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gives better light than gas, electricity, acetylene or 15 ordinary lamps at one-tenth the cost. For homes, stores, halls, etc.

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The C.P.R. and Taxation

Continued from Page 8

the company had taken patent had been sold.

On these grounds the Canadian Pacific declined to pay taxes on its lands, and after years of litigation the Privy Council in England upheld their claim. The exemption of the Canadian Pacific Railway lands from taxation obviously makes them of considerably more value to the company, and is a distinct encouragement to the company to hold them until higher prices can be obtained. But what is an advantage to the Canadian Pacific Railway, is in this case a disadvantage to the settlers in the districts where the Canadian Pacific Railway lands are situated, for the taxes which would otherwise be paid by the Canadian Pacific Railway for the school and local improvement purposes must necessarily fall upon the owners of the adjoining land. This in many districts constitutes a very heavy burden upon the settlers, delaying the establishment of schools, and making the school and municipal taxes unnecessarily high. Even assuming that the exemption of the Canadian Pacific Railway lands from taxation is for the benefit of the country it is decidedly unfair that all the burden should fall upon those municipalities and school districts in which the Canadian Pacific Railway still has land. There are few districts in the Prairie Provinces where the taxes amount to less than ten cents per acre, including school, municipal and (in Saskatchewan and Alberta) supplementary revenue taxes, and at this rate the exemption of the Canadian Pacific Railway lands simply shifts a burden of nearly \$1,000,000 a year from the shoulders of a wealthy company to those of the farmers of the Western Provinces.

Shareholders' Profits

With all that has been done by the country for the Canadian Pacific Railway, it would be strange indeed if that company did not make large profits. Its profits, indeed, have been enormous and they are increasing from year to year. For the last two years the company has paid a dividend of 10 per cent., and last year had a surplus left out of the years earnings amounting to \$17,560,518. A table accompanying this article shows earnings, expenses and dividends of the Canadian Pacific Railway for the past few years. The dividends ranging from five to ten per cent. may not seem unreasonable for this country, but dividends represent only a portion of the profits going to the shareholders, melon cutting, as before explained, being also a very fruitful source of income. These profits have come, and are coming from excessive freight, passenger, express and telegraph rates. The Canadian Pacific Railway has always been the favored child of Canada. Money, lands and favors have been showered upon it, until it has "wealth beyond the dreams of avarice." Titles and honors have been bestowed upon it by British sovereigns. Now the pampered child has become a veritable giant, with an income almost equal to that of Canada itself. And in its strength the Canadian Pacific Railway has no regard for the parent who gave it life, money, lands and all its magnificent inheritance. Instead of being controlled by the government for the benefit of the people, the Canadian Pacific Railway aspires to control the government and practices extortion upon the people for its own benefit.

People Will Fight

There are signs that the people are becoming aroused, and are determined to make a fight to regain control over the Canadian Pacific Railway. One of the most important steps towards this end is the demand of Western public bodies for a reduction of freight rates in this part of the country, which is now before the Railway Commission. The Railway Commission was established by Parliament in 1904 and was given wide powers for the control of railway companies and their rates. In many comparatively small matters, the Commission has protected the rights of the public and compelled the railway companies to treat them fairly, but so far no sweeping reduction of freight rates

has been ordered by the Commission. In the present case it is claimed on behalf of the public that the rates charged in the West are so much higher than those in force in the East as to constitute undue discrimination against the West, and a reduction of Western rates to the Eastern level is demanded. Not only freight rates, but the Railway Commission itself is being tested in this enquiry. If the Commission orders and enforces a substantial decrease in rates, it will have justified its existence and will be made the means of securing further relief from the oppressions of the railways. If on the other hand the Commission, on some technical ground, fails to compel a reduction of charges, it will prove itself ineffective and the people will be forced to appeal to Parliament for redress. The means at the disposal of Parliament for bringing the Canadian Pacific Railway to time are plenty.

Must Stop Melon Cutting and Lower Rates

Its first and obvious duty is to pass legislation which will at once put a stop to the system of melon cutting which, during the past ten years, has already put a hundred million dollars into the pockets of the shareholders of the Canadian Pacific Railway. Interest on that hundred million dollars is being paid out of the excessive freight rates which are charged in the West. If action is not taken by Parliament, the Canadian Pacific Railway will doubtless continue to hand out melons to its shareholders, and to charge high rates, but it is within the power of Parliament to say that melon-cutting shall cease, and freight rates shall come down.

The balance sheets of the Canadian Pacific Railway contain abundant proof that the company can well afford to give relief to the people by the reduction of freight rates. Until recently the Canadian Pacific Railway always contended that the "ten per cent. clause" prevented Parliament or the Railway Commission controlling the company's rates, but Sir Thomas Shaughnessy, president of the company, in a formal interview given to the daily press of Winnipeg in September last, said that it had not been pretended for some years that the earnings of the road did not exceed ten per cent. of the capital invested. Sir Thomas has admitted in fact that the Canadian Pacific rates are under the control of the Railway Commission, and that being the case Parliament will be greatly lacking in its duty and regard for the interests of the people if the Canadian Pacific Railway rates are not reduced very considerably in the near future. Next Parliament should pass remedial legislation which will correct the flaw in the charter of the Canadian Pacific Railway which the Privy Council has interpreted as giving the company exemption from taxation on its lands for several years to come. Such legislation would simply place the Canadian Pacific Railway on the same footing as other owners of land so far as the payment of taxes to the school districts and rural municipalities is concerned. It would cost the company probably a million dollars a year, which is not a large sum compared with the surpluses which the Canadian Pacific is piling up each year, but it would be a great relief to those districts where the Canadian Pacific Railway has vacant lands going tax free.

A GREAT CALAMITY

A slight, hissing sigh, and all was over. There it lay limp and inert, yet another victim of the world's rushing progress.

The fell weapon had indeed done its work well, and there the still form remained, the very breath of life passing from its body.

The man bent down and looked mournfully at his old friend. Searching closely he found the weapon that had caused the calamity, and tenderly withdrew it from the wound.

"Ah, me," said the motorcyclist, as he hurled away the piece of glass bottle, "another beastly puncture."

"I can always talk all right to you, countess; it's these awfully brainy people that make me so nervous."

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Very serviceable stove, throws out great heat. Strongly built throughout and will hold heat well.

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