

exists for the convenience and pleasure of the few who can afford to worship there occasionally on Sundays, while the other gives employment six days of the week to those who have to toil long and hard for their daily bread. Those who can array themselves in costly apparel, and drive in fine carriages, patronize these exempted churches, while the factories and workshops are taxed chiefly and largely at the expense of those who earn their living by the sweat of their brow. The toiling masses are taxed to support universities and colleges that go untaxed, but no toiling workmen can afford to send their sons to them to be educated—that is reserved for the sons of the wealthy, who attend untaxed churches. Neither the Dominion Government nor the Ontario Government are paupers, and they can well afford to pay their share of the expense for the municipal protection of their property. Neither are the church organizations of Toronto paupers, as the figures show; and there is no reason why they should not pay taxes on their investments as manufacturers and business men have to do. Toronto possesses magnificent public schools, and in these the sons and daughters of the people—the tax-paying common people—obtain such education as they can, and which is sufficient to fit them for all the ordinary walks of life. But why should these tax-paying common people be asked to exempt the universities and colleges from taxation when these institutions can never be of any benefit to them? If rich men desire to educate their sons at these institutions, why should they not pay the taxes on them?

This tax exemption business in Toronto needs vigorous modification.

OUR BRITISH TRADE.

THE imports of merchandise into Canada from the United Kingdom for the six months ended with June, 1889, were valued at £2,439,594, against £2,469,637 during the corresponding period of 1888; while the exports from Canada to the United Kingdom during the first six months in 1889 amounted in value to £1,303,225, against £1,184,176 during the first six months in 1888. The total value of exports from the United Kingdom to Canada last June was £433,431, being £52,682 less than in June last year, the decrease being equal to 10.83 per cent., while for the half year the aggregate reached £2,439,594, being £29,043, or 1.24 per cent. below the amount for the first half of last year. Dealing with the various items separately, the important reduction of £17,883 is shown in the value of horses exported to Canada last June. In salt there was a slight increase, but spirits were shipped to a rather less amount. In wool the total was only £716, or £980 under the exports in June 1888. A falling off of £6,192 took place in cotton piece-goods, and of £6,574 in jute piece-goods, but in linen there was an increase of £4,443. Of silk £758 less came to Canada last June compared with the corresponding period of last year, while of ribbons apparently there were no shipments. In June last year £94 of ribbons was exported. In articles partly of silk there was an increase of £650. Woollen fabrics are responsible for a decrease of £10,654, but in worsted fabrics there was an expansion of £19,474, and in carpets of £1,880. Hardware and cutlery show a reduction of £405. With regard to the iron trade, the chief feature was the increased shipments of

railroad rails, these amounting in value to £15,135 more than in June last year. In hoops and sheets an increase is also exhibited, but in other cases there is a falling off—amounting to £8,967 in pig iron, £3,688 in bars, £14,377 in tin plates, £2,919 in cast and wrought iron, £611 in steel, £1,623 in lead, and £3,792 in unwrought tin. Amongst miscellaneous articles there were increased shipments of cement, earthen and china ware, and oil, but a decrease in apparel, haberdashery, alkali, paper and stationery. Turning to the other side of the account, viz., to the exports from Canada to the United Kingdom, an increase of £74,696, equal to 11.16 per cent., is shown in the total for the month of June last, the total being £743,648, contrasted with £668,952 for June last year. For the half-year the total is £1,303,225, being an increase of £119,049, or 10.53 per cent. Of oxen and bulls, the exports were £38,335 more last month than in June, 1888. The exports of wheat were £38,334 below the value received for the corresponding period, but in wheat-flour there was an increase of £29,963, in butter £468, and in cheese £7,434. The activity of the lumber trade was well maintained, the shipments of hewn wood showing an increase of £32,941, and those of sawn wood an increase of £12,519.

EDITORIAL NOTES.

THE amount of money on deposit in Postoffice and Dominion Government Savings is \$41,260,529, as compared with \$39,821,327 at the corresponding date of last year.

THE American Association for the Advancement of Science will hold their thirty eighth meeting in Toronto, beginning August 27th inst., and continuing to September 7th.

THE Boiler Inspection and Insurance Company of Canada, whose head offices are at Toronto, have obtained an amendment to their Charter, empowering them to cover the persons in charge of steam boilers insured with them against loss of life, or injury resulting from explosion of the steam boilers.

"To discontinue an advertisement," says John Wanamaker, Philadelphia's great merchant, "is like taking down your sign. If you want to do business you must let the public know it. Standing advertisements, when changed frequently, are better and cheaper than reading notices. They look more substantial and business-like and inspire confidence. I would as soon think of doing business without clerks as without advertising."

WHAT well directed training schools can accomplish is illustrated in the case of the dairy-schools of Denmark. That Government has for years spent over \$50,000 yearly for the maintenance of dairy-schools. The result has been an immense improvement in dairy products, and a lively demand for Danish butter. Within twenty years Denmark's exports of butter have increased from \$2,100,000 to \$13,000,000 per annum.

WESTWARD the Star of Empire, etc. Certain New England cotton manufacturers propose putting in a cotton plant, with 150,000 spindles, which will employ 800 people, at Kearney,