



The Verdun front, the straightening out of which is likely part of the German programme.

HUNS LOSE TRADE WITH AUSTRALIA

Copra Business Now Comes to America
Teutons Held Control
Pacific Coast Interests Combine to Develop South Sea Commerce - Will Hold it After the War

Sydney, Australia, Jan. 9.—(Correspondence)—Copra (dried coconut) is the staple product of the South Pacific Islands. The latter-day history and progress of those islands are bound up with copra. One of the many commercial surprises of the war has been the fact that a powerful Australian-American combination has been set in operation to turn it to greater account than ever and to forestall the efforts which Germany will inevitably make after the war to recover her lost paramountcy in the trade.

Since the war elimination of German trade has caused many changes in commerce, and not a little difficulty has been experienced by various industries in this part of the world in overcoming obstacles accruing therefrom and in accommodating themselves to the changes. Copra is an instance of this. Prior to the war Germany practically dominated the copra trade and the major part of the output was secured in her interests. The chief market for copra was Germany, although a portion of the supply went elsewhere. Concern registered at Hamburg and heavily capitalized exploited not only the coconut plantations of the German colonies in the Pacific, but those of other islands, as for example, Tonga.

With the declaration of war and the occupation by the allies of German territory in this quarter of the world the German copra trade ceased to exist and planters throughout the island were confronted with loss or ruin. Burns, Philp & Co., of Sydney, whose name is practically synonymous with the name of the islands in the Western Pacific-New Guinea, the Solomon and other-stepped into the breach and saved the situation. This firm had long been the

Germany's chief competitor and were the Australia principals in the Yabed case of about a dozen years ago. This case arose from the arbitrary course of the German Government in the German firm which governed the Marshalls and Carolines at the time. The German refusal to permit Burns, Philp & Co. to trade in those two groups, and in doing so violated the two nations' respective possessions in the Western Pacific. The stipulation that there should be mutually fair opportunity for trade. The outcome of the case was the victory for the Australian firm before the Hague tribunal, its partial indemnification by Germany for losses sustained and reforms in the German colonial policy.

When the war had been in progress two years, Burns, Philp & Co. was ousted from "the islands," where it has large interests, what remained of the German influence and secured for themselves and other British firms a monopoly of those islands' copra. This was a process which required not a little financial skill and risk. With the European markets closed to copra on account of the war, fresh markets had to be found. These were opened up in the United States by Burns, Philp & Co. Up to this time the United States had not been an importer to any extent of copra. But once a demand was created the supplies sought by American interests grew to large proportions. Such is the case today. When the question of market arose, Burns, Philp & Co. sent J. Mitchell to the United States to see what could be done to meet the shortage of copra. Mitchell returned to Sydney the first of January after an absence of a year. Success attended his trip. San Francisco he placed an order for three wooden auxiliary vessels, all of which were delivered last November. It had not been that the United States government requisitioned all available stocks of chains and anchors and the boats would have been ready sooner. Each of the vessels of 800 tons and other Pacific island products for which they are specially fitted. A fourth vessel of the same type is being built for the company by a local firm.

But much the most important thing done by Mr. Mitchell was the formation of the Burns, Philp & Co. of San Francisco, incorporated. This concern links Burns, Philp & Co. here with the Pacific Coast interests. The directors are: G. Billings & Son, vice-president; Douglas Crane, of Wightman, Crane & Co.; R. R. Strange, who leads Billings and J. J. Pagan, vice-president of the Crocker National Bank. Mr. Pagan is treasurer of the new company. The general manager is D. W. C. Cross, who was formerly in the employ of Burns, Philp & Co. in Sydney.

The Burns, Philp Company of San Francisco has acquired a number of ships either by purchase or charter, and these are being worked to their full capacity in the carriage of copra and other Pacific island products in the joint interest of the Australian and American firms.

It is interesting to recall that the Commission went into the subject of the copra trade of the Pacific very exhaustively about two years ago. In the course of the testimony, Joseph Meek, managing director of Lever Brothers, Ltd., the British soap manufacturers, who are owners of extensive coconut plantations in the "islands," said that at that time the copra output of "the islands" was about 75,000 tons yearly. But he predicted that within five years it would rise. In 1918, he said, the price rose from \$95 a ton to \$165 a ton. During this investigation also it was shown that just prior to the war the North German Lloyd had plans afoot for monopolizing the copra trade of the Pacific, including that of the Philippines.

Involved in the copra trade is the matter of glycerine for British munitions. This phase of the trade was discussed at length in the Austrian parliament a few months ago.

AWFUL ATTACKS OF FACE COVERED WITH PIMPLES

EASED BY SECOND DOSE OF Milburn's Heart and Nerve Pills

One of the first danger signals announcing something wrong with the heart is the irregular beat or violent throbbing. Often there is only a fluttering sensation, or an "all-gone" sinking feeling, or again you may experience a smothering sensation, gasp for breath and feel as though about to die. In such cases the action of Milburn's Heart and Nerve Pills in quieting the heart, restoring its normal beat and imparting tone to the nerve centres, is beyond question, marvellous.

Mrs. Frank Arsenau, Newcastle, N.B., writes: "I had awful attacks of heart trouble for the past five or six years, and as I had tried many kinds of medicine without getting any better, I decided to give Milburn's Heart and Nerve Pills a trial, and to my surprise I found ease from the second dose. I continued taking them until I had used six boxes, and now I feel as well as can be."

At present my sister is taking them for nervousness, and finds great comfort by their use."

Milburn's Heart and Nerve Pills are a box at all dealers, or mailed direct on receipt of price by The T. Milburn Co., Limited, Toronto, Ont.

THE BOY OF THE FUTURE (Pittsburg Leader).

Admiral Peary struck the keynote of the period when he said this is the era of the boy. The boy is the man of the future. If the distinguished speaker of the future is to be the boy of the future, the explanation may be found in the modern world of today and tomorrow because the man of the future is to be the boy of the future.

Report Many Cases of Rheumatism Now Says we must keep feet dry; avoid exposure and eat less meat.

Rheumatism is caused by poisonous toxins, called uric acid, which are gathered in the bowels and absorbed into the blood. It is the function of the kidneys to filter this acid from the blood and cast it out in the urine. The pores of the skin are also a means of freeing the blood of this impurity. In damp and chilly, cold weather the skin pores are closed, thus forcing the kidneys to do double work; they become weak and sluggish and fail to eliminate this uric acid, which keeps accumulating and circulating through the system, eventually settling in the joints and muscles, causing stiffness, soreness and pain called rheumatism.

"PRUSSIA EPTOMIZED" (Toronto Globe).

Probably the briefest and wisest appreciation of German psychology in its relation to the war situation has been spoken. The words are those of George Archibald, an American jockey, who has just got away from Austria. The Philadelphia Ledger deals with them under the heading "Prussia Eptomized." The lad's comment was as follows:—"Don't let this German peacemaker talk fool you too much. Just give them a winning streak and they'll insist on annexing New York and Chicago. On the other hand, if they pull an offensive just give 'em another dose of that Verdun stuff and they'll be eating out of your hand."

This pithy and profound analysis, The Ledger points out, emphasizes the fact that "horse sense" and high psychology, when it is sound, come to the same thing: that the genius of wisdom is the Young Mr. Archibald, in his own way and in his own words, has grasped the fundamental difference between Anglo-Saxon and Prussian. The latter is the exponent of the might-is-right doctrine. He depends on force and frightfulness. He yields to fear rather than to reason. And the lesson is, as The Ledger proclaims, to "carry on"—with all the military, the economic, the moral, and the intellectual weapons of our hands. The aphorism of common sense.

While Rev. Benj. I. Smith, of Moberly, Mo., was shaving, his wife stole up behind him and hit his throat.

FRENCH SOLDIERS DIG UP BURIED TREASURE

After Three and a Half Years They Recover Money While Homas Are Left in Ruins by Enemy.

(By W. A. Willson, Correspondent of the Canadian Press). Canadian Headquarters, March 14.—Searching among the debris of what had formerly been his home, a returned French villager found 80,000 francs yesterday. Another villager found 21,000 francs. The men were assisted in their digging operations by four Canadian soldiers. At least another three-quarters of a million is said to be buried in the neighborhood which the French civilians evacuated in August, 1914, six hours before the arrival of the Germans, expecting to return in about a fortnight. Now they are coming back three and a half years later to find the whole area in ruins, but with their hoards still untouched.

With the advent of fine weather baseball materials are appearing by magic all over the Canadian front. Cries of "over the pan," and "at a boy" are heard once again in the battle area.

REPORT CANADIAN SOLDIERS SENT TO U.S. FOR TREATMENT UNTRUE

On Other Hand Authorities at Washington Are Looking to Canada for Advice in Handling Soldier Patients of Their Own.

Ottawa, March 14.—The report that returned Canadian soldiers in need of medical treatment have had to be accommodated in hospitals in Boston, Massachusetts, because of the overcrowded conditions in this country, as reported in Boston newspapers, is denied here. The secretary of the Invalided Soldiers Commission, Ernest H. Scamman, said it was news to him and at militia headquarters it was said there was absolutely nothing in the report and that if there were any Canadian soldiers in Boston hospitals they were absentees from the ranks of whose strength they are carried. It is also denied that there are any Canadian soldiers to be sent to America for treatment.

It is stated that the United States experts who have been under consideration in the accommodation and care of American soldiers who return for convalescent treatment, are turning to Canada for help in this direction.

His Spelling. Kindly Visitor—I suppose, Henry, that you are able to spell? Henry (whose father owns an automobile)—Yes, sir. I can spell words of four cylinders.

100 Years of Healing

JOHNSON'S ANODYNE LINIMENT

Internally—Coughs, Chills, Grippe, Sore Throat, Cramps, Colic, etc. Externally—Sprains, Strains, Muscular Rheumatism, Bruises, Burns, etc. A wonderful anodyne that soothes—Heals—Destroys Pain.

Section 4 of the Act provides that all persons resident or ordinarily resident in Canada, shall pay a tax upon income exceeding \$1500 in the case of those single and widows without dependent children, and upon income exceeding \$3000 in the case of all other persons. It also provides that all Corporations and Joint Stock Companies, no matter how created, shall pay the normal tax upon income exceeding \$3000.

The Income War Tax Act

Forms giving particulars of income for the year 1917, must be filled in and filed on or before the 31st March, 1918.

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Forms to obtain and Special Features to observe Individuals—Get Form T 1 to give particulars of their own incomes. In stating Dividends received, give the amount from each Company, listing Canadian and foreign Companies separately. Fill in pages 1, 2 and 3 only. Do not mark on page 4.

The following sample answers, (printed in italics) to questions asked on pages 2 and 3 of Form T 1, will help you to fill in correctly your copies of the Form.

TABLE 1. DESCRIPTION OF INCOME. GROSS INCOME DERIVED FROM—

1. Salaries and wages... None. 2. Professions and vocations... None. 3. Commissions... From sale of Real Estate... \$7000. 4. Business, trade, commerce or sales or dealings in property, whether real or personal... 7500. 5. Farming (horticulture, dairying or other branches)... None. 6. Rents... 750. 7. Dividends (A). Canadian Corporations... Standard Transportation Company Ltd... 25. Rainbow Mining Company Ltd... 150. (B) Foreign Corporations... New York Trading Company... 65. Albany Tool Company, Inc... 10. 8. Interest on notes, mortgages, bank deposits and securities other than reported in item 7... Interest on Mortgage... 72. Bank Interest... 21. 1000 Municipal Debentures, Town of Midvale... 55. 9. Fiduciaries (Income received from guardians, trustees, executors, administrators, agents, receivers or persons acting in a fiduciary capacity)—Income (net capital) from Estate of Andrew Doe (People's Trust Company, Executor)... 315. 10. Royalties from mines, oil and gas wells, patents, franchises and other leased privileges... None. 11. Interest from Dominion of Canada Bonds, issued exempt from Income Tax \$3,000... 150. 12. Other sources not enumerated above—1/2 Interest in Shaw Hardware Company Partnership... 750. Total Income... \$10,941.

Corporations and Joint Stock Companies. Use Form T2—giving particulars of income. Also attach a financial statement. Under Deductions, show in detail amounts paid to Patriotic Fund and Canadian Red Cross or other approved War Funds. Trustees, Executors, Administrators of Estates and Assignees use Form T3. Full particulars of the distribution of income from all estates handled must be shown as well as details of amounts distributed. A separate Form must be filled in for each estate. Employers must use Form T4 to give names and amounts of salaries, bonuses, commissions and other remuneration paid to all employees during 1917 where such remuneration amounted in the aggregate to \$1000 or over. Corporation Lists of Shareholders.—On Form T5 corporations shall give a statement of all bonuses, and dividends paid to Shareholders residing in Canada during 1917 stating to whom paid, and the amounts. Penalties.—Default in filing returns renders the person or persons liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues. Any person making a false statement in any return or in any information required by the Minister of Finance shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months imprisonment, or to both fine and imprisonment. In the case of Forms T1 and T2, keep one copy of the filled in Form and file the other two with the Inspector of Taxation for your District. In the case of T3, T4 and T5, keep one copy and file the other two, with the Commissioner of Taxation, Dept. of Finance, Ottawa. Forms may be obtained from the District Inspectors of Taxation and from the Postmasters at all leading centres.

Department of Finance Ottawa, Canada Arthur W. Sharp, 57 Princess Street, St. John, N. B., Inspector of Taxation in St. John and Province of New Brunswick

THE EMPIRE'S BREAKFAST PURITY OATS

SOLD IN GERM PROOF TUBES

MANUFACTURED BY Western Canada Flour Mills Co Limited

Tom, Tom, The Piper's Son, Stole a pig And away he run. 'Infants-Delight' Washed him quite clean. He's sorry now He was so mean.

INFANTS-DELIGHT TOILET SOAP

LEAVES the skin soft and velvety, with a clear, healthy glow. Send us three of these ads—different—of beautiful Mother Goose Book in colors.

JOHN TAYLOR & CO., Limited, Dept. 9 TORONTO.

AutoStrop Safety Razor Co. Limited. A delightful cup of Coffee by simply adding boiling water makes 25 cups.

BORDEN'S Reindeer Coffee. Combined with Milk and Sugar. A delightful cup of Coffee by simply adding boiling water makes 25 cups.