

SUCCESSION DUTIES.

A wealthy man—very wealthy—died a few months ago in one of our largest Canadian cities. The death duties on his estate amounted to several hundred thousand dollars. The estate consisted of the best of securities, but very little available cash. The time was not favorable for the conversion of securities into cash, and although the estate ran into many millions, it was only at considerable trouble and sacrifice of securities that the estate duties were met. To such an extent was the awkwardness and undesirability of realizing on the assets of the estate to pay succession duties impressed upon the executor of the estate, that he immediately took out a life assurance policy for a considerable amount, the sole purpose of which was to prevent a like situation arising at his own death.—*Imperial Life Agents' News.*

"SUNSHINE MAGAZINE."

"Sunshine," the Sun Life of Canada's policyholders' periodical, has now developed into the "Sunshine Magazine," larger in size and considerably more attractive typographically than its predecessor. Designed as a home magazine, the new periodical should be a valued companion in many homes protected by Sun Life policies. Its make-up and contents are admirable.

The death is announced, while on his way to Egypt, of 2nd Lieut. Claude Norie-Miller, son of Mr. F. Norie-Miller, general manager of the General Accident, Fire and Life, of Perth, Scotland. Some years ago, Mr. Claude Norie-Miller was associated with the Canadian management of the General Accident, afterwards becoming United States manager. He held a commission in the Army Service Corps.

The Northern Crown Bank has declared a dividend at the rate of five per cent. per annum for the half-year ending May 31. This marks the resumption of dividends since the reorganisation of the Bank's capital account.

TRAFFIC RETURNS.**CANADIAN PACIFIC RAILWAY.**

Year to date	1915	1916	1917	Increase
April 30,	\$27,275,000	\$37,722,000	\$42,501,000	\$4,779,000
Week ending	1915	1916	1917	Increase
May 7,	\$1,594,000	2,763,000	\$3,065,000	302,000
14,	1,604,000	2,592,000	3,123,000	531,000

GRAND TRUNK RAILWAY.

Year to date	1915	1916	1917	Increase
April 30,	\$14,755,831	\$17,484,879	\$18,417,842	\$932,963
Week ending	1915	1916	1917	Increase
May 7,	\$863,195	\$1,030,768	\$1,135,091	\$104,323
14,	922,106	1,076,436	1,356,646	280,210

CANADIAN NORTHERN RAILWAY

Year to date	1915	1916	1917	Increase
April 30,	\$6,889,000	\$9,607,300	\$11,779,900	\$2,172,600
Week ending	1915	1916	1917	Increase
May 7,	\$419,600	\$677,400	\$734,500	\$57,100
14,	364,800	748,300	882,000	133,700

CIVIC INSURANCE AND CONSCRIPTION.

As soon as a definite decision to put into force the selective draft system to maintain the Canadian Army is come to, those municipal authorities in Ontario who have followed the practise of insuring men from their respective localities, will have to take into consideration the question of continuing the practise under new conditions. The permissive Provincial legislation does not make any limitation regarding the method of enrolment. The Act reads:—"Any municipality may pass by-laws to insure the lives for the benefit of parents, widows, children, sisters or brothers, or any person acting in the place of parents of officers and men, residents of the municipality, who during the present war may be on active service with the naval and military forces of the British Empire and Great Britain's allies."

The Metropolitan Life of New York's experience with Canadian war risks, of which it is carrying some \$11,000,000, is that with a maximum experience extending over a period of less than a year of service at the Front, losses have been from 15 to 20 times the normal rate of mortality.

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The British America Assurance Company has received a Dominion license to transact in Canada inland transportation insurance.

Montreal Tramways Company**SUBURBAN TIME TABLE, 1916-1917****Lachine:**

From Post Office—
10 min. service 5.40 a.m. to 8.00 a.m. 10 min. service 4 p.m. to 7.10 p.m.
20 " " 8.00 " 4 p.m. 20 " " 7.10 p.m. to 12.00 mid.

From Lachine—
20 min. service 5.30 a.m. to 5.50 a.m. 10 min. service 4 p.m. to 8.00 p.m.
20 " " 5.50 " 9.00 " 8.00 p.m. to 12.10 a.m.
10 " " 9.00 " 4 p.m. Extra last car at 12.50 a.m.

Sault au Recollet and St. Vincent de Paul:

From St. Denis to St. Vincent de Paul—
15 min. service 5.15 a.m. to 8.00 a.m. 30 min. service 8.00 p.m. to 11.30 p.m.
20 " " 8.00 " 4.00 p.m. Car to Henderson only 12.00 mid.
15 " " 4.00 " 7.00 p.m. Car to St. Vincent at 12.40 a.m.
20 " " 7.00 " 8.00 p.m.

From St. Vincent de Paul to St. Denis—
15 min. service 5.45 a.m. to 8.30 a.m. 30 min. service 8.30 p.m. to 12.00 mid.
20 " " 8.30 " 4.30 p.m. Car from Henderson to St. Denis
15 " " 4.30 p.m. 7.30 p.m. 12.20 a.m.
20 " " 7.30 " 8.30 p.m. Car from St. Vincent to St. Denis 1.10 a.m.

Cartierville:

From Snowdon Junction—20 min. service 5.20 a.m. to 8.40 p.m.
40 " " 8.40 p.m. to 12.00 mid.
From Cartierville—20 " " 5.40 a.m. to 9.00 p.m.
40 " " 9.00 p.m. to 12.20 a.m.

Mountain:

From Park Avenue and Mount Royal Ave.—
20 min. service from 5.40 a.m. to 12.20 a.m.
From Victoria Avenue—
20 min. service from 5.50 a.m. to 12.30 a.m.
From Victoria Avenue to Snowdon,—
10 minutes service 5.50 a.m. to 8.30 p.m.

Bout de l'île:

From Lasalle and Notre Dame—
60 min. service from 5.00 a.m. to 12.00 midnight.

Tetraulville:

From Lasalle and Notre Dame—
15 min. service 5.00 a.m. to 9.00 a.m. 15 min. service 3.30 p.m. to 7.00 p.m.
30 min. service 9.00 a.m. to 3.30 p.m. 30 min. service 7.00 p.m. to 12 mid.

Pointe aux Trembles via Notre Dame:

From Notre Dame and 1st Ave. Maisonneuve.
15 min service from 5.15 a.m. to 8.50 p.m.
20 " " " 8.50 p.m. to 12.30 a.m.
Extra last car for Blvd. Bernard at 1.30 a.m.