joint debt after the Union was to be a part of the joint expenditure of the United Kingdom.

6. If the pre-Union debts came into the ratio of 15 to 2, then (subject to certain conditions to be observed by Parliament) the system of contribution by fixed proportions might be superseded by that of equal taxes imposed on the same articles.

7. The first Parliamentary condition was, that it should appear to Parliament that the respective circumstances of the two countries admitted of their contributing indiscriminately to the future expenditure of the United Kingdom.

8. Parliament never made this declaration. The Act of 1816 (56 Geo. 3, c. 98) authorized no change in the system of taxes by which revenue was raised. It only directed that all revenues of Great Britain and Ireland should be paid into one general fund, out of which all charges of the United Kingdom were to be defrayed.

9. By omission, or by commission, the covenants of the Treaty of Union, one and all, concerning both past and future debts, were broken. If they had all been duly observed, the observance of them would not have cast

any charge beyond the amount determined by the ratio as her share. The root of the far-reaching series of illegalities was in the breach of the covenant concerning joint debt after the Union. If the course prescribed had been adopted, by treating as joint debt the whole of the British borrowing, together with so much of the Irish borrowing as bore to it the proportion of 2 to 15; and if the excess balance of Irish borrowing had been made separate debt of Ireland, the charge upon Great Britain and Ireland respectively for debt incurred after the Union, would no doubt have been the same as it actually was under the system unwarrantably adopted.

INVALIDITY OF THE DISCONTINUANCE OF THE PROPORTIONAL SYSTEM.

The Select Committee of 1812 endeavoured, upon this plea, to excuse what had been done, but the most material question had not arisen in 1812, nor did it arise until 1816. The separate debts unwarrantably created since the Union by division of joint debt, were then added to the debt of each country incurred before the Union, and it was held that by this unauthorised process, the condition of the Treaty of Union as to the ratio of debt required to legalise common taxes was fulfilled. The proportional system was thereupon discontinued. The right of periodical revision was thenceforth ignored. Ireland has since then been held bound to submit to the system of equal taxes. But if the bulk of the debt contracted after the Union had been duly treated as joint debt, in compliance with the covenant of the treaty; if, as the treaty required, the pre-Union debts alone had been reckoned in computing the ratio of debts with a view to amalgamation of taxes; then it could not have been suggested that Ireland should be indiscriminately taxed, or that her right of periodical revision could be taken away. The respective debts at the time of the Union were 446 millions and 28 millions. The respective amounts of debt redeemed in the sixteen years were 326 millions and 27 millions. The balances of pre-Union debt remaining in 1816, were therefore 120 millions of British debt and one million of Irish. The ratio of these balances was far remote from that of 15 to 2, and consequently the substitution of common taxes for proportional contribution, and the suppression of Ireland's Treaty right to revision of the quota at specified periods, were unconstitutional and illegal, and, judged by the Treaty and Acts of Union, they were and they remain invalid. It was by such unwarrantable means that the system of revision, proclaimed in 1800 to be an invaluable and all-sufficient protection to Ireland, was got rid of before it could be once applied. "Ireland," said Lord Castlereagh in 1800, "has by these means (the revision at given periods) the utmost possible security that she cannot be taxed beyond the measure of her comparative ability." But, at the approach of the first occasion when this "utmost possible security" might have been put to the test, the security itself was abolished.

That the discontinuance of the proportional system of taxation should have been made to depend, not on equality between the taxable capacity of the two countries, but on the ratio existing between their debts, without any regard to the proportion between their taxable capacities, is perhaps the most eccentric feature of the Union scheme of finance. "If neither kingdom," said Lord Castlereagh (speaking on the Bill of Union), "had any separate debts, or if their debts were in proportion to their ability, then the entire expenditure would be made common." So that if there had been no debts in 1800 the promoters of the Union would have taken it as a matter of course, though the fact was notoriously the contrary, that the relative capacity of Great Britain and Ireland were the same, and that common taxes might be imposed. As debts existed, however, the relative capacity of the countries should be measured, being measured, in the peculiar mode elsewhere described, it was found to differ from the proportion existing between the debts. Hence the fixed ratio of 15 to 2 was instituted for general expenditure. But when it was held that the debts of the two countries had come into the same ratio as the general taxable capacity of the countries, then the quota was forthwith to be abolished, although the fact that it had now become the proportion of debt charge as well as of all other expenditure, so far from being an intelligible cause for abolishing the proportional system, was an additional reason and the conclusive and final one, for continuing it in operation.

Had there been a revision, as provided, in 1820, it would have been in avoidance regarding the unprecedented amount of expenditure to which the proportion had been applied. It would have been necessary to set Ireland free from the debt charged against her since the Union, and to fix a maximum annual sum as the limit of her future contribution. The proportion of 2 to 15 was very excessive, no matter how moderate the expenditure to which it had relation, but when it came to be applied to an outlay treble as great, on the average, as had to be defrayed even in the seven years of war and insurrection before the Union, it imposed upon Ireland a crushing burden of taxation, and rendered the additional charge for debt absurd.

Extraordinary war taxes were levied in Great Britain, and they are sometimes referred to as if to indicate that Great Britain was more heavily taxed than Ireland. But the Select Committee of 1815 found that the permanent taxation of Ireland had increased since the Union, in the ratio of 23 to 10, whilst the permanent taxation of Great Britain, including these extraordinary war taxes, had increased in the same time in the ratio of no more than 2 1/2 to 10. The Select Committee of 1811 had reported heavy falls in Irish revenue in several periods since the Union, caused by a great diminution in the yield of Customs and Excise, concurrently with the doubling and trebling of the most important rates of duty. Under one head, they observed that the yield had gone down to one-fifth of what its amount had been two years before at a lower rate.

Sir Edward Hamilton thinks the inference to be fairly drawn from these facts is that the increase of taxes must have trenchoned so seriously on the means

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of subsistence of the Irish people as to obliged them to abandon, in a great degree, taxed articles, of common consumption. He quotes McCulloch, who he regards as a considerable economic authority; and McCulloch's judgment on the taxation of Ireland in the period of the separate exchequers is that it affords a very striking instance of the impotency of taxation to produce revenue when carried beyond a certain extent. McCulloch came to the conclusion that certain additional taxes imposed in Ireland between 1807 and 1816 ought to have produced about 2 1/2 millions, but he observes that a comparison of the receipts of 1807 with those of 1817 showed the taxes in question had proved entirely unproductive. Sir Edward Hamilton, whilst he observes that he cannot identify the figures on which this conclusion is founded, does not think there is much doubt that the taxes did not produce anything like what they were expected to produce. "They were expected to produce," Sir Edward Hamilton adds, "according to the statement of the Chancellor of the Exchequer of that day, about 2 1/2 millions altogether, and I think that the outside sum they produced was a million and a half."

The opinion of Sir Edward Hamilton himself is that the mass of the Irish people were taxed in that period as heavily as they could bear, and the only reason why he does not say that "the last straw" was laid on Ireland is because there was no Irish income tax in the period under review. He thinks that if this tax had been imposed it might have brought in, at the close of the war, about two-thirds of a million. But Lord Clare, the Irish Lord Chancellor, the ablest supporter of the Union, said, in a speech in the Irish House of Lords, in 1806, when the burden of Irish Customs and excise was much less than half what it had become before the close of the war, that if recourse were had to a land tax, or an income tax, or both, the apprehended deficit would only be increased, "for either tax would inevitably diminish in a great proportion your customs and excise." It may be observed that Lord Clare, who, like Lord Castlereagh, had access to every source of official information, was in practical agreement with the Secretary as to what the resources of the country could afford. Lord Castlereagh did not think it possible that a yield of 2 1/2 millions could be maintained, but supposed that the revenues might produce a permanent sum of £2,300,000; while Lord Clare said—"I consider it a sanguine calculation that the produce of our revenues is to continue at 2 1/2 millions. But when revenue was forced up, by incessant increases in the rates of taxes imposed on the consumption of the people, from two and a half millions to three, to four, to five, eventually to six millions per annum, it is easy to understand that the taxes generally must have reached the point when increases of rates did something more than fail to yield a return—when it actually caused a loss. It is also easy to realize that a proportion which made Ireland liable for more than double the annual amount extracted, even by this taxation, was out of all possible relation to her means, and that the debt charged upon her, in addition to such oppressive taxes, was wholly an inadmissible burden.

The Select Committee of 1864 had it proved to them by Mr. Chisholm, chief clerk of the Exchequer, that all the increases in the rates of taxes in Ireland, during the sixteen years of the separate exchequers, which were estimated to yield 54 millions of revenue, yielded only 25 millions, little more than one-third, whilst the increases in Great Britain during the same period were estimated to yield 286 millions, and actually did produce 351 millions, one-fourth more than had been anticipated. Such a contrast is cogent evidence as to relative capacity at that time. When British revenue could yield with such ease and buoyancy, in the sixteen years of the separate exchequers, nearly three-fourths of the whole British liability, or 927 millions out of 1,300, there can be no doubt that the 78

millions raised with so much difficulty and hardship in Ireland were a heavier charge upon her slender means than the whole British liability of 1,300 millions would have been on the varied and expanding resources of Great Britain.

It is said that the hardship to Ireland was caused by the expense of a costly and protracted war. It was caused by applying a proportion, extensive in itself, and unjustly founded upon inadmissible data, to the cost of that great war. It is true that the duration and cost of the war was not foreseen, but this is not a good defence to make for the harsh treatment of Ireland. When it became a parent, as it did soon after the Union, that the burden upon Ireland was excessive and far beyond her utmost means, the Imperial Parliament, instead of waiting so many years, and then making Ireland liable to indiscriminate taxation in disregard to the Treaty of Union, should have interposed at once, and fixed the contribution of Ireland according to the real measure of her relative capacity, having regard to the amount of expenditure required.

UNEQUAL TAXATION AGGRAVATED BY "EQUAL RATES OF TAXES."

Whatever might have been the financial consequences to Ireland to continuing the application of the quota system during the last 80 years, with a possible revision at the end of every seven years, and with clearer guidance and better standards available as time went on, it is manifest that the adoption of the system of "equal taxes on the same articles in each country," so far as relieving Ireland of any part of the excessive burden imposed upon her by the quota, during the first 16 years of the quota, has, on the contrary, continually added to that inequitable burden.

The Policy of Remission of Taxes. REMISSION OF TAXES—HOW APPLIED.

It has already been pointed out that the ample yield, far exceeding the estimates of official experts, returned by increases of British taxation during the French war, contrasted with the almost total failure of some increases in Ireland, and the absolute failure of others, to provide any increment of revenue, demonstrated beyond question that the taxation of that period was easily borne in Great Britain, and severely felt in Ireland. Yet, when, in 1816, on the restoration of peace, expenditure was diminished, for the next 30 years, by an average of some 30 millions a year; and great reductions in taxation were consequently effected, the remissions by which these reductions came into operation were granted, in the main, to Great Britain, and not to Ireland, regardless of the fact that Great Britain had proved well able to bear the taxes at their maximum, whilst Ireland had broken down in the effort, and was obliged to suffer actual privation.

[Continued on sixth page.]

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